2026/184

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Interim Agreement on Trade between the European Union, of the one part, and the Common Market of the South, the Argentine Republic, the Federative Republic of Brazil, the Republic of Paraguay and the Oriental Republic of Uruguay, of the other part

THE EUROPEAN UNION, hereinafter referred to as 'the Union' or the 'EU',

of the one part, and

THE ARGENTINE REPUBLIC,

THE FEDERATIVE REPUBLIC OF BRAZIL,

THE REPUBLIC OF PARAGUAY,

THE ORIENTAL REPUBLIC OF URUGUAY,

State Parties to the Common Market of the South signatories of this Agreement, hereinafter referred to as 'Signatory MERCOSUR States', and

THE COMMON MARKET OF THE SOUTH, hereinafter referred to as 'MERCOSUR',

of the other part,

hereinafter jointly referred to as 'the Parties',

for the purposes of this Agreement MERCOSUR referring to the Argentine Republic, the Federative Republic of Brazil, the Republic of Paraguay and the Oriental Republic of Uruguay,

CONSIDERING the important and longstanding trade and investment relations between the Parties;

REAFFIRMING their commitment to further strengthen, liberalise and diversify their trade and investment relations;

RECOGNISING that the provisions of this Agreement maintain the right of the Parties to regulate within their territories in conformity with their internal legislation to achieve legitimate policy objectives, such as those concerning public health, safety, the environment, education, public morals, and the promotion and protection of cultural diversity;

BUILDING UPON the rights and obligations of the Parties in the World Trade Organization;

REAFFIRMING their commitment to strengthen and develop the multilateral trading system through the application of transparent, equitable and non-discriminatory rules, with a view to the promotion of increasingly dynamic and open international trade which ensures a larger participation of developing countries in international trade, investment and technology flows;

REAFFIRMING their commitment to promote international trade in such a way as to contribute to sustainable development in its economic, social and environment dimensions, involving all relevant stakeholders, including civil society and the private sector, and to implement this Agreement in a manner consistent with their respective laws and international commitments on labour and environmental matters;

RECOGNISING the interim character of this Agreement, which will strengthen bilateral economic and trade relations between the Parties, which will be subsumed under the EU–MERCOSUR Partnership Agreement and which will hence cease to apply upon the entry into force of the EU–MERCOSUR Partnership Agreement;

REAFFIRMING the Parties' right to exploit their natural resources in accordance with their own environmental policies and with the sustainable development goals (hereinafter referred to as 'SDGs');

DESIRING to improve the competitiveness of their enterprises, by providing them with a predictable legal framework for their trade and investment relations, with special attention to micro, small and medium-sized enterprises (hereinafter referred to as 'SMEs');

REAFFIRMING the need to promote respect for internationally recognised guidelines and principles of corporate social responsibility and responsible business conduct, including the Organisation for Economic Co-operation and Development (hereinafter referred to as 'OECD') Guidelines for Multinational Enterprises, among enterprises operating in their territories;

REAFFIRMING their commitment to promote comprehensive economic and social development with the objective of raising living standards, eradicating poverty, and enhancing the levels of labour and environmental protection in their respective territories;

CONSIDERING the importance of their respective regional integration processes for the promotion of economic and social development at the regional and global levels, for the strengthening of ties between their peoples and for international stability;

RECOGNISING the differences in economic and social development between and within the Parties;

RECOGNISING the specific challenges and difficulties faced by Paraguay as a landlocked developing country,

HAVE AGREED AS FOLLOWS:

CHAPTER 1

INITIAL PROVISIONS

ARTICLE 1.1

Establishment of a free trade area and relation to the WTO Agreement

1. The Parties to this Agreement hereby establish a free trade area, in conformity with Article XXIV of the GATT 1994 and Article V of the GATS.

2. The Parties affirm their rights and obligations with respect to each other under the WTO Agreement.

3. Nothing in this Agreement shall be construed as requiring a Party to act in a manner inconsistent with its obligations under the WTO Agreement.

ARTICLE 1.2

Objectives

The provisions of this Agreement aim at:

(a) a modern and mutually advantageous trade agreement which creates a predictable framework to boost trade and economic activity, while promoting and protecting our shared values and perspectives on the role of government in society, and retaining the right of the Parties to regulate at all levels of government to achieve public policy objectives;

(b) the development of international trade and of trade between the Parties in a way as to contribute to sustainable development in its economic, social and environmental dimensions, consistent with, and supportive of, their respective international obligations, in these fields;

(c) the promotion of a more sustainable, equitable and inclusive economy so as to raise standards of living, reduce poverty and create new employment opportunities;

(d) the consolidation, increase and diversification of trade in agricultural and non-agricultural goods between the Parties, through the reduction or the elimination of tariff and non-tariff barriers to trade and the further integration in the global value chains;

(e) the facilitation of trade in goods through, in particular, the application of the agreed provisions regarding customs and trade facilitation, standards, technical regulations and conformity assessment procedures as well as sanitary and phytosanitary measures;

(f) the liberalisation and facilitation of trade in services, and the development of an environment conducive to an increase in investment flows, competitiveness, and economic growth and, in particular, to the improvement of conditions of establishment of businesses between the Parties;

(g) the free movement of capital relating to direct investment and of current payments in accordance with Chapter 11;

(h) the effective, transparent and competitive opening of government procurement markets of the Parties;

(i) the promotion of innovation and creativity by ensuring an adequate and effective level of protection and of enforcement of intellectual property rights, in accordance with international rules in force between the Parties, so as to ensure the balance between the rights of the right-holders and the public interest;

(j) the conduct of economic activities, in particular those regarding the relations between the Parties, in conformity with the principle of free and undistorted competition;

(k) the establishment of a framework for the participation of civil society, including employers, unions, labour and business organisations and environmental groups to support the effective implementation of this Agreement;

(l) the establishment of an expeditious and effective dispute settlement mechanism; and

(m) a transparent and predictable regulatory environment and efficient procedures for economic operators, especially SMEs, while preserving the ability of the Parties to adopt and apply their own laws and regulations that regulate economic activity in the public interest, and to achieve legitimate public policy objectives such as the protection and promotion of public health, social services, public education, safety, the environment, public morals, social or consumer protection, privacy and data protection and the promotion and protection of cultural diversity.

ARTICLE 1.3

General definitions

Unless otherwise specified, for the purposes of this Agreement, the following definitions apply:

(a) ‘agricultural good’ means a product listed in Annex 1 to the Agreement on Agriculture;

(b) 'customs duty' means any duty or charge of any kind imposed on or in connection with the importation of a good, including any form of surtax or surcharge imposed on or in connection with such importation ([1]), but does not include any:

(i) internal taxes or other internal charges imposed consistently with Article III of GATT 1994;

(ii) antidumping or countervailing duties applied in accordance with Articles VI and XVI of GATT 1994 and the WTO Agreement on the Implementation of Article VI of GATT 1994 and the SCM Agreement in conformity with Chapter 8 of this Agreement;

(iii) measures applied in accordance with Article XIX of GATT 1994 and with the WTO Safeguards Agreement, or other safeguard measures applied pursuant to Chapter 8 of this Agreement;

(iv) measures authorised by the WTO Dispute Settlement Body or under Chapter 21 of this Agreement;

(v) fee or other charge, imposed consistently with Article VIII of GATT 1994; or

(vi) measures adopted to safeguard a Party's external financial position and its balance of payments, in conformity with Article XII of GATT 1994 and the Understanding on Balance of Payments Provisions of GATT 1994.

(c) 'CPC' means the Provisional Central Product Classification (Statistical Papers Series M No. 77, Department of International Economic and Social Affairs, Statistical Office of the United Nations, New York, 1991);

(d) 'days' means calendar days, including weekends and holidays;

(e) 'EU–MERCOSUR Partnership Agreement' means the Partnership Agreement between the European Union and its Member States, of the one part, and the Common Market of the South, the Argentine Republic, the Federative Republic of Brazil, the Republic of Paraguay and the Oriental Republic of Uruguay, of the other part, to be concluded;

(f) 'existing' means in effect on the date of entry into force of this Agreement;

(g) 'good of a Party' means a domestic good as understood in the GATT 1994, and includes originating goods of that Party;

(h) 'Harmonized System' or 'HS' means the Harmonized Commodity Description and Coding System, including its General Rules of Interpretation, Section Notes, and Chapter Notes, done at Brussels on 14 June 1983;

(i) 'heading' means the first four digits in the tariff classification number under the Harmonized System;

(j) 'juridical person' means any legal entity duly constituted or otherwise organised under applicable law, whether for profit or otherwise, and whether privately-owned or governmentally-owned, including any corporation, trust, partnership, joint venture, sole proprietorship or association;

(k) 'measure' includes any measure by a Party, whether in the form of a law, regulation, rule, procedure, decision, administrative action, requirement or practice ([2]);

([1]) Among other measures of equivalent effect, this includes *ad valorem* import duties, agricultural components, additional duties on sugar content, additional duties on flour content, specific duties, mixed duties, seasonal duties and additional duties from entry price systems.

([2]) For greater certainty, the term 'measure' includes omissions and legislation that has not been fully implemented at the conclusions of the negotiations of this Agreement as well as its implementing acts.

(l) ‘natural person of a Party’ means, for the European Union, a national of a Member State of the European Union, and for MERCOSUR, a national of a Signatory MERCOSUR State, in accordance with their respective applicable legislation;

(m) ‘person’ means a natural person or a juridical person;

(n) ‘sanitary or phytosanitary measure’ means any measure as defined in Annex A to the SPS Agreement;

(o) ‘third country’ means a country or territory outside the territorial scope of application of this Agreement;

(p) ‘UNCLOS’ means the United Nations Convention on the Law of the Sea, done at Montego Bay on 10 December 1982; and

(r) ‘WTO’ means the World Trade Organization.

ARTICLE 1.4

WTO Agreements

(a) ‘ADA’ means the Agreement on Implementation of Article VI of GATT 1994;

(b) ‘Agreement on Agriculture’ means the Agreement on Agriculture, contained in Annex 1A to the WTO Agreement;

(c) ‘DSU’ means the Understanding on Rules and Procedures Governing the Settlement of Disputes, contained in Annex 2 of the WTO Agreement;

(d) ‘GATS’ means the General Agreement on Trade in Services, contained in Annex 1B to the WTO Agreement;

(e) ‘GATT 1994’ means the General Agreement on Tariffs and Trade 1994, contained in Annex 1A to the WTO Agreement;

(f) ‘Safeguards Agreement’ means the Agreement on Safeguards, contained in Annex 1A to the WTO Agreement;

(g) ‘SCM Agreement’ means the Agreement on Subsidies and Countervailing Measures, contained in Annex 1A to the WTO Agreement;

(h) ‘SPS Agreement’ means the Agreement on the Application of Sanitary and Phytosanitary Measures, contained in Annex 1A to the WTO Agreement;

(i) ‘TBT Agreement’ means the Agreement on Technical Barriers to Trade, contained in Annex 1 to the WTO Agreement;

(j) ‘TRIPS Agreement’ means the Agreement on Trade-Related Aspects of Intellectual Property Rights, contained in Annex 1C to the WTO Agreement; and

(k) ‘WTO Agreement’ means the Marrakesh Agreement Establishing the World Trade Organization, done on 15 April 1994.

ARTICLE 1.5

Parties

1. The European Union shall be responsible for the fulfilment of the commitments in this Agreement.

2. Save where otherwise provided, each of the Signatory MERCOSUR States of this Agreement shall be responsible for the fulfilment of the commitments in this Agreement.

ARTICLE 1.6

Regional integration

1. While recognising the differences in their respective regional integration processes, and without prejudice to the commitments undertaken under this Agreement, the Parties shall foster conditions which facilitate the movement of goods and services between and within the two regions.

2. With respect to movement of goods, pursuant to paragraph 1:

(a) goods originating in a Signatory MERCOSUR State that are released for free circulation in the European Union shall benefit from free movement of goods within the territory of the European Union under the conditions established by the Treaty on the Functioning of the European Union;

(b) the Signatory MERCOSUR States shall apply to goods originating in the European Union that are imported in its territory from another Signatory MERCOSUR State, customs procedures that are no less favourable than those applicable to goods originating in that Signatory MERCOSUR State.

(c) the Signatory MERCOSUR States shall periodically review their customs procedures with a view to facilitating the movement of goods of the European Union between their territories and to avoiding duplication of procedures and controls when practicable and in accordance with the evolution of their integration process; and

(d) the benefits of MERCOSUR's harmonisation of technical regulations and conformity assessment procedures, SPS requirements and approval procedures, including import certificates and controls, shall be extended under non-discriminatory conditions to goods originating in the European Union if they have been imported in compliance with the laws and regulations of the importing Signatory MERCOSUR State.

The treatment referred to under points (a) and (b) of this paragraph does not include tariff treatment for goods, which is governed by Chapter 2.

3. With respect to movement of services, pursuant to paragraph 1:

(a) Member States of the European Union shall endeavour to facilitate, as appropriate, the freedom to provide services within the territory of the European Union to enterprises owned or controlled by natural or juridical persons of a Signatory MERCOSUR State and established in a Member State of the European Union; and

(b) the Signatory MERCOSUR States shall endeavour to facilitate, as appropriate, the freedom to provide services between their territories to enterprises owned or controlled by natural or juridical persons of a Member State of the European Union and established in a Signatory MERCOSUR State.

ARTICLE 1.7

References to laws and other agreements

1. Unless otherwise specified, where reference is made to laws and regulations of a Party, those laws and regulations shall be understood to include amendments thereto.

2. Unless otherwise specified, any reference to, or incorporation by means of a reference in this Agreement of, other agreements or legal instruments in whole or in part shall be construed as including related annexes, protocols, footnotes, interpretative notes and explanatory notes.

3. Unless otherwise specified, where international agreements are referred to or incorporated into this Agreement, in whole or in part, they shall be understood to include amendments thereto or their successor agreements entering into force for both Parties on or after the date of signature of this Agreement. If any matter arises regarding the implementation or application of the provisions of this Agreement as a result of such amendments or successor agreements, the Parties may, on request of either Party, consult with each other via the Trade Council with a view to finding a mutually satisfactory solution to this matter as necessary. As a result of such consultation, the Parties may, by decision of the Trade Council, amend this Agreement accordingly.

4. Paragraph 3 applies *mutatis mutandis* if the amendment or successor agreement of an international agreement referred to or incorporated into this Agreement, in whole or in part, has entered into force for the European Union and one or more Signatory MERCOSUR States.

CHAPTER 2

TRADE IN GOODS

ARTICLE 2.1

Objective and scope

1. The Parties shall establish a free trade area for goods over a transitional period starting on the date of entry into force of this Agreement.

2. Except as otherwise provided in this Agreement, the provisions of this Chapter apply to trade in goods of a Party.

SECTION A

CUSTOM DUTIES

ARTICLE 2.2

National treatment

Each Party shall accord national treatment to the goods of the other Party in accordance with Article III of GATT 1994, including its Notes and Supplementary Provisions. To that end, Article III of GATT 1994 and its Notes and Supplementary Provisions are incorporated into and made part of this Agreement, *mutatis mutandis*.

ARTICLE 2.3

Definitions

For the purposes of this Chapter, 'originating good' means a good qualifying as originating in a Party under the rules of origin set out in Chapter 3.

ARTICLE 2.4

Reduction and elimination of customs duties

1. Except as otherwise provided for in this Agreement, each Party shall reduce or eliminate its customs duties on originating goods in accordance with Annex 2-A.

2. The classification of goods in trade between the Parties shall be in accordance with each Party's respective tariff nomenclature in conformity with the Harmonized System. Each Party shall specify in its respective Appendix to Annex 2-A the version of the Harmonized System used to this end.

3. A Party may create a new tariff line. In that event and in so far as trade between the Parties is concerned, the customs duty applicable to the corresponding goods under the new tariff line shall be equal to or lower than the customs duty applicable to the corresponding goods under the original tariff line specified in Annex 2-A and the agreed tariff concession shall remain unchanged.

4. For each good originating in the other Party, the base rate of customs duties on imports to which the successive reductions apply under paragraph 1 is specified in Annex 2-A.

5. Without prejudice to paragraphs 1 and 3, for a period of 2 (two) years from the date of entry into force of this Agreement, the European Union shall not increase the customs duties applied on 31 December 2017 on goods originating in Paraguay that are classified under the following tariff lines set out in Appendix 2-A-1 as 'PY' goods: 20019030, 21012098, 21069098 and 33021029. For the purposes of this paragraph, 'goods originating in Paraguay' means goods that conform to the origin requirements under Subsections 2 and 3 of Section 2 of Chapter 1 of Title II of Commission Delegated Regulation (EU) 2015/2446 of 28 July of 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code ([3]) and Subsections 3 to 9 of Section 2 of Chapter 2 of Title II of Commission Implementing Regulation (EU) 2015/2447 of 24 November 2015 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code ([4]).

6. Except as otherwise provided for in this Agreement, a Party shall not introduce new customs duties or increase customs duties which are already applied in accordance with the base rates set out in Annex 2-A on trade in originating goods between the Parties as from the date of entry into force of this Agreement. For greater certainty, a Party may increase a customs duty applicable to trade between the Parties as set out in Annex 2-A that has been unilaterally reduced by that Party, to the level set out in that Annex for the respective year following that unilateral reduction.

7. If a Party reduces its most-favoured-nation applied rate of customs duty to a level below the base rate for a particular tariff line specified in Annex 2-A, that duty rate shall be deemed to replace the base rate in Annex 2-A, if, and for as long as it is lower than the base rate, for the purposes of the calculation of the preferential rate for that tariff line. In this regard, the Party shall apply the tariff reduction to the most-favoured-nation applied rate to calculate the applicable rate of customs duty, maintaining at all times the relative margin of preference for any tariff line. Such relative margin of preference for a tariff line shall correspond to the difference between the base rate set out in Annex 2-A and the applied duty rate for that tariff line in accordance with Annex 2-A divided by that base rate and shall be expressed as a percentage.

8. Each Party may accelerate the elimination of customs duties on originating goods of the other Party, or otherwise improve the conditions of market access for originating goods of the other Party, if its general economic situation and the situation of the economic sector concerned so permit.

9. As from 3 (three) years after the date of entry into force of this Agreement, on request of either Party, the Subcommittee on trade in goods, referred to in Article 2.14, shall consider measures providing for improved market access. The Trade Council shall have the power to adopt decisions to amend Annex 2-A. Such decisions shall supersede any duty rate or staging category determined in Annex 2-A for such originating goods.

([3]) OJ EU L 343, 29.12.2015, p. 1.
([4]) OJ EU L 343, 29.12.2015, p. 558.

ARTICLE 2.5

Goods re-entered after repair

1. For the purposes of this Article, 'repair' means any processing operation undertaken on a good to remedy operating defects or material damage and entailing the re-establishment of the good to its original function or to ensure its compliance with technical requirements for its use, without which the good could no longer be used in the normal way for the purposes for which it was intended. Repair of a good includes restoration and maintenance but does not include an operation or process that:

(a) destroys the essential characteristics of a good or creates a new or commercially different good;

(b) transforms an unfinished good into a finished good; or

(c) is used to improve the technical performance of a good.

2. A Party shall not apply customs duties to a good, regardless of its origin, that re-enters that Party's customs territory after that good has been temporarily exported from its customs territory to the customs territory of the other Party for repair, regardless of whether such repair could have been performed in the customs territory of the Party from which the goods were exported for repair, as defined in paragraph 1.

3. Paragraph 2 does not apply to a good imported in bond into free-trade zones or zones of similar status, that is exported for repair and is not re-imported in bond into free-trade zones or zones of similar status.

4. A Party shall not apply customs duties to a good, regardless of its origin, imported temporarily from the customs territory of the other Party for repair.

SECTION B

NON-TARIFF MEASURES

ARTICLE 2.6

Fees and other charges on imports and exports

1. Each Party shall ensure, in accordance with Article VIII of GATT 1994, including its Notes and Supplementary Provisions, that all fees and other charges of whatever character ([5]), other than import and export duties imposed on or in connection with importation or exportation, are limited in amount to the approximate cost of services rendered, shall not be calculated on an *ad valorem* basis and shall not represent an indirect protection for domestic goods or a taxation of imports or exports for fiscal purposes.

2. Each Party may impose charges or recover costs only if specific services are rendered, in particular for the following:

(a) attendance, if requested, by customs staff outside official office hours or at premises other than customs premises;

(b) analyses or expert reports on goods and postal fees for the return of goods to an applicant, particularly in respect of decisions relating to binding information or the provision of information concerning the application of customs laws and regulations;

(c) the examination or sampling of goods for verification purposes, or the destruction of goods, if costs other than the cost of using customs staff are involved; or

(d) exceptional control measures, where these are necessary due to the nature of the goods or to a potential risk.

([5]) For greater certainty, 'tasa consular' of the Oriental Republic of Uruguay and 'tasa estadística' of the Argentine Republic are governed by paragraph 3.

3. A Party shall not require consular transactions, including related fees and charges, in connection with the importation of goods from the other Party. The Parties shall have a transitional period of 3 (three) years from the date of entry into force of this Agreement to fulfil the requirements of this paragraph ([6]).

4. Each Party shall publish a list of the fees and charges it imposes in connection with the importation or exportation of goods.

ARTICLE 2.7

Import and export licensing procedures

1. The Parties shall ensure that all import and export licensing procedures applicable to trade in goods between the Parties are neutral in application and administered in a fair, equitable, non-discriminatory and transparent manner.

2. Each Party shall only adopt or maintain licensing procedures as a condition for importation into its territory from that of the other Party or exportation from its territory to that of the other Party if other appropriate procedures to achieve an administrative purpose are not reasonably available.

3. The Parties shall not adopt or maintain non-automatic import or export licensing procedures ([7]) unless it is necessary to implement a measure that is consistent with this Agreement. A Party adopting non-automatic import or export licensing procedures shall indicate clearly the measure being implemented through such licensing procedure.

4. The Parties shall introduce and administer any licensing procedures in accordance with Articles 1 to 3 of the WTO Import Licensing Agreement (hereinafter referred to as 'Import Licensing Agreement'). To that end, Articles 1 to 3 of the Import Licensing Agreement are incorporated into and made part of this Agreement, *mutatis mutandis*, and shall apply to any export licensing procedures.

5. Any Party introducing or modifying any import and export licensing procedures shall make the relevant information available on an official website. This information shall be made available, whenever practicable, 21 (twenty-one) days prior to the date of the application of the introduction of, or modification to, licensing procedures but in any event no later than such date. The information available on the Internet shall contain the data required under Article 5 of the Import Licensing Agreement. Each Party shall notify the other Party of any introduction or modification of export licensing procedures and such notification shall contain the same information as referred to in Article 5 of the Import Licensing Agreement.

6. On request of a Party, the other Party shall promptly provide any relevant information regarding any import or export licensing procedures that the Party to which the request is addressed intends to adopt or has adopted or maintained, including the information referred to in Articles 1 to 3 of the Import Licensing Agreement, *mutatis mutandis*.

ARTICLE 2.8

Export competition

1. The Parties affirm their commitments expressed in the Export Competition Ministerial Decision of 19 December 2015 (WT/MIN(15)/45, WT/L/980) of the WTO (hereinafter referred to as the 'Export Competition Ministerial Decision').

([6]) Notwithstanding this paragraph, for the Republic of Paraguay the transitional period will be 10 (ten) years after the date of entry into force of this Agreement.

([7]) For the purposes of this Article, 'non-automatic import or export licensing procedures' is defined as licensing procedures where approval of the application is not granted for all legal and natural persons who fulfil the requirements of the Party concerned for engaging in the importation or exportation of goods subject to licensing procedures.

2. For the purposes of this Article, 'export subsidies' means subsidies within the meaning of Articles 1 and 3 of the SCM Agreement that are contingent upon export performance, including the subsidies listed in Annex I to the SCM Agreement and the subsidies listed in Article 9 of the Agreement on Agriculture.

3. A Party shall not maintain, introduce or reintroduce export subsidies on an agricultural good that is exported or incorporated in a product that is exported.

4. A Party shall not maintain, introduce or reintroduce export credits, export credit guarantees, insurance programmes, state trading enterprises or international food aid, or other measures that have an effect equivalent to an export subsidy, on an agricultural good that is exported or incorporated in a good that is exported to the territory of the other Party, unless those measures comply with the obligations of the exporting Party under the WTO Agreements and Decisions of the Ministerial Conference and the General Council of the WTO, including in particular the Export Competition Ministerial Decision.

5. The Parties affirm their commitment in the Bali Ministerial Declaration adopted on 7 December 2013 (WT/MIN (13)/DEC) of the WTO, strengthened by the Export Competition Ministerial Decision, to enhance transparency and to improve monitoring in relation to all forms of export subsidies and export credits, export credit guarantees, insurance programmes, state trading enterprises and international food aid, as well as other measures that have an effect equivalent to an export subsidy.

6. The Parties affirm the commitments taken under the Export Competition Ministerial Decision with regard to international food aid and shall work together to encourage the best practices in the delivery of food aid in the relevant international fora by seeking to limit the monetisation of food aid and the delivery of in-kind food aid only to emergency situations.

ARTICLE 2.9

Duties, taxes and other fees and charges on exports

A Party shall not introduce or maintain any duties or charges of any kind on or in connection with the exportation of a good to the other Party, other than in accordance with Annex 2-B, after 3 (three) years from the date of entry into force of this Agreement.

ARTICLE 2.10

State trading enterprises

1. Nothing in this Agreement shall prevent a Party from maintaining or establishing a state trading enterprise in accordance with Article XVII of GATT 1994, including its Notes and Supplementary Provisions and the WTO Understanding on the Interpretation of Article XVII of GATT 1994, which are incorporated into and made part of this Agreement, *mutatis mutandis*.

2. If a Party requests information from the other Party on individual cases of state trading enterprises, their operation or the effect of their operations on bilateral trade, the requested Party shall ensure full transparency in accordance with Article XVII of GATT 1994.

3. Notwithstanding paragraph 1, a Party shall not designate or maintain a designated import or export monopoly, except for those already established by a Party or prescribed by in its Constitution as listed in Annex 2-C. For the purposes of this paragraph, an import or export monopoly means the exclusive right or grant of authority by a Party to an entity to import a good from, or to export a good to, the other Party.

ARTICLE 2.11

Prohibition of quantitative restrictions

1. A Party may not adopt or maintain any prohibition or restriction on the importation of any good from the other Party or on the exportation or sale for export of any good destined for the other Party, whether applied by quotas, licences or other measures, except in accordance with Article XI of GATT 1994, including its Notes and Supplementary Provisions. To that end, Article XI of GATT 1994 and its Notes and Supplementary Provisions are incorporated into and made part of this Agreement, *mutatis mutandis*.

2. A Party may not adopt or maintain export or import price requirements, except as permitted in the enforcement of antidumping and countervailing duty orders or price undertakings.

ARTICLE 2.12

Preference utilisation

1. For the purpose of monitoring the functioning of this Agreement and calculating preference utilisation rates, the Parties shall annually exchange import statistics for a period starting 1 (one) year after the date of entry into force of this Agreement and ending 10 (ten) years after the tariff elimination is completed for all goods in accordance with Annex 2-A. Unless the Trade Committee decides otherwise, this period shall be automatically extended for 5 (five) years, and the Trade Committee may decide to further extend it.

2. The exchange of import statistics referred to in paragraph 1 shall cover data pertaining to the most recent year available, including value and, if applicable, volume, at the tariff line level for imports of goods of the other Party benefitting from preferential duty treatment under this Agreement and those that received non-preferential treatment.

3. Without prejudice to paragraph 2 and subject to confidentiality requirements under each Party's laws and regulations a Party shall not be obliged to exchange import statistics.

ARTICLE 2.13

Specific measures concerning the management of preferential treatment

1. The Parties shall cooperate in preventing, detecting and combating breaches of their laws and regulations, irregularities and fraud related to the preferential treatment granted under this Chapter, in accordance with Chapter 3 and Annex 4-A.

2. A Party may, in accordance with the procedure laid down in paragraph 4, decide to temporarily suspend the relevant preferential treatment of the products concerned, if that Party makes a finding, based on objective, compelling and verifiable information, that:

(a) large-scale systematic breaches in the relevant laws and regulations, irregularities or fraud have been committed in order to obtain preferential tariff treatment granted under this Chapter; and

(b) the other Party systematically refuses or otherwise fails to comply with its obligations referred to in paragraph 1, in accordance with Chapter 3 and Annex 4-A.

3. For the purposes of this Article, a failure to comply with the obligations referred to in paragraph 1 means, inter alia, a clearly demonstrated and systematic:

(a) failure to fulfil the obligation to verify the originating status of the products concerned, in accordance with the procedures established in Articles 3.24 and 3.25; and

(b) refusal or unjustifiable delay in communicating the result of a verification of origin carried out in accordance with Articles 3.25 and 3.26; or

(c) lack of administrative cooperation pursuant to Annex 4-A.

4. The Party which has made a finding referred to in paragraph 2 shall, without undue delay, notify the Trade Committee thereof and provide it with the information that constitutes the basis for its finding.

5. When the requirements of paragraph 4 are fulfilled, the Party which has made a finding shall enter into consultations with the other Party, in the Trade Committee, with a view to reaching a solution that is acceptable to both Parties. If the Parties fail to agree on a mutually acceptable solution within 3 (three) months after the date of notification, the Party which has made the finding may decide to temporarily suspend the relevant preferential treatment of the products concerned. In such cases, the Party which has made the finding shall notify the temporary suspension to the Trade Committee without undue delay.

6. A decision to temporarily suspend the relevant preferential treatment of the product concerned pursuant to paragraph 5 shall apply only for a period commensurate with the impact on the financial interests of the Party concerned and not for longer than 3 (three) months. If it can be objectively and verifiably ascertained that the conditions that gave rise to that decision to suspend persist at the expiry of the suspension period, the Party concerned may decide to renew that decision to suspend for an equal period of time. Any suspension shall be subject to periodic consultations in the Trade Committee. In the case of a renewal, consultations shall take place in the Trade Committee at least 15 (fifteen) days prior to the expiry of the suspension period.

7. Each Party shall publish, in accordance with its internal procedures, notices to importers about any notification of a finding pursuant to paragraph 4 and decision to temporarily suspend referred to in paragraphs 5 and 6.

SECTION C

INSTITUTIONAL PROVISIONS

ARTICLE 2.14

Subcommittee on trade in goods

1. The Subcommittee on trade in goods, established pursuant to Article 22.3(4), shall have the following functions, in addition to those listed in Articles 5.14 and 22.3:

(a) promote trade in goods between the Parties;

(b) evaluate annually the use and the administration of quotas and of preferences granted by this Agreement; and

(c) discuss, clarify and address any technical issues that may arise between the Parties on matters related to the application of each Party's tariff nomenclature as defined in paragraphs 3 and 4 of Annex 2-A.

ARTICLE 2.15

Subcommittee on trade in wine products and spirits

1. The Subcommittee on trade in wine products and spirits, established pursuant to Article 22.3(4), shall have the following functions, in addition to those listed in Article 22.3:

(a) ensure the timely notification of amendments to laws and regulations on matters covered by Annex 2-D that have an impact on wine products and spirits traded between the Parties; and

(b) adopt decisions to determine the details of the rules set out in paragraph 2 of Appendix 2-D-3, in particular the forms to be used and the details of the information to be provided in the analysis report.

ARTICLE 2.16

Cooperation on trade in wine products and spirits and focal points

1. The Parties shall cooperate on and address issues related to trade in wine products and spirits, in particular:

(a) product definitions, certification and labelling of wine products;

(b) the use of vine varieties in winemaking and the labelling thereof; and

(c) product definitions, certification and labelling of spirits.

2. The Parties shall closely cooperate and seek ways to improve assistance to each other in the application of Annex 2-D, in particular in order to combat fraudulent practices.

3. To facilitate mutual assistance between the enforcement bodies and authorities of the Parties as regards matters covered by Annex 2-D, each Party shall designate the bodies and authorities responsible for the application and enforcement of that Annex. If a Party designates more than one competent body or authority, it shall ensure that the work of those bodies and authorities is coordinated. In such cases, a Party shall also designate a single liaison body or authority that serves as the single focal point for the body or authority of the other Party.

4. The Parties shall, via the Subcommittee on trade in wine products and spirits, inform each other of the contact details of the bodies, authorities and focal points referred to in in paragraph 3 no later than 6 (six) months after the date of entry into force of this Agreement. The Parties shall inform each other of any changes of the contact details of such bodies, authorities and focal points.

CHAPTER 3

RULES OF ORIGIN AND ORIGIN PROCEDURES

SECTION A

RULES OF ORIGIN

ARTICLE 3.1

Definitions

For the purposes of this Chapter, the following definitions apply:

(a) 'classified' refers to the classification of a product or material under a particular section, Chapter, heading or subheading of the Harmonized System;

(b) '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;

(c) 'customs authority or competent governmental authority' refers to:

(i) in the European Union, the services of the European Commission responsible for customs matters, and the customs administrations and any other authorities of the Member States of the European Union responsible for the application and enforcement of customs legislation; and

(ii) in MERCOSUR, the competent authorities of the Signatory MERCOSUR States or their successors, as listed below:

(A) Argentina: Subsecretaría de Comercio Exterior del Ministerio de Economía;

(B) Brazil: Secretaria de Comércio Exterior do Ministério do Desenvolvimento, Indústria, Comércio e Serviços and Secretaria Especial da Receita Federal do Brasil of the Ministério da Fazenda;

(C) Paraguay: Subsecretaría de Estado de Comercio y Servicios del Ministerio de Industria y Comercio; and

(D) Uruguay: Asesoría de Política Comercial del Ministerio de Economía y Finanzas;

(d) 'exporter' means a person located in a Party who exports the originating product and makes out a statement on origin;

(e) 'fungible materials' means materials that are of the same kind and commercial quality, with the same technical and physical characteristics, and which cannot be distinguished from one another once they are incorporated into the product;

(f) 'goods' means both materials and products;

(g) 'importer' means a person who imports the originating product and claims preferential tariff treatment for it;

(h) 'manufacture' means any kind of working or processing, including assembly or specific operations;

(i) 'material' means any ingredient, raw material, component or part used in the manufacture of a product; and

(j) 'product' means the product being manufactured, even if it is intended for later use in another manufacturing operation.

ARTICLE 3.2

General requirements

1. For the purpose of applying the preferential tariff treatment by a Party to the originating goods of the other Party in accordance with this Agreement, the following products shall be considered as originating in the European Union, provided that they satisfy all other applicable requirements in this Chapter:

(a) products wholly obtained in the European Union pursuant to Article 3.4;

(b) products obtained in the European Union exclusively from originating materials; or

(c) products obtained in the European Union incorporating non-originating materials, provided that they have fulfilled the conditions set out in Annex 3-B.

2. For the purpose of applying the preferential tariff treatment by a Party to the originating goods of the other Party in accordance with this Agreement, the following products shall be considered as originating in MERCOSUR, provided that they satisfy all other applicable requirements in this Chapter:

(a) products wholly obtained in MERCOSUR pursuant to Article 3.4;

(b) products obtained in MERCOSUR exclusively from originating materials; or

(c) products obtained in MERCOSUR incorporating non-originating materials, provided that they have fulfilled the conditions set out in Annex 3-B.

3. If a product has acquired originating status, the non-originating materials used in the manufacture of that product shall not be considered non-originating if that product is incorporated into another product as a material.

ARTICLE 3.3

Bilateral cumulation of origin

1. Products originating in the European Union shall be considered as materials originating in MERCOSUR when incorporated into a product obtained there, provided that they have undergone working or processing going beyond the operations referred to in Article 3.6.

2. Products originating in MERCOSUR shall be considered as materials originating in the European Union when incorporated into a product obtained there, provided that they have undergone working or processing going beyond the operations referred to in Article 3.6.

ARTICLE 3.4

Wholly obtained products

1. The following shall be considered as wholly obtained products in the European Union or in MERCOSUR:

(a) mineral products and other natural substances extracted from their soil or from their seabed;

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

(c) live animals born and raised there;

(d) products from live animals raised there;

(e) products from slaughtered animals born and raised there;

(f) products obtained through hunting or fishing conducted there;

(g) products of aquaculture where the fish, crustaceans, molluscs and other aquatic invertebrates are born and raised there;

(h) products of fishing and other products taken from the sea by their vessels ([8]);

(i) products made aboard their factory ships exclusively from products referred to in point (h);

(j) mineral products and other non-living natural resources, taken or extracted from the seabed, subsoil or ocean floor of:

(i) the exclusive economic zone of Signatory MERCOSUR States or of Member States of the European Union, as determined by their laws and regulations and in accordance with Part V of UNCLOS;

(ii) the continental shelf of Signatory MERCOSUR States or of Member States of the European Union, as determined by their laws and regulations and in accordance with Part VI of UNCLOS; or

(iii) the Area, as defined in Article 1(1) of UNCLOS, where a Party or a person of a Party has exclusive exploitation rights, in accordance with Part XI of UNCLOS and the Agreement relating to the implementation of Part XI of UNCLOS;

(k) used articles collected there fit only for the recovery of raw materials;

([8]) This point is without prejudice to the sovereign rights and obligations of the Parties under UNCLOS in particular within the exclusive economic zone and continental shelf.

(l) waste and scrap resulting from manufacturing operations conducted there ([9]); or

(m) goods produced there exclusively from the products specified in points (a) to (l).

2. The terms 'their vessels' and 'their factory ships' in points (h) and (i) of paragraph 1 apply only to vessels and factory ships which:

(a) are registered in a Member State of the European Union or in a Signatory MERCOSUR State and, where appropriate, have fishing licences issued by a Signatory MERCOSUR State or the European Union in the name of fishing companies duly registered to operate in that Member State of the European Union or that Signatory MERCOSUR State;

(b) sail under the flag of the same registering Member State of the European Union or Signatory MERCOSUR State ([10]); and

(c) meet one of the following conditions:

(i) they are at least 50 % (fifty per cent) owned by one or more natural persons ([11]) of the Parties;

(ii) they are owned by juridical persons ([12]):

(A) which have their head office and their main place of business in a Party; and

(B) in which at least 50 % (fifty per cent) of the ownership belongs to natural persons or juridical persons of the Parties; or

(iii) at least a minimum of two thirds of the crew are natural persons of the Parties.

ARTICLE 3.5

Tolerances

1. If a non-originating material used in the manufacture of a product does not satisfy the requirements set out in Annex 3-B, such product shall nonetheless be considered as originating in a Party if:

(a) the total value of non-originating materials does not exceed 10 % (ten per cent) of the ex-works price of the product; and

(b) any of the percentages for the maximum value or weight of non-originating materials set out in Annex 3-B are not exceeded through the application of this paragraph.

2. Paragraph 1 does not apply to products falling within Chapters 50 to 63 of the Harmonized System, for which the tolerances set out in Notes 6 and 7 of Annex 3-A apply.

([9]) Points (k) and (l) are without prejudice to each Party's laws and regulations regarding the import of the goods mentioned therein.
([10]) Products of fishing or other products taken from the sea by chartered vessels sailing under the flag of a Member State of the European Union or a Signatory MERCOSUR State are considered to originate in the Member State of the European Union or the Signatory MERCOSUR State in which the vessel is chartered and the license is issued, provided that they fulfil all criteria in this paragraph.
([11]) For the purposes of this Article, the definition of point (m) of Article 10.2 applies.
([12]) For the purposes of this Article, the definition of point (h) of Article 10.2 applies.

ARTICLE 3.6

Insufficient working or processing operations

1. Notwithstanding point (c) of Article 3.2(1) and point (c) of Article 3.2(2), a product shall not be considered as originating in a Party if the manufacture of that product consists only of the following operations conducted on non-originating materials in that Party:

(a) preserving operations to ensure that the products remain in good condition during transport and storage;

(b) changes of packaging and breaking-up and assembly of packages;

(c) washing, cleaning or removing 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, and partial or total milling of crystal sugar;

(h) peeling, stoning and shelling of fruits, nuts and vegetables;

(i) sharpening, simple grinding, separating or simple cutting;

(j) sifting, screening, sorting, classifying, grading and matching, including the making-up of sets of articles;

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

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

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

(n) simple assembly of non-originating parts to constitute a complete product, or disassembly of products into parts;

(o) simple addition of water, dilution, dehydration or denaturation of products;

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

(q) slaughter of animals.

2. For the purposes of paragraph 1, operations shall be considered simple if neither special skills nor machines, apparatus or tools specially produced or installed for those operations are required for their performance.

ARTICLE 3.7

Unit of qualification

1. The unit of qualification for the application of this Chapter shall be the particular product as classified in accordance with the Harmonized System.

2. For a product composed of a group or assembly of articles which is classified under a single heading of the Harmonized System, the whole constitutes the unit of qualification.

3. For a consignment consisting of a number of identical products classified under the same heading of the Harmonized System, each product shall be taken individually when applying this Chapter.

ARTICLE 3.8

Packaging materials, packing materials and containers

1. If, under General Rule 5 for the Interpretation of the Harmonized System, packaging is included with the product for classification purposes, it shall be included for the purpose of determining origin.

2. Packing materials and containers for shipment that are used to protect products during transportation shall be disregarded in determining the origin of such products.

ARTICLE 3.9

Accessories, spare parts and tools

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

ARTICLE 3.10

Accounting segregation

1. If originating and non-originating fungible materials are used in the manufacture of a product, those materials shall be physically segregated, according to their origin, during storage in order for the originating materials to maintain their originating status.

2. Notwithstanding paragraph 1, physical segregation of originating and non-originating fungible materials is not needed in the manufacture of a product if the origin of such product is determined pursuant to the accounting segregation method for managing stocks.

3. The accounting segregation shall be recorded and applied in accordance with the generally accepted accounting principles applicable in the Party in which the product is manufactured.

4. The accounting segregation method may be used only if it can be ensured that, at any time, no more products receive originating status than would be the case if the materials had been physically segregated.

5. A Party may require that the application of the accounting segregation method be subject to prior authorisation by the relevant competent authorities. The competent authorities may grant authorisation subject to any conditions deemed appropriate and, in such cases, they shall monitor the use of the authorisation. Those authorities may withdraw the authorisation at any time if the beneficiary of the authorisation makes improper use of the accounting segregation method in any manner or fails to fulfil any of the other conditions laid down in this Chapter.

ARTICLE 3.11

Sets

Sets, as defined in General Rule 3 for the Interpretation of the Harmonized System, shall be regarded as originating if all their component products are originating. Nevertheless, if 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 % (fifteen per cent) of the ex-works price of the set.

ARTICLE 3.12

Neutral elements

In order to determine whether a product is originating, it is not necessary to determine the origin of the following elements used in its manufacture:

(a) energy and fuel;

(b) plant and equipment;

(c) machines and tools; or

(d) goods which do not enter and which are not intended to enter into the final composition of the product.

ARTICLE 3.13

Principle of territoriality

1. The conditions set out in this Chapter relating to the acquisition of originating status shall be fulfilled without interruption in the European Union or MERCOSUR.

2. If originating goods exported from the European Union or MERCOSUR to a third country are returned, they shall be considered to be non-originating unless it can be demonstrated to the satisfaction of the customs authorities that the goods returned:

(a) are the same as those exported; and

(b) have not undergone any operation beyond that necessary to preserve them in good condition while in that third country or while being exported.

ARTICLE 3.14

Transport conditions

1. The products declared for importation into a Party shall be the same products as exported from the Party in which they are considered originating. They shall not have been altered, transformed in any way or subjected to operations other than those to preserve them in good condition or to add or affix marks, labels, seals or any other distinguishing signs, in order to ensure compliance with specific domestic requirements of the importing Party, prior to being declared for import.

2. Storage of products or consignments and splitting of consignments may take place if carried out under the responsibility of the exporter or of a subsequent holder of the goods, and if the products remain under customs control in the country or countries of transit.

3. In case of doubt as to whether the requirements provided for in paragraphs 1 and 2 are complied with, the customs authorities of the importing Party may request the importer to provide evidence of compliance, which may be given by any means, including contractual transport documents such as bills of lading, factual or concrete evidence based on marking or numbering of packages or any evidence related to the product itself.

ARTICLE 3.15

Exhibitions

1. Originating products sent for exhibition in a third country and sold after the exhibition for importation into the European Union or MERCOSUR shall benefit on importation from the provisions of this Agreement if it is shown to the satisfaction of the customs authorities of the importing Party that:

(a) an exporter has consigned the products from the European Union or MERCOSUR to the third country 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 European Union or MERCOSUR;

(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 statement on origin shall be made out pursuant to Section B and submitted to the customs authorities of the importing Party. The name and address of the exhibition shall be indicated thereon.

3. Paragraph 1 applies to any trade, industrial, agricultural or crafts exhibition, fair or similar public show or display which is organised for purposes other than 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.

SECTION B

ORIGIN PROCEDURES

ARTICLE 3.16

General requirements

Products originating in the European Union on importation into MERCOSUR, and products originating in MERCOSUR on importation into the European Union, shall benefit from preferential tariff treatment under this Agreement upon submission of a statement on origin in accordance with Article 3.17 and each Party's laws and regulations ([13]).

ARTICLE 3.17

Conditions for making out a statement on origin

1. A statement on origin as referred to in Article 3.16 may be made out by:

(a) an exporter in accordance with the relevant laws and regulations of the Party of export; or

(b) any exporter for any small consignment consisting of one or more packages containing originating products whose total value does not exceed the threshold stipulated in the relevant laws and regulations of the Party of export.

2. The Parties shall exchange information on the relevant laws and regulations as referred to in paragraph 1:

(a) on the date of entry into force of this Agreement;

(b) if there are any modifications to such laws and regulations, prior to the entry into force of such modifications; and

(c) on request of either Party, at any time after the entry into force of this Agreement.

3. A statement on origin may be made out if the products concerned are products originating in the European Union or MERCOSUR and fulfil the other requirements of this Chapter.

([13]) A certificate of origin will be valid in accordance with the transitional measures contained in Annex 3-D, for the time period specified therein.

4. The exporter making out a statement on origin shall be prepared to submit at any time, at the request of the customs authorities or competent governmental authorities of the Party of export, all appropriate documents proving the originating status of the products concerned and the fulfilment of the other requirements of this Chapter.

5. The exporter shall make out a statement on origin on the invoice, the delivery note, or any other commercial document that describes the originating product in sufficient detail to enable its identification using one of the language versions set out in Annex 3-C and in accordance with the laws and regulations of the Party of export.

6. A statement on origin shall bear the original, handwritten signature of the exporter unless otherwise provided in the relevant laws and regulations of the Party of export.

7. A statement on origin may be made out by the exporter when the products to which it relates are exported, or after exportation provided that it is presented in the Party of import no later than 2 (two) years after the importation of the products to which it relates.

ARTICLE 3.18

Validity of a statement on origin

1. A statement on origin shall be valid for 12 (twelve) months from the date on which it was made out by the exporter, and shall be submitted within that time period to the customs authorities of the Party of import.

2. Statements on origin submitted after the time period specified in paragraph 1 may be accepted for the purpose of applying preferential treatment only if the failure to submit them within that time period was due to exceptional circumstances.

3. In other cases of belated submission, the customs authorities of the Party of import may accept the statement on origin if the products have been submitted before the final date.

ARTICLE 3.19

Importation by instalments

If, at the request of the importer and subject to the conditions set by the customs authorities of the Party of import, dismantled or non-assembled products within the meaning of General Rule 2(a) for the Interpretation of the Harmonized System that are classified within Sections XV to XXI of the Harmonized System are imported by instalments, a single statement on origin for such products shall be submitted to the customs authorities upon importation of the first instalment.

ARTICLE 3.20

Exemptions from a statement on 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 statement on origin if such products are not imported by way of trade and have been declared as meeting the requirements of this Chapter, and if there is no doubt as to the veracity of the declaration. In the case of products sent by post, the declaration can be made on the 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 to be imports by way of trade if it is evident from the nature and quantity of the products that no commercial purpose is intended.

3. The total value of the products referred to in paragraph 1 shall not exceed the values stipulated in the laws and regulations of the Party of import. The Parties shall exchange information on those values.

ARTICLE 3.21

Supporting documents

The documents referred to in Article 3.17(4) may include:

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

(b) documents proving the originating status of materials used, issued or made out in the European Union or MERCOSUR, if those documents are used, issued or made out in accordance with that Party's laws and regulations;

(c) documents proving the working or processing of materials in the European Union or MERCOSUR, issued or made out in the European Union or MERCOSUR, if those documents are used, issued or made out in accordance with that Party's laws and regulations; and

(d) a statement on origin proving the originating status of materials used made out in the European Union or MERCOSUR in accordance with this Chapter.

ARTICLE 3.22

Record-keeping requirements

The exporter making out a statement on origin shall keep, for at least 3 (three) years as of the date of making out the statement on origin, a copy of that statement on origin and of the documents referred to in Article 3.17(4). The importer shall keep that statement on origin, or a copy thereof if the original is held by the customs authority or competent governmental authority, for at least 3 (three) years as of the date of importation of the products to which that statement on origin refers.

ARTICLE 3.23

Discrepancies and formal errors

1. Slight discrepancies between the statements on origin and the documents submitted to the customs office for the purpose of carrying out the formalities for importing the products shall not render the statement on origin null and void if it is duly established that the statement on origin corresponds to the products submitted.

2. Obvious formal errors on a statement on origin shall not cause the statement on origin to be rejected if such errors do not create doubts concerning the correctness of the information contained in the statement on origin.

ARTICLE 3.24

Cooperation between customs authorities and competent governmental authorities

1. The customs authorities or competent governmental authorities of the Member States of the European Union and of the Signatory MERCOSUR State shall provide each other, by means of communication between the European Commission and the Secretariat of MERCOSUR, with the addresses of the customs authorities or competent governmental authorities responsible for verifying statements on origin.

2. In order to ensure the proper application of this Chapter, the European Union and MERCOSUR shall assist each other, through their customs authorities or competent governmental authorities, in checking the authenticity of statements on origin and the correctness of the information given in these statements.

3. To prevent, investigate and combat breaches of customs legislation, Annex 4-A provides for cooperation between customs authorities or competent governmental authorities, including the presence of duly authorised officials of one Party in the territory of the other, subject to the agreement of and the conditions set by the Party in whose territory the assistance is being given.

ARTICLE 3.25

Verification of statements on origin

1. Verifications of statements on origin shall be carried out at random or whenever the customs authorities or competent governmental authorities of the Party of import have reasonable doubts as to the authenticity of such statements, the originating status of the products concerned or the fulfilment of the other requirements of this Chapter.

2. For the purpose of implementing paragraph 1, the customs authorities or competent governmental authorities of the Party of import shall return the statement on origin, or a copy thereof, to the customs authorities or competent governmental authorities of the Party of export, providing the reasons for the request for verification. Any documents or information obtained suggesting that the information provided on the statement on origin is incorrect shall be included in support of the request for verification.

3. The request for verification and the subsequent reply shall be submitted in an official language of the customs authority or competent governmental authority of the Party of import requesting the verification, in a language acceptable to that Party or in accordance with Article 5(3) of Annex 4-A.

4. The verification shall be carried out by the customs authorities or competent governmental authorities of the Party of export. For this purpose, they have the authority to call for any evidence and to carry out any inspections of the exporter's accounts or any other check that they consider appropriate.

5. If the customs authorities or competent governmental authorities of the Party of import decide to suspend the granting of preferential treatment to the products concerned while awaiting the results of the verification, they shall offer to release the products to the importer subject to any precautionary measures that the customs authorities or competent governmental authorities deem necessary. Any suspension of preferential treatment shall be terminated as soon as possible after the Party of import has determined the origin of the products.

6. The customs authorities or competent governmental authorities of the Party of export shall inform the authorities of the Party of import requesting the verification of the results thereof as soon as possible. The Party of export shall provide to the customs authorities or competent governmental authorities of the Party of import the following information:

(a) the results of the verification;

(b) a description of the product subject to verification and the tariff classification relevant for the application of the rules of origin;

(c) a description and explanation of the manufacture sufficient to support the rationale concerning the originating status of the product;

(d) information on the manner in which the verification was conducted; and

(e) if appropriate, supporting documentation.

7. If there is no reply within 10 (ten) months of the date of the verification request or if the reply does not contain sufficient information to determine the authenticity of the statement in question or the origin of the products, the requesting customs authorities or competent governmental authorities shall, except in exceptional circumstances, refuse preferential tariff treatment to the products covered by the statement on origin. The period of 10 (ten) months may be extended by mutual agreement between the Parties, taking into account the number of verification requests and the complexity of the verifications.

8. The customs authorities or competent governmental authorities of the Party of import requesting the verification shall, at the request of the customs authorities or competent governmental authorities of the Party of export, notify those authorities of their decision on the verification process.

ARTICLE 3.26

Consultations

1. If, in relation to the verification procedures set out in Article 3.25, the customs authorities or competent governmental authorities of the Party of import intend to make a determination of origin that is not consistent with the reply provided by the customs authorities or competent governmental authorities of the Party of export in accordance with Article 3.25(6), the Party of import shall notify this intention to the Party of export within 60 (sixty) days of receiving the reply in accordance with Article 3.25(6).

2. At the request of either Party, the Parties shall hold consultations within 90 (ninety) days of the date of the notification referred to in paragraph 1 or within an agreed period of time, with a view to resolving differences in relation to the verification procedures. The period for consultation may be extended on a case-by-case basis by mutual written agreement between the Parties.

3. If there are differences in relation to the verification procedures which cannot be settled between the customs authorities or competent governmental authorities of the Party of import requesting a verification and the customs authorities or competent governmental authorities of the Party of export responsible for carrying out this verification, or if such differences raise questions as to the interpretation of this Chapter, such differences or questions shall be submitted to the Subcommittee on customs, trade facilitation and rules of origin, referred to in Article 3.32.

4. The customs authorities or competent governmental authorities of the Party of import requesting a verification may make the determination of origin after consultations in the Subcommittee on customs, trade facilitation and rules of origin and only on the basis of sufficient justification, after having granted the importer the right to be heard. The determination shall be notified to the Party of export.

5. Nothing in this Article shall affect the procedures or the rights of the Parties under Chapter 21.

6. In all cases, disputes between the importer and the customs authorities or competent governmental authorities of the Party of import shall be settled under the law of that Party.

ARTICLE 3.27

Confidentiality

1. Each Party shall maintain, in conformity with its law, the confidentiality of the information collected pursuant to this Chapter and shall protect that information from disclosure.

2. Information obtained by the authorities of the importing Party may only be used by those authorities for the purposes of this Chapter. Each Party shall ensure that the confidential information collected pursuant to this Chapter is not used for purposes other than the administration and enforcement of determination of origin and of customs matters, except with the permission of the person or Party that provided such confidential information.

3. Notwithstanding paragraph 2, the importing Party may allow information collected pursuant to this Chapter to be used or disclosed in any administrative, judicial or jurisdictional proceedings instituted for failure to comply with customs related laws implementing this Chapter. In such a case the importing Party shall notify the exporting Party of the use or disclosure of the information.

ARTICLE 3.28

Administrative measures and sanctions

A Party shall impose, in accordance with its laws and regulations, administrative measures and sanctions 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 treatment for products.

SECTION C

FINAL PROVISIONS

ARTICLE 3.29

Ceuta and Melilla

1. For the purposes of this Chapter, in the case of the European Union, the term 'Party' does not include Ceuta and Melilla.

2. Products originating in MERCOSUR, when imported into Ceuta and Melilla, shall in all respects be subject to the same customs treatment under this Agreement as that which is applied to products originating in the customs territory of the European Union under Protocol 2 of the Act of Accession of the Kingdom of Spain and the Portuguese Republic to the European Union. MERCOSUR shall grant to imports of products covered by this Agreement and originating in Ceuta and Melilla the same customs treatment as that which is granted to products imported from and originating in the European Union.

3. The rules of origin and origin procedures referred to in this Chapter shall apply, *mutatis mutandis*, to products exported from MERCOSUR to Ceuta and Melilla and to products exported from Ceuta and Melilla to MERCOSUR.

4. Ceuta and Melilla shall be considered to be a single territory.

5. The exporter shall indicate 'MERCOSUR' or 'Ceuta and Melilla' in field 2 of the text of the statement on origin, depending on the origin of the product.

6. The customs authorities of the Kingdom of Spain shall be responsible for the application and implementation of this Chapter in Ceuta and Melilla.

ARTICLE 3.30

Tariff rate quotas

Products exported under tariff rate quotas granted by the European Union shall be accompanied by an official document issued by the Signatory MERCOSUR States, the model of which should be communicated to the European Union by MERCOSUR no later than the date of entry into force of this Agreement ([14]).

ARTICLE 3.31

Goods in transit or storage

This Agreement may be applied to goods which comply with this Chapter and which, on the date of entry into force of this Agreement, are either in transit or in temporary storage in bonded warehouses or in free zones in the European Union or in MERCOSUR, subject to the submission to the customs authorities of the importing Party, within 6 (six) months of said date, of a statement on origin and, if appropriate, the documents showing that the goods comply with Article 3.14.

([14]) This provision applies without prejudice to the other provisions in this Chapter.

ARTICLE 3.32

Subcommittee on customs, trade facilitation and rules of origin

1. The Subcommittee on customs, trade facilitation and rules of origin established pursuant to Article 22.3(4) shall have the following functions, in addition to those listed in Articles 4.6(10), 4.21 and 22.3:

(a) conduct the preparatory internal work necessary for the Trade Committee on:

(i) the implementation and operation of this Chapter; and

(ii) any amendments to this Chapter proposed by a Party;

(b) adopt explanatory notes to facilitate the implementation of this Chapter; and

(c) conduct, where necessary, the consultations provided for in Article 3.26.

ARTICLE 3.33

Explanatory notes

The Subcommittee on customs, trade facilitation and rules of origin shall adopt, as appropriate, explanatory notes regarding the interpretation, application and administration of this Chapter.

ARTICLE 3.34

Amendments to this Chapter

The Trade Council may amend this Chapter pursuant to point (f) of Article 22.1(6).

CHAPTER 4

CUSTOMS AND TRADE FACILITATION

ARTICLE 4.1

Objectives and scope

1. The Parties recognise the importance of customs and trade-facilitation matters in the evolving global trading environment.

2. The Parties recognise that international trade and customs instruments and standards are the basis for import, export and transit requirements and procedures.

3. The Parties recognise that their legislation should be non-discriminatory and that customs and other trade-related procedures should be based upon the use of modern methods and effective controls to combat fraud, protect consumer health and safety and promote legitimate trade. Each Party should periodically review its legislation and customs procedures. The Parties also recognise that their customs and other trade-related procedures should not be more administratively burdensome or trade-restrictive than necessary to achieve legitimate objectives and that they should be applied in a predictable, consistent and transparent manner.

4. The Parties shall reinforce their cooperation with a view to ensuring that the relevant laws and regulations, as well as the administrative capacity of the relevant administrations, fulfil the objectives of promoting trade-facilitation while ensuring effective control of import, export and transit of goods at the border.

5. The Parties shall cooperate with a view to supporting the development of regional integration within both the European Union and MERCOSUR.

ARTICLE 4.2

Customs cooperation

1. The Parties, through their respective authorities, shall cooperate on customs and other trade-related matters in order to ensure that the objectives set out in Article 4.1 are attained.

2. Cooperation may include:

(a) exchanging information concerning customs and other trade-related legislation, the implementation of such legislation and customs procedures, particularly in the following areas:

(i) simplification and modernisation of customs procedures;

(ii) enforcement of intellectual property rights by the customs authorities;

(iii) free circulation of goods and regional integration;

(iv) facilitation of transit movements and transhipment;

(v) interagency coordination at the border;

(vi) relations with the business community;

(vii) supply chain security and risk management; and

(viii) use of information technology, data and documentation requirements and single window systems, including work towards their future interoperability;

(b) exchanging information concerning international trade and customs instruments and standards;

(c) collaborating on the customs-related aspects of securing and facilitating the international trade supply chain in accordance with the Framework of Standards to Secure and Facilitate Global Trade (hereinafter referred to as the 'SAFE Framework') of the World Customs Organization (hereinafter referred to as the 'WCO');

(d) developing joint initiatives related to import and export procedures, including technical assistance, capacity building and measures aimed at providing an effective service to the business community;

(e) strengthening cooperation between the Parties in the fields of customs and trade-facilitation in international organisations such as the WTO, the WCO and the United Nations Conference on Trade and Development (hereinafter referred to as 'UNCTAD');

(f) establishing, if relevant and appropriate, mutual recognition of trade partnership programmes and customs controls, including equivalent trade-facilitation measures;

(g) fostering cooperation between customs and other government authorities or agencies in relation to authorised economic operator programmes for example by aligning requirements, facilitating access to benefits and minimising unnecessary duplication;

(h) working together with a view to reaching a common approach to issues relating to customs valuation; and

(i) working together to further reduce release times and to release goods without undue delay, in particular perishable goods.

3. The Parties shall provide each other with mutual administrative assistance in customs matters in accordance with the provisions of Annex 4-A.

ARTICLE 4.3

Customs and other trade-related laws and regulations

1. Each Party's customs and trade-related laws and regulations ([15]) shall be based upon:

(a) international instruments and standards applicable in the area of customs and trade, including: the WTO Trade Facilitation Agreement done at Bali on 7 December 2013 (hereinafter referred to as 'WTO Trade Facilitation Agreement'); the International Convention on the Harmonized Commodity Description and Coding System, done at Brussels on 14 June 1983; the Safe Framework and the WCO data model, adopted in June 2005, and, to the extent possible, the substantive elements of the Revised Kyoto Convention on the Simplification and Harmonisation of Customs Procedures, done at Kyoto on the 18 May 1973;

(b) the common objective of facilitating legitimate trade through effective enforcement of and compliance with legislative requirements; and

(c) legislation that is proportionate and non-discriminatory, avoids unnecessary burdens on economic operators, provides for further facilitation for operators with high levels of compliance, including favourable treatment with respect to customs controls prior to the release of goods, and ensures safeguards against fraud and illicit or damaging activities.

2. In order to improve working methods, as well as to ensure non-discrimination, transparency, efficiency, integrity and accountability of operations, each Party shall:

(a) simplify and review requirements and formalities wherever possible with a view to the rapid release and clearance of goods;

(b) work towards the further simplification and standardisation of data and documentation required by customs authorities and other agencies; and

(c) ensure that the highest standards of integrity be maintained, through the application of measures reflecting the principles of the relevant international conventions and instruments in this field.

ARTICLE 4.4

Release of goods

1. Each Party shall adopt or maintain requirements and procedures that:

(a) provide for the prompt release of goods within a period no greater than that required to ensure compliance with its customs and other trade-related laws and formalities;

(b) provide for advance electronic submission and processing of documentation and of any other required information prior to the arrival of the goods, to enable the release of goods on arrival ([16]); and

(c) allow for the release of goods prior to the final determination of customs duties, taxes, fees and charges, if such a determination is not done prior to, upon, or as rapidly as possible after arrival, and if all other regulatory requirements have been met.

([15]) For greater certainty, reference to laws and regulations covers procedures enshrined therein.

([16]) Signatory MERCOSUR States shall comply with the commitments in this paragraph in accordance with Article 16 (Notification of definitive dates for implementation of Category B and Category C) of the WTO Trade Facilitation Agreement.

2. For the purposes of point (c) of paragraph 1, as a condition for such release, each Party may require a guarantee for any amount not yet determined in the form of a surety, a deposit or another appropriate instrument provided for in its laws and regulations. Such guarantee shall not be greater than the amount the Party requires to ensure payment of customs duties, taxes, fees and charges ultimately due for the goods covered by the guarantee. The guarantee shall be discharged when it is no longer required ([17]).

3. Each Party shall strive to further reduce release-times and release the goods without undue delay.

ARTICLE 4.5

Perishable goods

1. For the purposes of this provision, perishable goods are goods that rapidly decay due to their natural characteristics, in particular in the absence of appropriate storage conditions.

2. Each Party shall give appropriate priority to perishable goods when scheduling and performing any examinations that may be required.

3. On request of an economic operator, each Party shall, if practicable and consistent with its laws and regulations:

(a) provide for the clearance of a consignment of perishable goods outside the business hours of customs and other relevant authorities; and

(b) allow consignments of perishable goods to be cleared at the premises of the economic operator.

ARTICLE 4.6

Advance rulings

1. For the purposes of this Article, 'advance ruling' means a written decision provided to an applicant prior to the importation of a good covered by the application that sets forth the treatment that the Party shall provide to the good at the time of importation with regard to:

(a) the good's tariff classification; and

(b) the origin of the good.

2. Each Party shall issue, through its customs authorities, an advance ruling that sets forth the treatment to be provided to the goods concerned. If an applicant submits a written request, including in electronic format, containing all necessary information in accordance with the laws and regulations of the issuing Party, that ruling shall be issued in a reasonable, time-bound manner.

3. The advance ruling shall be valid for a period of at least 3 (three) years after its issuance unless the law, facts or circumstances supporting the original advance ruling change.

4. A Party may decline to issue an advance ruling if the question raised is the subject of administrative or judicial review or if the application does not relate to any intended use of the advance ruling. If a Party declines to issue an advance ruling, it shall promptly notify the applicant in writing, setting out the relevant facts and the basis for its decision.

([17]) Signatory MERCOSUR States shall comply with the commitments in this paragraph in accordance with Article 16 (Notification of definitive dates for implementation of Category B and Category C) of the WTO Trade Facilitation Agreement.

5. Each Party shall publish, at least:

(a) the requirements for the application for an advance ruling, including the information to be provided and the format;

(b) the time period by which it will issue an advance ruling; and

(c) the length of time for which the advance ruling is valid.

6. If a Party revokes, modifies or invalidates an advance ruling, it shall provide written notice to the applicant setting out the relevant facts and the basis for its decision. A Party may revoke, modify or invalidate an advance ruling with retroactive effect, only if the ruling was based on incomplete, incorrect, false or misleading information.

7. An advance ruling issued by a Party shall be binding on that Party in respect of the applicant that sought it. The Party may provide that the advance ruling be binding on the applicant.

8. Each Party shall provide, upon written request of an applicant, a review of the advance ruling or of the decision to revoke, modify or invalidate it ([18]).

9. Subject to any confidentiality requirements, substantive elements of these rulings shall be published, online or in other appropriate formats.

10. To facilitate trade, the Subcommittee on customs, trade facilitation and rules of origin, referred to in Article 4.21, shall regularly discuss updates on changes in the respective laws and regulations of the Parties on the matters listed in this Article.

11. The Parties may agree upon advance rulings on any other matter.

ARTICLE 4.7

Transit and transhipment

1. Each Party shall ensure freedom of transit through its territory via the route most convenient for transit.

2. Without prejudice to legitimate control, each Party shall accord to traffic in transit to or from the territory of the other Party, treatment no less favourable than that accorded to its own like goods and their movement, including imports and exports, when such goods are transported on the same route under like conditions.

3. Each Party shall, to the extent possible, apply to transhipped goods customs procedures that are less burdensome than those applied to traffic in transit.

4. Each Party shall operate bonded transport regimes that allow the transit of goods without payment of customs duties or other charges subject to the provision of an appropriate guarantee.

5. Each Party shall promote and implement regional transit arrangements with a view to facilitating traffic in transit and reducing trade barriers.

6. Each Party shall draw upon and use international standards and instruments relevant to transit.

7. Customs transit procedures may be used also if the transit of goods begins or ends in the territory of a Party (inland transit).

8. The Parties shall ensure that all concerned authorities and agencies in their respective territories cooperate and coordinate on customs matters with a view to facilitating traffic in transit.

([18]) Under this paragraph, a review may, either before or after the ruling has been acted upon, be provided by the official, office, or authority that issued the ruling, a higher or independent administrative authority, or a judicial authority.

ARTICLE 4.8

Authorised economic operator

1. Each Party shall establish or maintain a trade-facilitation partnership programme for operators who meet specified criteria (hereinafter referred to as 'authorised economic operators').

2. The specified criteria that operators need to meet in order to qualify as authorised economic operators (hereinafter referred to as 'the specified criteria') shall be related to compliance, or the risk of non-compliance, with requirements specified in each Party's laws and regulations. The specified criteria, which shall be published, may include:

(a) the absence of any serious infringement or repeated infringements of customs and taxation laws and regulations, including no record of serious criminal offences relating to the economic activity of the applicant;

(b) the demonstration by the applicant of a high level of control of his or her operations and of the flow of goods, by means of a system of managing commercial and, where appropriate, transport records which allows appropriate customs controls;

(c) financial solvency, which shall be deemed to be proven if the applicant has good financial standing, which enables him or her to fulfil his or her commitments, with due regard to the characteristics of the type of business activity concerned;

(d) proven competences or professional qualifications directly related to the activity carried out; and

(e) appropriate security and safety standards.

3. The specified criteria shall not be designed or applied so as to afford or create arbitrary or unjustifiable discrimination between operators where the same conditions prevail and shall allow the participation of SMEs.

4. The trade-facilitation partnership programme shall include at least four of the following benefits:

(a) fewer documentary and data requirements, as appropriate;

(b) low rate of physical inspections and examinations, as appropriate;

(c) rapid release time, as appropriate;

(d) deferred payment of duties, taxes, fees and charges;

(e) use of comprehensive guarantees or reduced guarantees;

(f) a single customs declaration for all imports or exports in a given period; and

(g) clearance of goods at the premises of the authorised economic operator or another place authorised by the customs authorities.

5. The Parties should ensure coordination between customs authorities and other border agencies in the development of their respective authorised economic operator programmes through means such as the alignment of requirements, the minimisation of unnecessary duplication and the access to benefits related to controls and requirements administered by agencies other than customs authorities.

ARTICLE 4.9

Single window

Each Party shall endeavour to establish single window systems, enabling traders to submit through a single entry point documentation and data requirements for importation, exportation or transit of goods to the participating authorities or agencies.

ARTICLE 4.10

Transparency

1. The Parties recognise the importance of timely consultations with trade representatives on their respective proposed laws and procedures related to customs and trade facilitation matters.

2. Each Party shall ensure that its respective customs and other trade-related requirements and procedures continue to meet the needs of the trading community, follow best practices and remain as less trade-restrictive as possible.

3. Each Party shall, as appropriate, provide for regular consultations between its border agencies and traders or other stakeholders located within its territory.

4. Each Party shall promptly publish, in a non-discriminatory and easily accessible manner, and as far as possible through electronic means, new laws, regulations and general procedures related to customs and trade-facilitation matters prior to the application of any such laws, regulations or general procedures, as well as changes to and interpretations of such laws, regulations and general procedures. This shall include:

(a) importation, exportation and transit procedures, including port, airport, and other entry-point procedures and hours of operation, and required forms and documents;

(b) applied rates of duties and taxes of any kind imposed on or in connection with importation or exportation;

(c) fees and charges imposed by or for governmental agencies on or in connection with importation, exportation or transit;

(d) rules for the classification or valuation of products for customs purposes;

(e) laws, regulations and administrative rulings of general application relating to rules of origin;

(f) import, export or transit restrictions or prohibitions;

(g) penalty provisions against breaches of import, export or transit formalities;

(h) appeal procedures;

(i) agreements or parts thereof with any country or countries relating to importation, exportation or transit;

(j) procedures relating to the administration of tariff quotas;

(k) points of contact for information enquiries; and

(l) other relevant notices of an administrative nature in relation to the above.

5. Each Party shall ensure there is a reasonable time period between the publication of new or amended laws, regulations and general procedures and fees or charges and their entry into force.

6. Each Party shall make available online and update, as appropriate, the following:

(a) a description of its importation, exportation and transit procedures, including appeal procedures, informing of the practical steps needed to import and export and for transit;

(b) the forms and documents required for importation into, exportation from, or transit through the territory of that Party; and

(c) contact information on enquiry points.

7. Each Party shall establish or maintain one or more enquiry points to answer within a reasonable time enquiries from governments, traders and other interested parties on customs and other trade-related matters. The Parties shall not require the payment of a fee for answering enquiries or providing required forms and documents. The enquiry points shall answer enquiries and provide the forms and documents within a reasonable time period set by each Party, which may vary depending on the nature or complexity of the enquiry.

ARTICLE 4.11

Customs valuation

The Agreement on the Implementation of Article VII of GATT 1994 shall govern customs valuation rules applied to reciprocal trade between the Parties. Its provisions are hereby incorporated into and made an integral part of this Agreement.

ARTICLE 4.12

Risk management

1. Each Party shall adopt or maintain a risk management system for customs control.

2. Each Party shall design and apply risk management in such a manner as to avoid arbitrary or unjustifiable discrimination, or disguised restrictions on international trade.

3. Each Party shall concentrate customs control and other relevant border controls on high-risk consignments and expedite the release of low-risk consignments. Each Party may also select, on a random basis, consignments for such controls as part of its risk management.

4. Each Party shall base risk management on assessment of risk through appropriate selectivity criteria.

5. The provisions of this Article are, whenever possible, applicable to procedures administered by other border agencies.

ARTICLE 4.13

Post-clearance audit

1. With a view to expediting the release of goods, each Party shall adopt or maintain post-clearance audit to ensure compliance with customs and other related laws and regulations.

2. Each Party shall conduct post-clearance audits in a risk-based manner.

3. Each Party shall conduct post-clearance audits in a transparent manner. If an audit is performed and conclusive results have been achieved, the Party shall, without delay, notify the person whose record is audited of the results, the person's rights and obligations and the reasons for the results.

4. The Parties acknowledge that the information obtained in a post-clearance audit may be used in further administrative or judicial proceedings.

5. The Parties shall, wherever practicable, use the results of a post-clearance audit in applying risk management.

ARTICLE 4.14

Customs brokers

Each Party shall publish its measures on the use of customs brokers. Each Party shall apply transparent, non-discriminatory and proportionate rules if and when licensing customs brokers. A Party shall not adopt new measures introducing the mandatory use of customs brokers.

ARTICLE 4.15

Pre-shipment Inspections

A Party shall not require the mandatory use of pre-shipment inspections as defined in the WTO Agreement on Pre-shipment Inspection or any other inspection activity performed at destination, before customs clearance, by private companies.

ARTICLE 4.16

Appeals

1. Each Party shall provide effective, prompt, non-discriminatory and easily accessible procedures to guarantee the right of appeal against the administrative actions, rulings and decisions of customs or other competent authorities affecting import or export of goods or goods in transit.

2. Appeal procedures may include administrative review by the supervising authority and judicial review of decisions taken at the administrative level according to each Party's laws and regulations.

3. Any person who has applied to the customs authorities for a decision and has not obtained a decision on that application within the applicable time-limits shall also be entitled to exercise the right of appeal.

4. Each Party shall provide a person to whom it issues an administrative decision with the reasons for that decision, so as to enable that person to have recourse to appeal procedures if necessary.

ARTICLE 4.17

Import, export and transit formalities and data and documentation requirements

1. Each Party shall ensure that import, export and transit formalities and data and documentation requirements are:

a) adopted or applied with a view to a rapid release of goods, in particular perishable goods, provided the conditions for the release are fulfilled;

b) adopted or applied in a manner that aims to reduce the time and cost of compliance for traders and operators;

c) the least trade-restrictive measure chosen, if two or more alternative measures are reasonably available for fulfilling the policy objective or objectives in question; and

d) not maintained, including parts thereof, if they, or parts of them are no longer required.

2. MERCOSUR shall work towards applying common customs procedures and uniform customs data requirements for the release of goods.

ARTICLE 4.18

Use of information technology

1. Each Party shall use information technologies that expedite procedures for the release of goods in order to facilitate trade between the Parties.

2. Each Party shall:

(a) make available by electronic means customs declarations and, whenever possible, other documents required for the import, transit or export of goods;

(b) allow a customs declaration and, whenever possible, any other data requirements for the import and export of goods to be submitted in electronic format;

(c) establish means of providing for the electronic exchange of customs information with its trading community;

(d) promote the electronic exchange of data between its respective traders, customs administrations and other trade-related agencies; and

(e) use electronic risk management systems for assessment and targeting that enable its customs authorities and, whenever possible, other border agencies to focus their inspections on high-risk goods and that facilitate the release and movement of low-risk goods.

3. Each Party shall adopt or maintain procedures allowing the option of electronic payment for duties, taxes, fees and charges incurred upon importation and exportation collected by customs authorities and, whenever possible and applicable, by other border agencies.

ARTICLE 4.19

Penalties

1. Each Party shall ensure that its customs laws and regulations provide that any penalties imposed for breaches of customs regulations or procedural requirements be proportionate and non-discriminatory.

2. Penalties for a breach of a Party's customs law, regulation or procedural requirement are imposed only on the person responsible under that Party's law for such breach.

3. Penalties imposed shall depend on the facts and circumstances of the case and shall be commensurate with the degree and severity of the breach. Each Party shall avoid incentives for the assessment or collection of penalties or conflicts of interest in the assessment and collection of penalties.

4. In the event of voluntary prior disclosure to a customs administration of the circumstances of a breach of a customs law, regulation or procedural requirement, each Party is encouraged to consider this as a potential mitigating factor when establishing a penalty.

5. When a penalty is imposed for a breach of a customs law, regulation or procedural requirement, an explanation in writing is provided to the person upon whom the penalty is imposed specifying the nature of the breach and the applicable law, regulation or procedure under which the amount or range of penalty for the breach has been prescribed.

ARTICLE 4.20

Temporary admission

1. For the purposes of this Article, the term 'temporary admission' means the customs procedure under which certain goods, including their means of transport, that are brought into a customs territory for a specific purpose are conditionally relieved from payment of import duties and taxes, without application of import prohibitions or restrictions of economic character. Such goods must be intended for re-exportation within a specified period and without having undergone any change except normal depreciation due to the use made of them.

2. Nothing in this Article should be construed as to relieve imported goods from meeting trade-related requirements of non-economic character, in particular sanitary and phytosanitary measures.

3. Each Party shall, in accordance with its law, grant temporary admission, with total conditional relief from import duties and taxes and without application of import restrictions or prohibitions of economic character to the following goods:

(a) goods for display or use at exhibitions, fairs, meetings or similar events;

(b) professional equipment for the press or for sound or television broadcasting; cinematographic equipment; any other equipment necessary for the exercise of the calling, trade or profession of a person visiting the territory of another country to perform a specified task;

(c) goods imported in connection with a commercial operation but whose importation does not in itself constitute a commercial operation;

(d) goods imported in connection with a manufacturing operation (such as plates, drawings, moulds, plans and models, for use during a manufacturing process); replacement means of production;

(e) goods imported exclusively for educational, scientific or cultural purposes;

(f) personal effects of passengers and goods imported for sports purposes;

(g) tourist publicity material;

(h) goods imported for humanitarian purposes; and

(i) animals imported for specific purposes.

4. Each Party shall, for the temporary admission of the goods referred to in paragraph 3 and regardless of their origin, accept A.T.A. carnets issued and endorsed by the other Party in accordance with the Customs Convention on the A.T.A. Carnet for the temporary admission of goods done at Brussels on 6 December 1961, and guaranteed by an association forming part of the international guarantee chain, certified by the competent authorities and valid in the territory of the importing Party ([19]).

([19]) This provision shall apply only in respect of the European Union and of those Signatory MERCOSUR States that are Contracting parties to the Convention on Temporary Admission done at Istanbul on 26 June 1990 and according to the commitments undertaken in that Convention.

ARTICLE 4.21

Subcommittee on customs, trade facilitation and rules of origin

The Subcommittee on customs, trade facilitation and rules of origin, established pursuant to Article 22.3(4) shall, in addition to the functions listed in Articles 3.32, 4.6(10) and 22.3, have the function to enhance cooperation on the development, application and enforcement of customs and trade-related procedures, mutual administrative assistance in customs matters, rules of origin and administrative cooperation.

ARTICLE 4.22

Trade Council

With a view to implementing the relevant provisions in this Chapter, the Trade Council shall have the power to adopt decisions relating to authorised economic operator programmes and their mutual recognition as well as to joint initiatives relating to customs procedures and trade-facilitation.

CHAPTER 5

TECHNICAL BARRIERS TO TRADE

ARTICLE 5.1

Objective

The objective of this Chapter is to facilitate trade in goods between the Parties by identifying, preventing and eliminating unnecessary technical barriers to trade (hereinafter referred to as 'TBT') and to enhance cooperation between the Parties in matters covered by this Chapter.

ARTICLE 5.2

Relation to the TBT Agreement

1. The Parties reaffirm their rights and obligations under the TBT Agreement, which is hereby incorporated into and made part of this Agreement.

2. References to 'this Agreement' in the TBT Agreement are to be read, as appropriate, as references to the Interim Agreement on Trade between the European Union, of the one part, and the Common Market of the South, the Argentine Republic, the Federative Republic of Brazil, the Republic of Paraguay and the Oriental Republic of Uruguay, of the other part.

3. The term 'Members' in the TBT Agreement means the Parties to this Agreement.

ARTICLE 5.3

Scope

1. This Chapter applies to the preparation, adoption and application of standards, technical regulations and conformity assessment procedures that may affect trade in goods between the Parties.

2. This Chapter does not apply to:

(a) purchasing specifications prepared by governmental bodies for production or consumption requirements of governmental bodies; and

(b) sanitary and phytosanitary measures as defined in Annex A to the SPS Agreement.

ARTICLE 5.4

Definitions

For the purposes of this Chapter, the following definitions apply:

(a) the definitions set out in Annex 1 to the TBT Agreement;

(b) 'supplier's declaration of conformity' means a first-party attestation issued by the manufacturer on his sole responsibility based on the results of an appropriate type of conformity assessment activity and excluding mandatory third-party assessment;

(c) 'ISO' means the International Organization for Standardization;

(d) 'IEC' means the International Electrotechnical Commission;

(e) 'ITU' means the International Telecommunication Union;

(f) 'Codex Alimentarius' means the Codex Alimentarius Commission;

(g) 'ILAC' means the International Laboratory Accreditation Cooperation;

(h) 'IAF' means the International Accreditation Forum; and

(i) 'IECEE CB Scheme' means the IEC System of Conformity Assessment Schemes for Electrotechnical Equipment and Components for Mutual Recognition of Test Certificates for Electrical Equipment.

ARTICLE 5.5

Joint cooperation on trade-facilitating initiatives

1. The Parties recognise the importance of intensifying their cooperation with a view to increasing mutual understanding of their respective systems and helping to eliminate or avoid the creation of TBT. In this regard, the Parties shall work towards the identification, promotion, development and implementation, as appropriate, of trade-facilitating initiatives, on a case-by-case basis.

2. A Party may propose to the other Party sector-specific initiatives in matters covered by this Chapter. Those proposals shall be transmitted to the TBT Chapter coordinator, nominated pursuant to Article 5.13, and may include:

(a) information exchange on regulatory approaches and practices;

(b) joint analysis of a sector or group of products;

(c) initiatives to further align technical regulations and conformity assessment procedures with relevant international standards;

(d) the promotion of the use of accreditation to assess the competence of conformity assessment bodies; and

(e) the consideration of mutual or unilateral recognition of conformity assessment results.

3. Whenever one of the Parties proposes a specific trade-facilitating initiative, the other Party shall duly consider such proposal and reply within a reasonable period of time. If the other Party rejects the proposed initiative, it shall explain the reasons for its decision to the proposing Party.

4. The terms of the work envisaged in this Article shall be defined by, on the one hand, the European Union and, on the other hand, MERCOSUR or the Signatory MERCOSUR States engaged in each trade-facilitating activity, if needed, and may include establishing ad hoc working groups. In order to benefit from non-governmental perspectives on matters related to this Article, each Party may, as appropriate and in accordance with its rules and procedures, consult with stakeholders and other interested parties.

5. The Subcommittee on trade in goods, established pursuant to Article 22.3(4), shall discuss the results of the work carried out pursuant to this Article and may consider appropriate actions.

6. Nothing in this Article shall be construed as obliging a Party to:

(a) deviate from domestic procedures for preparing and adopting regulatory measures;

(b) take actions that would undermine or impede the timely adoption of regulatory measures to achieve its public policy objectives; or

(c) adopt any particular regulatory outcome.

7. If initiatives referred to in this Article are agreed and if that is necessary for their implementation, each Party shall facilitate the interaction of technical teams to demonstrate their conformity assessment schemes and systems in order to increase mutual understanding.

8. For the purposes of this Article, the European Union shall act through the European Commission.

ARTICLE 5.6

Technical regulations

1. Each Party shall make best use of good regulatory practices with regard to the preparation, adoption and application of technical regulations, as provided for in the TBT Agreement, including, for example, preference for performance-based technical regulations, use of impact assessments or stakeholder consultation.

2. In particular, the Parties shall:

(a) use relevant international standards as a basis for their technical regulations, including any conformity assessment elements therein, except if such international standards would be an ineffective or inappropriate means for the fulfilment of the legitimate objectives pursued; if international standards are not used as a basis for a technical regulation which may have a significant effect on trade, a Party shall, upon request of the other Party, explain the reasons why such standards are considered inappropriate or ineffective for the fulfilment of the legitimate objective pursued;

(b) when reviewing their respective technical regulations, in addition to Article 2.3 of the TBT Agreement and without prejudice to Articles 2.4 and 12.4 of the TBT Agreement, increase the alignment of those regulations with relevant international standards; a Party shall consider, inter alia, any new development in the relevant international standards and whether the circumstances that have given rise to any divergence from any relevant international standards continue to exist;

(c) promote the development of regional technical regulations and encourage that these are adopted at national level and replace existing ones, in order to facilitate trade between the Parties;

(d) allow a reasonable interval between the publication of technical regulations and their entry into force for economic operators of the other Party to adapt ([20]);

([20]) 'Reasonable interval' shall be understood to mean normally a period of not less than 6 (six) months, except when this would be ineffective in fulfilling the legitimate objectives pursued.

(e) carry out the impact analysis of planned technical regulations in accordance with their respective rules and procedures; and

(f) when preparing technical regulations, take due account of the characteristics and special needs of SMEs.

ARTICLE 5.7

Standards

1. The Parties reaffirm their obligations under Article 4.1 of the TBT Agreement, particularly in respect of taking all reasonable measures to ensure that all standardising bodies within their territories accept and comply with the Code of Good Practice for the Preparation Adoption and Application of Standards in Annex 3 to the TBT Agreement.

2. International standards developed by ISO, IEC, ITU or the Codex Alimentarius shall be considered as the relevant international standards within the meaning of Articles 2 and 5 of, and Annex 3 to, the TBT Agreement.

3. A standard developed by other international organisations may also be considered a relevant international standard within the meaning of Articles 2 and 5 of, and Annex 3 to, the TBT Agreement, if:

(a) it has been developed by a standardising body which seeks to establish consensus either:

(i) among national delegations of the participating WTO Members representing all the national standardising bodies in their territory that have adopted, or expect to adopt, standards for the subject matter to which the international standardisation activity relates; or

(ii) among governmental bodies of participating WTO Members; and

(b) it has been developed in accordance with the WTO TBT Committee Decision on Principles for the Development of International Standards, Guides and Recommendations with relation to Articles 2 and 5 of, and Annex 3 to, the TBT Agreement.

4. With a view to harmonising standards on a basis as wide as possible each Party shall encourage, within the limits of its competence and resources, the standardising bodies within its territory, as well as the regional standardising bodies of which that Party or the standardising bodies within its territory are members, to:

(a) participate, within the limits of their resources, in the preparation of international standards by relevant international standardising bodies;

(b) cooperate with the relevant national and regional standardising bodies of the other Party in international standardisation activities;

(c) use relevant international standards as a basis for the standards they develop, except where such international standards would be ineffective or inappropriate, for instance because of an insufficient level of protection or fundamental climatic or geographical factors or fundamental technological problems;

(d) avoid duplication of, or overlap with, the work of international standardising bodies;

(e) promote the development of standards at regional level and the adoption of such standards by national standardising bodies, thereby replacing existing national standards;

(f) review national and regional standards not based on relevant international standards at regular intervals, with a view to increasing their alignment with relevant international standards; and

(g) foster bilateral cooperation with the standardising bodies of the other Party.

5. The Parties should exchange information through the TBT Chapter coordinators, nominated pursuant to Article 5.13, on:

(a) their use of standards as a basis for, or in support of, technical regulations;

(b) cooperation agreements implemented by either Party on standardisation, for example on standardisation issues in free trade agreements with third countries; and

(c) their respective standardisation processes, and the use of international, regional or sub-regional standards as a basis for their national standards.

ARTICLE 5.8

Conformity assessment procedures and accreditation

1. The provisions set out in Article 5.6 with respect to the preparation, adoption and application of technical regulations also apply to conformity assessment procedures.

2. If a Party requires conformity assessment as a positive assurance that a product complies with a technical regulation, it shall:

(a) select conformity assessment procedures proportionate to the risks involved;

(b) consider the use of the supplier's declaration of conformity, among other options, in the regulatory process, to show compliance with technical regulations; and

(c) if requested, provide information to the other Party on the reasons for selecting a particular conformity assessment procedure for specific products.

3. If a Party requires third-party conformity assessment as a positive assurance that a product complies with a technical regulation, and it has not reserved this task to a governmental body as specified in paragraph 5, it shall:

(a) preferentially use accreditation to qualify conformity assessment bodies;

(b) make best use of international standards for accreditation and conformity assessment, as well as international agreements involving the Parties' accreditation bodies, for example, through the mechanisms of ILAC and IAF;

(c) consider to join or, as applicable, encourage its testing, inspection and certification bodies to join any functioning international agreements or arrangements for harmonisation or facilitation of acceptance of conformity assessment results;

(d) within its territory, promote competition between conformity assessment bodies designated by the authorities for a particular product or set of products with a view to enabling economic operators to choose among them;

(e) ensure that conformity assessment bodies are independent of manufacturers, importers and distributors, in the sense that they carry out their activities with objectivity and independence of judgment;

(f) ensure that there are no conflicts of interest between accreditation bodies and conformity assessment bodies, or between activities of market surveillance authorities and activities of conformity assessment bodies;

(g) allow, to the extent possible, conformity assessment bodies to use subcontractors to perform testing or inspections in relation to the conformity assessment, including subcontractors located in the territory of the other Party; and

(h) publish online a list of the bodies that it has designated to perform such conformity assessment and relevant information on the scope of designation of every such body.

4. Nothing in point (g) of paragraph 3 shall be construed as prohibiting a Party from requiring subcontractors to meet the requirements that the conformity assessment body with which they entered into contract would be required to meet in order to perform the contracted tests or inspection itself.

5. Nothing in this Article shall preclude a Party from requesting that conformity assessment in relation to specific products is performed by specified government authorities of that Party. In such cases, that Party shall:

(a) establish the conformity assessment fees in accordance with the approximate cost of the services rendered and, upon request of an applicant for conformity assessment, provide the different elements included in those fees; and

(b) in principle, make the conformity assessment fees publicly available or, when such information is not publicly available, provide it upon request.

6. Notwithstanding paragraphs 3 to 5 of this Article, in the fields which are listed in Annex 5-A, in which the European Union accepts supplier's declaration of conformity as assurance that a product complies with a technical regulation, and in which a Signatory MERCOSUR State requires mandatory third-party testing or certification for these fields, the Signatory MERCOSUR State shall, as an assurance that a product complies with the requirements of a Signatory MERCOSUR State's technical regulations, accept certificates or, in cases where such acceptance is not provided for under its relevant laws and regulations, accept test reports issued by conformity assessment bodies that are located in the territory of the European Union and which have been accredited for the relevant scopes by an accreditation body member of the international arrangements for mutual recognition of the ILAC and the IAF; or accept certificates that have been issued under the IECEE CB Scheme. In order to accept such certificates or test reports, a Signatory MERCOSUR State may require in its relevant laws and regulations that bilateral arrangements, including memoranda of understanding, exist between the conformity assessment body located in the territory of the European Union and the conformity assessment body located in the territory of the Signatory MERCOSUR State.

7. If a supplier's declaration of conformity is considered a valid conformity assessment procedure in the European Union, test reports issued by conformity assessment bodies that are located in the territory of the Signatory MERCOSUR State, shall be accepted as a valid document in the process of demonstrating that a product conforms with the European Union's technical regulation requirements. The manufacturer shall remain responsible in all cases for the conformity of the product.

8. Paragraph 6 also applies where a Signatory MERCOSUR State introduces new mandatory third-party testing or certification requirements for the fields specified in Annex 5-A, in accordance with paragraph 10 of this Article. If the European Union introduces mandatory third-party testing or certification requirements for the fields specified in Annex 5-A, in accordance with paragraph 10 of this Article, the Parties shall discuss in the Subcommittee on trade in goods, referred to in Article 5.14, whether any steps need to be taken to ensure reciprocity as regards the acceptance of tests reports or certificates issued by conformity assessment bodies that are located in the territory of the Signatory MERCOSUR State.

9. The Trade Council may adopt a decision to amend Section A of Annex 5-A.

10. Notwithstanding paragraph 6 of this Article, either Party may introduce requirements for mandatory third-party testing or certification for the fields specified in Annex 5-A, for products falling within the scope of that Annex under the following conditions:

(a) the introduction of such requirements or procedures are justified under the legitimate objectives referred to in Article 2.2 of the TBT Agreement;

(b) the reasons for the introduction of any such requirements or procedures are supported by substantiated technical or scientific information regarding the performance of the products in question;

(c) any such requirements or procedures are not more trade-restrictive than necessary to fulfil the Party's legitimate objective, taking account of the risks that non-fulfilment would create; and

(d) the Party could not have reasonably foreseen the need for introducing any such requirements or procedures at the date of entry into force of this Agreement.

11. Paragraph 6 is without prejudice to the exercise, on a non-discriminatory basis, of market surveillance competences by the authorities of a Party, including additional testing on samples at the point of entry.

ARTICLE 5.9

Transparency

1. With regard to the preparation, adoption and application of standards, technical regulations and conformity assessment procedures, each Party shall:

(a) take the other Party's views into account if the process of developing a technical regulation is open to public consultation, wholly or partially;

(b) when developing major technical regulations and conformity assessment procedures which may have a significant effect on trade ensure in accordance with its respective laws and regulations that transparency procedures are in place that allow persons of the Parties to provide input through a formal public consultation process, except when urgent problems of safety, health, environmental protection or national security arise or threaten to arise;

(c) allow persons of the other Party to participate in the consultation process referred to in point (b) on terms no less favourable than those accorded to its own persons and, whenever possible, make the results of that consultation process public;

(d) allow, in principle, a period of at least 60 (sixty) days for the other Party to provide written comments on the proposed technical regulations and conformity assessment procedures, and consider a reasonable request to extend the comment period;

(e) provide, in cases where the notified text is not in one of the official WTO languages, a clear and comprehensive description of the content of the measure in the WTO notification format;

(f) if it receives written comments on its proposed technical regulation or conformity assessment procedure from the other Party:

(i) discuss, upon request by the other Party, the written comments, whenever possible with the participation of its competent regulatory authority and at a time when they can be taken into account; and

(ii) reply in writing to the comments, whenever possible no later than the date of publication of the technical regulation or conformity assessment procedure;

(g) provide, if requested by the other Party, information regarding the objectives of, the legal basis and rationale for, a technical regulation or conformity assessment procedure that the Party has adopted or is proposing to adopt;

(h) provide information on the adoption and the entry into force of the technical regulation or conformity assessment procedure and the adopted final text through an addendum to the original notification to the WTO;

(i) consider a reasonable request from the other Party, received prior to the end of the comment time period following the transmission of a proposed technical regulation, to extend the time period between the adoption of the technical regulation and its entry into force, except when the delay would be ineffective in fulfilling the legitimate objectives pursued; and

(j) provide free of charge access to the electronic version of the notified text with the notification.

2. For the purposes of point (d) of paragraph 1, where urgent problems of safety, health, environmental protection or national security arise or threaten to arise, Articles 2.10 and 5.7 of the TBT Agreement shall apply.

3. If standards are made mandatory through incorporation or referencing in a draft technical regulation or conformity assessment procedure, the transparency obligations related to TBT notification set out in this Article and in Article 2 or 5 of the TBT Agreement shall be fulfilled.

4. Each Party shall ensure that all technical regulations and mandatory conformity assessment procedures adopted and in force are publicly available on an official website free of charge. Each Party shall always provide unrestricted access to all information relevant to the achievement of conformity with a technical regulation. If standards provide a presumption of conformity with technical regulations and these standards are not referred to in those technical regulations, each Party shall ensure access to the information on corresponding standards.

5. Each Party shall, upon a reasonable request of the other Party or its economic operators, provide information on technical regulations in force and, as appropriate and available, written guidance on compliance with the technical regulations, without undue delay.

ARTICLE 5.10

Marking and labelling

1. The Parties' technical regulations including or dealing exclusively with mandatory marking or labelling shall observe the principles of Article 2 of the TBT Agreement.

2. In particular, if a Party requires mandatory marking or labelling of products:

(a) it shall only require information which is relevant for consumers or users of the product or authorities to indicate the product's conformity with the mandatory technical requirements;

(b) and if a Party requires any prior approval, registration or certification of the labels or markings of the products, as a precondition for placing on the market products that otherwise comply with its mandatory technical requirements, it shall ensure that the requests submitted by the economic operators of the other Party are decided without undue delay and on a non-discriminatory basis;

(c) and if a Party requires the use of a unique identification number, it shall issue such number to the economic operators of the other Party without undue delay and on a non-discriminatory basis;

(d) and provided that it is not misleading, contradictory or confusing in relation to the importing Party's regulatory requirements and the legitimate objectives under the TBT Agreement are not compromised thereby, it shall permit:

(i) information in other languages in addition to the language required in the importing Party of the products; and

(ii) nomenclatures, pictograms, symbols or graphics adopted in international standards;

(e) it shall accept, whenever possible, that supplementary labelling and corrections to labelling take place in customs warehouses or other designated areas at the point of import as an alternative to labelling in the country of origin;

(f) if it considers that the protection of public health and the environment, the protection against deceptive practices and any other legitimate objectives under the TBT Agreement are not compromised thereby, it shall endeavour to accept non-permanent or detachable labels, rather than labels physically attached to the product, or inclusion of relevant information in the accompanying documentation.

3. Paragraph 2 shall not apply to marking or labelling of medicinal products.

4. If a Party considers that marking or labelling requirements for a product or a sector in the other Party could be improved, it may propose a trade-facilitating initiative to address its concerns in conformity with Article 5.5.

ARTICLE 5.11

Cooperation and technical assistance

1. To contribute to the fulfilment of the objectives of this Chapter, each Party shall, inter alia:

(a) promote cooperation and joint activities and projects between their respective organisations, public or private, national or regional, in the fields of technical regulations, standardisation, conformity assessment, metrology and accreditation;

(b) promote good regulatory practices through the exchange of information, experiences and best practices about, inter alia, regulatory impact assessment, regulatory stock management and risk assessment and public consultation;

(c) exchange views on market surveillance;

(d) strengthen the technical and institutional capacity of the national regulatory, metrology, standardisation, conformity assessment and accreditation bodies, supporting the development of their technical infrastructure, including laboratories and testing equipment, and sustaining the continuous training of human resources;

(e) promote, facilitate and, whenever possible, coordinate their participation in international organisations and other fora related to technical regulations, conformity assessment, standards, accreditation and metrology;

(f) support technical assistance activities by national, regional and international organisations in the areas of technical regulations, standardisation, conformity assessment, metrology and accreditation; and

(g) endeavour to share available scientific evidence and technical information among regulatory authorities of the Parties, to the extent necessary to cooperate or pursue technical discussions under this Chapter, with the exception of confidential or other sensitive information.

2. A Party shall give appropriate consideration to proposals of the other Party for cooperation under this Chapter.

ARTICLE 5.12

Technical discussions

1. Each Party may request to discuss any concern that arises under this Chapter, including any draft or proposed technical regulation or conformity assessment procedure of the other Party that the Party considers might significantly adversely affect trade between the Parties. The requesting Party shall deliver its request to the TBT Chapter coordinator of the other Party nominated pursuant to Article 5.13 and shall identify:

(a) the issue;

(b) the provisions of this Chapter to which the concerns relate; and

(c) the reasons for the request, including a description of the requesting Party's concerns.

2. Any information or explanation requested in accordance with paragraph 1 shall be provided no later than 60 (sixty) days after the date of the request of a Party in accordance with paragraph 1. The deadline may be extended with prior justification by the requested Party.

3. If an issue has been previously addressed between the Parties in any forum, a Party may request directly a discussion, in person or via video or teleconference, no later than 60 (sixty) days after the date of such request. In such cases, the requested Party shall make every effort to be available for such discussion.

4. If the Parties have not had a discussion under this Article in the previous 12-month period, the request may not be refused by the other Party. If the requesting Party believes that the matter is urgent, it may request that a meeting take place within a shorter timeframe. In such cases, the responding Party shall give positive consideration to such a request. The Parties shall make every attempt to arrive at a mutually satisfactory resolution of the matter.

5. For greater certainty, a Party may request technical discussions with the other Party pursuant to paragraph 2 also with regard to technical regulations or conformity assessment procedures of national, regional or local governments, as the case may be, on the level directly below that of the central government that may have a significant effect on trade.

6. Following the technical discussion, the Parties may conclude that the issue could be better addressed through a trade-facilitating initiative, in accordance with Article 5.5.

7. This Article is without prejudice to a Party's rights and obligations under Chapter 21.

ARTICLE 5.13

TBT Chapter coordinator

1. Each Party shall nominate a TBT Chapter coordinator and notify the other Party in the event of any changes. The TBT Chapter coordinators shall work jointly to facilitate the implementation of this Chapter and cooperation between the Parties in all TBT matters.

2. The functions of the TBT Chapter coordinators include:

(a) supporting the Subcommittee on trade in goods, referred to in Article 5.14, in the exercise of the functions;

(b) supporting trade-facilitating initiatives and technical discussions, as appropriate, in accordance with Articles 5.5 and 5.12 respectively;

(c) exchanging information on work undertaken in non-governmental, regional and multilateral fora related to standards, technical regulations and conformity assessment procedures; and

(d) reporting any relevant development related to the implementation of this Chapter to the Subcommittee on trade in goods, referred to in Article 5.14, whenever appropriate.

3. The TBT Chapter coordinators shall communicate with one another by any agreed method that is appropriate to carry out their functions, which may include email, teleconferences, video conferences and meetings.

ARTICLE 5.14

Subcommittee on trade in goods

The Subcommittee on trade in goods, established pursuant to Article 22.3(4), shall have the following functions, in addition to those listed in Articles 2.14 and 22.3:

(a) discuss the results of the work carried out pursuant to Article 5.5 and consider appropriate actions;

(b) provide a forum for the Parties to discuss the need to take steps to ensure reciprocity in accordance with Article 5.8(8);

(c) foster cooperation in accordance with Article 5.11 and support technical discussions, as appropriate, in accordance with Article 5.12;

(d) endeavour to discuss at least annually the issues covered under paragraph 2 of Section C of Annex 5-B; and

(e) provide a forum for the Parties to cooperate and exchange information on any issues relevant for the implementation of Annex 5-B.

CHAPTER 6

SANITARY AND PHYTOSANITARY MEASURES

ARTICLE 6.1

Objectives

The objectives of this Chapter are to:

(a) protect human, animal or plant life or health in the territory of the Parties while facilitating trade between the Parties in so far as sanitary and phytosanitary (hereinafter referred to as 'SPS') measures are concerned;

(b) establish cooperation on the implementation of the SPS Agreement;

(c) ensure that SPS measures do not create unjustified barriers to trade between the Parties;

(d) enhance cooperation on technical and scientific issues related to the adoption and application of SPS measures;

(e) improve the exchange of information and consultations between the Parties on SPS matters; and

(f) establish cooperation in multilateral fora dealing with SPS matters.

ARTICLE 6.2

Scope

1. This Chapter applies to all SPS measures ([21]) that may, directly or indirectly, affect trade between the Parties.

2. This Chapter applies to cooperation in multilateral fora dealing with SPS matters.

ARTICLE 6.3

Definitions

1. For the purposes of this Chapter, the following definitions apply:

(a) the definitions set out in Annex A of the SPS Agreement;

(b) the definitions adopted by the Codex Alimentarius;

(c) the definitions adopted by the World Organisation for Animal Health (hereinafter referred to as the 'WOAH');

(d) the definitions adopted by the International Plant Protection Convention (hereinafter referred to as the 'IPPC'); and

(e) 'protected zone' means an officially defined geographical part of the territory of the European Union in which a specific regulated pest is known not to be established in spite of favourable conditions and its presence in other parts of the territory of the European Union.

Protected zones are pest-free areas under European Union control in the European Union territory. They are recognised by Regulation (EU) 2016/2031 of the European Parliament of the Council of 26 October 2016 on protective measures against pests of plants, amending Regulations (EU) No 228/2013, (EU) No 652/2014 and (EU) No 1143/2014 of the European Parliament and of the Council and repealing Council Directives 69/464/EEC, 74/647/EEC, 93/85/EEC, 98/57/EC, 2000/29/EC, 2006/91/EC and 2007/33/EC ([22]). This concept is not applied outside the European Union territory. For trade purposes, the European Union shall not require the other Party to establish protected zones in its territory. In such cases, the conditions of pest-free areas shall apply. For the purposes of Chapter 6 and for the recognition of protected zones, the same conditions as for pest-free areas shall apply.

([21]) In case of conflict, this Chapter prevails over other Chapters of this Agreement when applied to SPS measures, including when such measures are part of a measure.

([22]) OJ EU L 317, 23.11.2016, p. 4.

2. In the event of any inconsistency between the definitions in Annex A to the SPS Agreement and the definitions agreed by the Parties or the definitions adopted by the Codex Alimentarius, WOAH and IPPC, the definitions set out in Annex A of the SPS Agreement shall prevail.

ARTICLE 6.4

Rights and obligations

The Parties affirm their rights and obligations under the SPS Agreement. Nothing in this Chapter shall affect the rights and obligations of each Party under the SPS Agreement.

ARTICLE 6.5

Competent authorities

1. For the purposes of this Chapter, the official competent authority of a Party is the authority that, in accordance with a Party's law, is empowered to enforce its laws and regulations falling within the scope of this Chapter to ensure compliance with its requirements, or any other authority to which those authorities have delegated that power (hereinafter referred to as 'competent authorities').

2. Upon the date of entry into force of this Agreement, each Party shall provide in writing to the other Party the name of the competent authorities referred to in paragraph 1, specifying where this information is made publicly available and a description of the distribution of competences between the respective competent authorities.

3. The Parties shall, in accordance with Article 6.11(4), inform each other of any change to these competent authorities.

ARTICLE 6.6

General obligations

1. Products exported from a Party shall meet the applicable SPS requirements of the importing Party.

2. The SPS requirements of the importing Party shall be the same for the entire territory of the exporting Party, as long as the same SPS conditions prevail throughout that territory, without prejudice to decisions and measures adopted in accordance with Article 6.10. Each Party shall ensure that their SPS measures are applied in a proportionate manner and do not arbitrarily or unjustifiably discriminate between Member States of the European Union or Signatory MERCOSUR States where identical or similar conditions prevail, including between its own territory and that of the other Party. SPS measures shall not be applied in a manner which would constitute a disguised restriction on trade between the Parties.

3. The procedures referred to in this Chapter shall be applied without undue delay and in a transparent manner, and the information requested shall be limited to what is necessary for the appropriate approval, control, inspection and verification purposes.

4. Each Party shall ensure that any fees imposed for import procedures to check and ensure the fulfilment of SPS requirements are equitable in relation to any fees charged on like domestic products or products originating in any other WTO Member and shall not be higher than the actual cost of the service.

5. Except as provided for in Article 6.14, when modifying SPS import requirements, each Party, and where appropriate MERCOSUR, shall allow for a transitional period, taking into account the nature of the modification, in order to avoid the unnecessary interruption or disruption of trade flows of products and to allow the exporting Party to adjust its export procedures accordingly to such modification.

6. The implementation of this Chapter shall not jeopardise the SPS requirements for trade between the Parties existing at the date of entry into force of this Agreement.

7. Without prejudice to similar provisions in other Chapters of this Agreement, nothing in this Chapter shall affect the rights and obligations of each Party to protect confidential information, in accordance with each Party's relevant laws and regulations. Each Party shall ensure that procedures are in place to prevent the disclosure of confidential information that is acquired during the procedures referred to in this Chapter.

8. Each Party shall ensure that the necessary resources are available for the effective implementation of this Chapter.

ARTICLE 6.7

Trade-facilitation measures

Approval of establishments for the import of animals, animal products, products of animal origin and animal by-products

1. The importing Party may require the approval of establishments situated in the territory of the exporting Party for the import of animals, animal products, products of animal origin and animal by-products from such establishments.

2. Such approval shall be granted without prior inspection of individual establishments by the importing Party if:

(a) the importing Party has recognised the official control system of the competent authority of the exporting Party;

(b) the importing Party has authorised the import of the concerned products; and

(c) the competent authority of the exporting Party has provided sufficient guarantees that such establishments comply with the sanitary requirements of the importing Party.

3. The exporting Party shall only authorise exports from approved establishments as referred to in paragraph 1. The exporting Party shall suspend or withdraw its approval of establishments that do not comply with the sanitary requirements of the importing Party and shall notify such suspension or withdrawal to the importing Party.

4. The exporting Party shall propose to the importing Party a list of establishments to be approved. This list shall be accompanied by guarantees of the competent authority of the exporting Party that the establishments comply with the guarantees referred in to point (c) of paragraph 2.

5. The importing Party shall authorise imports from approved establishments no later than 40 (forty) working days after the receipt of the list and guarantees referred to in in paragraph 4 of the exporting Party. If additional information is requested and as a result an authorisation cannot be granted within the deadline of 40 (forty) working days, the importing Party shall inform the exporting Party and establish a new deadline for such authorisation. That deadline shall not exceed 40 (forty) working days after the receipt of the additional information.

6. The importing Party shall draw up lists of approved establishments and shall make those lists publicly available.

7. The importing Party may refuse the approval of establishments that are not compliant with its sanitary requirements. In such cases, the importing Party shall inform the exporting Party about such refusal, including the justification therefor.

8. The importing Party may carry out verifications of the official control system in accordance with Article 6.15. Based on the results of these verifications, the importing Party may amend the lists of approved establishments.

SPS import checks

9. Each Party shall adopt or maintain procedures relating to SPS import checks allowing for the expedited release of products for import without undue delay.

10. Each Party shall, where appropriate, simplify controls and verifications and reduce the frequency of the SPS import checks made by the importing Party on products of the exporting Party. Each Party shall base its decision on the following:

(a) the risks involved;

(b) the controls carried out by the producers or importers which are validated by the competent authorities of the Parties;

(c) the guarantees given by the competent authority of the exporting Party that the establishments comply with the sanitary requirements of the importing Party; and

(d) the international guidelines, standards and recommendations of the Codex Alimentarius, WOAH or IPPC, as applicable.

11. Each Party may apply other criteria to simplify the controls and verifications pursuant to paragraph 10 if they do not undermine the commonly agreed criteria that are listed therein.

12. If import checks reveal non-compliance with SPS import requirements and products or consignments are rejected, the importing Party shall notify the exporting Party thereof in accordance with the procedure referred to in Article 6.12, as soon as possible and no later than 5 (five) working days after the date of the rejection.

13. If import checks reveal non-compliance with the relevant SPS import requirements, the action taken by the importing Party shall be justified, based on the identified non-compliance, and shall not be more trade-restrictive than required to achieve the Party's appropriate level of sanitary or phytosanitary protection.

Simplification of the import and approval procedures of MERCOSUR

14. The Parties recognise the different levels reached by regional integration processes within the European Union, on the one hand, and MERCOSUR on the other. With a view to facilitating trade between their respective territories, MERCOSUR shall make its best efforts to gradually adopt for import and approval procedures for products and establishments of the European Union, if applicable:

(a) one single questionnaire;

(b) one single certificate; and

(c) one list of approved establishments.

15. MERCOSUR will make its best efforts to harmonise the SPS import requirements, certificates and import checks of the individual Signatory MERCOSUR States.

ARTICLE 6.8

Alternative measures

1. Upon request of the exporting Party, the importing Party shall examine whether exceptionally an alternative SPS measure to the SPS measure of the importing Party ensures the appropriate level of protection of the importing Party. The alternative measure may be based on international guidelines, standards and recommendations of the Codex Alimentarius, WOAH or IPPC or on SPS measures of the exporting Party.

2. Article 6.9 shall not apply to alternative SPS measures.

ARTICLE 6.9

Equivalence

1. An exporting Party may request a determination from the importing Party that there is equivalence of a specific SPS measure or specific SPS measures related to a product or group of products or on a system-wide basis with its own SPS measures.

2. In order to implement this Article, the Subcommittee on SPS matters, referred to in Article 6.18, shall make recommendations to establish a procedure for the recognition of equivalence based on the Decision on the implementation of Article 4 of the Agreement on Sanitary and Phytosanitary Measures of the WTO Committee on Sanitary and Phytosanitary Measures ([23]) and any subsequent updates thereof, and on international guidelines, standards and recommendations adopted in the framework of the Codex Alimentarius, WOAH and IPPC. This procedure should include a process whereby the Parties hold consultations in order to determine the equivalence of SPS measures, the information to be required from the Parties, the responsibilities of the Parties and the deadlines for the recognition of equivalence.

3. Upon receipt of a specific request, the Parties shall enter into consultations based on the procedure to be established pursuant to paragraph 2, with the aim of achieving an agreement on recognition of equivalence.

4. Upon request of the exporting Party, the importing Party shall inform the exporting Party of the stage of the procedure for the recognition of equivalence.

ARTICLE 6.10

Recognition of animal health and plant pest status and regional conditions

1. The Parties recognise the concept of zoning and compartmentalisation, including pest-free areas or disease-free areas and areas of low pest or low disease prevalence and shall apply it in the trade between the Parties, in accordance with the SPS Agreement, including the Guidelines to further the practical implementation of Article 6 of the SPS Agreement adopted by the WTO Committee on Sanitary and Phytosanitary Measures ([24]) and the relevant guidelines, recommendations and standards of the WOAH or IPPC.

2. At the request of the exporting Party, the importing Party shall decide whether to recognise pest and disease-free areas, areas of low pest and low disease prevalence and compartments of the exporting Party, whether for the first time or after an outbreak of an animal disease or a plant pest. The importing Party shall base this decision on the information provided by the exporting Party in accordance with the SPS Agreement and WOAH and IPPC standards, and shall take into account the establishment of pest and disease-free areas, areas of low pest and low disease prevalence and compartments by the exporting Party. The Parties shall follow the procedures set out in Annex 6-A.

3. The decision of the importing Party pursuant to paragraph 2 shall be taken without undue delay. If, without prejudice to Article 6.14, the importing Party decides to recognise pest and disease-free areas, areas of low pest and low disease prevalence and compartments of the exporting Party, it shall allow trade from those areas or compartments without undue delay.

4. The Subcommittee on SPS matters, referred to in Article 6.18, may define further details for the procedure for the recognition of pest and disease-free areas, areas of low pest and low disease prevalence and compartments set out in paragraph 2, taking into account the SPS Agreement and the guidelines, standards and recommendations of the IPPC and WOAH.

([23]) WTO Document G/SPS/19/Rev.2, dated 13 July 2004.
([24]) WTO Document G/SPS/48, dated 16 May 2008.

Animals, animal products, products of animal origin and animal by-products

5. The procedure for the recognition of the disease-free zones or compartments for animals, animal products, products of animal origin and animal by-products is set out in paragraphs 7 to 9 of this Article and in Annex 6-A.

6. When establishing or maintaining the zones or compartments referred to in paragraph 2 for animals, animal products, products of animal origin and animal by-products, the Parties shall consider factors such as geographical location, ecosystems, epidemiological surveillance and the effectiveness of sanitary controls.

7. No later than 60 (sixty) working days after the receipt of the information referred to in paragraph 2 from the exporting Party, the importing Party may:

(a) explicitly object to the request for recognition of disease-free zones or compartments for animals, animal products, products of animal origin and animal by-products;

(b) request additional information from the exporting Party; or

(c) request verifications pursuant to Article 6.15.

The importing Party shall assess any additional information no later than 30 (thirty) working days after its receipt. If verifications are required by the importing Party, the deadline for assessing the additional information shall be interrupted.

8. The importing Party shall expedite the procedure established in paragraph 7 if the zones or compartments for which recognition is sought by the exporting Party are officially recognised by the WOAH as having disease-free status or if disease-free status has been recovered after an outbreak.

9. If after following the procedure in paragraph 7, the importing Party decides not to recognise the zones or compartments for which recognition was sought by the exporting Party, it shall notify its decision to the exporting Party and explain the reasons for not recognising the zones or compartments concerned and, upon request, hold consultations in accordance with Article 6.13.

Plants and plant products

10. Each Party shall establish a list of regulated pests and regulated plants and plant products for which phytosanitary requirements exist. The importing Party shall make available to the other Party its list of regulated pests, and regulated plants and plant products and the phytosanitary import requirements that apply thereto. The phytosanitary import requirements for regulated plants and plant products shall be limited to what is necessary to protect plant health or safeguard the intended use of the plants and plant products. The importing Party shall inform the other Party about any required additional declaration.

11. The phytosanitary requirements of the importing Party shall be established taking into account the phytosanitary status in the exporting Party and, if required by the importing Party, the result of a pest risk analysis (hereinafter referred to as 'PRA'). The PRA shall be carried out in accordance with the relevant International Standards for Phytosanitary Measures (hereinafter referred to as 'ISPM') of the IPPC. Such risk analysis shall take into account available scientific and technical information as well as the intended use of the plants and plant products under consideration.

12. The importing Party shall update the lists referred to in paragraph 10 when the exporting Party makes a request to export new products to the other Party. When the importing Party requires a PRA to authorise the import of a certain product, in order to expedite the process, a PRA already carried out for the same or similar products may be used as a basis, together with any additional information that the importing Party considers necessary to be analysed.

13. The importing Party, when conducting the process for the determination of the pest status of the exporting Party, shall take into account paragraphs 10 to 17 of this Article, Annex 6-A and the recommendations of the ISPM of the IPPC.

14. The Parties recognise the concepts of pest-free areas, pest-free places of production and pest-free production sites, as well as areas of low pest prevalence as specified in the ISPM of the IPPC, and of protected zones which they shall apply in trade between them.

15. When establishing or maintaining phytosanitary measures, the importing Party shall take into account pest-free areas, pest-free places of production, pest-free production sites and areas of low pest prevalence, as well as protected zones if they are established by the exporting Party.

16. The exporting Party shall communicate pest-free areas, pest-free places of production, pest-free production sites or areas of low pest prevalence to the other Party and provide, upon request, an explanation and supporting information as provided for in the relevant ISPM or as otherwise deemed appropriate. The status of the exporting Party shall be recognised by the importing Party unless the importing Party:

(a) explicitly objects to the request for approval of pest-free areas, pest-free places of production, pest-free production sites or areas of low pest prevalence to the other Party or protected zones if they are established by the exporting Party;

(b) requests additional information from the exporting Party;

(c) requests verifications pursuant to Article 6.15; or

(d) initiates consultations pursuant to Article 6.13 no later than 150 (one hundred and fifty) working days after receiving such information.

17. The importing Party shall assess any additional information requested pursuant to paragraph 16 no later than 90 (ninety) days after its receipt. Any verifications requested by the importing Party pursuant to paragraph 16 shall be carried out in accordance with Article 6.15 taking into account the biology of the pest and the plant concerned. If the importing Party requests such verifications, the deadline for assessing additional information shall be interrupted.

18. If, after following the procedure in paragraph 16, the importing Party decides not to approve pest-free areas, pest-free places of production, pest-free production sites or areas of low pest prevalence or protected zones if they are established by the exporting Party for which recognition was sought by the exporting Party, it shall notify its decision to the exporting Party and explain the reasons for not approving them and, upon request, hold consultations in accordance with Article 6.13.

ARTICLE 6.11

Transparency and exchange of information

1. Upon request of a Party and no later than 15 (fifteen) working days after the date of such request, the Parties shall exchange information on:

(a) procedures for the authorisation to import a product, including, if possible, the expected timeframe;

(b) requirements for the import of a product, including the model for a certificate, as appropriate;

(c) the animal disease and plant pest status of a product, including surveillance, eradication and containment programmes and the results thereof in order to support such disease and pest status and import sanitary or phytosanitary measures;

(d) the stage of progress of the procedure for import approval of a product; and

(e) the relationship between a SPS measure and the international guidelines, standards and recommendations and, if an SPS measure is not based on international guidelines, standards and recommendations, the scientific information as to how the SPS measure is not in conformity with international guidelines, standards and recommendations and an explanation of the reasons for such measure.

2. In cases where the relevant scientific evidence is insufficient, a Party adopting a provisional SPS measure shall provide the available pertinent information on which the measure is based and, if available, additional information for a more objective assessment of the risk, and shall review the SPS measure within a reasonable period of time.

3. The Parties shall make publicly available, by any means, updated information about their:

(a) SPS import requirements and approval procedures; and

(b) a list of regulated pests.

4. The Parties shall inform each other of:

(a) any change in the SPS status that may affect trade between the Parties;

(b) matters related to the development and application of SPS measures that may affect trade between the Parties; and

(c) any other information relevant for the effective implementation of this Chapter.

5. Without prejudice to paragraph 1, if the information referred to in this Article has been made available by the Parties through a notification to the WTO or to the relevant international standard-setting body in accordance with its relevant rules, or on publicly accessible and free of charge websites of the Parties, the exchange of information pursuant to paragraph 1 shall not be required.

6. Each Party shall designate a contact point for communication on all matters covered by this Chapter and inform the other Party thereof no later than 1 (one) month after the date of entry into force of this Agreement. Each Party shall promptly notify the other Party of any change of its contact point.

ARTICLE 6.12

Notifications

1. Any serious or significant risk to human, animal or plant life or health, including any food or feed control emergencies, shall be notified to the contact points of the other Party designated in Article 6.11, within 2 (two) working days from the identification of that risk.

2. Risks to human, animal or plant life or health which are not serious shall also be notified to the contact points of the other Party within a reasonable period of time that is sufficient to avoid threatening human, animal or plant life or health or jeopardising existing trade between the Parties.

3. Notifications referred to in paragraphs 1 and 2 shall be done through an established system of notifications or through specific ad hoc notifications, in accordance with the legislation of the notifying Party. In both cases, the notification shall be sent to the competent authorities of the concerned Parties.

4. If the notifying Party adopts or maintains any SPS measure in relation to the notification (including the rejection of a product or consignment), that notification shall be accompanied by an explanation of the reasons justifying such measure.

5. The notifying Party shall withdraw any notification based upon information which is subsequently found to be unsubstantiated or which was transmitted erroneously. Such withdrawal shall take place as soon as possible, and be notified to the exporting Party, in order to avoid a negative impact on trade between the Parties.

6. The Parties shall identify contact points for the notifications under this Article and inform the other Party thereof, if they are not the same as the contact points identified pursuant to Article 6.11(6).

ARTICLE 6.13

Consultations

1. Without prejudice to Chapter 21, if the SPS measures or draft measures of the importing Party, or the implementation thereof, are considered to be inconsistent with this Chapter, the Parties shall enter into consultations no later than 60 (sixty) days after the exporting Party has introduced a reasoned request for such consultations.

2. Notwithstanding paragraph 1, if a notification has been made by a Party pursuant to Article 6.12 or if a Party has serious concerns regarding a risk to human, animal or plant health, affecting products traded between the Parties, consultations shall, upon request of a Party, be held as soon as possible. Each Party shall endeavour, in such conditions, to provide the information necessary to avoid a disruption in trade, including a limitation thereof.

3. At the request of the exporting Party, the importing Party shall provide the information necessary to avoid a disruption in trade, including a limitation thereof. Such information includes the information referred to in Article 6.11(1).

4. Consultations may be held for a reasonable period of time that allows the Parties to reach a mutually satisfactory solution.

5. Consultations may be held by e-mail, video, audio conference or any other means of communication which are available to both Parties. The Party which requested consultations shall be responsible for preparing the minutes. The minutes shall be formally approved by the parties to the consultations.

6. If the parties to the consultations do not reach a mutually satisfactory solution, the matter may be submitted to the Subcommittee on SPS matters, referred to in Article 6.18.

ARTICLE 6.14

Emergency measures

1. If a Party adopts any measure to control any serious risks to human, animal and plant life or health, such measure shall, without prejudice to paragraph 2, also aim to prevent the introduction of any SPS risk into the territory of the other Party.

2. The importing Party may, in the event of serious risks to human, animal or plant life or health, adopt emergency measures against such risks.

3. For products in transit between the Parties, the importing Party shall consider the most suitable and proportional solution in order to avoid unnecessary disruptions to trade.

4. Measures referred to in paragraph 2 may be adopted without prior notification pursuant to Article 6.12. The Party adopting emergency measures shall notify the other Party as soon as possible of the adoption of these measures and, in any case, no later than 48 (forty-eight) hours thereafter.

5. Each Party may request any information related to the SPS situation and the emergency measures adopted. Each Party shall answer such requests as soon as the requested information is available.

6. Upon request of either Party and in accordance with Article 6.13, the Parties shall hold consultations regarding the emergency measures no later than 15 (fifteen) working days of the notification of the emergency measures. The Parties may consider options to facilitate the implementation, or the replacement, of the emergency measures.

ARTICLE 6.15

Verifications of the official control system

1. Each Party, within the scope of this Chapter, has the right to:

(a) carry out verifications, including audits, of the official control system of the other Party, including verification visits; and

(b) receive information about the official control system of the other Party and the results of the controls carried out under that system.

2. The nature and frequency of verifications, including audits, shall be determined by the importing Party, taking into account the import requirements, the inherent characteristics of the product concerned, the track record of past import checks and other available information, such as audits and inspections undertaken by the competent authority of the exporting Party.

3. The objective of the verifications shall be to evaluate the capacity of the competent authorities of the exporting Party to ensure that the products exported or to be exported meet the SPS requirements of the importing Party.

4. Verification visits shall be carried out without undue delay and be notified to the exporting Party at least 60 (sixty) working days before such verifications are carried out, except in cases of emergency or if the Parties decide otherwise. Any modification to the date of the visit shall be agreed by the Parties.

5. Verifications shall be conducted in accordance with the audit plan agreed by the Parties concerned, based on the Guidelines for the Design, Operation, Assessment and Accreditation of Food Import and Export Inspection and Certification Systems ([25]). The importing Party shall provide to the other Party the reasons for any modification to the audit plan of the visit.

6. The expenses incurred by the Party carrying out the verification shall be borne by that Party.

7. The Party carrying out the verification shall send a draft report on the verification to the Party subject to the verification no later than 60 (sixty) working days after the end of the verification visit. The Party subject to the verification may comment on the draft report no later than 60 (sixty) working days after its receipt. Comments and an action plan, if required, shall be attached to the final report. The Party carrying out the verification shall send the final report to the Party subject to the verification no later than 30 (thirty) working days after the receipt of the comments on the draft report.

8. Any measure taken as a consequence of verifications shall be proportionate to shortcomings or risks identified. If requested, technical consultations regarding the matter shall be held in accordance with Article 6.13.

9. If a significant public, animal or plant health risk has been identified during the verification, the Party subject to the verification shall be informed as quickly as possible and, in any case, no later than 10 (ten) working days after the end of the verification.

ARTICLE 6.16

Cooperation in multilateral fora

1. The Parties shall promote cooperation between them in all the multilateral fora relevant for SPS issues, in particular in international standard-setting bodies recognised in the framework of the SPS Agreement and shall exchange information to that end.

2. The Subcommittee on SPS matters, referred to in Article 6.18, shall be the forum for promoting cooperation as referred to in paragraph 1.

([25]) FAO, CAC/GL 26-1997.

ARTICLE 6.17

Cooperation

1. The Parties shall endeavour to cooperate in implementing this Chapter and to optimise the results thereof with a view to expanding opportunities and obtaining the greatest benefits for the Parties. Such cooperation shall be developed within the legal and institutional framework governing cooperation relations between the Parties.

2. To achieve the objectives referred to in paragraph 1, the Parties shall give consideration to the cooperation needs identified by the Subcommittee on SPS matters, referred to in Article 6.18.

ARTICLE 6.18

Subcommittee on SPS matters

1. The Subcommittee on SPS matters, established pursuant to Article 22.3(4), shall meet for the first time no later than 1 (one) year after the entry into force of this Agreement.

2. The Subcommittee on SPS matters shall have the following functions, in addition to those listed in Article 22.3:

(a) provide a forum to discuss problems arising from the application of SPS measures with a view to reaching mutually acceptable solutions provided that the Parties have first attempted to address them through technical consultations pursuant to Article 6.13 and the matter has then been referred to the Subcommittee.

(b) provide a forum to discuss the information exchanged in accordance with Article 6.11;

(c) promote exchange of information and cooperation in multilateral fora pursuant to Article 6.16;

(d) exchange the lists of contact points pursuant to Article 6.11(6) to share information related to this Chapter;

(e) conduct the preparatory internal work necessary for the amendment of Annex 6-A by the Trade Council;

(f) make recommendations to establish a procedure for the recognition of equivalence in accordance with Article 6.9(2);

(g) may define further details for the procedure for the recognition of pest and disease-free areas, areas of low pest and low disease prevalence and compartments in accordance with Article 6.10(4); and

(h) identify cooperation needs in implementing this Chapter, pursuant to Article 6.17(2).

ARTICLE 6.19

Special and differential treatment

In accordance with Article 10 of the SPS Agreement, if Paraguay identifies difficulties with a proposed measure notified by the European Union, Paraguay may request, in its comments submitted to the European Union, pursuant to Annex B to the SPS Agreement, an opportunity to discuss the issue. The European Union and Paraguay shall, without prejudice to Article 6.13, enter into consultations in order to agree on:

(a) alternative import conditions to be applied by the importing Party in accordance with Article 6.8 of this Chapter;

(b) the provision of technical assistance in accordance with Article 6.17 of this Chapter; or

(c) a transitional period of 6 (six) months for the proposed measures to apply to products from Paraguay, which could be exceptionally extended for another period of no longer than 6 (six) months.

CHAPTER 7

DIALOGUES ON ISSUES RELATED TO THE AGRI-FOOD CHAIN

ARTICLE 7.1

Objectives

With a view to strengthening their mutual trust and respective understanding, the Parties shall establish dialogues and exchange information on the following subjects:

(a) animal welfare;

(b) application of agricultural biotechnology;

(c) combating antimicrobial resistance; and

(d) scientific matters related to food safety, animal and plant health.

ARTICLE 7.2

Subcommittee on dialogues on issues related to the agri-food chain

The Subcommittee on dialogues on issues related to the agri-food chain, established pursuant to Article 22.3(4), shall in addition to functions listed in Articles 7.7 and 22.3, meet at expert level to conduct the dialogues referred to in Article 7.1.

ARTICLE 7.3

Animal welfare

Recognising that animals are sentient beings, the Subcommittee on dialogues on issues related to the agri-food chain shall conduct a dialogue covering, inter alia, the following matters:

(a) specific topics on animal welfare that may affect mutual trade;

(b) exchange of information, expertise and experiences in the field of animal welfare to improve, to the benefit of the Parties, their respective approaches on regulatory standards related to the breeding, holding, handling, transportation and slaughter of animals;

(c) strengthening of their research collaboration; and

(d) collaboration in international fora with a view to promoting the further development of international standards on animal welfare by the WOAH and best animal welfare practices and their implementation.

ARTICLE 7.4

Agricultural biotechnology

The Subcommittee on dialogues on issues related to the agri-food chain shall conduct a dialogue on agricultural biotechnology covering, inter alia, the following matters:

(a) exchange of information on policies, legislation, guidelines, good practices and projects on biotechnology products;

(b) discussions on specific topics related to biotechnology that may affect mutual trade, including cooperation on genetically modified organisms (hereinafter referred to as 'GMOs') testing;

(c) exchange of information on topics related to asynchronous authorisations of GMOs in order to minimise the possible impact on trade;

(d) exchange of information on the economic and trade outlook for authorisations of GMOs; and

(e) exchange of information on cases of low-level presence of GMOs non-authorised by the importing Party but authorised by the exporting Party.

ARTICLE 7.5

Combating antimicrobial resistance

The Subcommittee on dialogues on issues related to the agri-food chain shall conduct a dialogue on combatting antimicrobial resistance covering, inter alia, the following matters:

(a) collaboration to follow up on existing and future guidelines, standards, recommendations and actions developed in relevant international organisations, initiatives and national plans aiming to promote the prudent and responsible use of antibiotics and in relation to animal production and veterinary practices;

(b) collaboration in the implementation of the recommendations of the WOAH, World Health Organization (hereinafter referred to as 'WHO') and Codex Alimentarius, in particular the Code of Practice to Minimize and Contain Foodborne Antimicrobial Resistance (CAC/RCP 61-2005);

(c) exchange of information on good farming practices;

(d) the promotion of research, innovation and development; and

(e) the promotion of multidisciplinary approaches to combat antimicrobial resistance, including the 'One Health' approach of the WHO, WOAH and Codex Alimentarius.

ARTICLE 7.6

Scientific matters related to food safety, animal and plant health

1. The Parties should foster cooperation between their respective official scientific bodies responsible for food safety, animal and plant health science. Such cooperation shall aim to deepen the scientific information available to the Parties in order to support their respective approaches on regulatory standards that may affect mutual trade.

2. The Subcommittee on dialogues on issues related to the agri-food chain, referred to in Article 7.2, shall conduct a dialogue on scientific matters related to food safety, animal and plant health covering, inter alia, the following matters:

(a) exchange of scientific and technical information on food and feed safety, animal and plant health areas, including risk assessment and the scientific information supporting the establishment of maximum residue levels;

(b) collection of data; and

(c) collaboration in the building of a common understanding regarding WOAH, IPPC and the Codex Alimentarius standards.

ARTICLE 7.7

Additional provisions

1. The Parties shall ensure that the activities of the Subcommittee on dialogues on issues related to the agri-food chain, referred to in Article 7.2, do not endanger the independence of their respective national or regional agencies. The Subcommittee on dialogues on issues related to the agri-food chain shall establish the rules on conflicts of interest for the participants of its meetings.

2. Nothing in this Chapter shall affect the rights and obligations of each Party to protect confidential information, in accordance with each Party's relevant legislation. Each Party shall ensure that procedures are in place to prevent the disclosure of confidential information that is acquired during the process established in this Chapter.

3. Fully respecting the Parties' right to regulate, nothing in this Chapter shall be construed to oblige a Party to:

(a) deviate from domestic procedures for preparing and adopting regulatory measures;

(b) take action that would undermine or impede the timely adoption of regulatory measures to achieve its public policy objectives; or

(c) adopt any particular regulatory outcome.

CHAPTER 8

TRADE DEFENCE AND GLOBAL SAFEGUARDS

SECTION A

GENERAL PRINCIPLES

ARTICLE 8.1

Relationship with the WTO Agreements

1. This Chapter applies without prejudice to the rights and obligations of the Parties under the ADA, the SCM Agreement, the Safeguards Agreement and the DSU.

2. The Parties shall exempt bilateral trade subject to preferential treatment from the application of the Special Agricultural Safeguard of the Agreement on Agriculture.

3. The preferential rules of origin under this Agreement do not apply to trade defence and global safeguard investigations conducted in accordance with this Chapter.

ARTICLE 8.2

Transparency

1. Trade defence and safeguard measures should be used in full compliance with the relevant WTO requirements and be based on a fair and transparent system.

2. As soon as possible after the imposition of a provisional measure, a Party shall give to the interested parties full access to the facts that are the basis for the determinations, the injury assessment, calculations of the dumping and subsidies margins and causality. In addition, before the final determination, a Party shall fully and meaningfully disclose all essential facts and considerations which form the basis for the decision to apply a measure. This paragraph is without prejudice to Article 6.5 of the ADA, Article 12.4 of the SCM Agreement and Article 3.2 of the Safeguards Agreement.

3. A Party shall send all the information referred to in paragraph 2 in writing, preferably in electronic format, and the interested parties should be given enough time to make comments. For Parties whose investigating authorities keep electronic case files, all the information referred to in paragraph 2 may be made available online.

SECTION B

ANTI-DUMPING AND COUNTERVAILING MEASURES

ARTICLE 8.3

Considerations concerning anti-dumping and countervailing measures

Each Party shall:

(a) analyse with special care proposals of price undertakings made by exporters of the other Party;

(b) favour the imposition of a duty that is lower than the margin of dumping or subsidy, if that level is sufficient to remove the injury to the domestic industry;

(c) analyse with special care requests for the extension of measures in force against exporters of the other Party; and

(d) take into consideration the information provided by industrial users of the product under investigation, importers and, if applicable, representative consumer organisations in the context of Article 6.12 of the ADA and Article 12.10 of the SCM Agreement.

SECTION C

GLOBAL SAFEGUARDS

ARTICLE 8.4

Transparency on global safeguards

1. Upon request of the exporting Party, and provided that it has a substantial interest in exporting the product concerned as defined in paragraph 3 of this Article, the Party initiating a safeguard investigation or intending to adopt provisional or definitive safeguard measures shall immediately provide:

(a) the information referred to in Article 12.2 of the Safeguards Agreement, in the format prescribed by the WTO Committee on Safeguards;

(b) the public version of the complaint filed by the domestic industry, if relevant; and

(c) the public report setting forth the findings and reasoned conclusions on all pertinent issues of fact and law considered in the safeguard investigation.

The public report referred to in point (c) of this paragraph shall include an analysis that attributes injury to the factors causing it and shall set out the method used in defining the safeguard measures.

2. If information is provided under this Article, the importing Party shall offer to hold informal consultations with the exporting Party in order to review the information provided.

3. For the purposes of this Article, it is considered that a Party has a substantial interest if it is among the 5 (five) largest suppliers of the imported products concerned during the most recent period of 3 (three) years, measured in terms of either absolute volume or value.

ARTICLE 8.5

Application of definitive measures

1. A Party adopting safeguard measures shall endeavour to apply them in the way that least affects bilateral trade.

2. The importing Party shall offer to hold informal consultations with the exporting Party in order to review the matter referred to in paragraph 1. The importing Party shall not adopt measures within 30 (thirty) days of the date on which the offer to hold informal consultations was made.

SECTION D

DISPUTE SETTLEMENT

ARTICLE 8.6

Non-application of dispute settlement

No Party shall have recourse to dispute settlement under Chapter 21 for any matter arising under this Chapter.

CHAPTER 9

BILATERAL SAFEGUARD MEASURES

SECTION A

SCOPE

ARTICLE 9.1

Scope

1. Sections B to I of this Chapter apply to any goods other than vehicles classified under HS headings 8703 and 8704.

2. The provisions applicable to vehicles classified under HS headings 8703 and 8704 are detailed in Annex 9-A.

SECTION B

DEFINITIONS

ARTICLE 9.2

Definitions

For the purposes of this Chapter the following definitions apply:

(a) 'competent investigating authority' means:

(i) for the European Union, the European Commission; and

(ii) for MERCOSUR, the Ministerio de Economía or its successor in Argentina, the Secretaria de Comércio Exterior of the Ministério do Desenvolvimento, Indústria, Comércio e Serviços or its successor in Brazil, the Ministerio de Industria y Comercio or its successor in Paraguay, and the Asesoría de Política Comercial del Ministerio de Economía y Finanzas or its successor in Uruguay;

(b) 'domestic industry' means the producers as a whole of the like or directly competitive products operating in the territory of a Party or, failing that, those whose collective output of the like or directly competitive products normally constitutes more than 50 % (fifty per cent) and in exceptional circumstances not less than 25 % (twenty-five per cent) of the total production of such products;

(c) 'interested parties' includes:

(i) exporters or foreign producers or importers of a product subject to investigation, or a trade or business association a majority of whose members are producers, exporters or importers of such product;

(ii) the government of the exporting Party; and

(iii) producers of the like or directly competitive product in the importing Party or a trade and business association a majority of whose members produces the like or directly competitive product in the territory of the importing Party;

this list does not preclude the Parties from allowing domestic or foreign parties other than those mentioned above to be included as interested parties;

(d) 'like or directly competitive product' means:

(i) a product which is identical, meaning alike in all aspects, to the product under consideration;

(ii) another product which, although not alike in all aspects, has characteristics closely resembling those of the product under consideration; or

(iii) a product which directly competes within the internal market of the importing Party, given its degree of substitutability, basic physical characteristics and technical specifications, final uses and channels of distribution;

this list of factors is not exhaustive nor can one or several of these factors necessarily give decisive guidance;

(e) 'serious injury' means a significant overall impairment in the position of a domestic industry;

(f) 'threat of serious injury' means a serious injury that is clearly imminent, based on facts and not merely on allegation, conjecture or remote possibility; and

(g) 'transition period' means:

(i) 12 (twelve) years from the date of entry into force of this Agreement; or

(ii) for goods other than vehicles classified under HS headings 8703 and 8704 for which the Tariff Elimination Schedule of the Party applying the measures provides for tariff elimination in 10 (ten) years or more, 18 (eighteen) years from the date of entry into force of this Agreement.

SECTION C

CONDITIONS FOR APPLICATION OF BILATERAL SAFEGUARD MEASURES

ARTICLE 9.3

Application of bilateral safeguard measures

1. Without prejudice to the rights and obligations referred to in Chapter 8, a Party may, in exceptional circumstances, for goods other than vehicles classified under HS headings 8703 and 8704, apply bilateral safeguard measures under the conditions established in this Section if, after the date of entry into force of this Agreement, imports from the other Party of a product under preferential terms have increased in such quantities, absolute or relative to domestic production or consumption and under such conditions as to cause or threaten to cause serious injury to its domestic industry of the like or directly competitive products.

2. For goods listed in paragraph 1, bilateral safeguard measures shall be applied only to the extent necessary to prevent or remedy serious injury or the threat of serious injury.

3. Bilateral safeguard measures shall be applied following an investigation by the competent investigating authorities of the importing Party under the procedures established in this Chapter.

ARTICLE 9.4

Timeframe for the application of bilateral safeguard measures

A Party shall not apply, extend or maintain in force a bilateral safeguard measure beyond the expiration of the transition period.

ARTICLE 9.5

Conditions and limitations

1. MERCOSUR may adopt bilateral safeguard measures to imports from the European Union:

(a) as a sole entity, provided that all requirements to determine the existence of serious injury or the threat of serious injury being caused by the imports of a product under preferential terms have been fulfilled, on the basis of conditions applied to MERCOSUR; or

(b) on behalf of one or more of the Signatory MERCOSUR States, in which case the requirements for the determination of the existence of serious injury or the threat of serious injury being caused by the imports of a product under preferential terms shall be based on the conditions prevailing in the relevant Signatory MERCOSUR State or Signatory MERCOSUR States of the customs union; and the measure shall be limited to that Signatory MERCOSUR State or those Signatory MERCOSUR States. The adoption of a bilateral safeguard measure by MERCOSUR on behalf of one or more Signatory MERCOSUR States shall not prevent another Signatory MERCOSUR State from adopting a measure regarding the same product afterwards.

2. The European Union may apply bilateral safeguard measures to imports from MERCOSUR as a sole entity or from one or more Signatory MERCOSUR States if the serious injury or threat of serious injury is being caused by imports of products under preferential terms.

3. In case the European Union determines that a measure is to apply to MERCOSUR as a sole entity, Paraguay shall be exempted from the application of the measure, unless the result of an investigation demonstrates that the existence of serious injury or the threat of serious injury is also being caused by imports of products from Paraguay under preferential terms.

SECTION D

FORM AND DURATION OF BILATERAL SAFEGUARD MEASURES

ARTICLE 9.6

Form of bilateral safeguard measures

For goods other than vehicles classified under HS headings 8703 and 8704, bilateral safeguard measures adopted pursuant to this Chapter shall consist of:

(a) a temporary suspension of Annex 2-A for the product concerned as provided for under this Agreement; or

(b) a temporary reduction of the tariff preference for the product concerned so that the rate of customs duty does not exceed the lesser of:

(i) the most-favoured-nation applied rate of customs duty on the product in effect at the time the measure is taken; and

(ii) the base rate of customs duty on the product referred to in Annex 2-A.

ARTICLE 9.7

Margin of preference

Upon termination of the bilateral safeguard measure, the margin of preference shall be the one that would be applied to the product in the absence of the measure under Annex 2-A.

ARTICLE 9.8

Duration of bilateral safeguard measures

Bilateral safeguard measures shall be applied only for the period necessary to prevent or remedy the serious injury and to facilitate adjustment of the domestic industry. That period, including the period of application of any provisional measure, shall not exceed 2 (two) years.

ARTICLE 9.9

Extension of bilateral safeguard measures

1. Bilateral safeguard measures may be extended once for a maximum period equal to the initially foreseen period of application, if it has been determined, in accordance with the procedures set out in this Chapter, that the measure continues to be necessary to prevent or remedy serious injury and if the domestic industry provides evidence that it is adjusting. The extended measure shall not be more restrictive than it was at the end of the initial period.

2. No safeguard measure shall be applied again to the import of a product under Annex 2-A which has been subject to such a measure, unless a period of time equal to half of the total duration of the previous safeguard measure has elapsed.

SECTION E

INVESTIGATION AND TRANSPARENCY PROCEDURES

ARTICLE 9.10

Investigation

1. In conducting the investigation to determine whether increased imports have caused or are threatening to cause serious injury to a domestic industry as referred to in Article 9.3, the competent investigating authority shall evaluate all relevant factors of an objective and quantifiable nature having a bearing on the situation of that industry, in particular the rate and amount of the increase in imports of the product concerned in absolute and relative terms; the share of the domestic market taken by increased imports; and changes in the level of sales, including prices, production, productivity, capacity utilisation, profits and losses, and employment.

2. The competent investigating authority shall demonstrate, on the basis of objective evidence, the existence of a causal link between increased imports of the product concerned and serious injury or the threat of serious injury. The competent investigating authority shall also evaluate all known factors other than increased imports under preferential terms of this Agreement that might be at the same time causing injury to the domestic industry. The effects of an increase in imports of the products concerned from other countries shall not be attributed to the imports under preferential terms.

3. In conducting an injury investigation as referred to in paragraph 1, a competent investigating authority should collect data over a period of at least 36 (thirty-six) months ending as close to the date of the presentation of a request to initiate an investigation as is practicable.

ARTICLE 9.11

Initiation of an investigation

1. If there is sufficient prima facie evidence to justify the initiation of an investigation, a bilateral safeguard investigation may be initiated upon request of:

(a) the domestic industry or a trade and business association acting on behalf of domestic producers of the like or directly competitive products in the importing Party; or

(b) one or more importing Member States of the European Union or Signatory MERCOSUR States.

2. The request to initiate an investigation shall contain at least the following information:

(a) the name and description of the imported product concerned, its tariff heading and the tariff treatment in force, as well as the name and description of the like or directly competitive product;

(b) the names and addresses of the producers or associations that submit the request, if applicable;

(c) if reasonably available, a list of all known producers of the like or directly competitive product; and

(d) evidence that the conditions for imposing the safeguard measure set out in Article 9.3(1) are met.

For the purposes of point (d) of this paragraph, the request to initiate an investigation shall contain the following information:

(i) the production volume of producers submitting or represented in the application and an estimation of the production of other known producers of the like or directly competitive product;

(ii) the rate and amount of the increase in total and bilateral imports of the product concerned in absolute and relative terms, for at least over the 36 (thirty-six) months prior to the date of the presentation of a request to initiate an investigation, for which information is available;

(iii) the level of import prices during the same period; and

(iv) if information is available, objective and quantifiable data regarding the like or directly competitive product on the volume of total production and of total sales in the internal market, inventories, prices for the internal market, productivity, capacity utilisation, employment, profits and losses, and market share of the requesting firms or of those represented in the request, for at least the last 36 (thirty-six) month period previous to the presentation of the request, for which information is available.

ARTICLE 9.12

Confidential information

1. The competent investigating authorities shall, upon cause being shown, treat any information which is by nature confidential or which is provided on a confidential basis, as such. Such information shall not be disclosed without the permission of the interested party submitting it. An interested party providing confidential information may be requested to furnish non-confidential summaries thereof or, if such interested party indicates that such information cannot be summarised, the reasons why a summary cannot be provided.

2. Notwithstanding paragraph 1, if the competent authorities find that a request for confidentiality is not warranted and if the interested party is unwilling either to make the information public or to authorise its disclosure in generalised or summary form, the authorities may disregard such information unless it can be demonstrated to their satisfaction from appropriate sources that the information is correct.

3. If information regarding production, production capacity, employment, wages, volume and value of domestic sales or average price is presented on a confidential basis, the competent investigating authorities shall ensure that meaningful non-confidential summaries disclosing at least aggregated data or, in cases in which the disclosure of aggregated data would endanger the confidentiality of the company's data, indexes for each period of 12 (twelve) months under investigation are submitted, so as to ensure the appropriate right of defence of the interested parties. In this regard, requests for confidentiality should be considered in situations in which particular market or domestic industry structures so justify it. This provision does not prevent the presentation of more detailed non-confidential summaries.

4. Requests for confidentiality shall not be warranted in respect of information regarding basic technical and quality standards or uses of the product concerned. Requests for confidentiality in respect of information regarding the identity of the applicants and other known manufacturing companies not part of the petition shall be warranted only in exceptional circumstances, which shall be duly justified by the competent investigating authorities. In this regard, mere allegations shall not suffice for justifying confidentiality requests. If the identity of the applicants cannot be disclosed, competent investigating authorities shall disclose the total number of producers included in the domestic industry and the proportion of the production that the applicants represent in relation to the total production of the domestic industry.

ARTICLE 9.13

Timeframe for the investigation

The period between the date of publication of the decision to initiate the investigation and the publication of the final decision should not exceed 1 (one) year. Under exceptional circumstances this period may be extended, but, in any case, shall not exceed 18 (eighteen) months. A Party shall not apply safeguard measures if this timeframe has not been observed by the competent investigating authorities.

ARTICLE 9.14

Transparency

Each Party shall establish or maintain transparent, effective and equitable procedures for the impartial and reasonable application of safeguard measures, in accordance with this Chapter.

SECTION F

PROVISIONAL SAFEGUARD MEASURES

ARTICLE 9.15

Provisional safeguard measures

1. In critical circumstances where delay may cause damage which would be difficult to repair, a Party, after due notification, may take a provisional safeguard measure pursuant to a preliminary determination that there is clear evidence that imports under preferential terms have increased and that such imports have caused or are threatening to cause serious injury. The duration of the provisional measure shall not exceed 200 (two hundred) days, during which period the requirements of this Chapter shall be met. If the final determination concludes that there was no serious injury or threat thereof to the domestic industry caused by imports under preferential terms, the increased tariff or provisional guarantee, if collected or imposed under provisional measures, shall be promptly refunded, in accordance with the domestic regulation of the relevant Party.

2. Provisional safeguard measures shall not be taken against Paraguay, unless the result of the preliminary determination pursuant to paragraph 1 demonstrates that the existence of serious injury or the threat of serious injury is also being caused by imports of products from Paraguay under preferential terms.

SECTION G

PUBLIC NOTICE

ARTICLE 9.16

Public notice on the initiation of an investigation

The public notice of the initiation of a safeguard investigation shall include the following information:

(a) the name of the applicant;

(b) the complete description of the imported product under investigation and its classification under the Harmonized System;

(c) the deadline for the request for hearings;

(d) the deadlines to register as an interested party and for the submission of information, statements and other documents;

(e) the address where the application and other documents related to the investigation can be examined;

(f) the name, address and email address or telephone or fax number of the institution which can provide further information; and

(g) a summary of the facts on which the initiation of the investigation was based, including data on imports that have allegedly increased in absolute or relative terms to total production and an analysis of the domestic industry situation based on all the elements conveyed in the application.

ARTICLE 9.17

Public notice on the application of bilateral safeguard measures

The public notice of the decision to apply a provisional safeguard measure and whether to apply or not apply a definitive safeguard measure shall include the following information:

(a) the complete description of the products subject to the safeguard measure and their tariff classification under the Harmonized System;

(b) information and evidence leading to the decision, such as:

(i) the increasing or increased preferential imports, where applicable;

(ii) the situation of the domestic industry;

(iii) the existence of a causal link between the increased preferential imports of the products concerned and the serious injury or threat of serious injury to the domestic industry, where applicable;

(iv) in the case of preliminary determination, the existence of critical circumstances;

(c) other reasoned findings and conclusions on all relevant issues of fact and law;

(d) a description of the measure to be adopted, where applicable; and

(e) the date of entry into force of the measure and its duration, where applicable.

SECTION H

NOTIFICATIONS AND CONSULTATIONS

ARTICLE 9.18

Notifications

1. The importing Party shall notify the exporting Party in writing of the decision to:

(a) initiate the investigation under this Chapter;

(b) apply a provisional safeguard measure; and

(c) apply or not apply a definitive safeguard measure.

2. The decision shall be notified by the importing Party no later than 10 (ten) days after its publication and shall be accompanied by the appropriate public notice. In the case of a decision to initiate an investigation, a copy of the request to initiate the investigation shall be included in the notification.

ARTICLE 9.19

Consultations

1. If a Party determines that the conditions to impose a definitive measure are met, it shall notify in writing and at the same time invite the other Party for consultations.

2. The notification and the invitation for consultations referred to in paragraph 1 shall be made at least 30 (thirty) days before a definitive measure is expected to enter into force. A Party shall not apply a definitive measure in the absence of such notification.

3. The notification referred to in paragraph 1 shall include:

(a) the data and objective information demonstrating the existence of serious injury or the threat of serious injury to the domestic industry caused by the increased imports under preferential terms;

(b) a complete description of the imported product subject to the measure and its classification under the Harmonized System;

(c) a description of the measure proposed;

(d) the date of entry into force of the measure and its duration; and

(e) the invitation for consultations.

4. The objective of the consultations referred to in paragraph 1 shall be to acquire a mutual understanding of the publicly known facts and to exchange opinions, with a view to reaching a mutually satisfactory solution. If no satisfactory solution is reached within 30 (thirty) days of the notification referred to in paragraph 1, the Party may apply the measure at the end of the period of 30 (thirty) days.

5. At any stage of the investigation, the notified Party may request consultations with the other Party or any additional information that it considers necessary.

SECTION I

OUTERMOST REGIONS OF THE EUROPEAN UNION ([26])

ARTICLE 9.20

Outermost Regions of the European Union

1. Notwithstanding Article 9.3, if a product originating in one or more Signatory MERCOSUR States is imported under preferential terms into the territory of one or several of the European Union's outermost regions in such increased quantities and under such conditions as to cause or threaten to cause serious deterioration in the economic situation of the European Union's outermost region(s), the European Union may exceptionally take safeguard measures limited to the territory of the region(s) concerned, unless a mutually satisfactory solution is reached.

2. Without prejudice to paragraph 1, other rules laid down in this Chapter applicable to bilateral safeguards also apply to any safeguard adopted under this Article.

3. For the purposes of paragraph 1, serious deterioration means major difficulties in a sector of the economy producing like or directly competitive products. The determination of serious deterioration shall be based on objective factors, including the following elements:

(a) the increase in the volume of imports in absolute or relative terms to domestic production and to imports from other countries; and

(b) the effect of such imports on the situation of the relevant industry or the economic sector concerned, including on the level of sales, production, financial situation and employment.

CHAPTER 10

TRADE IN SERVICES AND ESTABLISHMENT

SECTION A

GENERAL PROVISIONS

ARTICLE 10.1

Objective and scope

1. The Parties, reaffirming their respective commitments under the WTO Agreement, hereby lay down the necessary arrangements for the liberalisation of trade in services and establishment.

2. Nothing in this Chapter shall be construed as requiring the privatisation of public services or imposing any obligation with respect to government procurement.

3. The provisions of this Chapter shall not apply to subsidies granted or grants provided by a Party, including government-supported loans, guarantees and insurance.

([26]) At the entry into force of this Agreement, the outermost regions of the European Union are: Guadeloupe, French Guiana, Martinique, Mayotte, Reunion, St. Martin, the Azores, Madeira and the Canary Islands. This Article shall also apply to a country or an overseas territory that changes its status to an outermost region by a decision of the European Council in accordance with the procedure set out in Article 355(6) of the Treaty on the Functioning of the European Union following the entry into force of that decision. In the event that an outermost region of the European Union changes its status by the same procedure, this Article shall cease to be applicable following the entry into force of the European Council's decision. The European Union shall notify in writing the other Party of any change in the territories considered as outermost regions of the European Union.

4. Consistent with the provisions of this Chapter, each Party retains the right to regulate, to introduce new regulations or to supply services to meet its policy objectives.

5. The provisions of this Chapter shall not apply to any Party's social security systems.

6. The provisions of this Chapter do not apply to services supplied or activities carried out in the exercise of governmental authority, namely any service which is supplied or any activity which is carried out neither on a commercial basis, nor in competition with one or more service suppliers or investors.

7. This Chapter applies to measures of each Party affecting trade in services and establishment, with the exception of:

(a) national maritime cabotage ([27]);

(b) domestic and international air transport services, whether scheduled or non-scheduled, and services directly related to the exercise of traffic rights, other than:

(i) aircraft repair and maintenance services during which an aircraft is withdrawn from service;

(ii) the selling and marketing of air transport services;

(iii) computer reservation system (CRS) services; and

(iv) ground handling services;

(c) inland navigation; and

(d) audiovisual services.

ARTICLE 10.2

Definitions

For the purposes of this Chapter, the following definitions apply:

(a) 'consumption abroad' means the supply of a service in the territory of a Party to the service consumer of the other Party (mode 2);

(b) 'cross-border supply of services' means the supply of a service from the territory of a Party into the territory of the other Party (mode 1);

(c) 'economic activity' includes any activity of an economic nature, irrespective of whether it is related to services or non-services sectors, subject to the provisions of Article 10.1;

(d) 'enterprise' means a juridical person of a Party, or a branch or a representative office of such juridical person of a Party, set up through establishment as defined pursuant to this Article;

(e) 'entry and temporary stay of natural persons' means the entry and temporary stay of key personnel, graduate trainees, business sellers, contractual service suppliers and independent professionals of a Party in the territory of the other Party, in accordance with Section B of this Chapter;

([27]) Without prejudice to the scope of activities which may be considered as cabotage under the relevant national legislation, national maritime cabotage under this Chapter covers transportation of passengers or goods between a port or point located in a Signatory MERCOSUR State or a Member State of the European Union and another port or point located in the same Signatory MERCOSUR State or Member State of the European Union, including on its continental shelf, as provided in UNCLOS, as well as traffic originating and terminating in the same port or point located in the Signatory MERCOSUR State or Member State of the European Union.

(f) ‘establishment’ means:

(i) the constitution, acquisition or maintenance of a juridical person ([28]); or

(ii) the creation or maintenance of a branch or representative office of a juridical person, within the territory of a Party for the purpose of performing an economic activity;

(g) ‘investor’ of a Party means any person that seeks to perform or performs an economic activity through establishment in the territory of the other Party ([29]);

(h) ‘juridical person’ means any legal entity duly constituted or otherwise organised under applicable law, whether for profit or otherwise, and whether privately-owned or governmentally-owned, including any corporation, trust, partnership, joint venture, sole proprietorship or association;

(i) a juridical person is:

(i) ‘owned’ by natural or juridical persons of a Party if more than 50 % (fifty per cent) of the equity interest in it is beneficially owned by natural or juridical persons of that Party; and

(ii) ‘controlled’ by natural or juridical persons of a Party if those natural or juridical persons have the power to name a majority of its directors or to legally direct its actions;

(j) ‘juridical person of a Party’ means a juridical person which is either:

(i) constituted or otherwise organised under the law of that Party, and is engaged in substantive business operations in the territory of that Party or the other Party; or

(ii) in the case of establishment, owned or controlled by:

(A) natural persons of that Party; or

(B) juridical persons of that Party identified under point (j)(i);

Notwithstanding point (ii), shipping companies established outside the European Union or MERCOSUR and controlled by natural persons having the nationality of a Member State of the European Union or of a Signatory MERCOSUR State, respectively, shall also be beneficiaries of the provisions of this Chapter, if their vessels are registered in accordance with the laws and regulations in that Member State of the European Union or Signatory MERCOSUR State and fly the flag of a Member State of the European Union or of a Signatory MERCOSUR State ([30]);

(k) ‘measure’ means any measure by a Party, whether in the form of a law, regulation, rule, procedure, decision, administrative action, or any other form;

([28]) The terms ‘constitution’ and ‘acquisition’ of a juridical person shall be understood as including capital participation in a juridical person with a view to establishing or maintaining lasting economic links.

([29]) If the economic activity is not performed directly by a juridical person but through other forms of establishment such as a branch or a representative office, the investor (namely, the juridical person) shall, nonetheless, through such establishment, be accorded the treatment provided for investors under the Agreement. Such treatment shall be extended to the establishment through which the economic activity is performed and does not need to be extended to any other parts of the investor located outside the territory where the economic activity is performed.

([30]) Point (j) of this Article shall not, under any circumstances, be interpreted in such a way as to allow a shipping company constituted or established in, or incorporated, established or otherwise organised under the laws applicable to a territory subject to a sovereignty dispute involving the Argentine Republic to benefit from the provisions of this Chapter. This provision shall not be interpreted as implying the legitimacy of the laws applied to such territories.

(l) 'measures adopted or maintained by a Party' means measures taken by:

(i) central, regional or local governments and authorities; and

(ii) non-governmental bodies in the exercise of powers delegated by central, regional or local governments or authorities;

(m) 'measures by Parties affecting establishment, the cross-border supply of services, consumption abroad, and the entry and temporary stay of natural persons' include measures in respect of:

(i) the purchase, payment or use of a service;

(ii) the access to, and use of, in connection with the performance of an economic activity, services which are required by those Parties to be offered to the public generally; and

(iii) the access, including through establishment, of persons of a Party to the territory of the other Party to perform an economic activity in that territory;

(n) 'natural person' means a person having the nationality, or that is a permanent resident ([31]), of one of the Signatory MERCOSUR States or one of the Member States of the European Union according to their respective legislation;

(o) 'sector' of an economic activity means:

(i) with reference to a specific commitment, one or more, or all, subsectors of that service or non-service, as specified in the specific commitments contained in Annexes 10-A to 10-E; or

(ii) otherwise, the whole of that service or non-service sector, including all of its subsectors;

(p) 'service supplier' means any person that seeks to supply or supplies a service ([32]); and

(q) 'supply of a service' includes the production, distribution, marketing, sale and delivery of a service.

ARTICLE 10.3

Market access

1. With respect to market access through establishment, the cross-border supply of services, consumption abroad, and the entry and temporary stay of natural persons as provided in Section B of this Chapter, each Party shall accord to enterprises, investors, services and service suppliers of the other Party treatment no less favourable than that provided for under the terms, limitations and conditions agreed and specified in the specific commitments contained in Annexes 10-A to 10-E.

2. In sectors where market access commitments are undertaken, the measures which a Party shall not maintain or adopt, either on the basis of a regional subdivision or on the basis of its entire territory, unless otherwise specified in Annexes 10-A to 10-E, are defined as:

(a) limitations on the number of service suppliers or enterprises in the form of numerical quotas, monopolies, exclusive rights or the requirements of an economic needs test;

([31]) If a Party accords substantially the same treatment to its permanent residents as it does to natural persons having the nationality of that Party, its permanent residents shall be covered by the definition of natural persons, in respect of measures affecting the cross-border trade in services, consumption abroad and establishment.

([32]) If the service is not supplied directly by a juridical person, the treatment provided under this Chapter shall be extended to the branch or representative office through which the service is supplied and need not be extended to any parts of the supplier located outside the territory where the service is supplied.

(b) limitations on the total value of transactions or assets in the form of numerical quotas or the requirement of an economic needs test;

(c) limitations on the total number of operations or on the total quantity of output expressed in terms of designated numerical units in the form of quotas or the requirement of an economic needs test;

(d) limitations on the participation of foreign capital in terms of maximum percentage limit on foreign shareholding or the total value of individual or aggregate foreign investment;

(e) measures which restrict or require specific types of legal entity or joint ventures through which an investor or service supplier of the other Party may perform an economic activity; or

(f) limitations on the total number of natural persons that may be employed in a particular sector or that an enterprise may employ and who are necessary for, and directly related to, the performance of the economic activity in the form of numerical quotas or the requirement of an economic needs test.

3. Economic needs tests shall be described concisely and clearly, indicating the elements that render them inconsistent with this Article and specifying the criteria on which the test is based.

ARTICLE 10.4

National treatment

1. In the sectors listed in Annexes 10-A to 10-E, and subject to any conditions and qualifications set out therein, with respect to all measures affecting establishment ([33]), the cross-border supply of services, consumption abroad and the entry and temporary stay of natural persons as provided in Section B of this Chapter, each Party shall accord to enterprises, investors, services and service suppliers of the other Party treatment no less favourable than that it accords to its own like enterprises, investors, services and service suppliers.

2. A Party may meet the requirement of paragraph 1 by according to enterprises, investors, services and service suppliers of the other Party either formally identical treatment or formally different treatment to that which it accords to its own like enterprises, investors, services and service suppliers.

3. Formally identical or formally different treatment shall be considered to be less favourable if it modifies the conditions of competition in favour of enterprises, investors, services or service suppliers of the Party compared to like enterprises, investors, services and service suppliers of the other Party.

4. Specific commitments assumed under this Article shall not be construed to require any Party to compensate for any inherent competitive disadvantages which result from the foreign character of the relevant enterprises, investors, services or service suppliers.

ARTICLE 10.5

List of specific commitments

1. The sectors liberalised by each Party pursuant to this Chapter and, by means of reservations, the market access and national treatment limitations applicable to services, service suppliers, enterprises and investors of the other Party in those sectors are set out in Annexes 10-A to 10-E.

2. The Parties shall not apply any market access or national treatment restrictions other than those contained in Annexes 10-A to 10-E.

([33]) The obligation in this paragraph applies also to measures governing the composition of boards of directors of an enterprise, such as nationality and residency requirements.

SECTION B

ENTRY AND TEMPORARY STAY OF NATURAL PERSONS SUPPLYING SERVICES AND FOR BUSINESS PURPOSES

ARTICLE 10.6

Scope

1. This Section applies to measures of a Party concerning the entry and temporary stay in its territory of key personnel, graduate trainees, business sellers, contractual service suppliers and independent professionals of the other Party in accordance with paragraphs 2 and 3.

2. The provisions of this Section do not apply to measures affecting natural persons seeking access to the employment market of a Party, nor to measures of a Party regarding citizenship, residence or employment on a permanent basis.

3. The provisions of this Section do not prevent either Party from applying measures necessary to regulate the entry and temporary stay of natural persons in its territory, including measures necessary to protect the integrity of its borders and to ensure the orderly movement of natural persons across them, provided that such measures do not nullify or impair the benefits accruing to either Party under the terms of a specific commitment ([34]).

4. Subject to Articles 10.17 and 10.18, nothing in this Section shall prevent a Party from requiring that natural persons possess the necessary qualifications or professional experience in the territory where the service is supplied, for the sector of activity concerned.

ARTICLE 10.7

Definitions

1. For the purposes of this Section, the following definitions apply:

(a) 'business sellers' means natural persons who are representatives of a juridical person of a Party seeking entry and temporary stay in the territory of the other Party for the purpose of negotiating the sale of services or goods or entering into agreements to sell services or goods for that supplier; they do not engage in making direct sales to the general public, do not receive remuneration from a source located within the host Party and are not commission agents;

(b) 'contractual service suppliers' means natural persons employed by a juridical person of a Party which is not established in the territory of the other Party and which has concluded a contract to supply services with a final consumer in the latter Party requiring the presence on a temporary basis of its employees in that Party in order to fulfil the contract to provide services ([35]);

(c) 'graduate trainees' means natural persons who have been employed by a juridical person of a Party for at least 1 (one) year, who possess a university degree and who are temporarily transferred to an enterprise in the territory of the other Party for career development purposes or to obtain training in business techniques or methods ([36]);

([34]) The sole fact of requiring a visa for a natural person of certain countries and not for those of other countries shall not be regarded as nullifying or impairing benefits under a specific commitment.

([35]) The service contract referred to in point (b) shall be a *bona fide* contract and comply with the laws and regulations of the Party where the contract is executed.

([36]) The recipient enterprise may be required to submit a training programme covering the duration of stay for prior approval, demonstrating that the purpose of the stay is for training. The competent authorities may require that training be linked to the university degree which has been obtained.

(d) 'independent professionals' means natural persons, engaged in the supply of a service and settled as self-employed in the territory of a Party, who have not been established in the territory of the other Party and who have concluded a contract to supply services with a final consumer in the territory of the other Party, requiring their presence on a temporary basis in that Party in order to fulfil the contract to provide services ([37]);

(e) 'key personnel' means natural persons employed by a juridical person of a Party, other than a non-profit organisation, and who are responsible for the establishment or the proper control, administration and operation of an enterprise, and consists of:

(i) 'business visitors': natural persons working in a senior position who are responsible for establishing an enterprise; they do not engage in direct transactions with the general public and do not receive remuneration from a source located within the host Party; and

(ii) 'intra-corporate transferees': natural persons who have been employed by a juridical person of a Party, or have been partners in it, for at least 1 (one) year, who are temporarily transferred to an enterprise or a head office of that juridical person in the territory of the other Party and who belong to one of the following categories:

(A) managers:

Natural persons working in a senior position within a juridical person, who primarily direct the management of the enterprise receiving general supervision or direction principally from the board of directors or stockholders of the business or their equivalent, including:

— directing the enterprise or a department or sub-division thereof;

— supervising and controlling the work of other supervisory, professional or managerial employees; or

— having the authority personally to recruit and dismiss or to recommend recruiting, dismissing or other personnel actions;

(B) specialists:

Natural persons working within a juridical person who possess specialised knowledge essential to the enterprise's economic activity, techniques or management.

ARTICLE 10.8

Key personnel and graduate trainees

For each sector for which commitments have been undertaken for establishment as listed in Annexes 10-B and 10-E, and subject to any reservations listed in Annexes 10-C and 10-E, each Party shall allow investors of the other Party to employ in their enterprise natural persons of that other Party, if such employees are key personnel or graduate trainees. The entry and temporary stay of key personnel and graduate trainees shall be:

(a) for the period of time necessary for the fulfilment of the contract or up to 3 (three) years for intra-corporate transferees, whichever is less;

(b) up to 60 (sixty) days in any period of 12 (twelve) months for business visitors; and

(c) up to 1 (one) year for graduate trainees.

([37]) The service contract referred to in point (d) shall be a *bona fide* contract and comply with the laws and regulations of the Party where the contract is executed.

ARTICLE 10.9

Business sellers

For each sector for which commitments have been undertaken for the cross-border supply of services and for establishment, listed in Annexes 10-A, 10-B and 10-E, and subject to any reservations listed in Annexes 10-C and 10-E, each Party shall allow the entry and temporary stay of business sellers for a period of up to 90 (ninety) days in any period of 12 (twelve) months ([38]).

ARTICLE 10.10

Contractual service suppliers and independent professionals

1. For the sectors specified in Annexes 10-D and 10-E and subject to any reservations listed therein, each Party shall allow the supply of services into its territory by contractual service suppliers of the other Party, through the presence of natural persons, subject to the following conditions:

(a) the juridical person employing the natural person must have obtained a service contract for a period not exceeding 12 (twelve) months;

(b) the natural persons entering the other Party must have an appropriate education or experience relevant to the service to be provided;

(c) the natural person shall not receive remuneration for the supply of a service other than the remuneration paid by the contractual service supplier during the stay of the natural person in the other Party;

(d) the entry and temporary stay of natural persons in the territory of the Party concerned shall be for a cumulative period of not more than 6 (six) months in any period of 12 (twelve) months or for the duration of the contract, whichever is less; and

(e) access accorded pursuant to the provisions of this Article relates only to the service activity which is the subject of the contract and it does not confer entitlement on natural persons to use the professional title of the Party where the service is provided.

2. For the sectors specified in Annexes 10-D and 10-E, and subject to any reservations listed therein, each Party shall allow the supply of services into its territory by independent professionals of the other Party, through the presence of natural persons, subject to the following conditions:

(a) the natural persons must have obtained a service contract for a period not exceeding 12 (twelve) months;

(b) the natural persons entering the other Party must have an appropriate education and professional qualifications relevant to the service to be provided;

(c) the entry and temporary stay of natural persons within the Party concerned shall be for a cumulative period of not more than 6 (six) months in any period of 12 (twelve) months or for the duration of the contract, whichever is less; and

(d) access accorded pursuant to the provisions of this Article relates only to the service activity which is the subject of the contract and it does not confer entitlement on the natural person to use the professional title of the Party where the service is provided.

([38]) This Article is without prejudice to the rights and obligations deriving from bilateral visa waiver agreements between individual Signatory MERCOSUR States and individual Member States of the European Union.

SECTION C

REGULATORY FRAMEWORK

SUB-SECTION 1

PROVISIONS OF GENERAL APPLICATION

ARTICLE 10.11

Mutual recognition

1. Nothing in this Chapter shall prevent a Party from requiring that natural persons possess the necessary qualifications or professional experience specified in the territory where the service is supplied, for the sector of activity concerned.

2. For the purposes of the fulfilment, in whole or in part, of its standards or criteria for the authorisation, licensing or certification of investors and service suppliers, a Party may recognise the education or experience obtained, requirements met, or licences or certifications granted in the other Party. Such recognition, which may be achieved through harmonisation or otherwise, may be based upon an agreement or arrangement or may be accorded autonomously.

ARTICLE 10.12

Transparency

1. Each Party shall publish promptly and, except in emergency situations, at the latest by the time of their entry into force, all relevant measures of general application which pertain to, or affect, this Chapter.

2. The measures referred to in paragraph 1 shall include measures applying to all modes of supply, including on the process of entry and temporary stay of the categories of natural persons defined in Article 10.7. Information about these measures shall be kept up to date. Each Party shall facilitate access to relevant information by indicating to the other Party where relevant publications and websites can be found.

3. If publication of the measures referred to in paragraph 1 is not practicable, such measures shall be made otherwise publicly available.

4. Each Party shall respond promptly to all requests by the other Party for specific information on any of its relevant measures of general application referred to in paragraph 1, including measures regarding the entry and temporary stay of service suppliers as referred to in paragraph 2.

5. Each Party shall establish one or more enquiry points to provide specific information to services providers of the other Party, upon request, on any of its measures of general application referred to in paragraph 1. The Parties shall notify each other of these enquiry points no later than 1 (one) year after the entry into force of this Agreement. Enquiry points need not be depositories of laws and regulations.

6. Nothing in this Chapter shall require any Party to provide confidential information, the disclosure of which would impede law enforcement or otherwise be contrary to the public interest, or which would prejudice legitimate commercial interests of particular enterprises, public or private.

SUB-SECTION 2

DOMESTIC REGULATION

ARTICLE 10.13

Scope

1. This Sub-Section only applies to sectors for which a Party has undertaken specific commitments as listed in Annexes 10-A to 10 E and to the extent that these specific commitments apply.

2. This Sub-Section does not apply to measures to the extent that they constitute limitations pursuant to Articles 10.3 and 10.4.

3. In sectors where specific commitments are undertaken as listed in Annexes 10-A to 10-E, each Party shall ensure that all measures of general application affecting trade in services and establishment are administered in a reasonable, objective and impartial manner.

4. Each Party shall comply with this Sub-Section with regard to measures relating to licensing requirements and procedures and qualification requirements and procedures.

5. This Sub-Section applies to measures of each Party relating to licensing and qualification requirements and procedures that affect:

(a) the cross-border supply of services;

(b) the establishment in their territory of an enterprise defined in Article 10.2; or

(c) the temporary stay in their territory of categories of natural persons defined in Article 10.7.

ARTICLE 10.14

Definitions

For the purposes of this Sub-Section, the following definitions apply:

(a) 'competent authority' means any central, regional or local government or authority, or any non-governmental body in the exercise of powers delegated by central, regional or local governments or authorities and which is entitled to take a decision concerning the authorisation to supply a service or concerning the authorisation to establish an enterprise in order to perform an economic activity;

(b) 'licensing procedures' means administrative and procedural rules that a service supplier or an investor seeking authorisation to supply a service or to establish an enterprise must adhere to in order to demonstrate compliance with licensing requirements;

(c) 'licensing requirements' means substantive requirements other than qualification requirements with which a service supplier or investor is required to comply in order to obtain, from a competent authority, a decision concerning the authorisation to supply a service or concerning the authorisation to establish an enterprise in order to perform an economic activity, including a decision to amend or renew such authorisation;

(d) 'qualification procedures' means administrative or procedural rules that a natural person must adhere to in order to demonstrate compliance with qualification requirements, for the purpose of obtaining authorisation to supply a service; and

(e) 'qualification requirements' means substantive requirements relating to the competence of a natural person to supply a service and which are required to be demonstrated for the purpose of obtaining authorisation to supply a service.

ARTICLE 10.15

Conditions for licensing

1. Measures of each Party relating to licensing requirements shall be based on criteria which are:

(a) proportionate to a public policy objective;

(b) clear and unambiguous;

(c) objective; and

(d) made public in advance.

2. A licence should be granted by the competent authority as soon as it is established, in the light of an appropriate examination, that the conditions for obtaining a licence have been met.

3. If the number of licences available for a given activity is limited because of the scarcity of available natural resources or technical capacity, each Party shall select candidates through an impartial and transparent selection procedure which provides, in particular, adequate publicity about the launch, conduct and completion of the procedure. Subject to the provisions specified by this Article, each Party may take into account public policy objectives when establishing the rules for the selection procedures.

ARTICLE 10.16

Licensing procedures

1. Licensing procedures shall be clear and made public in advance. Each Party shall ensure that the licensing procedures used by, and the related decisions of, their competent authorities are objective and impartial with respect to all applicants.

2. Licensing procedures shall not be dissuasive and shall not unduly complicate or delay the provision of the service.

3. Any licensing fees ([39]) which applicants may incur from their application shall be reasonable and shall not in themselves restrict the supply of the service. To the extent practicable, those fees should be proportionate to the cost of the licensing procedures in question.

4. The competent authorities of a Party shall, to the extent practicable, provide an indicative timeframe for processing an application. Applications shall be processed within a reasonable period of time. The period shall run only from the time when all documentation has been received by the competent authorities. If justified by the complexity of the issue, the time period may be extended, by the competent authority, for a reasonable time. The extension and its duration shall be duly motivated and shall be notified to the applicant, to the extent practicable, before the original period has expired.

5. In the case of an incomplete application, the applicant shall be informed as quickly as possible of the need to supply any additional documentation. In such a case, the period referred to in paragraph 4 may be suspended by the competent authorities until they have received all documentation.

6. If a request is rejected because it fails to comply with the required procedures or formalities, the applicant shall be informed of the rejection and of the available means of redress as quickly as possible.

([39]) Licensing fees do not include payments for auction, tendering or other non-discriminatory means of awarding concessions, or mandated contributions to the provision of universal services.

ARTICLE 10.17

Qualification requirements

1. Qualification requirements shall be based on criteria which are:

(a) proportionate to a public policy objective;

(b) clear and unambiguous;

(c) objective; and

(d) made public in advance.

2. If a Party imposes qualification requirements for the supply of a service, it shall ensure that adequate procedures exist for the verification and assessment of qualifications held by service suppliers of the other Party. If the competent authority of a Party considers that membership in a relevant professional association in the territory of another Party is indicative of the level of competence or extent of experience of the applicant, such membership shall be given due consideration.

3. For the supply of professional services, the scope of examinations and of any other qualification requirements by a competent authority shall be related to the rights to practise a profession for which authorisation is being sought, so as to avoid unduly restricting persons of the other Party from applying.

4. Provided that an applicant has presented all necessary supporting evidence of his or her qualifications, the competent authority, in verifying and assessing such qualifications, shall identify any deficiency and inform the applicant of requirements to meet such deficiency. Such requirements may include course work, examinations and training. The presentation by an applicant of a Party of evidence of qualifications obtained in the territory of a third country shall not in itself constitute an a priori reason for the competent authority of the other Party to reject the application and refrain from making an assessment of the qualifications presented.

5. If examinations are required, each Party shall ensure that they are scheduled at reasonably frequent intervals. Applicants for examinations shall be allowed a reasonable period to submit applications.

6. Once qualification requirements and any other applicable regulatory requirements have been fulfilled, each Party should ensure that a service supplier is allowed to supply the service without undue delay.

ARTICLE 10.18

Qualification procedures

1. Qualification procedures shall be based on criteria which are:

(a) clear and unambiguous;

(b) objective; and

(c) made public in advance.

2. Each Party shall ensure that the qualification procedures used by, and the related decisions of, their competent authorities are impartial with respect to all applicants.

3. An applicant shall, in principle, not be required to approach more than 1 (one) competent authority for qualification procedures.

4. If specific time periods for applications exist, an applicant shall be allowed a reasonable period for the submission of an application. The competent authority shall initiate the processing of an application without undue delay. To the extent practicable, the competent authority shall accept applications in electronic format under the same conditions of authenticity as an application submitted in paper format.

5. Authenticated copies should be accepted by the competent authority, if possible, in place of original documents.

6. If the competent authority rejects an application, it shall inform the applicant, to the extent practicable in writing, without undue delay. It shall inform the applicant, upon request, of the reasons for the rejection of the application and identify any deficiencies and ways in which those deficiencies can be addressed. It shall inform the applicant of the timeframe for an appeal against the decision, if available. It shall permit an applicant to resubmit an application within a reasonable time limit.

7. Each Party shall ensure that the processing of an application, including the verification and assessment of a qualification, is completed within a reasonable timeframe from the date of the submission of a complete application. Each Party shall endeavour to establish a normal timeframe for the processing of an application.

8. Each Party shall ensure that any fees relating to qualification procedures are commensurate with the costs incurred by the competent authorities and do not in themselves restrict the supply of the service.

ARTICLE 10.19

Review of administrative decisions

Each Party shall maintain or institute judicial, arbitral or administrative tribunals or procedures which provide, on request of an affected investor or service supplier of the other Party, for the prompt review of, and if justified, appropriate remedies for, administrative decisions affecting establishment, cross border supply of services or the entry and temporary stay of natural persons supplying services. If such procedures are not independent of the agency entrusted with the administrative decision concerned, each Party shall ensure that the procedures in fact provide for an objective and impartial review.

SUB-SECTION 3

POSTAL SERVICES

ARTICLE 10.20

Scope

1. This Sub-Section sets out the principles of the regulatory framework for postal services regarding which each Party has undertaken specific commitments, as listed in Annexes 10-A and 10-E, in accordance with this Sub-Section.

2. This Sub-Section does not require a Party to liberalise services reserved to 1 (one) or more designated operators as listed in Annexes 10-A and 10-E.

ARTICLE 10.21

Definitions

For the purposes of this Sub-Section, the following definitions apply:

(a) ‘essential requirements’ means general non-economic reasons for imposing conditions on the supply of postal services and may include the confidentiality of correspondence, the security of the network as regards the transport of dangerous goods, data protection, environmental protection and regional planning;

(b) 'licence' means any form of authorisation or permission ([40]) setting out rights and obligations specific to the postal sector, granted to an individual supplier by a regulatory authority, or any other competent body, and which is required before supplying a given service;

(c) 'postal item' means an item addressed in the final form in which it is to be carried by a postal service provider, whether public or private, and may include items such as a letter, parcel, newspaper, catalogue and others;

(d) 'postal service' ([41]) means services involving the collection, sorting, transport and delivery of postal items, irrespective of the destination (domestic or foreign), the speed of the service (priority, non-priority, urgent, express or others) or the operator (public or private);

(e) 'regulatory authority' means the independent body or bodies charged with the regulation of postal services mentioned in this Sub-Section; and

(f) 'universal service' means the permanent provision of a postal service of specified quality at all points in the territory of a Party at affordable prices for all users.

ARTICLE 10.22

Prevention of anti-competitive practices in the postal sector

Each Party shall ensure that a supplier of postal services subject to a universal service obligation or a postal monopoly does not engage in anti-competitive practices such as:

(a) using revenues derived from the supply of such service to cross-subsidise the supply of an express postal service or any non-universal postal service; and

(b) differentiating among customers such as businesses, large volume mailers or consolidators with respect to tariffs or other terms and conditions for the supply of a service subject to a universal service obligation or a postal monopoly, if such differentiation is not based on objective or impartial criteria.

ARTICLE 10.23

Universal service

Each Party has the right to define the kind of universal service obligation it wishes to maintain and to decide on its scope and implementation. Each Party may adopt the necessary measures in order to safeguard the implementation, development and maintenance of the universal postal service. Such measures and obligations shall not be regarded as anti-competitive per se if they are applied in a transparent, non-discriminatory and proportionate way.

ARTICLE 10.24

Licences to provide postal services

1. Each Party may require licences for the supply of postal services. A licence should be granted wherever possible, by means of a simplified authorisation procedure in accordance with national laws and regulations.

2. A licence may require compliance with essential requirements, including quality standards and respect for the exclusive and special rights of designated operators of reserved services or of universal postal services.

3. If a Party requires a licence:

(a) it shall make publicly available in an easily accessible form:

([40]) For greater certainty, this includes the grant of a concession, registration, declaration, notification or individual licences.
([41]) 'Postal services' covers the CPC 7511 and CPC 7512.

(i) the rights and obligations resulting from such a licence;

(ii) the criteria, terms and conditions for licensing; and

(iii) to the extent possible, the period of time normally required to reach a decision concerning an application for a licence;

(b) the procedures for granting a licence shall be transparent, non-discriminatory, proportionate and based on objective criteria; and

(c) any licensing fees ([42]) which the applicants may incur from their application shall be reasonable and shall not in themselves restrict the supply of the service.

4. The status of an application for a licence and the reasons for the refusal to grant a licence shall be made known to the applicant upon request. Each Party shall, in accordance with its laws and regulations, maintain or establish a procedure for applicants to appeal against the refusal to grant a licence to a domestic independent body. Such a procedure shall be transparent, non-discriminatory and based on objective criteria.

ARTICLE 10.25

Independence of the regulatory body

Each Party may designate a regulatory body, whether specific to the postal service sector or not. The regulatory body shall be legally separate from, and not accountable to, any supplier of postal services. The decisions of, and the procedures used by, the regulatory bodies shall be impartial with respect to all market participants.

SUB-SECTION 4

TELECOMMUNICATIONS SERVICES

ARTICLE 10.26

Scope

1. This Sub-Section sets out principles of the regulatory framework for telecommunications services, other than broadcasting ([43]), regarding which each Party has undertaken specific commitments in accordance with this Chapter.

2. Nothing in this Sub-Section shall be construed:

(a) as requiring a Party to authorise a supplier of telecommunications services of the other Party to establish, construct, acquire, lease, operate, or supply telecommunications transport networks or services, other than as provided for in Annexes 10-A, 10-B, 10-C and 10-E; or

(b) as requiring a Party to oblige service suppliers under its jurisdiction, to establish, construct, acquire, lease, operate or supply telecommunications transport networks or services not offered to the public generally.

([42]) Licensing fees do not include payments for auction, tendering or other non-discriminatory means of awarding concessions or mandated contributions to the provision of universal services.

([43]) 'Broadcasting' means radiocommunication in which transmissions are intended for direct reception by the general public, and may include sound transmission and television transmission. Suppliers of broadcasting services shall be considered as suppliers of public telecommunications transport services, and their networks, as public telecommunications transport networks, if and to the extent that such networks are also used for providing public telecommunications transport services.

ARTICLE 10.27

Definitions

For the purposes of this Sub-Section, the following definitions apply:

(a) 'essential telecommunications facilities' ([44]) means facilities of a public telecommunications transport network and public telecommunications transport service that:

(i) are exclusively or predominantly provided by a single or limited number of suppliers; and

(ii) cannot feasibly be economically or technically substituted in order to provide a service;

(b) 'interconnection' means linking with suppliers of telecommunications transport networks or telecommunications transport services in order to allow the users of one supplier of telecommunications services to communicate with users of another supplier of telecommunications services and to access telecommunications services provided by another supplier of telecommunications services;

(c) 'licence' means any form of authorisation, including registration, declaration or notification procedures or others as defined in the laws and regulations of a Party, setting out rights and obligations specific to the telecommunications sector granted to an individual service supplier of telecommunications services by a regulatory authority which is required for the provision of a telecommunications service;

(d) 'major supplier' in the telecommunications sector is a supplier of telecommunications transport networks or services which has the ability to materially affect the terms of participation, having regard to price and supply, in a relevant market for telecommunications services, as a result of control over essential facilities or the use of its position in that market;

(e) 'public telecommunications transport network' means the public telecommunications infrastructure which permits telecommunications between and among defined network termination points;

(f) 'public telecommunications transport service' means any telecommunications transport service required, explicitly or in effect, by a Party to be offered to the public generally;

(g) 'regulatory authority' means the body or bodies charged with the regulation of telecommunications mentioned in this Sub-Section;

(h) 'service supplier' means a person that has been granted a licence to supply telecommunications services;

(i) 'telecommunications services' means all services which consist in the transmission and reception of electro-magnetic signals and excludes services providing, or exercising editorial control over, the content transmitted; and

(j) 'universal service' means the set of services of specified quality that must be made available to all users in the territory of a Party regardless of their geographical location and at an affordable price.

([44]) For the Republic of Paraguay and the Oriental Republic of Uruguay, 'essential telecommunications facilities' means facilities of a public telecommunications transport network and a public telecommunications transport service in accordance with the definition provided in their national law.

ARTICLE 10.28

Regulatory authority

1. Each Party shall ensure that its regulatory authority for telecommunications services is legally distinct and functionally independent from any supplier of telecommunications services.

2. The regulatory authority shall be sufficiently empowered and resourced to regulate the sector. The competences of the regulatory authority shall be made public in an easily accessible and clear form, in particular if those tasks are assigned to more than one body.

3. The decisions of, and the procedures used by, the regulatory authority shall be impartial with respect to all market participants.

4. A supplier of telecommunications services affected by a decision of a regulatory authority shall have the right to appeal against that decision to a domestic appeal body that is independent of the parties involved and of the regulatory authority. If the appeal body is not judicial in character, written reasons for its decision shall be given and its decisions shall also be subject to review by an impartial and independent domestic judicial or administrative authority.

ARTICLE 10.29

Licences to provide telecommunication services

1. Each Party shall ensure that a licence is granted, by means of a simplified procedure wherever possible.

2. Each Party shall ensure that the terms and conditions for the granting of rights of use of numbers and frequencies are made publicly available.

3. If a licence is required by a Party:

(a) all the licensing criteria shall be made publicly available;

(b) the reasonable period of time normally required to reach the decision on whether to grant a licence, after the submission of the complete application, shall be public;

(c) if the grant of a licence is refused, the reasons for such a refusal shall be made known in writing to the applicant on request; and

(d) the applicant for a licence shall be able to seek recourse to a domestic appeal body to establish whether a licence has been unduly refused.

ARTICLE 10.30

Anti-competitive practices

Each Party shall adopt or maintain appropriate measures for the purpose of preventing all suppliers of telecommunications services who, alone or together, are a major ([45]) supplier, from engaging in or continuing anti-competitive practices. These anti-competitive practices may include an abuse of a dominant position, and all individual or concerted practices, conduct or recommendations which have the effect of restricting, limiting, hindering, distorting or preventing current or future competition in the relevant market.

([45]) For the Oriental Republic of Uruguay, the scope of this Article applies to all suppliers of telecommunications services.

ARTICLE 10.31

Access to essential telecommunications facilities

Each Party shall ensure that a major supplier ([46]) in its territory grants access to its essential telecommunications facilities to suppliers on reasonable and non-discriminatory ([47]) terms and conditions, including in relation to rates, technical standards, specifications, quality and maintenance.

ARTICLE 10.32

Interconnection

1. Each Party shall ensure that any supplier authorised to provide telecommunications services in its territory shall have the right to negotiate interconnection with other suppliers of public telecommunications transport networks and public telecommunications transport services. Interconnection should in principle be agreed on the basis of commercial negotiation between the suppliers concerned.

2. Each Party shall ensure that suppliers of telecommunications services that acquire information from another supplier of telecommunications services during the process of negotiating interconnection arrangements use that information solely for the purpose for which it was supplied and respect, at all times, the confidentiality of information transmitted or stored.

3. Interconnection with a major supplier ([48]) shall be ensured at any technically feasible point in the network. Such interconnection shall be provided:

(a) under non-discriminatory terms and conditions, including technical standards and specifications, and rates, and of a quality no less favourable than that provided for their own like services of such a major supplier, or for like services of non-affiliated service suppliers, or for its subsidiaries or other affiliates;

(b) in a timely fashion, on terms and conditions, including technical standards and specifications, that are transparent, reasonable having regard to economic feasibility and sufficiently detailed, so that the supplier need not pay for network components or facilities that it does not require for the service to be provided; and

(c) on request by another supplier of telecommunication services, and subject to an assessment by the regulatory authority if appropriate, at any technically feasible points in addition to the network termination points offered to the majority of users, subject to reasonable charges.

4. The rules applicable for interconnection to a major supplier shall be made publicly available.

5. Major suppliers shall make publicly available either their interconnection agreements or their reference interconnection offers, as appropriate.

6. Each Party shall ensure that a supplier of telecommunications services requesting interconnection with a major supplier has a right of recourse, either at any time or after a reasonable period of time which has been made publicly known, to an independent domestic body to resolve disputes regarding appropriate terms, conditions and rates for interconnection. Such an independent domestic body may be the regulatory authority referred to in Article 10.28.

([46]) For the Oriental Republic of Uruguay, the scope of this Article applies to all suppliers.

([47]) For the purposes of this Subsection, 'non-discrimination' is understood to refer to national treatment as defined in Article 10.4, as well as to reflect sector-specific usage of the term to mean terms and conditions no less favourable than those accorded to any other user of like public telecommunications transport networks or public telecommunications transport services under like circumstances.

([48]) For the Oriental Republic of Uruguay, the scope of this Article applies to all suppliers of telecommunications services.

ARTICLE 10.33

Scarce resources

Each Party shall conduct its procedures for granting rights of use of scarce resources including frequencies, numbers and rights of way, in an objective, timely, transparent and non-discriminatory manner. To the extent possible, each Party shall make publicly available the current state of allocated frequency bands, but detailed identification of frequencies for specific government uses is not required.

ARTICLE 10.34

Universal service

1. Each Party has the right to define the kind of universal service obligations it wishes to maintain and to decide on their scope and implementation. Each Party shall administer the universal service obligations in a transparent, objective, non-discriminatory and proportionate manner.

2. If the designation of a universal service provider is open to multiple service suppliers of telecommunications networks or services, such procedures shall be open to all service suppliers. The designation shall be made through an efficient, transparent and non-discriminatory mechanism.

ARTICLE 10.35

Confidentiality of information

Each Party shall ensure the confidentiality of telecommunications and of related traffic data transmitted by means of public telecommunications transport networks and public telecommunications transport services, subject to the requirement that measures applied to that end do not constitute a means of arbitrary or unjustifiable discrimination or a disguised restriction on trade in services.

ARTICLE 10.36

Disputes between suppliers

Each Party shall ensure that, in the event of a dispute arising between suppliers, the regulatory authority ([49]) concerned issues, on request of either party to the dispute, a binding decision to resolve the dispute in the shortest possible timeframe.

ARTICLE 10.37

International mobile roaming services

1. Each Party shall endeavour to cooperate on promoting transparent and reasonable rates for international roaming services with a view to promoting the growth of trade between the Parties and enhancing consumer welfare.

2. Each Party shall ensure that suppliers of telecommunications services providing international mobile roaming services for voice, text messaging and data provide those services:

(a) with a similar quality to that provided to their own retail customers in their country of establishment; and

(b) with clear and readily available information in respect of access to the services and the prices thereof.

3. The Parties shall cooperate on monitoring the achievement of paragraphs 1 and 2 as well as on other issues related to international mobile roaming services that may be identified.

4. This Article does not oblige a Party to regulate rates or conditions for international mobile roaming services.

([49]) For greater certainty, in the case of MERCOSUR, this refers to the regulatory authority of each Signatory MERCOSUR State.

SUB-SECTION 5

FINANCIAL SERVICES

ARTICLE 10.38

Scope

This Sub-Section applies to measures by a Party affecting the supply of financial services.

ARTICLE 10.39

Definitions

1. For the purposes of this Sub-Section, the following definitions apply:

(a) 'financial service' means any service of a financial nature offered by a financial service supplier of a Party; financial services comprise the following activities:

(i) insurance and insurance-related services:

(A) direct insurance (including co-insurance):

(1) life; and

(2) non-life;

(B) reinsurance and retrocession;

(C) insurance intermediation, such as brokerage and agency; and

(D) services auxiliary to insurance, such as consultancy, actuarial, risk assessment and claim settlement services; and

(ii) banking and other financial services (excluding insurance):

(A) acceptance of deposits and other repayable funds from the public;

(B) lending of all types, including consumer credit, mortgage credit, factoring and financing of commercial transaction;

(C) financial leasing;

(D) all payment and money transmission services, including credit, charge and debit cards, travellers cheques and bankers drafts;

(E) guarantees and commitments;

(F) trading for own account or for account of customers, whether on an exchange, in an over-the-counter market or otherwise, the following:

(1) money market instruments (including cheques, bills, certificates of deposits);

(2) foreign exchange;

(3) derivative products including, but not limited to, futures and options;

(4) exchange rate and interest rate instruments, including products such as swaps or forward rate agreements;

(5) transferable securities; and

(6) other negotiable instruments and financial assets, including bullion;

(G) participation in issues of all kinds of securities, including underwriting and placement as agent (whether publicly or privately) and the provision of services related to such issues;

(H) money broking;

(I) asset management, such as cash or portfolio management, all forms of collective investment management, pension fund management, custodial, depository and trust services;

(J) settlement and clearing services for financial assets, including securities, derivative products, and other negotiable instruments;

(K) provision and transfer of financial information, and financial data processing and related software by suppliers of other financial services; and

(L) advisory, intermediation and other auxiliary financial services on all activities listed in points (A) to (K), including credit reference and analysis, investment and portfolio research and advice, advice on acquisitions and on corporate restructuring and strategy;

(b) 'financial service supplier' means any natural or juridical person of a Party, except public entities, wishing to supply or supplying financial services;

(c) 'new financial service' means a service of a financial nature, including services related to existing and new products or the manner in which a product is delivered, that is not supplied by any financial service supplier in the territory of a Party but which is supplied in the territory of the other Party;

(d) 'self-regulatory organisation' means a non-governmental body, including any organisation or association, that exercises regulatory or supervisory authority over financial service suppliers by delegation from a Party;

(e) 'public entity' means:

(i) a government, a central bank or a monetary authority of a Party, or an entity owned or controlled by a Party, that is principally engaged in carrying out governmental functions or activities for governmental purposes, not including an entity principally engaged in supplying financial services on commercial terms; or

(ii) a private entity, performing functions normally performed by a central bank or monetary authority, when exercising those functions.

2. For the purposes of this Sub-Section and only in relation to services covered by this Sub-Section, 'services supplied in the exercise of governmental authority' means:

(a) activities conducted by a central bank or monetary authority or by any other public entity in pursuit of monetary or exchange rate policies;

(b) activities forming part of a statutory system of social security or public retirement plans; and

(c) other activities conducted by a public entity for the account of, with the guarantee of, or using the financial resources of, the government.

If a Party allows any of the activities referred to in points (b) or (c) to be conducted by its financial service suppliers in competition with a public entity or a financial service supplier, 'financial services' shall include such activities, which will then fall within the scope of this Chapter.

3. The general definition of 'services supplied in the exercise of governmental authority' included in Article 10.1(6) shall not apply to services covered by this Sub-Section.

ARTICLE 10.40

Prudential carve-out

1. Nothing in this Agreement shall be construed as preventing a Party from taking measures for prudential reasons, including:

(a) protecting investors, depositors, financial market participants, policyholders or persons to whom a fiduciary duty is owed by a financial service supplier; or

(b) ensuring the integrity and stability of a Party's financial system.

2. If such measures do not conform with the provisions of this Sub-Section, they shall not be used as a means of avoiding the Party's commitments or obligations under this Sub-Section.

3. Nothing in this Agreement shall be construed as requiring a Party to disclose information relating to the affairs and accounts of individual customers or any confidential or proprietary information in the possession of public entities.

ARTICLE 10.41

Effective and transparent regulation in the financial services sector

1. Each Party shall make its best endeavours to make available in advance to all interested persons any measure of general application that the Party proposes to adopt. Such a measure shall be made available:

(a) by means of an official publication; or

(b) in other written or electronic form.

2. Each Party's appropriate financial authority shall make available to interested persons its requirements for completing applications relating to the supply of financial services.

3. On the request of an applicant, the appropriate financial authority shall inform the applicant of the status of its application. If such authority requires additional information from the applicant, it shall notify the applicant without undue delay.

4. Each Party shall make its best endeavours to ensure that internationally agreed standards for regulation and supervision in the financial services sector and for the fight against tax evasion and avoidance are implemented and applied in its territory. Such internationally agreed standards include those adopted by the G20, the Financial Stability Board, the Basel Committee on Banking Supervision, the International Association of Insurance Supervisors, the International Organization of Securities Commissions, the Financial Action Task Force on Money Laundering, the Global Forum on Transparency and Exchange of Information for Tax Purposes of the OECD and the International Financial Reporting Standards. To this end, the Parties shall cooperate and exchange information and experience on these matters.

ARTICLE 10.42

New financial services

1. Each Party shall permit a financial service supplier of the other Party, established in its territory, to provide in its territory any new financial services within the scope of the sub-sectors of financial services committed in Annexes 10-A, 10-B, 10-C and 10-E and subject to the terms, limitations, conditions and qualifications established therein.

2. A new financial service shall be provided in accordance with the laws and regulations of the Party in whose territory it is intended to be supplied and is subject to the approval, regulation and supervision of the competent authorities of that Party.

ARTICLE 10.43

Recognition of prudential measures

1. A Party may recognise prudential measures of the other Party in determining how the Party's measures relating to financial services shall be applied. Such recognition, which may be achieved through harmonisation or otherwise, may be based upon an agreement or arrangement or may be accorded autonomously.

2. A Party that is party to an agreement or arrangement with a third country such as those referred to in paragraph 1, whether future or existing, shall afford adequate opportunity for the other Party to negotiate its accession to such agreements or arrangements, or to negotiate comparable ones with it, under circumstances in which there would be equivalent regulation, oversight, implementation of such regulation and, if appropriate, procedures concerning the sharing of information between the Parties to the agreement or arrangement. Where a Party accords recognition autonomously, it shall afford adequate opportunity for the other Party to demonstrate that such circumstances exist.

ARTICLE 10.44

Self-regulatory organisations

1. If a Party requires membership or participation in, or access to, any self-regulatory organisation, in order for financial service suppliers of the other Party to supply financial services on an equal basis with financial service suppliers of the Party, or if a Party provides directly or indirectly to a self-regulatory organisation privileges or advantages in supplying financial services, that Party shall ensure that such self-regulatory organisations observe the application of Article 10.4 to financial service suppliers established in the territory of that Party.

2. For greater certainty, nothing in this Article prevents a self-regulatory organisation referred to in paragraph 1 from adopting its own non-discriminatory requirements or procedures. Insofar as such measures are taken by non-governmental bodies and are not taken in relation to the exercise of powers delegated by central, regional, or local governments or authorities, they are not considered to be measures of a Party and do not fall within the scope of this Chapter.

ARTICLE 10.45

Payment and clearing systems

On the basis of regulatory requirements and in accordance with Article 10.4, each Party shall grant to financial service suppliers of the other Party established in its territory access to payment and clearing facilities operated by public entities and to official funding and refinancing available in the normal course of ordinary business. This Article is not intended to confer access to a Party's lender-of-last-resort facilities (the national central bank or any other monetary authority).

SUB-SECTION 6

E-COMMERCE

ARTICLE 10.46

Objective and scope

1. The Parties, recognising that electronic commerce increases trade opportunities in many economic activities, agree to promote the development of electronic commerce between them, including by co-operating on the issues raised by electronic commerce under the provisions of this Sub-Section.

2. This Sub-Section applies to measures that affect trade by electronic means.

3. The Parties recognise the principle of technological neutrality in electronic commerce.

4. The provisions of this Sub-Section shall not apply to gambling services, broadcasting services, audiovisual services, services of notaries or equivalent professions and legal representation services.

ARTICLE 10.47

Definitions

For the purposes of this Sub-Section, the following definitions apply:

(a) 'consumer' means any natural person, or juridical person if provided for in national laws and regulations of each Party, using or requesting a public telecommunications transport service, defined in point (f) of Article 10.27, for purposes outside of their trade, business or profession;

(b) 'direct marketing communication' means any form of advertising by which a person communicates marketing messages directly to end-users via a public telecommunications network and, for the purposes of this Agreement, covers at least electronic mail, text and multimedia messages (SMS and MMS);

(c) 'electronic authentication service' means a service that enables the confirmation of:

(i) the electronic identification of a person; or

(ii) the origin and integrity of data in electronic form;

(d) 'electronic signature' means data in electronic form which is attached to or logically associated with other electronic data and fulfils the following requirements:

(i) it is used by a natural person to agree on the electronic data to which it relates or by a juridical person to ensure the origin and integrity of the electronic data to which it relates; and

(ii) it is linked to the electronic data to which it relates in such a way that any subsequent alteration in the data is detectable; and

(e) 'end-user' means any person using or requesting a publicly available telecommunications service, either as a consumer or for trade, business or professional purposes.

ARTICLE 10.48

Customs duties on electronic transmissions

1. A Party shall not impose custom duties on electronic transmissions between a person of one Party and a person of the other Party.

2. For greater certainty, paragraph 1 shall not preclude a Party from imposing internal taxes, fees, or other charges on electronic transmissions, provided that such taxes, fees, or charges are imposed in a manner consistent with this Agreement.

ARTICLE 10.49

Principle of no prior authorisation

1. The Parties shall endeavour not to require prior authorisation of the supply of a service by electronic means, solely on the ground that the service is provided by electronic means, or to adopt or maintain any other requirement having equivalent effect.

2. Paragraph 1 does not apply to telecommunications services as defined in point (i) of Article 10.27 and financial services as defined in point (a) of Article 10.39(1).

3. For greater certainty, nothing shall prevent a Party from adopting or maintaining measures inconsistent with paragraph 1 to achieve a legitimate public policy objective in accordance with:

(a) Article 10.1(4);

(b) Article 10.40;

(c) Article 20.1; and

(d) Article 20.2.

ARTICLE 10.50

Conclusion of contracts by electronic means

Each Party shall ensure that their legal system allows contracts to be concluded by electronic means and that its laws and regulations regarding contractual processes neither create obstacles for the use of electronic contracts nor result in such contracts being deprived of legal effect and validity on the ground that they have been made by electronic means, unless provided for in their laws and regulations ([50]).

ARTICLE 10.51

Electronic signature and authentication services

1. A Party shall not deny the legal effect and admissibility as evidence in legal proceedings of an electronic signature and electronic authentication service solely on the basis that it is in electronic form.

2. A Party shall not adopt or maintain measures regulating electronic signature and electronic authentication services that would:

(a) prohibit parties to an electronic transaction from mutually determining the appropriate electronic methods for their transaction; or

(b) prevent parties to an electronic transaction from having the opportunity to prove to judicial and administrative authorities that their electronic transaction complies with any legal requirements with respect to electronic signature and electronic authentication services.

ARTICLE 10.52

Unsolicited direct marketing communications

1. Each Party shall endeavour to effectively protect end-users against unsolicited direct marketing communications.

2. Each Party shall endeavour to ensure that persons do not send direct marketing communications to consumers who have not given their consent ([51]) to receive such communications.

3. Notwithstanding paragraph 2, each Party shall allow persons which have collected, in accordance with its laws and regulations, a consumer's contact details in the context of the sale of a product or a service, to send direct marketing communications to that consumer for their own similar products or services.

4. Each Party shall endeavour to ensure that direct marketing communications are clearly identifiable as such, clearly disclose on whose behalf they are made and contain the necessary information to enable end-users to request cessation free of charge and at any moment.

([50]) This Article shall not apply to contracts that create or transfer rights in real estate; contracts requiring by law the involvement of courts, public authorities or professions exercising public authority; contracts of suretyship granted or collateral securities furnished by persons acting for purposes outside their trade, business or profession; and contracts governed by family law or by the law of succession.

([51]) Consent shall be defined in accordance with each Party's own laws and regulations.

ARTICLE 10.53

Consumer protection

1. The Parties recognise the importance of adopting and maintaining transparent and effective measures to protect consumers, including from fraudulent and misleading commercial practices, when they engage in electronic commerce transactions.

2. For the purposes of paragraph 1, the Parties shall adopt or maintain measures that contribute to consumer trust, including measures that proscribe fraudulent and deceptive commercial practices. Such measures shall provide for, inter alia:

(a) the right of consumers to clear and thorough information regarding the service and its provider;

(b) the obligation of traders to act in good faith and abide by honest market practices, including in response to questions by consumers;

(c) the prohibition of charging consumers for services not requested or provided for a period in time not authorised by the consumer; and

(d) access to redress for consumers to claim their rights, including as regards their right to remedies for services paid and not provided as agreed.

3. The Parties recognise the importance of cooperation between their respective agencies in charge of consumer protection or other relevant bodies on activities related to electronic commerce, in order to protect consumers and enhance consumer trust.

ARTICLE 10.54

Regulatory cooperation on e-commerce

1. The Parties shall maintain cooperation and dialogue on the regulatory issues raised by electronic commerce on the basis of mutually agreed terms and conditions, which shall address the following issues, among others:

(a) the recognition and facilitation of interoperable cross-border electronic signature and authentication services;

(b) the liability of intermediary service providers with respect to the transmission or storage of information;

(c) the treatment of direct marketing communications;

(d) the protection of consumers in the ambit of electronic commerce;

(e) the promotion of paperless trading; and

(f) any other issue relevant to the development of electronic commerce.

2. The cooperation referred to in paragraph 1 shall focus on exchange of information on the Parties' respective laws and regulations on these issues as well as on the implementation of such laws and regulations.

ARTICLE 10.55

Understanding on computer services

1. The Parties agree that, for the purpose of liberalising trade in services in accordance with Articles 10.3 and 10.4, the following shall be considered as computer and related services, regardless of whether they are delivered via a network, including the internet:

(a) consulting, strategy, analysis, planning, specification, design, development, installation, implementation, integration, testing, debugging, updating, support, technical assistance, or management of or for computers or computer systems;

(b) computer programmes, defined as the sets of instructions required to make computers work and communicate (in and of themselves), as well as consulting, strategy, analysis, planning, specification, design, development, installation, implementation, integration, testing, debugging, updating, adaptation, maintenance, support, technical assistance, management or use of or for computer programmes;

(c) data processing, data storage, data hosting or database services;

(d) maintenance and repair services for office machinery and equipment, including computers; and

(e) training services for staff of clients, related to computer programmes, computers or computer systems, and not elsewhere classified.

2. For greater certainty, services enabled by computer and related services shall not necessarily be regarded as computer and related services in themselves.

SECTION D

FINAL PROVISIONS AND EXCEPTIONS

ARTICLE 10.56

Contact points

1. No later than one 1 (one) year after the date of entry into force of the Agreement, each Party shall designate contact points and notify the other Party of their contact details with a view to:

(a) facilitating the provision of information to the other Party regarding the implementation of this Chapter, such as:

(i) commercial and technical aspects of the supply of services; and

(ii) the registration, recognition and obtaining of professional qualifications; and

(b) considering any other issues regarding the implementation of this Chapter that are referred by a Party.

2. Each Party shall promptly notify the other Party of any changes to these contact points.

ARTICLE 10.57

Subcommittee on trade in services and establishment

1. The Subcommittee on trade in services and establishment, established pursuant to Article 22.3(4), shall have the following functions, in addition to those listed in Article 22.3:

(a) conduct the preparatory technical work in the event of a revision of this Chapter in accordance with Article 10.58; and

(b) discuss relevant subjects for trade in services and establishment, including opportunities for the expansion of mutual investment in services and non-services sectors.

2. The Subcommittee on trade in services and establishment may invite, on an ad hoc basis, representatives of relevant entities, with the necessary expertise relevant to the issues to be addressed.

ARTICLE 10.58

Review clause

In light of its objectives, this Chapter may be reviewed no earlier than 3 (three) years after the date of entry into force of this Agreement, or in the context of an overall review of this Agreement.

ARTICLE 10.59

Denial of benefits

A Party may deny the benefits of this Chapter to:

(a) the supply of a service, if it establishes that the service is supplied from or in the territory of a third country; or

(b) a juridical person, if it establishes that it is a juridical person of a third country.

CHAPTER 11

TRANSFERS OR PAYMENTS FOR CURRENT ACCOUNT TRANSACTIONS, CAPITAL MOVEMENTS AND TEMPORARY SAFEGUARD MEASURES

ARTICLE 11.1

Capital account

With regard to transactions on the capital and financial account of the balance of payments, each Party shall allow the free movement of capital for the purpose of establishment of direct investments as provided for in Chapter 10. Such movements shall include the liquidation or repatriation of such capital.

ARTICLE 11.2

Current account

Each Party shall allow, in a freely convertible currency and in accordance with the Articles of Agreement of the International Monetary Fund adopted at the United Nations Monetary and Financial Conference, in Bretton Woods, New Hampshire, on 22 July 1944 (hereinafter referred to as 'Agreement of the International Monetary Fund'), any payments and transfers with respect to transactions on the current account of the balance of payments that fall within the scope of this Agreement.

ARTICLE 11.3

Application of laws and regulations relating to transfers or payments for current account transactions and capital movements

Nothing in Articles 11.1 and 11.2 shall be construed as preventing a Party from applying, in an equitable and non-discriminatory manner, and in a way that would not constitute a disguised restriction on transfers or payments for current account transactions or on capital movements, its laws and regulations relating to:

(a) bankruptcy, insolvency or the protection of the rights of creditors;

(b) issuing, trading or dealing in securities;

(c) criminal or penal offences ([52]);

([52]) For greater certainty, this includes laws and regulations on anti-money laundering and combating the financing of terrorism.

(d) financial reporting or records keeping of transfers if necessary to assist law enforcement or financial regulatory authorities; or

(e) the satisfaction of judgments in adjudicatory proceedings.

ARTICLE 11.4

Temporary safeguard measures

If, in exceptional circumstances, transfers or payments for current account transactions or capital movements cause or threaten to cause serious difficulties for the operation of the Economic and Monetary Union of the European Union, the European Union may adopt safeguard measures that are strictly necessary to address those difficulties or the threat thereof for a period not exceeding 6 (six) months.

ARTICLE 11.5

Restrictions to safeguard the balance of payments

1. If, in exceptional circumstances, a Party experiences serious balance-of-payments difficulties including with regard to the operation of monetary policy or exchange rate policy, or external financial difficulties or the threat thereof, it may adopt or maintain restrictive measures with regard to transfers or payments for current account transactions or capital movements.

2. The measures referred to in paragraph 1 shall:

(a) be non-discriminatory compared to those applied to a third country in like situations;

(b) be consistent with the Articles of Agreement of the International Monetary Fund, as applicable;

(c) avoid unnecessary damage to the commercial, economic and financial interests of the other Party; and

(d) be temporary, proportional and strictly necessary to address the difficulties.

The measures referred to in paragraph 1 shall be phased out progressively as the situation referred to in paragraph 1 improves. If extremely exceptional circumstances arise such that a Party seeks to extend those measures beyond a period of 1 (one) year, it shall notify the other Party that it will introduce such an extension.

ARTICLE 11.6

Final provisions

1. Nothing in this Chapter shall be construed as limiting the rights of economic operators of the Parties to benefit from any more favourable treatment that may be provided for in any existing bilateral or multilateral agreement to which a Party is party.

2. The Parties shall consult each other with a view to facilitating the movement of capital falling within the scope of this Agreement between them in order to promote the objectives of this Agreement.

CHAPTER 12

GOVERNMENT PROCUREMENT

ARTICLE 12.1

Objectives

The Parties recognise the contribution of transparent, competitive and open tendering to economic development and set as their objective the effective opening of their respective procurement markets.

ARTICLE 12.2

Definitions

For the purposes of this Chapter, the following definitions apply:

(a) 'commercial goods or services' means goods or services of a type generally sold or offered for sale in the commercial marketplace to, and customarily purchased by, non-governmental buyers for non-governmental purposes;

(b) 'construction service' means a service that has as its objective the realisation by whatever means of civil or building works, based on Division 51 of the CPC;

(c) 'electronic auction' means an iterative process that involves the use of electronic means for the presentation by suppliers of either new prices, or new values for quantifiable non-price elements of the tender related to the evaluation criteria, or both, resulting in a ranking or re-ranking of tenders;

(d) 'in writing' or 'written' means any worded or numbered expression that can be read, reproduced and later communicated, which may include electronically transmitted and stored information;

(e) 'limited tendering' means a procurement method whereby the procuring entity contacts a supplier or suppliers of its choice;

(f) 'measure' means any law, regulation, procedure, administrative guidance or practice, or any action of a procuring entity relating to a covered procurement;

(g) 'multi-use list' means a list of suppliers that a procuring entity has determined satisfy the conditions for participation in that list, and that the procuring entity intends to use more than once;

(h) 'negotiation' means a way of conducting the procurement procedure subject to the principles of transparency and non-discrimination, that is limited to specific situations in which procuring entities are allowed to negotiate with suppliers when certain conditions are met;

(i) 'notice of intended procurement' means a notice published by a procuring entity inviting interested suppliers to submit a request for participation, a tender, or both;

(j) 'offsets' means measures used to encourage local development or improve the balance-of-payments accounts by means of the use of domestic content, the licensing of technology, investment requirements, counter-trade or similar requirements;

(k) 'open tendering' means a procurement method whereby all interested suppliers may submit a tender;

(l) 'procuring entity' means an entity covered under the Appendices to Annexes 12-A to 12-E;

(m) 'qualified supplier' means a supplier that a procuring entity recognises as having satisfied the conditions for participation;

(n) 'selective tendering' means a procurement method whereby only qualified suppliers are invited by the procuring entity to submit a tender;

(o) 'services' includes construction services, unless otherwise specified;

(p) 'standard' means a document approved by a recognised body that provides for common and repeated use, rules, guidelines or characteristics for goods or services, or related processes and production methods, with which compliance is not mandatory; it may also include or deal exclusively with terminology, symbols, packaging, marking or labelling requirements as they apply to a good, service, process or production method;

(q) ‘supplier’ means a person or persons that provide or could provide goods or services; and

(r) ‘technical specification’ means a tendering requirement that:

(i) lays down the characteristics of goods or services to be procured, including quality, performance, safety and dimensions, or the processes and methods for their production or provision; or

(ii) addresses terminology, symbols, packaging, marking or labelling requirements, as they apply to a good or a service.

ARTICLE 12.3

Scope

1. This Chapter applies to covered procurement. Covered procurement means procurement for governmental purposes:

(a) of goods, services, or any combination thereof:

(i) as specified in each Party’s Appendices to Annexes 12-A to 12-E; and

(ii) not procured with a view to commercial sale or resale, or for use in the production or supply of goods or services for commercial sale or resale;

(b) by any contractual means, including: purchase; lease; and rental or hire purchase, with or without an option to buy;

(c) for which the value equals or exceeds the relevant threshold specified in each Party’s Appendices to Annexes 12-A to 12-E, at the time of publication of a notice in accordance with Article 12.13;

(d) by a procuring entity as specified in each Party’s Appendices to Annexes 12-A to 12-E; and

(e) that is not otherwise excluded from coverage.

2. Except where provided otherwise in each Party’s Appendices to Annexes 12-A to 12-E, this Chapter does not apply to:

(a) the acquisition or rental of land, existing buildings or other immovable property or the rights thereon;

(b) non-contractual agreements or any form of assistance that a Party provides, including cooperative agreements, grants, loans, equity infusions, guarantees and fiscal incentives, government provision of goods and services to state, regional, or local government entities;

(c) the procurement or acquisition of fiscal agency or depositary services, liquidation and management services for regulated financial institutions or services related to the sale, redemption and distribution of public debt, including loans and government bonds, notes and other securities;

(d) public employment contracts; or

(e) procurement conducted:

(i) for the specific purpose of providing international assistance, including development aid;

(ii) under the particular procedure or condition of an international agreement relating to the stationing of troops;

(iii) under the particular procedure or condition of an international agreement relating to the joint implementation by the signatory countries of a project; or

(iv) under the particular procedure or condition of an international organisation, or funded by international grants, loans or other assistance where the applicable procedure or condition would be inconsistent with this Chapter.

3. Each Party shall specify in each of the Appendices to Annexes 12-A to 12-E the following information:

(a) in Appendices 12-A-1, 12-B-1, 12-C-1, 12-D-1 and 12-E-1, the central government entities whose procurement is covered by this Chapter;

(b) in Appendices 12-A-2, 12-B-2, 12-C-2, 12-D-2 and 12-E-2, the sub-central government entities whose procurement is covered by this Chapter;

(c) in Appendices 12-A-3, 12-B-3, 12-C-3, 12-D-3 and 12-E-3, all other entities whose procurement is covered by this Chapter;

(d) in Appendices 12-A-4, 12-B-4, 12-C-4, 12-D-4 and 12-E-4, the goods covered by this Chapter;

(e) in Appendices 12-A-5, 12-B-5, 12-C-5, 12-D-5 and 12-E-5, the services, other than construction services, covered by this Chapter;

(f) in Appendices 12-A-6, 12-B-6, 12-C-6, 12-D-6 and 12-E-6, the construction services covered by this Chapter; and

(g) in Appendices 12-A-7, 12-B-7, 12-C-7, 12-D-7 and 12-E-7, any General Notes.

4. Where a procuring entity, in the context of covered procurement, requires persons not covered under a Party's Appendices to Annexes 12-A to 12-E to procure on its behalf, Article 12.6 shall apply *mutatis mutandis*.

ARTICLE 12.4

Valuation of contracts

1. In estimating the value of a procurement for the purpose of ascertaining whether it is a covered procurement, a procuring entity shall:

(a) neither divide a procurement into separate procurements nor select or use a particular valuation method for estimating the value of a procurement with the intention of totally or partially excluding it from the application of this Agreement; and

(b) include the estimated maximum total value of the procurement over its entire duration, whether awarded to one or more suppliers, taking into account all forms of remuneration, including:

(i) premiums, fees, commissions, and interest; and

(ii) if the procurement provides for the possibility of options, the total value of such options.

2. If an individual requirement for a procurement results in the award of more than one contract or in the award of contracts in separate parts (both hereinafter referred to as 'recurring procurements'), the calculation of the estimated maximum total value shall be based on:

(a) the value of recurring procurements of the same type of good or service awarded during the preceding 12 (twelve) months or the procuring entity's preceding fiscal year, adjusted, where possible, to take into account anticipated changes in the quantity or value of the good or service being procured over the subsequent 12 (twelve) months; or

(b) the estimated value of recurring procurements of the same type of good or service to be awarded during the 12 (twelve) months subsequent to the initial contract award or the procuring entity's fiscal year.

3. In the case of procurement by lease, rental, or hire purchase of goods or services, or procurement for which a total price is not specified, the basis for valuation shall be:

(a) in the case of a fixed-term contract

(i) where the term of the contract is 12 (twelve) months or less, the total estimated maximum value for its duration; or

(ii) where the term of the contract exceeds 12 (twelve) months, the total estimated maximum value, including any estimated residual value;

(b) if the contract is of an indefinite duration, the estimated monthly instalment multiplied by 48 (forty-eight); and

(c) if it is not certain whether the contract is of indefinite duration or a fixed-term contract, point (b) shall apply.

ARTICLE 12.5

Security and general exceptions

1. Nothing in this Chapter shall be construed as preventing a Party from taking any action or not disclosing any information that it considers necessary for the protection of its essential security interests relating to the procurement of arms, ammunition, defence products or war materials, or to procurement indispensable for national security or for national defence purposes.

2. Subject to the requirement that such measures not be applied in a manner that would constitute a means of arbitrary or unjustifiable discrimination between the Parties where the same conditions prevail, or a disguised restriction on trade between the Parties, nothing in this Chapter shall be construed to prevent a Party from adopting or maintaining measures:

(a) relating to goods or services of persons with disabilities, of philanthropic institutions or of prison labour;

(b) necessary to protect public morals, order or safety;

(c) necessary to protect human, animal, or plant life or health, including environmental measures; or

(d) necessary to protect intellectual property.

ARTICLE 12.6

Non-discrimination

1. With respect to any measure related to covered procurement:

(a) the European Union, including its procuring entities, shall accord immediately and unconditionally to the goods and services of the Signatory MERCOSUR States, and to the suppliers of the Signatory MERCOSUR States offering those goods and services, treatment no less favourable than the treatment accorded to its domestic goods, services and suppliers;

(b) each Signatory MERCOSUR State, including its procuring entities, shall accord immediately and unconditionally to the goods and services of the European Union, and to the suppliers of the European Union offering those goods and services, treatment no less favourable than the treatment accorded to its domestic goods, services and suppliers.

2. With respect to any measure concerning covered procurement, the European Union and each Signatory MERCOSUR State, including their respective procuring entities, shall not:

(a) treat a locally established supplier less favourably than another locally established supplier on the basis of the degree of foreign affiliation to, or ownership by, persons of the other Party ([53]) ([54]); or

(b) discriminate against a locally established supplier on the basis that the goods or services offered by that supplier for a particular procurement are goods or services of the other Party.

3. This Article does not apply to customs duties or any other measure of an equivalent nature which have an impact on foreign trade, or to other import regulations and measures affecting trade in services, different from the ones which specifically regulate public procurement covered under this Chapter.

ARTICLE 12.7

Use of electronic means

1. Each Party shall conduct covered procurement by electronic means to the widest extent possible and shall cooperate in developing and expanding the use of electronic means in government procurement systems.

2. If a procuring entity conducts a covered procurement by electronic means, it shall:

(a) ensure that the procurement is conducted using information technology systems and software, including those related to authentication and encryption of information, that are generally available and interoperable with other generally available information technology systems and software; and

(b) maintain mechanisms that ensure the integrity of requests for participation and tenders, including establishment of the time and receipt and the prevention of inappropriate access.

ARTICLE 12.8

Conduct of procurement

A procuring entity shall conduct covered procurement in a transparent and impartial manner that avoids conflicts of interest, prevents corrupt practices and that is consistent with this Chapter, using the following methods: open tendering, selective tendering or limited tendering. Each Party shall adopt or maintain sanctions against corrupt practices according to its law.

ARTICLE 12.9

Rules of origin

For the purposes of Article 12.6, determination of the origin of goods shall be made on a non-preferential basis.

([53]) Notwithstanding Article 12.3(1), in the case of the European Union and Argentina, point (a) of paragraph 2 shall apply to all procurement in Argentina with regard to suppliers of the European Union which are juridical persons established in Argentina, and in the European Union with regard to suppliers of Argentina which are juridical persons established in the European Union. This remains subject to security and general exceptions as defined in Article 12.5.

([54]) Notwithstanding Article 12.3(1), in the case of the European Union and Brazil, point (a) of paragraph 2 shall apply to all procurement in Brazil with regard to suppliers of the European Union which are juridical persons established in Brazil, and in the European Union with regard to suppliers of Brazil which are juridical persons established in the European Union. This remains subject to security and general exceptions as defined in Article 12.5.

ARTICLE 12.10

Denial of benefits

Without prejudice to the time-periods of the procurement procedure, and subject to prior notification to a service supplier of the other Party and, if requested, consultations with a service supplier of the other Party, a Party may deny the benefits of this Chapter to that supplier, if such supplier is a juridical person of the other Party not engaged in substantial business operation in the territory of that other Party.

ARTICLE 12.11

Offsets

With regard to covered procurement, a Party shall not seek, take account of, impose or enforce offsets.

ARTICLE 12.12

Publication of procurement information

1. Each Party shall:

(a) promptly publish any law, regulation, judicial decision or administrative ruling of general application, standard contract clauses that are mandated by law or regulation and incorporated by reference in notices and tender documentation and procedure regarding covered procurement, and any modifications thereof, in officially designated electronic or paper media that are widely disseminated and remain readily accessible to the public;

(b) provide, if so requested by the other Party, further information concerning the application of such provisions;

(c) list, in Appendices 12-F-1, 12-G-1, 12-H-1, 12-I-1 and 12-J-1, the electronic or paper media in which the Party publishes the information described in point (a);

(d) list, where available in Appendices 12-F-2, 12-G-2, 12-H-2, 12-I-2 and 12-J-2, the electronic media, in which the Party publishes the notices required by Articles 12.13, 12.15(4) and 12.23(2).

2. Each Party shall promptly notify the other Party of any modification to the information listed in its Appendices to Annexes 12-F to 12-J. The Trade Council shall amend Annexes 12-F to 12-J accordingly, pursuant to point (f) of Article 22.1(6).

ARTICLE 12.13

Publication of notices

Notice of intended procurement

1. For each covered procurement, except in the circumstances described in Article 12.20, a procuring entity shall publish a notice of intended procurement, which shall be directly accessible by electronic means, free of charge, through a single point of access, for the European Union at European level and for Signatory MERCOSUR States at national level or once such single point of access is established at the MERCOSUR level. The notice of intended procurement shall remain readily accessible to the public, at least until the expiration of the time-period indicated in the notice. The electronic medium shall be listed by each Party in its Appendices to Annexes 12-F to 12-J. Each such notice shall include the information set out in Annex 12-O.

Summary notice

2. For each case of intended procurement, a procuring entity shall publish a summary notice that is readily accessible, at the same time as the publication of the notice of intended procurement, in one of the WTO languages in which the WTO Agreement is authentic. Each such notice shall include the information set out in Annex 12-K.

Notice of planned procurement

3. Procuring entities are encouraged to publish in the appropriate paper or electronic medium listed in Appendices to Annexes 12-F to 12-J as early as possible in each fiscal year a notice regarding their future procurement plans. Such notice should include the subject-matter of the procurement and the planned date of the publication of the notice of intended procurement.

4. A procuring entity in Appendices 12-A-2, 12-A-3, 12-B-2, 12-B-3, 12-C-2, 12-C-3, 12-D-2, 12-D-3, 12-E-2 and 12-E-3 to Annexes 12-A to 12-E may use a notice of planned procurement as a notice of intended procurement, provided that it includes as much of the information referred to in Annex 12-O as is available and a statement that interested suppliers should express their interest in the procurement to the procuring entity.

ARTICLE 12.14

Conditions for participation

1. A procuring entity shall limit any conditions for participation in a procurement to those that are essential to ensure that a supplier has the legal and financial capacities and the commercial and technical abilities to undertake the relevant procurement.

2. In assessing whether a supplier satisfies the conditions for participation, a procuring entity shall evaluate the financial capacities and commercial and technical abilities of a supplier on the basis of that supplier's business activities inside and outside the territory of the Party of the procuring entity.

3. The procuring entity may require a supplier to demonstrate relevant prior experience; it may not, however, impose the condition that, in order for a supplier to participate in a procurement, the supplier has previously been awarded one or more contracts by a procuring entity of a given Party or that the supplier has prior work experience in the territory of a given Party.

4. In making this assessment, the procuring entity shall base its evaluation on the conditions that it has specified in advance in notices or tender documentation.

5. A procuring entity may exclude a supplier on the following grounds:

(a) bankruptcy;

(b) false declarations;

(c) significant deficiencies in performance of any substantive requirement or obligation under a prior contract or contracts;

(d) final judgments in respect of crime or serious public offences;

(e) other sanctions that disqualify the supplier to contract with entities of a Party;

(f) grave professional misconduct which renders the suppliers' integrity questionable; or

(g) failure to pay taxes.

6. The conditions for participation established by a procuring entity as set out in paragraphs 1, 2 and 3 shall be fulfilled by the suppliers of the Parties through the presentation of the documentation required by the tender or through equivalent documentation.

ARTICLE 12.15

Qualification of suppliers

Selective tendering

1. Where a procuring entity intends to use selective tendering, the entity shall:

(a) include in the notice of intended procurement at least the information specified in points (a), (b), (c), (i), (j) and (k) of Annex 12-O, and invite suppliers to submit a request for participation; and

(b) provide, by the commencement of the time period for tendering, at least the information specified in points (d) to (h) of Annex 12-O to the qualified suppliers.

2. A procuring entity shall recognise as qualified suppliers any domestic supplier and any supplier of the other Party that meets the conditions for participation in a particular procurement, unless the procuring entity states in the notice of intended procurement any limitation regarding the number of suppliers permitted to tender and the criteria for selecting the limited number of suppliers.

3. Where the tender documentation is not made publicly available on the date of publication of the notice referred to in paragraph 1, a procuring entity shall ensure that those documents are made available at the same time to all qualified suppliers selected in accordance with paragraph 2.

Multi-use lists

4. If a Party's law provides that procuring entities may maintain a multi-use list of suppliers, it shall ensure that a notice inviting interested suppliers to apply for inclusion on the list is:

(a) published annually; and

(b) where published by electronic means, made available continuously, in the appropriate medium listed in Appendices to Annexes 12-F to 12-J. Such a notice shall include the information set out in Annex 12-L.

5. Notwithstanding paragraph 4, if a multi-use list is valid for 3 (three) years or less, a procuring entity may publish the notice referred to in paragraph 4 only once, at the beginning of the period of validity of the list, provided that the notice:

(a) states the period of validity and that further notices will not be published; and

(b) is published by electronic means and is made available continuously during the period of its validity.

6. A procuring entity shall allow suppliers to apply at any time for inclusion on a multi-use list and shall include on the list all qualified suppliers within a reasonably short time.

7. Where a supplier that is not included on a multi-use list submits a request for participation in a procurement based on a multi-use list and all the required documents relating thereto, within the time period provided for in Annex 12-M, a procuring entity shall examine the request. The procuring entity shall not exclude the supplier from consideration in respect of the procurement on the grounds that it has insufficient time to examine the request, unless, in exceptional cases, due to the complexity of the procurement, the entity is not able to complete the examination of the request within the time period allowed for the submission of tenders.

Entities listed in Appendices 12-A-2, 12-A-3, 12-B-2, 12-B-3, 12-C-2, 12-C-3, 12-D-2, 12-D-3, 12-E-2 and 12-E-3

8. A procuring entity listed in Appendices 12-A-2, 12-A-3, 12-B-2, 12-B-3, 12-C-2, 12-C-3, 12-D-2, 12-D-3, 12-E-2 and 12-E-3 may use a notice inviting suppliers to apply for inclusion on a multi-use list as a notice of intended procurement, provided that:

(a) the notice is published in accordance with paragraph 4 and includes the information listed in Annex 12-L, as much of the information listed in Annex 12-O as is available and a statement that it constitutes a notice of intended procurement or that only the suppliers on the multi-use list will receive further notices of procurement covered by the multi-use list; and

(b) the procuring entity promptly provides to suppliers that have expressed their interest in a given procurement information that is sufficient to allow them to assess the procurement, including all remaining information required pursuant to Annex 12-O, to the extent such information is available.

9. A supplier having applied for inclusion on a multi-use list in accordance with paragraph 6 may be allowed by a procuring entity covered under Appendices 12-A-2, 12-A-3, 12-B-2, 12-B-3, 12-C-2, 12-C-3, 12-D-2, 12-D-3, 12-E-2 and 12-E-3 to tender in a given procurement, if there is sufficient time for the procuring entity to examine whether it satisfies the conditions for participation.

Information on procuring entity decisions

10. A procuring entity shall promptly inform any supplier that submits a request for participation in a procurement or an application for inclusion on a multi-use list of the procuring entity's decision with respect to the request or application.

11. The procuring entity shall promptly inform the supplier and, on the request of the supplier, promptly provide the supplier with a written explanation of the reasons for its decision, if the entity:

(a) rejects a supplier's request for participation in a procurement or its application for inclusion on a multi-use list;

(b) ceases to recognise a supplier as qualified; or

(c) removes a supplier from a multi-use list.

ARTICLE 12.16

Technical specifications

1. A procuring entity shall not prepare, adopt or apply any technical specification or prescribe any conformity assessment procedure with the purpose or the effect of limiting competition, creating unnecessary obstacles to international trade, or discriminating between suppliers.

2. In prescribing the technical specifications for the goods or services being procured, a procuring entity shall, where appropriate:

(a) set out the technical specifications in terms of performance and functional requirements, rather than design or descriptive characteristics; and

(b) base the technical specifications on international standards, where these exist; otherwise, on national technical regulations, recognised national standards or building codes; each reference shall be accompanied by the words 'or equivalent'.

3. Where design or descriptive characteristics are used in the technical specifications, a procuring entity should indicate, where appropriate, that it will consider tenders of equivalent goods or services that demonstrably fulfil the requirements of the procurement by including words such as 'or equivalent' in the tender documentation.

4. A procuring entity shall not prescribe technical specifications that require or refer to a particular trademark or trade name, patent, copyright, design, type, specific origin, producer or supplier, unless there is no other sufficiently precise or intelligible way of describing the procurement requirements and provided that, in such cases, the entity includes words such as 'or equivalent' in the tender documentation.

5. A procuring entity shall not seek or accept, in a manner that would have the effect of precluding competition, advice that may be used in the preparation of adoption of any technical specification for a specific procurement from a person that may have a commercial interest in the procurement.

6. For greater certainty, a Party, including its procuring entities, may, in accordance with this Article, prepare, adopt or apply technical specifications to promote the conservation of natural resources or protect the environment.

ARTICLE 12.17

Tender documentation

1. A procuring entity shall make available to suppliers tender documentation that includes all information necessary to permit suppliers to prepare and submit responsive tenders. Unless already provided in the notice of intended procurement, such documentation shall include a complete description of the following issues:

(a) the procurement, including the nature and quantity of the goods or services to be procured or, where the quantity is not known, the estimated quantity and any requirements to be fulfilled, including any technical specifications, conformity assessment certification, plans, drawings or instructional materials;

(b) any conditions for participation of suppliers, including a list of information and documents that suppliers are required to submit in connection therewith;

(c) all evaluation criteria to be considered in the awarding of the contract and, except where the price is the sole criterion, the relative importance of such criteria;

(d) where the procuring entity conducts the procurement by electronic means, any authentication and encryption requirements or other requirements related to the submission of information by electronic means;

(e) where the procuring entity holds an electronic auction, the rules, including identification of the elements of the tender related to the evaluation criteria, on which the auction will be conducted;

(f) where there is a public opening of tenders, the date, time and place for the opening and, where appropriate, the persons authorised to be present;

(g) any other terms or conditions, including terms of payment and any limitation to the means by which tenders may be submitted, for instance on paper or by electronic means; and

(h) any dates for the delivery of goods or the supply of services.

2. In establishing in the tender documentation any delivery date for the goods or services being procured, a procuring entity shall take into account such factors as the complexity of the procurement, the extent of subcontracting that is anticipated and the realistic time required for production, de-stocking and transport of goods from the point of supply or for supply of services.

3. The evaluation criteria set out in the notice of intended procurement or tender documentation may include, inter alia, price and other cost factors, quality, technical merit, environmental characteristics and terms of delivery.

4. A procuring entity shall promptly provide the tender documentation to any supplier participating in the procurement, if so requested by such supplier, and reply to any reasonable request for relevant information by a supplier participating in the procurement, provided that such information does not give that supplier an advantage over its competitors in the procurement and that the request was presented within the applicable time limits.

5. Where, prior to the assessment of tenders in accordance with Article 12.22, a procuring entity modifies or amends the criteria or requirements set out in the notice of intended procurement or tender documentation provided to participating suppliers, it shall transmit in writing all such modifications:

(a) to all suppliers that are participating at the time the information is amended, if such suppliers are known, and in all other cases, in the same manner as the original information; and

(b) at a time that allows such suppliers to modify and re-submit amended tenders, as appropriate.

6. Procuring entities may require the participating suppliers to provide guarantees for maintaining the offer, and the successful supplier to provide a guarantee for the execution.

ARTICLE 12.18

Time periods

A procuring entity shall, in accordance with its own needs, provide sufficient time for suppliers to prepare and submit requests for participation and responsive tenders, taking into account such factors as the nature and complexity of the procurement, the extent of subcontracting that is anticipated, and the time for transmitting tenders from foreign as well as domestic points where electronic means are not used. Such time periods, including any extension thereof, shall be the same for all interested or participating suppliers. The applicable time periods are set out in Annex 12-M.

ARTICLE 12.19

Negotiations

1. If a Party's law provides that procuring entities may conduct procurement through negotiations, the procuring entities may do so in the following cases:

(a) in the context of procurements in which they have indicated such intent in the notice of intended procurement; or

(b) where it appears from the evaluation that no tender is obviously the most advantageous in terms of the specific evaluation criteria set forth in the notices or tender documentation.

2. A procuring entity shall:

(a) ensure that any elimination of suppliers participating in negotiations is carried out in accordance with the evaluation criteria set out in the notices or tender documentation; and

(b) when negotiations are concluded, provide a common deadline for the remaining suppliers to submit any new or revised tenders.

ARTICLE 12.20

Limited tendering

1. Provided that the tendering procedure is not used to avoid competition or to protect domestic suppliers, a procuring entity may award contracts by limited tendering, in the following circumstances:

(a) where:

(i) no tenders were submitted, or no suppliers requested participation;

(ii) no tenders that conform to the essential requirements of the tender documentation were submitted;

(iii) no suppliers satisfied the conditions for participation; or

(iv) the tenders submitted have involved collusion,

provided that the requirements of the tender documentation are not substantially modified;

(b) where, for works of art, or for reasons connected with the protection of exclusive intellectual property rights, such as patents or copyrights, or proprietary information, or where there is absence of competition for technical reasons, the goods or services can be supplied only by a particular supplier and no reasonable alternative or substitute exists;

(c) for additional deliveries by the original supplier of goods and services that were not included in the initial procurement where a change of supplier for such additional goods or services:

(i) cannot be made for economic or technical reasons such as requirements of interchangeability or interoperability with existing equipment, software, services or installations procured under the initial procurement; and

(ii) would cause significant inconvenience or substantial duplication of costs for the procuring entity;

(d) for goods purchased on a commodity market;

(e) where a procuring entity procures a prototype or a first good or service that is developed at its request in the course of, and for, a particular contract for research, experiment, study, or original development; when such contracts have been fulfilled, subsequent procurements of goods or services shall be subject to this Chapter;

(f) insofar as is strictly necessary where for reasons of urgency brought about by events unforeseeable by the procuring entity, the goods or services could not be obtained in time by means of an open tendering procedure or selective tendering;

(g) where a contract is awarded to a winner of a design contest provided that the contest has been organised in a manner that is consistent with the principles of this Chapter, and the participants are judged by an independent jury with a view to awarding a design contract to a winner; or

(h) for purchases made under exceptionally advantageous conditions that only arise in the very short term, such as unusual disposals by juridical persons that normally are not suppliers, or disposals of assets of businesses in liquidation or receivership.

2. A procuring entity shall maintain records or prepare written reports providing specific justification for any contract awarded under paragraph 1.

ARTICLE 12.21

Electronic auctions

Where a procuring entity intends to conduct a covered procurement using an electronic auction, the entity shall provide each participant, before commencing the electronic auction, with:

(a) the automatic evaluation method, including the mathematical formula, that is based on the evaluation criteria set out in the tender documentation and that are to be used in the automatic ranking or re-ranking during the auction;

(b) the results of any initial evaluation of the elements of its tender where the contract is to be awarded on the basis of the most advantageous tender; and

(c) any other relevant information relating to the conduct of the auction.

ARTICLE 12.22

Treatment of tenders and award of contracts

1. A procuring entity shall receive, open and treat all tenders under procedures that guarantee the fairness and impartiality of the procurement process and the confidentiality of tenders.

2. A procuring entity shall not penalise any supplier whose tender is received after the time specified for receiving tenders if the delay is due solely to mishandling on the part of the procuring entity.

3. To be considered for an award, a tender shall be submitted in writing and shall, at the time of opening, comply with the essential requirements set out in the tender documentation and, where applicable, in the notices, and it shall be from a supplier that satisfies the conditions for participation.

4. Unless a procuring entity determines that it is not in the public interest to award a contract, the entity shall award the contract to the supplier that the entity has determined to be capable of fulfilling the terms of the contract and that, based solely on the evaluation criteria specified in the notices and tender documentation, has submitted the most advantageous tender or, where price is the sole criterion, the lowest price.

5. Where a procuring entity receives a tender with a price that is abnormally lower than the prices in other tenders submitted, it may verify with the supplier that it satisfies the conditions for participation and is capable of fulfilling the terms of the contract.

6. A procuring entity shall not use options, cancel a procurement, or modify awarded contracts in a manner that circumvents the obligations under this Chapter.

7. Each Party may provide that if, for reasons imputable to the successful supplier, the contract is not concluded within a reasonable time, or the successful supplier does not fulfil the guarantee for the execution of the contract referred to in Article 12.17 or does not comply with the contract terms, the contract may be awarded to the supplier that has submitted the next most advantageous tender.

ARTICLE 12.23

Transparency of procurement information

1. A procuring entity shall promptly inform participating suppliers of the entity's contract award decisions and, on the request of a supplier, shall do so in writing. Subject to paragraphs 2 and 3 of Article 12.24, a procuring entity shall, on request, provide an unsuccessful supplier with an explanation of the reasons why the entity did not select its tender and the relative advantages of the successful supplier's tender.

2. After the award of each contract covered by this Chapter, a procuring entity shall, as soon as possible according to the time limits established in each Party's law, publish a notice in the appropriate paper or electronic media listed in Appendices to Annexes 12-F to 12-J. Where only an electronic medium is used, the information shall remain readily available for a reasonable period of time. The notice shall include at least the following information:

(a) a description of the goods or services procured which may include the nature and the quantity of the goods procured and the nature and the extent of the services procured;

(b) the name and address of the procuring entity;

(c) the name of the successful supplier;

(d) the value of the successful tender or the highest and lowest offers taken into account in the award of the contract;

(e) the date of the award; and

(f) the type of procurement method used and, if limited tendering was used, a description of the circumstances justifying the use of limited tendering.

3. Each Party shall communicate to the other Party the available and comparable statistical data relevant to the procurement covered by this Chapter.

ARTICLE 12.24

Disclosure of information

1. On request of a Party, the other Party shall promptly provide all relevant information about the adjudication of a covered procurement, in order to determine if the procurement was conducted in accordance with the rules of this Chapter. In cases where the release of this information would prejudice competition in future tenders, the Party that receives that information shall not disclose it to any supplier, except after consultation with, and agreement of, the Party that provided the information.

2. Notwithstanding any other provision of this Chapter, a Party, including its procuring entities, shall not provide to any supplier information that might prejudice fair competition between suppliers.

3. Nothing in this Chapter shall be construed as requiring a Party, including its procuring entities, authorities and review bodies, to disclose confidential information where such disclosure:

(a) would impede law enforcement;

(b) might prejudice fair competition between suppliers;

(c) would prejudice the legitimate commercial interests of particular persons, including the protection of intellectual property; or

(d) would otherwise be contrary to the public interest.

ARTICLE 12.25

Domestic review procedures

1. Each Party shall establish or maintain timely, effective, transparent and non-discriminatory administrative or judicial review procedures through which a supplier may challenge:

(a) a breach of this Chapter; or

(b) a failure to comply with a Party's measures implementing this Chapter, if the supplier does not have a right to challenge directly a breach of this Chapter under the law of a Party,

arising in the context of a covered procurement, in which the supplier has, or has had, an interest. The procedural rules for all challenges shall be in writing and made publicly available.

2. Each Party may foresee in its law that, in the event of a complaint by a supplier arising in the context of covered procurement, the Party concerned shall encourage its procuring entity and the supplier to seek resolution of the complaint through consultations. The procuring entity shall accord impartial and timely consideration to any such complaint in a manner that is not prejudicial to the supplier's participation in ongoing or future procurement or its right to seek corrective measures under the administrative or judicial review procedure.

3. Each supplier shall be allowed a sufficient period of time to prepare and submit a challenge, which may in no case be less than 10 (ten) days from the time when the basis of the challenge became known or reasonably should have become known to the supplier.

4. Each Party shall establish or designate at least one impartial administrative or judicial authority that is independent of its procuring entities to receive and review a challenge by a supplier arising in the context of a covered procurement.

5. Where a body other than an authority referred to in paragraph 4 initially reviews a challenge, the Party shall ensure that the supplier may appeal the initial decision to an impartial administrative or judicial authority that is independent of the procuring entity whose procurement is the subject of the challenge. A review body that is not a court shall either be subject to judicial review or have procedural guarantees which shall provide that:

(a) the procuring entity responds in writing to the challenge and discloses all relevant documents to the review body;

(b) the participants to the proceedings have the right to be heard prior to a decision of the review body being made on the challenge;

(c) the participants to the proceedings have the right to be represented and accompanied;

(d) the participants to the proceedings have access to all proceedings;

(e) the participants to the proceedings have the right to request that the proceedings take place in public and that witnesses may be presented; and

(f) decisions or recommendations relating to challenges by suppliers be provided, within a reasonable time, in writing, with an explanation of the basis for each decision or recommendation.

6. Each Party shall adopt or maintain procedures that provide for:

(a) rapid interim measures to preserve the supplier's opportunity to participate in the procurement. Such interim measures may result in suspension of the procurement process. The procedures may provide that overriding adverse consequences for the interests concerned, including the public interest, may be taken into account when deciding whether such measures should be applied. Just cause for not acting shall be provided in writing; and

(b) corrective action or compensation for the loss or damages suffered, which may be limited to either the costs for the preparation of the tender or the costs relating to the challenge, or both, if a review body determines that there has been a breach or a failure as referred to in paragraph 1.

ARTICLE 12.26

Amendments and rectifications of coverage

1. A Party may propose to amend or rectify its respective Annexes 12-A to 12-E.

Amendments

2. If a Party intends to amend its Annexes referred to in paragraph 1, the Party shall:

(a) notify the other Party in writing; and

(b) include in the notification a proposal for appropriate compensatory adjustments to the other Party to maintain a level of coverage comparable to that existing prior to the amendment.

3. Notwithstanding point (b) of paragraph 2, a Party does not need to provide compensatory adjustments if the amendment covers an entity over which the Party has effectively eliminated its control or influence.

4. The other Party may object to the amendment if:

(a) an adjustment proposed under point (b) of paragraph 2 is not adequate to maintain a comparable level of mutually agreed coverage; or

(b) the amendment covers an entity over which the Party has not effectively eliminated its control or influence under paragraph 3.

The other Party shall object in writing within 45 (forty-five) days of receipt of the notification referred to in point (a) of paragraph 2. If no such objection is submitted within 45 (forty-five) days after having received the notification, the Party shall be deemed to have agreed to the proposed amendment.

Rectifications

5. The following changes to a Party's Annexes shall be considered a rectification of a purely formal nature, provided that they do not affect the mutually agreed coverage provided for in the Chapter:

(a) a change in the name of an entity;

(b) a merger of two or more entities listed within an Appendix; and

(c) the separation of an entity listed in an Appendix into 2 (two) or more entities that are all added to the entities listed in the same Appendix.

The Party making such rectification of a purely formal nature shall not be obliged to provide for compensatory adjustments.

6. In the case of proposed rectifications to a Party's Annexes, that Party shall notify the proposed rectifications to the other Party every 2 (two) years following the date of entry into force of this Agreement.

7. A Party may notify the other Party of an objection to a proposed rectification within 45 (forty-five) days after the receipt of the notification. If a Party submits an objection, it shall set out the reasons why it believes the proposed rectification is not a change provided for in paragraph 5, and describe the effect of the proposed rectification on the mutually agreed coverage provided for in this Chapter. If no such objection is submitted in writing within 45 (forty-five) days after the receipt of the notification, the Party shall be deemed to have agreed to the proposed rectification.

Consultations and Dispute resolution

8. If the other Party objects to the proposed amendment or rectification, the Parties shall seek to resolve the issue through consultations. If no agreement is found within 60 (sixty) days of receipt of the objection, the Party seeking to modify or rectify its Annexes may refer the matter to the dispute settlement procedure established in Chapter 21 unless the Parties agree to extend the deadline.

9. The consultation procedure under paragraph 8 is without prejudice to the consultations provided for in Chapter 21.

10. If a Party does not object to the proposed amendment pursuant to paragraphs 2 and 3 or to the proposed rectification pursuant to paragraph 5, or the amendment or rectifications are agreed between the Parties through consultations or there is a final settlement of the matter under Chapter 21, the Trade Council shall amend the relevant Annex to reflect the agreed amendment or rectifications or the agreed compensatory adjustments.

ARTICLE 12.27

Subcommittee on government procurement

1. The Subcommittee on government procurement, established pursuant to Article 22.3(4), shall have the following functions, in addition to those listed in Article 22.3:

(a) review the mutual opening of procurement markets;

(b) exchange information relating to the government procurement opportunities in each Party including exchanges on procurement statistical data; and

(c) discuss the extent and the means of cooperation in government procurement between the Parties as referred to in Article 12.28.

ARTICLE 12.28

Cooperation in government procurement

1. The Parties shall cooperate to ensure the effective implementation of this Chapter. The Parties shall use the available and existing instruments, resources and mechanisms.

2. In particular, cooperation activities in this area shall be carried out, among other activities, through:

(a) exchange of information, good practices, statistical data, experts, experiences and policies in areas of mutual interest;

(b) exchange of good practices regarding the use of sustainable procurement practices and other areas of mutual interest;

(c) promotion of networks, seminars and workshops in topics of mutual interest;

(d) transfer of knowledge, including contacts between experts from the European Union and Signatory MERCOSUR States; and

(e) sharing of information between the European Union and Signatory MERCOSUR States, with a view to facilitate access of the Parties' suppliers, in particular for SMEs, to the government procurement markets of the Parties.

CHAPTER 13

INTELLECTUAL PROPERTY

SECTION A

GENERAL PROVISIONS AND PRINCIPLES

ARTICLE 13.1

General provisions

1. Each Party affirms the rights and obligations to each other under the WTO, the TRIPS Agreement and any other multilateral agreement related to intellectual property to which it is a Party.

2. Each Party shall be free to determine the appropriate method of implementing the provisions of this Chapter within its own legal system and practice, in a manner consistent with the objectives and principles of the TRIPS Agreement and this Chapter.

ARTICLE 13.2

Objectives

The objectives of this Chapter are to:

(a) facilitate access, production and commercialisation of innovative and creative products and foster trade and investment between the Parties, contributing to a more sustainable, equitable and inclusive economy for the Parties;

(b) achieve an adequate and effective level of protection and enforcement of intellectual property rights that provides incentives and rewards to innovation while contributing to the effective transfer and dissemination of technology and favouring social and economic welfare and the balance between the rights of the holders and the public interest; and

(c) foster measures that will help the Parties to promote research and development, and access to knowledge, including to a rich public domain.

ARTICLE 13.3

Nature and scope of obligations

1. For the purposes of this Agreement, 'intellectual property rights' refer to all categories of intellectual property that are the subject of Sections 1 to 7 of Part II of the TRIPS Agreement and of Articles 13.9 to 13.43 of this Agreement.

2. Protection of intellectual property includes protection against unfair competition as referred to in Article 10 bis of the Paris Convention for the Protection of Industrial Property, done in Paris on 20 March 1883, as last revised at Stockholm on 14 July 1967 (hereinafter referred to as the 'Paris Convention').

3. Nothing in this Chapter shall prevent a Party from adopting measures necessary to prevent the abuse of intellectual property rights by right holders or the resort to practices which unreasonably restrain trade or adversely affect the international transfer of technology, provided that such measures are consistent with this Chapter.

4. A Party shall not be obliged to afford through its law more extensive protection than is required by this Chapter. This Chapter does not preclude a Party from applying, through its law, higher standards for the protection and enforcement of intellectual property rights, provided that they do not violate this Chapter.

ARTICLE 13.4

Principles

1. Each Party recognises that the protection and enforcement of intellectual property rights can and must be done in a manner conducive to economic, social and scientific progress. Each Party shall ensure the enforcement of intellectual property rights within its own legal system and practice.

2. In formulating or amending its laws and regulations, each Party may establish exceptions and flexibilities permitted by the multilateral instruments to which the Parties are signatories.

3. The Parties reaffirm the provisions in the TRIPS Agreement regarding competition.

4. The Parties support the attainment of the United Nations SDGs.

5. The Parties support World Health Assembly Resolution WHA 60.28 and the Pandemic Influenza Preparedness Framework adopted at the sixty-fourth World Health Assembly.

6. The Parties recognise the importance of promoting the implementation of Global Strategy and Plan of Action on Public Health, Innovation and Intellectual Property, adopted by the World Health Assembly on 24 of May 2008 (Resolution WHA 61.21 as amended by Resolution WHA 62.16).

7. The Parties affirm the Development Agenda recommendations, adopted in 2007 by the General Assembly of the World Intellectual Property Organization (hereinafter referred to as 'WIPO').

8. Where the acquisition of an intellectual property right is subject to the right being granted or registered, each Party shall make best efforts to ensure that the procedures for grant or registration of the right are conducive to granting or registration within a reasonable period of time so as to avoid unwarranted curtailment of the period of protection.

ARTICLE 13.5

National treatment

Each Party shall accord to the nationals ([55]) of the other Party treatment no less favourable than that it accords to its own nationals with regard to the protection ([56]) of intellectual property rights covered by this Chapter, subject to the exceptions provided for in Articles 3 and 5 of the TRIPS Agreement ([57]).

ARTICLE 13.6

Protection of biodiversity and traditional knowledge

1. The Parties recognise the importance and value of biological diversity and its components and of the associated traditional knowledge, innovations and practices of indigenous and local communities ([58]). The Parties furthermore affirm their sovereign rights over their natural resources and their rights and obligations as established by the Convention of Biological Diversity of 1992, done in Rio de Janeiro on 5 June 1992 (hereinafter referred to as 'CBD') with respect to access to genetic resources, and to the fair and equitable sharing of benefits arising out of the utilisation of these genetic resources.

2. The Parties affirm, recognising the special nature of agricultural biodiversity, its distinctive features and problems needing distinctive solutions, that access to genetic resources for food and agriculture shall be subject to specific treatment in accordance with the International Treaty on Plant Genetic Resources for Food and Agriculture, done in Rome on 3 November 2001 (hereinafter referred to as 'International Treaty on Plant Genetic Resources for Food and Agriculture').

3. The Parties may, by mutual agreement, review this Article subject to the results and conclusions of multilateral discussions.

ARTICLE 13.7

Exhaustion

Each Party shall be free to establish its own regime for exhaustion of intellectual property rights subject to the TRIPS Agreement.

ARTICLE 13.8

TRIPS Agreement and public health

1. The Parties recognise the importance of the Declaration on the TRIPS Agreement and Public Health, adopted on 14 November 2001 (hereinafter referred to as the 'Doha Declaration') by the Ministerial Conference of the WTO. In interpreting and implementing the rights and obligations under this Chapter, the Parties shall ensure consistency with the Doha Declaration.

2. Each Party shall implement Article 31bis of the TRIPS Agreement, as well as the Annex and Appendix to the Annex thereto, which entered into force on 23 January 2017.

([55]) For the purposes of this Chapter, 'national' means, in respect of the relevant intellectual property right, a person of a Party that would meet the criteria for eligibility for protection provided for in the TRIPS Agreement or in multilateral agreements concluded and administered under the auspices of WIPO, as appropriate, to which a Party is a contracting party.

([56]) For the purposes of Article 13.5, 'protection' includes matters affecting the availability, acquisition, scope, maintenance and enforcement of intellectual property rights as well as those matters affecting the use of intellectual property rights specifically addressed in this Chapter.

([57]) In respect of performers, producers of phonograms and broadcasting organisations, this obligation only applies in respect of the rights provided under this Chapter.

([58]) For the purposes of Article 13.6, 'indigenous and local communities' may include descendants of enslaved Africans and small-scale farmers.

SECTION B

STANDARDS CONCERNING INTELLECTUAL PROPERTY RIGHTS

SUB-SECTION 1

COPYRIGHT AND RELATED RIGHTS ([59])

ARTICLE 13.9

International agreements

Each Party affirms its rights and obligations under the following international agreements, taking into consideration that agreements are not binding on those that are not parties to them:

(a) the Berne Convention for the Protection of Literary and Artistic Works, done in Berne on 9 September 1886, as amended on 28 September 1979 (hereinafter referred to as the 'Berne Convention');

(b) the International Convention for the Protection of Performers, Producers of Phonograms and Broadcasting Organisations, done at Rome on 18 May 1964 (hereinafter referred to as the 'Rome Convention');

(c) the Marrakesh Treaty to Facilitate Access to Published Works for Persons Who Are Blind, Visually Impaired or Otherwise Print Disabled, adopted at Marrakesh on 27 June 2013;

(d) the WIPO Copyright Treaty, done in Geneva on 20 December 1996;

(e) the WIPO Performances and Phonograms Treaty, done in Geneva on 20 December 1996; and

(f) the Beijing Treaty on Audiovisual Performances, done in Beijing on 24 June 2012.

ARTICLE 13.10

Authors

Each Party shall provide authors with the exclusive right to authorise or prohibit:

(a) direct or indirect, temporary or permanent reproduction by any means and in any form, in whole or in part, of their works;

(b) any form of distribution to the public by sale or otherwise of the original of their works or of copies thereof;

(c) any communication to the public of their works, by wire or wireless means; and

(d) the making available to the public of their works in such a way that members of the public may access them from a place and at a time individually chosen by them.

ARTICLE 13.11

Performers

Each Party shall provide performers with the exclusive right to authorise or prohibit:

(a) the fixation of their performances;

(b) the direct or indirect, temporary or permanent reproduction by any means and in any form, in whole or in part of fixations of their performances;

([59]) The Parties shall be free, in their laws and regulations, to use different names for the rights set out in this Sub-section, provided the agreed level of protection is ensured.

(c) the distribution to the public, by sale or otherwise, of the fixations of their performances;

(d) the broadcasting by wireless means or by wire means if the laws and regulations of a Party provides for it, and the communication to the public of their performances, except if the performance is itself already a broadcast performance or is made from a fixation; and

(e) the making available to the public of fixations of their performances in such a way that members of the public may access them from a place and at a time individually chosen by them.

ARTICLE 13.12

Producers of phonograms

Each Party shall provide phonogram producers with the exclusive right to authorise or prohibit:

(a) the direct or indirect, temporary or permanent reproduction by any means and in any form, in whole or in part, of their phonograms;

(b) the distribution to the public, by sale or otherwise, of their phonograms, including copies thereof; and

(c) the making available to the public of their phonograms in such a way that members of the public may access them from a place and at a time individually chosen by them.

ARTICLE 13.13

Broadcasting organisations

Each Party may stipulate the legal requirements in its laws and regulations as to what is to be considered a broadcasting organisation and shall provide broadcasting organisations with the exclusive right to authorise or prohibit:

(a) the fixation of their broadcasts;

(b) the direct or indirect, temporary or permanent reproduction by any means and in any form, in whole or in part, of fixations of their broadcasts;

(c) the making available to the public, by wire or wireless means, of fixations of their broadcasts, whether these broadcasts are transmitted by wire or over the air, including by cable or satellite in such a way that members of the public may access them from a place and at a time individually chosen by them;

(d) the distribution to the public, by sale or otherwise, of fixations of their broadcasts ([60]); and

(e) the rebroadcasting of their broadcasts by wireless means, or if the Party's laws and regulations so provide, retransmission by wire means, as well as the communication to the public of their broadcasts if such communication is made in places accessible to the public against payment of an entrance fee ([61]).

([60]) Points (c) and (d) of Article 13.13 shall not apply to a Party to the extent that that Party does not provide in its laws and regulations for the rights set out therein. In such case, the other Parties may exclude broadcasting organisations of that Party from the protection granted in points (c) and (d) of Article 13.13, and the obligation under Article 13.5 shall not apply in respect of the rights provided for in points (c) and (d) of Article 13.13.

([61]) Each Party may grant more extensive rights as regards the communication to the public by broadcasting organisations.

ARTICLE 13.14

Right to remuneration for broadcasting and communication to the public of phonograms published for commercial purposes

1. Each Party shall provide a right in order to ensure that remuneration is paid by the user to the performers and producers of phonograms, if a phonogram published for commercial purposes, or a reproduction of such a phonogram, is used for broadcasting by wireless means or for any communication to the public ([62]).

2. Each Party shall provide that the remuneration referred to in paragraph 1 be claimed from the user by the performer or by the producer of a phonogram or by both. Each Party may enact legislation that, in the absence of an agreement between performers and producers of phonograms, sets the terms according to which performers and producers of phonograms are to share such remuneration.

ARTICLE 13.15

Term of protection

1. The rights of the author of a literary or artistic work within the meaning of Article 2 of the Berne Convention shall run for the life of the author and for at least 50 (fifty) years after the author's death or, if the Party's laws and regulations so provide, for 70 (seventy) years after the author's death. With respect to photographic and cinematographic works, each Party shall establish the term of protection in accordance with its laws and regulations.

2. In the case of a work of joint authorship, the terms referred to in paragraph 1 shall be calculated from the death of the last surviving author.

3. In the case of anonymous or pseudonymous works, the term of protection shall run for at least 50 (fifty) years after the work is lawfully made available to the public or, if the Party's laws and regulations so provide, for 70 (seventy) years after the work is lawfully made available to the public. Notwithstanding the first sentence, if the pseudonym adopted by the author leaves no doubt as to the author's identity, or if the author discloses his or her identity during the period referred to in the first sentence, the term of protection applicable shall be that laid down in paragraph 1.

4. The rights of performers in a performance fixed otherwise than in a phonogram shall expire not less than 50 (fifty) years after the date of the performance.

5. The rights of performers and producers of phonograms shall not expire for at least 50 (fifty) years after the fixation is lawfully published or lawfully communicated to the public or, if the Party's laws and regulations so provide, 70 (seventy) years after the fixation is lawfully published or lawfully communicated to the public ([63]). Each Party may, in accordance with its laws and regulations, adopt effective measures to ensure that the profits generated during the 20 (twenty) years of protection beyond 50 (fifty) years are fairly shared between performers and producers.

6. The term of protection of the rights of the broadcasting organisations shall be at least 20 (twenty) years from the first broadcast or, if a Party's laws and regulations so provide, 50 (fifty) years from the first broadcast.

7. The terms laid down in this Article shall be calculated from the 1st (first) of January of the year following the event which gives rise to them.

([62]) Each Party may grant more extensive rights, in place of the right to remuneration or in addition to this right, as regards the broadcasting and communication to the public of phonograms published for commercial purposes, to performers and producers of phonograms.

([63]) Each Party may provide that the publication or lawful communication to the public of the fixation of the performance or of the phonogram must occur within a defined period of time of the date of the performance (in the case of the performers) or the date of the fixation (in the case of producers of phonograms).

8. Each Party may provide for longer terms of protection than those provided for in this Article.

ARTICLE 13.16

Resale right

1. Each Party may provide, for the benefit of the author of graphic or plastic art, a resale right, defined as an inalienable right, which cannot be waived, even in advance, to receive a percentage of the price obtained from any resale of that work, after the first transfer of that work by the author.

2. The right referred to in paragraph 1 applies to all acts of resale involving as sellers, buyers or intermediaries art market professionals, such as salesrooms, art galleries and, in general, any dealers in works of art.

3. Each Party may provide that the right referred to in paragraph 1 does not apply to acts of resale if the seller has acquired the work directly from the author less than 3 (three) years before that resale and if the resale price does not exceed a minimum amount.

4. Each Party may provide that authors who are nationals of the other Party and their successors in title enjoy the resale right in accordance with this Article and the laws and regulations of the Party concerned provided that the laws and regulations of the country of which the author or the author's successor in title is a national permits resale right protection in that country for authors from the Party concerned and their successors in title.

ARTICLE 13.17

Cooperation on collective management of rights

1. The Parties shall promote cooperation, transparency and non-discrimination of collective management organisations, in particular as regards the revenues they collect, the deductions they apply to such revenues, the use of the royalties collected, the distribution policy and their repertoire, including in the digital environment.

2. If a collective management organisation established in the territory of a Party represents a collective management organisation established in the territory of another Party by way of a representation agreement, the former Party shall seek to ensure that the representing collective management organisation:

(a) does not discriminate against entitled members of the represented organisation; and

(b) pays the amounts owed to the represented organisation accurately, regularly, diligently and in a fully transparent manner and provides the represented organisation with information on the amounts of revenues collected on its behalf and the deductions made.

ARTICLE 13.18

Exceptions and limitations

1. Each Party shall confine exceptions and limitations to the rights in this Sub-Section to certain special cases which do not conflict with a normal exploitation of the work or other subject matter and do not unreasonably prejudice the legitimate interests of the right holders.

2. Each Party shall exempt from the reproduction right temporary acts of reproduction which are transient or incidental, which are an integral and essential part of a technological process and the sole purpose of which is to enable:

(a) a transmission in a network between third parties by an intermediary; or

(b) a lawful use of a work or other subject matter to be made, and which have no independent economic significance.

ARTICLE 13.19

Protection of technological measures

1. Each Party shall provide adequate legal protection and effective legal remedies against the circumvention of effective technological measures that are used by right holders in connection with the exercise of their rights under this Sub-Section and that restrict acts which are not authorised by the right holders concerned or permitted by law.

2. Each Party may, if permissible under its law, ensure that right holders make available to the beneficiary of an exception or limitation the means for benefiting, to the extent necessary, from that exception or limitation.

ARTICLE 13.20

Obligations concerning rights management information

1. For the purposes of this Article, 'rights-management information' means any information provided by right holders which identifies the work or other subject-matter referred to in this Sub-Section, the author or any other right holder, or information about the terms and conditions of use of the work or other subject matter, and any numbers or codes that represent such information.

2. Each Party shall provide adequate legal protection against any person knowingly performing without authority any of the following acts, if that person knows, or has reasonable grounds to know, that by so doing that person is inducing, enabling, facilitating or concealing an infringement of any copyright or any related rights:

(a) the removal or alteration of any electronic rights-management information; and

(b) the distribution, importation for distribution, broadcasting, communication or making available to the public of works or other subject matter protected under this Sub-Section from which electronic rights-management information has been removed or altered without authorisation.

3. Paragraph 1 applies when any of the items of information referred to in that paragraph is associated with a copy of, or appears in connection with the communication to the public of, a work or other subject matter referred to in this Sub-Section.

4. The Parties shall ensure that the obligations set out in this Article do not harm non-infringing uses.

SUB-SECTION 2

TRADEMARKS

ARTICLE 13.21

International agreements

Each Party shall:

(a) comply with the Nice Agreement Concerning the International Classification of Goods and Services for the Purposes of the Registration of Marks, done at Nice on 15 June 1957 (hereinafter referred to as 'Nice Classification') ([64]); and

(b) make best efforts to accede to the Protocol relating to the Madrid Agreement concerning the International Registration of Marks, done in Madrid on 27 June 1989, as last amended on 12 November 2007.

([64]) This obligation only applies to trademarks registered after the date of adoption of the Nice Classification criteria or of accession to the instrument.

ARTICLE 13.22

Registration procedure

1. Each Party shall establish a system for the registration of trademarks in which each final negative decision, including the partial refusal of registration, issued by the relevant trademark administration, shall be notified in writing, duly reasoned and open to challenge.

2. Each Party shall provide for the possibility to oppose applications to register trademarks or, if appropriate, the registration of trademarks. Such opposition proceedings shall be adversarial.

3. Each Party shall provide a publicly available electronic database of applications and registrations of trademarks.

ARTICLE 13.23

Rights conferred by a trademark

A registered trademark shall confer on the proprietor the exclusive rights therein. The proprietor shall be entitled to prevent all third parties not having the proprietor's consent from using in the course of trade:

(a) any sign which is identical to the trademark in relation to goods or services which are identical to those for which the trademark is registered; and

(b) any sign which is identical to, or similar to, the trademark and is used in relation to goods or services which are identical to, or similar to, the goods or services for which the trademark is registered, if there exists a likelihood of confusion on the part of the public, which includes the likelihood of association between the sign and the trademark.

ARTICLE 13.24

Well-known trademarks

1. Article 6bis of the Paris Convention shall apply, *mutatis mutandis*, to services. In determining whether a trademark is well-known, each Party shall take account of the knowledge of the trademark in the relevant sector of the public, including knowledge in the Party concerned which has been obtained as a result of the promotion of the trademark.

2. Article 6bis of the Paris Convention shall apply, *mutatis mutandis*, to goods or services which are not similar to those in respect of which a trademark is registered, provided that the use of that trademark in relation to those goods or services would indicate a connection between those goods or services and the owner of the registered trademark and provided that the interests of the owner of the registered trademark are likely to be damaged by such use.

3. For the purpose of giving effect to protection of well-known trademarks, as referred to in Article 6bis of the Paris Convention and Article 16(2) and (3) of the TRIPS Agreement, each Party shall take into due consideration the principles established in the Joint Recommendation Concerning Provisions on the Protection of Well-Known Marks adopted by the Assembly of the Paris Union for the Protection of Industrial Property and the General Assembly of the WIPO at the Thirty-Fourth Series of Meetings of the Assemblies of the Member States of WIPO on 20 to 29 September 1999.

ARTICLE 13.25

Bad faith applications

Each Party shall provide that a trademark may be declared invalid if the application for the registration thereof was made in bad faith by the applicant. Each Party may also provide that such a trademark shall not be registered.

ARTICLE 13.26

Exceptions to the rights conferred by a trademark

1. Each Party shall provide for limited exceptions to the rights conferred by a trademark such as the fair use of descriptive terms including in the case of geographical indications, and may provide other limited exceptions if such exceptions take account of the legitimate interests of the owner of the trademark and of third parties.

2. The trademark shall not entitle the owner to prohibit a third party from using the following when used in accordance with honest practices in industrial and commercial matters:

(a) his or her own name or address if that third party is a natural person;

(b) indications concerning the kind, quality, quantity, intended purpose, value, geographical origin, the time of production of goods or of rendering of the service, or other characteristics of goods or services; or

(c) the trademark, if it is necessary to indicate the intended purpose of a product or service, in particular as accessories or spare parts.

SUB-SECTION 3

DESIGNS

ARTICLE 13.27

International agreements

Each Party shall make best efforts to accede to the Geneva (1999) Act of the Hague Agreement Concerning the International Registration of Industrial Designs, done at Geneva on 2 July 1999.

ARTICLE 13.28

Protection of registered designs

1. Each Party shall provide for the protection of independently created designs that are new and original [65] [66]. This protection shall be provided by registration and shall confer an exclusive right upon their holders in accordance with this Sub-Section.

2. The holder of a registered design shall have the right to prevent third parties not having the holder's consent from making, offering for sale, selling, putting on the market, importing, exporting, stocking such a product or using articles bearing or embodying the protected design if such acts are undertaken for commercial purposes.

ARTICLE 13.29

Term of protection

The duration of protection available, including renewals, shall amount to at least 15 (fifteen) years from the date of filing the application.

ARTICLE 13.30

Protection of unregistered designs

Each Party may establish legal means to prevent the use of unregistered designs.

[65] For the purposes of this Article, a Party may consider that a design having individual character is original.
[66] Argentina shall provide for the protection of independently created designs that are new or original.

ARTICLE 13.31

Exceptions and exclusions

1. Each Party may establish limited exceptions to the protection of designs, provided that such exceptions do not unreasonably conflict with the normal exploitation of protected designs and do not unreasonably prejudice the legitimate interests of the holder of the protected design, taking account of the legitimate interests of third parties.

2. The protection of designs shall not extend to designs dictated essentially by technical or functional considerations.

ARTICLE 13.32

Relation to copyright

Each Party shall, to the extent that it is provided for in its laws and regulations, ensure that a design shall also be eligible for protection under its law of copyright as from the date on which the design was created or fixed in any form. Each Party shall determine the extent and conditions of such protection, including the level of originality required.

SUB-SECTION 4

GEOGRAPHICAL INDICATIONS

ARTICLE 13.33

Protection of geographical indications

1. This Sub-Section applies to the recognition and protection of geographical indications originating in the territory of the Parties.

2. The Parties shall take the necessary measures to implement the protection of geographical indications referred to in paragraph 1 in their territories, determining the appropriate method for such implementation within their own legal system and practice.

3. Geographical indications of a Party shall only be subject to this Article if they are protected as geographical indications in the territory of the Party of origin under its system of registration and protection of geographical indications.

4. Each Party, having examined the legislation of the other Party in Annex 13-A and the geographical indications in Annex 13-B, and having completed an objection procedure or public consultation related to the geographical indications in Annex 13-B, undertake to protect since the date of entry into force of this Agreement those geographical indications in accordance with the level of protection laid down in this Sub-Section including the specific level of protection, notably as set out in Article 13.35(8) and Appendix 13-B-1.

5. Each Party may protect geographical indications for products other than agricultural foodstuffs, wines, spirit drinks or aromatised wines in its laws and regulations. The Parties acknowledge that geographical indications listed in Annex 13-D are protected as geographical indications in the country of origin.

ARTICLE 13.34

Addition of new geographical indications

By request of a Party, and once completed the steps described in Article 13.33(4), the Subcommittee on intellectual property rights referred to under Article 13.59 may recommend to the Trade Council to adopt a decision, pursuant to point (f) of Article 22.1(6) to add new geographical indications to Annex 13-B, including in order to transfer the geographical indications listed in Annex 13-C to Annex 13-B.

ARTICLE 13.35

Scope of protection of geographical indications

1. Each Party shall provide, according to its laws and regulations, the legal means for interested parties to prevent:

(a) the use of a geographical indication of the other Party listed in Parts 1 and 2 of Annex 13-B for any product that falls within the relevant product class, as specified in Section 3 of Annex 13-B and that either:

(i) does not originate in the country of origin specified in Annex 13-B for that geographical indication; or

(ii) originates in the country of origin specified in Annex 13-B for that geographical indication but was not produced or manufactured in accordance with the laws and regulations of the other Party that would apply if the product was for consumption in the other Party;

(b) the use of any means in the designation or presentation of a good that indicates or suggests that the good in question originates in a geographical area other than its true place of origin, in a manner which misleads the public as to the geographical origin of the good;

(c) any other use which constitutes an act of unfair competition within the meaning of Article 10bis of the Paris Convention;

(d) any direct or indirect commercial use of a protected name for comparable products not complying with the product specification of the protected name, or that exploits the reputation of a geographical indication;

(e) the use of a geographical indication not originating in the place indicated by the geographical indication, even if the true origin of the goods is indicated or the geographical indication is used in translation or accompanied by expressions such as 'kind', 'type', 'style', 'imitation' or the like; and

(f) any misuse, imitation or deceiving use of a protected name of a geographical indication; or any false or misleading indication of a protected name of a geographical indication; or any practice liable to mislead the consumer as to the true origin, provenance and nature of the product.

2. Regarding the relationship between trademarks and geographical indications:

(a) if a geographical indication is protected under this Sub-Section, each Party shall refuse the registration of a trademark for the same or a similar product the use of which would contravene this Sub-Section, provided that an application for registration of the trademark was submitted after the date of application for protection of the geographical indication on the territory concerned; trademarks registered in breach of this paragraph shall be invalidated in accordance with the law of the Parties;

(b) for geographical indications listed in Annex 13-B at the date of entry into force of this Agreement, the date of submission of the application for protection referred to in point (a) shall be the date of the publication of the opposition procedure or of the public consultation in the respective territories;

(c) for geographical indications referred to in Article 13.34, the date of submission of the application for protection shall be the date of the transmission of a request to another Party to protect a geographical indication;

(d) without prejudice to point (e), each Party shall protect the geographical indications referred to in Annex 13-B also if a prior trademark exists; a prior trademark shall mean a trademark which has been applied for, registered or established by use, if that possibility is provided for by the laws and regulations of the Party concerned, in good faith in the territory of one Party before the date of application for protection of the geographical indication, as referred to in paragraph 1, is submitted by the other Party under this Agreement; such prior trademark may continue to be used, renewed and be subject to variations which may require the filing of new trademark applications, notwithstanding the protection of the geographical indication, provided that no grounds for the trademark's invalidity or revocation exist in the trademark law under which the trademark has been registered or established; neither the prior trademark nor the geographical indication shall be used in a way that would mislead the consumer as to the nature of the intellectual property right concerned; and

(e) a Party shall not be obliged to protect a geographical indication in light of a famous, reputed or well-known trademark, if the protection is liable to mislead consumers as to the true identity of the product.

3. Nothing in this Sub-Section shall prevent the use by a Party, with respect to any product, of a customary name of a plant variety or an animal breed, existing in the territory of that Party ([67]).

4. Nothing in this Sub-Section shall prevent the use by a Party of an individual component of a multi-component term that is protected as a geographical indication in the territory of that Party, if such an individual component is a customary term in the common language as the common name for the associated good ([68]).

5. Nothing in this Sub-Section shall require a Party to protect a geographical indication which is identical to the customary term in the common language as the common name for the associated good in the territory of that Party.

6. If a translation of a geographical indication is identical with, or contains within it, a customary term in the common language as the common name for a product in the territory of a Party, or if a geographical indication is not identical with it but contains within it such a term, this Sub-Section shall not prejudice the right of any person to use that term in association with that product.

7. With regard to homonymous geographical indications:

(a) in the case of existing or future homonymous geographical indications of the Parties for products falling within the same product category ([69]), both shall coexist per se, and each Party shall determine the practical conditions under which the homonymous indications in question shall be differentiated from each other, taking into account the need to ensure equitable treatment of the producers concerned and that consumers are not misled; and

(b) if a Party, in the context of negotiations with a third country, proposes to protect a geographical indication from that third country, and the name is homonymous with a geographical indication of the other Party, the latter shall be informed and be given the opportunity to comment before the name is protected.

8. Without prejudice to Articles 13.35(1) to 13.35(7), a specific level of protection is defined for the following cases of geographical indications listed in Annex 13-B ([70]):

(a) 'Genièvre', 'Jenever' or 'Genever': the protection of the geographical indication 'Genièvre', 'Jenever' or 'Genever' shall not prevent prior users of the term 'Ginebra' in the territory of Argentina who have used the term in good faith and in a continuous manner for at least 5 (five) years prior to the publication for opposition of the geographical indication 'Genièvre', 'Jenever' or 'Genever' in Argentina, and prior users of the term 'Genebra' in the territory of Brazil who have used the term in good faith and in a continuous manner prior to the publication for opposition of the geographical indication 'Genièvre', 'Jenever' or 'Genever' in Brazil, from continuing to use these terms, provided these products are not commercialised using graphics, names, pictures or flags as references to the genuine origin of the European geographical indication and provided the term is displayed in a font size substantially smaller, while readable, than the brand name and is differentiated from it in a non-ambiguous manner as regards the origin of the product;

([67]) The Parties define in Appendix 13-B-1 the plant varieties and animal breeds the use of which shall not be prevented.
([68]) The Parties define in Appendix 13-B-1 the terms for which protection is not sought or granted.
([69]) In accordance with the Nice Classification and its amendments.
([70]) For greater certainty, the specific level of protection by each Signatory MERCOSUR State as defined in Article 13.35(8) applies only in favour of those prior users that are part of the prior users' list of that particular Signatory MERCOSUR State.

(b) 'Queso Manchego': the protection of the geographical indication 'Queso Manchego' for cheeses elaborated in Spain in accordance with the applicable technical specifications, using sheep's milk, shall not prevent prior users of the term 'Queso Manchego' in the territory of Uruguay who have used the term in good faith and in a continuous manner for at least 5 (five) years prior to the publication for opposition of the geographical indication 'Queso Manchego', if related to cheeses elaborated with cow's milk, from continuing to use this term provided these products are not commercialised using graphics, names, pictures or flags as references to the protected European geographical indication and provided the term is displayed in a font size substantially smaller, while readable, than the brand name, and is differentiated from it in a non-ambiguous manner as regards the origin and the composition of the product;

(c) 'Grappa': the protection of the geographical indication 'Grappa' shall not prevent prior users of the term 'Grappamiel' or 'Grapamiel' in the territory of Uruguay who have used the term in good faith and in a continuous manner prior to the publication for opposition of the geographical indication 'Grappa' from continuing to use these terms, provided these products are not commercialised using graphics, names, pictures or flags as references to the protected European geographical indication and provided the term is displayed in a font size substantially smaller, while readable, than the brand name and is differentiated from it in a non-ambiguous manner as regards the origin of the product;

(d) 'Steinhäger': the protection of the geographical indication 'Steinhäger' shall not prevent prior users of the term 'Steinhäger' in the territory of Brazil who have used the term in good faith and in a continuous manner prior to the publication for opposition of the geographical indication 'Steinhäger' from continuing to use this term, provided these products are not commercialised using graphics, names, pictures or flags as references to the protected European geographical indication and provided the term is displayed in a font size substantially smaller, while readable, than the brand name and is differentiated from it in a non-ambiguous manner as regards the origin of the product;

(e) 'Parmigiano Reggiano':

(i) the protection of the geographical indication 'Parmigiano Reggiano' shall not prevent prior users of the term 'Parmesão' in the territory of Brazil and of the term 'Parmesano' in the territories of Argentina, Paraguay and Uruguay who have used these terms in good faith and in a continuous manner prior to the publication for opposition of the geographical indication 'Parmigiano Reggiano' from continuing to use these terms, provided these products are not commercialised using graphics, names, pictures or flags as references to the protected European geographical indication and provided the term is displayed in a font size substantially smaller, while readable, than the brand name and is differentiated from it in a non-ambiguous manner as regards the origin of the product;

(ii) the protection of the geographical indication 'Parmigiano Reggiano' shall not prevent prior users of the term 'Reggianito' in the territory of Argentina who have used this term in good faith and in a continuous manner prior to the publication for opposition of the geographical indication 'Parmigiano Reggiano', and in the territories of Paraguay and Uruguay who have used this term in good faith and in a continuous manner for at least 5 (five) years prior to the publication for opposition of the geographical indication 'Parmigiano Reggiano', from continuing to use this term, provided these products are not commercialised using graphics, names, pictures or flags as references to the protected European geographical indication and provided the term is displayed in a font size substantially smaller, while readable, than the brand name and is differentiated from it in a non-ambiguous manner as regards the origin of the product;

(f) 'Fontina': the protection of the geographical indication 'Fontina' shall not prevent prior users of the term 'Fontina' in the territories of Argentina, Brazil, Paraguay and Uruguay who have used the term in good faith and in a continuous manner for at least 5 (five) years prior to the publication for opposition of the geographical indication 'Fontina', from continuing to use this term, provided these products are not commercialised using graphics, names, pictures or flags as references to the protected European geographical indication and provided the term is displayed in a font size substantially smaller, while readable, than the brand name and is differentiated from it in a non-ambiguous manner as regards the origin of the product;

(g) 'Gruyère' (France):

(i) the protection of the geographical indication 'Gruyère' (France) shall not prevent prior users of the terms 'Gruyère' and 'Gruyere' in the territories of Argentina, Brazil, Paraguay and Uruguay who have used the term in good faith and in a continuous manner for at least 5 (five) years prior to the publication for opposition of the geographical indication 'Gruyère' (France), from continuing to use these terms, provided these products are not commercialised using graphics, names, pictures or flags as references to the protected European geographical indication and provided the term is displayed in a font size substantially smaller, while readable, than the brand name and is differentiated from it in a non-ambiguous manner as regards the origin of the product;

(ii) the protection of the geographical indication 'Gruyère' (France) shall not prevent prior users of the terms 'Gruyerito' and 'Gruyer' in the territory of Uruguay who have used the term in good faith and in a continuous manner for at least 5 (five) years prior to the publication for opposition of the geographical indication 'Gruyère' (France) from continuing to use these terms, provided these products are not commercialised using graphics, names, pictures or flags as references to the protected European geographical indication and provided the term is displayed in a font size substantially smaller, while readable, than the brand name and is differentiated from it in a non-ambiguous manner as regards the origin of the product;

(h) 'Grana Padano': the protection of the geographical indication 'Grana Padano' shall not prevent prior users of the term 'Grana' in the territory of Brazil who have used the term in good faith and in a continuous manner for at least 5 (five) years prior to the publication for opposition of the geographical indication 'Grana Padano' from continuing to use this term, provided these products are not commercialised using graphics, names, pictures or flags as references to the protected European geographical indication and provided the term is displayed in a font size substantially smaller, while readable, than the brand name and is differentiated from it in a non-ambiguous manner as regards the origin of the product; and

(i) 'Gorgonzola': the protection of the geographical indication 'Gorgonzola' shall not prevent prior users of the term 'Gorgonzola' in the territory of Brazil who have used the term in good faith prior to the publication for opposition from continuing to use this term, provided these products are not commercialised using graphics, names, pictures or flags as references to the genuine origin of the geographical indication and provided the term is displayed in a font size substantially smaller, while readable, than the brand name and is differentiated from it in a non-ambiguous manner as regards to the origin of the product.

9. Prior users as referred to in points (a) to (i) of paragraph 8 are listed in Annex 13-E. Succession of prior users and the effects thereof shall be determined by the domestic laws and regulations of each Signatory MERCOSUR State.

10. Protected geographical indications listed in Annex 13-B shall not become generic in the territories of the Parties.

11. Nothing in this Chapter shall create an obligation for the Parties to protect geographical indications which are not or cease to be protected in their place of origin.

12. This Chapter shall not prejudice the right of any person to make commercial use of that person's name or the name of that person's predecessor in business, except if such name is used in such a manner as to mislead the public.

ARTICLE 13.36

Right of use of geographical indications

1. Any operator marketing agricultural products, foodstuffs, wines, aromatised wines or spirit drinks which conform to the corresponding specification may use a geographical indication under this Agreement.

2. Once a geographical indication is protected under this Agreement, the use of such protected name shall not be subject to any registration of users or further charges.

ARTICLE 13.37

Enforcement of protection

Each Party shall provide the legal means for interested parties to seek enforcement of the protection provided for in Article 13.35 via appropriate administrative and judicial action within its own legal system and practice.

ARTICLE 13.38

Import, export and marketing

Import, export and marketing of products carrying the names listed in Annex 13-B shall comply with the laws and regulations applying in the territory of the Party in which the products are placed on the market.

ARTICLE 13.39

Cooperation and transparency on geographical indications

1. The Subcommittee on intellectual property rights, referred to in Article 13.59, shall monitor the proper functioning of this Sub-Section and may consider any matter related to its implementation and operation. It shall be responsible for:

(a) exchanging information on legislative and policy developments on geographical indications and any other matter of mutual interest in the area of geographical indications; and

(b) cooperating on the development of alternative names for products that were once marketed by producers of a Party with terms corresponding to geographical indications of the other Party, especially in cases subject to a phasing-out.

2. The Subcommittee on intellectual property rights may recommend to the Trade Council to amend, pursuant to point (f) of Article 22.1(6):

(a) Annex 13-A as regards the references to the law applicable in the Parties;

(b) Annex 13-B as regards geographical indications and exchanging information for that purpose;

(c) Annex 13-C as regards geographical indications; and

(d) Annex 13-E as regards prior users.

3. Each Party shall notify the other if a geographical indication listed in Annex 13-B ceases to be protected in its territory. Following such notification, the Trade Council shall amend Annex 13-B in accordance with point (f) of Article 22.1(6) to end the protection under this Agreement. Only the Party in which the product originates is entitled to request the end of the protection under this Sub-Section of a geographical indication listed in Annex 13-B.

4. MERCOSUR shall notify the European Union if, following the entry into force of this Agreement, it identifies additional prior users that comply with the specific requirements set forth in points (a) to (i) of Article 13.35(8). Following such a notification and provided that the Parties agree that the proposed additional prior users meet the aforementioned requirements, the Trade Council shall amend Annex 13-E pursuant to point (f) of Article 22.1(6) by adding such additional prior users.

5. The Parties shall, either directly or through the Subcommittee on intellectual property rights, remain in contact directly on all matters relating to the implementation and the functioning of this Sub-Section. In particular, a Party may request from the other Party information relating to product specifications and amendments thereto, and contact points for control.

6. A product specification referred to in this Sub-Section shall be the one approved, including any amendments also approved, by the authorities of the Party in the territory from which the product originates.

7. The Parties may make publicly available the product specifications or a summary thereof corresponding to the geographical indications of the other Party that are protected pursuant to this Sub-Section, in Portuguese, Spanish or English.

SUB-SECTION 5

PATENTS

ARTICLE 13.40

International treaties

Each Party shall make the best efforts to accede to the Patent Cooperation Treaty, done in Washington on 19 June 1970 ([71]).

SUB-SECTION 6

PLANT VARIETIES

ARTICLE 13.41

International agreements

Each Party shall protect plant varieties rights, in accordance with the International Convention for the Protection of New Varieties of Plants done in Paris on 2 December 1961, as revised in Geneva on 10 November 1972, and on 23 October 1978 (1978 UPOV ACT) or on 19 March 1991 (1991 UPOV ACT), and shall cooperate to promote the protection of plant varieties.

SUB-SECTION 7

PROTECTION OF UNDISCLOSED INFORMATION

ARTICLE 13.42

Scope of protection of trade secrets

1. In fulfilling its obligation under Article 13.1(1) to comply with the TRIPS Agreement, and in particular with Article 39(1) and (2) of the TRIPS Agreement, each Party shall provide for appropriate civil judicial procedures and remedies for any trade secret holder to prevent, and obtain redress for, the acquisition, use or disclosure of a trade secret whenever carried out in a manner contrary to honest commercial practices.

([71]) For the European Union this provision can be fulfilled through the adherence of its Member States.

2. For the purposes of this Sub-Section, the following definitions apply:

(a) 'trade secret' means information that:

(i) is secret in the sense that it is not, as a body or in the precise configuration and assembly of its components, generally known among or readily accessible to persons within the circles that normally deal with the kind of information in question;

(ii) has commercial value because it is secret; and

(iii) has been subject to reasonable steps under the circumstances, by the person lawfully in control of the information, to keep it secret; and

(b) 'trade secret holder' means any natural or juridical person lawfully controlling a trade secret.

3. For the purposes of this Sub-Section, a Party shall consider at least the following conducts to be contrary to honest commercial practices:

(a) the acquisition of a trade secret without the consent of the trade secret holder, whenever carried out by unauthorised access to, appropriation of, or copying of any documents, objects, materials, substances or electronic files, lawfully under the control of the trade secret holder, containing the trade secret or from which the trade secret can be deduced;

(b) the use or disclosure of a trade secret whenever carried out without the consent of the trade secret holder by a person who:

(i) acquired the trade secret unlawfully;

(ii) was in breach of a confidentiality agreement or any other duty not to disclose the trade secret; or

(iii) was in breach of a contractual or any other duty to limit the use of the trade secret; and

(c) the acquisition, use or disclosure of a trade secret whenever carried out by a person who, at the time of the acquisition, use or disclosure, knew or ought to have known, under the circumstances, that the trade secret had been obtained directly or indirectly from another person who was using or disclosing the trade secret unlawfully within the meaning of point (b).

4. A Party shall not be required to consider any of the following conducts to be contrary to honest commercial practices under this Sub-Section:

(a) independent discovery or creation by a person of the relevant information;

(b) reverse engineering of a product by a person who is lawfully in possession of that product and who is free from any legally valid duty to limit the acquisition of the relevant information;

(c) acquisition, use or disclosure of information required or allowed by the relevant Party's law; or

(d) use by employees of their experience and skills honestly acquired in the normal course of their employment.

5. Nothing in this Sub-Section shall be understood as restricting freedom of expression and information, including media freedom as protected in the jurisdiction of each of the Parties.

ARTICLE 13.43

Civil judicial proceedings and remedies of trade secrets

1. Each Party shall ensure that any person participating in the civil judicial proceedings referred to in Article 13.42 or having access to documents which form part of those legal proceedings is not permitted to use or disclose any trade secret or alleged trade secret which the competent judicial authorities have, in response to a duly reasoned application by an interested party, identified as confidential and of which that person has become aware as a result of such participation or access.

2. In the civil judicial proceedings referred to in Article 13.42, each Party shall provide that its judicial authorities have the authority to, at least:

(a) order provisional measures, as set out in its laws and regulations, to prevent the acquisition, use or disclosure of the trade secret in a manner contrary to honest commercial practices;

(b) order injunctive relief to prevent the acquisition, use or disclosure of the trade secret in a manner contrary to honest commercial practices;

(c) order the person that knew or ought to have known that he or she was acquiring, using or disclosing the trade secret in a manner contrary to honest commercial practices to pay the trade secret holder damages that are appropriate to the actual prejudice suffered as a result of the unlawful acquisition, use or disclosure of the trade secret;

(d) take specific measures to preserve the confidentiality of any trade secret or alleged trade secret produced in civil proceedings relating to the alleged acquisition, use and disclosure of a trade secret in a manner contrary to honest commercial practices; such specific measures may include, in accordance with the Party's law, restricting access to certain documents in whole or in part, restricting access to hearings and the corresponding records or transcript and making available a non-confidential version of the judicial decision in which the passages containing trade secrets have been removed or redacted; and

(e) impose sanctions on parties or on other persons that are subject to the court's jurisdiction for violation of judicial orders concerning the protection of a trade secret or alleged trade secret produced in those proceedings.

3. A Party shall not be required to provide for the judicial procedures and remedies referred to in Article 13.42 if the conduct contrary to honest commercial practices is carried out, in accordance with that Party's law, to reveal misconduct, wrongdoing or illegal activity or for the purpose of protecting a legitimate interest recognised by law.

SECTION C

ENFORCEMENT OF INTELLECTUAL PROPERTY RIGHTS

SUB-SECTION 1

CIVIL AND ADMINISTRATIVE ENFORCEMENT

ARTICLE 13.44

General obligations

1. Each Party reaffirms its commitments under the TRIPS Agreement and in particular under Part III thereof, and shall ensure the enforcement of intellectual property rights in accordance with its law and within its own legal system and practice.

2. For the purposes of this Section, 'intellectual property rights' means, unless otherwise provided, intellectual property rights as defined in Article 13.3(1) with the exception of the rights referred to in Articles 13.42 and 13.43.

3. Procedures ([72]) adopted, maintained or applied to implement this Section shall be effective, fair and equitable and shall not be unnecessarily complicated or costly, or entail unreasonable time limits or unwarranted delays, and shall act as a deterrent to further infringements. Each Party shall take into account the need for proportionality among the infringement, the rights of all parties involved, the interests of third parties, and the applicable measures, remedies and penalties.

4. The Parties shall apply the procedures referred to in paragraph 3 concerning the enforcement of intellectual property rights in such a manner as to avoid the creation of barriers to legitimate trade and to provide for safeguards against their abuse.

5. Articles 13.44 to 13.58 do not create any obligation for a Party to put in place a judicial system for the enforcement of intellectual property rights distinct from that for the enforcement of law in general in accordance with that Party's law, nor does it affect the capacity of the Parties to enforce their law in general.

ARTICLE 13.45

Persons entitled to apply for procedures

Each Party shall recognise at least the following persons as entitled to seek application of the procedures concerning the enforcement of intellectual property rights referred to in this Section and in Part III of the TRIPS Agreement, in accordance with the law where the procedure takes place:

(a) the holders of intellectual property rights;

(b) exclusive licensees provided they are authorised by the right holders; and

(c) collective intellectual property rights management bodies which are legally and expressly recognised as having a right to represent holders of intellectual property rights.

ARTICLE 13.46

Evidence

1. Each Party shall ensure that the competent judicial authorities have the authority to order, on application by a party which has presented reasonably available evidence to support the party's claims that that party's intellectual property right has been infringed or is about to be infringed, prompt and effective provisional measures to preserve relevant evidence in respect of the alleged infringement, subject to the protection of confidential information ([73]).

2. The provisional measures referred to in paragraph 1 may include the detailed description, with or without the taking of samples, or the physical seizure, of the alleged infringing goods, and in appropriate cases the documents relating thereto.

3. Each Party shall take the measures necessary to enable the competent judicial authorities, in cases of trademark counterfeiting or copyright piracy on a commercial scale ([74]), to order, if appropriate, on application by a party, and if necessary to determine the existence and extent of an infringement, the communication of relevant banking, financial or commercial documents under the control of the opposing party, subject to the protection of confidential information.

4. Each Party shall ensure that the judicial authorities have the competence to allow measures to preserve evidence to be subject to the lodging by the applicant of adequate security or equivalent assurance intended to ensure compensation for any prejudice suffered by the defendant.

([72]) For the purposes of this Section, 'procedures' includes measures and remedies.
([73]) For the purposes of this Article, 'confidential information' may include personal data.
([74]) A Party may extend the application of this paragraph to other intellectual property rights.

5. If the measures to preserve evidence are revoked, if they lapse due to any act or omission by the applicant, or if it is subsequently found that there was no infringement or threat of infringement of an intellectual property right, the judicial authorities shall have the authority to order the applicant, upon the request of the defendant, to provide the defendant appropriate compensation for any injury caused by those measures.

ARTICLE 13.47

Right of information

1. Each Party shall ensure that, in cases of an infringement of intellectual property rights and in response to a justified and proportionate request of the claimant, the competent judicial authorities may order the infringer or any other person to provide relevant information on the origin and distribution networks of the infringing goods or services.

2. For the purposes of this Article, the following definitions apply:

(a) 'any other person' means a person who was:

(i) found in possession of the infringing goods on a commercial scale;

(ii) found to be using the infringing services on a commercial scale;

(iii) found to be providing on a commercial scale services used in infringing activities; or

(iv) indicated by the person referred to in points (i) to (iii) as being involved in the production, manufacture or distribution of the goods or the provision of the services.

(b) 'relevant information' may include information regarding any person involved on a commercial scale in the infringement or alleged infringement and regarding the means of production and distribution networks of the goods or services.

3. This Article applies without prejudice to other statutory provisions which:

(a) grant the right holder rights to receive fuller information;

(b) govern the use in civil proceedings of the information communicated pursuant to this Article;

(c) govern responsibility for misuse of the right of information;

(d) afford an opportunity for refusing to provide information which would force the person referred to in paragraph 1 to admit their own involvement or that of their close relatives; or

(e) govern the protection of confidentiality of information sources or the processing of personal data.

ARTICLE 13.48

Provisional and precautionary measures

1. Each Party shall provide that its judicial authorities have the authority to order prompt and effective provisional and precautionary measures, including an interlocutory injunction, against a party or, if appropriate, against a third party over whom the relevant judicial authority exercises jurisdiction, to prevent an infringement of an intellectual property right from occurring and, in particular, to prevent infringing goods from entering into the channels of commerce.

2. An interlocutory injunction may also be issued to order the seizure or delivery up of goods suspected of infringing an intellectual property right, so as to prevent their entry into, or movement within, the channels of commerce.

3. Each Party shall ensure that, in the case of an alleged infringement committed on a commercial scale, if the applicant demonstrates circumstances likely to endanger the recovery of damages, the judicial authorities are able to order the precautionary seizure of the movable and immovable property of the alleged infringer, including the blocking of the alleged infringer's bank accounts and other assets. To that end, each Party shall ensure that the competent authorities are able to order the communication of bank, financial or commercial documents, or appropriate access to the relevant information.

4. The judicial authorities shall have the authority to require the applicant to provide any reasonably available evidence in order to satisfy themselves with a sufficient degree of certainty that the applicant is the right holder and that the applicant's right is being infringed or that such infringement is imminent, and to order the applicant to provide a security or equivalent assurance sufficient to protect the defendant and to prevent abuse.

ARTICLE 13.49

Remedies

1. Each Party shall ensure that the competent judicial authorities are able to order, on the request of the applicant and without prejudice to any damages due to the right holder by reason of the infringement, without compensation of any sort, the destruction, or at least the definitive removal from the channels of commerce, of goods that they have found to infringe an intellectual property right. Such goods may be used for the public interest. The judicial authorities shall also have the authority to order that materials and implements predominantly used in the creation of the infringing goods be, without compensation of any sort, disposed of outside the channels of commerce in such a manner as to minimise the risks of further infringements. In considering such requests, the competent judicial authorities shall take into consideration the need for proportionality between the seriousness of the infringement and the remedies ordered as well as the interests of third parties.

2. The competent judicial authorities of each Party shall have the authority to order that those measures be carried out at the expense of the infringer, unless particular reasons are invoked for not doing so.

ARTICLE 13.50

Injunctions

Each Party shall ensure that, if a judicial decision finds an infringement of an intellectual property right, the competent judicial authorities are able to issue against the infringer or, if appropriate, against a third party over whom the relevant judicial authority exercises jurisdiction, an injunction aimed at prohibiting the continuation of the infringement.

ARTICLE 13.51

Alternative measures

Each Party may provide that the judicial authorities, in appropriate cases and upon the request of the person liable to be subject to the measures provided for in Article 13.49 or 13.50, may order pecuniary compensation to be paid to the injured party instead of applying the measures provided for in Article 13.49 or 13.50, if it is found that the former acted unintentionally and without negligence, or if the execution of the measures in question would cause them disproportionate harm or if pecuniary compensation to the injured party appears reasonably satisfactory ([75]).

([75]) In deciding what is 'reasonably satisfactory', the judge may take into consideration the public interest.

ARTICLE 13.52

Damages

1. Each Party shall ensure that the judicial authorities have the authority, upon the request of the injured party, to order an infringer who knowingly, or with reasonable grounds to know, engaged in an activity infringing intellectual property rights to pay the right holder damages appropriate to compensate for the actual prejudice suffered as a result of the infringement of the intellectual property right. In setting the damages, the competent judicial authorities:

(a) shall take into account all appropriate aspects, such as the negative economic consequences, including lost profits, which the injured party has suffered, any unfair profits ([76]) made by the infringer and, if applicable, elements other than economic factors, such as the moral prejudice caused to the right holder by the infringement; or

(b) as an alternative to point (a), they may, in appropriate cases, set the damages as a lump sum on the basis of elements such as at least the amount of royalties or fees which would have been due if the infringer had requested authorisation to use the intellectual property right in question.

ARTICLE 13.53

Legal costs

Each Party shall provide that its judicial authorities, if appropriate, have the authority to order, at the conclusion of civil judicial proceedings concerning the enforcement of intellectual property rights, that the prevailing party be awarded payment by the losing party of legal costs and other expenses, as provided for under that Party's law.

ARTICLE 13.54

Publication of judicial decisions

Each Party shall ensure that its judicial authorities are able to order the publication of the decision in cases of infringement of an intellectual property right, unless this would not be proportionate to the seriousness of the infringement.

ARTICLE 13.55

Presumption of authorship or ownership

Each Party shall, at least in provisional measures requested in civil proceedings involving copyright and related rights, provide for a presumption that, in the absence of proof to the contrary, the person or entity whose name is indicated as the author or related right holder of the work or subject matter in the usual manner is the designated right holder in such work or subject matter.

ARTICLE 13.56

Public awareness

The Parties shall take the necessary measures to enhance public awareness of protection of intellectual property including educational and dissemination projects on the use of intellectual property rights as well as on the enforcement thereof.

([76]) 'Unfair profits' are those derived from the infringement, in accordance with a Party's law.

SUB-SECTION 2

BORDER ENFORCEMENT

ARTICLE 13.57

Consistency with GATT and the TRIPS Agreement

In implementing border measures for the enforcement of intellectual property rights by customs authorities, whether or not covered by this Chapter, each Party shall ensure consistency with its obligations under the GATT and the TRIPS Agreement and, in particular, with Article V of GATT and Article 41 and Section 4 of Part III of the TRIPS Agreement.

ARTICLE 13.58

Border measures

1. With respect to goods under customs control, each Party shall adopt or maintain procedures under which a right holder may submit applications requesting customs authorities to suspend the release or detain goods suspected of, at least, trademark counterfeiting, copyright and related rights piracy on a commercial scale or infringing of geographical indications (hereinafter referred to as 'suspect goods').

2. The Parties shall not be obliged to apply the procedures in this Sub-Section to goods in transit.

3. Each Party shall encourage the use of electronic systems for the management by customs authorities of the applications granted or recorded.

4. Each Party shall ensure that customs authorities inform the applicant within a reasonable period of time whether they have granted or recorded the application.

5. Each Party shall provide for such application or recordation to apply to multiple shipments when so allowed in accordance with the provisions of the Party's law.

6. Each Party may provide that its customs authorities have the authority, with respect to goods under customs control, to suspend the release of or detain suspect goods on their own initiative.

7. Each Party shall ensure that customs authorities are able to use risk analysis to identify suspect goods.

8. Each Party may have in place administrative or judicial procedures, in accordance with the Party's law, allowing for the destruction of suspect goods, if the persons concerned accept or do not oppose to the destruction thereof. If such goods are not destroyed, each Party shall ensure that they are disposed of outside commercial channels in such a manner as to avoid any harm to the right holder.

9. The Parties shall not be obliged to apply this Article to imports of goods put on the market in another country by or with the consent of the right holders. A Party may exclude from the application of this Article goods of a non-commercial nature contained in travellers' personal luggage.

10. The Parties shall ensure that the customs authorities of each Party maintain a regular dialogue and promote cooperation with the relevant stakeholders and with other authorities involved in the enforcement of the intellectual property rights referred to in paragraph 1.

11. The Parties shall cooperate with respect to international trade in suspect goods and, in particular, to share information on such trade.

12. Without prejudice to other forms of cooperation, Annex 4-A applies to breaches of legislation on intellectual property rights the enforcement of which falls within the competence of the customs authorities in accordance with this Article.

SECTION D

FINAL PROVISIONS

ARTICLE 13.59

Subcommittee on intellectual property rights

1. The Subcommittee on intellectual property rights, established pursuant to Article 22.3(4), shall have the following functions, in addition to those listed in Articles 13.39 and 22.3:

(a) to exchange information:

(i) on the legal framework concerning intellectual property rights and relevant rules of protection and enforcement; and

(ii) related to public domain in the territories of the Parties; and

(b) to exchange experiences on:

(i) the legislative progress;

(ii) the enforcement of intellectual property rights; and

(iii) the enforcement at central and sub-central levels by customs, police, administrative and judiciary bodies.

ARTICLE 13.60

Cooperation

1. With a view to facilitating the implementation of this Chapter, the Parties shall cooperate:

(a) within the Subcommittee on intellectual property rights;

(b) in international fora;

(c) via various agencies; or

(d) as otherwise deemed appropriate.

2. The areas of cooperation include the following activities:

(a) coordination to prevent exports of counterfeit goods, including with other countries;

(b) technical assistance, capacity-building, exchange and training of personnel;

(c) protection and enforcement of intellectual property rights and the dissemination of information in this regard in, inter alia, business circles and civil society;

(d) public awareness of consumers and right holders and enhancement of institutional cooperation, particularly between intellectual property offices;

(e) actively promoting awareness and education of the general public on policies concerning intellectual property rights;

(f) engaging with SMEs, including at SME-focused events or gatherings, regarding the use, protection and enforcement of intellectual property rights;

(g) the application of the CBD and related instruments and the domestic frameworks on access to genetic resources and associated traditional knowledge, innovations and practices; and

(h) facilitation of voluntary stakeholder initiatives to reduce intellectual property rights infringement, including over the internet and in other marketplaces.

CHAPTER 14

SMALL AND MEDIUM-SIZED ENTERPRISES

ARTICLE 14.1

General principles

1. The Parties recognise that SMEs contribute significantly to trade, economic growth, employment and innovation. The Parties affirm their intention to support the growth and development of SMEs by enhancing their ability to participate in, and benefit from, the opportunities created by this Agreement.

2. The Parties acknowledge the importance of reducing non-tariff barriers which place a disproportionate burden on SMEs. They also acknowledge that, in addition to the provisions in this Chapter, there are other provisions in this Agreement that seek to enhance cooperation between the Parties on issues of relevance to SMEs or that otherwise may be of particular benefit to SMEs.

ARTICLE 14.2

Information sharing

1. Each Party shall establish or maintain its own publicly accessible website containing information regarding this Agreement, including:

(a) the text of this Agreement, including all Annexes, tariff schedules and product specific rules of origin;

(b) a summary of this Agreement; and

(c) information designed for SMEs containing:

(i) a description of the provisions in this Agreement that such Party considers to be relevant to SMEs; and

(ii) any additional information that such Party considers to be useful for SMEs interested in benefitting from the opportunities provided by this Agreement.

2. Each Party shall include links on the website referred to in paragraph 1 to:

(a) the equivalent website of the other Party;

(b) the websites of its own government authorities and other appropriate entities that the Party considers would provide useful information to persons interested in trading, investing or otherwise doing business in the territory of that Party, including available information related to the following:

(i) rates of most-favoured-nation and preferential customs duties and quotas, rules of origin and customs or other fees imposed at the border;

(ii) customs regulations and procedures for importation, exportation and transit as well as other required forms and documents therefor;

(iii) regulations and procedures concerning intellectual property rights;

(iv) technical regulations including, where necessary, obligatory conformity assessment procedures;

(v) links to lists of conformity assessment bodies, as provided for in Chapter 5;

(vi) SPS measures relating to importation and exportation as provided for in Chapter 6;

(vii) government procurement, transparency rules and publication of procurement notices as well as other relevant provisions contained in Chapter 12;

(viii) business registration procedures; and

(ix) other information which the SMEs coordinators agree may be of assistance to SMEs.

(c) a database that is electronically searchable by tariff nomenclature code and that includes the information referred to in point (b)(i) as well as the following information:

(i) excise duties;

(ii) taxes (value added tax or sales tax);

(iii) other tariff measures;

(iv) deferral or other types of relief that result in the reduction, refund or waiver of customs duties;

(v) criteria used to determine the customs value of the good;

(vi) if applicable, country of origin marking requirements, including placement and method of marking;

(vii) information needed for import procedures; and

(viii) information related to non-tariff measures.

3. Each Signatory MERCOSUR State shall make its best efforts to ensure that no later than 3 (three) years after the entry into force of this Agreement, the websites and the database referred to in paragraphs 1 and 2 are put into place, containing as much information as possible with respect to access to its markets.

4. Each Party shall update the information and links referred to in paragraphs 1 and 2 regularly or if requested by the other Party.

5. Each Party shall ensure that information set out in this Article is presented in a manner that is easy to use for SMEs. If possible, each Party shall endeavour to make the information available in English.

6. A Party shall not apply any fee for access to the information provided pursuant to paragraphs 1 and 2 to any person of a Party.

ARTICLE 14.3

SME coordinators

1. Each Party shall communicate to the other Party, through the SME coordinators, its SME coordinator responsible for carrying out the functions listed in this Article as well as any change in the contact details of its SME coordinator. The SME coordinators shall:

(a) develop a work plan to carry out the tasks referred to in this Article;

(b) carry out their work through the communication channels agreed by the SME coordinators, which may include email, meeting in person, meeting or communicating by telephone conference or by video conference or communicating by other means; and

(c) report periodically on their activities to the Trade Committee for its consideration.

2. The tasks of the SME coordinators shall be to:

(a) ensure that SME needs are taken into account in the implementation of this Agreement;

(b) monitor the implementation of Article 14.2 with a view to ensuring that it remains up to date and relevant for SMEs;

(c) recommend additional information that may be included in the Parties' websites referred to in Article 14.2;

(d) cooperate and exchange information so that SMEs of the European Union and of MERCOSUR take advantage of new opportunities under this Agreement to increase trade and investment;

(e) address any other matters of relevance to SMEs in connection with the implementation of this Agreement;

(f) if appropriate, participate in the work of subcommittees established pursuant to Article 22.3, when those subcommittees consider matters of relevance to SMEs;

(g) exchange information to assist the Trade Committee in monitoring and implementing this Agreement as it relates to SMEs; and

(h) consider any other matter arising under this Agreement pertaining to SMEs.

3. SME coordinators may cooperate with experts and external organisations, as appropriate, in carrying out their activities.

ARTICLE 14.4

Non-application of dispute settlement

No Party shall have recourse to dispute settlement under Chapter 21 for any matter arising under this Chapter.

CHAPTER 15

COMPETITION

ARTICLE 15.1

Definitions

For the purposes of this Chapter, the following definitions apply:

(a) 'anti-competitive practices' means any conduct or act defined under the competition law of a Party which is subject to the imposition of penalties;

(b) 'competition authority' means:

(i) for the European Union, the European Commission; and

(ii) for MERCOSUR, the competent authorities of each of the Signatory MERCOSUR States;

(c) 'competition law' means:

(i) for the European Union, Articles 101, 102 and 106 of the Treaty on the Functioning of the European Union, Council Regulation (EC) No 139/2004 of 20 January 2004 on the control of concentrations between undertakings ([77]) and the implementing regulations ([78]) concerning those Articles and that Regulation; and

([77]) OJ EU L 24, 29.1.2004, p. 1.

([78]) For greater certainty, competition law in the European Union applies to the agricultural sector in accordance with Regulation (EU) No 1308/2013 of the European Parliament and of the Council of 17 December 2013 establishing a common organisation of the markets in agricultural products and repealing Council Regulations (EEC) No 922/72, (EEC) No 234/79, (EC) No 1037/2001 and (EC) No 1234/2007 (OJ EU L 347, 20.12.2013, p. 671).

(ii) for MERCOSUR, the competition law of each of the Signatory MERCOSUR States and the respective implementing regulations;

(d) 'concentrations between undertakings' means any transaction or act as defined under the competition law of a Party; and

(e) 'enforcement activities' means any application of competition law by way of investigation or proceedings conducted by the competition authorities of a Party.

ARTICLE 15.2

Principles

1. The Parties recognise the importance of free and undistorted competition in their trade relations. The Parties acknowledge that anti-competitive practices and concentrations between undertakings which significantly impede effective competition have the potential to affect the proper functioning of markets and the benefits of trade liberalisation.

2. The following are incompatible with this Agreement, in so far as they may affect trade between the Parties:

(a) agreements between undertakings, decisions by associations of undertakings and concerted practices between undertakings which have as their object or effect the prevention, restriction or distortion of competition ([79]) as defined under the respective competition law of each Party;

(b) any abuse by one or more undertakings of a dominant position as defined under the respective competition law of each Party; and

(c) concentrations between undertakings, which significantly impede effective competition, as defined under the respective competition law of each Party.

3. The Parties recognise the importance of applying competition law in a transparent, timely and non-discriminatory manner, respecting the principles of procedural fairness towards all interested parties including the rights of defence of the parties under investigation.

ARTICLE 15.3

Implementation

1. Each Party shall adopt or maintain in force comprehensive competition law which effectively addresses the anti-competitive practices and concentrations between undertakings referred to in Article 15.2(2) and respects the principles set out in Article 15.2(3). Each Party shall establish or maintain competition authorities designated and appropriately equipped for the transparent and effective implementation of their competition law.

2. The competition authorities of each Party shall designate a focal point and inform each other thereof. The focal points may communicate and exchange information with regard to the implementation of Articles 15.5, 15.6 and 15.7.

([79]) For greater certainty, this point shall not be construed as limiting the scope of the analysis to be carried out in the case of agreements between undertakings, decisions by associations of undertaking and concerted practices between undertakings under the respective competition law of each Party.

ARTICLE 15.4

State-owned enterprises and enterprises granted exclusive or special privileges

1. Nothing in this Chapter prevents a Party from designating or maintaining state-owned enterprises, enterprises granted exclusive or special privileges or monopolies according to their respective law.

2. The entities referred to in paragraph 1 shall be subject to competition law provided that the application of such law does not obstruct the performance, in law or in fact, of the particular tasks of public interest assigned to them by a Party.

ARTICLE 15.5

Exchange of non-confidential information and enforcement cooperation

1. With a view to facilitating the effective application of the competition law of each Party, the competition authorities may exchange non-confidential information.

2. The competition authority of one Party may request the other Party's competition authority to cooperate with respect to enforcement activities. Such cooperation shall not prevent the Parties from taking autonomous decisions.

3. A Party shall not be required to communicate information to the other Party pursuant to this Article. Notwithstanding the previous sentence, if a Party provides information to the other Party pursuant to this Article, it may require that such information is used subject to the terms and conditions it specifies.

ARTICLE 15.6

Consultations

1. A competition authority of a Party may request consultations with a competition authority of the other Party if it considers that its interests are being substantially and adversely affected by:

(a) anti-competitive practices that are or have been engaged in by one or more undertakings situated in the territory of the other Party;

(b) concentrations between undertakings as referred to in point (c) of Article 15.2(2); or

(c) the enforcement activities of the competition authority of the other Party.

2. Entering into the consultations referred to in paragraph 1 is without prejudice to any action by a competition authority of a Party under its competition law or to the autonomy of its decision-making.

3. A competition authority consulted pursuant to paragraph 1 may take whatever corrective measures it deems appropriate, consistent with its laws and regulations, and without prejudice to its discretion to enforce competition law.

ARTICLE 15.7

Non-application of dispute settlement

No Party shall have recourse to dispute settlement under Chapter 21 for any matter arising under this Chapter.

CHAPTER 16

SUBSIDIES

ARTICLE 16.1

Principles

Each Party may grant subsidies if they are necessary to achieve a public policy objective. Nevertheless, the Parties acknowledge that certain subsidies have the potential to distort the proper functioning of markets and undermine the benefits of trade liberalisation.

ARTICLE 16.2

Cooperation

1. The Parties recognise the need to cooperate, both at multilateral and regional level, in order to:

(a) seek effective ways to coordinate their positions and proposals regarding subsidies in the framework of the WTO;

(b) explore ways to improve transparency regarding subsidies; and

(c) exchange information on the functioning of their subsidy control systems.

2. The Trade Council may consider ways to further enhance the Parties' understanding of the impact of subsidisation on trade.

3. The Parties shall review the functioning of their cooperation no later than 3 (three) years after the date of entry into force of this Agreement and at regular intervals thereafter. The Parties shall consult each other on ways to improve their cooperation, in light of experience gained and any initiative on subsidy rules developed in the context of the WTO.

4. Details of such cooperation may be set out in an administrative agreement.

CHAPTER 17

STATE-OWNED ENTERPRISES, ENTERPRISES GRANTED EXCLUSIVE OR SPECIAL PRIVILEGES

ARTICLE 17.1

Definitions

For the purposes of this Chapter, the following definitions apply:

(a) 'commercial activities' means activities undertaken by an enterprise with a view to making a profit, the end result of which is the production of a good or supply of a service which will be sold in the relevant market in quantities and at prices determined by the enterprise ([80]);

(b) 'commercial considerations' means price, quality, availability, marketability, transportation and other terms and conditions of purchase or sale; or other factors that would normally be taken into account in the commercial decisions of a privately owned enterprise operating according to market-economy principles in the relevant business or industry;

(c) 'enterprise granted exclusive or special privileges' means an enterprise, public or private, including a subsidiary, to which a Party has granted, formally or in effect, exclusive or special privileges;

([80]) For greater certainty, this excludes activities undertaken by an enterprise that operates: (a) on a not-for-profit basis; or (b) on a cost recovery basis.

(d) 'exclusive or special privileges' means rights or privileges granted by a Party to a sole enterprise or to a limited number of enterprises authorised to supply a good or a service, that are not granted according to objective, proportional and non-discriminatory criteria, taking into account the specific sectoral regulation under which the granting of the right or privilege has taken place, thereby substantially affecting the ability of any other enterprise to supply the same good or service in the same geographical area under substantially equivalent conditions ([81]);

(e) 'service supplied in the exercise of governmental authority' means a service supplied in the exercise of governmental authority as defined in point (c) of Article I:3 of GATS and, where applicable, points (b), (c) and (d) of Article 1 of the Annex on Financial Services to GATS; and

(f) 'state-owned enterprise' means an enterprise owned or controlled by a Party ([82]).

ARTICLE 17.2

Scope

1. This Chapter applies to state-owned enterprises and to enterprises engaged in commercial activities to which a Party has granted, formally or in effect, exclusive or special privileges. If an enterprise combines commercial and non-commercial activities, only the commercial activities of that enterprise are covered by this Chapter.

2. This Chapter does not apply to the procurement by a Party of a good or service purchased for governmental purposes and not with a view to commercial resale or with a view to use in the production or the supply of a good or service for commercial sale, irrespective of whether that procurement is a covered procurement within the meaning of Article 12.3.

3. This Chapter does not apply to a service supplied in the exercise of governmental authority.

4. This Chapter does not apply to state-owned enterprises or to enterprises granted exclusive or special privileges, if in any one of the 3 (three) previous consecutive fiscal years the annual revenue derived from the commercial activities covered by this Chapter of the enterprise concerned was less than 200 (two hundred) million special drawing rights.

5. This Chapter does not apply to the commercial activities of state-owned enterprises and enterprises granted exclusive or special privileges with respect to sectors or subsectors for which specific commitments are not made pursuant to Appendices 17-A-1 and 17-A-2 or to sectors or subsectors for which specific commitments are made subject to limitations pursuant to Appendices 17-A-1 and 17-A-2, to the extent of those limitations and subject to the terms and conditions set out therein.

6. This Chapter does not apply to state-owned enterprises in the defence sector.

7. This Chapter does not apply to state-owned enterprises or enterprises granted exclusive or special privileges referred to in Appendices 17-A-1 and 17-A-2. Article 17.4 does not apply to state-owned enterprises listed in Appendix 17-A-1.

([81]) For greater certainty, the granting of a licence to a limited number of enterprises in allocating a scarce resource through objective, proportional and non-discriminatory criteria is not in and of itself an exclusive or special privilege.

([82]) For the purposes of this definition, the term 'owned or controlled' refers to situations in which a Party owns more than 50 % (fifty per cent) of the share capital or controls the exercise of more than 50 % (fifty per cent) of the voting rights, or otherwise exercises an equivalent degree of control over the enterprise according to the governance rules of that enterprise.

ARTICLE 17.3

General provisions

1. Each Party affirms its rights and obligations under Article XVII of GATT 1994, the Understanding on the Interpretation of Article XVII of GATT 1994, as well as under Article VIII of GATS.

2. Nothing in this Chapter prevents a Party from establishing or maintaining state-owned enterprises, designating or maintaining monopolies, or granting enterprises exclusive or special privileges.

ARTICLE 17.4

Commercial considerations

1. Each Party shall ensure that its state-owned enterprises and enterprises granted exclusive or special privileges, when engaging in commercial activities in the territory of a Party, act in accordance with commercial considerations in their purchases or sales of goods or services, except to fulfil their public mandate or purpose ([83]) as provided for in that Party's law.

2. Paragraph 1 does not preclude these enterprises from:

(a) purchasing or supplying goods or services on different terms or conditions, including those relating to price, if such different terms or conditions are made in accordance with commercial considerations; or

(b) refusing to purchase or supply goods or services, if such refusal is made in accordance with commercial considerations.

ARTICLE 17.5

Transparency

1. A Party which has reasons to believe that its interests are being adversely affected by the commercial activities of a state-owned enterprise or of an enterprise granted exclusive or special privileges of the other Party may request the other Party to provide information in writing about the commercial activities of that enterprise which are subject to the provisions of this Chapter. The requested Party shall, to the extent possible, provide an answer in a timely manner.

2. Requests for information referred to in paragraph 1 shall indicate the enterprise, the goods, the services and the markets concerned and shall indicate the interests under this Chapter that the requesting Party believes to be adversely affected.

ARTICLE 17.6

Cooperation

The Parties shall cooperate by:

(a) exploring the possibility to make additional commitments on state-owned enterprises and enterprises granted exclusive or special privileges; and

([83]) For greater certainty, the concept of 'public mandate or purpose' includes, inter alia, the activities of national banks regarding the purchase of goods and services under federal procurement laws, and lending policies in support of affordable housing, exports or imports, micro, small and medium-sized enterprises and farmers or any tasks assigned by a Party to its state-owned enterprises and enterprises granted exclusive or special privileges by a Party. The concept of 'public mandate or purpose' also includes activities carried out by a public entity or trust relating to social security or public retirement plans.

(b) exchanging experiences in the development of best practices on the corporate governance of state-owned enterprises.

ARTICLE 17.7

Amendment of Annex 17-A

Annex 17-A shall be subject to review by the Trade Council 5 (five) years after the date of entry into force of this Agreement with a view to exploring the possibility of making additional commitments. The Trade Council may adopt a decision to amend Annex 17-A as appropriate.

CHAPTER 18

TRADE AND SUSTAINABLE DEVELOPMENT

ARTICLE 18.1

Objectives and scope

1. The objective of this Chapter is to enhance the integration of sustainable development in the Parties' trade and investment relationship, notably by establishing principles and actions concerning labour ([84]) and environmental aspects of sustainable development of specific relevance in a trade and investment context.

2. The Parties recall the Agenda 21 on Environment and Development, adopted at the United Nations Conference on Environment and Development, held in Rio de Janeiro, on 3 to 14 June 1992, and the Rio Declaration on Environment and Development adopted by the United Nations Conference on Environment and Development in 1992, the Johannesburg Declaration on Sustainable Development and the Johannesburg Plan of Implementation of the World Summit on Sustainable Development of 2002, the Ministerial Declaration of the United Nations Economic and Social Council on creating an environment at the national and international levels conducive to generating full and productive employment and decent work for all, and its impact on sustainable development of 2006, the Declaration on Social Justice for a Fair Globalization of 2008 of the International Labour Organization (hereinafter referred to as 'ILO') adopted by the International Labour Conference at its 97th Session in Geneva on 10 June 2008 (hereinafter referred to as 'ILO Declaration on Social Justice for a Fair Globalization'), and the Outcome Document of the United Nations Conference on Sustainable Development of 2012 incorporated in Resolution 66/288 adopted by the United Nations General Assembly on 27 July 2012 entitled 'The Future We Want' and the SDGs of the 2030 Agenda for Sustainable Development document 'Transforming our World: the 2030 Agenda for Sustainable Development' adopted by the United Nations General Assembly on 25 September 2015 (hereinafter referred to as 'the 2030 Agenda').

3. The Parties recognise that the economic, social and environmental dimensions of sustainable development are interdependent and mutually reinforcing, and affirm their commitment to promoting the development of international trade in such a way as to contribute to the objective of sustainable development, for the welfare of present and future generations.

4. Consistent with the instruments referred to in paragraph 2, the Parties shall promote sustainable development through:

(a) the development of trade and economic relations in a manner that contributes to the objective of achieving the SDGs and supports their respective labour and environmental standards and objectives in a context of trade relations that are free, open, transparent and respectful of multilateral agreements to which they are party;

(b) the respect of their multilateral commitments in the fields of labour and of the environment; and

([84]) For the purposes of this Chapter, the term 'labour' means the strategic objectives of the International Labour Organization under the Decent Work Agenda, which is expressed in the ILO Declaration on Social Justice for a Fair Globalization.

(c) enhanced cooperation and understanding of their respective labour and environmental trade-related policies and measures, taking into account the different national realities, capacities, needs and levels of development and respecting national policies and priorities.

5. Recognising the differences in their levels of development, the Parties agree that this Chapter embodies a cooperative approach based on common values and interests.

ARTICLE 18.2

Right to regulate and levels of protection

1. The Parties recognise the right of each Party to determine its sustainable development policies and priorities, to establish the levels of domestic environmental and labour protection it deems appropriate and to adopt or modify its laws, regulations and policies. Such levels, laws, regulations and policies shall be consistent with each Party's commitment to the international agreements and labour standards referred to in Articles 18.4 and 18.5.

2. Each Party shall strive to improve its relevant laws, regulations and policies so as to ensure high and effective levels of environmental and labour protection.

3. A Party should not weaken the levels of protection afforded in its environmental or labour laws and regulations with the intention of encouraging trade or investment.

4. A Party shall not waive or derogate from, or offer to waive or derogate from, its environmental or labour laws and regulations in order to encourage trade or investment.

5. A Party shall not, through sustained or recurring course of action or inaction, fail to effectively enforce its environmental or labour laws and regulations in order to encourage trade or investment.

6. A Party shall not apply its environmental and labour laws and regulations in a manner that would constitute a disguised restriction on trade or an unjustifiable or arbitrary discrimination.

ARTICLE 18.3

Transparency

1. Each Party shall, in accordance with Chapter 19, ensure that the development, enactment and implementation of the following is done in a transparent manner, ensuring awareness and encouraging public participation, in accordance with its rules and procedures:

(a) measures aimed at protecting the environment and labour conditions that may affect trade or investment; and

(b) trade or investment measures that may affect the protection of the environment or labour conditions.

ARTICLE 18.4

Multilateral labour standards and agreements

1. The Parties affirm the value of greater policy coherence in decent work, encompassing core labour standards, and high levels of labour protection, coupled with their effective enforcement, and recognise the beneficial role that those areas can have on economic efficiency, innovation and productivity, including export performance. In this context, they also recognise the importance of social dialogue on labour matters among workers and employers, and their respective organisations and governments, and commit to the promotion of such dialogue.

2. The Parties reaffirm their commitment to promote the development of international trade in a way that is conducive to decent work for all, including for women and young people. In this context, each Party reaffirms its commitment to promote and effectively implement the ILO Conventions and Protocols ratified by the Signatory MERCOSUR States and by the Member States of the European Union and classified as up to date by the ILO.

3. In accordance with the ILO Constitution and with the ILO Declaration on Fundamental Principles and Rights at Work and its Follow-up, adopted in Geneva on 18 June 1998 (hereinafter referred to as 'ILO Declaration on Fundamental Principles and Rights at Work'), each Party shall respect, promote and effectively implement the internationally recognised core labour standards, as defined in the fundamental ILO Conventions, which are:

(a) freedom of association and the effective recognition of the right to collective bargaining;

(b) the elimination of all forms of forced or compulsory labour;

(c) the effective abolition of child labour; and

(d) the elimination of discrimination in respect of employment and occupation.

4. Each Party shall make continued and sustained efforts towards ratifying the fundamental ILO Conventions, Protocols and other relevant ILO Conventions to which it is not yet a party and that are classified as up to date by the ILO. The Parties shall regularly exchange information on their respective progress in this regard.

5. The Parties recall that among the objectives of the 2030 Agenda is the elimination of forced labour and underline the importance of ratification and effective implementation of the 2014 Protocol to the Forced Labour Convention.

6. The Parties shall consult and cooperate, as appropriate, on trade-related labour issues of mutual interest, including in the context of the ILO.

7. Recalling the ILO Declaration on Fundamental Principles and Rights at Work and the ILO Declaration on Social Justice for a Fair Globalization, the Parties note that the violation of fundamental principles and rights at work cannot be invoked or otherwise used as a legitimate comparative advantage and that labour standards should not be used for protectionist trade purposes.

8. Each Party shall promote decent work as provided by the ILO Declaration on Social Justice for a Fair Globalization. Each Party shall pay particular attention to:

(a) developing and enhancing measures for occupational safety and health, including compensation in the event of occupational injury or illness, as defined in the relevant ILO Conventions and other international commitments;

(b) decent working conditions for all, with regard to, inter alia, wages and earnings, working hours and other conditions of work;

(c) labour inspection, in particular through effective implementation of relevant ILO standards on labour inspections; and

(d) non-discrimination in respect of working conditions, including for migrant workers.

9. Each Party shall ensure that administrative and judicial proceedings are available and accessible in order to permit effective action to be taken against infringements of labour rights referred to in this Chapter.

ARTICLE 18.5

Multilateral environmental agreements

1. The Parties recognise that the environment is one of the three dimensions of sustainable development – economic, social and environmental – and that those three should be addressed in a balanced and integrated manner. Additionally, the Parties recognise the contribution that trade can make to sustainable development.

2. The Parties recognise the importance of the United Nations Environment Assembly of the United Nations Environment Programme (hereinafter referred to as 'UNEP') and of multilateral environmental agreements (hereinafter referred to as 'MEAs') as a response of the international community to global or regional environmental challenges, and stress the need to enhance the mutual supportiveness between trade and environment policies.

3. Each Party affirms its commitments to promote and effectively implement MEAs, protocols and amendments thereto to which it is a party.

4. The Parties shall regularly exchange information on their respective progress as regards the ratification of MEAs, including their protocols and amendments.

5. The Parties shall consult and cooperate, as appropriate, on trade-related environmental matters of mutual interest in the context of MEAs.

6. The Parties acknowledge their right to invoke Article 20.2 in relation to environmental measures.

7. Nothing in this agreement shall prevent a Party from adopting or maintaining measures to implement the MEAs to which it is a party if such measures are consistent with Article 18.2(6).

ARTICLE 18.6

Trade and climate change

1. The Parties recognise the importance of pursuing the ultimate objective of the United Nations Framework Convention on Climate Change, done at New York on 9 May 1992 (hereinafter referred to as 'UNFCCC'), in order to address the urgent threat of climate change and recognise the role of trade to this end.

2. Pursuant to paragraph 1, each Party shall:

(a) effectively implement the UNFCCC and the Paris Agreement, done at Paris on 20 December 2015 (hereinafter referred to as 'the Paris Agreement'), established thereunder; and

(b) consistent with Article 2 of the Paris Agreement, promote the positive contribution of trade to a pathway towards low greenhouse gas emissions and climate-resilient development and to increasing the ability to adapt to the adverse impacts of climate change in a manner that does not threaten food production.

3. The Parties shall cooperate, as appropriate, on trade-related climate change issues bilaterally, regionally and in international fora, particularly in the UNFCCC.

ARTICLE 18.7

Trade and biodiversity

1. The Parties recognise the importance of the conservation and sustainable use of biological diversity in accordance with the Convention on Biological Diversity done at Rio de Janeiro on 5 June 1992, the Convention on International Trade in Endangered Species of Wild Fauna and Flora signed at Washington D. C. on 3 March 1973 (hereinafter referred to as 'CITES'), the International Treaty on Plant Genetic Resources for Food and Agriculture, and the decisions adopted thereunder, and the role that trade can play in contributing to the objectives of those Conventions and that Treaty.

2. Pursuant to paragraph 1, each Party shall:

(a) promote the use of CITES as an instrument for conservation and sustainable use of biodiversity, including through the inclusion of animal and plant species in the Appendices to CITES where the conservation status of those species is considered at risk because of international trade;

(b) implement effective measures leading to a reduction in illegal trade in wildlife, consistent with international agreements to which it is a party;

(c) encourage trade in natural resource-based products obtained through sustainable use of biological resources or which contribute to the conservation of biodiversity, in accordance with its laws and regulations; and

(d) promote the fair and equitable sharing of benefits arising from the use of genetic resources and, if appropriate, adopt measures concerning access to such resources and prior informed consent.

3. The Parties shall also exchange information on initiatives and good practices on trade in natural resource-based products with the aim of conserving biological diversity and cooperate, as appropriate, bilaterally, regionally and in international fora on issues covered by this Article.

ARTICLE 18.8

Trade and sustainable management of forests

1. The Parties recognise the importance of sustainable forest management and the role of trade in pursuing this objective and of forest restoration for conservation and sustainable use.

2. Pursuant to paragraph 1, each Party shall:

(a) encourage trade in products from sustainably managed forests harvested in accordance with the laws and regulations of the country of harvest;

(b) promote, as appropriate and with their prior informed consent, the inclusion of forest-based local communities and indigenous peoples in sustainable supply chains of timber and non-timber forest products, as a means of enhancing their livelihoods and of promoting the conservation and sustainable use of forests;

(c) implement measures to combat illegal logging and related trade;

(d) exchange information concerning trade-related initiatives on sustainable forest management, forest governance and on the conservation of forest cover and cooperate to maximise the impact and ensure the mutual supportiveness of their respective policies of mutual interest; and

(e) cooperate, as appropriate, bilaterally, regionally and in international fora on issues concerning trade and conservation of forest cover as well as sustainable forest management, consistent with the 2030 Agenda.

ARTICLE 18.9

Trade and sustainable management of fisheries and aquaculture

1. The Parties recognise the importance of conserving and sustainably managing marine biological resources and marine ecosystems as well as of promoting responsible and sustainable aquaculture, and the role of trade in pursuing these objectives and their shared commitment to achieving SDG 14 of the 2030 Agenda, particularly targets 4 and 6 thereof.

2. Pursuant to paragraph 1 and in a manner consistent with its international commitments, each Party shall:

(a) implement long-term conservation and management measures and sustainable exploitation of marine living resources in accordance with international law as enshrined in the UNCLOS and other relevant United Nations and Food and Agriculture Organization of the United Nations (hereinafter referred to as 'FAO') instruments to which it is a party;

(b) act in accordance with the principles of the FAO Code of Conduct for Responsible Fisheries adopted by Resolution 4/95 of 31 October 1995 (hereinafter referred to as 'the FAO Code of Conduct for Responsible Fisheries');

(c) participate and cooperate actively within the regional fisheries management organisations and other relevant international fora to which it is a member, observer or cooperating non-contracting party, with the aim of achieving good fisheries governance and sustainable fisheries, including through effective control, monitoring and enforcement of management measures and, if applicable, the implementation of catch documentation or certification schemes;

(d) implement, in accordance with its international commitments, comprehensive, effective and transparent measures to combat illegal, unreported and unregulated fishing, and exclude from international trade products that do not comply with such measures, and cooperate to this end, including by facilitating the exchange of information;

(e) work with a view to coordinating the measures necessary for the conservation and sustainable use of straddling fish stocks in areas of common interest; and

(f) promote the development of sustainable and responsible aquaculture, taking into account its economic, social and environmental aspects, including with regard to the implementation of the objectives and principles contained in the FAO Code of Conduct for Responsible Fisheries.

ARTICLE 18.10

Scientific and technical information

1. When establishing or implementing measures aimed at protecting the environment or labour conditions that may affect trade or investment, each Party shall ensure that the scientific and technical evidence on which they are based is from recognised technical and scientific bodies and that the measures are based on relevant international standards, guidelines or recommendations where they exist.

2. In cases when scientific evidence or information is insufficient or inconclusive and there is a risk of serious environmental degradation or to occupational health and safety in its territory, a Party may adopt measures based on the precautionary principle. Such measures shall be based upon available pertinent information and be subject to periodic review. The Party adopting such measures shall seek to obtain new or additional scientific information necessary for a more conclusive assessment and shall review such measures as appropriate.

3. If a measure adopted in accordance with paragraph 2 has an impact on trade or investment, a Party may request the Party adopting the measure to provide information indicating that the scientific evidence or information is insufficient or inconclusive in relation to the matter at stake and that the measure adopted is consistent with its own level of protection, and may request discussions of the matter in the Subcommittee on trade and sustainable development referred to in Article 18.14.

4. The measures referred to in this Article shall not be applied in a manner which would constitute a means of arbitrary or unjustifiable discrimination or a disguised restriction on international trade.

ARTICLE 18.11

Trade and responsible management of supply chains

1. The Parties recognise the importance of responsible management of supply chains through responsible business conduct and corporate social responsibility practices based on internationally agreed guidance.

2. Pursuant to paragraph 1, each Party shall:

(a) support the dissemination and use of relevant international instruments that it has endorsed or supported, such as the ILO Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy, adopted in Geneva in November 1977, the United Nations Global Compact, the United Nations Guiding Principles on Business and Human Rights, endorsed by the Human Rights Council in its resolution 17/4 of 16 June of 2011, and the OECD Guidelines for Multinational Enterprises: Recommendations for Responsible Business Conduct in a Global Context, annexed to the OECD Declaration on International Investment and Multinational Enterprises done in Paris on 21 June 1976.

(b) promote the voluntary uptake by enterprises of corporate social responsibility or responsible business practices, consistent with the guidelines and principles referred to in point (a); and

(c) provide a supportive policy framework for the effective implementation of the principles and guidelines referred to in point (a).

3. The Parties recognise the utility of international sector-specific guidelines in the areas of corporate social responsibility and responsible business conduct and shall promote joint work in this regard. In respect of the OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas and its supplements, the Parties adhering to or supporting that Guidance shall also promote the uptake thereof.

4. The Parties shall exchange information as well as best practices and, if appropriate, cooperate on issues covered by this Article, including in relevant regional and international fora.

ARTICLE 18.12

Other trade and investment-related initiatives favouring sustainable development

1. The Parties confirm their commitment to enhance the contribution of trade and investment to the objective of sustainable development in its economic, social and environmental dimensions.

2. Pursuant to paragraph 1, the Parties shall:

(a) promote the objectives of the Decent Work Agenda, in accordance with the ILO Declaration on Social Justice for a Fair Globalization, including the minimum living wage, inclusive social protection, health and safety at work, and other aspects related to working conditions;

(b) encourage trade and investment in goods and services as well as the voluntary exchange of practices and technologies that contribute to enhanced social and environmental conditions, including those of particular relevance for climate change mitigation and adaptation, in a manner consistent with this Agreement; and

(c) cooperate, as appropriate, bilaterally, regionally and in international fora on matters covered by this Article.

ARTICLE 18.13

Working together on trade and sustainable development

1. The Parties recognise the importance of working together in order to achieve the objectives of this Chapter. They may work together on, inter alia:

(a) labour and environmental aspects of trade and sustainable development in international fora, including in particular the WTO, the ILO, the UNEP, the UNCTAD, the United Nations High-level Political Forum for Sustainable Development and MEAs;

(b) the impact of labour and environmental law and standards on trade and investment;

(c) the impact of trade and investment law on labour and the environment; and

(d) voluntary sustainability assurance schemes, such as fair and ethical trade schemes and eco-labels, through the sharing of experience and information on such schemes.

2. In order to achieve the objectives of this Chapter, the Parties may also work together on the trade-related aspects of:

(a) the implementation of fundamental, priority and other up to date ILO Conventions;

(b) the ILO Decent Work Agenda, including on the interlinkages between trade and full and productive employment, labour market adjustment, core labour standards, decent work in global supply chains, social protection and social inclusion, social dialogue, skills development and gender equality;

(c) the implementation of MEAs and support for each other's participation in such MEAs;

(d) the dynamic international climate change regime under the UNFCCC, in particular the implementation of the Paris Agreement;

(e) the Montreal Protocol on Substances that Deplete the Ozone Layer, done at Montreal on 16 September 1987, and any amendments to it ratified by the Parties, in particular measures to control the production and consumption of, and trade in, Ozone Depleting Substances (ODS) and Hydrofluorocarbons (HFCs), and the promotion of environmentally friendly alternatives to them, and measures to address illegal trade of substances regulated by that Protocol;

(f) corporate social responsibility, responsible business conduct, responsible management of global supply chains and accountability, including with regard to implementation, follow-up and dissemination of relevant international instruments;

(g) the sound management of chemicals and waste;

(h) the conservation and sustainable use of biological diversity, and the fair and equitable sharing of the benefits arising from the utilisation of genetic resources, including by appropriate access to such resources, as referred to in Article 18.7;

(i) combatting wildlife trafficking, as referred to in Article 18.7;

(j) the promotion of the conservation and sustainable management of forests with a view to reducing deforestation and illegal logging, as referred to in Article 18.8;

(k) private and public initiatives contributing to the objective of halting deforestation, including those linking production and consumption through supply chains, consistent with SDGs 12 and 15 of the 2030 Agenda;

(l) the promotion of sustainable fishing practices and trade in sustainably managed fish products, as referred to in Article 18.9; and

(m) sustainable consumption and production initiatives consistent with SDG 12 of the 2030 Agenda, including, but not limited to, circular economy and other sustainable economic models aimed at increasing resource efficiency and reducing waste generation.

ARTICLE 18.14

Subcommittee on trade and sustainable development and contact points

1. The Subcommittee on trade and sustainable development, established pursuant to Article 22.3(4), shall have the following functions, in addition to those listed in Article 22.3:

(a) facilitate and monitor cooperation activities undertaken under this Chapter;

(b) carry out the tasks referred to in Articles 18.16 to 18.18; and

(c) conduct the preparatory internal work necessary for the Trade Committee, including with regard to topics for discussion with the Domestic Advisory Groups referred to in Article 22.6.

2. The Subcommittee shall publish a report after each of its meetings.

3. Each Party shall designate a contact point within its administration to facilitate communication and coordination between the Parties on any matter relating to the implementation of this Chapter.

ARTICLE 18.15

Dispute resolution

1. The Parties shall make all efforts through dialogue, consultation, exchange of information and cooperation to address any disagreement on the interpretation or application of this Chapter.

2. Any time period mentioned in Articles 18.16 and 18.17 may be extended by mutual agreement of the Parties.

3. All time periods established under this Chapter shall be counted in calendar days from the day following the act or fact to which they refer.

4. For the purposes of this Chapter, Parties to a dispute under this Chapter shall be as set out in Article 21.3.

5. No Party shall have recourse to dispute settlement under Chapter 21 for any matter arising under this Chapter.

ARTICLE 18.16

Consultations

1. A Party may request consultations with the other Party regarding the interpretation or application of this Chapter by delivering a written request to the contact point of the other Party designated pursuant to Article 18.14(3). The request shall present the matter at issue clearly and provide a brief summary of the claims under this Chapter, including an indication of the relevant provisions thereof and explaining how it affects the objectives of this Chapter, as well as any other information the Party deems relevant. Consultations shall start promptly after a Party delivers a request for consultations, and in any event no later than 30 (thirty) days after the date of receipt of the request.

2. Consultations shall be held in person or, if so agreed by the Parties, by videoconference or other electronic means. If the consultations are held in person, they shall be held in the territory of the Party to whom the request is made, unless the Parties agree otherwise.

3. The Parties shall enter into consultations with the aim of reaching a mutually satisfactory resolution of the matter. In matters related to the multilateral agreements referred to in this Chapter, the Parties shall take into account information from the ILO or from relevant organisations or bodies responsible for MEAs ratified by both Parties, in order to promote coherence between the work of the Parties and these organisations. If relevant, the Parties may agree to seek advice from such organisations or bodies, or any other expert or body they deem appropriate.

4. If a Party considers that the matter needs further discussion, it may request in writing that the Subcommittee on trade and sustainable development be convened and it shall notify that request to the contact point designated pursuant to Article 18.14(3). Such a request shall be made no earlier than 60 (sixty) days from the date of the receipt of the request under paragraph 1. The Subcommittee on trade and sustainable development shall meet promptly and endeavour to reach a mutually satisfactory resolution of the matter.

5. The Subcommittee on trade and sustainable development shall take into account any views on the matter provided by the Domestic Advisory Groups referred to in Article 22.6 as well as any expert advice.

6. Any resolution reached by the Parties shall be made publicly available.

ARTICLE 18.17

Panel of experts

1. If, within 120 (one hundred and twenty) days after a request for consultations under Article 18.16, no mutually satisfactory resolution has been reached, a Party may request the establishment of a panel of experts to examine the matter. Any such request shall be made in writing to the contact point of the other Party designated pursuant to Article 18.14(3) and shall identify the reasons for requesting the establishment of a panel of experts, including a description of the measures at issue and the relevant provisions of this Chapter that it considers applicable.

2. Except as otherwise provided for in this Article, Articles 21.9, 21.11, 21.12, 21.26 and 21.27, as well as the Rules of Procedure in Annex 21-A and the Code of Conduct in Annex 21-B, apply.

3. The Subcommittee on trade and sustainable development shall, at its first meeting after the date of entry into force of this Agreement, establish a list of at least 15 (fifteen) individuals who are willing and able to serve on a panel of experts. The list shall be composed of 3 (three) sub-lists: 1 (one) sub-list proposed by the EU, 1 (one) sub-list proposed by MERCOSUR and 1 (one) sub-list of individuals that are not nationals of either Party. Each Party shall propose at least 5 (five) individuals for its sub-list. The Parties shall also select at least 5 (five) individuals for the list of individuals that are not nationals of either Party. The Subcommittee on trade and sustainable development shall ensure that the list is kept up to date and that the number of experts is maintained at least at 15 (fifteen) individuals.

4. The individuals referred to in paragraph 3 shall have specialised knowledge of, or expertise in, matters addressed in this Chapter, including labour, environmental or trade law, or in the resolution of disputes arising under international agreements. They shall serve in their individual capacities, be independent and not take instructions from any organisation or government with regard to issues related to the disagreement, or be affiliated with the government of any Party. They shall also comply with Annex 21-B.

5. A panel of experts shall be composed of 3 (three) members, unless the Parties agree otherwise. The chairperson shall be from the sub-list of individuals that are not nationals of either Party. A panel of experts shall be established according to the procedures set out in Article 21.9(1) to (4). The experts shall be selected from the relevant individuals on the sub-lists referred to in paragraph 3 of this Article, in accordance with the relevant provisions of Article 21.9(2), (3) and (4).

6. Unless the Parties agree otherwise within 7 (seven) days after the date of establishment of the panel of experts, as defined in Article 21.9(5), the terms of reference shall be:

'to examine, in the light of the relevant provisions of Chapter 18 of the Interim Agreement on Trade between the European Union, of the one part, and the Common Market of the South, the Argentine Republic, the Federative Republic of Brazil, the Republic of Paraguay and the Oriental Republic of Uruguay, of the other part, the matter referred to in the request for the establishment of the panel of experts, and to issue a report, in accordance with Article 18.17, making recommendations for the resolution of the matter'.

7. With regard to matters related to the respect of multilateral agreements referred to in this Chapter, the opinions of experts or information requested by the panel of experts in accordance with Article 21.12 should include information and advice from the relevant ILO or MEA bodies. Any information obtained under this paragraph shall be provided to both Parties for their comments.

8. The panel of experts shall interpret the provisions of this Chapter in accordance with the customary rules of interpretation of public international law.

9. The panel of experts shall issue to the Parties an interim report within 90 (ninety) days after the establishment of the panel of experts, and a final report no later than 60 (sixty) days after issuing the interim report. Those reports shall set out the findings of fact, the applicability of the relevant provisions and the basic rationale behind any findings and recommendations. Either of the involved Parties may submit written comments on the interim report to the panel of experts within 45 (forty-five) days after the date of issue of the interim report. After considering any such written comments, the panel of experts may modify the report and make any further examination it considers appropriate. If it considers that the deadlines set in this paragraph cannot be met, the chairperson of the panel of experts shall notify the Parties in writing, stating the reasons for the delay and the date on which the panel plans to issue its interim or final report.

10. The Parties shall make the final report publicly available within 15 (fifteen) days after its submission by the panel of experts.

11. The Parties shall discuss appropriate measures to be implemented, taking into account the report and recommendations of the panel of experts. The Party complained against shall inform its Domestic Advisory Group referred to in Article 22.6 and the other Party of its decisions on any actions or measures to be implemented no later than 90 (ninety) days after the report has been made publicly available. The Subcommittee on trade and sustainable development shall monitor the follow-up to the report of the panel of experts and its recommendations. The Domestic Advisory Group referred to in Article 22.6 may submit observations to the Subcommittee on trade and sustainable development in this regard.

ARTICLE 18.18

Review

1. For the purpose of facilitating the achievement of the objectives of this Chapter, the Parties shall discuss through the meetings of the Subcommittee on trade and sustainable development its effective implementation, including a possible review of its provisions, taking into account, inter alia, the experience gained, policy developments in each Party, developments in international agreements and views presented by stakeholders.

2. The Subcommittee on trade and sustainable development may recommend to the Parties amendments to the relevant provisions of this Chapter reflecting the outcome of the discussions referred to in paragraph 1.

CHAPTER 19

TRANSPARENCY

ARTICLE 19.1

Definitions

For the purposes of this Chapter, the following definitions apply:

(a) ‘administrative decision’ means a decision that affects the rights or obligations of a person in an individual case and covers an administrative action or the failure to take an administrative action or decision as provided for in a Party’s laws and regulations;

(b) ‘interested person’ means any natural or juridical person that may be affected by a measure of general application; and

(c) ‘measure of general application’ means a law, regulation, judicial decision, procedure or administrative ruling of general application that may have an impact on any matter covered by this Agreement.

ARTICLE 19.2

Objectives

Recognising the impact which its regulatory environment may have on trade and investment between the Parties, each Party shall aim to promote a transparent and predictable regulatory environment and efficient procedures for economic operators, especially SMEs, in accordance with the provisions of this Chapter.

ARTICLE 19.3

Publication

1. Each Party shall ensure that a measure of general application with respect to any matter covered by this Agreement:

(a) is promptly published via an officially designated medium and, if feasible, by electronic means or is otherwise made available in such a manner as to enable any person to become acquainted with it;

(b) provides an explanation of its objective and rationale; and

(c) allows for sufficient time between its publication and entry into force, except when this is not possible for reasons of urgency.

2. To the extent possible, when adopting or amending major laws or regulations of general application with respect to any matter covered by this Agreement, each Party shall, in accordance with its respective rules and procedures:

(a) publish in advance the draft law or regulation or consultation documents providing details of the objective of, and rationale for, such law or regulation;

(b) provide interested persons and the other Party a reasonable opportunity to comment on such draft law or regulation or consultation documents; and

(c) endeavour to take into consideration the comments received on such draft law or regulation or consultation documents.

ARTICLE 19.4

Enquiries

1. No later than 3 (three) years after the date of entry into force of this Agreement, each Party shall establish or maintain appropriate mechanisms for receiving and responding to enquiries from any person regarding any measure of general application which is proposed or in force and how it would be applied with respect to any matter covered by this Agreement.

2. Upon request of a Party, the other Party shall promptly provide information and respond to enquiries pertaining to any measure of general application or any proposal to adopt or amend any measure of general application with respect to any matter covered by this Agreement that the requesting Party considers may affect the operation of this Agreement.

ARTICLE 19.5

Administration of measures of general application

1. Each Party shall administer in an objective, impartial and reasonable manner all measures of general application with respect to any matter covered by this Agreement.

2. Each Party, when applying measures of general application to persons, goods or services of the other Party in specific cases, shall:

(a) endeavour to provide persons that are directly affected by administrative proceedings ([85]) with reasonable notice, in accordance with its laws and regulations, when administrative proceedings are initiated, including a description of the nature of the proceedings, a statement of the legal authority under which the proceedings are initiated and a general description of any issues in question; and

(b) afford such interested persons a reasonable opportunity to present facts and arguments in support of their positions prior to any final administrative decision, in so far as time, the nature of the proceedings and the public interest permit.

ARTICLE 19.6

Review and appeal

1. Each Party shall establish or maintain judicial, arbitral or administrative tribunals or procedures for the purposes of the prompt review or appeal and, if warranted, the correction of an administrative decision with respect to any matter covered by this Agreement. Each Party shall ensure that its procedures for review or appeal are carried out in a non-discriminatory and impartial manner by tribunals that are impartial and independent of the authority entrusted with administrative enforcement, and composed by individuals with no substantial interest in the outcome of the matter.

2. Each Party shall ensure that the parties to the procedures referred to in paragraph 1 are provided with the right to:

(a) a reasonable opportunity to support or defend their respective positions; and

(b) a decision based on evidence and submissions of record or, if required by its law, the record compiled by the administrative authority.

3. Each Party shall ensure that the decision referred to in point (b) of paragraph 2 shall, subject to appeal or further review as provided for in its law, be implemented by, and govern the practice of, the authority entrusted with administrative enforcement with respect to the administrative decision concerned.

ARTICLE 19.7

Regulatory quality and performance and good regulatory practices

1. The Parties recognise the principles of good regulatory practices and shall promote regulatory quality and performance. In particular, the Parties shall endeavour to:

(a) encourage the use of regulatory impact assessments when developing major initiatives; and

(b) establish or maintain procedures to promote the regular retrospective evaluation of measures of general interest.

2. The Parties shall endeavour to cooperate in regional and multilateral fora to promote good regulatory practices and transparency in respect of international trade and investment in areas covered by this Agreement.

ARTICLE 19.8

Relation to other Chapters

This Chapter applies without prejudice to any specific rules in other Chapters of this Agreement.

([85]) For greater certainty, in the case of matters covered by Chapter 15 such persons are the addressees of a decision by a Party's competition authority.

CHAPTER 20

EXCEPTIONS

ARTICLE 20.1

Security Exceptions

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 considers contrary to its essential security interests; or

(b) to prevent a Party from taking any action which it considers necessary for the protection of its essential security interests:

(i) connected to the production of, or traffic in, arms, ammunition and implements of war and to such traffic and transactions in other goods and materials, services and technology, and to economic activities, carried out directly or indirectly for the purpose of supplying a military establishment;

(ii) relating to fissionable and fusionable materials or the materials from which they are derived; or

(iii) taken in time of war or other emergency in international relations; or

(c) to prevent a Party from taking any action in pursuance of its international obligations under the Charter of the United Nations, signed on 26 June 1945, in San Francisco, at the conclusion of the United Nations Conference on International Organization (hereinafter referred to as the 'Charter of the United Nations'), for the purpose of maintaining international peace and security.

ARTICLE 20.2

General exceptions

1. Subject to the requirement that such measures are not applied in a manner which would constitute a means of arbitrary or unjustifiable discrimination between countries where the same conditions prevail, or a disguised restriction on international trade, nothing in Chapters 2, 4 and 17 shall be construed to prevent the adoption or enforcement by a Party of measures referred to in Article XX of the GATT 1994. To that end, Article XX of the GATT 1994, including its Notes and Supplementary Provisions, is incorporated into and made part of this Agreement, *mutatis mutandis*.

2. Subject to the requirement that such measures are not applied in a manner which would constitute a means of arbitrary or unjustifiable discrimination between countries where like conditions prevail, or a disguised restriction on investment liberalisation or trade in services, nothing in Chapters 10 and 17 shall be construed to prevent the adoption or enforcement by either Party of measures:

(a) necessary to protect public security or public morals or to maintain public order ([86]);

(b) necessary to protect human, animal or plant life or health;

(c) relating to the conservation of exhaustible natural resources, if such measures are applied in conjunction with restrictions on domestic investors or on the domestic supply or consumption of services;

(d) necessary for the protection of national treasures of artistic, historic or archaeological value;

([86]) The public security and public order exceptions may be invoked only where a genuine and sufficiently serious threat is posed to one of the fundamental interests of society.

(e) necessary to secure compliance with laws or regulations which are not inconsistent with the provisions of this Agreement, including those relating to:

(i) the prevention of deceptive and fraudulent practices ([87]) or to deal with the effects of a default on contracts;

(ii) the protection of the privacy of individuals in relation to the processing and dissemination of personal data and the protection of confidentiality of individual records and accounts; or

(iii) safety.

3. Nothing in Chapter 10 shall be construed to prevent the adoption or enforcement of a measure which implements a requirement imposed or enforced by a court, administrative tribunal or competition authority to remedy a violation of competition laws and regulations.

4. For greater certainty, the Parties understand that, to the extent that such measures are otherwise inconsistent with the provisions of Chapters 2, 4 and 17:

(a) the measures referred to in point (b) of Article XX of GATT 1994 include environmental measures, which are necessary to protect human, animal or plant life or health;

(b) point (g) of Article XX of GATT 1994 applies to measures relating to the conservation of living and non-living exhaustible natural resources; and

(c) measures taken to implement multilateral environmental agreements can fall under points (b) or (g) of Article XX of GATT 1994.

5. Before a Party takes any measures in accordance with points (i) and (j) of Article XX of GATT 1994, it shall provide the other Party with all relevant information, with a view to seeking a solution acceptable to the Parties. If an agreement is not reached within 30 (thirty) days of providing such information, the Party may apply the relevant measures. Whenever exceptional and critical circumstances require immediate action, the Party intending to take the measures may apply the measure necessary to deal with the circumstances without prior notification and shall inform the other Party immediately thereof.

ARTICLE 20.3

Taxation

1. For the purposes of this Article, the following definitions apply:

(a) 'residence' means residence for tax purposes; and

(b) 'tax convention' means a convention for the avoidance of double taxation or any other international agreement or arrangement relating wholly or mainly to taxation that the European Union or its Member States or a Signatory MERCOSUR State is party to.

2. Nothing in this Agreement shall affect the rights and obligations of the European Union or its Member States or of the Signatory MERCOSUR States under any tax convention. In the event of any inconsistency between this Agreement and any such tax convention, the tax convention shall prevail to the extent of the inconsistency.

([87]) For greater certainty, this includes laws and regulations on anti-money laundering and combating the financing of terrorism.

3. Subject to the requirement that such measures are not applied in a manner which would constitute a means of arbitrary or unjustifiable discrimination between countries, where like conditions prevail, or a disguised restriction on trade or investment, nothing in this Agreement shall be construed to prevent the adoption, maintenance or enforcement by a Party of any measure aimed at ensuring the equitable or effective imposition or collection of direct taxes ([88]) that:

(a) distinguishes between taxpayers, who are not in the same situation, in particular with regard to their place of residence or with regard to the place where their capital is invested; or

(b) aims at preventing the avoidance or evasion of taxes pursuant to the provisions of any tax convention or domestic fiscal legislation.

ARTICLE 20.4

Disclosure of information

1. Nothing in this Agreement shall be construed to require a Party to make available confidential information, the disclosure of which would impede law enforcement, or otherwise be contrary to the public interest, or which would prejudice the legitimate commercial interests of particular enterprises, public or private, except where a panel requires such confidential information in dispute settlement proceedings under Chapter 21. In such cases, the panel shall ensure that confidentiality is fully protected.

2. When a Party provides information which is considered confidential under its laws and regulations, the other Party shall treat that information as confidential, unless the submitting Party agrees otherwise.

ARTICLE 20.5

WTO Waivers

If an obligation in this Agreement is substantially equivalent to an obligation contained in the WTO Agreement, any measure taken in conformity with a waiver adopted pursuant to paragraphs 3 and 4 of Article IX of the WTO Agreement is deemed to be in conformity with the substantively equivalent provision in this Agreement.

([88]) For greater certainty, the Parties understand that such measures include measures inconsistent with Article 10.4 aimed at ensuring the equitable or effective imposition or collection of direct taxes, taken by a Party under its taxation system which:
(i) apply to non-resident investors and service suppliers in recognition of the fact that the tax obligation of non-residents is determined with respect to taxable items sourced or located in the Party's territory;
(ii) apply to non-residents in order to ensure the imposition or collection of taxes in the Party's territory;
(iii) apply to non-residents or residents in order to prevent the avoidance or evasion of taxes, including compliance measures;
(iv) apply to consumers of services supplied in or from the territory of another Party in order to ensure the imposition or collection of taxes on such consumers derived from sources in the Party's territory;
(v) distinguish investors and service suppliers subject to tax on worldwide taxable items from other investors and service suppliers, in recognition of the difference in the nature of the tax base between them; or
(vi) determine, allocate or apportion income, profit, gain, loss, deduction or credit of resident persons or branches, or between related persons or branches of the same person, in order to safeguard the Party's tax base.
Tax terms or concepts in this footnote are determined according to tax definitions and concepts, or equivalent or similar definitions and concepts, under the domestic law of the Party taking the measure.

CHAPTER 21

DISPUTE SETTLEMENT

SECTION A

OBJECTIVE, DEFINITIONS AND SCOPE

ARTICLE 21.1

Objective

The objective of this Chapter is to establish an effective and efficient mechanism to:

(a) avoid and settle disputes between the Parties regarding the interpretation and application of this Agreement with a view to reaching, if possible, a mutually agreed solution; and

(b) preserve the balance of concessions accorded by this Agreement, when applicable.

ARTICLE 21.2

Definitions

For the purposes of this Chapter and Annexes 21-A, 21-B and 21-C, the following definitions apply:

(a) 'adviser' means an individual retained by a party to advise or assist that party in connection with the arbitration proceedings;

(b) 'arbitration panel' means a panel established pursuant to Article 21.9;

(c) 'arbitrator' means an individual who is a member of an arbitration panel;

(d) 'assistant' means an individual who, under the terms of appointment of an arbitrator, conducts researches or provides assistance to that arbitrator;

(e) 'candidate' means an individual whose name is on the list of arbitrators referred to in Article 21.8(3) and who is under consideration for selection as a member of an arbitration panel established pursuant to Article 21.9;

(f) 'complaining party' means a party that requests the establishment of an arbitration panel pursuant to Article 21.7;

(g) 'expert' means an individual with specialised and recognised knowledge and experience in a certain field that is requested by an arbitration panel or mediator to provide an opinion, or whose opinion in that field is submitted to, or requested by, any of the parties;

(h) 'mediator' means an individual who conducts a mediation pursuant to Article 21.6;

(i) 'representative of a party' means an employee or any person appointed by a government department or agency or any other public entity of a Party who represents that Party for the purposes of a dispute under this Chapter; and

(j) 'staff' means, in respect of an arbitrator, individuals under the direction and control of an arbitrator, other than assistants.

ARTICLE 21.3

Parties to the dispute

1. For the purposes of this Chapter, the European Union and MERCOSUR or one or more of the Signatory MERCOSUR States may be parties to a dispute. The parties to the dispute shall be hereinafter referred to as 'party' or 'parties'.

2. The European Union may initiate dispute settlement proceedings against MERCOSUR regarding a measure that concerns the European Union or one or more of its Member States, if the measure at issue is a measure of MERCOSUR.

3. The European Union may initiate dispute settlement proceedings against one or more of the Signatory MERCOSUR States regarding a measure that concerns the European Union or one or more of its Member States, if the measure at issue is a measure of such Signatory MERCOSUR States.

4. MERCOSUR may initiate dispute settlement proceedings against the European Union regarding a measure that concerns MERCOSUR or all of the Signatory MERCOSUR States, if the measure at issue is a measure of the European Union ([89]) or of one or more of its Member States.

5. One or more Signatory MERCOSUR States may individually initiate dispute settlement proceedings against the European Union regarding a measure that concerns such Signatory MERCOSUR State or Signatory MERCOSUR States, if the measure is a measure of the European Union or of one or more of its Member States.

6. If more than one Signatory MERCOSUR State initiate dispute settlement proceedings against the European Union on the same matter, Article 9 of the DSU shall apply *mutatis mutandis* ([90]).

ARTICLE 21.4

Scope

The provisions of this Chapter apply with respect to any dispute:

(a) concerning the interpretation and application of the provisions of this Agreement (hereinafter referred to as 'covered provisions'), except if otherwise expressly provided; or

(b) concerning an allegation by a party that a measure applied by the other party nullifies or substantially impairs any benefit accruing to it under the covered provisions in a manner adversely affecting trade between the parties, whether or not such measure conflicts with the provisions of this Agreement, except if otherwise expressly provided.

([89]) For greater certainty, a measure of the European Union referred to in this Article would also cover a measure of one or more of its Member States.

([90]) For greater certainty, paragraph 3 of article 9 of the DSU shall not prevent a Signatory MERCOSUR State to appoint a member of the arbitration panel from the sub-list referred to in point (b) of Article 21.8(3) of this Chapter different from the one that served or is serving as arbitrator in a panel established to examine a complaint of another Signatory MERCOSUR State on the same matter.

SECTION B

CONSULTATIONS AND MEDIATION

ARTICLE 21.5

Consultations

1. The parties shall endeavour to resolve any dispute regarding the alleged non-compliance with the covered provisions referred to in point (a) of Article 21.4 or regarding the alleged nullification or substantial impairment referred to in point (b) of Article 21.4 by entering into consultations in good faith with the aim of reaching a mutually agreed solution. In this context, additional consideration shall be given to the specific challenges of landlocked developing countries.

2. A party shall seek consultations through a written request delivered to the other party and to the Trade Committee, giving the reason for the request, including identification of the measure at issue and, in the case of a dispute referred to in point (a) of Article 21.4, the covered provisions that it considers applicable and not complied with by the other party, or, in the case of a dispute referred to in point (b) of Article 21.4, the benefits it considers to have been, as a result of the measure at issue, nullified or substantially impaired in a manner adversely affecting trade between the parties.

3. Consultations shall be held no later than 15 (fifteen) days after the date of receipt of the request and shall, unless the parties agree otherwise, be held in the territory of the consulted party. Consultations shall be deemed to have been concluded no later than 30 (thirty) days after the date of receipt of the request, unless both parties agree to continue consultations. Consultations, and in particular the positions taken by the parties therein, shall be confidential and without prejudice to the rights of a party in any further proceedings.

4. Consultations on matters of urgency, including those regarding perishable goods or other goods or services that rapidly lose their quality, current condition or commercial value, shall be held no later than 15 (fifteen) days after the date of receipt of the request and shall be deemed to have been concluded within those 15 (fifteen) days, unless both parties agree to continue consultations.

5. During consultations, each party shall provide factual information, so as to allow a complete examination of the manner in which the measure at issue could, in the case of a dispute referred to in point (a) of Article 21.4, affect the application of this Agreement, or, in the case of a dispute referred to in point (b) of Article 21.4, nullify or substantially impair the benefits accruing to the requesting party under this Agreement in a manner adversely affecting trade between the parties.

6. If consultations are not held within the time period laid down in paragraphs 3 or 4, as the case may be, or if consultations are concluded and a mutually agreed solution is not reached, the party which has requested consultations may have recourse to the establishment of an arbitration panel in accordance with Article 21.7.

7. A request for consultations concerning a dispute referred to in point (a) of Article 21.4 shall be without prejudice to the right of the requesting party to request, concurrently or subsequently, consultations concerning a dispute referred to in point (b) of Article 21.4 in respect of the same measure, and vice versa.

ARTICLE 21.6

Mediation

A party may request pursuant to Annex 21-C to enter into mediation with respect to any measure by a party adversely affecting trade between the parties. Mediation may only be initiated by mutual consensus of the parties.

SECTION C

ARBITRATION

ARTICLE 21.7

Initiation of arbitration panel proceedings

1. If the parties have failed to resolve the dispute through consultations in accordance with Article 21.5, or if the complaining party considers that the defending party has failed to comply with a solution mutually agreed during consultations, the complaining party may seek the establishment of an arbitration panel by means of a written request delivered to the defending party and to the Trade Committee.

2. The complaining party shall give the reasons for the request, including identification of the measure at issue and explain, in the case of a dispute referred to in point (a) of Article 21.4, how that measure constitutes a breach of the covered provisions in a manner that clearly presents the legal basis for the complaint, or, in the case of a dispute referred to in point (b) of Article 21.4, how the measure at issue nullifies or substantially impairs the benefits accruing to the complaining party under this Agreement.

3. A request for establishment of an arbitration panel concerning a dispute referred to in point (a) of Article 21.4 shall be without prejudice to the right of the complaining party to request, concurrently or subsequently, the establishment of an arbitration panel concerning a dispute referred to in point (b) of Article 21.4 in respect of the same measure, and vice versa.

4. If the complaining party has, at the same time and in respect of the same measure, requested the establishment of an arbitration panel concerning both a dispute referred to in point (a) of Article 21.4 and a dispute referred to in point (b) of Article 21.4, a single arbitration panel shall be established conducting a single arbitration in respect of both disputes. In case of subsequent arbitrations concerning the same measure, the latter arbitration shall be referred to the same panel as the preceding dispute, wherever possible.

ARTICLE 21.8

Appointment of arbitrators

1. Arbitrators must have specialised knowledge or experience in law and international trade. Arbitrators that are not nationals of a party shall be jurists.

2. Arbitrators shall:

(a) be independent;

(b) serve in their individual capacity;

(c) not take instructions from any organisation or government or be affiliated to any government or governmental organisation of a Party to this Agreement; and

(d) comply with Annex 21-B.

3. The Trade Committee shall, no later than 6 (six) months after the date of entry into force of this Agreement, establish a list of 32 (thirty-two) individuals who are willing and able to serve as arbitrators. That list shall be composed of the following 3 (three) sub-lists:

(a) one sub-list of 12 (twelve) individuals proposed by the European Union;

(b) one sub-list of 12 (twelve) individuals proposed by MERCOSUR; and

(c) one sub-list of 8 (eight) individuals, proposed by both Parties, who are not nationals of either Party and who shall act as chairperson of the arbitration panel.

4. The Trade Committee shall ensure that the list referred to in paragraph 3 of this Article contains the number of individuals therein required. The Trade Committee may amend the list of arbitrators, in accordance with Rule 25 of the Rules of Procedure as set out in Annex 21-A.

5. If, at the moment of the establishment of a particular arbitration panel pursuant to Article 21.9, the list provided for in paragraph 3 of this Article has not been established or, once established, not all individuals included in a particular sub-list are able to serve as arbitrator in a dispute, the co-chair of the Trade Committee of the complaining party shall draw by lot the arbitrators in accordance with Rules 10, 26 and 28 to 31 of the Rules of Procedure as set out in Annex 21-A.

ARTICLE 21.9

Establishment of the arbitration panel

1. An arbitration panel shall be composed of 3 (three) arbitrators.

2. No later than 10 (ten) days after the date of receipt of the written request for the establishment of an arbitration panel pursuant to Article 21.7(1), the parties shall consult one another with a view to agreeing on its composition ([91]). Expertise relevant to the subject matter of the dispute may be taken into consideration by the parties for the selection of arbitrators. The arbitration panel shall always be chaired by a non-national of either Party.

3. If there is no agreement on the composition of the arbitration panel within the time period set out in paragraph 2 of this Article, each party shall appoint one member of the arbitration panel from the sub-list of that party referred to in Article 21.8(3) no later than 10 (ten) days after the expiry of the time period referred to in paragraph 2 of this Article. If a party fails to appoint an arbitrator within that time period, the co-chair of the Trade Committee of the complaining party or his or her designee shall, no later than 5 (five) days after the expiry of the time period referred to in the previous sentence, select the arbitrator by lot from the sub-list of that party.

4. During the time period referred to in paragraph 2 of this Article, the parties shall endeavour to agree on the chairperson of the arbitration panel. If they are unable to agree, either party shall request the co-chair of the Trade Committee of the complaining party to select the chairperson of the arbitration panel by lot from the sub-list referred to in point (c) of Article 21.8(3) no later than 5 (five) days after that request.

5. The date of the establishment of the arbitration panel shall be that on which all selected arbitrators have accepted the appointment in accordance with the Rules of Procedure set out in Annex 21-A.

6. If a party considers that an arbitrator does not comply with Annex 21-B, the procedures provided for in Annex 21-A apply.

7. If an arbitrator is unable to participate in the proceedings, withdraws or needs to be replaced, a new arbitrator shall be selected in accordance with the selection procedures set out in this Article and the Rules of Procedure set out in Annex 21-A. The arbitration proceedings shall be suspended during that period for up to a maximum of 25 (twenty-five) days.

8. The parties shall accept as binding, *ipso facto* and with no need for a special agreement, the authority of any arbitration panel established in accordance with this Chapter.

([91]) For greater certainty, when agreeing on the composition of the arbitration panel pursuant to this paragraph, the parties may agree to select as arbitrators persons who are not included in the list of arbitrators established pursuant to Article 21.8(3).

ARTICLE 21.10

Decision on urgency

If a party so requests, the arbitration panel shall decide, within 10 (ten) days of its establishment, whether the case concerns matters of urgency.

ARTICLE 21.11

Hearings

The hearings of the arbitration panel shall be open to the public, unless the parties to the dispute decide otherwise. The hearings of the arbitration panel shall be partially or completely closed to the public when the submission or arguments of a party contain information which that party has designated as confidential.

ARTICLE 21.12

Information and technical advice

1. The arbitration panel may request, in accordance with Annex 21-A, the opinion of experts or may obtain information from any source deemed relevant.

2. The opinions of experts as well as the information obtained from any relevant source shall be non-binding.

3. Experts must be persons of professional standing and experience in the relevant field. The arbitration panel shall consult the parties before choosing such experts.

4. The arbitration panel shall set a reasonable time period for the submission of information or the report of the experts.

5. Persons of the Parties shall be authorised to submit amicus curiae briefs to the arbitration panels in accordance with the conditions set out in Annex 21-A. Those conditions shall ensure that the amicus curiae briefs do not create an undue burden for the parties to the dispute or unduly delay or complicate the arbitration panel proceedings.

6. Any information obtained under this Article shall be disclosed to each of the parties and submitted for their comments.

ARTICLE 21.13

Applicable law and rules of interpretation

1. In the case of a dispute referred to in point (a) of Article 21.4, the arbitration panel shall resolve the dispute in accordance with the covered provisions.

2. In all disputes referred to in Article 21.4, the arbitration panel shall interpret the covered provisions in accordance with customary rules of interpretation of public international law. When interpreting an obligation under this Agreement which is identical to an obligation under the WTO Agreement, the arbitration panel shall take into consideration any relevant interpretation established in the rulings of the WTO Dispute Settlement Body.

ARTICLE 21.14

Arbitral award

1. The arbitration panel shall deliver an interim arbitral report to the parties no later than 90 (ninety) days after the date of establishment of the arbitration panel. The interim arbitral report shall set out the findings of fact, the applicability of covered provisions where relevant, and the basic rationale behind any findings and recommendations that the arbitration panel makes.

2. When the arbitration panel considers that the deadline referred to in paragraph 1 cannot be met, the chairperson of the arbitration panel shall notify the parties and the Trade Committee in writing, stating the reasons for the delay and the date on which the arbitration panel plans to deliver its interim arbitral report. Under no circumstances shall the interim arbitral report be delivered later than 120 (one hundred and twenty) days after the date of establishment of the arbitration panel.

3. In cases of urgency, including those regarding perishable goods or other goods or services that rapidly lose their quality, current condition or commercial value, the arbitration panel shall make every effort to deliver its interim arbitral report within 45 (forty-five) days and, in any case, no later than 60 (sixty) days after the date of establishment of the arbitration panel.

4. A party may deliver a written request to the arbitration panel to review precise aspects of the interim arbitral report no later than 14 (fourteen) days after its receipt or, in cases of urgency, including those involving perishable goods or seasonal goods or services, no later than 7 (seven) days after its receipt. After considering any written comments by the parties on the interim arbitral report, the arbitration panel may modify it and make any further examination it considers appropriate.

5. If no written request to review precise aspects of the interim arbitral report are delivered within the time period referred to in paragraph 4, the interim arbitral report shall become the arbitral award.

6. The arbitration panel shall deliver its arbitral award to the parties and the Trade Committee no later than 120 (one hundred and twenty) days after the establishment of the arbitration panel. If the arbitration panel considers that that deadline cannot be met, the chairperson of the arbitration panel shall notify the parties and the Trade Committee in writing, stating the reasons for the delay. Under no circumstances shall the arbitral award be delivered later than 150 (one hundred and fifty) days after the establishment of the arbitration panel.

7. In cases of urgency, including those regarding perishable goods or other goods or services that rapidly lose their quality, current condition or commercial value, the arbitration panel shall make every effort to deliver its arbitral award no later than 60 (sixty) days after the date of its establishment. Under no circumstances shall the arbitral award be delivered later than 75 (seventy-five) days after such date.

8. The arbitral award shall set out the findings of fact, the applicability of covered provisions where relevant, and the basic rationale behind the findings and recommendations. The arbitral award shall include sufficient analysis of the arguments made by the parties, and shall clearly respond to the questions and observations of both parties, including those made to the interim arbitral report.

9. The arbitration panel shall make an objective assessment of the matter before it, including an objective assessment of the facts of the case and of the arguments and evidence presented by both parties, and:

(a) in the case of a dispute referred to in point (a) of Article 21.4, the applicability of, and conformity with, the covered provisions; or

(b) in the case of a dispute referred to in point (b) of Article 21.4, the existence of a nullification or substantial impairment of any benefit accruing to the complaining party under the covered provisions in a manner adversely affecting trade between the parties.

10. In the case of a dispute referred to in point (b) of Article 21.4, unless the parties agree otherwise, the arbitration panel shall:

(a) determine if the measure at issue nullifies or substantially impairs any benefit accruing to the complaining party under the covered provisions, in a manner adversely affecting trade between the parties;

(b) if applicable, determine the level of benefits accruing to the complaining party under the covered provisions which have been nullified or substantially impaired in a manner adversely affecting trade between the parties;

(c) if it has found that the measure at issue nullifies or substantially impairs any benefit accruing to the complaining party under the covered provisions, in a manner adversely affecting trade between the parties, recommend that the defending party make a mutually satisfactory adjustment; the defending party is not obliged to withdraw the measure at issue; and

(d) if applicable, and if so requested by both parties, suggest ways and means of reaching a mutually satisfactory adjustment, including by means of compensation; such suggestions shall not be binding on the parties.

11. The arbitration panel shall make every effort to take any decision by consensus. If, nevertheless, a decision cannot be reached by consensus, the matter at issue shall be decided by majority vote. The arbitrators shall not issue dissenting or separate opinions and shall maintain confidentiality as regards the voting.

12. The Trade Committee shall make the arbitral award of the arbitration panel publicly available in its entirety, unless the parties decide, by mutual agreement, not to make public parts thereof which contain confidential information.

13. The arbitral award shall be binding on the parties from the date on which it is delivered and shall not be subject to appeal.

14. The arbitral award cannot add to or diminish the rights and obligations provided for in the covered provisions. The arbitral award shall not be construed as conferring rights on or imposing obligations for persons.

15. Paragraphs 2, 4, 6, 8 and 11 of this Article shall be applicable to the rulings of the arbitration panel referred to in Articles 21.18, 21.19, 21.20 and 21.21.

ARTICLE 21.15

Withdrawal, mutually agreed solution or suspension of a dispute

1. The complaining party may, subject to the consent of the defending party, withdraw its complaint before the arbitral award has been issued.

2. If the parties reach a mutually agreed solution at any time either before or following the issuance of the arbitral award, the Trade Committee shall be notified in writing by both parties.

3. The arbitration panel shall, at the request of both parties, suspend its work at any time, before the arbitral award has been issued, for a period agreed by the parties and not exceeding 12 (twelve) consecutive months. Within that period, the arbitration panel shall resume its work only at the written request of both parties. The request shall be notified to the Trade Committee. The proceedings shall be resumed from the stage at which they were suspended 20 (twenty) days after the date of receipt of the request. If the work of the arbitration panel has been suspended for more than 12 (twelve) months, the authority of the arbitration panel shall lapse, without prejudice to the right of the complaining party to request at a later point in time the establishment of an arbitration panel on the same subject matter.

ARTICLE 21.16

Request for clarification

No later than 10 (ten) days after the receipt of the arbitral award, a party may submit to the arbitration panel, with the other party and the Trade Committee in copy, a written request for clarification with regard to specific aspects of any finding or recommendation in the arbitral award that the requesting party considers ambiguous. The other party to the dispute may submit comments on that request to the arbitration panel no later than 5 (five) days after its receipt. The arbitration panel shall respond to the request for clarification of the arbitral award no later than 15 (fifteen) days after its receipt. Requests for clarification shall not be used as a means to review the arbitral award.

ARTICLE 21.17

Compliance with the arbitral award

1. The defending party shall take any measure necessary to comply promptly and in good faith with the arbitral award.

2. In the event that the arbitration panel concludes that the measure at issue nullifies or substantially impairs any benefit accruing to the complaining party under the covered provisions, in a manner adversely affecting trade between the parties, the parties shall engage in consultations with the purpose of agreeing a mutually agreed solution. The parties shall endeavour to privilege a solution which effectively expands market access by means of measures including the reduction of tariffs or the elimination of non-tariff barriers.

ARTICLE 21.18

Reasonable period of time for compliance

1. If it is impracticable to comply immediately with the arbitral award, the defending party shall have a reasonable period of time in which to do so. In that case, the defending party shall, no later than 30 (thirty) days after the receipt of the arbitral award, notify the complaining party and the Trade Committee of the length of the reasonable period of time it will require for compliance.

2. If the parties have not agreed on the length of the reasonable period of time to comply with the arbitral award, the complaining party shall, no later than 20 (twenty) days after the receipt of the notification made under paragraph 1 by the defending party, request in writing the original arbitration panel to determine the length of the reasonable period of time. Such request shall be notified to the other party and to the Trade Committee. The arbitration panel shall deliver its ruling to the parties and to the Trade Committee no later than 20 (twenty) days after the date of the submission of the request.

3. The defending party shall inform the complaining party in writing of its progress in complying with the arbitral award at least 1 (one) month before the expiry of the reasonable period of time.

4. The reasonable period of time may be extended by mutual agreement between the parties.

ARTICLE 21.19

Review of any measure taken to comply with the arbitral award

1. Before the expiry of the reasonable period of time referred to in Article 21.18, the defending party shall notify the other party and the Trade Committee of any measure it has taken to comply with the arbitral award.

2. If the parties disagree on the existence or the conformity of the measure notified by the defending party pursuant to paragraph 1 with the arbitral award or with the covered provisions, the complaining party may deliver a request to the original arbitration panel to decide on the matter. Such request shall identify the specific measure at issue and explain how that measure does not comply with the arbitral award or is inconsistent with the covered provisions, in a manner to present the legal basis for the complaint clearly. The arbitration panel shall deliver its ruling to the parties no later than 45 (forty-five) days after the date of delivery of the request.

ARTICLE 21.20

Temporary remedies in the event of non-compliance

1. If the defending party has not notified the measure it has taken to comply with the arbitral award or with the covered provisions within the reasonable period of time determined according to Article 21.18, or if the arbitration panel makes a ruling pursuant to Article 21.19(2) to the effect that no measure taken to comply exists or that the measure notified pursuant to Article 21.19(1) is inconsistent with the arbitral award or with the defending party's obligations under the covered provisions, the defending party shall, if so requested by the complaining party, present an offer for temporary compensation.

2. The complaining party may, upon notification to the defending party and the Trade Committee, suspend concessions or other obligations under the covered provisions if:

(a) the complaining party decides not to request an offer for temporary compensation under paragraph 1; or

(b) such request is made and no agreement on compensation is reached within 30 (thirty) days after:

(i) the end of the reasonable period of time determined pursuant to Article 21.18; or

(ii) the delivery of an arbitral award pursuant to Article 21.19(2) finding that no measure taken to comply exists or that the measure notified pursuant to Article 21.19(1) is inconsistent with the arbitral award or with the covered provisions.

3. The suspension of concessions or other obligations shall not exceed the level equivalent to the nullification or impairment suffered as a result of the failure of the defending party to comply with the arbitral award. The complaining party shall notify the other party of the concessions or other obligations it intends to suspend 30 (thirty) days before the date on which the suspension is due to enter into force.

4. In considering which concessions or other obligations to suspend, a complaining party should first seek to suspend concessions or other obligations within the same sector or sectors as that or those affected by the measure found not to be in conformity with the covered provisions or to have nullified or substantially impaired benefits accruing to the complaining party under this Agreement in a manner adversely affecting trade between the parties.

5. In the case of a dispute referred to in point (a) of Article 21.4, the suspension of concessions may be applied to sectors other than the sector or sectors in which the arbitration panel has found nullification or impairment, in particular if the complaining party is of the view that such suspension is effective in inducing compliance.

6. In the case of a dispute referred to in point (b) of Article 21.4, if the complaining party considers that suspension of concessions within the same sector or sectors as that or those adversely affected by the measure at issue are not practicable or effective, it may seek to apply those to other sectors. In such case, the complaining party shall take into account:

(a) the trade in the sector adversely affected by the measure at issue and the importance of such trade to that party;

(b) the broader economic elements related to the nullification or substantial impairment; and

(c) the broader economic consequences of the application of the suspension of concessions, including spreading the adoption of temporary remedies across multiple sectors in order to account for the different economic size of the sectors involved.

7. In the case of a dispute referred to in point (b) of Article 21.4, the complaining party shall continue to accord to the defending party, in the sector which is subject to the remedies in question, treatment that is meaningfully more favourable than the treatment it accorded to that party prior to the entry into force of this Agreement.

In particular, when a temporary remedy is adopted through the suspension of tariff concessions, the complaining party shall prioritise goods that are subject to full tariff liberalisation.

For goods subject to tariff rate quotas, any temporary remedies shall be applied in such a manner that at least 50 % (fifty per cent) of the quota volume specified in Annex 2-A, pertaining to the defending party, remains unaffected and fully accessible under the terms of this Agreement.

For goods subject to staged liberalisation and for which the staging period until full liberalisation is longer than 11 (eleven) years, any temporary remedies in the form of suspension of tariff concessions shall not exceed 50 % (fifty per cent) of the difference between, on the one hand, the rate set out in Annex 2-A applicable at the relevant time and, on the other hand, the suspending party's applied non-preferential tariff rate, until the trade in the goods concerned is fully liberalised.

8. In the case of a dispute referred to in point (b) of Article 21.4 involving a landlocked developing country, the complaining party shall consider what further action it might take which would be appropriate to the circumstances of that landlocked developing country, taking into account not only the trade coverage of measures complained about, but also the impact of any temporary remedies on the specific economic challenges of that landlocked developing country.

9. If the defending party considers that the notified level of suspension of concessions or other obligations exceeds the level equivalent to the nullification or impairment caused as a result of the failure of the defending party to comply with the arbitral award, it may deliver a written request to the original arbitration panel to rule on the matter. Such a request shall be notified by the defending party to the complaining party and to the Trade Committee no later than 30 (thirty) days after the date of receipt of the notification referred to in paragraph 2. Within 10 (ten) days of the date of receipt of the request for the arbitration panel, the complaining party shall present a document indicating the methodology used to calculate the level of suspension of concessions or other obligations. The arbitration panel shall deliver its ruling no later than 30 (thirty) days after the date of receipt of the request. During that time period, the complaining party shall not suspend any concessions or other obligations.

10. The suspension of concessions or other obligations shall be temporary, and shall not replace the objective of full compliance with the arbitral award and the covered provisions. Concessions or other obligations shall only be suspended until:

(a) in the case of a dispute referred to in point (a) of Article 21.4, any measure that the arbitration panel has found to be inconsistent with the covered provisions has been withdrawn or amended so as to bring the defending Party into compliance with those provisions;

(b) in the case of a dispute referred to in point (b) of Article 21.4, any measure that the arbitration panel has found to nullify or substantially impair a benefit accruing to the complaining party under the covered provisions, in a manner adversely affecting trade between the parties, has been withdrawn or amended so as to eliminate that nullification or substantial impairment;

(c) the parties have agreed that the measure notified pursuant to Article 21.19(1) brings the defending party into compliance with the arbitral award or with the covered provisions; or

(d) the parties have reached a mutually agreed solution pursuant to Article 21.24.

11. Notwithstanding paragraph 1, in the case of a dispute referred to in point (b) of Article 21.4, compensation may be part of a mutually satisfactory adjustment as final settlement of the dispute.

ARTICLE 21.21

Review of any measure taken to comply with the arbitral award after the adoption of temporary remedies for non-compliance

1. The defending party shall deliver a notification to the complaining party and the Trade Committee of any measure it has taken to comply with the arbitral award following the suspension of concessions or other obligations or following the application of temporary compensation, as the case may be. With the exception of cases under paragraph 2, the complaining party shall terminate the suspension of concessions or other obligations no later than 30 (thirty) days after the delivery of the notification. If compensation has been applied, and with the exception of cases under paragraph 2, the defending party may terminate the application of such compensation no later than 30 (thirty) days after its notification that it has complied with the arbitral award.

2. If the parties disagree on whether the notified measure brings the defending party into compliance with the arbitral award or the covered provisions, any of the parties may, no later than 30 (thirty) days after delivery of the notification of the measure, request in writing the arbitration panel to rule on the matter. Such request shall be notified to the other party and to the Trade Committee. The arbitration panel shall notify its ruling to the parties and to the Trade Committee no later than 45 (forty-five) days after the receipt of the request. If the arbitration panel rules that the measure taken to comply is in conformity with the arbitral award and with the covered provisions, the suspension of concessions or other obligations or compensation, as the case may be, shall be terminated. If relevant, the complaining party shall adjust the level of suspension of concessions or other obligations to the level determined by the arbitration panel.

3. The suspension of concessions or other obligations or the compensation, as the case may be, shall also be terminated if no request to the arbitration panel is made in accordance with paragraph 2.

ARTICLE 21.22

Annexes

1. Annexes 21-A, 21-B and 21-C shall form an integral part of this Chapter.

2. Disputes under this Chapter shall be conducted in accordance with Annexes 21-A and 21-B.

3. The Trade Committee may amend Annexes 21-A and 21-B.

SECTION D

GENERAL PROVISIONS

ARTICLE 21.23

Choice of forum

1. Disputes related to the same matter arising under the covered provisions and under the WTO Agreement or under any other agreement to which the relevant parties are party may be settled under this Chapter, under the DSU or under the dispute settlement procedures of that other agreement at the discretion of the complaining party.

2. For the purposes of this Article:

(a) dispute settlement procedures under the WTO Agreement are deemed to be initiated by a party's request for the establishment of an arbitration panel under Article 6 of the DSU;

(b) dispute settlement procedures under any other agreement are deemed to be initiated by a party's request for the establishment of a dispute settlement panel or tribunal in accordance with the provisions of that agreement; and

(c) dispute settlement procedures under this Chapter are deemed to be initiated by a party's request for the establishment of an arbitration panel under Article 21.7.

3. Notwithstanding paragraph 1 and subject to paragraph 4, when the European Union or MERCOSUR or one or more of the Signatory MERCOSUR States has or have requested the establishment of a panel under Article 6 of the DSU or under the relevant provisions of another agreement to which the relevant parties are party, or an arbitration panel pursuant to Article 21.7, that party may not initiate another set of proceedings on the same matter in any of the other fora, except in cases where the competent body in the forum chosen has not taken a decision on the substance of the matter due to jurisdictional or procedural reasons other than termination of the proceedings following a request for withdrawal or suspension of the proceedings.

4. Once MERCOSUR has requested the establishment of an arbitration panel under Article 21.7, a Signatory MERCOSUR State shall not initiate another proceeding on the same matter in any other forum. Once the European Union has requested the establishment of an arbitration panel under Article 21.7 against MERCOSUR, the European Union shall not initiate another proceeding against one or more Signatory MERCOSUR States in any other forum, if the contested measure of that or those Signatory MERCOSUR State(s) is a measure implementing the contested measure of MERCOSUR and the European Union alleges the violation of a substantially equivalent obligation.

5. Two or more disputes concern the same matter when they involve the same parties to the dispute, refer to the same measure and deal with the alleged violation of a substantially equivalent obligation ([92]).

6. Without prejudice to paragraph 3, nothing in this Agreement shall preclude a Party from suspending obligations authorised by the Dispute Settlement Body of the WTO or authorised under the dispute settlement procedures of another international agreement to which the disputing parties are party. The WTO Agreement or the other international agreement between the parties shall not be invoked to preclude a Party from suspending obligations under this Chapter.

ARTICLE 21.24

Mutually agreed solution

1. The parties may reach a mutually agreed solution at any time with respect to any dispute referred to in Article 21.4. The parties shall agree upon a time period for the implementation of such a solution.

2. If a mutually agreed solution is reached during the arbitration panel proceedings, the parties shall jointly notify that solution to the chairperson of the arbitration panel. Upon such notification, the arbitration panel proceedings shall be terminated.

3. Each party shall adopt the measures necessary to implement the mutually agreed solution within the agreed time period.

4. The solution may be adopted by means of a decision of the Trade Council. The conclusion of the mutually agreed solution between the parties may be subject to the completion of any necessary internal procedures. Mutually agreed solutions shall be made publicly available without containing information that a party has designated as confidential.

5. The implementing party shall, within the agreed time period, inform the other party, in writing, of any measure that it has taken to implement the mutually agreed solution.

([92]) For greater certainty, two or more disputes which involve the same parties to the dispute and refer to the same measure, but do not concern an alleged violation of the covered provisions or the WTO Agreement or any other agreement to which the relevant parties are party, shall not be considered as concerning the same matter for the purpose of this Article.

ARTICLE 21.25

Time periods

1. The arbitration panel or the mediator may at any time propose to the parties to modify any time period referred to in this Chapter, stating the reasons for the proposal.

2. Any time period mentioned in this Chapter may be extended by mutual agreement of the parties.

ARTICLE 21.26

Confidentiality

The deliberations of the arbitration panel shall be confidential. The arbitration panel and the parties shall treat as confidential any information submitted by a party to the arbitration panel which that party has designated as confidential. Where that party submits a confidential version of its written submissions to the arbitration panel, it shall also, upon request of the other party, provide a non-confidential summary of the information contained in its submissions that may be disclosed to the public.

ARTICLE 21.27

Costs

1. Each party shall bear its own expenses in relation to the participation in an arbitration panel or mediation proceedings.

2. The parties ([93]) shall share jointly and equally the expenses in relation to organisational matters, including the remuneration and expenses of the arbitrators and of the mediator in accordance with Annex 21-A.

CHAPTER 22

INSTITUTIONAL PROVISIONS

ARTICLE 22.1

Trade Council

1. A Trade Council is hereby established to oversee the fulfilment of the objectives of this Agreement and supervise its implementation. The Trade Council shall address the matters covered by this Agreement and shall examine any major issue arising within the framework of this Agreement.

2. The Trade Council shall be composed of representatives of the European Union, on the one side, and of each of the Signatory MERCOSUR States, on the other, at ministerial level with responsibility for trade and trade-related matters, or their designees.

3. The Trade Council shall meet at ministerial level at regular intervals, at least every 2 (two) years or on an ad-hoc basis as mutually agreed. It may also meet via teleconference, video-conference or through other means, as mutually agreed by the Parties.

4. The Trade Council shall adopt its own rules of procedure and the rules of procedure of the Trade Committee.

([93]) For greater certainty, such costs are to be shared jointly and equally between, on the one part, the European Union and, on the other part, the Signatory MERCOSUR States that are parties to the dispute and MERCOSUR, if the latter is also party to the dispute.

5. The Trade Council shall be co-chaired by one representative of the European Union and one representative of MERCOSUR in accordance with the provisions laid down in its rules of procedure taking into consideration the specific issues to be addressed at any given session.

6. The Trade Council shall have the power to:

(a) oversee the fulfilment of the objectives of this Agreement and supervise its implementation;

(b) discuss any matter covered by this Agreement and, without prejudice to Chapter 21, address any major issue arising from its implementation;

(c) take decisions and make appropriate recommendations to the Parties as provided for in this Agreement;

(d) adopt, through decisions, interpretations of the provisions of this Agreement which shall be binding on the Parties and all subcommittees and other bodies set up under this Agreement, including panels established under Chapter 21;

(e) take such other action in the exercise of its functions as the Parties may agree; and

(f) adopt decisions to amend, in fulfilment of the objectives of this Agreement:

(i) Annex 2-A in accordance with Article 2.4(9);

(ii) Appendix 2-D-1 in accordance with Article 2(6) of Annex 2-D;

(iii) Appendix 2-D-2 in accordance with Article 4(3) of Annex 2-D;

(iv) Appendix 2-D-3 in accordance with Article 5(4) of Annex 2-D;

(v) Chapter 3 in accordance with Article 3.34;

(vi) Section A of Annex 5-A in accordance with Article 5.8(9);

(vii) Annex 6-A in accordance with Article 6.18;

(viii) Annexes 12-A to 12-E in accordance with Article 12.26;

(ix) Annexes 12-F to 12-J in accordance with Article 12.12;

(x) Annex 13-A in accordance with Article 13.39;

(xi) Annex 13-B in accordance with Article 13.39;

(xii) Annex 13-C in accordance with Article 13.39;

(xiii) Annex 13-E, in accordance with Article 13.39;

(xiv) Annex 17-A, in accordance with Article 17.7;

(xv) Annexes 21-A and 21-B in accordance with Article 21.22; and

(xvi) any other provision, Annex, Appendix or Protocol, for which the possibility of such decision is explicitly foreseen in this Agreement.

7. Unless the Parties agree otherwise, 3 (three) years after the entry into force of this Agreement, and every 5 (five) years thereafter, the Trade Council shall initiate a review process of this Agreement. Based on the outcome of each review, the Trade Council shall deliberate on the need to amend this Agreement.

8. The decisions adopted by the Trade Council shall be binding on the Parties, which shall take all necessary measures to implement them. The decisions referred to in point (f) of paragraph 6 shall be subject to Article 23.5(2). All decisions and recommendations of the Trade Council shall be adopted by agreement of the Parties and in accordance with the rules of procedure of the Trade Council.

9. The Trade Council may delegate to the Trade Committee any of its functions, including the power to take decisions, in accordance with the Trade Council's rules of procedure.

ARTICLE 22.2

Trade Committee

1. A Trade Committee is hereby established.

2. The Trade Committee shall be composed of representatives of the European Union, on the one side, and each of the Signatory MERCOSUR States, on the other, at senior official level with responsibility for trade-related matters, or their designees.

3. The Trade Committee shall be co-chaired by one representative of MERCOSUR and one representative of the European Union, taking into consideration the specific issues to be addressed in any given session.

4. The Trade Committee shall generally meet once a year on a date and with an agenda agreed in advance by the Parties alternately in Brussels and in a Signatory MERCOSUR State. Additional meetings may also be convened by mutual agreement, at the request of either the European Union or MERCOSUR. It may also meet via teleconference, video-conference or through other means, as mutually agreed by the Parties.

5. The Trade Committee shall have the power to:

(a) assist the Trade Council in the performance of its duties;

(b) prepare the meetings of the Trade Council;

(c) review the implementation of this Agreement including with a view to appraising its impacts on employment, investment and trade between the Parties; the review shall consider views or recommendations of civil society actors, including non-governmental organisations, business and employers' organisations, social movements and trade unions, taking into account in particular the provisions of Articles 22.5 to 22.7, consistent with each Party's laws and regulations;

(d) take decisions as provided for in this Agreement or where such power has been delegated to it by the Trade Council; when exercising delegated powers, the Trade Committee shall take its decisions in accordance with the rules of procedure of the Trade Council;

(e) supervise the work of all subcommittees established in accordance with this Agreement;

(f) explore the most appropriate way to prevent or solve any difficulty that may arise in relation to the interpretation and application of this Agreement without prejudice to Chapter 21 (Dispute Settlement);

(g) establish additional subcommittees, to allocate responsibilities within its competence to subcommittees, to decide to modify the functions of the sub-committees it establishes, including by assigning new ones, or to dissolve the subcommittees;

(h) prepare decisions for adoption by the Trade Council, in compliance with the specific objectives of this Agreement, including the modifications referred to in point (f) of Article 22.1(6), or adopt such decisions in the intervals between the meetings of the Trade Council, or when the Trade Council cannot meet; and

(i) take any other action in the exercise of its functions as the Parties may agree or as instructed by the Trade Council.

6. The decisions adopted by the Trade Committee shall be binding on the Parties, which shall take the measures necessary for the implementation of those decisions. Decisions as referred to in points (d) and (h) of paragraph 5 that introduce amendments to this Agreement shall be subject to Article 23.4(2). All decisions of the Trade Committee shall be adopted by agreement of the Parties.

ARTICLE 22.3

Subcommittees

1. The subcommittees shall be composed of representatives of the European Union, on the one part, and of each of the Signatory MERCOSUR States, on the other part.

2. The subcommittees shall meet at an appropriate level at the request of a Party, and, in any event, at least once a year. If in person, meetings shall be held alternately in Brussels and in one of the Signatory MERCOSUR States. The subcommittees may also meet via teleconference, video-conference or through other means, as mutually agreed by the Parties. The subcommittees shall be co-chaired by a representative of the European Union and a representative of MERCOSUR.

3. Each subcommittee shall agree on its meeting schedule and set its agenda by mutual consent.

4. The following subcommittees are hereby established under the auspices of the Trade Committee:

(a) the Subcommittee on trade in goods;

(b) the Subcommittee on trade in wine products and spirits;

(c) the Subcommittee on customs, trade facilitation and rules of origin;

(d) the Subcommittee on SPS matters;

(e) the Subcommittee on dialogues on issues related to the agri-food chain;

(f) the Subcommittee on trade in services and establishment;

(g) the Subcommittee on government procurement;

(h) the Subcommittee on intellectual property rights; and

(i) the Subcommittee on trade and sustainable development.

5. With respect to issues related to their area of competence, the subcommittees shall have the power to:

(a) monitor the implementation and ensure the proper functioning of this Agreement;

(b) adopt by agreement of the Parties decisions and recommendations in respect of all matters where this Agreement so provides;

(c) discuss issues arising from the implementation of this Agreement or of any supplementing agreement with a view to resolving them, without prejudice to Chapter 21; and

(d) provide a forum for the Parties to exchange information, including discussing best practices and sharing implementation experience.

6. The tasks of the subcommittees are further defined as appropriate in the relevant Chapters of this Agreement and can be modified, if necessary, by decision of the Trade Committee.

7. The subcommittees shall conduct the preparatory technical work necessary to support the functions of the Trade Council and the Trade Committee, including when those bodies have to adopt decisions or recommendations.

8. The subcommittees shall report on their activities to the Trade Committee. The existence of a subcommittee shall not prevent the Parties from bringing any matter directly to the Trade Committee.

9. The Trade Committee shall adopt rules of procedure which determine the composition, duties and functioning of the subcommittees and other bodies.

ARTICLE 22.4

Coordinators of the Agreement

1. The European Union and each Signatory MERCOSUR State shall each appoint a Coordinator and notify the other Party thereof within 30 (thirty) days following the entry into force of this Agreement.

2. The coordinators shall:

(a) prepare the agenda and coordinate the preparation of the meeting of the Trade Council and the Trade Committee in accordance with Articles 22.1 and 22.2;

(b) follow up on the decisions adopted by the Trade Council or the Trade Committee, as appropriate;

(c) act as contact points to facilitate communication between the Parties on any matter covered by this Agreement, unless otherwise provided in this Agreement;

(d) receive any notification and information submitted under this Agreement, including any notification or information submitted to the Trade Council or the Trade Committee, unless otherwise provided in this Agreement; and

(e) fulfil any other tasks as requested by the Trade Council or the Trade Committee.

ARTICLE 22.5

Relationship with civil society

1. In order to facilitate the implementation of this Agreement, the Parties shall promote consultations with civil society through the establishment of an appropriate consultation mechanism and the promotion of interaction between the representatives of their civil society.

2. The Parties shall promote the dialogue between the Economic and Social Committee, for the European Union, and the Consultative Social and Economic Forum, for MERCOSUR, and encourage their contribution to the mechanisms set out in Articles 22.6 and 22.7.

ARTICLE 22.6

Domestic Advisory Groups

1. The EU Party and the MERCOSUR Party shall each designate a Domestic Advisory Group, established in accordance with each Party's internal arrangements, to advise the Party concerned on issues covered by this Agreement. It shall be composed of a balanced representation of independent civil society organisations, including non-governmental organisations, business and employers' organisations and trade unions, active on economic, development, social, human rights, environmental and other matters.

2. The Parties shall promote a regular dialogue with their Domestic Advisory Group and shall consider views or recommendations submitted by their respective Domestic Advisory Group on the implementation of this Agreement.

3. In order to promote public awareness of the Domestic Advisory Groups, the EU Party and the MERCOSUR Party shall each made available to the public the list of organisations participating in consultations as well as the contact point for that group.

ARTICLE 22.7

Civil Society Forum

1. The Parties shall facilitate the organisation of a Civil Society Forum to conduct a public dialogue on the implementation of this Agreement and shall agree at the first meeting of the Trade Council on operational guidelines for the conduct of the Civil Society Forum.

2. The Parties may facilitate participation in the Civil Society Forum by virtual means.

3. The Civil Society Forum shall be open to the participation of independent civil society organisations established in the territories of either the EU Party or the MERCOSUR Party, including members of the Domestic Advisory groups referred to in Article 22.6. The Parties shall promote a balanced representation, including, non-governmental organisations, business and employers' organisations and trade unions active on economic, development, social, human rights, environmental and other matters.

4. The representatives of the Parties participating in the Trade Council or the Trade Committee, as appropriate, shall take part in a session of the meeting of the Civil Society Forum in order to present information on the implementation of this Agreement and to engage in a dialogue with the Civil Society Forum.

CHAPTER 23

GENERAL AND FINAL PROVISIONS

ARTICLE 23.1

Territorial application

1. This Agreement shall apply:

(a) to the territories in which the Treaty on European Union and the Treaty on the Functioning of the European Union are applicable, under the conditions laid down in those Treaties; and

(b) to the territories of the Argentine Republic, the Federative Republic of Brazil, the Republic of Paraguay and the Oriental Republic of Uruguay.

2. References to 'territory' in this Agreement include air space and territorial sea as provided in UNCLOS.

3. References to 'territory' in this Agreement shall be understood in this sense, save as otherwise expressly provided.

4. As regards those provisions concerning the tariff treatment of goods, including provisions on customs and trade facilitation, mutual administrative assistance in customs matters and rules of origin, as well as the temporary suspension of such treatment, this Agreement shall also apply to those areas of the customs territory of the European Union, as defined by Article 4 of Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code ([94]), not covered by point (a) of paragraph 1 of this Article.

ARTICLE 23.2

Entry into force

1. This Agreement shall enter into force between on the one part, the European Union and, on the other part, MERCOSUR and the Signatory MERCOSUR States on the first day of the month following the date on which they have notified each other in writing of the completion of their respective internal procedures required for this purpose.

([94]) OJ EU L 269, 10.10.2013, p. 1.

2. Notifications shall be sent to the Secretary General of the Council of the European Union and the Government of the Republic of Paraguay, or its successors, who are the Depositories of this Agreement.

ARTICLE 23.3

Application before entry into force

1. This Agreement may be provisionally applied. Such provisional application may take place between, on the one part, the European Union and, on the other part, one or more of the Signatory MERCOSUR States in accordance with their respective internal procedures.

2. The provisional application of this Agreement by the European Union and a Signatory MERCOSUR State shall begin on the first day of the second month following the date on which the European Union and that Signatory MERCOSUR State have notified each other the completion of their internal procedures or ratification of this Agreement and confirmed their agreement to provisionally apply this Agreement.

3. Notifications shall be sent to the Depositories of this Agreement.

4. The Trade Council, as well as the Trade Committee and other bodies established under this Agreement may exercise their functions in respect of this Agreement during the period in which this Agreement is being provisionally applied. Any decisions adopted during this period in the exercise of their functions shall apply exclusively between the Parties applying this Agreement provisionally and shall cease to be effective between the Party or Parties that cease to apply this Agreement provisionally and the remaining Party or Parties.

5. Where, in accordance with this Article, this Agreement is provisionally applied by the European Union and one or more Signatory MERCOSUR States, any reference to:

(a) MERCOSUR shall be understood to refer to such Signatory MERCOSUR State or States that have agreed to apply this Agreement provisionally;

(b) the 'Parties' shall be understood to refer to such Signatory MERCOSUR State or States that have agreed to apply this Agreement provisionally and the European Union; and

(c) the date of entry into force of this Agreement shall be understood to refer to the date from which provisional application takes place.

6. Amendments to this Agreement may also provisionally apply in accordance with this Article. If such amendments are adopted during the provisional application of this Agreement, they shall apply to any Signatory MERCOSUR State upon its agreement to provisionally apply this Agreement in accordance with paragraph 2 and shall remain valid after entry into force of this Agreement.

ARTICLE 23.4

Other agreements

1. Title II of the Interregional Framework Cooperation Agreement between the European Community and its Member States, of the one part, and the Southern Common Market and its Party States, of the other part, signed in Madrid on 15 December 1995, shall cease to have effect and is replaced by this Agreement upon the entry into force of this Agreement.

2. References to Title II of the 1995 Interregional Framework Cooperation Agreement in all other agreements between the Parties shall be construed as referring to this Agreement.

3. At the latest 3 (three) months after the date of entry into force of this Agreement, and within the first three months of each subsequent year if so requested, the European Union shall inform MERCOSUR and the Signatory MERCOSUR States of how it would give effect to the cooperation arrangements described in the EU–MERCOSUR Partnership Agreement, including as regards envisaged funding announced in relation thereto.

ARTICLE 23.5

Amendments

1. The Parties may agree, in writing, to amend this Agreement. An amendment shall enter into force after the Parties exchange written notifications certifying that they have completed their respective applicable internal requirements and procedures necessary for the entry into force of the amendment, or on such other date as they may agree.

2. Notwithstanding paragraph 1, the Trade Council or the Trade Committee, as appropriate, may decide to amend the Annexes to or other parts of this Agreement if it so provides. Such decision may provide that such amendments apply as of the date agreed by the Parties or upon the notification of the completion of legal requirements by a Party or Parties, if applicable.

ARTICLE 23.6

Fulfilment of obligations

1. Each Party shall adopt any general or specific measures required to fulfil its obligations under this Agreement, including those required to ensure the observance of this Agreement by central, regional or local governments and authorities, as well as by non-governmental bodies in the exercise of governmental powers delegated to them.

2. If either Party considers, on the basis of the factual situation, that the European Union or one or more of its Member States, or MERCOSUR or one or more of the Signatory MERCOSUR States, as the case may be, has or have committed a violation of the obligations that are described as essential elements in Article 1.2(1), Article 5.3(2) and Article 7.7(3) of the EU–MERCOSUR Partnership Agreement, it may take appropriate measures in accordance with Article 30.4(3) of that Agreement also with respect to this Agreement.

3. Either Party may also take appropriate measures with respect to this Agreement if it considers that the factual situation is such that it would amount to a violation, by the European Union or one or more of its Member States, or MERCOSUR or one or more of the Signatory MERCOSUR States, as the case may be, of the obligations that are described as essential elements in Article 1.2(1), Article 5.3(2) and Article 7.7(3) of the EU–MERCOSUR Partnership Agreement if those provisions were being applied.

Before doing so, the Party invoking the application of this paragraph shall notify the other Party of this fact and of the measures to be taken. The notified Party may request that the Trade Council meet within 15 (fifteen) days from the date of notification to hold urgent consultations with a view to seeking a timely and mutually agreeable solution. The notifying Party adopting the measures shall submit all relevant information required for a thorough examination of the situation. If no mutually agreeable solution is found within a period of up to 15 (fifteen) days from the commencement of consultations and no later than 30 (thirty) days from the date of the notification, the Party invoking the application of this paragraph may apply the measures referred to in the first subparagraph. The notifying Party may extend the time periods set out in this paragraph, upon request of the other Party. Where the Parties are unable to agree on a mutually acceptable solution, the Parties may also resort to the mediation procedure provided for in Article 21.6.

For the purposes of this paragraph, 'appropriate measures' may include the suspension, in part or in full, of this Agreement. Suspension of this Agreement is a measure of last resort and can be imposed only in the event that the factual situation is such that it would amount to a particularly serious and substantial violation by the other Party of the obligations that are described as essential elements in Article 1.2(1), Article 5.3(2) and Article 7.7(3) of the EU–MERCOSUR Partnership Agreement if those provisions were being applied. In such an event, the Parties shall be released from the obligation to perform this Agreement, in full or in part, in their mutual relations during the period of the suspension. Such suspension shall apply for the minimum period necessary to resolve the issue in a manner acceptable to the Parties.

4. For the purpose of paragraphs 2 and 3 of this Article, Articles 30.4(5), 30.4(6) and 30.4(7) of the EU–MERCOSUR Partnership Agreement shall be incorporated into and made part of this Agreement, *mutatis mutandis*.

ARTICLE 23.7

Private rights

1. Nothing in this Agreement shall be construed as conferring rights or imposing obligations on persons, other than those created between the Parties under public international law.

2. Nothing in this Agreement shall be construed as permitting this Agreement to be directly invoked in the domestic legal systems of the Parties. A State Party of Mercosur that is a signatory to this Agreement may provide otherwise under its domestic law.

ARTICLE 23.8

Accession of new Member States to the European Union

1. The European Union shall notify MERCOSUR of any request for the accession of a third country to the European Union.

2. During the negotiations between the European Union and the candidate country seeking accession, the European Union shall:

(a) provide, upon request of MERCOSUR, and to the extent possible, any information regarding any matter covered by this Agreement; and

(b) take into account any concerns expressed by MERCOSUR.

3. The Trade Committee shall examine any effects of accession of a third country to the European Union on this Agreement sufficiently in advance of the date of such accession.

4. To the extent necessary, the Parties shall, before the entry into force of the agreement on the accession of a third country to the European Union, put in place by decision of the Trade Council the necessary adjustments or transitional arrangements regarding this Agreement.

5. Without prejudice to paragraph 4, this Agreement shall apply between the new Member State of the European Union, of the one part, and MERCOSUR and each of the Signatory MERCOSUR States, of the other part, from the date of accession of that new Member State to the European Union.

ARTICLE 23.9

Accession of State Parties to Mercosur

1. MERCOSUR shall notify the European Union of any request for the accession of a third country to MERCOSUR.

2. During the negotiations between MERCOSUR and the candidate country seeking accession, MERCOSUR shall:

(a) provide, upon request of the European Union, and to the extent possible, any information regarding any matter covered by this Agreement; and

(b) take into account any concerns expressed by the European Union.

3. Any State Party to MERCOSUR that is not a Party to this Agreement on the date of its signature (hereinafter referred to as 'applicant MERCOSUR State Party') may accede to this Agreement by means of a protocol of accession concluded by the European Union and the applicant MERCOSUR State Party. The protocol of accession shall incorporate the results of the accession negotiations and, if necessary, any adjustments recommended by the Trade Committee pursuant to paragraph 4 of this Article. This Agreement shall be amended pursuant to Article 23.5(1) to reflect the terms of accession as agreed in the protocol of accession between the European Union and the applicant MERCOSUR State Party.

4. During the negotiations on the protocol of accession referred to in paragraph 3, MERCOSUR may accompany the delegation of the applicant MERCOSUR State Party and, before the conclusion of the negotiations, either Party may request a meeting of the Trade Committee to examine the possible effects on this Agreement of the accession of the applicant MERCOSUR State Party and consider possible adjustments.

ARTICLE 23.10

Duration

This Agreement shall remain in force until the entry into force of the EU–MERCOSUR Partnership Agreement.

ARTICLE 23.11

Denunciation

1. Either Party may give written notice to the other Party of its intention to denounce this Agreement.

2. Denunciation shall take effect nine months after the notification to the other Party.

ARTICLE 23.12

Annexes, Appendices and Protocols

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

2. Each Annex to this Agreement, including its appendices, identified by a code starting with an Arabic number, shall form an integral part of that Chapter in this Agreement that is identified by the same number and in which reference is made to that particular Annex.

ARTICLE 23.13

Authentic languages

This Agreement is drawn up in duplicate in the Bulgarian, Croatian, Czech, Danish, Dutch, English, Estonian, Finnish, French, German, Greek, Hungarian, Italian, Irish, Latvian, Lithuanian, Maltese, Polish, Portuguese, Romanian, Slovak, Slovenian, Spanish and Swedish languages, each of these texts being equally authentic.

Съставено в Асунсион на седемнадесети януари две хиляди двадесет и шеста година.

Hecho en Asunción, el diecisiete de enero de dos mil veintiséis.

V Asunciónu dne sedmnáctého ledna dva tisíce dvacet šest.

Udfærdiget i Asunción den syttende januar to tusind og seksogtyve.

Geschehen zu Asunción am siebzehnten Januar zweitausendsechsundzwanzig.

Kahe tuhande kahekümne kuuenda aasta jaanuarikuu seitsmeteistkümnendal päeval Asunciónis.

Έγινε στην Ασουνσιόν, στις δεκαεπτά Ιανουαρίου δύο χιλιάδες είκοσι έξι.

Fait à Asunción, le dix-sept janvier deux mille vingt-six.

Arna dhéanamh in Asunción, an seachtú lá déag de mhí Eanáir sa bhliain dhá mhíle fiche a sé.

Sastavljeno u Asunciónu sedamnaestog siječnja dvije tisuće dvadeset šeste.

Fatto ad Asunción, addì diciassette gennaio duemilaventisei.

Asunsjonā, divtūkstoš divdesmit sestā gada septiņpadsmitajā janvārī.

Priimta du tūkstančiai dvidešimt šeštų metų sausio septynioliktą dieną Asunsjone.

Kelt Asunciónban, a kétezerhuszonhatodik év január havának tizenhetedik napján.

Magħmul f'Asunción, fis-sbatax-il jum ta' Jannar fis-sena elfejn u sitta u għoxrin.

Gedaan te Asunción, de zeventiende januari tweeduizend zesentwintig.

Sporządzono w Asunción dnia siedemnastego stycznia roku dwa tysiące dwudziestego szóstego.

Feito em Assunção, em dezassete de janeiro de dois mil e vinte e seis.

Întocmit la Asunción la șaptesprezece ianuarie două mii douăzeci și șase.

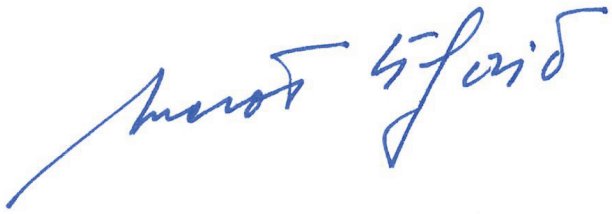
V Asuncióne sedemnásteho januára dvetisícdvadsaťšesť.

V Asunciónu, sedemnajstega januarja dva tisoč šestindvajset.

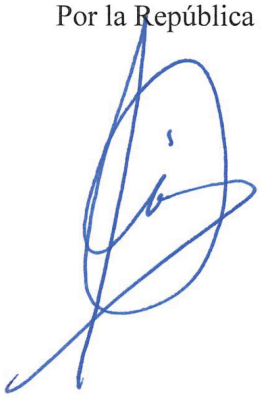
Tehty Asunciónissa seitsemäntenätoista päivänä tammikuuta vuonna kaksituhattakaksikymmentäkuusi.

Som skedde i Asunción den sjuttonde januari år tjugohundratjugosex.

За Европейския съюз
Por la Unión Europea
Za Evropskou unii
For Den Europæiske Union
Für die Europäische Union
Euroopa Liidu nimel
Για την Ευρωπαϊκή Ένωση
For the European Union
Pour l'Union européenne
Thar ceann an Aontais Eorpaigh
Za Europsku uniju
Per l'Unione europea
Eiropas Savienības vārdā –
Europos Sąjungos vardu
Az Európai Unió részéről
Għall-Unjoni Ewropea
Voor de Europese Unie
W imieniu Unii Europejskiej
Pela União Europeia
Pentru Uniunea Europeană
Za Európsku úniu
Za Evropsko unijo
Euroopan unionin puolesta
För Europeiska unionen



Por la República Argentina



Pela República Federativa do Brasil



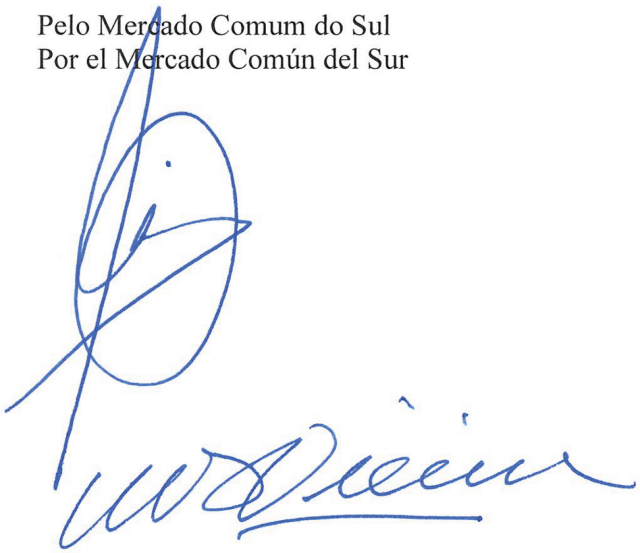
Por la República del Paraguay



Por la República Oriental del Uruguay



Pelo Mercado Comum do Sul
Por el Mercado Común del Sur







ANNEX 2-A

TARIFF ELIMINATION SCHEDULE

SECTION A

GENERAL PROVISIONS

1. This Annex specifies the obligations of each Party with regard to the reduction or elimination of customs duties in accordance with Article 2.4.

2. Each Party shall reduce or eliminate customs duties pursuant to paragraph 1 of Article 2.4 in accordance with the tariff elimination schedule set out in:

   (a) for the European Union, Appendix 2-A-1; and

   (b) for MERCOSUR, Appendix 2-A-2.

3. The provisions set out in Appendix 2-A-1 are generally expressed in terms of the Combined Nomenclature 2013 ('CN 2013') ([1]), which is based on the Harmonized System. The interpretation of the provisions of Appendix 2-A-1, including the product coverage of subheadings of that Schedule, shall be governed by the General Notes, Section Notes, and Chapter Notes of the CN 2013. To the extent that provisions of Appendix 2-A-1are identical to the corresponding provisions of the CN 2013, the provisions of that Schedule shall have the same meaning as the corresponding provisions of the CN 2013. Without prejudice to Article 2.4(6), all references to 'See remarks' in the column 'Base rate' of Appendix 2-A-1 are to be understood as a reference to Column 3 of Part 2 ('Conventional rate of duty') of Commission Implementing Regulation (EU) No 927/2012 of 9 October 2012 amending Annex I of Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff.

4. The provisions set out in Appendix 2-A-2 are generally expressed in terms of the Mercosur Common Nomenclature 2012 ('NCM 2012') ([2]), which is based on the Harmonized Commodity Description and Coding System. The interpretation of the provisions of Appendix 2-A-2, including the product coverage of subheadings of that Schedule, shall be governed by the General Notes, Section Notes and Chapter Notes of the NCM 2012. To the extent that provisions of Appendix 2-A-2 are identical to the corresponding provisions of the NCM 2012, the provisions of that Schedule shall have the same meaning as the corresponding provisions of the NCM 2012.

5. For the purposes of this Annex, 'year 0' means the period of time beginning on the date of entry into force of this Agreement and ending on 31 December of the same calendar year. 'Year 1' begins on 1 January of the year following the calendar year in which the Agreement enters into force and ends on 31 December of that calendar year, with each subsequent reduction taking effect on 1 January of each subsequent year.

6. For originating goods from the other Party, the following staging categories apply to the elimination or reduction of customs duties by each Party pursuant to paragraph 1 of Article 2.4:

   (a) customs duties on originating goods provided for in the items in the staging category '0' in the tariff elimination schedule of a Party shall be eliminated immediately, and such goods shall be duty-free as of the entry into force of this Agreement;

   (b) customs duties on originating goods provided for in the items in the staging category '4' in the tariff elimination schedule of a Party shall be eliminated in 5 (five) equal annual stages, and such goods shall be duty-free on 1 January of 'year 4';

   (c) customs duties on originating goods provided for in the items in the staging category '7' in the tariff elimination schedule of a Party shall be eliminated in 8 (eight) equal annual stages, and such goods shall be duty-free on 1 January of year 7;

([1]) CN 2013 is set out in Commission Implementing Regulation (EU) No 927/2012 of 9 October 2012 amending Annex I to Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff.

([2]) Set out in RES GMC No 05/2011 of 17 June 2011 and modifications.

(d) customs duties on originating goods provided for in the items in the staging category '8' in the tariff elimination schedule of a Party shall be eliminated in 9 (nine) equal annual stages, and such goods shall be duty-free on 1 January of year 8;

(e) customs duties on originating goods provided for in the items in the staging category '10' in the tariff elimination schedule of a Party shall be eliminated in 11 (eleven) equal annual stages, and such goods shall be duty-free on 1 January of year 10;

(f) customs duties on originating goods provided for in the items in the staging category 'SW/12' in the tariff elimination schedule of a Party shall be eliminated immediately, and such goods shall be duty-free as of the entry into force of this Agreement if the customs value is equal or higher than 8 (eight) USD FOB/litre; if the customs value is below 8 (eight) USD FOB/litre, such goods shall remain at the base rate of customs duty set out in each Party's Schedule for 12 (twelve) years after the entry into force of this Agreement, and thereafter shall be eliminated in full and be duty-free on 1 January of year 12;

(g) customs duties on originating goods provided for in the items in the staging category '15' in the tariff elimination schedule of a Party shall be eliminated in 16 (sixteen) equal annual stages, and such goods shall be duty-free on 1 January of year 15;

(h) customs duties on originating goods provided for in the items in the staging category '15V' in Appendix 2-A-2 (*) shall remain at the base rate until the end of year 6, subject to paragraphs 7 and 8 of Article 2.4 of this Agreement; as of 1 January of year 7, duties shall be eliminated in annual stages in accordance with the table entitled Chronogram of tariff elimination, and such goods shall be duty-free on 1 January of year 15; in addition, customs duties on such goods shall be subject to a 50 % (fifty per cent) reduction of the base rate upon entry into force and until the end of year 8 within an annual quota of 50 000 (fifty thousand) units; the annual quota shall be allocated among MERCOSUR members according to the following distribution on a first-come-first-served basis:

(i) Argentina: 15 500 (fifteen thousand five hundred) units;

(ii) Brazil: 32 000 (thirty-two thousand) units;

(iii) Paraguay: 750 (seven hundred and fifty) units; and

(iv) Uruguay: 1 750 (one thousand seven hundred and fifty) units.

(*) For greater certainty, this point applies to originating goods classified in the following tariff items: 8701.91.00 , 8701.92.00, 8701.93.00, 8701.94.90, 8701.95.90, 8703.21.00, 8703.22.10, 8703.23.10, 8703.24.10, 8703.24.90, 8703.33.10, 8703.33.90, 8704.21.90, and 8704.31.90 (NCM 2022).

Chronogram of tariff elimination

Category	Year 0	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15
0	100 %															
4	20 %	40 %	60 %	80 %	100 %											
7	12,5 %	25 %	37,5 %	50 %	62,5 %	75 %	87,5 %	100 %								
8	11,1 %	22,2 %	33,3 %	44,4 %	55,6 %	66,7 %	77,8 %	88,9 %	100 %							
10	9,1 %	18,2 %	27,3 %	36,4 %	45,5 %	54,6 %	63,6 %	72,7 %	81,8 %	90,9 %	100 %					
15	6,3 %	12,5 %	18,8 %	25 %	31,3 %	37,5 %	43,8 %	50 %	56,3 %	62,5 %	68,8 %	75,0 %	81,3 %	87,5 %	93,8 %	100 %
15V	0 %	0 %	0 %	0 %	0 %	0 %	0 %	19 %	38,1 %	57,1 %	64,3 %	71,4 %	78,6 %	85,7 %	92,9 %	100 %

(i) customs duties on originating electric and hybrid vehicles, classified under HS 2022 codes 8703.40, 8703.50, 8703.60, 8703.70 and 8703.80 except for hydrogen fuel cell vehicles – for greater certainty, these codes correspond to NCM 2012 codes 8703 90 00, ex 8703 21, ex 8703 22, ex 8703 23, ex 8703 24, ex 8703 31, ex 8703 32 and ex 8703 33 – shall be subject to the following treatment:

(i) shall be subject to a 28,6 % (twenty-eight point six per cent) reduction of the base rate upon entry into force of this Agreement and until the end of year 5 (five), and thereby set at 25 % (twenty-five per cent) for goods imported into Argentina or Brazil, 16,4 % (sixteen point four per cent) for goods imported into Uruguay, and 14,3 % (fourteen point three per cent) for goods imported into Paraguay;

(ii) as of 1 (first) January of year 6 (six), the remaining duties shall be eliminated in accordance with the table below and such vehicles shall be duty free as of 1 (first) January of year 18 (eighteen).

Year	Argentina, Brazil	Paraguay	Uruguay	Reduction
0	25,0	14,3	16,4	28,6 %
1	25,0	14,3	16,4	28,6 %
2	25,0	14,3	16,4	28,6 %
3	25,0	14,3	16,4	28,6 %
4	25,0	14,3	16,4	28,6 %
5	25,0	14,3	16,4	28,6 %
6	20,0	11,4	13,1	42,9 %
7	20,0	11,4	13,1	42,9 %
8	20,0	11,4	13,1	42,9 %
9	15,0	8,6	9,9	57,1 %
10	15,0	8,6	9,9	57,1 %
11	15,0	8,6	9,9	57,1 %
12	10,0	5,7	6,6	71,4 %
13	10,0	5,7	6,6	71,4 %
14	10,0	5,7	6,6	71,4 %
15	5,0	2,9	3,3	85,7 %
16	5,0	2,9	3,3	85,7 %
17	5,0	2,9	3,3	85,7 %
18	—	—	—	100,0 %

(j) Customs duties on originating hydrogen fuel cell vehicles, classified under a sub-set of HS 2022 code 8703.80 corresponding to vehicles when powered by hydrogen fuel cell, shall be subject to the following treatment:

Customs duties on originating hydrogen fuel cell vehicles, classified under ex 8703.80:

(i) shall remain at the base rate until the end of year 6 (six);

(ii) as of 1 (first) January of year 7 (seven) and until the end of year 12 (twelve), shall be subject to a 28,6 % (twenty-eight point six per cent) reduction of the base rate and thereby set at 25 % (twenty-five per cent) for goods imported into Argentina or Brazil, 16,4 % (sixteen point four per cent) for goods imported into Uruguay, and 14,3 % (fourteen point three per cent) for goods imported into Paraguay;

(iii) as of 1 (first) January of year 13 (thirteen), the remaining duties shall be eliminated in accordance with the table below and such vehicles shall be duty-free as of 1 (first) January of year 25 (twenty-five).

Year	Argentina, Brazil	Paraguay	Uruguay	Reduction
0 – 6	35	20	23	—
7 – 12	25,0	14,3	16,4	28,6 %
13	20,0	11,4	13,1	42,9 %
14	20,0	11,4	13,1	42,9 %
15	20,0	11,4	13,1	42,9 %
16	15,0	8,6	9,9	57,1 %
17	15,0	8,6	9,9	57,1 %
18	15,0	8,6	9,9	57,1 %
19	10,0	5,7	6,6	71,4 %
20	10,0	5,7	6,6	71,4 %
21	10,0	5,7	6,6	71,4 %
22	5,0	2,9	3,3	85,7 %
23	5,0	2,9	3,3	85,7 %
24	5,0	2,9	3,3	85,7 %
25	—	—	—	100,0 %

(k) Customs duties on originating vehicles classified under subheading HS 2022 code 8703.90:

(i) shall remain at the base rate until the end of year 6 (six);

(ii) as of 1 (first) January of year 7 (seven) and until the end of year 17 (seventeen), shall be subject to a 28,6 % (twenty-eight point six per cent) reduction of the base rate, and thereby set at 25 % (twenty-five per cent) for goods imported into Argentina or Brazil, 16,4 % (sixteen point four per cent) for goods imported into Uruguay, and 14,3 % (fourteen point three per cent) for goods imported into Paraguay;

(iii) as of 1 (first) January of year 18 (eighteen), the remaining duties shall be eliminated in accordance with the table below, and such vehicles shall be duty-free as of 1 (first) January of year 30 (thirty).

Year	Argentina, Brazil	Paraguay	Uruguay	Reduction
0 – 6	35,0	20,0	23,0	—
7 – 17	25,0	14,3	16,4	28,6 %
18	20,0	11,4	13,1	42,9 %
19	20,0	11,4	13,1	42,9 %
20	20,0	11,4	13,1	42,9 %
21	15,0	8,6	9,9	57,1 %
22	15,0	8,6	9,9	57,1 %
23	15,0	8,6	9,9	57,1 %
24	10,0	5,7	6,6	71,4 %
25	10,0	5,7	6,6	71,4 %
26	10,0	5,7	6,6	71,4 %
27	5,0	2,9	3,3	85,7 %
28	5,0	2,9	3,3	85,7 %
29	5,0	2,9	3,3	85,7 %
30	—	—	—	100,0 %

(l) customs duties on originating goods marked with the notation 'CH1' set out in Appendix 2-A-2 shall be subject to the following in-quota tariff rates in the aggregate quantities set out below, with no country allocation for the quotas of subheadings 1806.20 and 1806.90 of NCM 2012 which shall be administered on a first--come-first-served basis:

	Subheading 1806.20		
Years	In-quota duty	Quota (metric tonne)	Out-of-quota duty
Year 0	16,2 %	1 710	18 %

	Subheading 1806.20		
Years	In-quota duty	Quota (metric tonne)	Out-of-quota duty
Year 1	14,4 %	2 091	18 %
Year 2	12,6 %	2 472	18 %
Year 3	10,8 %	2 853	18 %
Year 4	9,0 %	3 234	18 %
Year 5	7,2 %	3 615	18 %
Year 6	5,4 %	3 996	18 %
Year 7	3,6 %	4 377	18 %
Year 8	1,8 %	4 760	18 %
Year 9 and subsequent years	0 %	no quota	0 %

	Subheading 1806.90		
Years	In-quota duty	Quota (metric tonne)	Out-of-quota duty (*)
Year 0	18,0 %	6 320	20 %
Year 1	16,0 %	7 735	20 %
Year 2	14,0 %	9 150	20 %
Year 3	12,0 %	10 565	20 %
Year 4	10,0 %	11 980	20 %
Year 5	8,0 %	13 395	20 %
Year 6	6,0 %	14 810	20 %
Year 7	4,0 %	16 225	20 %
Year 8	2,0 %	17 640	20 %
Year 9 and subsequent years	0 %	no quota	0 %

(*) Paraguay's out-of-quota duty shall be 2 % (two per cent), as set out in Appendix 2-A-2, until the end of year 8.

(m) customs duties on originating goods marked with the notation 'CH2' set out in Appendix 2-A-2 shall be subject to the following in-quota tariff rates in the aggregate quantities set out below, with no country allocation for the quotas of NCM 1704.90.10 and subheadings 1806.10, 1806.31 and 1806.32, which will be administered on a first-come-first-served basis:

	NCM 1704.90.10		
Years	In-quota duty	Quota (metric tonne)	Out-of-quota duty
Year 0	18,7 %	771	20 %
Year 1	17,3 %	868	20 %
Year 2	16,0 %	965	20 %
Year 3	14,7 %	1 062	20 %
Year 4	13,3 %	1 159	20 %
Year 5	12,0 %	1 256	20 %
Year 6	10,7 %	1 353	20 %
Year 7	9,3 %	1 450	20 %
Year 8	8,0 %	1 547	20 %
Year 9	6,7 %	1 644	20 %
Year 10	5,3 %	1 741	20 %
Year 11	4,0 %	1 838	20 %
Year 12	2,7 %	1 935	20 %
Year 13	1,3 %	2 030	20 %
Year 14 and subsequent years	0 %	no quota	0 %

	Subheading 1806.10		
Years	In-quota duty	Quota (metric tonne)	Out-of-quota duty
Year 0	16,8 %	90	18 %
Year 1	15,6 %	94	18 %
Year 2	14,4 %	98	18 %

	Subheading 1806.10		
Years	In-quota duty	Quota (metric tonne)	Out-of-quota duty
Year 3	13,2 %	102	18 %
Year 4	12,0 %	106	18 %
Year 5	10,8 %	110	18 %
Year 6	9,6 %	114	18 %
Year 7	8,4 %	118	18 %
Year 8	7,2 %	122	18 %
Year 9	6,0 %	126	18 %
Year 10	4,8 %	130	18 %
Year 11	3,6 %	134	18 %
Year 12	2,4 %	138	18 %
Year 13	1,2 %	150	18 %
Year 14 and subsequent years	0 %	no quota	0 %

	Subheading 1806.31		
Years	In-quota duty	Quota (metric tonne)	Out-of-quota duty
Year 0	18,7 %	1 890	20 %
Year 1	17,3 %	2 082	20 %
Year 2	16,0 %	2 274	20 %
Year 3	14,7 %	2 466	20 %
Year 4	13,3 %	2 658	20 %
Year 5	12,0 %	2 850	20 %
Year 6	10,7 %	3 042	20 %
Year 7	9,3 %	3 234	20 %
Year 8	8,0 %	3 426	20 %
Year 9	6,7 %	3 618	20 %

	Subheading 1806.31		
Years	In-quota duty	Quota (metric tonne)	Out-of-quota duty
Year 10	5,3 %	3 810	20 %
Year 11	4,0 %	4 002	20 %
Year 12	2,7 %	4 194	20 %
Year 13	1,3 %	4 380	20 %
Year 14 and subsequent years	0 %	no quota	0 %

	Subheading 1806.32		
Years	In-quota duty	Quota (metric tonne)	Out-of-quota duty
Year 0	18,7 %	1 800	20 %
Year 1	17,3 %	2 062	20 %
Year 2	16,0 %	2 324	20 %
Year 3	14,7 %	2 586	20 %
Year 4	13,3 %	2 848	20 %
Year 5	12,0 %	3 110	20 %
Year 6	10,7 %	3 372	20 %
Year 7	9,3 %	3 634	20 %
Year 8	8,0 %	3 896	20 %
Year 9	6,7 %	4 158	20 %
Year 10	5,3 %	4 420	20 %
Year 11	4,0 %	4 682	20 %
Year 12	2,7 %	4 944	20 %
Year 13	1,3 %	5 200	20 %
Year 14 and subsequent years	0 %	no quota	0 %

(n) customs duties on originating goods marked with the notation 'T1' set out in Appendix 2-A-2 shall be subject to the following in-quota tariff rates in the aggregate quantities set out below:

	Subheading 2002.10		
Years	In-quota duty	Quota (metric tonne)	Out-of-quota duty
Year 0	12,6 %	7 500	14 %
Year 1	11,2 %	7 500	14 %
Year 2	9,8 %	7 500	14 %
Year 3	8,4 %	7 500	14 %
Year 4	7,0 %	7 500	14 %
Year 5	5,6 %	7 500	14 %
Year 6	4,2 %	7 500	14 %
Year 7	2,8 %	7 500	14 %
Year 8	1,4 %	7 500	14 %
Year 9 and subsequent years	0 %	no quota	0 %

(o) customs duties on originating goods provided for in the items in the staging category '4-EG' in Appendix 2-A-1 shall be eliminated in 5 (five) equal annual stages, and such goods shall be duty-free as of 1 (first) January of year 4 (four). Originating goods classified under tariff lines 04072100 and 04079010 benefiting from the tariff elimination schedule in staging category '4-EG' shall be accompanied by a certificate of compliance with Council Directive 1999/74/EC or any equivalent animal welfare official standards. For greater certainty, this paragraph does not entail requirements for all MERCOSUR egg production system. The equivalence to the conditions established by the Council Directive shall be verified either by official certification or by third party certification;

(p) customs duties on originating goods provided for in the items in the staging category 'FP30 %' in the tariff elimination schedule of a Party shall be reduced by 30 % (thirty per cent) as of the entry into force of this Agreement;

(q) customs duties on originating goods provided for in the items in the staging category 'FP50 %' in the tariff elimination schedule of a Party shall be reduced by 50 % (fifty per cent) as of the entry into force of this Agreement;

(r) customs duties on originating goods provided for in the items in the staging category '50 %' in Appendix 2-A-1 shall be reduced by 50 % (fifty per cent) in 5 (five) equal annual stages, and such goods shall be 50 % (fifty per cent) of the base rate on 1 January of year 4;

(s) The *ad valorem* component of the customs duties on originating goods provided for in the items in the staging category '0/EP' in Appendix 2-A-1 shall be eliminated as of the date of entry into force of this Agreement; the tariff elimination shall apply to the *ad valorem* duty only; the specific duty on originating goods triggered in a situation where the import price falls below the entry price shall be maintained;

(t) The *ad valorem* component of the customs duties on originating goods provided for in the items in the staging category '7/EP' in Appendix 2-A-1 shall be eliminated in 8 (eight) equal annual stages as of the date of entry into force of this Agreement; the tariff elimination shall apply to the *ad valorem* duty only; the specific duty on originating goods triggered in a situation where the import price falls below the entry price shall be maintained;

(u) The *ad valorem* component of the customs duties on originating goods provided for in the items in the staging category '10/EP' in Appendix 2-A-1 shall be eliminated in 11 (eleven) equal annual stages as of the date of entry into force of this Agreement; the tariff elimination shall apply to the *ad valorem* duty only; the specific duty on originating goods triggered in a situation where the import price falls below the entry price shall be maintained;

(v) Customs duties on originating goods provided for in the items in the staging category 'E' in the tariff elimination schedule of a Party are excluded from tariff preferences and shall remain at the base rate of customs duty set out in that Party's Schedule;

(w) Customs duties on originating goods provided for in the item in the staging category 'BA' in Appendix 2-A-1 shall be 75 (seventy-five) EUR/metric tonne as of the entry into force of this Agreement;

(x) The *ad valorem* component of the customs duties on originating goods provided for in the items in the staging category '0 + 10 EA / OS ≥ 70 %' in Appendix 2-A-1 shall be eliminated as of the date of entry into force of this Agreement; the specific duty component (agricultural component) for products containing less than 70 % (seventy per cent) of sugar shall be eliminated in 11 (eleven) equal annual stages as of the entry into force of this Agreement, and such goods shall be duty-free on 1 January of year 10; tariff-rate quota (hereinafter referred to as 'TRQ') of OS applies for products with a sugar content equal or above 70 % (seventy per cent) of net weight; and

(y) Customs duties on originating goods provided for in the items in the staging '10 / OS ≥ 70 %' in Appendix 2-A-1 containing less than 70 % (seventy per cent) of sugar shall be eliminated in 11 (eleven) equal annual stages, and such goods shall be duty-free on 1 January of year 10; TRQ of OS applies for products containing a sugar content equal or above 70 % (seventy per cent) of net weight.

7. For the purposes of the elimination of customs duties in accordance with paragraph 4 of this Annex, interim staged duty rates shall be rounded down at least to the nearest 10th (tenth) of a percentage point or, if the rate of duty is expressed in monetary units, at least to the nearest 0,01 (zero point zero one) of the official monetary unit of the Party.

8. Customs duties on originating goods classified under the tariff lines indicated as TRQ (TRQ-XY) in column 'Staging Category' in the tariff elimination schedule of a Party shall be governed by the terms of the TRQ for that specific tariff item, as set out in Sections B and C of this Annex, beginning on the date of entry into force of this Agreement. Section B of this Annex sets out the TRQ that the European Union shall apply upon the date of entry into force of this Agreement to certain originating goods of MERCOSUR. Section C of this Annex sets out the TRQ that MERCOSUR shall apply upon the date of entry into force of this Agreement of certain originating goods of the European Union.

9. For the purposes of the quotas set out in Sections B and C of this Annex and in paragraphs 6 (h), (l), (m) and (n) of this Section, if the entry into force of this Agreement corresponds to a date after 1 January and before 31 December of the same calendar year, the in-quota quantity shall be pro-rated on a proportional basis for the remainder of that calendar year. Thereafter, a Party shall make available the entire yearly quota quantity established in accordance with this Annex to quota applicants beginning on the first day of each TRQ year.

10. For the purposes of Sections B and C of this Annex, the term 'metric tonnes' is abbreviated as 'MT'.

11. The product or products covered by each TRQ set out in Section B of this Annex are informally identified in the title to the paragraph setting out the TRQ. These titles are included solely to assist readers in understanding this Annex and shall not alter or supersede the coverage established through the identification of covered tariff items in the EU's Tariff and Statistical Nomenclature and in the Common Customs Tariff (TARIC).

12. The product or products covered by each TRQ set out in Section C of this Annex are informally identified in the title to the paragraph setting out the TRQ. These titles are included solely to assist readers in understanding this Annex and shall not alter or supersede the coverage established through the identification of covered tariff items in the NCM 2012.

SECTION B

TARIFF RATE QUOTAS OF THE EUROPEAN UNION

1. Tariff rate quota for fresh beef

(a) Originating goods marked with the notation 'TRQ-BF1' in Appendix 2-A-1 and listed in point (d) shall be subject to an in-quota tariff rate of 7,5 % (seven point five per cent) in the following aggregate quantities:

Year	Aggregate annual quantity (MT – carcass weight equivalent)
0	9 075
1	18 150
2	27 225
3	36 300
4	45 375
5 and each subsequent year	54 450

(b) Originating goods entered in excess of the aggregate quantities set out in point (a) of this paragraph shall be subject to the base rate of the customs duty set out in Appendix 2-A-1.

(c) When calculating quantities imported under this TRQ, the conversion factors set out in Section E of this Annex shall be used to convert product weight to carcass weight equivalent.

(d) This paragraph applies to originating goods classified in the following tariff items: 0201 10 00, 0201 20 20, 0201 20 30, 0201 20 50, 0201 20 90, 0201 30 00 and 0206 10 95.

2. High-quality fresh, chilled and frozen meat of bovine animals

Originating goods that are exported from Argentina, Brazil, Paraguay and Uruguay, and that are imported into the European Union under the European Union's existing 4 (four) WTO tariff quotas for high-quality fresh, chilled and frozen meat of bovine animals covered by CN tariff headings ex 0201 and ex 0202 and for products covered by CN tariff lines ex 0206 10 95 and ex 0206 29 91, as set out in Article 42 and Annex VIII of Commission Implementing Regulation (EU) 2020/761 of 17 December 2019 ([3]) with quota order numbers 09.4450, 09.4452, 09.4453 and 09.4455, shall be duty-free on the date this Agreement enters into force.

([3]) OJ EU L 185, 12.6.2020, p. 24.

3. Tariff rate quota for frozen beef, including for processing

(a) Originating goods marked with the notation 'TRQ-BF2' in Appendix 2-A-1 and listed in point (d) of this paragraph shall be subject to an in-quota tariff rate of 7,5 % (seven point five per cent) in the following aggregate annual quantities:

Year	Aggregate annual quantity (MT – carcass weight equivalent)
0	7 425
1	14 850
2	22 275
3	29 700
4	37 125
5 and each subsequent year	44 550

(b) Originating goods entered in excess of the aggregate quantities set out in point (a) of this paragraph shall be subject to the base rate of the customs duty set out in Appendix 2-A-1.

(c) When calculating quantities imported under this TRQ, the conversion factors set out in Section E shall be used to convert product weight to carcass weight equivalent.

(d) This paragraph applies to originating goods classified in the following tariff items: 0202 10 00, 0202 20 10, 0202 20 30, 0202 20 50, 0202 20 90, 0202 30 10, 0202 30 50, 0202 30 90, 0206 29 91, 0210 20 10, 0210 20 90, 0210 99 51, 0210 99 90, 1602 50 10 and 1602 90 61.

4. Tariff rate quota for fresh and chilled, frozen and prepared pigmeat

(a) Originating goods that are exported from Argentina, Brazil, Paraguay and Uruguay marked with the notation 'TRQ-PK' in Appendix 2-A-1 and listed in point (e) of this paragraph shall be subject to an in-quota tariff rate of 83 EUR per metric tonne in the following aggregate annual quantities:

Year	Aggregate annual quantity (MT – carcass weight equivalent)
0	4 167
1	8 333
2	12 500
3	16 667
4	20 833
5 and each subsequent year	25 000

(b) In addition to the quota set out in point (a), originating goods from Paraguay marked with the notation 'TRQ-PK' in Appendix 2-A-1 and listed in point (e) of this paragraph shall be duty-free as of the date of entry into force of this Agreement in the annual quantity of 1 500 metric tonnes.

(c) Originating goods entered in excess of the aggregate quantities set out in points (a) and (b) of this paragraph shall be subject to the base rate of the customs duty set out in Appendix 2-A-1.

(d) When calculating quantities imported under this TRQ, the conversion factors set out in Section E shall be used to convert product weight to carcass weight equivalent.

(e) This paragraph applies to originating goods classified in the following tariff items: 0203 11 10, 0203 12 11, 0203 12 19, 0203 19 11, 0203 19 13, 0203 19 15, 0203 19 55, 0203 19 59, 0203 21 10, 0203 22 11, 0203 22 19, 0203 29 11, 0203 29 13, 0203 29 15, 0203 29 55, 0203 29 59, 0210 11 11, 0210 11 19, 0210 11 31, 0210 11 39, 0210 12 11, 0210 12 19, 0210 19 10, 0210 19 20, 0210 19 30, 0210 19 40, 0210 19 50, 0210 19 60, 0210 19 70, 0210 19 81, 0210 19 89, 0210 99 41, 0210 99 49, 1602 41 10, 1602 42 10, 1602 49 11, 1602 49 13, 1602 49 15, 1602 49 19, 1602 49 30, 1602 49 50 and 1602 90 51.

5. Tariff rate quota for boneless poultry meat, including poultry preparations

(a) Originating goods marked with the notation 'TRQ-PY 1' in Appendix 2-A-1 and listed in point (d) of this paragraph shall be duty-free in the following aggregate annual quantities:

Year	Aggregate annual quantity (MT – carcass weight equivalent)
0	15 000
1	30 000
2	45 000
3	60 000
4	75 000
5 and each subsequent year	90 000

(b) Originating goods entered in excess of the aggregate quantities set out in point (a) of this paragraph shall be subject to the base rate of the customs duty set out in Appendix 2-A-1.

(c) When calculating quantities imported under this TRQ, the conversion factors set out in Section E shall be used to convert product weight to carcass weight equivalent.

(d) This paragraph applies to originating goods classified in the following tariff items: 0207 13 10, 0207 13 99, 0207 14 10, 0207 14 99, 0207 26 10, 0207 26 99, 0207 27 10, 0207 27 99, 0207 44 10, 0207 45 10, 0207 54 10, 0207 55 10, 0207 60 10, 0210 92 91, 0210 99 39, 1602 31 11, 1602 31 19, 1602 31 80, 1602 32 11, 1602 32 19, 1602 32 30, 1602 32 90, 1602 39 21, 1602 39 29 and 1602 39 85.

6. Tariff rate quota for bone-in poultry meat

(a) Originating goods marked with the notation 'TRQ-PY 2' in Appendix 2-A-1 and listed in point (d) of this paragraph shall be duty-free in the following aggregate annual quantities:

Year	Aggregate annual quantity (MT – carcass weight equivalent)
0	15 000
1	30 000
2	45 000
3	60 000
4	75 000
5 and each subsequent year	90 000

(b) Originating goods entered in excess of the aggregate quantities set out in point (a) of this paragraph shall be subject to the base rate of the customs duty set out in Appendix 2-A-1.

(c) When calculating quantities imported under this TRQ, the conversion factors set out in Section E shall be used to convert product weight to carcass weight equivalent.

(d) This paragraph applies to originating goods classified in the following tariff items: 0207 11 10, 0207 11 30, 0207 11 90, 0207 12 10, 0207 12 90, 0207 13 20, 0207 13 30, 0207 13 40, 0207 13 50, 0207 13 60, 0207 13 70, 0207 14 20, 0207 14 30, 0207 14 40, 0207 14 50, 0207 14 60, 0207 14 70, 0207 24 10, 0207 24 90, 0207 25 10, 0207 25 90, 0207 26 20, 0207 26 30, 0207 26 40, 0207 26 50, 0207 26 60, 0207 26 70, 0207 26 80, 0207 27 20, 0207 27 30, 0207 27 40, 0207 27 50, 0207 27 60, 0207 27 70, 0207 27 80, 0207 41 20, 0207 41 30, 0207 41 80, 0207 42 30, 0207 42 80, 0207 44 21, 0207 44 31, 0207 44 41, 0207 44 51, 0207 44 61, 0207 44 71, 0207 44 81, 0207 44 99, 0207 45 21, 0207 45 31, 0207 45 41, 0207 45 51, 0207 45 61, 0207 45 71, 0207 45 81, 0207 45 99, 0207 51 10, 0207 51 90, 0207 52 10, 0207 52 90, 0207 54 21, 0207 54 31, 0207 54 41, 0207 54 51, 0207 54 61, 0207 54 71, 0207 54 81, 0207 54 99, 0207 55 21, 0207 55 31, 0207 55 41, 0207 55 51, 0207 55 61, 0207 55 71, 0207 55 81, 0207 55 99, 0207 60 05, 0207 60 21, 0207 60 31, 0207 60 41, 0207 60 51, 0207 60 61, 0207 60 81, 0207 60 99 and 0209 90 00.

7. Tariff rate quota for milk powders

(a) Originating goods marked with the notation 'TRQ-MP' in Appendix 2-A-1 and listed in point (c) of this paragraph shall be subject to the following in-quota tariff rates in the following aggregate quantities:

Year	Aggregate annual quantity MT	In-quota tariff rate (preference on the base rate)
0	1 000	10 %
1	2 000	20 %
2	3 000	30 %
3	4 000	40 %
4	5 000	50 %
5	6 000	60 %
6	7 000	70 %
7	8 000	80 %
8	9 000	90 %
9	9 500	95 %
10 and each subsequent year	10 000	100 %

(b) Originating goods entered in excess of the aggregate quantity set out in point (a) of this paragraph shall be subject to the base rate of the customs duty set out in Appendix 2-A-1.

(c) This paragraph applies to originating goods classified in the following tariff items: 0402 10 11, 0402 10 19, 0402 10 91, 0402 10 99, 0402 21 11, 0402 21 18, 0402 21 91, 0402 21 99, 0402 29 11, 0402 29 15, 0402 29 19, 0402 29 91 and 0402 29 99.

8. Tariff rate quota for cheese

(a) Originating goods marked with the notation 'TRQ-CE' in Appendix 2-A-1 and listed in point (c) of this paragraph shall be subject to the following in-quota tariff rates in the following aggregate quantities:

Year	Aggregate annual quantity MT	In-quota tariff rate (preference on the base rate)
0	3 000	10 %
1	6 000	20 %
2	9 000	30 %
3	12 000	40 %
4	15 000	50 %
5	18 000	60 %
6	21 000	70 %
7	24 000	80 %
8	27 000	90 %
9	28 500	95 %
10 and each subsequent year	30 000	100 %

(b) Originating goods entered in excess of the aggregate quantity set out in point (a) of this paragraph shall be subject to the base rate of the customs duty set out in Appendix 2-A-1.

(c) This paragraph applies to originating goods classified in the following tariff items: ex 0406 10 20 fresh cheese of a fat content not exceeding 40 % (forty per cent) except mozzarella, 0406 10 80, 0406 20 10, 0406 20 90, 0406 30 10, 0406 30 31, 0406 30 39, 0406 30 90, 0406 40 10, 0406 40 50, 0406 40 90, 0406 90 01, 0406 90 13, 0406 90 15, 0406 90 17, 0406 90 18, 0406 90 19, 0406 90 21, 0406 90 23, 0406 90 25, 0406 90 27, 0406 90 29, 0406 90 32, 0406 90 35, 0406 90 37, 0406 90 39, 0406 90 50, 0406 90 61, 0406 90 63, 0406 90 69, 0406 90 73, 0406 90 75, 0406 90 76, 0406 90 78, 0406 90 79, 0406 90 81, 0406 90 82, 0406 90 84, 0406 90 85, 0406 90 86, 0406 90 87, 0406 90 88, 0406 90 93 and 0406 90 99.

9. Tariff rate quota for infant formula

(a) Originating goods marked with the notation 'TRQ-IF' in Appendix 2-A-1 and listed in point (c) of this paragraph shall be subject to the following in-quota tariff rates in the following aggregate quantities:

Year	Aggregate annual quantity MT	In-quota tariff rate (preference on the base rate)
0	500	10 %
1	1 000	20 %
2	1 500	30 %

Year	Aggregate annual quantity MT	In-quota tariff rate (preference on the base rate)
3	2 000	40 %
4	2 500	50 %
5	3 000	60 %
6	3 500	70 %
7	4 000	80 %
8	4 500	90 %
9	4 750	95 %
10 and each subsequent year	5 000	100 %

(b) Originating goods entered in excess of the aggregate quantity set out in point (a) of this paragraph shall be subject to the base rate of the customs duty set out in Appendix 2-A-1.

(c) This paragraph applies to originating goods classified in the following tariff item: 1901 10 00.

10. Tariff rate quota for maize and sorghum

(a) Originating goods marked with the notation 'TRQ-ME' in Appendix 2-A-1 and listed in point (c) of this paragraph shall be duty-free in the following aggregate annual quantities:

Year	Aggregate annual quantity MT
0	166 667
1	333 333
2	500 000
3	666 667
4	833 333
5 and each subsequent year	1 000 000

(b) Originating goods entered in excess of the aggregate quantity set out in point (a) of this paragraph shall be subject to the base rate of the customs duty set out in Appendix 2-A-1.

(c) This paragraph applies to originating goods classified in the following tariff items: 1005 10 90, 1005 90 00, 1007 10 90 and 1007 90 00.

11. Tariff rate quota for rice

(a) Originating goods marked with the notation 'TRQ-RE' in Appendix 2-A-1 and listed in point (c) of this paragraph shall be duty-free in the following aggregate annual quantities:

Year	Aggregate annual quantity MT
0	10 000
1	20 000
2	30 000
3	40 000
4	50 000
5 and each subsequent year	60 000

(b) Originating goods entered in excess of the aggregate quantity set out in point (a) of this paragraph shall be subject to the base rate of the customs duty set out in Appendix 2-A-1.

(c) This paragraph applies to originating goods classified in the following tariff items: 1006 10 21, 1006 10 23, 1006 10 25, 1006 10 27, 1006 10 92, 1006 10 94, 1006 10 96, 1006 10 98, 1006 20 11, 1006 20 13, 1006 20 15, 1006 20 17, 1006 20 92, 1006 20 94, 1006 20 96, 1006 20 98, 1006 30 21, 1006 30 23, 1006 30 25, 1006 30 27, 1006 30 42, 1006 30 44, 1006 30 46, 1006 30 48, 1006 30 61, 1006 30 63, 1006 30 65, 1006 30 67, 1006 30 92, 1006 30 94, 1006 30 96 and 1006 30 98.

12. Tariff rate quotas for sugar for refining

(a) Originating goods from Brazil marked with the notation 'TRQ-SR' in Appendix 2-A-1 which are imported into the European Union under the European Union's existing WTO tariff quota for sugar for refining as set out in Commission Implementing Regulation (EU) 2020/761 of 17 December 2019 with an order number of 09.4318 shall be duty-free as of the date of entry into force of this Agreement in the aggregate annual quantity of 180 000 metric tonnes. This commitment shall apply irrespective of any modification or withdrawal of concessions by the European Union affecting that tariff quota in the WTO.

(b) Originating goods from Brazil marked with the notation 'TRQ-SR' in Appendix 2-A-1 which are imported into the European Union under the European Union's existing WTO tariff quota for sugar for refining as set out in Commission Implementing Regulation (EU) 2020/761 of 17 December 2019 under order number 09.4318 in excess of the aggregate quantities set out in point (a) of this paragraph shall be subject to the rate set out in Commission Implementing Regulation (EU) 2020/761 of 17 December 2019, namely 98 (ninety-eight) EUR/metric tonne.

(c) Originating goods from Brazil marked with the notation 'TRQ-SR' in Appendix 2-A-1 listed in point (g) of this paragraph which are imported into the European Union under a regime other than the European Union's existing WTO tariff quota for sugar for refining set out in Commission Implementing Regulation (EU) 2020/761 of 17 December 2019 shall be subject to the base rate of the customs duty set out in Appendix 2-A-1.

(d) Originating goods from Paraguay marked with the notation 'TRQ-SR' in Appendix 2-A-1 and listed in point (g) of this paragraph shall be duty-free as of the date of entry into force of this Agreement in the aggregate annual quantity of 10 000 metric tonnes.

(e) Originating goods from Paraguay entered in excess of the aggregate quantities set out in point (d) shall be subject to the base rate of the customs duty set out in Appendix 2-A-1.

(f) Originating goods from Argentina and Uruguay marked with the notation 'TRQ-SR' in Appendix 2-A-1 and listed in point (g) of this paragraph shall be subject to the base rate of the customs duty set out in Appendix 2-A-1.

(g) This paragraph applies to originating goods classified in the following tariff items: 1701 13 10 and 1701 14 10.

13. Tariff rate quota for other sugars

(a) Originating goods marked with the notation 'TRQ-OS' in Appendix 2-A-1 and listed in point (c) of this paragraph shall be subject to a 50 % (fifty per cent) tariff preference on the base rate in the aggregate annual quantity of 2 000 metric tonnes.

(b) Originating goods entered in excess of the aggregate quantities set out in point (a) of this paragraph shall be subject to the base rate of the customs duty set out in Appendix 2-A-1.

(c) This paragraph applies to originating goods classified in the following tariff items: 1702 30 10, 1702 30 50, 1702 30 90, 1702 40 10, 1702 40 90, 1702 50 00, 1702 60 10, 1702 60 95, 1702 90 30, 1702 90 50, 1702 90 71, 1702 90 75, 1702 90 79, 1702 90 95, 1806 10 30 and 1806 10 90.

14. Tariff rate quota for eggs

(a) Originating goods marked with the notation 'TRQ-EG1' in Appendix 2-A-1 and listed in point (d) of this paragraph shall be duty-free in the years and aggregate quantities specified below.

Year	Aggregate annual quantity (MT – egg equivalent)
0	500
1	1 000
2	1 500
3	2 000
4	2 500
5 and each subsequent year	3 000

(b) Originating goods entered in excess of the aggregate quantities set out in point (a) of this paragraph shall be subject to the base rate of the customs duty set out in Appendix 2-A-1.

(c) When calculating quantities imported under this TRQ, the conversion factors set out in Section E of this Annex shall be used to convert product weight to egg equivalent.

(d) This paragraph applies to originating goods classified in the following tariff items: 0408 11 80, 0408 19 81, 0408 19 89, 0408 91 80 and 0408 99 80.

15. Tariff rate quota for egg albumins

(a) Originating goods marked with the notation 'TRQ-EG2' in Appendix 2-A-1 and listed in point (d) of this paragraph shall be duty-free in the following years and aggregate quantities:

Year	Aggregate annual quantity (MT – egg equivalent)
0	500
1	1 000
2	1 500
3	2 000
4	2 500
5 and each subsequent year	3 000

(b) Originating goods entered in excess of the aggregate quantities set out in point (a) of this paragraph shall be subject to the base rate of the customs duty set out in Appendix 2-A-1.

(c) When calculating quantities imported under this TRQ, the conversion factors set out in Section E of this Annex shall be used to convert product weight to egg equivalent.

(d) This paragraph applies to originating goods classified in the following tariff items: 3502 11 90 and 3502 19 90.

16. Tariff rate quota for honey

(a) Originating goods marked with the notation 'TRQ-HY' in Appendix 2-A-1 and listed in point (c) of this paragraph shall be duty-free in the following aggregate annual quantities:

Year	Aggregate annual quantity (MT)
0	7 500
1	15 000
2	22 500
3	30 000
4	37 500
5 and each subsequent year	45 000

(b) Originating goods entered in excess of the aggregate quantities set out in point (a) of this paragraph shall be subject to the base rate of the customs duty set out in Appendix 2-A-1.

(c) This paragraph applies to originating goods classified in the following tariff item: 0409 00 00.

17. Tariff rate quota for rum and other spirits obtained by distilling fermented sugar-cane products

(a) Originating goods marked with the notation 'TRQ-RM' in Appendix 2-A-1 and listed in point (c) of this paragraph shall be duty-free in the following aggregate annual quantities:

Year	Aggregate annual quantity (MT-pure alcohol equivalent)
0	400
1	800
2	1 200
3	1 600
4	2 000
5 and each subsequent year	2 400

(b) Originating goods entered in excess of the aggregate quantities set out in point (a) of this paragraph shall be subject to the base rate of the customs duty set out in Appendix 2-A-1.

(c) This paragraph applies to originating goods classified in the following tariff items: 2208 40 51 and 2208 40 99.

18. Tariff rate quota for sweetcorn

(a) Originating goods marked with the notation 'TRQ-SC' in Appendix 2-A-1 and listed in point (c) of this paragraph shall be duty-free in the aggregate annual quantities of 1 000 metric tonnes.

(b) Originating goods entered in excess of the aggregate quantities set out in point (a) of this paragraph shall be subject to the base rate of the customs duty set out in Appendix 2-A-1.

(c) This paragraph applies to originating goods classified in the following tariff items: 2001 90 30, 2004 90 10 and 2005 80 00.

19. Tariff rate quota for maize starch and manioc starch

(a) Originating goods marked with the notation 'TRQ-SH1' in Appendix 2-A-1 and listed in point (c) of this paragraph shall be subject to an in-quota tariff rate of 50 % (fifty per cent) on the base rate in the aggregate annual quantities of 1 500 metric tonnes.

(b) Originating goods entered in excess of the aggregate quantities set out in point (a) of this paragraph shall be subject to the base rate of the customs duty set out in Appendix 2-A-1.

(c) This paragraph applies to originating goods classified in the following tariff items: 1108 12 00 and 1108 14 00.

20. Tariff rate quota for starch derivatives

(a) Originating goods marked with the notation 'TRQ-SH2' in Appendix 2-A-1 and listed in point (c) of this paragraph shall be duty-free in the following aggregate annual quantities:

Year	Aggregate annual quantity (MT)
0	100
1	200
2	300
3	400
4	500
5 and each subsequent year	600

(b) Originating goods entered in excess of the aggregate quantities set out in point (a) of this paragraph shall be subject to the base rate of the customs duty set out in Appendix 2-A-1.

(c) This paragraph applies to originating goods classified in the following tariff items: 2905 43 00, 2905 44 11, 2905 44 19, 2905 44 91, 2905 44 99, 3505 10 10, 3505 10 90, 3824 60 11, 3824 60 19, 3824 60 91 and 3824 60 99.

21. Tariff rate quota for ethanol

(a) Originating goods marked with the notation 'TRQ-EL' in Appendix 2-A-1 and listed in point (d) shall be subject to the in-quota tariff rate in point (b) of this paragraph in the following years and aggregate quantities, except for a duty-free portion of the total aggregate quantity in each year being reserved for a specific use for the chemical industry ([4]):

Year	Aggregate annual quantity (MT) All uses	Aggregate annual quantity (MT) Specific use: for the chemical industry	Total aggregate annual quantity (MT)
0	33 333	75 000	108 333
1	66 667	150 000	216 667
2	100 000	225 000	325 000
3	133 333	300 000	433 333
4	166 667	375 000	541 667
5 and each subsequent year	200 000	450 000	650 000

([4]) The EU may provide that imports of ethanol under the portion of the quota reserved for use by the chemical industry are subject to an End Use Procedure, with a view of conducting the customs control relating to the use of such goods.
The objective is to ensure that those imports are used for manufacturing products classified under Chapters 28 to 40 of the EU Combined Nomenclature (CN). The customs controls applied to prevent circumvention of imports into the fuel or beverage market shall not represent a burden beyond those measures necessary to control imports under this TRQ.
Those measures shall be proportional to the risk of circumvention and their urgency and shall be taken in accordance with Articles 4.12 and 4.16, inter alia considering the record of the importer as appropriate.

(b) For the quota for all usages the in-quota duty for the undenatured ethyl alcohol imported under subheading 2207.10 and tariff items 2208.90.91 and 2208.90.99 shall be 6,4 (six point four) EUR/hl, and the in-quota duty for the denatured ethyl alcohol imported under subheading 2207.20 shall be 3,4 (three point four) EUR/hl. For the quota for specific use for the chemical industry the in-quota duty shall be 0 (zero).

(c) Originating goods entered in excess of the aggregate quantities set out in point (a) of this paragraph shall be subject to the base rate of the customs duty set out in Appendix 2-A-1.

(d) This paragraph applies to originating goods classified in the following tariff items: 2207 10 00, 2207 20 00, 2208 90 91 and 2208 90 99.

22. Tariff rate quota for garlic

(a) Originating goods marked with the notation 'TRQ-GC' in Appendix 2-A-1 and listed in point (c) of this paragraph shall be subject to the following in-quota tariff rates in the following aggregate quantities:

Year	Aggregate annual quantity MT	In-quota tariff rate (preference on the base rate)
0	1 875	30 %
1	3 750	40 %
2	5 625	50 %
3	7 500	60 %
4	9 375	70 %
5	11 250	80 %
6	13 125	90 %
7 and each subsequent year	15 000	100 %

(b) Originating goods entered in excess of the aggregate quantities set out in point (a) of this paragraph shall be subject to the base rate of the customs duty set out in Appendix 2-A-1.

(c) This paragraph applies to originating goods classified in the following tariff item: 0703 20 00.

23. Tariff rate quota for biodiesel

(a) Originating goods from Paraguay marked with the notation 'TRQ-BD' in Appendix 2-A-1 and listed in point (d) of this paragraph shall be duty-free as of the date of entry into force of this Agreement in the aggregate annual quantity of 50 000 metric tonnes.

(b) Originating goods from Paraguay entered in excess of the aggregate quantities set out in point (a) of this paragraph shall be subject to the customs duty set out in in paragraph (c) of this paragraph.

(c) Customs duties on originating goods marked with the notation 'TRQ-BD' in Appendix 2-A-1 and listed in point (d) of this paragraph shall be eliminated in 11 (eleven) equal annual stages, and such goods shall be duty-free on 1 January of year 10.

(d) This paragraph applies to originating goods classified in the following tariff items: 3826 00 10 and 3826 00 90.

SECTION C

TARIFF RATE QUOTAS OF MERCOSUR

1. Tariff rate quota for skimmed milk powder, milk powder and whole milk powder

(a) Originating goods marked with the notation 'TRQ-1' in Appendix 2-A-2 and listed in point (c) of this paragraph shall be subject to the following in-quota tariff rates in the following aggregate quantities:

Year	Aggregate annual quantity MT	In-quota tariff rate (preference on the base rate)
0	1 000	10 %
1	2 000	20 %
2	3 000	30 %
3	4 000	40 %
4	5 000	50 %
5	6 000	60 %
6	7 000	70 %
7	8 000	80 %
8	9 000	90 %
9	9 500	95 %
10 and each subsequent year	10 000	100 %

(b) Originating goods entered in excess of the aggregate quantities set out in point (a) of this paragraph shall be subject to the base rate of the customs duty set out in Appendix 2-A-2.

(c) This paragraph applies to originating goods classified in the following tariff items: 04021010, 04021090, 04022110, 04022120, 04022130, 04022910, 04022920 and 04022930.

2. Tariff rate quota for cheese

(a) Originating goods marked with the notation 'TRQ-2' in Appendix 2-A-2 and listed in point (c) of this paragraph shall be subject to the following in-quota tariff rates in the following aggregate quantities:

Year	Aggregate annual quantity MT	In-quota tariff rate (preference on the base rate)
0	3 000	10 %
1	6 000	20 %
2	9 000	30 %

Year	Aggregate annual quantity MT	In-quota tariff rate (preference on the base rate)
3	12 000	40 %
4	15 000	50 %
5	18 000	60 %
6	21 000	70 %
7	24 000	80 %
8	27 000	90 %
9	28 500	95 %
10 and each subsequent year	30 000	100 %

(b) Originating goods entered in excess of the aggregate quantity set out in point (a) of this paragraph shall be subject to the base rate of the customs duty set out in Appendix 2-A-2.

(c) This paragraph applies to originating goods classified in the following tariff items: 040610 (except 0406 10 10), 040620, 040630, 040640 and 040690.

(d) The quota shall be administered on a first-come-first-served basis.

3. Tariff rate quota for infant formula

(a) Originating goods marked with the notation 'TRQ-3' in Appendix 2-A-2 and listed in point (c) of this paragraph shall be subject to the following in-quota tariff rates in the following aggregate annual quantities:

Year	Aggregate annual quantity MT	In-quota tariff rate (preference on the base rate)
0	500	10 %
1	1 000	20 %
2	1 500	30 %
3	2 000	40 %
4	2 500	50 %
5	3 000	60 %
6	3 500	70 %
7	4 000	80 %

Year	Aggregate annual quantity MT	In-quota tariff rate (preference on the base rate)
8	4 500	90 %
9	4 750	95 %
10 and each subsequent year	5 000	100 %

(b) Originating goods entered in excess of the aggregate quantity set out in point (a) of this paragraph shall be subject to the base rate of the customs duty set out in Appendix 2-A-2.

(c) The aggregate quota quantity of originating goods from the EU classified under the following tariff lines: 19011010, 19011020 and 19011090.

4. Tariff rate quota for garlic

(a) Originating goods marked with the notation 'TRQ-4' in Appendix 2-A-2 and listed in point (c) of this paragraph shall be subject to the following in-quota tariff rates in the following aggregate quantities:

Year	Aggregate annual quantity MT	In-quota tariff rate (preference on the base rate)
0	1 875	30 %
1	3 750	40 %
2	5 625	50 %
3	7 500	60 %
4	9 375	70 %
5	11 250	80 %
6	13 125	90 %
7 and each subsequent year	15 000	100 %

(b) Originating goods entered in excess of the aggregate quantities set out in point (a) of this paragraph shall be subject to the base rate of the customs duty set out in Appendix 2-A-2.

(c) This paragraph applies to originating goods classified in the following tariff item: 07032090.

SECTION D

ADMINISTRATION OF TARIFF RATE QUOTAS

1. A Party opening TRQs to the other Party as referred to in this Annex shall administer these TRQs in a transparent, objective and non-discriminatory manner in accordance with its laws and regulations.

2. The Party opening the TRQs shall make publicly available in a timely and continuous manner all relevant information concerning quota administration, including volume available and eligibility criteria.

3. The origin of a product imported under the TRQ shall be established on the basis of rules of origin defined in Chapter 3.

4. MERCOSUR may allocate among the Signatory MERCOSUR States the quantities of the TRQ opened by the European Union. In that case MERCOSUR shall notify at least 90 (ninety) days before the beginning of the quota year the details of the allocation for the European Union to implement it. The allocation shall be valid for at least 2 (two) years.

5. In cases in which the allocated quantities are not fully used in the course of the quota period, the exporting Party may notify by the end of the 8th (eighth) month to the importing Party a re-allocation of the unused quantities for the last quarter of the quota period. The importing Party shall implement that re-allocation.

6. Upon the request of either Party, the Parties shall conduct consultations regarding the implementation of this Section.

SECTION E

CONVERSION FACTORS

1. With respect to the TRQs set out in paragraphs 1, 3, 4, 5 and 6 of Section B, the following conversion factors shall be used to convert product weight to carcass weight equivalent:

(a) Tariff rate quotas set out in paragraphs 1 and 3 of Section B:

Tariff line	Tariff line description (for illustrative purposes only)	Conversion factor
0201 20 20	'Compensated' quarters of bovine animals with bone in, fresh or chilled	100 %
0201 20 30	Unseparated or separated forequarters of bovine animals, with bone in, fresh or chilled	100 %
0201 20 50	Unseparated or separated hindquarters of bovine animals, with bone in, fresh or chilled	100 %
0201 20 90	Fresh or chilled bovine cuts, with bone in (excl. carcases and half-carcases, 'compensated quarters', forequarters and hindquarters)	100 %
0201 30 00	Fresh or chilled bovine meat, boneless	130 %
0202 20 10	Frozen 'compensated' bovine quarters, with bone in	100 %
0202 20 30	Frozen unseparated or separated bovine forequarters, with bone in	100 %
0202 20 50	Frozen unseparated or separated bovine hindquarters, with bone in	100 %

Tariff line	Tariff line description (for illustrative purposes only)	Conversion factor
0202 20 90	Frozen bovine cuts, with bone in (excl. carcases and half-carcases, 'compensated' quarters, forequarters and hindquarters)	100 %
0202 30 10	Frozen bovine boneless forequarters, whole or cut in max. 5 pieces, each quarter in 1 block; 'compensated' quarters in 2 blocks, one containing the forequarter, whole or cut in max. 5 pieces, and the other the whole hindquarter, excl. the tenderloin, in one piece	130 %
0202 30 50	Frozen bovine boneless crop, chuck and blade and brisket cuts	130 %
0202 30 90	Frozen bovine boneless meat (excl. forequarters, whole or cut into a maximum of five pieces, each quarter being in a single block 'compensated' quarters in two blocks, one of which contains the forequarter, whole or cut into a maximum of five pieces, and the other the whole hindquarter, excl. the tenderloin, in one piece)	130 %
0206 10 95	Fresh or chilled bovine thick and thin skirt (excl. for manufacture of pharmaceutical products)	100 %
0206 29 91	Frozen bovine thick and thin skirt (excl. for manufacture of pharmaceutical products)	100 %
0210 20 10	Meat of bovine animals, salted, in brine, dried or smoked, with bone in	100 %
0210 20 90	Boneless meat of bovine animals, salted, in brine, dried or smoked	135 %
0210 99 51	Edible thick skirt and thin skirt of bovine animals, salted, in brine, dried or smoked	100 %

(b) Tariff rate quota set out in paragraph 4 of Section B:

Tariff line	Tariff line description (for illustrative purposes only)	Conversion factor
0203 12 11	Fresh or chilled with bone in, domestic swine hams and cuts thereof	100 %
ex 0203 19 55	Fresh or chilled boneless domestic swine hams and cuts thereof	120 %
0203 22 11	Frozen bone-in hams and cuts thereof of domestic swine	100 %
ex 0203 29 55	Frozen boneless domestic swine hams and cuts thereof	120 %

(c) Tariff rate quota set out in paragraph 5 and 6 of Section B:

Tariff line	Tariff line description (for illustrative purposes only)	Conversion factor
ex 0207 13 10	Fresh or chilled boneless cuts of fowls of the species *Gallus domesticus*, other than fresh or chilled mechanically separated meat of fowls of the species *Gallus domesticus* obtained by removing meat from flesh-bearing bones after boning or from poultry carcases, using mechanical means resulting in the loss or modification of the muscle fibre structure	140 %
0207 13 20	Fresh or chilled halves or quarters of fowls of the species *Gallus domesticus*	100 %
0207 13 50	Fresh or chilled breasts and cuts thereof of fowls of the species *Gallus domesticus*, with bone in	110 %
0207 13 60	Fresh or chilled legs and cuts thereof of fowls of the species *Gallus domesticus*, with bone in	100 %
0207 13 70	Fresh or chilled cuts of fowls of the species *Gallus domesticus*, with bone in (excl. halves and quarters, whole wings, with or without tips, backs, necks, backs with necks attached, rumps and wing-tips, breasts, legs and parts thereof)	100 %
ex 0207 14 10	Frozen boneless cuts of fowls of the species *Gallus domesticus* other than frozen mechanically separated meat of fowls of the species *Gallus domesticus* obtained by removing meat from flesh-bearing bones after boning or from poultry carcases, using mechanical means resulting in the loss or modification of the muscle fibre structure	140 %
0207 14 20	Frozen halves or quarters of fowls of the species *Gallus domesticus*	100 %
0207 14 50	Frozen breasts and cuts thereof of fowls of the species *Gallus domesticus*, with bone in	110 %
0207 14 60	Frozen legs and cuts thereof of fowls of the species *Gallus domesticus*, with bone in	100 %
0207 14 70	Frozen cuts of fowls of the species *Gallus domesticus*, with bone in (excl. halves or quarters, whole wings, with or without tips, backs, necks, backs with necks attached, rumps and wing-tips, breasts, legs and cuts thereof)	100 %
0207 27 10	Frozen boneless cuts of turkeys of the species domesticus	140 %

Tariff line	Tariff line description (for illustrative purposes only)	Conversion factor
1602 32 11	Uncooked, prepared or preserved meat or meat offal of fowls of the species *Gallus domesticus* containing ≥ 57 % meat or offal of poultry (excl. sausages and similar products, and preparations of liver)	80 %
1602 32 19	Cooked, prepared or preserved meat or meat offal of fowls of the species *Gallus domesticus* containing ≥ 57 % meat or offal of poultry (excl. sausages and similar products, finely homogenised preparations put up for retail sale as infant food or for dietetic purposes, in containers of a net weight of ≤ 250 g, preparations of liver and meat extracts)	80 %
1602 32 30	Prepared or preserved meat or meat offal of fowls of the species *Gallus domesticus* containing ≥ 25 % but < 57 % of poultry meat or offal (excl. sausages and similar products, finely homogenised preparations put up for retail sale as infant food or for dietetic purposes, in containers of a net weight of ≤ 250 g, preparations of liver and meat extracts)	45 %
1602 32 90	Prepared or preserved meat or meat offal of fowls of the species *Gallus domesticus* (excl. that containing ≥ 25 % meat or offal of poultry, meat or offal of turkeys or guinea fowl, sausages and similar products, finely homogenised preparations put up for retail sale as infant food or for dietetic purposes, in containers of a net weight of ≤ 250 g, preparations of liver and meat extracts and juices)	35 %

2. With respect to the TRQs set out in paragraphs 14 and 15 of Section B, the following conversion factors shall be used to convert product weight to shell egg equivalent:

Tariff line	Tariff line description (for illustrative purposes only)	Conversion factor
0407 11 00	Fertilised eggs for incubation, of domestic fowls	100 %
0407 19 19	Fertilised poultry eggs for incubation (excl. of turkeys, geese and fowls)	100 %
0408 11 80	Egg yolks, dried, for human consumption, whether or not containing added sugar or other sweetening matter	246 %
0408 19 81	Egg yolks, liquid, suitable for human consumption, whether or not containing added sugar or other sweetening matter	116 %
0408 19 89	Egg yolks (other than liquid), frozen or otherwise preserved, suitable for human consumption, whether or not containing added sugar or other sweetening matter (excl. dried)	116 %

Tariff line	Tariff line description (for illustrative purposes only)	Conversion factor
0408 91 80	Dried birds' eggs, not in shell, whether or not containing added sugar or other sweetening matter, suitable for human consumption (excl. egg yolks)	452 %
0408 99 80	Birds' eggs, not in shell, fresh, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter, suitable for human consumption (excl. dried and egg yolks)	116 %
3502 11 90	Egg albumin, dried e.g. in sheets, scales, flakes, powder, fit for human consumption	856 %
3502 19 90	Egg albumin, fit for human consumption (excl. dried [e.g. in sheets, flakes, crystals, powder])	116 %

ANNEX 2-B

EXPORT DUTIES

SECTION A

GENERAL PROVISIONS

1. The following categories apply to the elimination, reduction or binding of export duties, taxes or other charges of any kind imposed on, or in connection with, the exportation of goods to the territory of the European Union (hereinafter referred to as 'export duties') on goods set out in Section C of this Annex pursuant to Article 2.9 of this Agreement.

(a) export duties on goods in staging category 'Y5' in export duty schedules set out in Section C of this Annex shall be eliminated in 3 (three) equal annual stages; the first reduction shall take effect on the 1st (first) day of the 4th (fourth) year after the entry into force of this Agreement, and export duties on such goods shall be set at 0 (zero) on the 1st (first) day of the 6th (sixth) year after the entry into force of this Agreement;

(b) export duties on goods in staging category 'Y10' in the export duty schedules set out in Section C of this Annex shall be bound to 18 % (eighteen per cent) on the 1st (first) day of the 5th (fifth) year after the entry into force of this Agreement and be progressively reduced to 14 % (fourteen per cent) in linear annual cuts of 1 (one) percentage point starting on the 1st (first) day of the 7th (seventh) year after the entry into force of this Agreement until the beginning of the 10th (tenth) year after the entry into force of this Agreement; and

(c) on the 1st (first) day of the 4th (fourth) year after the entry into force of this Agreement, export duties on goods in staging category 'S' in the export duty schedules set out in Section C of this Annex shall not exceed the base rate set out in those schedules.

2. The base rate of export duty and the staging category for determining the interim rate of export duty at each stage of reduction or binding commitment for an item are specified in the export duty schedules set out in Section C of this Annex.

3. In the case of amendments to the MERCOSUR export tariff list, commitments made under the export duty schedules set out in Section C of this Annex shall apply based on correspondence of the description of the good, irrespective of its tariff classification.

4. Rates of export duties in the interim stages shall be rounded down, at least to the nearest 10th (tenth) of a percentage point.

5. If a Signatory MERCOSUR State applies a lower rate of duty, or other fees and charges pursuant to Section C of this Annex on, or in connection with, the exportation of a good, and for as long as it is lower than the rate calculated in accordance with the export duty schedules set out in Section C of this Annex, that lower rate shall apply.

SECTION B

SERIOUS IMBALANCES

1. Notwithstanding Article 2.9 of this Agreement, in exceptional circumstances, which are justified for relief of serious fiscal imbalances or a sharp and sudden depreciation of the local currency, and which require immediate action, a Signatory MERCOSUR State may, for a limited period of time, introduce new, or raise the level of existing, customs duties imposed on the exportation of goods for which customs duties on exports were in place 31 December 2018.

2. Measures referred to in paragraph 1 of this Section shall:

(a) be strictly necessary to address the exigencies of the circumstances described under paragraph 1 of this Section;

(b) not be applied to the European Union or any other Signatory MERCOSUR State in a less favourable way than to a third country or in a manner which would constitute a disguised restriction on international trade;

(c) be triggered only as part of an economic programme entered into to address the circumstances specified in paragraph 1 of this Section;

(d) be temporary, proportionate and not more burdensome than necessary to address the situation specified in paragraph 1 of this Section and phased out progressively as those circumstances improve; and

(e) be officially proclaimed in a way that ensures that they are applied transparently and that the European Union is informed in a timely manner of the precise conditions of their application, including the intended duration.

3. The Signatory MERCOSUR State concerned and the European Union shall, upon the request of the European Union, consult each other periodically on the application and the timeframe for dismantling of the measures referred to in paragraph 1 of this Section introduced in excess of those included in the export duty schedules set out in Section C.

SECTION C

EXPORT DUTY SCHEDULES

SUB-SECTION 1

EXPORT DUTY SCHEDULE OF ARGENTINA

NCM 2012	Description	Base rate (%)	Final rate (%)	Category
12.01.90.00	Disabled // In bulk, with up to 15 % packaged (Law 21.453) // -Other // Soya beans, whether or not broken	18	14	Y10
12.01.90.00	Other // In bulk, with up to 15 % packaged (Law 21.453) // -Other // Soya beans, whether or not broken	18	14	Y10
12.01.90.00	Immediate packing of a net content of 2 kg or less (Resolution 835/05 SAGPyA) // Disabled // More than 15 % packaged (Law 21.453) // -Other // Soya beans, whether or not broken	18	14	Y10
12.01.90.00	Other // Disabled // More than 15 % packaged (Law 21.453) // -Other // Soya beans, whether or not broken	18	14	Y10
12.01.90.00	Immediate packing of a net content of 2 kg or less (Resolution 835/05 SAGPyA) // Other // More than 15 % packaged (Law 21.453) // -Other // Soya beans, whether or not broken	18	14	Y10

NCM 2012	Description	Base rate (%)	Final rate (%)	Category
12.01.90.00	Other // Other // More than 15 % packaged (Law 21.453) // -Other // Soya beans, whether or not broken	18	14	Y10
12.08.10.00	-Of soya beans // Flours and meals of oil seeds or oleaginous fruits, other than those of mustard	18	14	Y10
15.07.10.00	In bulk (Law 21.453) // -Crude oil, whether or not degummed // Soya-bean oil and its fractions, whether or not refined, but not chemically modified	18	14	Y10
15.07.10.00	In packages of over 10 kg only (Law 21.453) // -Crude oil, whether or not degummed // Soya-bean oil and its fractions, whether or not refined, but not chemically modified	18	14	Y10
15.07.10.00	Other // -Crude oil, whether or not degummed // Soya-bean oil and its fractions, whether or not refined, but not chemically modified	18	14	Y10
15.07.90.11	In packages with capacity equal to or below 5 l (Resolution 359/99 MEYOSP) // Refined // -Other // Soya-bean oil and its fractions, whether or not refined, but not chemically modified	18	14	Y10
15.07.90.19	In bulk (Law 21.453) // Other // Refined // -Other // Soya-bean oil and its fractions, whether or not refined, but not chemically modified	18	14	Y10
15.07.90.19	In drums with a capacity of over 200 litres (Law 21.453) // Other, in packages of over 10 kg only (Law 21.453) // Other // Refined // -Other // Soya-bean oil and its fractions, whether or not refined, but not chemically modified	18	14	Y10
15.07.90.19	Other // Other, in packages of over 10 kg only (Law 21.453) // Other // Refined // -Other // Soya-bean oil and its fractions, whether or not refined, but not chemically modified	18	14	Y10
15.07.90.19	Other // Other // Refined // -Other // Soya-bean oil and its fractions, whether or not refined, but not chemically modified	18	14	Y10

NCM 2012	Description	Base rate (%)	Final rate (%)	Category
15.07.90.90	Other // -Other // Soya-bean oil and its fractions, whether or not refined, but not chemically modified	18	14	Y10
15.17.90.10	Containing sunflower oil // Containing soya-bean oil // Mixtures of refined oils, in packages not exceeding 5 litres // -Other // Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, other than edible fats or oils or their fractions of heading 15.16	18	14	Y10
15.17.90.10	Other // Containing soya-bean oil // Mixtures of refined oils, in packages not exceeding 5 litres // -Other // Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, other than edible fats or oils or their fractions of heading 15.16	18	14	Y10
15.17.90.90	Containing sunflower oil // In bulk (Law 21.453) // Other, containing soya-bean oil // Other // -Other // Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, other than edible fats or oils or their fractions of heading 15.16	18	14	Y10
15.17.90.90	Other // In bulk (Law 21.453) // Other, containing soya-bean oil // Other // -Other // Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16	18	14	Y10
15.17.90.90	In drums with a capacity of over 200 litres (Law 21.453) // Other, containing sunflower oil, in packages of over 10 kg only (Law 21.453) // Other, containing soya-bean oil // Other // -Other // Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, other than edible fats or oils or their fractions of heading 15.16	18	14	Y10
15.17.90.90	Other // Other, containing sunflower oil, in packages of over 10 kg only (Law 21.453) // Other, containing soya-bean oil // Other // -Other // Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, other than edible fats or oils or their fractions of heading 15.16	18	14	Y10

NCM 2012	Description	Base rate (%)	Final rate (%)	Category
15.17.90.90	In drums with a capacity of over 200 litres (Law 21.453) // Other, in packages of over 10 kg only (Law 21.453) // Other, containing soya-bean oil // Other // -Other // Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16	18	14	Y10
15.17.90.90	Other // Other, in packages of over 10 kg only (Law 21.453) // Other, containing soya-bean oil // Other // -Other // Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16	18	14	Y10
15.17.90.90	Containing sunflower oil // Other // Other, containing soya-bean oil // Other // -Other // Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16	18	14	Y10
15.17.90.90	Other // Other // Other, containing soya-bean oil // Other // -Other // Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, other than edible fats or oils or their fractions of heading 15.16	18	14	Y10
15.18.00.90	Containing soya beans // Of plant origin // Inedible mixtures or preparations // Other // Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, with the exception of those of heading 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, not elsewhere specified or included	18	14	Y10
23.02.50.00	Soya-bean hull pellets // -Of leguminous plants // Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants	18	14	Y10
23.02.50.00	Soya beans // Other // -Of leguminous plants // Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants	18	14	Y10

NCM 2012	Description	Base rate (%)	Final rate (%)	Category
23.04.00.10	Oilcake flour (Law 21.453) // Flour and pellets // Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil	18	14	Y10
23.04.00.10	Pellets (Law 21.453) // Flour and pellets // Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil	18	14	Y10
23.04.00.90	Oilcake (Law 21.453) // Other // Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil	18	14	Y10
23.04.00.90	Expellers (Law 21.453) // Other // Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil	18	14	Y10
23.04.00.90	Other // Other // Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil	18	14	Y10
23.08.00.00	Products containing soya beans in their composition // Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included	18	14	Y10
23.09.90.10	Containing chloramphenicol (R.2507/93 ex-ANA) // Preparations intended to provide the animal with all the nutritional elements necessary for a daily, sensible and balanced diet (complete feedingstuff) // -Other // Preparations of a kind used in animal feeding	18	14	Y10
23.09.90.10	Containing carbadox (R.57/16 SENASA) // Preparations intended to provide the animal with all the nutritional elements necessary for a daily, sensible and balanced diet (complete feedingstuff) // -Other // Preparations of a kind used in animal feeding	18	14	Y10
23.09.90.10	Other // In marked bags of a net content of 50 kg or less // Other preparations containing soya, its by-products or residues in their composition // Preparations intended to provide the animal with all the nutritional elements necessary for a daily, sensible and balanced diet (complete feedingstuff) // -Other // Preparations of a kind used in animal feeding	18	14	Y10

NCM 2012	Description	Base rate (%)	Final rate (%)	Category
23.09.90.10	With a particle size allowing 80 % or more of it to be retained in a No 30 sieve on the IRAM scale and containing up to 30 % of soya, its by-products or residues // In marked bags of a net content of more than 50 kg and up to 1 500 kg // Other preparations containing soya, its by-products or residues in their composition // Preparations intended to provide the animal with all the nutritional elements necessary for a daily, sensible and balanced diet (complete feedingstuff) // -Other // Preparations of a kind used in animal feeding	4	4	S
23.09.90.10	Other // In marked bags of a net content of more than 50 kg and up to 1 500 kg // Other preparations containing soya, its by-products or residues in their composition // Preparations intended to provide the animal with all the nutritional elements necessary for a daily, sensible and balanced diet (complete feedingstuff) // -Other // Preparations of a kind used in animal feeding	18	14	Y10
23.09.90.10	In a proportion of up to 30 %, with a particle size allowing 80 % or more of it to be retained in a No 30 sieve on the IRAM scale // Other // Other preparations containing soya, its by-products or residues in their composition // Preparations intended to provide the animal with all the nutritional elements necessary for a daily, sensible and balanced diet (complete feedingstuff) // -Other // Preparations of a kind used in animal feeding	6	6	S
23.09.90.10	Other // Other // Other preparations containing soya, its by-products or residues in their composition // Preparations intended to provide the animal with all the nutritional elements necessary for a daily, sensible and balanced diet (complete feedingstuff) // Other // Preparations of a kind used in animal feeding	18	14	Y10
23.09.90.60	Containing chloramphenicol (R.2507/93 ex-ANA) // Wheat flour-based preparations containing xylanase and beta-glucanase // -Other // Preparations of a kind used in animal feeding	18	14	Y10
23.09.90.60	Other // Other preparations containing soya, its by-products or residues in their composition // Wheat flour-based preparations containing xylanase and beta-glucanase // -Other // Preparations of a kind used in animal feeding	18	14	Y10

NCM 2012	Description	Base rate (%)	Final rate (%)	Category
23.09.90.90	Presented in marked bags of a net content of up to 50 kg// Preparations containing soya, its by-products or residues in their composition // Containing chloramphenicol (R.2507/93 ex-ANA) // Other // -Other // Preparations of a kind used in animal feeding	18	14	Y10
23.09.90.90	Other // Preparations containing soya, its by-products or residues in their composition // Containing chloramphenicol (R.2507/93 ex-ANA) // Other // -Other // Preparations of a kind used in animal feeding	18	14	Y1
23.09.90.90	Containing carbadox (R.57/16 SENASA) // Other // -Other // Preparations of a kind used in animal feeding	18	14	Y10
23.09.90.90	Presented in marked bags of a net content of up to 50 kg// Preparations containing soya, its by-products or residues in their composition // Other (R.2012/93 ex-ANA) // Other // -Other // Preparations of a kind used in animal feeding	18	14	Y10
23.09.90.90	Other // Preparations containing soya, its by-products or residues in their composition // Other (R.2012/93 ex-ANA) // Other // -Other // Preparations of a kind used in animal feeding	18	14	Y10
27.01.20.00	-Briquettes, ovoids and similar solid fuels manufactured from coal // Coal; briquettes, ovoids and similar solid fuels manufactured from coal	5	5	S
27.02.10.00	-Lignite, whether or not pulverised, but not agglomerated // Lignite, whether or not agglomerated, excluding jet	5	5	S
27.02.20.00	-Agglomerated lignite // Lignite, whether or not agglomerated, excluding jet	5	5	S
27.04.00.10	Coke // Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon	5	5	S
27.04.00.90	Retort carbon // Other // Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon	5	5	S
27.04.00.90	Semi-coke // Other // Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon	5	5	S

NCM 2012	Description	Base rate (%)	Final rate (%)	Category
27.05.00.00	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons	5	5	S
27.06.00.00	Coal tar // Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars	5	5	S
27.06.00.00	Lignite tar // Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars	5	5	S
27.06.00.00	Peat tar // Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars	5	5	S
27.06.00.00	Other mineral tars // mineral tars // Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars	5	5	S
27.07.10.00	-Benzol (benzene) // Oils and other products of the distillation of high-temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents	5	5	S
27.07.20.00	-Toluol (toluene) // Oils and other products of the distillation of high-temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents	5	5	S
27.07.30.00	-Xylol (xylenes) // Oils and other products of the distillation of high-temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents	5	5	S
27.07.40.00	-Naphthalene // Oils and other products of the distillation of high-temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents	5	5	S

NCM 2012	Description	Base rate (%)	Final rate (%)	Category
27.07.50.00	Mixture of alkylbenzenes of formula $C_{10}H_{14}$ and $C_{11}H_{16}$ as major components // -Other aromatic hydrocarbon mixtures of which 65 % or more by volume (including losses) distils at 250 °C by the ASTM D 86 method // Oils and other products of the distillation of high-temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents	5	5	S
27.07.50.00	Other // -Other aromatic hydrocarbon mixtures of which 65 % or more by volume (including losses) distils at 250 °C by the ASTM D 86 method // Oils and other products of the distillation of high-temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents	5	5	S
27.07.91.00	-Creosote oils // -Other: // Oils and other products of the distillation of high-temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents	5	5	S
27.07.99.10	Cresols // -Other // -Other: // Oils and other products of the distillation of high-temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents	5	5	S
27.07.99.90	Anthracene // Other // --Other // -Other: // Oils and other products of the distillation of high-temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents	5	5	S
27.07.99.90	Phenols // Other // --Other // -Other: // Oils and other products of the distillation of high-temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents	5	5	S
27.07.99.90	Other // Other // --Other // -Other: // Oils and other products of the distillation of high-temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents	5	5	S

NCM 2012	Description	Base rate (%)	Final rate (%)	Category
27.08.10.00	-Pitch // Pitch and pitch coke, obtained from coal tar or from other mineral tars	5	5	S
27.08.20.00	-Pitch coke // Pitch and pitch coke, obtained from coal tar or from other mineral tars	5	5	S
27.10.91.00	--Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs) // -Waste oils: // Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils	5	5	S
27.10.99.00	Containing monomethyl-tetrachlorodiphenyl methane, monomethyl-dichloro-diphenyl methane or monomethyl-dibromo-diphenyl methane // --Other // -Waste oils: // Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils	5	5	S
27.10.99.00	Other // --Other // -Waste oils: // Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils	5	5	S
27.11.14.00	--Ethylene, propylene, butylene and butadiene // -Liquefied: // Petroleum gases and other gaseous hydrocarbons	5	0	Y5
27.16.00.00	Electricity supply	5	5	S
38.26.00.00	Biodiesel // Biodiesel and mixtures thereof, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	18	14	Y10
38.26.00.00	Mixtures with diesel // Mixtures with diesel or other products taxed as components // Biodiesel and mixtures thereof, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	18	14	Y10

NCM 2012	Description	Base rate (%)	Final rate (%)	Category
38.26.00.00	Other // Mixtures with diesel or other products taxed as components // Biodiesel and mixtures thereof, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	18	14	Y10
38.26.00.00	Other // Biodiesel and mixtures thereof, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	18	14	Y10
41.01.20.00	Fresh or wet-salted // Whole hides and skins of bovine (including buffalo) // -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: // 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	10	0	Y5
41.01.20.00	Dry-salted // Whole hides and skins of bovine (including buffalo) // -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 // 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	10	0	Y5
41.01.20.00	Other // Whole hides and skins of bovine (including buffalo) // -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 // 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	10	0	Y5

NCM 2012	Description	Base rate (%)	Final rate (%)	Category
41.01.20.00	Fresh or wet-salted // Hides and skins of equine animals // -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 // 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	5	0	Y5
41.01.20.00	Other // Hides and skins of equine animals // -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 // 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	5	0	Y5
41.01.50.10	Fresh or wet-salted // Whole hides and skins of bovine (including buffalo) // Unsplit // -Whole hides and skins, of a weight exceeding 16 kg // 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	10	0	Y5
41.01.50.10	Dry-salted // Whole hides and skins of bovine (including buffalo) // Unsplit // -Whole hides and skins, of a weight exceeding 16 kg // 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	10	0	Y5
41.01.50.10	Other // Whole hides and skins of bovine (including buffalo) // Unsplit // -Whole hides and skins, of a weight exceeding 16 kg // 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	10	0	Y5

NCM 2012	Description	Base rate (%)	Final rate (%)	Category
41.01.50.10	Other // Hides and skins of equine animals // Unsplit // -Whole hides and skins, of a weight exceeding 16 kg // 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	5	0	Y5
41.01.50.20	Fresh or wet-salted // Whole hides and skins of bovine (including buffalo) // Grain splits // -Whole hides and skins, of a weight exceeding 16 kg // 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	10	0	Y5
41.01.50.20	Dry-salted // Whole hides and skins of bovine (including buffalo) // Grain splits // -Whole hides and skins, of a weight exceeding 16 kg // 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	10	0	Y5
41.01.50.20	Other // Whole hides and skins of bovine (including buffalo) // Grain splits // -Whole hides and skins, of a weight exceeding 16 kg // 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	10	0	Y5
41.01.50.30	Fresh or wet-salted // Whole hides and skins of bovine (including buffalo) // Split without the grain // -Whole hides and skins, of a weight exceeding 16 kg // 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	10	0	Y5

NCM 2012	Description	Base rate (%)	Final rate (%)	Category
41.01.50.30	Dry-salted // Whole hides and skins of bovine (including buffalo) // Split without the grain // -Whole hides and skins, of a weight exceeding 16 kg // 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	10	0	Y5
41.01.50.30	Other // Whole hides and skins of bovine (including buffalo) // Split without the grain // -Whole hides and skins, of a weight exceeding 16 kg // 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	10	0	Y5
41.01.50.30	Other // Hides and skins of equine animals // Split without the grain // -Whole hides and skins, of a weight exceeding 16 kg // 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	5	0	Y5
41.01.90.10	Fresh or wet-salted // Hides and skins of bovine (including buffalo) // Unsplit // -Other, including butts, bends and bellies // 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	10	0	Y5
41.01.90.10	Other // Hides and skins of bovine (including buffalo) // Unsplit // -Other, including butts, bends and bellies // 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	10	0	Y5

NCM 2012	Description	Base rate (%)	Final rate (%)	Category
41.01.90.10	Other // Hides and skins of equine animals // Unsplit // -Other, including butts, bends and bellies // 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	5	0	Y5
41.01.90.20	Fresh or wet-salted // Whole // Hides and skins of bovine (including buffalo) // Grain splits // -Other, including butts, bends and bellies // 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	10	0	Y5
41.01.90.20	Dry-salted // Whole // Hides and skins of bovine (including buffalo) // Grain splits // -Other, including butts, bends and bellies // 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	10	0	Y5
41.01.90.20	Other // Whole // Hides and skins of bovine (including buffalo) // Grain splits // -Other, including butts, bends and bellies // 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	10	0	Y5

NCM 2012	Description	Base rate (%)	Final rate (%)	Category
41.01.90.20	Fresh or wet-salted // Other // Hides and skins of bovine (including buffalo) // Grain splits // -Other, including butts, bends and bellies // 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	10	0	Y5
41.01.90.20	Dried, without traces of salt treatments // Other // Hides and skins of bovine (including buffalo) // Grain splits // -Other, including butts, bends and bellies // 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	5	0	Y5
41.01.90.20	Other // Other // Hides and skins of bovine (including buffalo) // Grain splits // -Other, including butts, bends and bellies // 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	10	0	Y5
41.01.90.20	Dried, without traces of salt treatments // Other // Hides and skins of equine animals // Grain splits // -Other, including butts, bends and bellies // 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	5	0	Y5
41.01.90.30	Fresh or wet-salted // Whole // Hides and skins of bovine (including buffalo) // Split without the grain // -Other, including butts, bends and bellies // 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	10	0	Y5

NCM 2012	Description	Base rate (%)	Final rate (%)	Category
41.01.90.30	Dry-salted // Whole // Hides and skins of bovine (including buffalo) // Split without the grain // -Other, including butts, bends and bellies // 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	5	0	Y5
41.01.90.30	Other // Whole // Hides and skins of bovine (including buffalo) // Split without the grain // -Other, including butts, bends and bellies // 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	5	0	Y5
41.01.90.30	Fresh or wet-salted // Other // Hides and skins of bovine (including buffalo) // Split without the grain // -Other, including butts, bends and bellies // 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	10	0	Y5
41.01.90.30	Dried, without traces of salt treatments // Other // Hides and skins of bovine (including buffalo) // Split without the grain // -Other, including butts, bends and bellies // 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	5	0	Y5
41.01.90.30	Other // Other // Hides and skins of bovine (including buffalo) // Split without the grain // -Other, including butts, bends and bellies // 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	5	0	Y5

NCM 2012	Description	Base rate (%)	Final rate (%)	Category
41.01.90.30	Dried, without traces of salt treatments // Other // Hides and skins of equine animals // Split without the grain // -Other, including butts, bends and bellies // 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	5	0	Y5
41.02.10.00	Sun dried // -With wool on // 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	10	0	Y5
41.02.10.00	Dry-salted // -With wool on // 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	10	0	Y5
41.02.10.00	Other // -With wool on // 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	10	0	Y5
41.02.21.00	With wool on // --Pickled // -Without wool on: // 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	10	0	Y5
41.02.21.00	Yearling sheep // --Pickled // -Without wool on: // 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	10	0	Y5

NCM 2012	Description	Base rate (%)	Final rate (%)	Category
41.02.21.00	Lambs // --Pickled // -Without wool on: // 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	10	0	Y5
41.02.2100	Other // --Pickled // -Without wool on: // 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	10	0	Y5
41.02.29.00	Sun dried // --Other // -Without wool on: // 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	10	0	Y5
41.02.29.00	Dry-salted // --Other // -Without wool on: // 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	10	0	Y5
41.02.29.00	Other // --Other // -Without wool on: // 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	10	0	Y5
41.03.90.00	Caprine animals // -Other // 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	5	0	Y5

NCM 2012	Description	Base rate (%)	Final rate (%)	Category
41.04.11.11	Whole hides and skins of bovine (including buffalo), of a unit surface area not exceeding 2,6 m^2, simply chrome tanned (wet-blue) // Full grains, unsplit // --Full grains, unsplit; grain splits // -In the wet state (including wet-blue): // Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared	10	0	Y5
41.04.11.12	Other whole hides and skins of bovine (including buffalo), of a unit surface area not exceeding 2,6 m^2 // whole bovine (including buffalo) hides and skins, of a unit surface area not exceeding 2,6 m^2 // Full grains, unsplit // --Full grains, unsplit; grain splits // -In the wet state (including wet-blue): // Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared	10	0	Y5
41.04.11.13	Whole or halves // Other hides and skins of bovine (including buffalo), vegetable pre-tanned // Full grains, unsplit // --Full grains, unsplit; grain splits // -In the wet state (including wet-blue): // Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared	10	0	Y5
41.04.11.13	Other // Other hides and skins of bovine (including buffalo), vegetable pre-tanned // Full grains, unsplit // --Full grains, unsplit; grain splits // -In the wet state (including wet-blue): // Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared	10	0	Y5
41.04.11.14	Whole or halves // Other hides and skins of bovine (including buffalo) // Full grains, unsplit // --Full grains, unsplit; grain splits // -In the wet state (including wet-blue): // Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared	10	0	Y5

NCM 2012	Description	Base rate (%)	Final rate (%)	Category
41.04.11.14	Other // Other hides and skins of bovine (including buffalo) // Full grains, unsplit // --Full grains, unsplit; grain splits // -In the wet state (including wet-blue): // Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared	10	0	Y5
41.04.11.21	Whole hides and skins of bovine (including buffalo), of a unit surface area not exceeding 2,6 m^2, simply chrome tanned (wet-blue) // Grain splits // --Full grains, unsplit; grain splits // -In the wet state (including wet-blue): // Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared	10	0	Y5
41.04.11.23	Whole or halves // Other hides and skins of bovine (including buffalo), vegetable pre-tanned // Grain splits // --Full grains, unsplit; grain splits // -In the wet state (including wet-blue): // Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared	10	0	Y5
41.04.11.23	Other // Other hides and skins of bovine (including buffalo), vegetable pre-tanned // Grain splits // --Full grains, unsplit; grain splits // -In the wet state (including wet-blue): // Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared	10	0	Y5
41.04.11.24	Whole or halves // Other hides and skins of bovine (including buffalo) // Grain splits // --Full grains, unsplit; grain splits // -In the wet state (including wet-blue): // Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared	10	0	Y5

NCM 2012	Description	Base rate (%)	Final rate (%)	Category
41.04.11.24	Other // Other hides and skins of bovine (including buffalo) // Grain splits // --Full grains, unsplit; grain splits // -In the wet state (including wet-blue): // Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared	10	0	Y5
41.04.19.10	Flesh splits of cattle hides // Whole hides and skins of bovine (including buffalo), of a unit surface area not exceeding 2,6 m^2, simply chrome tanned (wet-blue) // --Other // -In the wet state (including wet-blue): // Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared	10	0	Y5
41.04.19.10	Other // Whole hides and skins of bovine (including buffalo), of a unit surface area not exceeding 2,6 m^2, simply chrome tanned (wet-blue) // --Other // -In the wet state (including wet-blue): // Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared	10	0	Y5
41.04.19.30	Other hides and skins of bovine (including buffalo), vegetable pre-tanned // hides and skins of bovine (including buffalo), vegetable pre-tanned // --Other // -In the wet state (including wet-blue): // Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared	10	0	Y5
41.04.19.40	Other // Whole or halves // Other hides and skins of bovine (including buffalo) // hides and skins of bovine (including buffalo) // --Other // -In the wet state (including wet-blue): // Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared	10	0	Y5

NCM 2012	Description	Base rate (%)	Final rate (%)	Category
41.04.19.40	Other // Split without the grain (flesh splits) // Other // Other hides and skins of bovine (including buffalo) // hides and skins of bovine (including buffalo) // --Other // -In the wet state (including wet-blue): // Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared	10	0	Y5
41.04.19.40	Other // Other // Other hides and skins of bovine (including buffalo) // hides and skins of bovine (including buffalo) // --Other // -In the wet state (including wet-blue): // Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared	10	0	Y5
41.04.41.10	Other // Whole hides and skins of bovine (including buffalo), of a unit surface area not exceeding 2,6 m^2 // --Full grains, unsplit; grain splits // -In the dry state (crust): // Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared	10	0	Y5
41.04.41.30	Other // Other hides and skins of bovine (including buffalo) // hides and skins of bovine (including buffalo) // --Full grains, unsplit; grain splits // -In the dry state (crust): // Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared	10	0	Y5
41.04.49.10	Chrome tanned in the dry state (box-calf) // Whole hides and skins of bovine (including buffalo), of a unit surface area not exceeding 2,6 m^2 // --Other // -In the dry state (crust): // Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared	10	0	Y5

NCM 2012	Description	Base rate (%)	Final rate (%)	Category
41.04.49.10	Other // Whole hides and skins of bovine (including buffalo), of a unit surface area not exceeding 2,6 m^2 // --Other // -In the dry state (crust): // Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared	10	0	Y5
41.04.49.20	Other // Other hides and skins of bovine (including buffalo) // hides and skins of bovine (including buffalo) // --Other // -In the dry state (crust): // Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared	10	0	Y5
45.01.10.00	-Natural cork, raw or simply prepared // Natural cork, raw or simply prepared; cork waste; crushed, powdered or ground cork	10	10	S
45.01.90.00	-Other // Natural cork, raw or simply prepared; cork waste; crushed, powdered or ground cork	10	10	S
45.02.00.00	Roughly squared // Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers)	5	5	S
45.02.00.00	In strips, whether or not reinforced with paper or textile // Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers)	5	5	S
45.02.00.00	Other // Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers)	5	5	S

NCM 2012	Description	Base rate (%)	Final rate (%)	Category
47.07.10.00	-Unbleached kraft paper or paperboard or corrugated paper or paperboard // Recovered (waste and scrap) paper or paperboard	20	20	S
47.07.20.00	-Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass // Recovered (waste and scrap) paper or paperboard	20	20	S
47.07.30.00	-Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter) // Recovered (waste and scrap) paper or paperboard	20	20	S
47.07.90.00	-Other, including unsorted waste and scrap // Recovered (waste and scrap) paper or paperboard	20	20	S
72.04.10.00	-Waste and scrap of cast iron // Ferrous waste and scrap; remelting scrap ingots and steel	5	5	S
72.04.21.00	Austenitics (AISI 300 series and equivalent standards) // --Of stainless steel // -Waste and scrap of alloy steel: // Ferrous waste and scrap; remelting scrap ingots and steel	5	5	S
72.04.21.00	Other // --Of stainless steel // -Waste and scrap of alloy steel: // Ferrous waste and scrap; remelting scrap ingots and steel	5	5	S
72.04.29.00	Of high-speed steel // --Other // -Waste and scrap of alloy steel: // Ferrous waste and scrap; remelting scrap ingots and steel	5	5	S
72.04.29.00	Other // Other // --Other // -Waste and scrap of alloy steel: // Ferrous waste and scrap; remelting scrap ingots and steel	5	5	S
72.04.30.00	-Waste and scrap of tinned iron or steel // Ferrous waste and scrap; remelting scrap ingots and steel	5	5	S

NCM 2012	Description	Base rate (%)	Final rate (%)	Category
72.04.41.00	--Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles // -Other waste and scrap: // Ferrous waste and scrap; remelting scrap ingots and steel	5	5	S
72.04.49.00	--Other // -Other waste and scrap: // Ferrous waste and scrap; remelting scrap ingots and steel	5	5	S
72.04.50.00	-Remelting scrap ingots // Ferrous waste and scrap; remelting scrap ingots and steel	5	5	S
97.01.10.00	Other // Originals // -Paintings, drawings and pastels // Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 49.06 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques	5	5	S
97.01.10.00	Other // -Paintings, drawings and pastels // Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 49.06 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques	5	5	S
97.01.90.00	Other // Originals // -Other // Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 49.06 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques	5	5	S
97.01.90.00	Other // -Other // Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 49.06 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques	5	5	S
97.02.00.00	Other // Original engravings, prints and lithographs	5	5	S
97.03.00.00	Other // Original sculpture and statuary, in any material	5	5	S

NCM 2012	Description	Base rate (%)	Final rate (%)	Category
97.04.00.00	Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 49.07	5	5	S
97.05.00.00	Hunting trophies // Zoology collections and collectors' pieces (R.2012/93 ex ANA) // Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest	5	5	S
97.05.00.00	Other // Zoology collections and collectors' pieces (R.2012/93 ex ANA) // Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest	5	5	S
97.05.00.00	Books, brochures and similar printed matter, whether or not in single sheets (R.634/93 ex ANA) // Collector objects of historical, ethnographic or numismatic interest // Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest	5	5	S
97.05.00.00	Other // Collector objects of historical, ethnographic or numismatic interest // Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest	5	5	S
97.05.00.00	Collector objects of archaeological interest // Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest	5	5	S
97.05.00.00	Collector objects of palaeontological interest // Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest	5	5	S
97.05.00.00	Botanical collections and collectors' pieces // Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest	5	5	S

NCM 2012	Description	Base rate (%)	Final rate (%)	Category
97.05.00.00	Diatonic bandoneon // Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest	5	5	S
97.05.00.00	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest	5	5	S
97.06.00.00	Books, brochures and similar printed matter, whether or not in single sheets (R.634/93 ex ANA) // Antiques of an age exceeding 100 years	5	5	S
97.06.00.00	Diatonic bandoneon // Musical instruments // Antiques of an age exceeding 100 years	5	5	S
97.06.00.00	Other // Musical instruments // Antiques of an age exceeding 100 years	5	5	S
97.06.00.00	Of wood // Other // Antiques of an age exceeding 100 years	5	5	S
97.06.00.00	Original artistic assemblies and montages (Law 24633 and Regulatory Decree No 1321) // Of ceramics // Other // Antiques of an age exceeding 100 years	5	5	S
97.06.00.00	Other // Of ceramics // Other // Antiques of an age exceeding 100 years	5	5	S
97.06.00.00	Original artistic assemblies and montages (Law 24633 and Regulatory Decree No 1321) // Of textile materials // Other // Antiques of an age exceeding 100 years	5	5	S
97.06.00.00	Other // Of textile materials // Other // Antiques of an age exceeding 100 years	5	5	S
97.06.00.00	Other // Other // Antiques of an age exceeding 100 years	5	5	S

SUB-SECTION 2

EXPORT DUTY SCHEDULE OF URUGUAY

NCM 2012	Description	Base rate (%)	Final rate (%)	Category
41.01	Hides and skins, unbleached, salted, pickled and wet-blue.	5	0	Y5
41.04.11		5	0	Y5
41.04.19		5	0	Y5

SECTION D

PROVISIONS CONCERNING BRAZIL

1. In the case of Brazil, the prohibition on introducing or maintaining export duties, as stipulated in Article 2.9 of this Agreement, shall not apply to the export of products listed in paragraph 2 of this Section provided that the conditions stipulated in paragraph 3 of this Section are fulfilled.

2. The possible non-applicability of Article 2.9 of this Agreement applies for products classified under the Harmonized System (2022) in Chapters 25 to 28 and Headings 71.10, 72.02, 81.09 and 81.12.

3. If Brazil adopts export duties on products listed in paragraph 2 of this Section, the exports of such products destined for the European Union shall benefit from a reduction in the applied duty of no less than 50 % (fifty per cent). In any case, the preferential export duty shall not exceed 25 %.

4. If Brazil applies export duties on products listed in paragraph 2 of this Section to third countries on terms more favourable than those described in paragraphs 2 and 3 of this Section, Brazil shall notify the European Union and make its best efforts to extend them, following negotiations, to the European Union.

5. The Trade Council may review this Section, including the list of products, upon request of Brazil or the European Union.

ANNEX 2-C

IMPORT OR EXPORT MONOPOLIES

1. Uruguay maintains the following designated import and export monopoly: Administración Nacional de Combustibles, Alcohol y Portland (ANCAP).
2. Brazil reserves the right to maintain or designate import or export monopolies in the following sectors:
   (a) petroleum, gas and other hydrocarbons; and
   (b) nuclear minerals.

ANNEX 2-D

TRADE IN WINE PRODUCTS AND SPIRITS

SECTION A

ARTICLE 1

Scope

This Annex applies to wine products falling under headings 2204 and 2205 and to spirits falling under heading 2208 of the HS produced in the Parties.

ARTICLE 2

Wine products definitions and oenological practices

1. Each Party shall make its best efforts to adopt definitions and oenological practices for wine products recommended and published by the International Organisation of Vine and Wine (hereinafter referred to as the 'OIV').

2. Each Party shall authorise the importation and sale for consumption of wine products produced in the other Party, provided they have been made in accordance with:

(a) the definitions of products established in each Party that are in accordance with the relevant OIV standard;

(b) the oenological practices established in each Party that are in accordance with the relevant OIV standard; and

(c) the definitions and oenological practices established in each Party that are not in accordance with the relevant OIV standard, as listed in Appendix 2-D-1.

3. If a Party proposes to authorise a new, or modify an existing, definition or oenological practice listed in Appendix 2-D-1 as referred to in point (c) of paragraph 2, it shall promptly notify the other Party in writing. The notification shall include a technical dossier with a full explanation of the rationale behind the new or modified definition or oenological practice. The other Party may object in writing within 90 (ninety) days after the date of receipt of the notification. If the other Party does not object, the amendment of Appendix 2-D-1 shall be deemed to be agreed by the Parties.

4. If the other Party objects within 90 (ninety) days after the date of receipt of the notification referred to in paragraph 3, the Parties shall consult each other with a view to finding a mutually agreed solution within 60 (sixty) days after the date of receipt of the objection. The period of 60 (sixty) days can be extended by mutual agreement of the Parties.

5. If the Parties reach an agreement during consultations, paragraphs 6 and 7 shall apply. If the Parties fail to reach such agreement during consultations, Appendix 2-D-1 shall not be amended.

6. The Trade Council may amend Appendix 2-D-1 to add new definitions or oenological practices or modifications of existing definitions or oenological practices agreed pursuant to paragraph 3 or 4.

7. In cases where there is an agreement pursuant to paragraph 3 or 4, a Party shall authorise the importation and sale for consumption of wines produced in the other Party after the date of application of the definition or oenological practice in the territory of the Party adopting such measure, even if a decision by the Trade Council pursuant to paragraph 6 has not been adopted or entered into force at that point in time.

SECTION B

ARTICLE 3

Labelling of wine products and spirits

1. A Party shall not require any of the following dates or their equivalent to be displayed on the container, label or packaging of wine products or spirits:

(a) the date of packaging;

(b) the date of bottling; or

(c) the date of production or manufacture.

2. A Party may require the display of a date of minimum durability on the container, label or packaging of wine products or spirits produced in the other Party that may have a shorter date of minimum durability than would normally be expected by consumers due to the addition of perishable ingredients.

3. A Party shall not require translations of trademarks, brand names or geographical indications to appear on the container, label or packaging of wine products or spirits produced in the other Party.

4. Each Party shall permit compulsory information, including translations, to be displayed on a supplementary label affixed to the container, label or packaging of wine products or spirits produced in the other Party. Such supplementary labels may be affixed after importation and prior to the product being offered for sale in the Party's territory, provided that the compulsory information of the original label is fully and accurately reflected.

5. The use of lot identification codes shall be permitted on the container, label or packaging and, if such codes are used, they shall not be deleted.

6. A Party shall not apply a labelling measure to wine products or spirits that were marketed in the other Party's territory prior to the date on which the measure entered into force, except if duly justified.

7. The use of drawings, figures or illustrations shall be permitted on the container, label or packaging of wine products or spirits produced in the other Party. Such drawings, figures or illustrations shall not replace compulsory labelling information and shall not mislead consumers about the characteristics and composition of the wine products and spirits.

8. The name of a vine variety may be included on labels on wine products imported into and marketed in the territory of a Party if such wine products are produced using that variety and such variety is mentioned in at least one list of the following organisations:

(a) the OIV;

(b) the International Union for the Protection of New Varieties of Plants; or

(c) the International Board for Plant Genetic Resources.

The name of a vine variety of a Party containing or consisting of a protected designation of origin or a protected geographical indication of the other Party shall not be used in the labelling of wine exported to the other Party. As regards the list of geographical indications set out in Sections 1 and 2 of Annex 13-B, the Parties define in paragraph 3 of Appendix 13-B-1 the names of the plant varieties the use of which is not to be prevented. A Party may not prevent the use of vine varieties referred to in paragraph 4 of Appendix 13-B-1.

9. Wine products and spirits shall not be subject to allergen labelling with regard to allergens which have been used in the manufacture and preparation of the wine products and spirits and are not present in the final product ([1]).

([1]) This does not apply to the labelling of gluten.

10. For trade in wine products between the Parties, a sparkling wine may be described or presented with an indication of the product type specified in the International Code of Oenological Practices of the OIV.

11. The following names of wine products and spirits are protected, in accordance with the Paris Convention for the Protection of Industrial Property of 20 March 1883, as last revised at Stockholm on 14 July 1967:

(a) the name of a Member State of the European Union for wine products and spirits originating in the Member State of the European Union concerned; and

(b) the name of a Signatory MERCOSUR State.

ARTICLE 4

Use of specific terms in wine products

1. The European Union shall allow the use of the wine terms listed in Part 1 of Appendix 2-D-2 on wine products from each Signatory MERCOSUR State marketed in the European Union, in accordance with the definition of these wine terms in the laws and regulations of that Signatory MERCOSUR State.

2. MERCOSUR shall allow the use of the wine terms listed in Part 2 of Appendix 2-D-2 on wine products marketed in MERCOSUR from the European Union, in accordance with the definition of these wine terms in laws and regulations of the European Union.

3. A Party may notify to the other Party an application for the inclusion of additional wine terms in Appendix 2-D-2. The notification shall include a technical dossier with the definition of the wine terms and a reference to the applicable laws or regulations of the notifying Party. The other Party shall notify within 6 (six) months after the date of receipt of the notification the result of the examination of such application. If, based on the results of the examination, the inclusion of the additional wine term is accepted, the Trade Council may decide by consensus to include it in Appendix 2-D-2.

ARTICLE 5

Certification of wine products and spirits

1. For wine products imported from a Party and placed on the market in the other Party, the documentation and certification that may be required by either Party shall be limited to the documents and certificates listed in Appendix 2-D-3.

2. Each Party shall authorise the importation into their territory of spirits in accordance with the rules governing the import certification document and analysis reports as provided for under its law.

3. A Party may introduce temporary additional import certification requirements for wine products and spirits imported from the other Party in response to legitimate public policy concerns, such as health or consumer protection or in order to act against fraud. In such cases, the other Party shall be given adequate information in sufficient time to permit the fulfilment of the additional requirements. Such requirements shall not extend beyond the period of time necessary to respond to the particular public policy concern in response to which they were introduced.

4. The Trade Council may adopt a decision to amend Appendix 2-D-3 with respect to the documentation and certification referred to in paragraph 1 of this Article.

ARTICLE 6

Applicable rules and national treatment

1. Unless otherwise provided for in this Agreement and without prejudice to the application of the provisions of Chapter 6, the importation and marketing of wine products and spirits shall be conducted in compliance with the laws and regulations applicable in the territory of the Party of importation.

2. Wine products imported from the territory of a Party shall be accorded treatment no less favourable than that accorded to like wine products of national origin.

SECTION C

ARTICLE 7

Transitional measures

Wine products and spirits which, at the date of entry into force of this Agreement, have been produced, described and presented in accordance with the laws and regulations of each Party and existing agreements applicable between the Parties, but do not comply with the provisions in this Annex, may be marketed under the following conditions:

(a) by wholesalers or producers, for a period of 3 (three) years; and

(b) by retailers, until stocks are exhausted.

Appendix 2-D-1

DEFINITIONS AND OENOLOGICAL PRACTICES ACCEPTED BY THE PARTIES

1. Fresh lees

Fresh lees may be used under the specific and limited conditions set out in line item 11.2 of Table 2 of Part A of Annex I to Commission Delegated Regulation (EU) 2019/934 supplementing Regulation (EU) No 1308/2013 of the European Parliament and of the Council as regards wine-growing areas where the alcoholic strength may be increased, authorised oenological practices and restrictions applicable to the production and conservation of grapevine products, the minimum percentage of alcohol for by-products and their disposal, and publication of OIV files.

2. Concentrated grape must, rectified concentrated grape must and sucrose

Concentrated grape must, rectified concentrated grape must and sucrose may be used for enrichment and sweetening under specific and limited conditions as provided for respectively in Part I of Annex VIII to Regulation (EU) No 1308/2013 of the European Parliament and of the Council of 17 December 2013 establishing a common organisation of the markets in agricultural products and repealing Council Regulations (EEC) No 922/72, (EEC) No 234/79, (EC) No 1037/2001 and (EC) No 1234/2007 and in Part D of Annex I to Commission Delegated Regulation (EU) 2019/934 as regards wine-growing areas where the alcoholic strength may be increased, authorised oenological practices and restrictions applicable to the production and conservation of grapevine products, the minimum percentage of alcohol for by-products and their disposal, and publication of OIV files, and Law No 7.678/1988, subject to the exclusion of use of these products in a reconstituted form in wine products.

3. Restriction of addition of water

The addition of water in winemaking is excluded, except where required to dissolve authorised oenological compounds used in winemaking.

Appendix 2-D-2

WINE TERMS

SECTION A

EUROPEAN UNION

SECTION B

MERCOSUR

ARGENTINA:

Crianza ([1]), Dulce Natural ([2]), Fino ([3]), Gran Reserva ([4]), Reserva ([5]), Vino Dulce Natural ([6]), Vino Generoso ([7]).

Denominación de origen controlada (DOC), Indicación geográfica (IG), Indicación de Procedencia (IP)

BRAZIL:

Fino ([8]), Gran Reserva ([9]), Leve ([10]), Reserva ([11]).

Denominação de origem (DO), Indicação geográfica (IG), Indicação de Procedência (IP)

URUGUAY:

Fino ([12]), Leve ([13]), Reserva ([14]), Viejo ([15]), Vino Generoso ([16]).

Denominación de origen (DO), Denominación de origen controlada (DOC), Indicación geográfica (IG), Indicación de Procedencia (IP)

([1]) The use of the term is allowed for wine products which are covered by a geographical indication.
([2]) The use of the term is allowed for wine products which are covered by a geographical indication.
([3]) The use of the term is allowed for wine products which are covered by a geographical indication.
([4]) The use of the term is allowed for wine products which are covered by a geographical indication and have been aged in a barrel prior to bottling for at least 18 (eighteen) months for red wines and 12 (twelve) months for white and rosé wines.
([5]) The use of the term is allowed for wine products which are covered by a geographical indication and have been aged in a barrel prior to bottling for at least 12 (twelve) months for red wines and 6 (six) months for white and rosé wines.
([6]) The use of the term is allowed for wine products which are covered by a geographical indication.
([7]) The use of the term is allowed for wine products which are covered by a geographical indication.
([8]) The use of the term is allowed for wine products which are covered by a geographical indication.
([9]) The use of the term is allowed for wine products which are covered by a geographical indication and have been aged in a barrel prior to bottling for at least 18 (eighteen) months for red wines and 12 (twelve) months for white and rosé wines.
([10]) The use of the term is allowed for wine products which are covered by a geographical indication.
([11]) The use of the term is allowed for wine products which are covered by a geographical indication and have been aged in a barrel prior to bottling for at least 12 (twelve) months for red wines and 6 (six) months for white and rosé wines.
([12]) The use of the term is allowed for wine products which are covered by a geographical indication.
([13]) The use of the term is allowed for wine products which are covered by a geographical indication.
([14]) The use of the term is allowed for wine products which are covered by a geographical indication and have been aged in a barrel prior to bottling for at least 12 (twelve) months for red wines and 6 (six) months for white and rosé wines.
([15]) The use of the term is allowed for wine products which are covered by a geographical indication.
([16]) The use of the term is allowed for wine products which are covered by a geographical indication.

Appendix 2-D-3

DOCUMENTATION AND CERTIFICATION OF WINE PRODUCTS

Certification documents and analysis report

1. Each Party shall authorise the importation into their territory of wine products in accordance with the rules governing the import certification documents and analysis reports as provided for according to the terms of this Annex.
2. The requirements for the importation of wine products into the territory of a Party shall be fulfilled by the presentation to the competent authorities of the importing Party of:
   (a) a certificate issued by a mutually recognised official authority of the country of origin; and
   (b) if the wine product is intended for direct human consumption, an analysis report drawn up by a laboratory officially recognised by the country of origin, including the following information:
      (i) total alcoholic strength by volume;
      (ii) total acidity, expressed as tartaric acid;
      (iii) volatile acidity, expressed as acetic acid; and
      (iv) total sulphur dioxide.
3. The Subcommittee on trade in wine products and spirits may adopt a decision to determine the details of the rules set out in paragraph 2 of this Appendix, in particular the forms to be used and the details of the information to be provided in the analysis report.
4. The methods of analysis recognised as reference methods and published by the OIV or, if an appropriate method is not recognised and published by the OIV, a method of analysis complying with the standards recommended by the International Organisation for Standardisation shall prevail as reference methods for the determination of the analytical composition of the wine product in the context of control operations.
5. The import of wine products originating in the territory of the other Party shall not be subject to import certification requirements more restrictive than those provided for in Annex 2-D.

Appendix 2-A-1

CN 2013	Description	Base rate	Staging category	Notes
01012100	Pure-bred breeding horses	Free	0	
01012910	Horses for slaughter	Free	0	
01012990	Live horses (excl. for slaughter, pure-bred for breeding)	11,5	7	
01013000	Live asses	7,7	4	
01019000	Live mules and hinnies	10,9	7	
01022110	Pure-bred breeding heifers ”female bovines that have never calved”	Free	0	
01022130	Pure-bred breeding cows (excl. heifers)	Free	0	
01022190	Pure-bred cattle for breeding (excl. heifers and cows)	Free	0	
01022905	Live cattle of the sub-genus *Bibos* or *Poephagus* (excl. pure-bred for breeding)	Free	0	
01022910	Live cattle of a weight ≤ 80 kg (excl. pure-bred for breeding)	10,2 + 93,1 EUR/ 100 kg/net	10	
01022921	Cattle of a weight > 80 kg but ≤ 160 kg, for slaughter	10,2 + 93,1 EUR/ 100 kg/net	10	

CN 2013	Description	Base rate	Staging category	Notes
01022929	Live cattle of a weight > 80 kg but ≤ 160 kg (excl. for slaughter, pure-bred for breeding)	10,2 + 93,1 EUR/ 100 kg/net	10	
01022941	Cattle of a weight > 160 kg but ≤ 300 kg, for slaughter	10,2 + 93,1 EUR/ 100 kg/net	10	
01022949	Live cattle of a weight > 160 kg but ≤ 300 kg (excl. for slaughter, pure-bred for breeding)	10,2 + 93,1 EUR/ 100 kg/net	10	
01022951	Heifers ”female bovines that have never calved” of a weight > 300 kg, for slaughter	10,2 + 93,1 EUR/ 100 kg/net	10	
01022959	Live heifers ”female bovines that have never calved” of a weight > 300 kg (excl. for slaughter and pure-bred for breeding)	10,2 + 93,1 EUR/ 100 kg/net	10	
01022961	Cows of a weight > 300 kg, for slaughter (excl. heifers)	10,2 + 93,1 EUR/ 100 kg/net	10	
01022969	Live cows of a weight > 300 kg (excl. for slaughter and pure-bred for breeding and heifers)	10,2 + 93,1 EUR/ 100 kg/net	10	
01022991	Cattle of a weight > 300 kg, for slaughter (excl. heifers and cows)	10,2 + 93,1 EUR/ 100 kg/net	10	
01022999	Live cattle of a weight > 300 kg (excl. for slaughter, pure-bred for breeding and heifers and cows)	10,2 + 93,1 EUR/ 100 kg/net	10	

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CN 2013	Description	Base rate	Staging category	Notes
01023100	Pure-bred buffalo for breeding	Free	0	
01023910	Live domestic buffalo (excl. pure-bred for breeding)	10,2 + 93,1 EUR/ 100 kg/net	10	
01023990	Live buffalo (excl. domestic species and pure-bred for breeding)	Free	0	
01029020	Bovine pure-bred breeding animals (excl. cattle and buffalo)	Free	0	
01029091	Live domestic bovine animals (excl. cattle and buffalo and pure-bred for breeding)	10,2 + 93,1 EUR/ 100 kg/net	10	
01029099	Live bovine animals (excl. cattle, buffalo, pure-bred for breeding and domestic species)	Free	0	
01031000	Pure-bred breeding swine	Free	0	
01039110	Domestic swine, weighing < 50 kg (excl. pure-bred for breeding)	41,2 EUR/100 kg/net	10	
01039190	Live non-domestic swine, weighing < 50 kg	Free	0	
01039211	Live domestic sows, having farrowed at least once, weighing ≥ 160 kg (excl. pure-bred for breeding)	35,1 EUR/100 kg/net	10	
01039219	Live domestic swine, weighing ≥ 50 kg (excl. sows having farrowed at least once and weighing ≥ 160 kg, and those pure-bred for breeding)	41,2 EUR/100 kg/net	10	
01039290	Live non-domestic swine, weighing ≥ 50 kg	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
01041010	Pure-bred sheep for breeding	Free	0	
01041030	Live lambs "sheep up to a year old" (excl. purebred breeding animals)	80,5 EUR/100 kg/net	10	
01041080	Live sheep (excl. lambs and pure-bred breeding animals)	80,5 EUR/100 kg/net	10	
01042010	Pure-bred breeding goats	3,2	0	
01042090	Live goats (excl. pure-bred for breeding)	80,5 EUR/100 kg/net	10	
01051111	Grandparent and parent female chicks of fowls of the species *Gallus domesticus* laying stocks of a weight of ≤ 185 g	52 EUR/1 000 p/st	10	
01051119	Grandparent and parent female chicks fowls of the species *Gallus domesticus* of a weight of ≤ 185 g (excl. laying stocks)	52 EUR/1 000 p/st	10	
01051191	Laying stock "fowls of the species *Gallus domesticus*" of a weight of ≤ 185 g (excl. grandparent and parent female chicks)	52 EUR/1 000 p/st	10	
01051199	Live fowls of the species *Gallus domesticus* of a weight of ≤ 185 g (excl. grandparent and parent female chicks and laying stocks)	52 EUR/1 000 p/st	10	
01051200	Live domestic turkeys, weighing ≤ 185 g	152 EUR/1 000 p/st	10	
01051300	Live domestic ducks, weighing ≤ 185 g	52 EUR/1 000 p/st	10	
01051400	Live domestic geese, weighing ≤ 185 g	152 EUR/1 000 p/st	10	

CN 2013	Description	Base rate	Staging category	Notes
01051500	Live domestic guinea fowls, weighing ≤ 185 g	52 EUR/1 000 p/st	10	
01059400	Live fowls of the species *Gallus domesticus*, weighing > 185 g	20,9 EUR/100 kg/net	10	
01059910	Live domestic ducks, weighing > 185 g	32,3 EUR/100 kg/net	10	
01059920	Live domestic geese, weighing > 185 g	31,6 EUR/100 kg/net	10	
01059930	Live domestic turkeys, weighing > 185 g	23,8 EUR/100 kg/net	10	
01059950	Live domestic guinea fowls, weighing > 185 g	34,5 EUR/100 kg/net	10	
01061100	Live primates	Free	0	
01061200	Live whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia); seals, sea lions and walruses (mammals of the suborder Pinnipedia)	Free	0	
01061300	Live camels and other camelids [Camelidae]	Free	0	
01061410	Live domestic rabbits	3,8	0	
01061490	Live rabbits and hares (excl. domestic rabbits)	Free	0	
01061900	Live mammals (excl. primates, whales, dolphins and porpoises, manatees and dugongs, seals, sea lions and walruses, camels and other camelids, rabbits and hares, horses, asses, mules, hinnies, bovines, pigs, sheep and goats)	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
01062000	Live reptiles ”e.g. snakes, turtles, alligators, caymans, iguanas, gavials and lizards”	Free	0	
01063100	Live birds of prey	Free	0	
01063200	Live Psittaciformes ”incl. parrots, parrakeets, macaws and cockatoos”	Free	0	
01063300	Live ostriches, and emus [*Dromaius novaehollandiae*]	Free	0	
01063910	Live pigeons	6,4	4	
01063980	Live birds (excl. birds of prey, Psittaciformes, parrots, parrakeets, macaws, cockatoos, ostriches, emus and pigeons)	Free	0	
01064100	Live bees	Free	0	
01064900	Live insects (excl. bees)	Free	0	
01069000	Live animals (excl. mammals, reptiles, birds, insects, fish, crustaceans, molluscs and other aquatic invertebrates and cultures of micro-organisms, etc.)	Free	0	
02011000	Carcases or half-carcases of bovine animals, fresh or chilled	12,8 + 176,8 EUR/ 100 kg/net	BF1	
02012020	”Compensated” quarters of bovine animals with bone in, fresh or chilled	12,8 + 176,8 EUR/ 100 kg/net	BF1	

CN 2013	Description	Base rate	Staging category	Notes
02012030	Unseparated or separated forequarters of bovine animals, with bone in, fresh or chilled	12,8 + 141,4 EUR/ 100 kg/net	BF1	
02012050	Unseparated or separated hindquarters of bovine animals, with bone in, fresh or chilled	12,8 + 212,2 EUR/ 100 kg/net	BF1	
02012090	Fresh or chilled bovine cuts, with bone in (excl. carcases and half-carcases, ”compensated quarters”, forequarters and hindquarters)	12,8 + 265,2 EUR/ 100 kg/net	BF1	
02013000	Fresh or chilled bovine meat, boneless	12,8 + 303,4 EUR/ 100 kg/net	BF1	
02021000	Frozen bovine carcases and half-carcases	12,8 + 176,8 EUR/ 100 kg/net	BF2	
02022010	Frozen ”compensated” bovine quarters, with bone in	12,8 + 176,8 EUR/ 100 kg/net	BF2	
02022030	Frozen unseparated or separated bovine forequarters, with bone in	12,8 + 141,4 EUR/ 100 kg/net	BF2	
02022050	Frozen unseparated or separated bovine hindquarters, with bone in	12,8 + 221,1 EUR/ 100 kg/net	BF2	
02022090	Frozen bovine cuts, with bone in (excl. carcases and half-carcases, ”compensated” quarters, forequarters and hindquarters)	12,8 + 265,3 EUR/ 100 kg/net	BF2	

CN 2013	Description	Base rate	Staging category	Notes
02023010	Frozen bovine boneless forequarters, whole or cut in max. 5 pieces, each quarter in 1 block; ”compensated” quarters in 2 blocks, one containing the forequarter, whole or cut in max. 5 pieces, and the other the whole hindquarter, excl. the tenderloin, in one piece	12,8 + 221,1 EUR/ 100 kg/net	BF2	
02023050	Frozen bovine boneless crop, chuck and blade and brisket cuts	12,8 + 221,1 EUR/ 100 kg/net	BF2	
02023090	Frozen bovine boneless meat (excl. forequarters, whole or cut into a maximum of five pieces, each quarter being in a single block ”compensated” quarters in two blocks, one of which contains the forequarter, whole or cut into a maximum of five pieces, and the other, the hindquarter, excluding the tenderloin, in one piece, crop, chuck and blade and brisket cuts)	12,8 + 304,1 EUR/ 100 kg/net	BF2	
02031110	Fresh or chilled domestic swine carcases and half-carcases	53,6 EUR/100 kg/net	PK	
02031190	Fresh or chilled non-domestic swine carcases and half-carcases	Free	0	
02031211	Fresh or chilled with bone in, domestic swine hams and cuts thereof	77,8 EUR/100 kg/net	PK	
02031219	Fresh or chilled with bone in, domestic swine shoulders and cuts thereof	60,1 EUR/100 kg/net	PK	
02031290	Fresh or chilled hams, shoulders and cuts thereof with bone in of non-domestic swine	Free	0	
02031911	Fresh or chilled fore-ends and cuts thereof of domestic swine	60,1 EUR/100 kg/net	PK	
02031913	Fresh or chilled loins and cuts thereof of domestic swine	86,9 EUR/100 kg/net	PK	
02031915	Fresh or chilled bellies ”streaky” and cuts thereof of domestic swine	46,7 EUR/100 kg/net	PK	

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CN 2013	Description	Base rate	Staging category	Notes
02031955	Fresh or chilled boneless meat of domestic swine (excl. bellies and cuts thereof)	86,9 EUR/100 kg/net	PK	
02031959	Fresh or chilled meat of domestic swine, with bone in (excl. carcases and half-carcases, hams, shoulders and cuts thereof, and fore-ends, loins, bellies and cuts thereof)	86,9 EUR/100 kg/net	PK	
02031990	Fresh or chilled meat of non-domestic swine (excl. carcases and half-carcases, hams, shoulders and cuts thereof, with bone in)	Free	0	
02032110	Frozen domestic swine carcases and half-carcases	53,6 EUR/100 kg/net	PK	
02032190	Frozen non-domestic swine carcases and half-carcases	Free	0	
02032211	Frozen hams and cuts thereof of domestic swine, with bone in	77,8 EUR/100 kg/net	PK	
02032219	Frozen shoulders and cuts thereof of domestic swine, with bone in	60,1 EUR/100 kg/net	PK	
02032290	Frozen hams, shoulders and cuts thereof of non-domestic swine, with bone in	Free	0	
02032911	Frozen fore-ends and cuts thereof of domestic swine	60,1 EUR/100 kg/net	PK	
02032913	Frozen loins and cuts thereof of domestic swine, with bone in	86,9 EUR/100 kg/net	PK	
02032915	Frozen bellies ”streaky” and cuts thereof of domestic swine	46,7 EUR/100 kg/net	PK	
02032955	Frozen boneless meat of domestic swine (excl. bellies and cuts thereof)	86,9 EUR/100 kg/net	PK	

CN 2013	Description	Base rate	Staging category	Notes
02032959	Frozen meat of domestic swine, with bone in (excl. carcases and half-carcases, hams, shoulders and cuts thereof, and fore-ends, loins, bellies and cuts thereof)	86,9 EUR/100 kg/net	PK	
02032990	Frozen meat of non-domestic swine (excl. carcases and half-carcases and hams, shoulders and cuts thereof, with bone in)	Free	0	
02041000	Fresh or chilled lamb carcases and half-carcases	12,8 + 171,3 EUR/ 100 kg/net	E	
02042100	Fresh or chilled sheep carcases and half-carcases (excl. lambs)	12,8 + 171,3 EUR/ 100 kg/net	E	
02042210	Fresh or chilled sheep short forequarters	12,8 + 119,9 EUR/100 kg/net	E	
02042230	Fresh or chilled sheep chines and/or best ends	12,8 + 188,5 EUR/ 100 kg/net	E	
02042250	Fresh or chilled sheep legs	12,8 + 222,7 EUR/ 100 kg/net	E	
02042290	Fresh or chilled cuts of sheep, with bone in (excl. carcases and half-carcases, short forequarters, chines and/or best ends, and legs)	12,8 + 222,7 EUR/ 100 kg/net	E	
02042300	Fresh or chilled boneless cuts of sheep	12,8 + 311,8 EUR/ 100 kg/net	E	

CN 2013	Description	Base rate	Staging category	Notes
02043000	Frozen lamb carcases and half-carcases	12,8 + 128,8 EUR/ 100 kg/net	E	
02044100	Frozen sheep carcases and half-carcases (excl. lambs)	12,8 + 128,8 EUR/ 100 kg/net	E	
02044210	Frozen sheep short forequarters	12,8 + 90,2 EUR/ 100 kg/net	E	
02044230	Frozen sheep chines and/or best ends	12,8 + 141,7 EUR/ 100 kg/net	E	
02044250	Frozen sheep legs	12,8 + 167,5 EUR/ 100 kg/net	E	
02044290	Frozen cuts of sheep, with bone in (excl. carcases and half-carcases, short forequarters, chines and/or best ends, and legs)	12,8 + 167,5 EUR/ 100 kg/net	E	
02044310	Frozen meat of lambs, boneless	12,8 + 234,5 EUR/ 100 kg/net	E	
02044390	Frozen meat of sheep, boneless (excl. lamb)	12,8 + 234,5 EUR/ 100 kg/net	E	
02045011	Fresh or chilled goat carcases and half-carcases	12,8 + 171,3 EUR/ 100 kg/net	E	

CN 2013	Description	Base rate	Staging category	Notes
02045013	Fresh or chilled goat short forequarters	12,8 + 119,9 EUR/ 100 kg/net	E	
02045015	Fresh or chilled goat chines and/or best ends	12,8 + 188,5 EUR/ 100 kg/net	E	
02045019	Fresh or chilled legs of goat	12,8 + 222,7 EUR/ 100 kg/net	E	
02045031	Fresh or chilled cuts of goat, with bone in (excl. carcases and half-carcases, short forequarters, chines and/or best ends, and legs)	12,8 + 222,7 EUR/ 100 kg/net	E	
02045039	Fresh or chilled boneless cuts of goat	12,8 + 311,8 EUR/ 100 kg/net	E	
02045051	Frozen goat carcases and half-carcases	12,8 + 128,8 EUR/ 100 kg/net	E	
02045053	Frozen goat short forequarters	12,8 + 90,2 EUR/ 100 kg/net	E	
02045055	Frozen goat chines and/or best ends	12,8 + 141,7 EUR/ 100 kg/net	E	
02045059	Frozen goat legs	12,8 + 167,5 EUR/ 100 kg/net	E	

CN 2013	Description	Base rate	Staging category	Notes
02045071	Frozen cuts of goat, with bone in (excl. carcases and half-carcases, short forequarters, chines and/or best ends, and legs)	12,8 + 167,5 EUR/ 100 kg/net	E	
02045079	Frozen boneless cuts of goat	12,8 + 234,5 EUR/ 100 kg/net	E	
02050020	Fresh or chilled meat of horses, asses, mules or hinnies	5,1	4	
02050080	Frozen meat of horses, asses, mules or hinnies	5,1	4	
02061010	Fresh or chilled edible bovine offal for manufacture of pharmaceutical products	Free	0	
02061095	Fresh or chilled edible bovine thick and thin skirt (excl. for manufacture of pharmaceutical products)	12,8 + 303,4 EUR/100 kg/net	BF1	
02061098	Fresh or chilled edible bovine offal (excl. for manufacture of pharmaceutical products, thick and thin skirt)	Free	0	
02062100	Frozen edible bovine tongues	Free	0	
02062200	Frozen edible bovine livers	Free	0	
02062910	Frozen edible bovine offal for manufacture of pharmaceutical products (excl. tongues and livers)	Free	0	
02062991	Frozen edible bovine thick and thin skirt (excl. for manufacture of pharmaceutical products)	12,8 + 304,1 EUR/ 100 kg/net	BF2	
02062999	Frozen edible bovine offal (excl. for manufacture of pharmaceutical products, tongues, livers and thick and thin skirt)	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
02063000	Fresh or chilled edible offal of swine	Free	0	
02064100	Frozen edible livers of swine	Free	0	
02064900	Edible offal of swine, frozen (excl. livers)	Free	0	
02068010	Fresh or chilled edible offal of sheep, goats, horses, asses, mules and hinnies, for manufacture of pharmaceutical products	Free	0	
02068091	Fresh or chilled edible offal of horses, asses, mules and hinnies (excl. for manufacture of pharmaceutical products)	6,4	4	
02068099	Fresh or chilled edible offal of sheep and goats (excl. for manufacture of pharmaceutical products)	Free	0	
02069010	Frozen edible offal of sheep, goats, horses, mules and hinnies, for manufacture of pharmaceutical products	Free	0	
02069091	Frozen edible offal of horses, asses, mules and hinnies (excl. for manufacture of pharmaceutical products)	6,4	4	
02069099	Frozen edible offal of sheep and goats (excl. for manufacture of pharmaceutical products)	Free	0	
02071110	Fresh or chilled, plucked and gutted fowls of species *Gallus domesticus*, with heads and feet, known as "83 % chickens"	26,2 EUR/100 kg/net	PY2	
02071130	Fresh or chilled, plucked and drawn fowls of species *Gallus domesticus*, without heads and feet but with necks, hearts, livers and gizzards, known as "70 % chickens"	29,9 EUR/100 kg/net	PY2	

ELI: http://data.europa.eu/eli/agree_internation/2026/184/oj

CN 2013	Description	Base rate	Staging category	Notes
02071190	Fresh or chilled, plucked and drawn fowls of species *Gallus domesticus*, without heads, feet, necks, hearts, livers and gizzards, known as "65 % chickens", and other forms of fresh or chilled fowl, not cut in pieces (excl. "83 % and 70 % chickens")	32,5 EUR/100 kg/net	PY2	
02071210	Frozen fowls of species *Gallus domesticus*, plucked and drawn, without heads and feet but with necks, hearts, livers and gizzards, known as "70 % chickens"	29,9 EUR/100 kg/net	PY2	
02071290	Frozen fowls of species *Gallus domesticus*, plucked and drawn, without heads, feet, necks, hearts, livers and gizzards, known as "65 % chickens", and other forms of fowl, not cut in pieces (excl. "70 % chickens")	32,5 EUR/100 kg/net	PY2	
02071310	Fresh or chilled boneless cuts of fowls of the species *Gallus domesticus*	102,4 EUR/ 100 kg/net	PY1	
02071320	Fresh or chilled halves or quarters of fowls of the species *Gallus domesticus*	35,8 EUR/100 kg/net	PY2	
02071330	Fresh or chilled whole wings, with or without tips, of fowls of the species *Gallus domesticus*	26,9 EUR/100 kg/net	PY2	
02071340	Fresh or chilled backs, necks, backs with necks attached, rumps and wing-tips of fowls of the species *Gallus domesticus*	18,7 EUR/100 kg/net	PY2	
02071350	Fresh or chilled breasts and cuts thereof of fowls of the species *Gallus domesticus*, with bone in	60,2 EUR/100 kg/net	PY2	
02071360	Fresh or chilled legs and cuts thereof of fowls of the species *Gallus domesticus*, with bone in	46,3 EUR/100 kg/net	PY2	
02071370	Fresh or chilled cuts of fowls of the species *Gallus domesticus*, with bone in (excl. halves and quarters, whole wings, with or without tips, backs, necks, backs with necks attached, rumps and wing-tips, breasts, legs and parts thereof)	100,8 EUR/ 100 kg/net	PY2	

CN 2013	Description	Base rate	Staging category	Notes
02071391	Fresh or chilled edible livers of fowls of the species *Gallus domesticus*	6,4	4	
02071399	Fresh or chilled edible offal of fowls of the species *Gallus domesticus* (excl. livers)	18,7 EUR/100 kg/net	PY1	
02071410	Frozen boneless cuts of fowls of the species *Gallus domesticus*	102,4 EUR/ 100 kg/net	PY1	
02071420	Frozen halves or quarters of fowls of the species *Gallus domesticus*	35,8 EUR/100 kg/net	PY2	
02071430	Frozen whole wings, with or without tips, of fowls of the species *Gallus domesticus*	26,9 EUR/100 kg/net	PY2	
02071440	Frozen backs, necks, backs with necks attached, rumps and wing-tips of fowls of the species *Gallus domesticus*	18,7 EUR/100 kg/net	PY2	
02071450	Frozen breasts and cuts thereof of fowls of the species *Gallus domesticus*, with bone in	60,2 EUR/100 kg/net	PY2	
02071460	Frozen legs and cuts thereof of fowls of the species *Gallus domesticus*, with bone in	46,3 EUR/100 kg/net	PY2	
02071470	Frozen cuts of fowls of the species *Gallus domesticus*, with bone in (excl. halves or quarters, whole wings, with or without tips, backs, necks, backs with necks attached, rumps and wing-tips, breasts, legs and cuts thereof)	100,8 EUR/100 kg/net	PY2	
02071491	Frozen edible livers of fowls of the species *Gallus domesticus*	6,4	4	
02071499	Frozen edible offal of fowls of the species *Gallus domesticus* (excl. livers)	18,7 EUR/100 kg/net	PY1	

CN 2013	Description	Base rate	Staging category	Notes
02072410	Fresh or chilled, plucked and drawn turkeys of the species *domesticus*, without heads and feet but with necks, hearts, livers and gizzards, known as "80 % turkeys"	34 EUR/100 kg/net	PY2	
02072490	Fresh or chilled, plucked and drawn turkeys of the species *domesticus*, without heads, feet, necks, hearts, livers and gizzards, known as "73 % turkeys", and other forms of fresh or chilled turkeys, not cut in pieces (excl. "80 % turkeys")	37,3 EUR/100 kg/net	PY2	
02072510	Frozen turkeys of the species *domesticus*, plucked and drawn, without heads and feet but with necks, hearts, livers and gizzards, known as "80 % turkeys"	34 EUR/100 kg/net	PY2	
02072590	Frozen turkeys of the species *domesticus*, plucked and drawn, without heads, feet, necks, hearts, livers and gizzards, known as "73 % turkeys", and other forms of turkeys, not cut in pieces (excl. "80 % turkeys")	37,3 EUR/100 kg/net	PY2	
02072610	Fresh or chilled boneless cuts of turkeys of the species *domesticus*	85,1 EUR/100 kg/net	PY1	
02072620	Fresh or chilled halves or quarters of turkeys of the species *domesticus*	41 EUR/100 kg/net	PY2	
02072630	Fresh or chilled whole wings, with or without tips, of turkeys of the species *domesticus*	26,9 EUR/100 kg/net	PY2	
02072640	Fresh or chilled backs, necks, backs with necks attached, rumps and wing-tips of turkeys of the species *domesticus*	18,7 EUR/100 kg/net	PY2	
02072650	Fresh or chilled breasts and cuts thereof of turkeys of the species *domesticus*, with bone in	67,9 EUR/100 kg/net	PY2	
02072660	Fresh or chilled drumsticks and cuts thereof of turkeys of the species *domesticus*, with bone in	25,5 EUR/100 kg/net	PY2	
02072670	Fresh or chilled legs and cuts thereof of turkeys of the species *domesticus*, with bone in (excl. drumsticks)	46 EUR/100 kg/net	PY2	

CN 2013	Description	Base rate	Staging category	Notes
02072680	Fresh or chilled cuts of turkeys of the species *domesticus*, with bone in (excl. halves or quarters, whole wings, with or without tips, backs, necks, backs with necks attached, rumps and wing-tips, breasts, legs and cuts thereof)	83 EUR/100 kg/net	PY2	
02072691	Fresh or chilled edible livers of turkeys of the species *domesticus*	6,4	4	
02072699	Fresh or chilled edible offal of turkeys of the species *domesticus* (excl. livers)	18,7 EUR/100 kg/net	PY1	
02072710	Frozen boneless cuts of turkeys of the species *domesticus*	85,1 EUR/100 kg/net	PY1	
02072720	Frozen halves and quarters of turkeys of the species *domesticus*	41 EUR/100 kg/net	PY2	
02072730	Frozen whole wings, with or without tips, of turkeys of the species *domesticus*	26,9 EUR/100 kg/net	PY2	
02072740	Frozen backs, necks, backs with necks attached, rumps and wing-tips of turkeys of the species *domesticus*	18,7 EUR/100 kg/net	PY2	
02072750	Frozen breasts and cuts thereof of turkeys of the species *domesticus*, with bone in	67,9 EUR/100 kg/net	PY2	
02072760	Frozen drumsticks and cuts thereof of turkeys of the species *domesticus*, with bone in	25,5 EUR/100 kg/net	PY2	
02072770	Frozen legs and cuts thereof of turkeys of the species *domesticus*, with bone in (excl. drumsticks)	46 EUR/100 kg/net	PY2	
02072780	Frozen cuts of turkeys of the species *domesticus*, with bone in (excl. halves or quarters, whole wings, with or without tips, backs, necks, backs with necks attached, rumps and wing-tips, breasts, legs and cuts thereof)	83 EUR/100 kg/net	PY2	
02072791	Frozen edible livers of turkeys of the species *domesticus*	6,4	4	

CN 2013	Description	Base rate	Staging category	Notes
02072799	Frozen edible offal of turkeys of the species *domesticus* (excl. livers)	18,7 EUR/100 kg/net	PY1	
02074120	Fresh or chilled domestic ducks, not cut in pieces, plucked, bled, gutted but not drawn, with heads and feet ”85 % ducks”	38 EUR/100 kg/net	PY2	
02074130	Fresh or chilled domestic ducks, not cut in pieces, plucked and drawn, without heads and feet but with necks, hearts, livers and gizzard ”70 % ducks”	46,2 EUR/100 kg/net	PY2	
02074180	Fresh or chilled domestic ducks, not cut in pieces, plucked and drawn, without heads and feet and without necks, hearts, livers and gizzards, ”63 % ducks” or otherwise presented	51,3 EUR/100 kg/net	PY2	
02074230	Frozen domestic ducks, not cut in pieces, plucked and drawn, without heads and feet but with necks, hearts, livers and gizzards ”70 % ducks”	46,2 EUR/100 kg/net	PY2	
02074280	Frozen domestic ducks, not cut in pieces, plucked and drawn, without heads and feet and without necks, hearts, livers and gizzards, ”63 % ducks” or otherwise presented	51,3 EUR/100 kg/net	PY2	
02074300	Fatty livers of domestic ducks, fresh or chilled	Free	0	
02074410	Fresh or chilled cuts of domestic ducks, boneless	128,3 EUR/ 100 kg/net	PY1	
02074421	Fresh or chilled halves or quarters of domestic ducks	56,4 EUR/100 kg/net	PY2	
02074431	Fresh or chilled whole wings of domestic ducks	26,9 EUR/100 kg/net	PY2	
02074441	Fresh or chilled backs, necks, backs with necks attached, rumps and wing-tips of domestic ducks	18,7 EUR/100 kg/net	PY2	

CN 2013	Description	Base rate	Staging category	Notes
02074451	Fresh or chilled breasts and cuts thereof, of domestic ducks, with bone in	115,5 EUR/ 100 kg/net	PY2	
02074461	Fresh or chilled legs and cuts thereof, of domestic ducks, with bone in	46,3 EUR/ 100 kg/net	PY2	
02074471	Fresh or chilled paletots of domestic ducks, with bone in	66 EUR/100 kg/net	PY2	
02074481	Fresh or chilled cuts of domestic ducks, with bone in, n.e.s.	123,2 EUR/ 100 kg/net	PY2	
02074491	Fresh or chilled livers of domestic ducks (excl. fatty)	6,4	4	
02074499	Fresh or chilled edible offal of domestic ducks (excl. livers)	18,7 EUR/100 kg/net	PY2	
02074510	Frozen cuts of domestic ducks, boneless	128,3 EUR/ 100 kg/net	PY1	
02074521	Frozen halves or quarters of domestic ducks	56,4 EUR/100 kg/net	PY2	
02074531	Frozen whole wings of domestic ducks	26,9 EUR/100 kg/net	PY2	
02074541	Frozen backs, necks, backs with necks attached, rumps and wing-tips of domestic ducks	18,7 EUR/100 kg/net	PY2	
02074551	Frozen breasts and cuts thereof, of domestic ducks, with bone in	115,5 EUR/ 100 kg/net	PY2	

CN 2013	Description	Base rate	Staging category	Notes
02074561	Frozen legs and cuts thereof, of domestic ducks, with bone in	46,3 EUR/100 kg/net	PY2	
02074571	Frozen paletots of domestic ducks, with bone in	66 EUR/100 kg/net	PY2	
02074581	Frozen cuts of domestic ducks, with bone in, n.e.s.	123,2 EUR/100 kg/net	PY2	
02074593	Frozen fatty livers of domestic ducks	Free	0	
02074595	Frozen livers of domestic ducks (excl. fatty)	6,4	4	
02074599	Frozen edible offal of domestic ducks (excl. livers)	18,7 EUR/100 kg/net	PY2	
02075110	Fresh or chilled domestic geese, not cut in pieces, plucked, bled, not drawn, with heads and feet "82 % geese"	45,1 EUR/100 kg/net	PY2	
02075190	Fresh or chilled domestic geese, not cut in pieces, plucked and drawn, without heads and feet, with or without hearts and gizzards, "75 % geese" or otherwise presented	48,1 EUR/100 kg/net	PY2	
02075210	Frozen domestic geese, not cut in pieces, plucked, bled, not drawn, with heads and feet "82 % geese"	45,1 EUR/100 kg/net	PY2	
02075290	Frozen domestic geese, not cut in pieces, plucked and drawn, without heads and feet, with or without hearts and gizzards, "75 % geese" or otherwise presented	48,1 EUR/100 kg/net	PY2	
02075300	Fatty livers of domestic geese, fresh or chilled	Free	0	
02075410	Fresh or chilled cuts of domestic geese, boneless	110,5 EUR/100 kg/net	PY1	

CN 2013	Description	Base rate	Staging category	Notes
02075421	Fresh or chilled halves or quarters of domestic geese	52,9 EUR/100 kg/net	PY2	
02075431	Fresh or chilled whole wings of domestic geese	26,9 EUR/100 kg/net	PY2	
02075441	Fresh or chilled backs, necks, backs with necks attached, rumps and wing-tips of domestic geese	18,7 EUR/100 kg/net	PY2	
02075451	Fresh or chilled breasts and cuts thereof, of domestic geese, with bone in	86,5 EUR/100 kg/net	PY2	
02075461	Fresh or chilled legs and cuts thereof, of domestic geese, with bone in	69,7 EUR/100 kg/net	PY2	
02075471	Fresh or chilled paletots of domestic geese, with bone in	66 EUR/100 kg/net	PY2	
02075481	Fresh or chilled cuts of domestic geese, with bone in, n.e.s.	123,2 EUR/ 100 kg/net	PY2	
02075491	Fresh or chilled livers of domestic geese (excl. fatty)	6,4	4	
02075499	Fresh or chilled edible offal of domestic geese (excl. livers)	18,7 EUR/100 kg/net	PY2	
02075510	Frozen cuts of domestic geese, boneless	110,5 EUR/100 kg/net	PY1	
02075521	Frozen halves or quarters of domestic geese	52,9 EUR/100 kg/net	PY2	
02075531	Frozen whole wings of domestic geese	26,9 EUR/100 kg/net	PY2	
02075541	Frozen backs, necks, backs with necks attached, rumps and wing-tips of domestic geese	18,7 EUR/100 kg/net	PY2	

CN 2013	Description	Base rate	Staging category	Notes
02075551	Frozen breasts and cuts thereof, of domestic geese, with bone in	86,5 EUR/100 kg/net	PY2	
02075561	Frozen legs and cuts thereof, of domestic geese, with bone in	69,7 EUR/100 kg/net	PY2	
02075571	Frozen paletots of domestic geese, with bone in	66 EUR/100 kg/net	PY2	
02075581	Frozen cuts of domestic geese, with bone in, n.e.s.	123,2 EUR/ 100 kg/net	PY2	
02075593	Frozen fatty livers of domestic geese	Free	0	
02075595	Frozen livers of domestic geese (excl. fatty)	6,4	4	
02075599	Frozen edible offal of domestic geese (excl. livers)	18,7 EUR/100 kg/net	PY2	
02076005	Fresh, chilled or frozen domestic guinea fowls, not cut in pieces	49,3 EUR/100 kg/net	PY2	
02076010	Fresh, chilled or frozen cuts of domestic guinea fowls, boneless	128,3 EUR/ 100 kg/net	PY1	
02076021	Fresh, chilled or frozen halves or quarters of domestic guinea fowls	54,2 EUR/100 kg/net	PY2	
02076031	Fresh, chilled or frozen whole wings of domestic guinea fowls	26,9 EUR/100 kg/net	PY2	
02076041	Fresh, chilled or frozen backs, necks, backs with necks attached, rumps and wing-tips of domestic guinea fowls	18,7 EUR/100 kg/net	PY2	

CN 2013	Description	Base rate	Staging category	Notes
02076051	Fresh, chilled or frozen breasts and cuts thereof, of domestic guinea fowls, with bone in	115,5 EUR/ 100 kg/net	PY2	
02076061	Fresh, chilled or frozen legs and cuts thereof, of domestic guinea fowls, with bone in	46,3 EUR/100 kg/net	PY2	
02076081	Fresh, chilled or frozen cuts of domestic guinea fowls, with bone in, n.e.s.	123,2 EUR/ 100 kg/net	PY2	
02076091	Fresh, chilled or frozen livers of domestic guinea fowls	6,4	4	
02076099	Fresh, chilled or frozen edible offal of domestic guinea fowls (excl. livers)	18,7 EUR/100 kg/net	PY2	
02081010	Fresh, chilled or frozen meat and edible meat offal of domestic rabbits	6,4	4	
02081090	Fresh, chilled or frozen meat and edible offal of non-domestic rabbits and hares	Free	0	
02083000	Fresh, chilled or frozen meat and edible offal of primates	9	4	
02084010	Fresh, chilled or frozen whales meat	6,4	4	
02084020	Fresh, chilled or frozen seal meat	6,4	4	
02084080	Fresh, chilled or frozen meat and edible offal of whales, dolphins and porpoises "mammals of the order Cetacea", of manatees and dugongs "mammals of the order Sirenia" and of seals, sea lions and walruses "mammals of the suborder Pinnipedia" (excl. whale and seal meat)	9	4	
02085000	Fresh, chilled or frozen meat and edible offal of reptiles "e.g. snakes, turtles, crocodiles"	9	4	

CN 2013	Description	Base rate	Staging category	Notes
02086000	Fresh, chilled or frozen meat and edible offal of camels and other camelids [Camelidae]	9	4	
02089010	Fresh, chilled or frozen domestic pigeon meat and edible offal	6,4	4	
02089030	Fresh, chilled or frozen meat and edible meat offal of game (excl. rabbits, hares and pigs)	Free	0	
02089060	Fresh, chilled or frozen reindeer meat and edible offal thereof	9	4	
02089070	Fresh, chilled or frozen frogs' legs	6,4	4	
02089098	Fresh, chilled or frozen meat and edible offal (excl. bovine animals, swine, sheep, goats, horses, asses, mules, hinnies, poultry, rabbits, hares, primates, whales, dolphins and porpoises [mammals of the order Cetacea], manatees and dugongs [mammals of the order Sirenia], seals, sea lions and walruses [mammals of the suborder Pinnipedia], reptiles, pigeons, game, reindeer and frogs' legs)	9	4	
02091011	Subcutaneous pig fat, free of lean meat, not rendered or otherwise extracted, fresh, chilled, frozen, salted or in brine	21,4 EUR/100 kg/net	7	
02091019	Subcutaneous pig fat, free of lean meat, not rendered or otherwise extracted, dried or smoked	23,6 EUR/100 kg/net	7	
02091090	Pig fat, free of lean meat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked (excl. subcutaneous)	12,9 EUR/100 kg/net	7	
02099000	Poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked	41,5 EUR/100 kg/net	PY2	
02101111	Domestic swine hams and cuts thereof, salted or in brine, with bone in	77,8 EUR/100 kg/net	PK	

CN 2013	Description	Base rate	Staging category	Notes
02101119	Domestic swine shoulders and cuts thereof, salted or in brine, with bone in	60,1 EUR/100 kg/net	PK	
02101131	Domestic swine hams and cuts thereof, dried or smoked, with bone in	151,2 EUR/ 100 kg/net	PK	
02101139	Domestic swine shoulders and cuts thereof, dried or smoked, with bone in	119 EUR/100 kg/net	PK	
02101190	Hams, shoulders and cuts thereof of non-domestic swine, salted, in brine, dried or smoked, with bone in	15,4	10	
02101211	Bellies "streaky" and cuts thereof of domestic swine, salted or in brine	46,7 EUR/100 kg/net	PK	
02101219	Bellies "streaky" and cuts thereof of domestic swine, dried or smoked	77,8 EUR/100 kg/net	PK	
02101290	Bellies "streaky" and cuts thereof of non-domestic swine, salted, in brine, dried or smoked	15,4	10	
02101910	Bacon sides or spencers of domestic swine, salted or in brine	68,7 EUR/100 kg/net	PK	
02101920	Three-quarter-sides or middles of domestic swine, salted or in brine	75,1 EUR/100 kg/net	PK	
02101930	Fore-ends and cuts thereof of domestic swine, salted or in brine	60,1 EUR/100 kg/net	PK	
02101940	Loins and cuts thereof of domestic swine, salted or in brine	86,9 EUR/100 kg/net	PK	
02101950	Meat of domestic swine, salted or in brine (excl. hams, shoulders and cuts thereof, bellies and cuts thereof, bacon sides or spencers, three-quarter sides or middles, and fore-ends, loins and cuts thereof)	86,9 EUR/100 kg/net	PK	
02101960	Domestic swine fore-ends and cuts thereof, dried or smoked	119 EUR/100 kg/net	PK	

CN 2013	Description	Base rate	Staging category	Notes
02101970	Domestic swine loins and cuts thereof, dried or smoked	149,6 EUR/ 100 kg/net	PK	
02101981	Dried or smoked boneless domestic swine meat (excl. bellies and cuts thereof)	151,2 EUR/ 100 kg/net	PK	
02101989	Dried or smoked domestic swine meat, with bone in (excl. hams, shoulders and cuts thereof, bellies and cuts thereof, and fore-ends, loins and cuts thereof)	151,2 EUR/ 100 kg/net	PK	
02101990	Meat of non-domestic swine, salted, in brine, dried or smoked (excl. hams, shoulders and cuts thereof, with bone in, and bellies and cuts thereof)	15,4	10	
02102010	Meat of bovine animals, salted, in brine, dried or smoked, with bone in	15,4 + 265,2 EUR/ 100 kg/net	BF2	
02102090	Boneless meat of bovine animals, salted, in brine, dried or smoked	15,4 + 303,4 EUR/ 100 kg/net	BF2	
02109100	Meat and edible offal, salted, in brine, dried or smoked, and edible flours and meals of meat and meat offal, of primates	15,4	10	
02109210	Meat and edible offal, salted, in brine, dried or smoked, and edible flours and meals of meat or meat offal, of whales, dolphins and porpoises (mammals of the order Cetacea) and manatees and dugongs (mammals of the order Sirenia)	15,4	10	
02109291	Meat, salted, in brine, dried or smoked, of seals, sea lions and walruses (mammals of the suborder Pinnipedia)	130 EUR/100 kg/net	PY1	

CN 2013	Description	Base rate	Staging category	Notes
02109292	Edible offal, salted, in brine, dried or smoked, of seals, sea lions and walruses (mammals of the suborder Pinnipedia)	15,4	10	
02109299	Edible flours and meals of meat or meat offal, of seals, sea lions and walruses (mammals of the suborder Pinnipedia)	15,4 + 303,4 EUR/ 100 kg/net	10	
02109300	Meat and edible offal, salted, in brine, dried or smoked, and edible flours and meals of meat and meat offal, of reptiles "e.g. snakes, turtles, alligators"	15,4	10	
02109910	Horsemeat, salted, in brine or dried	6,4	4	
02109921	Meat of sheep and goats, salted, in brine, dried or smoked, with bone in	222,7 EUR/ 100 kg/net	E	
02109929	Boneless meat of sheep and goats, salted, in brine, dried or smoked	311,8 EUR/ 100 kg/net	E	
02109931	Reindeer meat, salted, in brine, dried or smoked	15,4	10	
02109939	Meat, salted, in brine, dried or smoked (excl. of swine, bovine animals, reindeer, sheep or goats, primates, whales, dolphins and porpoises "mammals of the order Cetacea", manatees and dugongs "mammals of the order Sirenia", seals, sea lions and walruses, reptiles, and meat, salted, in brine or dried, of horses))	130 EUR/100 kg/net	PY1	
02109941	Edible domestic swine livers, salted, in brine, dried or smoked	64,9 EUR/100 kg/net	PK	
02109949	Edible domestic swine offal, salted, in brine, dried or smoked (excl. livers)	47,2 EUR/100 kg/net	PK	

CN 2013	Description	Base rate	Staging category	Notes
02109951	Edible thick skirt and thin skirt of bovine animals, salted, in brine, dried or smoked	15,4 + 303,4 EUR/ 100 kg/net	BF2	
02109959	Edible offal of bovine animals, salted, in brine, dried or smoked (excl. thick skirt and thin skirt)	12,8	7	
02109971	Edible fatty goose or duck livers, salted or in brine	Free	0	
02109979	Edible poultry liver, salted, in brine, dried or smoked (excl. fatty goose or duck livers)	6,4	4	
02109985	Edible offal, salted, in brine, dried or smoked (excl. of domestic swine, bovine animals, primates, whales, dolphins and porpoises "mammals of the order Cetacea", manatees and dugongs "mammals of the order Sirenia", seals, sea lions and walruses, reptiles and poultry liver)	15,4	10	
02109990	Edible flours and meals of meat or meat offal (excl. of primates, whales, dolphins and porpoises "mammals of the order Cetacea", manatees and dugongs "mammals of the order Sirenia", seals, sea lions and walruses and reptiles)	15,4 + 303,4 EUR/ 100 kg/net	BF2	
03011100	Live ornamental freshwater fish	Free	0	
03011900	Live ornamental fish (excl. freshwater)	7,5	0	
03019110	Live trout "*Oncorhynchus apache* and *Oncorhynchus chrysogaster*"	8	0	
03019190	Live trout "*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae*"	12	0	
03019210	Live eels "*Anguilla* spp.", of a length of < 12 cm	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
03019230	Live eels "*Anguilla* spp.", of a length of ≥ 12 cm but < 20 cm	Free	0	
03019290	Live eels "*Anguilla* spp.", of a length of ≥ 20 cm	Free	0	
03019300	Live carp (*Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys* spp., *Cirrhinus* spp., *Mylopharyngodon piceus*)	8	0	
03019410	Live Atlantic bluefin tuna "*Thunnus thynnus*"	16	0	
03019490	Live Pacific bluefin tuna "*Thunnus orientalis*"	16	0	
03019500	Live southern bluefin tunas "*Thunnus maccoyii*"	16	0	
03019911	Live Pacific salmon "*Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou* and *Oncorhynchus rhodurus*", Atlantic salmon "*Salmo salar*" and Danube salmon "*Hucho hucho*"	2	0	
03019918	Live freshwater fish (excl. ornamental fish, trout, eels, carp "*Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys* spp., *Cirrhinus* spp., *Mylopharyngodon piceus*", Pacific salmon "*Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou* and *Oncorhynchus rhodurus*", Atlantic salmon "*Salmo salar*" and Danube salmon "*Hucho hucho*")	8	0	
03019985	Live saltwater fish (excl. ornamental fish, trout [*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*], eels [*Anguilla* spp.], Atlantic and Pacific bluefin tunas [*Thunnus thynnus, Thunnus orientalis*] and southern bluefin tunas [*Thunnus maccoyii*])	16	0	

CN 2013	Description	Base rate	Staging category	Notes
03021110	Fresh or chilled trout "*Oncorhynchus apache* and *Oncorhynchus chrysogaster*"	8	0	
03021120	Fresh or chilled trout of the species "*Oncorhynchus mykiss*", with heads on and gills on, gutted, weighing > 1,2 kg each, or with heads off, gilled and gutted, weighing > 1 kg each	12	0	
03021180	Fresh or chilled trout "*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae*" (excl. of the species "*Oncorhynchus mykiss*", with heads on and gills on, gutted, weighing > 1,2 kg each, or with heads off, gilled and gutted, weighing > 1 kg each)	12	0	
03021300	Fresh or chilled Pacific salmon "*Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou* and *Oncorhynchus rhodurus*"	2	0	
03021400	Fresh or chilled Atlantic salmon "*Salmo salar*" and Danube salmon "*Hucho hucho*"	2	0	
03021900	Fresh or chilled Salmonidae (excl. trout "*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*", Pacific salmon "*Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou* and *Oncorhynchus rhodurus*", Atlantic salmon "*Salmo salar*" and Danube salmon "*Hucho hucho*")	8	0	
03022110	Fresh or chilled lesser or Greenland halibut "*Reinhardtius hippoglossoides*"	8	0	
03022130	Fresh or chilled Atlantic halibut "*Hippoglossus hippoglossus*"	8	0	
03022190	Fresh or chilled Pacific halibut "*Hippoglossus stenolepis*"	15	0	
03022200	Fresh or chilled plaice "*Pleuronectes platessa*"	7,5	0	

CN 2013	Description	Base rate	Staging category	Notes
03022300	Fresh or chilled sole "*Solea* spp."	15	0	
03022400	Fresh or chilled turbot "*Psetta maxima*"	15	0	
03022910	Fresh or chilled megrim "*Lepidorhombus* spp."	15	0	
03022980	Fresh or chilled flat fish "Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Catharidae" (excl. lesser or Greenland halibut, Atlantic halibut, Pacific halibut, plaice, sole, turbot and megrim)	15	0	
03023110	Fresh or chilled albacore or longfinned tunas "*Thunnus alalunga*" for industrial processing or preservation	22	0	
03023190	Fresh or chilled albacore or longfinned tunas "*Thunnus alalunga*" (excl. for industrial processing or preservation)	22	0	
03023210	Fresh or chilled yellowfin tunas "*Thunnus albacares*" for industrial processing or preservation	22	0	
03023290	Fresh or chilled yellowfin tunas "*Thunnus albacares*" (excl. for industrial processing or preservation)	22	0	
03023310	Fresh or chilled skipjack or stripe-bellied bonito for industrial processing or preservation	22	0	
03023390	Fresh or chilled skipjack or stripe-bellied bonito (excl. for industrial processing or preservation)	22	0	
03023410	Fresh or chilled bigeye tunas "*Thunnus obesus*" for industrial processing or preservation	22	0	
03023490	Fresh or chilled bigeye tunas "*Thunnus obesus*" (excl. tunas for industrial processing or preservation)	22	0	
03023511	Fresh or chilled Atlantic bluefin tuna "*Thunnus thynnus*", for industrial processing or preservation	22	0	

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CN 2013	Description	Base rate	Staging category	Notes
03023519	Fresh or chilled Atlantic bluefin tuna *"Thunnus thynnus"* (excl. for industrial processing or preservation)	22	0	
03023591	Fresh or chilled Pacific bluefin tuna *"Thunnus orientalis"*, for industrial processing or preservation	22	0	
03023599	Fresh or chilled Pacific bluefin tuna *"Thunnus orientalis"* (excl. for industrial processing or preservation)	22	0	
03023610	Fresh or chilled Southern bluefin tunas *"Thunnus maccoyii"* for industrial processing or preservation	22	0	
03023690	Fresh or chilled Southern bluefin tunas *"Thunnus maccoyii"* (excl. tunas for industrial processing or preservation)	22	0	
03023920	Fresh or chilled tunas of the genus *"Thunnus"* for industrial processing or preservation (excl. *Thunnus alalunga, Thunnus albacares, Thunnus obesus, Thunnus thynnus, Thunnus orientalis* and *Thunnus maccoyii*)	22	0	
03023980	Fresh or chilled tunas of the genus *"Thunnus"* (excl. tunas for industrial processing or preservation and *Thunnus alalunga, Thunnus albacares, Thunnus obesus, Thunnus thynnus, Thunnus orientalis* and *Thunnus maccoyii*)	22	0	
03024100	Fresh or chilled herring *"Clupea harengus, Clupea pallasii"*	15	0	
03024200	Fresh or chilled anchovies *"Engraulis* spp."	15	0	
03024310	Fresh or chilled sardines *"Sardina pilchardus"*	23	0	
03024330	Fresh or chilled sardines *"Sardinops* spp." and sardinella *"Sardinella* spp."	15	0	
03024390	Fresh or chilled brisling or sprats *"Sprattus sprattus"*	13	0	

CN 2013	Description	Base rate	Staging category	Notes
03024400	Fresh or chilled mackerel "*Scomber scombrus, Scomber australasicus, Scomber japonicus*"	20	0	
03024510	Fresh or chilled Atlantic horse mackerel "*Trachurus trachurus*"	15	0	
03024530	Fresh or chilled Chilean jack mackerel "*Trachurus murphyi*"	15	0	
03024590	Fresh or chilled jack and horse mackerel "*Trachurus* spp." (excl. Atlantic horse mackerel and Chilean jack mackerel)	15	0	
03024600	Fresh or chilled cobia "*Rachycentron canadum*"	15	0	
03024700	Fresh or chilled swordfish "*Xiphias gladius*"	15	0	
03025110	Fresh or chilled cod "*Gadus morhua*"	12	0	
03025190	Fresh or chilled cod "*Gadus ogac, Gadus macrocephalus*"	12	0	
03025200	Fresh or chilled haddock "*Melanogrammus aeglefinus*"	7,5	0	
03025300	Fresh or chilled coalfish "*Pollachius virens*"	7,5	0	
03025411	Fresh or chilled Cape hake "shallow-water hake" "*Merluccius capensis*" and deepwater hake "deepwater Cape hake" "*Merluccius paradoxus*"	15	0	
03025415	Fresh or chilled southern hake "*Merluccius australis*"	15	0	
03025419	Fresh or chilled hake "*Merluccius* spp." (excl. cape hake, deepwater hake and southern hake)	15	0	

CN 2013	Description	Base rate	Staging category	Notes
03025490	Fresh or chilled hake "*Urophycis* spp."	15	0	
03025500	Fresh or chilled Alaska pollack "*Theragra chalcogramma*"	7,5	0	
03025600	Fresh or chilled blue whiting "*Micromesistius poutassou, Micromesistius australis*"	7,5	0	
03025910	Fresh or chilled fish of the species *Boreogadus saida*	12	0	
03025920	Fresh or chilled whiting "*Merlangius merlangus*"	7,5	0	
03025930	Fresh or chilled pollack "*Pollachius pollachius*"	7,5	0	
03025940	Fresh or chilled ling "*Molva* spp."	7,5	0	
03025990	Fresh or chilled fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae (excl. cod, haddock, coalfish, hake, Alaska pollack, blue whitings, *Boreogadus saida*, whiting, pollack and ling)	15	0	
03027100	Fresh or chilled tilapia "*Oreochromis* spp."	8	0	
03027200	Fresh or chilled catfish "*Pangasius* spp., *Silurus* spp., *Clarias* spp., *Ictalurus* spp."	8	0	
03027300	Fresh or chilled carp "*Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys* spp., *Cirrhinus* spp., *Mylopharyngodon piceus*"	8	0	
03027400	Fresh or chilled eels "*Anguilla* spp."	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
03027900	Fresh or chilled, Nile perch "*Lates niloticus*" and snakeheads "*Channa* spp."	8	0	
03028110	Fresh or chilled dogfish of the species *Squalus acanthias*	6	0	
03028120	Fresh or chilled dogfish of the species *Scyliorhinus* spp.	6	0	
03028130	Fresh or chilled porbeagle shark "*Lamna nasus*"	8	0	
03028190	Fresh or chilled dogfish and other sharks (excl. dogfish "*Squalus acanthias* and *Scyliorhinus* spp." and porbeagle shark)	8	0	
03028200	Fresh or chilled, rays and skates "Rajidae"	15	0	
03028300	Fresh or chilled toothfish "*Dissostichus* spp."	15	0	
03028410	Fresh or chilled European sea bass "*Dicentrarchus labrax*"	15	0	
03028490	Fresh or chilled sea bass "*Dicentrarchus* spp." (excl. European sea bass)	15	0	
03028510	Fresh or chilled sea bream of the species *Dentex dentex* or *Pagellus* spp.	15	0	
03028530	Fresh or chilled gilt-head sea bream "*Sparus aurata*"	15	0	
03028590	Fresh or chilled sea bream "Sparidae" (excl. gilt-head sea bream, *Dentex dentex* and *Pagellus* spp.)	15	0	
03028910	Fresh or chilled freshwater fish, n.e.s.	8	0	

CN 2013	Description	Base rate	Staging category	Notes
03028921	Fresh or chilled fish of the genus *Euthynnus*, for industrial processing or preservation (excl. skipjack or stripe-bellied bonito)	22	0	
03028929	Fresh or chilled fish of the genus *Euthynnus* (excl. skipjack or stripe-bellied bonito, and fish for industrial processing or preservation)	22	0	
03028931	Fresh or chilled redfish "*Sebastes marinus*"	7,5	0	
03028939	Fresh or chilled redfish "*Sebastes* spp." (excl. *Sebastes marinus*)	7,5	0	
03028940	Fresh or chilled ray's bream "*Brama* spp."	15	0	
03028950	Fresh or chilled monkfish "*Lophius* spp."	15	0	
03028960	Fresh or chilled pink cusk-eel "*Genypterus blacodes*"	7,5	0	
03028990	Fresh or chilled fish, n.e.s.	15	0	
03029000	Fresh or chilled fish livers and roes	10	0	
03031100	Frozen sockeye salmon [red salmon] "*Oncorhynchus nerka*"	2	0	
03031200	Frozen Pacific salmon (excl. sockeye salmon "red salmon")	2	0	
03031300	Frozen, Atlantic salmon "*Salmo salar*" and Danube salmon "*Hucho hucho*"	2	0	
03031410	Frozen trout "*Oncorhynchus apache* and *Oncorhynchus chrysogaster*"	9	0	

CN 2013	Description	Base rate	Staging category	Notes
03031420	Frozen trout "*Oncorhynchus mykiss*", with heads and gills on, gutted, weighing more than 1,2 kg each, or with heads off, gilled and gutted, weighing more than 1 kg each	12	0	
03031490	Frozen trout "*Salmo trutta*, *Oncorhynchus mykiss*, *Oncorhynchus clarki*, *Oncorhynchus aguabonita* and *Oncorhynchus gilae*" (excl. *Oncorhynchus mykiss* with heads and gills on, gutted, weighing more than 1,2 kg each, or with heads off, gilled and gutted, weighing more than 1 kg each)	12	0	
03031900	Frozen Salmonidae (excl. trout and Pacific, Atlantic and Danube salmon)	9	0	
03032300	Frozen tilapia "*Oreochromis* spp."	8	0	
03032400	Frozen catfish "*Pangasius* spp., *Silurus* spp., *Clarias* spp., *Ictalurus* spp."	8	0	
03032500	Frozen carp "*Cyprinus carpio*, *Carassius carassius*, *Ctenopharyngodon idellus*, *Hypophthalmichthys* spp., *Cirrhinus* spp., *Mylopharyngodon piceus*"	8	0	
03032600	Frozen eels "*Anguilla* spp."	Free	0	
03032900	Frozen, Nile perch (*Lates niloticus*) and snakeheads (*Channa* spp.)	8	0	
03033110	Frozen lesser or Greenland halibut "*Reinhardtius hippoglossoides*"	7,5	0	
03033130	Frozen Atlantic halibut "*Hippoglossus hippoglossus*"	7,5	0	
03033190	Frozen Pacific halibut "*Hippoglossus stenolepis*"	15	0	
03033200	Frozen plaice "*Pleuronectes platessa*"	15	0	

CN 2013	Description	Base rate	Staging category	Notes
03033300	Frozen sole "*Solea* spp."	7,5	0	
03033400	Frozen turbot "*Psetta maxima*"	15	0	
03033910	Frozen flounder "*Platichthys flesus*"	7,5	0	
03033930	Frozen fish of the genus *Rhombosolea*	7,5	0	
03033950	Frozen fish "*Pelotreis flavilatus* or *Peltorhamphus novaezelandiae*"	7,5	0	
03033985	Frozen flat fish "Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae" (excl. halibut, plaice, sole, turbot, flounder, *Rhombosolea* spp., *Pelotreis flavilatus* and *Peltorhamphus novaezelandiae*)	15	0	
03034110	Frozen albacore or longfinned tunas "*Thunnus alalunga*" for industrial manufacture of products of 1604	22	0	
03034190	Frozen albacore or longfinned tunas "*Thunnus alalunga*" (excl. for industrial processing or preservation)	22	0	
03034212	Frozen yellowfin tunas "*Thunnus albacares*" for industrial manufacture of products of 1604, whole, weighing > 10 kg each	20	0	
03034218	Frozen yellowfin tunas "*Thunnus albacares*" for industrial manufacture of products of 1604, whole, weighing ≤ 10 kg each	20	0	
03034242	Frozen yellowfin tunas "*Thunnus albacares*" for industrial manufacture of products of 1604, weighing > 10 kg each (excl. whole)	22	0	

CN 2013	Description	Base rate	Staging category	Notes
03034248	Frozen yellowfin tunas *"Thunnus albacares"* for industrial manufacture of products of 1604, weighing ≤ 10 kg each (excl. whole)	22	0	
03034290	Frozen yellowfin tunas *"Thunnus albacares"* (excl. for industrial manufacture of products of 1604)	22	0	
03034310	Frozen skipjack or stripe-bellied bonito *"Euthynnus -Katsuwonus- pelamis"* for industrial processing or preservation	22	0	
03034390	Frozen skipjack or stripe-bellied bonito *"Euthynnus -Katsuwonus- pelamis"* (excl. for industrial processing or preservation)	22	0	
03034410	Frozen bigeye tunas *"Thunnus obesus"* for industrial processing or preservation	22	0	
03034490	Frozen bigeye tunas *"Thunnus obesus"* (excl. for industrial processing or preservation)	22	0	
03034512	Frozen Atlantic bluefin tuna *"Thunnus thynnus"*, for industrial processing or preservation	22	0	
03034518	Frozen Atlantic bluefin tuna *"Thunnus thynnus"* (excl. for industrial processing or preservation)	22	0	
03034591	Frozen Pacific bluefin tuna *"Thunnus orientalis"*, for industrial processing or preservation	22	0	
03034599	Frozen Pacific bluefin tuna *"Thunnus orientalis"* (excl. for industrial processing or preservation)	22	0	
03034610	Frozen Southern bluefin tunas *"Thunnus maccoyii"* for industrial processing or preservation	22	0	
03034690	Frozen Southern bluefin tunas *"Thunnus maccoyii"* (excl. for industrial processing or preservation)	22	0	

CN 2013	Description	Base rate	Staging category	Notes
03034920	Frozen tunas of the genus "*Thunnus*" for industrial processing or preservation (excl. *Thunnus alalunga, Thunnus albacares, Thunnus obesus, Thunnus thynnus, Thunnus orientalis* and *Thunnus maccoyii*)	22	0	
03034985	Frozen tunas of the genus "*Thunnus*" (excl. tunas for industrial processing or preservation and *Thunnus alalunga, Thunnus albacares, Thunnus obesus, Thunnus thynnus, Thunnus orientalis* and *Thunnus maccoyii*)	22	0	
03035100	Frozen herrings "*Clupea harengus, Clupea pallasii*"	15	0	
03035310	Frozen sardines "*Sardina pilchardus*"	23	0	
03035330	Frozen sardines "*Sardinops* spp." and sardinella "*Sardinella* spp."	15	0	
03035390	Frozen brisling or sprats "*Sprattus sprattus*"	13	0	
03035410	Frozen mackerel "*Scomber scombrus, Scomber japonicus*"	20	0	
03035490	Frozen mackerel "*Scomber australasicus*"	15	0	
03035510	Frozen Atlantic horse mackerel "*Trachurus trachurus*"	15	0	
03035530	Frozen Chilean jack mackerel "*Trachurus murphyi*"	15	0	
03035590	Frozen jack and horse mackerel "*Trachurus* spp." "(excl. Atlantic horse mackerel and Chilean jack mackerel)	15	0	
03035600	Frozen cobia "*Rachycentron canadum*"	15	0	

CN 2013	Description	Base rate	Staging category	Notes
03035700	Frozen swordfish *"Xiphias gladius"*	7,5	0	
03036310	Frozen cod *"Gadus morhua"*	12	0	
03036330	Frozen cod *"Gadus ogac"*	12	0	
03036390	Frozen cod *"Gadus macrocephalus"*	12	0	
03036400	Frozen haddock *"Melanogrammus aeglefinus"*	7,5	0	
03036500	Frozen coalfish *"Pollachius virens"*	7,5	0	
03036611	Frozen Cape hake "shallow-water hake" *"Merluccius capensis"* and deepwater hake "deepwater Cape hake" *"Merluccius paradoxus"*	15	7	
03036612	Frozen Argentine hake "Southwest Atlantic hake" *"Merluccius hubbsi"*	15	0	
03036613	Frozen southern hake *"Merluccius australis"*	15	7	
03036619	Frozen hake *"Merluccius* spp." (excl. cape hake, deepwater hake, Argentine hake and southern hake)	15	7	
03036690	Frozen hake *"Urophycis* spp."	15	7	
03036700	Frozen Alaska pollack *"Theragra chalcogramma"*	15	0	
03036810	Frozen blue whiting *"Micromesistius poutassou, Gadus poutassou"*	7,5	0	

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CN 2013	Description	Base rate	Staging category	Notes
03036890	Frozen southern blue whiting "*Micromesistius australis*"	7,5	0	
03036910	Frozen fish of the species *Boreogadus saida*	12	0	
03036930	Frozen whiting "*Merlangius merlangus*"	7,5	0	
03036950	Frozen pollack "*Pollachius pollachius*"	15	0	
03036970	Frozen blue grenadier "*Macruronus novaezelandiae*"	7,5	0	
03036980	Frozen ling "*Molva* spp."	7,5	0	
03036990	Frozen fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae (excl. cod, haddock, coalfish, hake, Alaska pollack, blue whitings, *Boreogadus saida*, whiting, pollack, blue grenadier and ling)	15	0	
03038110	Frozen dogfish of the species *Squalus acanthias*	6	0	
03038120	Frozen dogfish of the species *Scyliorhinus* spp.	6	0	
03038130	Frozen porbeagle shark "*Lamna nasus*"	8	0	
03038190	Frozen dogfish and other sharks (excl. dogfish "*Squalus acanthias* and *Scyliorhinus* spp." and porbeagle shark)	8	0	
03038200	Frozen rays and skates "Rajidae"	15	0	

CN 2013	Description	Base rate	Staging category	Notes
03038300	Frozen toothfish "*Dissostichus* spp."	15	0	
03038410	Frozen European sea bass "*Dicentrarchus labrax*"	15	0	
03038490	Frozen sea bass "*Dicentrarchus* spp." (excl. European sea bass)	15	0	
03038910	Frozen freshwater fish, n.e.s.	8	0	
03038921	Frozen fish of the genus *Euthynnus*, for industrial processing or preservation (excl. skipjack or stripe-bellied bonito)	22	0	
03038929	Frozen fish of the genus *Euthynnus* (excl. skipjack or stripe-bellied bonito, and fish for industrial processing or preservation)	22	0	
03038931	Frozen redfish "*Sebastes marinus*"	7,5	0	
03038939	Frozen redfish "*Sebastes* spp." (excl. *Sebastes marinus*)	7,5	0	
03038940	Frozen fish of the species *Orcynopsis unicolor*	16	0	
03038945	Frozen anchovies "*Engraulis* spp."	15	0	
03038950	Frozen sea bream of the species *Dentex dentex* or *Pagellus* spp.	15	0	
03038955	Frozen gilt-head sea bream "*Sparus aurata*"	15	0	
03038960	Frozen ray's bream "*Brama* spp."	15	0	

CN 2013	Description	Base rate	Staging category	Notes
03038965	Frozen monkfish "*Lophius* spp."	15	0	
03038970	Frozen pink cusk-eel "*Genypterus blacodes*"	7,5	0	
03038990	Frozen fish, n.e.s.	15	0	
03039010	Frozen fish roes for the manufacture of deoxyribonucleic acid or protamine sulphate	Free	0	
03039090	Frozen fish livers and roes (excl. roes for the manufacture of deoxyribonucleic acid or protamine sulphate)	10	0	
03043100	Fresh or chilled fillets of tilapia "*Oreochromis* spp."	9	0	
03043200	Fresh or chilled fillets of catfish "*Pangasius* spp., *Silurus* spp., *Clarias* spp., *Ictalurus* spp."	9	0	
03043300	Fresh or chilled fillets of Nile perch "*Lates niloticus*"	9	0	
03043900	Fresh or chilled fillets of carp "*Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys* spp., *Cirrhinus* spp., *Mylopharyngodon piceus*", eels "*Anguilla* spp." and snakeheads "*Channa* spp."	9	0	
03044100	Fresh or chilled fillets of Pacific salmon "*Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou* and *Oncorhynchus rhodurus*", Atlantic salmon "*Salmo salar*" and Danube salmon "*Hucho hucho*"	2	0	
03044210	Fresh or chilled fillets of trout "*Oncorhynchus mykiss*", weighing > 400 g each	12	0	
03044250	Fresh or chilled fillets of trout "*Oncorhynchus apache* and *Oncorhynchus chrysogaster*"	9	0	

CN 2013	Description	Base rate	Staging category	Notes
03044290	Fresh or chilled fillets of trout "*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita* and *Oncorhynchus gilae*" (excl. of *Oncorhynchus mykiss* weighing > 400 g each)	12	0	
03044300	Fresh or chilled fillets of flat fish "Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae"	18	0	
03044410	Fresh or chilled fillets of cod "*Gadus morhua, Gadus ogac, Gadus macrocephalus*" and of *Boreogadus saida*	18	0	
03044430	Fresh or chilled fillets of coalfish "*Pollachius virens*"	18	0	
03044490	Fresh or chilled fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae (excl. cod, coalfish and *Boreogadus saida*)	18	0	
03044500	Fresh or chilled fillets of swordfish "*Xiphias gladius*"	18	0	
03044600	Fresh or chilled fillets of toothfish "*Dissostichus* spp."	18	0	
03044910	Fresh or chilled fillets of freshwater fish, n.e.s.	9	0	
03044950	Fresh or chilled fillets of redfish "*Sebastes* spp."	18	0	
03044990	Fresh or chilled fillets of fish, n.e.s.	18	0	
03045100	Fresh or chilled meat, whether or not minced, of tilapia "*Oreochromis* spp.", catfish "*Pangasius* spp., *Silurus* spp., *Clarias* spp., *Ictalurus* spp.", carp "*Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys* spp., *Cirrhinus* spp., *Mylopharyngodon piceus*, eels *Anguilla* spp. and snakeheads *Channa* spp.	8	0	

CN 2013	Description	Base rate	Staging category	Notes
03045200	Fresh or chilled meat, whether or not minced, of Salmonidae (excl. fillets)	8	0	
03045300	Fresh or chilled meat, whether or not minced, of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae (excl. fillets)	15	0	
03045400	Fresh or chilled meat, whether or not minced, of swordfish "*Xiphias gladius*" (excl. fillets)	15	0	
03045500	Fresh or chilled meat, whether or not minced, of toothfish "*Dissostichus* spp." (excl. fillets)	15	0	
03045910	Fresh or chilled meat of freshwater fish, whether or not minced (excl. all fillets, tilapias, catfish, carp, eels, Nile perch, snakeheads, Salmonidae, swordfish, toothfish and fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae)	8	0	
03045950	Fresh or chilled flaps of herring	15	0	
03045990	Fresh or chilled fish meat, whether or not minced (excl. all fillets, freshwater fish, flaps of herring, tilapias, catfish, carp, eels, Nile perch, snakeheads, Salmonidae, swordfish, toothfish and fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae)	15	0	
03046100	Frozen fillets of tilapia "*Oreochromis* spp."	9	0	
03046200	Frozen fillets of catfish "*Pangasius* spp., *Silurus* spp., *Clarias* spp., *Ictalurus* spp."	9	0	
03046300	Frozen fillets of Nile perch "*Lates niloticus*"	9	0	

CN 2013	Description	Base rate	Staging category	Notes
03046900	Frozen fillets of carp "*Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys* spp., *Cirrhinus* spp., *Mylopharyngodon piceus*", eels "*Anguilla* spp." and snakeheads "*Channa* spp."	9	0	
03047110	Frozen fillets of cod "*Gadus macrocephalus*"	7,5	0	
03047190	Frozen fillets of cod "*Gadus morhua, Gadus ogac*"	7,5	0	
03047200	Frozen fillets of haddock "*Melanogrammus aeglefinus*"	7,5	0	
03047300	Frozen fillets of coalfish "*Pollachius virens*"	7,5	0	
03047411	Frozen fillets of Cape hake "shallow-water hake" "*Merluccius capensis*" and deepwater hake "deepwater Cape hake" "*Merluccius paradoxus*"	7,5	4	
03047415	Frozen fillets of Argentine hake "Southwest Atlantic hake" "*Merluccius hubbsi*"	7,5	0	
03047419	Frozen fillets of hake "*Merluccius* spp." (excl. cape hake, deepwater hake and Argentine hake)	6,1	4	
03047490	Frozen fillets of hake "*Urophycis* spp."	7,5	4	
03047500	Frozen fillets of Alaska pollack "*Theragra chalcogramma*"	13,7	0	
03047910	Frozen fillets of *Boreogadus saida*	7,5	0	
03047930	Frozen fillets of whiting "*Merlangius merlangus*"	7,5	0	
03047950	Frozen fillets of blue grenadier "*Macruronus novaezelandiae*"	7,5	0	

CN 2013	Description	Base rate	Staging category	Notes
03047980	Frozen fillets of ling "*Molva* spp."	7,5	0	
03047990	Frozen fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae (excl. cod, haddock, coalfish, hake, Alaska pollack, *Boreogadus saida*, whiting, blue grenadier and ling)	15	0	
03048100	Frozen fillets of Pacific salmon "*Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou* and *Oncorhynchus rhodurus*", Atlantic salmon "*Salmo salar*" and Danube salmon "*Hucho hucho*"	2	0	
03048210	Frozen fillets of trout "*Oncorhynchus mykiss*", weighing > 400 g each	12	0	
03048250	Frozen fillets of trout "*Oncorhynchus apache* and *Oncorhynchus chrysogaster*"	9	0	
03048290	Frozen fillets of trout "*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita* and *Oncorhynchus gilae*" (excl. of *Oncorhynchus mykiss* weighing > 400 g each)	12	0	
03048310	Frozen fillets of plaice "*Pleuronectes platessa*"	7,5	0	
03048330	Frozen fillets of flounder "*Platichthys flesus*"	7,5	0	
03048350	Frozen fillets of megrim "*Lepidorhombus* spp."	15	0	
03048390	Frozen fillets of flat fish "Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae" (excl. plaice, flounder and megrim)	15	0	
03048400	Frozen fillets of swordfish "*Xiphias gladius*"	7,5	0	

CN 2013	Description	Base rate	Staging category	Notes
03048500	Frozen fillets of toothfish "*Dissostichus* spp."	15	0	
03048600	Frozen fillets of herring "*Clupea harengus, Clupea pallasii*"	15	0	
03048700	Frozen fillets of tuna of the genus "*Thunnus*", skipjack or stripe-bellied bonito "*Euthynnus -Katsuwonus- pelamis*"	18	0	
03048910	Frozen fillets of freshwater fish, n.e.s.	9	0	
03048921	Frozen fillets of redfish "*Sebastes marinus*"	7,5	0	
03048929	Frozen fillets of redfish "*Sebastes* spp." (excl. *Sebastes marinus*)	7,5	0	
03048930	Frozen fillets of fish of the genus *Euthynnus* (excl. skipjack or stripe-bellied bonito)	18	0	
03048941	Frozen fillets of mackerel "*Scomber australasicus*"	15	0	
03048949	Frozen fillets of mackerel "*Scomber scombrus, Scomber japonicus*" and fish of the species *Orcynopsis unicolor*	15	0	
03048951	Frozen fillets of dogfish "*Squalus acanthias, Scyliorhinus* spp."	7,5	0	
03048955	Frozen fillets of porbeagle shark "*Lamna nasus*"	7,5	0	
03048959	Frozen fillets of dogfish and other sharks (excl. dogfish "*Squalus acanthias* and *Scyliorhinus* spp." and porbeagle shark)	7,5	0	

CN 2013	Description	Base rate	Staging category	Notes
03048960	Frozen fillets of monkfish "*Lophius* spp."	15	0	
03048990	Frozen fish fillets, n.e.s.	15	7	
03049100	Frozen meat, whether or not minced, of swordfish "*Xiphias gladius*" (excl. fillets)	7,5	0	
03049200	Frozen meat, whether or not minced, of toothfish "*Dissostichus* spp." (excl. fillets)	7,5	0	
03049310	Frozen surimi of tilapia "*Oreochromis* spp.", catfish "*Pangasius* spp., *Silurus* spp., *Clarias* spp., *Ictalurus* spp.", carp "*Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys* spp., *Cirrhinus* spp., *Mylopharyngodon piceus*", eels *Anguilla* spp., Nile perch *Lates niloticus* and snakeheads *Channa* spp.	14,2	0	
03049390	Frozen meat, whether or not minced, of tilapia "*Oreochromis* spp.", catfish "*Pangasius* spp., *Silurus* spp., *Clarias* spp., *Ictalurus* spp.", carp "*Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys* spp., *Cirrhinus* spp., *Mylopharyngodon piceus*, eels "*Anguilla* spp.", Nile perch "*Lates niloticus*" and snakeheads "*Channa* spp." (excluding fillets and surimi)	8	0	
03049410	Frozen surimi of Alaska pollack "*Theragra chalcogramma*"	14,2	0	
03049490	Frozen meat, whether or not minced, of Alaska pollack "*Theragra chalcogramma*" (excl. fillets and surimi)	7,5	0	
03049510	Frozen surimi of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae (excl. Alaska pollack "*Theragra chalcogramma*")	14,2	0	
03049521	Frozen meat, whether or not minced, of cod "*Gadus macrocephalus*" (excl. fillets and surimi)	7,5	0	

CN 2013	Description	Base rate	Staging category	Notes
03049525	Frozen meat, whether or not minced, of cod "*Gadus morhua*" (excl. fillets and surimi)	7,5	0	
03049529	Frozen meat, whether or not minced, of cod "*Gadus ogac*" and of fish of the species *Boreogadus saida* (excl. fillets and surimi)	7,5	0	
03049530	Frozen meat, whether or not minced, of haddock "*Melanogrammus aeglefinus*" (excl. fillets and surimi)	7,5	0	
03049540	Frozen meat, whether or not minced, of coalfish "*Pollachius virens*" (excl. fillets and surimi)	7,5	0	
03049550	Frozen meat, whether or not minced, of hake "*Merluccius* spp." (excl. fillets and surimi)	7,5	7	
03049560	Frozen meat, whether or not minced, of blue whiting "*Micromesistius poutassou, Gadus poutassou*" (excl. fillets and surimi)	7,5	0	
03049590	Frozen meat, whether or not minced, of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae (excl. fillets, surimi, Alaska pollack "*Theragra chalcogramma*", cod, haddock, coalfish, hake *Merluccius* spp. and blue whiting)	7,5	0	
03049910	Frozen surimi of fish n.e.s.	14,2	0	
03049921	Frozen meat of freshwater fish n.e.s. (excl. fillets and surimi)	8	0	
03049923	Frozen meat "whether or not minced" of herring "*Clupea harengus, Clupea pallasii*" (excl. fillets)	15	0	
03049929	Frozen meat "whether or not minced" of redfish "*Sebastes* spp." (excl. fillets)	8	0	
03049955	Frozen meat "whether or not minced" of megrim (excl. fillets)	15	0	

CN 2013	Description	Base rate	Staging category	Notes
03049961	Frozen meat "whether or not minced" of Ray's bream "*Brama* spp." (excl. fillets)	15	0	
03049965	Frozen meat "whether or not minced" of monkfish "*Lophius* spp." (excl. fillets)	7,5	0	
03049999	Frozen meat of saltwater fish n.e.s. (excl. fillets and surimi)	7,5	0	
03051000	Flours, meals and pellets of fish, fit for human consumption	13	0	
03052000	Fish livers and roes, dried, smoked, salted or in brine	11	0	
03053100	Fillets, dried, salted or in brine, but not smoked, of tilapia "*Oreochromis* spp.", catfish "*Pangasius* spp., *Silurus* spp., *Clarias* spp., *Ictalurus* spp.", carp "*Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys* spp., *Cirrhinus* spp., *Mylopharyngodon piceus*, eels "*Anguilla* spp.", Nile perch "*Lates niloticus*" and snakeheads "*Channa* spp."	16	0	
03053211	Fillets, dried, salted or in brine, but not smoked, of cod "*Gadus macrocephalus*"	16	0	
03053219	Fillets, dried, salted or in brine, but not smoked, of cod "*Gadus morhua, Gadus ogac*" and of fish of the species *Boreogadus saida*	20	0	
03053290	Fillets, dried, salted or in brine, but not smoked, of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae (excl. cod and *Boreogadus saida*)	16	0	
03053910	Fillets of Pacific salmon "*Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou* and *Oncorhynchus rhodurus*", Atlantic salmon "*Salmo salar*" and Danube salmon "*Hucho hucho*", salted or in brine, but not smoked	15	0	

CN 2013	Description	Base rate	Staging category	Notes
03053950	Fillets of lesser or Greenland halibut "*Reinhardtius hippoglossoides*", salted or in brine, but not smoked	15	0	
03053990	Fillets of fish, dried, salted or in brine, but not smoked (excl. tilapia, catfish, carp, eels, Nile perch, snakeheads, fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, and fish fillets, salted or in brine of pacific salmon, Atlantic salmon, Danube salmon and lesser or Greenland halibut)	16	10	
03054100	Smoked Pacific salmon "*Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou* and *Oncorhynchus rhodurus*", Atlantic salmon "*Salmo salar*" and Danube salmon "*Hucho hucho*", incl. fillets (excl. offal)	13	0	
03054200	Smoked herring "*Clupea harengus, Clupea pallasii*", incl. fillets (excl. offal)	10	0	
03054300	Smoked trout "*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*", incl. fillets (excl. offal)	14	0	
03054410	Smoked eels "*Anguilla* spp.", incl. fillets (excl. offal)	14	10	
03054490	Smoked tilapia "*Oreochromis* spp.", catfish "*Pangasius* spp., *Silurus* spp., *Clarias* spp., *Ictalurus* spp.", carp "*Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys* spp., *Cirrhinus* spp., *Mylopharyngodon piceus*", Nile perch "*Lates niloticus*" and snakeheads "*Channa* spp.", incl. fillets (excl. offal)	14	10	
03054910	Smoked lesser or Greenland halibut "*Reinhardtius hippoglossoides*", incl. fillets (excl. offal)	15	0	
03054920	Smoked Atlantic halibut "*Hippoglossus hippoglossus*", incl. fillets (excl. offal)	16	0	
03054930	Smoked mackerel "*Scomber scombrus, Scomber australasicus, Scomber japonicus*", incl. fillets (excl. offal)	14	0	

CN 2013	Description	Base rate	Staging category	Notes
03054980	Smoked fish, incl. fillets (excl. offal, Pacific salmon, Atlantic salmon, Danube salmon, herring, lesser or Greenland halibut, Atlantic halibut, mackerel, trout, tilapia, catfish, carp, eels, Nile perch and snakeheads)	14	0	
03055110	Cod "*Gadus morhua, Gadus ogac, Gadus macrocephalus*", dried, unsalted, not smoked stockfish (excl. fillets and offal)	13	0	
03055190	Cod "*Gadus morhua, Gadus ogac, Gadus macrocephalus*", dried, salted, not smoked clipfish (excl. fillets and offal)	13	0	
03055910	Fish of the species *Boreogadus saida*, dried, even salted, not smoked (excl. fillets and offal)	13	0	
03055930	Herring "*Clupea harengus, Clupea pallasii*", dried, even salted, not smoked (excl. fillets and offal)	12	0	
03055950	Anchovies "*Engraulis* spp." dried, even salted, not smoked (excl. fillets and offal)	10	0	
03055970	Atlantic Halibut "*Hippoglossus hippoglossus*", dried, even salted, not smoked (excl. fillets and offal)	15	0	
03055980	Fish, dried, even salted, not smoked (excl. cod, *Boreogadus saida*, herring, anchovies, Atlantic halibut and fillets and offal)	12	0	
03056100	Herring (*Clupea harengus, Clupea pallasii*), only salted or in brine (excl. fillets and offal)	12	0	
03056200	Cod "*Gadus morhua, Gadus ogac, Gadus macrocephalus*", salted or in brine only (excl. fillets and offal)	13	0	
03056300	Anchovies "*Engraulis* spp.", salted or in brine only (excl. fillets and offal)	10	4	

CN 2013	Description	Base rate	Staging category	Notes
03056400	Tilapia "*Oreochromis* spp.", catfish "*Pangasius* spp., *Silurus* spp., *Clarias* spp., *Ictalurus* spp.", carp "*Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys* spp., *Cirrhinus* spp., *Mylopharyngodon piceus*", eels "*Anguilla* spp.", Nile perch "*Lates niloticus*" and snakeheads "*Channa* spp.", salted or in brine only (excl. fillets and offal)	12	7	
03056910	Fish of the species *Boreogadus saida*, salted or in brine only (excl. fillets and offal)	13	0	
03056930	Atlantic halibut "*Hippoglossus hippoglossus*", salted or in brine only (excl. fillets and offal)	15	0	
03056950	Pacific salmon "*Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou* and *Oncorhynchus rhodurus*", Atlantic salmon "*Salmo salar*" and Danube salmon "*Hucho hucho*", only salted or in brine (excl. fillets and offal)	11	0	
03056980	Fish, only salted or in brine (excl. herring, cod, anchovies, tilapia, catfish, carp, eels, Nile perch, snakeheads, *Boreogadus saida*, Atlantic halibut, Pacific salmon, Atlantic salmon, Danube salmon and fillets and offal)	12	0	
03057110	Shark fins, smoked	14	0	
03057190	Shark fins, dried, salted or in brine (excl. smoked)	12	0	
03057200	Fish heads, tails and maws, smoked, dried, salted or in brine	13	0	
03057900	Fish fins and other edible fish offal, smoked, dried, salted or in brine (excl. heads, tails, maws and shark fins)	13	0	
03061105	Frozen rock lobster and other sea crawfish "*Palinurus* spp.", "*Panulirus* spp." and "*Jasus* spp.", smoked, even in shell, even cooked but not otherwise prepared	20	0	

CN 2013	Description	Base rate	Staging category	Notes
03061110	Frozen crawfish tails "*Palinurus* spp., *Panulirus* spp., *Jasus* spp.", even in shell, incl. crawfish tails in their shell, cooked by steaming or by boiling in water (excl. smoked)	12,5	4	
03061190	Frozen rock lobster and other sea crawfish "*Palinurus* spp., *Panulirus* spp. and *Jasus* spp.", even in shell, incl. rock lobster and other sea crawfish in shell, cooked by steaming or by boiling in water (excl. crawfish tails and smoked)	12,5	4	
03061205	Frozen lobsters "*Homarus* spp.", smoked, even in shell, even cooked but not otherwise prepared	20	0	
03061210	Frozen lobsters "*Homarus* spp.", whole, even cooked by steaming or by boiling in water (excl. smoked)	6	0	
03061290	Frozen lobsters "*Homarus* spp." (excl. whole and smoked)	16	0	
03061405	Frozen crabs, smoked, even in shell, even cooked but not otherwise prepared	8	0	
03061410	Frozen crabs "*Paralithodes camchaticus*, *Chionoecetes* spp. and *Callinectes sapidus*", even in shell, incl. crabs in shell, cooked by steaming or by boiling in water (excl. smoked)	7,5	0	
03061430	Frozen crabs "*Cancer pagurus*", even in shell, incl. crabs in shell, cooked by steaming or by boiling in water (excl. smoked)	7,5	0	
03061490	Frozen crabs, even in shell, incl. crabs in shell, cooked by steaming or by boiling in water (excl. smoked and "*Paralithodes camchaticus*", "*Chionoecetes* spp.", "*Callinectes sapidus*" and "*Cancer pagurus*")	7,5	4	
03061510	Frozen Norway lobsters "*Nephrops norvegicus*", smoked, even in shell, even cooked but not otherwise prepared	20	0	

CN 2013	Description	Base rate	Staging category	Notes
03061590	Frozen Norway lobsters "*Nephrops norvegicus*", even in shell, incl. lobsters in shell, cooked by steaming or by boiling in water (excl. smoked)	12	0	
03061610	Frozen cold-water shrimps and prawns "*Pandalus* spp., *Crangon crangon*", smoked, even in shell, even cooked but not otherwise prepared	20	0	
03061691	Frozen cold-water shrimps "*Crangon crangon*", even in shell, incl. shrimps in shell, cooked by steaming or by boiling in water (excl. smoked)	18	0	
03061699	Frozen cold-water shrimps and prawns "*Pandalus* spp.", even in shell, incl. shrimps and prawns in shell, cooked by steaming or by boiling in water (excl. smoked)	12	0	
03061710	Frozen shrimps and prawns, smoked, even in shell, even cooked but not otherwise prepared (excl. cold-water shrimps and prawns)	20	0	
03061791	Frozen deepwater rose shrimps "*Parapenaeus longirostris*", even in shell, incl. shrimps in shell, cooked by steaming or by boiling in water (excl. smoked)	12	0	
03061792	Frozen shrimps of the genus "*Penaeus*", even in shell, incl. shrimps in shell, cooked by steaming or by boiling in water (excl. smoked)	12	4	
03061793	Frozen shrimps of the family Pandalidae, even in shell, incl. shrimps in shell, cooked by steaming or by boiling in water (excl. smoked and *Pandalus*)	12	4	
03061794	Frozen shrimps of the genus *Crangon*, even in shell, incl. shrimps in shell, cooked by steaming or by boiling in water (excl. smoked and *Crangon crangon*)	18	10	

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CN 2013	Description	Base rate	Staging category	Notes
03061799	Frozen shrimps and prawns, even in shell, incl. shrimps and prawns in shell, cooked by steaming or by boiling in water (excl. smoked and "Pandalidae", "*Crangon*", deepwater rose shrimps "*Parapenaeus longirostris*" and shrimps of the genus "*Penaeus*")	12	4	
03061905	Frozen crustaceans, fit for human consumption, smoked, even in shell, even cooked but not otherwise prepared (excl. rock lobster and other sea crawfish, lobsters, crabs, Norway lobsters, shrimps and prawns); frozen flours, meals and pellets of crustaceans smoked, fit for human consumption	20	0	
03061910	Frozen freshwater crayfish, even in shell, incl. crayfish in shell, cooked by steaming or by boiling in water (excl. smoked)	7,5	0	
03061990	Frozen crustaceans, fit for human consumption, even in shell, incl. crustaceans in shell, cooked by steaming or by boiling in water (excl. smoked and rock lobster and other sea crawfish, lobsters, shrimps, prawns, crabs, freshwater crayfish and Norway lobsters "*Nephrops norvegicus*"); frozen flours, meals, and pellets of crustaceans, fit for human consumption (excl. smoked)	12	0	
03062110	Rock lobster and other sea crawfish "*Palinurus* spp., *Panulirus* spp. and *Jasus* spp.", smoked, even in shell, even cooked but not otherwise prepared (excl. frozen)	20	0	
03062190	Rock lobster and other sea crawfish "*Palinurus* spp., *Panulirus* spp. and *Jasus* spp.", even in shell, live, fresh, chilled, dried, salted or in brine, incl. in shell, cooked by steaming or by boiling in water (excl. smoked)	12,5	0	
03062210	Live lobsters "*Homarus* spp."	8	0	
03062230	Lobsters "*Homarus* spp.", smoked, even in shell, even cooked but not otherwise prepared	20	0	

CN 2013	Description	Base rate	Staging category	Notes
03062291	Whole lobsters "*Homarus* spp.", fresh, chilled, dried, salted or in brine, incl. lobsters in shell, cooked by steaming or by boiling in water (excl. smoked)	8	0	
03062299	Parts of lobsters "*Homarus* spp.", fresh, chilled, dried, salted or in brine, incl. parts in shell, cooked by steaming or by boiling in water (excl. smoked)	10	0	
03062410	Crabs, smoked, even in shell, even cooked but not otherwise prepared (excl. frozen)	8	0	
03062430	Crabs "*Cancer pagurus*", even in shell, live, fresh, chilled, dried, salted or in brine, incl. crabs in shell, cooked by steaming or by boiling in water (excl. smoked)	7,5	0	
03062480	Crabs, even in shell, live, fresh, chilled, dried, salted or in brine, incl. crabs in shell, cooked by steaming or by boiling in water (excl. smoked and "*Cancer pagurus*")	7,5	0	
03062510	Norway lobsters "*Nephrops norvegicus*", smoked, even in shell, even cooked but not otherwise prepared (excl. frozen)	20	0	
03062590	Norway lobsters "*Nephrops norvegicus*", even in shell, live, fresh, chilled, dried, salted or in brine, incl. lobsters in shell, cooked by steaming or by boiling in water (excl. smoked)	12	0	
03062610	Cold-water shrimps and prawns "*Pandalus* spp., *Crangon crangon*", smoked, even in shell, even cooked but not otherwise prepared (excl. frozen)	20	0	
03062631	Shrimps "*Crangon crangon*", even in shell, fresh or chilled, or cooked by steaming or by boiling in water (excl. smoked)	18	0	
03062639	Shrimps "*Crangon crangon*", live, dried, salted or in brine (excl. smoked)	18	0	

CN 2013	Description	Base rate	Staging category	Notes
03062690	Cold-water shrimps and prawns "*Pandalus* spp.", even in shell, live, fresh, chilled, dried, salted or in brine, incl. shrimps and prawns in shell, cooked by steaming or by boiling in water (excl. smoked)	12	0	
03062710	Shrimps and prawns, smoked, even in shell, even cooked but not otherwise prepared (excl. frozen and cold-water shrimps and prawns)	20	0	
03062791	Shrimps of the family Pandalidae, even in shell, incl. shrimps in shell, cooked by steaming or by boiling in water (excl. smoked, frozen and *Pandalus*)	12	0	
03062795	Shrimps of the genus *Crangon*, even in shell, incl. shrimps in shell, cooked by steaming or by boiling in water (excl. smoked, frozen and *Crangon crangon*)	18	0	
03062799	Shrimps and prawns, even in shell, incl. shrimps and prawns in shell, cooked by steaming or by boiling in water (excl. smoked, frozen and "Pandalidae" and "*Crangon*")	12	0	
03062905	Crustaceans, fit for human consumption, smoked, even in shell, even cooked but not otherwise prepared (excl. frozen and rock lobster and other sea crawfish, lobsters, crabs, Norway lobsters, shrimps and prawns); flours, meals and pellets of crustaceans, smoked, fit for human consumption (excluding frozen)	20	0	
03062910	Freshwater crayfish, even in shell, incl. crayfish in shell, cooked by steaming or by boiling in water (excl. smoked and frozen)	7,5	0	
03062990	Crustaceans, fit for human consumption, even in shell, incl. crustaceans in shell, cooked by steaming or by boiling in water (excl. smoked, frozen and rock lobster and other sea crawfish, lobsters, shrimps, prawns, crabs, freshwater crayfish and Norway lobsters "*Nephrops norvegicus*"); flours, meals, and pellets of crustaceans, fit for human consumption (excl. smoked and frozen)	12	0	

CN 2013	Description	Base rate	Staging category	Notes
03071110	Live flat oysters "*Ostrea*" weighing "incl. shell"≤ 40 g	Free	0	
03071190	Oysters, even in shell, live, fresh or chilled (excl. live flat oysters "*Ostrea*" weighing "incl. shell"≤ 40 g)	9	0	
03071910	Oysters, smoked, even in shell, even cooked but not otherwise prepared	20	0	
03071990	Oysters, even in shell, frozen, dried, salted or in brine (excl. smoked)	9	0	
03072100	Live, fresh or chilled, scallops, incl. queen scallops, of the genera *Pecten*, *Chlamys* or *Placopecten*, even in shell	8	0	
03072905	Scallops, incl. queen scallops, of the genera *Pecten*, *Chlamys* or *Placopecten*, smoked, even in shell, even cooked but not otherwise prepared	20	0	
03072910	Coquilles St Jacques "*Pecten maximus*", frozen, even in shell (excl. smoked)	8	0	
03072990	Scallops, incl. queen scallops, of the genera *Pecten*, *Chlamys* or *Placopecten*, frozen, dried, salted or in brine, even in shell (excl. smoked, and frozen Coquilles St Jacques "*Pecten maximus*")	8	0	
03073110	Mussels "*Mytilus* spp.", live, fresh or chilled, with or without shell	10	0	
03073190	Mussels "*Perna* spp.", live, fresh or chilled, with or without shell	8	0	
03073905	Mussels "*Mytilus* spp., *Perna* spp.", smoked, even in shell, even cooked but not otherwise prepared	20	0	
03073910	Mussels "*Mytilus* spp.", frozen, dried, salted or in brine, even in shell (excl. smoked)	10	0	

CN 2013	Description	Base rate	Staging category	Notes
03073990	Mussels "*Perna* spp.", frozen, dried, salted or in brine, even in shell (excl. smoked)	8	0	
03074110	Cuttle fish "*Sepia officinalis*, *Rossia macrosoma*, *Sepiola* spp.", live, fresh or chilled, with or without shell	8	0	
03074191	Squid "*Loligo* spp., *Ommastrephes sagittatus*", live, fresh or chilled, with or without shell	6	0	
03074199	Squid "*Ommastrephes* spp.", "*Nototodarus* spp. and *Sepioteuthis* spp.", live, fresh or chilled, with or without shell (excl. "*Ommastrephes sagittatus*")	8	0	
03074905	Cuttle fish "*Sepia officinalis*, *Rossia macrosoma*, *Sepiola* spp." and squid "*Ommastrephes* spp., *Loligo* spp., *Nototodarus* spp., *Sepioteuthis* spp.", smoked, even cooked but not otherwise prepared	20	0	
03074909	Frozen lesser cuttle fish "*Sepiola rondeleti*" (excl. smoked)	6	0	
03074911	Frozen cuttle fish "*Sepiola*", with or without shell (excl. "*Sepiola rondeleti*")	8	0	
03074918	Frozen cuttle fish "*Sepia officinalis*" and "*Rossia macrosoma*", with or without shell	8	0	
03074931	Frozen squid "*Loligo vulgaris*", with or without shell	6	0	
03074933	Frozen squid "*Loligo pealei*", with or without shell	6	0	
03074935	Squid "*Loligo patagonica*", frozen	6	0	
03074938	Squid "*Loligo* spp.", frozen (excl. *Loligo vulgaris*, pealei and patagonica)	6	0	
03074951	Frozen squid "*Ommastrephes sagittatus*", with or without shell	6	0	

CN 2013	Description	Base rate	Staging category	Notes
03074959	Frozen squid "*Ommastrephes* spp.", "*Nototodarus* spp." and "*Sepioteuthis* spp.", with or without shell (excl. "*Ommastrephes sagittatus*")	8	0	
03074971	Cuttle fish "*Sepia officinalis, Rossia macrosoma, Sepiola* spp.", dried, salted or in brine, with or without shell	8	0	
03074991	Squid "*Loligo* spp., *Ommastrephes sagittatus*", dried, salted or in brine, with or without shell	6	0	
03074999	Squid "*Ommastrephes* spp.", "*Nototodarus* spp.", "*Sepioteuthis* spp.", dried, salted or in brine, with or without shell (excl. "*Ommastrephes sagittatus*")	8	0	
03075100	Octopus "*Octopus* spp.", live, fresh or chilled	8	0	
03075905	Octopus "*Octopus* spp.", smoked, even cooked but not otherwise prepared	20	0	
03075910	Octopus "*Octopus* spp.", frozen (excl. smoked)	8	0	
03075990	Octopus "*Octopus* spp.", dried, salted or in brine (excl. smoked)	8	0	
03076010	Snails, smoked, even in shell, even cooked but not otherwise prepared (excl. sea snails)	20	0	
03076090	Snails, live, fresh, chilled, frozen, salted, dried or in brine, even in shell (excl. smoked and sea snails)	Free	0	
03077100	Live, fresh or chilled, even in shell, clams, cockles and ark shells "families Arcidae, Arcticidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae and Veneridae"	11	0	

CN 2013	Description	Base rate	Staging category	Notes
03077910	Clams, cockles and ark shells "families Arcidae, Arcticidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae and Veneridae", smoked, even in shell, even cooked but not otherwise prepared	20	0	
03077930	Striped venus or other "Veneridae", even in shell, frozen (excl. smoked)	8	0	
03077990	Frozen, dried, salted or in brine, even in shell, clams, cockles and ark shells "families Arcidae, Arcticidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae and Veneridae" (excl. frozen Veneridae, and smoked)	11	0	
03078100	Live, fresh or chilled, even in shell, abalone "*Haliotis* spp."	11	0	
03078910	Abalone "*Haliotis* spp.", smoked, even in shell, even cooked but not otherwise prepared	20	0	
03078990	Abalone "*Haliotis* spp.", frozen, dried, salted or in brine, even in shell (excl. smoked)	11	0	
03079100	Live, fresh or chilled molluscs, fit for human consumption, even in shell (excl. oysters, scallops of the genera *Pecten, Chlamys* or *Placopecten*, mussels "*Mytilus* spp., *Perna* spp.", cuttle fish "*Sepia officinalis, Rossia macrosoma, Sepiola* spp.", squid "*Ommastrephes* spp., *Loligo* spp., *Nototodarus* spp., *Sepioteuthis* spp.", octopus "*Octopus* spp.", snails other than sea snails, clams, cockles and ark shells and abalone, *Illex* spp. and Veneridae); frozen flours, meals and pellets of molluscs, fit for human consumption	11	0	
03079910	Molluscs, fit for human consumption, even in shell, smoked, even cooked but not otherwise prepared (excl. oysters, scallops of the genera *Pecten, Chlamys* or *Placopecten*, mussels "*Mytilus* spp., *Perna* spp.", cuttle fish "*Sepia officinalis, Rossia macrosoma, Sepiola* spp.", squid "*Ommastrephes* spp., *Loligo* spp., *Nototodarus* spp., *Sepioteuthis* spp.", octopus "*Octopus* spp.", snails other than sea snails, clams, cockles and ark shells and abalone	20	0	

CN 2013	Description	Base rate	Staging category	Notes
03079911	"Illex spp.", even in shell, frozen (excl. smoked)	8	0	
03079917	Molluscs, fit for human consumption, even in shell, frozen (excl. smoked and oysters, scallops of the genera *Pecten, Chlamys* or *Placopecten*, mussels "*Mytilus* spp., *Perna* spp.", cuttle fish "*Sepia officinalis, Rossia macrosoma, Sepiola* spp.", squid "*Ommastrephes* spp., *Loligo* spp., *Nototodarus* spp., *Sepioteuthis* spp., *Todarodes sagittatus*", octopus "*Octopus* spp.", snails other than sea snails, clams, cockles and ark shells, abalone, *Illex* spp. and Veneridae); frozen flours, meals and pellets of molluscs, fit for human consumption	11	0	
03079980	Molluscs, fit for human consumption, even in shell, dried, salted or in brine (excl. smoked and oysters, scallops of the genera *Pecten, Chlamys* or *Placopecten*, mussels "*Mytilus* spp., *Perna* spp.", cuttle fish "*Sepia officinalis, Rossia macrosoma, Sepiola* spp.", squid "*Ommastrephes* spp. *Loligo* spp., *Nototodarus* spp., *Sepioteuthis* spp., *Todarodes sagittatus*", octopus "*Octopus* spp.", snails other than sea snails, clams, cockles and ark shells and abalone); dried, salted or in brine, flours, meals and pellets of molluscs, fit for human consumption	11	0	
03081100	Live, fresh or chilled, sea cucumbers "*Stichopus japonicus, Holothurioidea*"	11	0	
03081910	Sea cucumbers "*Stichopus japonicus, Holothurioidea*", smoked, even cooked but not otherwise prepared	26	0	
03081930	Sea cucumbers "*Stichopus japonicus, Holothurioidea*", frozen (excl. smoked)	11	0	
03081990	Sea cucumbers "*Stichopus japonicus, Holothurioidea*", dried, salted or in brine (excl. smoked)	11	0	
03082100	Live, fresh or chilled, sea urchins "*Strongylocentrotus* spp., *Paracentrotus lividus, Loxechinus albus, Echichinus esculentus*"	11	0	

CN 2013	Description	Base rate	Staging category	Notes
03082910	Smoked sea urchins "*Strongylocentrotus* spp., *Paracentrotus lividus, Loxechinus albus, Echichinus esculentus*", even cooked but not otherwise prepared	26	0	
03082930	Frozen sea urchins "*Strongylocentrotus* spp., *Paracentrotus lividus, Loxechinus albus, Echichinus esculentus*" (excl. smoked)	11	0	
03082990	Dried, salted or in brine, sea urchins "*Strongylocentrotus* spp., *Paracentrotus lividus, Loxechinus albus, Echichinus esculentus*" (excl. smoked)	11	0	
03083010	Live, fresh or chilled, jellyfish "*Rhopilema* spp."	11	0	
03083030	Smoked jellyfish "*Rhopilema* spp.", even cooked but not otherwise prepared	26	0	
03083050	Frozen jellyfish "*Rhopilema* spp." (excl. smoked)	Free	0	
03083090	Dried, salted or in brine, jellyfish "*Rhopilema* spp." (excl. smoked)	11	0	
03089010	Live, fresh or chilled, aquatic invertebrates (excl. crustaceans, molluscs, sea cucumbers, sea urchins and jellyfish); all fresh or chilled flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption	11	0	
03089030	Smoked aquatic invertebrates, even cooked but not otherwise prepared (excl. crustaceans, molluscs, sea cucumbers, sea urchins and jellyfish)	26	0	
03089050	Frozen aquatic invertebrates (excl. crustaceans, molluscs, sea cucumbers, sea urchins and jellyfish); all frozen flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption	11	0	

CN 2013	Description	Base rate	Staging category	Notes
03089090	Dried, salted or in brine, aquatic invertebrates (excl. smoked and crustaceans, molluscs, sea cucumbers, sea urchins and jellyfish); dried, salted or in brine, flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption	11	0	
04011010	Milk and cream of a fat content by weight of ≤ 1 %, in immediate packings of ≤ 2 l, not concentrated nor containing added sugar or other sweetening matter	13,8 EUR/100 kg/net	10	
04011090	Milk and cream of a fat content by weight of ≤ 1 %, not concentrated nor containing added sugar or other sweetening matter (excl. in immediate packings of ≤ 2 l)	12,9 EUR/100 kg/net	10	
04012011	Milk and cream of a fat content by weight of ≤ 3 % but > 1 %, in immediate packings of ≤ 2 l, not concentrated nor containing added sugar or other sweetening matter	18,8 EUR/100 kg/net	10	
04012019	Milk and cream of a fat content by weight of ≤ 3 % but > 1 %, not concentrated nor containing added sugar or other sweetening matter (excl. in immediate packings of ≤ 2 l)	17,9 EUR/100 kg/net	10	
04012091	Milk and cream of a fat content by weight of > 3 % but ≤ 6 %, in immediate packings of ≤ 2 l, not concentrated nor containing added sugar or other sweetening matter	22,7 EUR/100 kg/net	10	
04012099	Milk and cream of a fat content by weight of > 3 % but ≤ 6 %, not concentrated nor containing added sugar or other sweetening matter (excl. in immediate packings of ≤ 2 l)	21,8 EUR/100 kg/net	10	
04014010	Milk and cream of a fat content by weight of > 6 % but ≤ 10 %, in immediate packings of ≤ 2 l, not concentrated nor containing added sugar or other sweetening matter	57,5 EUR/100 kg/net	10	
04014090	Milk and cream of a fat content by weight of > 6 % but ≤ 10 %, not concentrated nor containing added sugar or other sweetening matter (excl. in immediate packings of ≤ 2 l)	56,6 EUR/100 kg/net	10	

CN 2013	Description	Base rate	Staging category	Notes
04015011	Milk and cream of a fat content by weight of ≤ 21 % but > 10 %, in immediate packings of ≤ 2 l, not concentrated nor containing added sugar or other sweetening matter	57,5 EUR/100 kg/net	10	
04015019	Milk and cream of a fat content by weight of ≤ 21 % but > 10 %, not concentrated nor containing added sugar or other sweetening matter (excl. in immediate packings of ≤ 2 l)	56,6 EUR/100 kg/net	10	
04015031	Milk and cream of a fat content by weight of > 21 % but ≤ 45 %, in immediate packings of ≤ 2 l, not concentrated nor containing added sugar or other sweetening matter	110 EUR/100 kg/net	10	
04015039	Milk and cream of a fat content by weight of > 21 % but ≤ 45 %, not concentrated nor containing added sugar or other sweetening matter (excl. in immediate packings of ≤ 2 l)	109,1 EUR/ 100 kg/net	10	
04015091	Milk and cream of a fat content by weight of > 45 %, in immediate packings of ≤ 2 l, not concentrated nor containing added sugar or other sweetening matter	183,7 EUR/ 100 kg/net	10	
04015099	Milk and cream of a fat content by weight of > 45 %, not concentrated nor containing added sugar or other sweetening matter (excl. in immediate packings of ≤ 2 l)	182,8 EUR/ 100 kg/net	10	
04021011	Milk and cream in solid forms, of a fat content by weight of ≤ 1,5 %, unsweetened, in immediate packings of ≤ 2,5 kg	125,4 EUR/ 100 kg/net	MP	
04021019	Milk and cream in solid forms, of a fat content by weight of ≤ 1,5 %, unsweetened, in immediate packings of > 2,5 kg	118,8 EUR/ 100 kg/net	MP	
04021091	Milk and cream in solid forms, of a fat content by weight of ≤ 1,5 %, sweetened, in immediate packings of ≤ 2,5 kg	1,19 EUR/kg + 27,5 EUR/100 kg/net	MP	

CN 2013	Description	Base rate	Staging category	Notes
04021099	Milk and cream in solid forms, of a fat content by weight of ≤ 1,5 %, sweetened, in immediate packings of > 2,5 kg	1,19 EUR/kg + 21 EUR/100 kg/net	MP	
04022111	Milk and cream in solid forms, of a fat content by weight of > 1,5 % but ≤ 27 %, unsweetened, in immediate packings of ≤ 2,5 kg	135,7 EUR/ 100 kg/net	MP	
04022118	Milk and cream in solid forms, of a fat content by weight of ≤ 27 % but > 1,5 %, unsweetened, in immediate packings of > 2,5 kg or put up otherwise	130,4 EUR/ 100 kg/net	MP	
04022191	Milk and cream in solid forms, of a fat content by weight of > 27 %, unsweetened, in immediate packings of ≤ 2,5 kg	167,2 EUR/ 100 kg/net	MP	
04022199	Milk and cream in solid forms, of a fat content by weight of > 27 %, unsweetened, in immediate packings of > 2,5 kg	161,9 EUR/ 100 kg/net	MP	
04022911	Special milk for infants, in solid forms, sweetened, of a fat content by weight of > 10 % but ≤ 27 %, in hermetically sealed containers of ≤ 500 g	1,31 EUR/kg + 22 EUR/100 kg/net	MP	
04022915	Milk and cream in solid forms, of a fat content by weight of ≤ 27 % but > 1,5 %, sweetened, in immediate packings of ≤ 2,5 kg (excl. for infants in hermetically sealed containers of ≤ 500 g)	1,31 EUR/kg + 22 EUR/100 kg/net	MP	
04022919	Milk and cream in solid forms, of a fat content by weight of ≤ 27 % but > 1,5 %, sweetened, in immediate packings of > 2,5 kg	1,31 EUR/kg + 16,8 EUR/100 kg/net	MP	
04022991	Milk and cream in solid forms, of a fat content by weight of > 27 %, sweetened, in immediate packings of ≤ 2,5 kg	1,62 EUR/kg + 22 EUR/100 kg/net	MP	

CN 2013	Description	Base rate	Staging category	Notes
04022999	Milk and cream in solid forms, of a fat content by weight of > 27 %, sweetened, in immediate packings of > 2,5 kg	1,62 EUR/kg + 16,8 EUR/100 kg/net	MP	
04029110	Milk and cream, concentrated, of a fat content by weight of ≤ 8 %, unsweetened (excl. in solid forms)	34,7 EUR/100 kg/net	E	
04029130	Milk and cream, concentrated, of a fat content by weight of > 8 % but ≤ 10 %, unsweetened (excl. in solid forms)	43,4 EUR/100 kg/net	E	
04029151	Milk and cream, concentrated, of a fat content by weight of > 10 % but ≤ 45 %, unsweetened, in immediate packings of ≤ 2,5 kg (excl. in solid forms)	110 EUR/100 kg/net	E	
04029159	Milk and cream, concentrated, of a fat content by weight of > 10 % but ≤ 45 %, unsweetened, in immediate packings of > 2,5 kg (excl. in solid forms)	109,1 EUR/100 kg/net	E	
04029191	Milk and cream, concentrated, of a fat content by weight of > 45 %, unsweetened, in immediate packings of ≤ 2,5 kg (excl. in solid forms)	183,7 EUR/100 kg/net	E	
04029199	Milk and cream, concentrated, of a fat content by weight of > 45 %, unsweetened, in immediate packings of > 2,5 kg (excl. in solid forms)	182,8 EUR/100 kg/net	E	
04029910	Milk and cream, concentrated, of a fat content by weight of ≤ 9,5 %, sweetened (excl. in solid forms)	57,2 EUR/100 kg/net	E	
04029931	Milk and cream, concentrated, of a fat content by weight of > 9,5 % but ≤ 45 %, sweetened, in immediate packings of ≤ 2,5 kg (excl. in solid forms)	1,08 EUR/kg + 19,4 EUR/100 kg/net	E	
04029939	Milk and cream, concentrated, of a fat content by weight of > 9,5 % but ≤ 45 %, sweetened, in immediate packings of > 2,5 kg (excl. in solid forms)	1,08 EUR/kg + 18,5 EUR/100 kg/net	E	

CN 2013	Description	Base rate	Staging category	Notes
04029991	Milk and cream, concentrated, of a fat content by weight of > 45 %, sweetened, in immediate packings of ≤ 2,5 kg (excl. in solid forms)	1,81 EUR/kg + 19,4 EUR/100 kg/net	E	
04029999	Milk and cream, concentrated, of a fat content by weight of > 45 %, sweetened, in immediate packings of > 2,5 kg (excl. in solid forms)	1,81 EUR/kg + 18,5 EUR/100 kg/net	E	
04031011	Yogurt (excl. flavoured or with added fruit, nuts or cocoa, not containing added sugar or other sweetening matter), of a fat content by weight ≤ 3,0 %	20,5 EUR/100 kg/net	FP50 %	
04031013	Yogurt (excl. flavoured or with added fruit, nuts or cocoa, not containing added sugar or other sweetening matter), of a fat content by weight > 3,0 % but ≤ 6,0 %	24,4 EUR/100 kg/net	FP50 %	
04031019	Yogurt (excl. flavoured or with added fruit, nuts or cocoa, not containing added sugar or other sweetening matter), of a fat content by weight > 6,0 %	59,2 EUR/100 kg/net	FP50 %	
04031031	Yogurt (excl. flavoured or with added fruit, nuts or cocoa, with added sugar or other sweetening matter), of a fat content by weight ≤ 3,0 %	0,17 EUR/kg + 21,1 EUR/100 kg/net	FP50 %	
04031033	Yogurt (excl. flavoured or with added fruit, nuts or cocoa), with added sugar or other sweetening matter, of a fat content by weight > 3,0 % but ≤ 6,0 %	0,20 EUR/kg + 21,1 EUR/100 kg/net	FP50 %	
04031039	Yogurt (excl. flavoured or with added fruit, nuts or cocoa), with added sugar or other sweetening matter, of a fat content, by weight, of > 6,0 %	0,54 EUR/kg + 21,1 EUR/100 kg/net	FP50 %	
04031051	Yogurt, whether or not concentrated, flavoured or with added fruit, nuts or cocoa, sweetened, in solid forms, of a milkfat content by weight of ≤ 1,5 %	8,3 + 95 EUR/ 100 kg/net	FP50 %	

CN 2013	Description	Base rate	Staging category	Notes
04031053	Yogurt, whether or not concentrated, flavoured or with added fruit, nuts or cocoa, sweetened, in solid forms, of a milkfat content by weight of > 1,5 % but ≤ 27 %	8,3 + 130,4 EUR/ 100 kg/net	FP50 %	
04031059	Yogurt, whether or not concentrated, flavoured or with added fruit, nuts or cocoa, sweetened, in solid forms, of a milkfat content by weight of > 27 %	8,3 + 168,8 EUR/ 100 kg/net	FP50 %	
04031091	Yogurt, whether or not concentrated, flavoured or with added fruit, nuts or cocoa, sweetened, of a milkfat content by weight of ≤ 3 % (excl. in solid forms)	8,3 + 12,4 EUR/ 100 kg/net	FP50 %	
04031093	Yogurt, whether or not concentrated, flavoured or with added fruit, nuts or cocoa, sweetened, of a milkfat content by weight of > 3 % but ≤ 6 % (excl. in solid forms)	8,3 + 17,1 EUR/ 100 kg/net	FP50 %	
04031099	Yogurt, whether or not concentrated, flavoured or with added fruit, nuts or cocoa, sweetened, of a milkfat content by weight of > 6 % (excl. in solid forms)	8,3 + 26,6 EUR/ 100 kg/net	FP50 %	
04039011	Buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream in solid forms, unsweetened, with a fat content by weight of ≤ 1,5 % (excl. yogurt, flavoured or with added fruit, nuts or cocoa)	100,4 EUR/ 100 kg/net	E	
04039013	Buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream in solid forms, unsweetened, with a fat content by weight of > 1,5 % but ≤ 27 % (excl. yogurt, flavoured or with added fruit, nuts or cocoa)	135,7 EUR/ 100 kg/net	E	
04039019	Buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream in solid forms, unsweetened, with a fat content by weight of > 27 % (excl. yogurt, flavoured or with added fruit, nuts or cocoa)	167,2 EUR/ 100 kg/net	E	

CN 2013	Description	Base rate	Staging category	Notes
04039031	Buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream in solid forms, sweetened, with a fat content by weight of ≤ 1,5 % (excl. yogurt, flavoured or with added fruit, nuts or cocoa)	0,95 EUR/kg + 22 EUR/100 kg/net	E	
04039033	Buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream in solid forms, sweetened, with a fat content by weight of > 1,5 % but ≤ 27 % (excl. yogurt, flavoured or with added fruit, nuts or cocoa)	1,31 EUR/kg + 22 EUR/100 kg/net	E	
04039039	Buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream in solid forms, sweetened, with a fat content by weight of > 27 % (excl. yogurt, flavoured or with added fruit, nuts or cocoa)	1,62 EUR/kg + 22 EUR/100 kg/net	E	
04039051	Buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, whether or not concentrated, unsweetened, with a fat content by weight of ≤ 3 % (excl. in solid forms, yogurt, flavoured or with added fruit, nuts or cocoa)	20,5 EUR/100 kg/net	E	
04039053	Buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, whether or not concentrated, unsweetened, with a fat content by weight of > 3 % but ≤ 6 % (excl. in solid forms, yogurt, flavoured or with added fruit, nuts or cocoa)	24,4 EUR/100 kg/net	E	
04039059	Buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, whether or not concentrated, unsweetened, with a fat content by weight of > 6 % (excl. in solid forms, yogurt, flavoured or with added fruit, nuts or cocoa)	59,2 EUR/100 kg/net	E	
04039061	Buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, whether or not concentrated, sweetened, with a fat content by weight of ≤ 3 % (excl. in solid forms, yogurt, flavoured or with added fruit, nuts or cocoa)	0,17 EUR/kg + 21,1 EUR/100 kg/net	E	

CN 2013	Description	Base rate	Staging category	Notes
04039063	Buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, whether or not concentrated, sweetened, with a fat content by weight of > 3 % but ≤ 6 % (excl. in solid forms, yogurt, flavoured or with added fruit, nuts or cocoa)	0,20 EUR/kg + 21,1 EUR/100 kg/net	E	
04039069	Buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, whether or not concentrated, sweetened, with a fat content by weight of > 6 % (excl. in solid forms, yogurt, flavoured or with added fruit, nuts or cocoa)	0,54 EUR/kg + 21,1 EUR/100 kg/net	E	
04039071	Buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, flavoured or with added fruit, nuts or cocoa, whether or not sweetened, in solid forms, with a fat content by weight of ≤ 1,5 % (excl. yogurt)	8,3 + 95 EUR/ 100 kg/net	E	
04039073	Buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, flavoured or with added fruit, nuts or cocoa, whether or not sweetened, in solid forms, with a fat content by weight of > 1,5 % but ≤ 27 % (excl. yogurt)	8,3 + 130,4 EUR/ 100 kg/net	E	
04039079	Buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, flavoured or with added fruit, nuts or cocoa, whether or not sweetened, in solid forms, with a fat content by weight of > 27 % (excl. yogurt)	8,3 + 168,8 EUR/ 100 kg/net	E	
04039091	Buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, whether or not concentrated, flavoured or with added fruit, nuts or cocoa, whether or not sweetened, with a fat content by weight of ≤ 3 % (excl. in solid forms and yogurt)	8,3 + 12,4 EUR/ 100 kg/net	E	
04039093	Buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, whether or not concentrated, flavoured or with added fruit, nuts or cocoa, whether or not sweetened, with a fat content by weight of > 3 % but ≤ 6 % (excl. in solid forms and yogurt)	8,3 + 17,1 EUR/ 100 kg/net	E	

CN 2013	Description	Base rate	Staging category	Notes
04039099	Buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, whether or not concentrated, flavoured or with added fruit, nuts or cocoa, whether or not sweetened, with a fat content by weight of > 6 % (excl. in solid forms and yogurt)	8,3 + 26,6 EUR/ 100 kg/net	E	
04041002	Whey and modified whey, in powder, granules or other solid forms, without added sugar or other sweetening matter, of a protein content "nitrogen content x 6,38" of ≤ 15 % by weight and a fat content, by weight, of ≤ 1,5 %	7 EUR/100 kg/net	E	
04041004	Whey and modified whey, in powder, granules or other solid forms, without added sugar or other sweetening matter, of a protein content "nitrogen content x 6,38" of ≤ 15 % by weight and a fat content, by weight, of > 1,5 and ≤ 27 %	135,7 EUR/ 100 kg/net	E	
04041006	Whey and modified whey, in powder, granules or other solid forms, without added sugar or other sweetening matter, of a protein content "nitrogen content x 6,38" of ≤ 15 % by weight and a fat content, by weight, of > 27 %	167,2 EUR/ 100 kg/net	E	
04041012	Whey and modified whey, in powder, granules or other solid forms, without added sugar or other sweetening matter, of a protein content "nitrogen content x 6,38" of > 15 % by weight and a fat content, by weight, of ≤ 1,5 %	100,4 EUR/ 100 kg/net	E	
04041014	Whey and modified whey, in powder, granules or other solid forms, without added sugar or other sweetening matter, of a protein content "nitrogen content x 6,38" of > 15 % by weight and a fat content, by weight, of > 1,5 % and ≤ 27 %	135,7 EUR/ 100 kg/net	E	
04041016	Whey and modified whey, in powder, granules or other solid forms, without added sugar or other sweetening matter, of a protein content "nitrogen content x 6,38" of > 15 % by weight and a fat content, by weight, of > 27 %	167,2 EUR/ 100 kg/net	E	

CN 2013	Description	Base rate	Staging category	Notes
04041026	Whey and modified whey, in powder, granules or other solid forms, with added sugar or other sweetening matter, of a protein content "nitrogen content x 6,38" of ≤ 15 % by weight and a fat content, by weight, of ≤ 1,5 %	0,07 EUR/kg/net + 16,8 EUR/100 kg/net	E	
04041028	Whey and modified whey, in powder, granules or other solid forms, with added sugar or other sweetening matter, of a protein content "nitrogen content x 6,38" of ≤ 15 % by weight and a fat content, by weight, of > 1,5 % and ≤ 27 %	1,31 EUR/kg/net + 22 EUR/100 kg/net	E	
04041032	Whey and modified whey, in powder, granules or other solid forms, with added sugar or other sweetening matter, of a protein content "nitrogen content x 6,38" of ≤ 15 % by weight and a fat content, by weight, of > 27 %	1,62 EUR/kg/net + 22 EUR/100 kg/net	E	
04041034	Whey and modified whey, in powder, granules or other solid forms, with added sugar or other sweetening matter, of a protein content "nitrogen content x 6,38" of > 15 % by weight and a fat content, by weight, of ≤ 1,5 %	0,95 EUR/kg/net + 22 EUR/100 kg/net	E	
04041036	Whey and modified whey, in powder, granules or other solid forms, with added sugar or other sweetening matter, of a protein content "nitrogen content x 6,38" of > 15 % by weight and a fat content, by weight, of > 1,5 % and ≤ 27 %	1,31 EUR/kg/net + 22 EUR/100 kg/net	E	
04041038	Whey and modified whey, in powder, granules or other solid forms, with added sugar or other sweetening matter, of a protein content "nitrogen content x 6,38" of > 15 % by weight and a fat content, by weight, of > 27 %	1,62 EUR/kg/net + 22 EUR/100 kg/net	E	
04041048	Whey and modified whey, whether or not concentrated, not containing added sugar or other sweetening matter, of a protein content "nitrogen content x 6,38", by weight of ≤ 15 % and of a fat content, by weight, of ≤ 1,5 % (excl. in powder, granules or other solid forms)	0,07 EUR/kg/net	E	

CN 2013	Description	Base rate	Staging category	Notes
04041052	Whey and modified whey, whether or not concentrated, not containing added sugar or other sweetening matter, of a protein content "nitrogen content x 6,38", by weight of ≤ 15 % and of a fat content, by weight, of > 1,5 % and ≤ 27 % (excl. in powder, granule or other solid forms)	135,7 EUR/ 100 kg/net	E	
04041054	Whey and modified whey, whether or not concentrated, not containing added sugar or other sweetening matter, of a protein content "nitrogen content x 6,38", by weight of ≤ 15 % and of a fat content, by weight, of > 27 % (excl. in powder, granules or other solid forms)	167,2 EUR/ 100 kg/net	E	
04041056	Whey and modified whey, whether or not concentrated, not containing added sugar or other sweetening matter, of a protein content "nitrogen content x 6,38", by weight of > 15 % and of a fat content, by weight, of ≤ 1,5 % (excl. in powder, granules or other solid forms)	100,4 EUR/ 100 kg/net	E	
04041058	Whey and modified whey, whether or not concentrated, not containing added sugar or other sweetening matter, of a protein content "nitrogen content x 6,38", by weight of > 15 % and of a fat content, by weight, of > 1,5 % and ≤ 27 % (excl. in powder, granules or other solid forms)	135,7 EUR/ 100 kg/net	E	
04041062	Whey and modified whey, whether or not concentrated, not containing added sugar or other sweetening matter, of a protein content "nitrogen content x 6,38", by weight of > 15 % and of a fat content, by weight, of > 27 % (excl. in powder, granules or other solid forms)	167,2 EUR/ 100 kg/net	E	
04041072	Whey and modified whey, whether or not concentrated, containing added sugar or other sweetening matter, of a protein content "nitrogen content x 6,38", by weight of ≤ 15 % and of a fat content, by weight, of ≤ 1,5 % (excl. in powder, granules or other solid forms)	0,07 EUR/kg/net + 16,8 EUR/100 kg/net	E	
04041074	Whey and modified whey, whether or not concentrated, containing added sugar or other sweetening matter, of a protein content "nitrogen content x 6,38", by weight of ≤ 15 % and of a fat content, by weight, of > 1,5 % and ≤ 27 % (excl. in powder, granules or other solid forms)	1,31 EUR/kg/net + 22 EUR/100 kg/net	E	

CN 2013	Description	Base rate	Staging category	Notes
04041076	Whey and modified whey, whether or not concentrated, containing added sugar or other sweetening matter, of a protein content "nitrogen content x 6,38", by weight of ≤ 15 % and of a fat content, by weight, of > 27 % (excl. in powder, granules or other solid forms)	1,62 EUR/kg/net + 22 EUR/100 kg/net	E	
04041078	Whey and modified whey, whether or not concentrated, containing added sugar or other sweetening matter, of a protein content "nitrogen content x 6,38", by weight of > 15 % and of a fat content, by weight, of ≤ 1,5 % (excl. in powder, granules or other solid forms)	0,95 EUR/kg/net + 22 EUR/100 kg/net	E	
04041082	Whey and modified whey, whether or not concentrated, containing added sugar or other sweetening matter, of a protein content "nitrogen content x 6,38", by weight of > 15 % and of a fat content, by weight, of > 1,5 % and ≤ 27 % (excl. in powder, granules or other solid forms)	1,31 EUR/kg/net + 22 EUR/100 kg/net	E	
04041084	Whey and modified whey, whether or not concentrated, containing added sugar or other sweetening matter, of a protein content "nitrogen content x 6,38", by weight of > 15 % and of a fat content, by weight, of > 27 % (excl. in powder, granules or other solid forms)	1,62 EUR/kg/net + 22 EUR/100 kg/net	E	
04049021	Products consisting of natural milk constituents, not containing added sugar or other sweetening matter, of a fat content, by weight, of ≤ 1,5 %, n.e.s.	100,4 EUR/ 100 kg/net	E	
04049023	Products consisting of natural milk constituents, not containing added sugar or other sweetening matter, of a fat content, by weight, of > 1,5 % but ≤ 27 %, n.e.s.	135,7 EUR/100 kg/net	E	
04049029	Products consisting of natural milk constituents, not containing added sugar or other sweetening matter, of a fat content, by weight, of > 27 %, n.e.s.	167,2 EUR/ 100 kg/net	E	
04049081	Products consisting of natural milk constituents, with added sugar or other sweetening matter, of a fat content, by weight, of ≤ 1,5 %, n.e.s.	0,95 EUR/kg/net + 22 EUR/100 kg/net	E	

CN 2013	Description	Base rate	Staging category	Notes
04049083	Products consisting of natural milk constituents, with added sugar or other sweetening matter, of a fat content, by weight, of > 1,5 % but ≤ 27 %, n.e.s.	1,31 EUR/kg/net + 22 EUR/100 kg/net	E	
04049089	Products consisting of natural milk constituents, with added sugar or other sweetening matter, of a fat content, by weight, of > 27 %, n.e.s.	1,62 EUR/kg/net + 22 EUR/100 kg/net	E	
04051011	Natural butter of a fat content, by weight, of ≥ 80 % but ≤ 85 %, in immediate packings of a net content of ≤ 1 kg (excl. dehydrated butter and ghee)	189,6 EUR/ 100 kg/net	FP30 %	
04051019	Natural butter of a fat content, by weight, of ≥ 80 % but ≤ 85 % (excl. in immediate packings of a net content of ≤ 1 kg, and dehydrated butter and ghee)	189,6 EUR/ 100 kg/net	FP30 %	
04051030	Recombined butter of a fat content, by weight, of ≥ 80 % but ≤ 85 % (excl. dehydrated butter and ghee)	189,6 EUR/ 100 kg/net	FP30 %	
04051050	Whey butter of a fat content, by weight, of ≥ 80 % but ≤ 85 % (excl. dehydrated butter and ghee)	189,6 EUR/ 100 kg/net	FP30 %	
04051090	Butter of a fat content, by weight, of > 85 % but ≤ 95 % (excl. dehydrated butter and ghee)	231,3 EUR/ 100 kg/net	FP30 %	
04052010	Dairy spreads of a fat content, by weight, of ≥ 39 % but < 60 %	9 + EA	10	
04052030	Dairy spreads of a fat content, by weight, of ≥ 60 % but ≤ 75 %	9 + EA	10	
04052090	Dairy spreads of a fat content, by weight, of > 75 % but < 80 %	189,6 EUR/ 100 kg/net	10	

CN 2013	Description	Base rate	Staging category	Notes
04059010	Fats and oils derived from milk, of a fat content, by weight, of ≥ 99,3 % and of a water content, by weight, of ≤ 0,5 %	231,3 EUR/ 100 kg/net	E	
04059090	Fats and oils derived from milk, dehydrated butter and ghee (excl. of a fat content, by weight, of ≥ 99,3 % and a water content, by weight, of ≤ 0,5 %, and natural butter, recombined butter and whey butter)	231,3 EUR/ 100 kg/net	E	
04061020	Fresh cheese "unripened or uncured cheese", incl. whey cheese and curd of a fat content, by weight, of ≤ 40 %	185,2 EUR/ 100 kg/net	CE/E	E for mozzarella
04061080	Fresh cheese "unripened or uncured cheese", incl. whey cheese and curd of a fat content, by weight, of > 40 %	221,2 EUR/ 100 kg/net	CE	
04062010	Glarus herb cheese, grated or powdered	7,7	CE	
04062090	Grated or powdered cheese (excl. glarus herb cheese, known as Schabziger)	188,2 EUR/ 100 kg/net	CE	
04063010	Processed cheese, not grated or powdered, in the manufacture of which no cheeses other than Emmentaler, Gruyère and Appenzell have been used and which may contain, as an addition, Glarus herb cheese known as Schabziger; put up for retail sale, of a fat content by weight in the dry matter of ≤ 56 %	144,9 EUR/100 kg/net	CE	
04063031	Processed cheese, not grated or powdered, of a fat content, by weight, of ≤ 36 % and of a fat content, by weight, in the dry matter of ≤ 48 % (excl. processed cheese mixtures made from Emmentaler, Gruyère and Appenzell, with or without the addition of Glarus herb cheese known as Schabziger, put up for retail sale)	139,1 EUR/ 100 kg/net	CE	

CN 2013	Description	Base rate	Staging category	Notes
04063039	Processed cheese, not grated or powdered, of a fat content, by weight, of ≤ 36 % and of a fat content, by weight, in the dry matter of > 48 % (excl. processed cheese mixtures made from Emmentaler, Gruyère and Appenzell, with or without the addition of Glarus herb cheese known as Schabziger, put up for retail sale, of a fat content by weight in the dry matter of ≤ 56 %)	144,9 EUR/ 100 kg/net	CE	
04063090	Processed cheese, not grated or powdered, of a fat content, by weight, of > 36 % (excl. processed cheese mixtures made from Emmentaler, Gruyère and Appenzell, with or without the addition of Glarus herb cheese known as Schabziger, put up for retail sale, of a fat content by weight in the dry matter of ≤ 56 %	215 EUR/100 kg/net	CE	
04064010	Roquefort	140,9 EUR/ 100 kg/net	CE	
04064050	Gorgonzola	140,9 EUR/ 100 kg/net	CE	
04064090	Blue-veined cheese and other cheese containing veins produced by "*Penicillium roqueforti*" (excl. roquefort and gorgonzola)	140,9 EUR/ 100 kg/net	CE	
04069001	Cheese for processing (excl. fresh cheese, incl. whey cheese, curd, processed cheese, blue-veined cheese and other cheese containing veins produced by "*Penicillium roqueforti*", and grated or powdered cheese):	167,1 EUR/ 100 kg/net	CE	
04069013	Emmentaler (excl. grated or powdered and that for processing)	171,7 EUR/ 100 kg/net	CE	
04069015	Gruyère and Sbrinz (excl. grated or powdered and those for processing)	171,7 EUR/ 100 kg/net	CE	

CN 2013	Description	Base rate	Staging category	Notes
04069017	Bergkäse and Appenzell (excl. grated or powdered and those for processing)	171,7 EUR/ 100 kg/net	CE	
04069018	Fromage fribourgeois, Vacherin Mont d'Or and Tête de Moine (excl. grated or powdered and for processing)	171,7 EUR/ 100 kg/net	CE	
04069019	Glarus herb cheese known as Schabziger made from skimmed milk and mixed with finely ground herbs (excl. grated or powdered and for processing)	7,7	CE	
04069021	Cheddar (excl. grated or powdered and for processing)	167,1 EUR/100 kg/net	CE	
04069023	Edam (excl. grated or powdered and for processing)	151 EUR/100 kg/net	CE	
04069025	Tilsit (excl. grated or powdered and for processing)	151 EUR/100 kg/net	CE	
04069027	Butterkäse (excl. grated or powdered and for processing)	151 EUR/100 kg/net	CE	
04069029	Kashkaval (excl. grated or powdered and for processing)	151 EUR/100 kg/net	CE	
04069032	Feta (excl. for processing)	151 EUR/100 kg/net	CE	
04069035	Kefalo-Tyri (excl. grated or powdered and for processing)	151 EUR/100 kg/net	CE	
04069037	Finlandia (excl. grated or powdered and for processing)	151 EUR/100 kg/net	CE	
04069039	Jarlsberg (excl. grated or powdered and for processing)	151 EUR/100 kg/net	CE	

CN 2013	Description	Base rate	Staging category	Notes
04069050	Sheep's or buffalo milk cheese, in containers containing brine, or in sheepskin or goatskin bottles (excl. feta)	151 EUR/100 kg/net	CE	
04069061	Grana Padano and Parmigiano Reggiano, of a fat content by weight of ≤ 40 % and a water content, by weight, of non-fatty matter of ≤ 47 % (excl. grated or powdered and for processing)	188,2 EUR/ 100 kg/net	CE	
04069063	Fiore Sardo and Pecorino, of a fat content by weight of ≤ 40 % and a water content, by weight, of non-fatty matter of ≤ 47 % (excl. grated or powdered and for processing)	188,2 EUR/ 100 kg/net	CE	
04069069	Cheese of a fat content by weight of ≤ 40 % and a water content, by weight, of non-fatty matter of ≤ 47 %, n.e.s.	188,2 EUR/ 100 kg/net	CE	
04069073	Provolone of a fat content by weight of ≤ 40 % and a water content, by weight, of non-fatty matter of > 47 % but ≤ 72 % (excl. grated or powdered and for processing)	151 EUR/100 kg/net	CE	
04069075	Asiago, Caciocavallo, Montasio and Ragusano, of a fat content by weight of ≤ 40 % and a water content, by weight, of non-fatty matter of > 47 % but ≤ 72 % (excl. grated or powdered and for processing)	151 EUR/100 kg/net	CE	
04069076	Danbo, Fontal, Fontina, Fynbo, Havarti, Maribo and Samsø, of a fat content by weight of ≤ 40 % and a water content, by weight, of non-fatty matter of > 47 % but ≤ 72 % (excl. grated or powdered and for processing)	151 EUR/100 kg/net	CE	
04069078	Gouda, of a fat content by weight of ≤ 40 % and a water content, by weight, of non-fatty matter of > 47 % but ≤ 72 % (excl. grated or powdered and for processing)	151 EUR/100 kg/net	CE	

CN 2013	Description	Base rate	Staging category	Notes
04069079	Esrom, Italico, Kernhem, Saint-Nectaire, Saint-Paulin and Taleggio, of a fat content by weight of ≤ 40 % and a water content, by weight, of non-fatty matter of > 47 % but ≤ 72 % (excl. grated or powdered and for processing)	151 EUR/100 kg/net	CE	
04069081	Cantal, Cheshire, Wensleydale, Lancashire, Double Gloucester, Blarney, Colby and Monterey, of a fat content by weight of ≤ 40 % and a water content, by weight, of non-fatty matter of > 47 % but ≤ 72 % (excl. grated or powdered and for processing)	151 EUR/100 kg/net	CE	
04069082	Camembert, of a fat content by weight of ≤ 40 % and a water content, by weight, of non-fatty matter of > 47 % but ≤ 72 % (excl. grated or powdered and for processing)	151 EUR/100 kg/net	CE	
04069084	Brie, of a fat content by weight of ≤ 40 % and a water content, by weight, of non-fatty matter of > 47 % but ≤ 72 % (excl. grated or powdered and for processing)	151 EUR/100 kg/net	CE	
04069085	Kefalograviera and Kasseri, of a fat content by weight of ≤ 40 % and a water content, by weight, of non-fatty matter of > 47 % but ≤ 72 % (excl. grated or powdered and for processing)	151 EUR/100 kg/net	CE	
04069086	Cheese, of a fat content by weight of ≤ 40 % and a water content, by weight, of non-fatty matter of > 47 % but ≤ 52 %, n.e.s.	151 EUR/100 kg/net	CE	
04069087	Cheese, of a fat content by weight of ≤ 40 % and a water content, by weight, of non-fatty matter of > 52 % but ≤ 62 %, n.e.s.	151 EUR/100 kg/net	CE	
04069088	Cheese, of a fat content by weight of ≤ 40 % and a water content, by weight, of non-fatty matter of > 62 % but ≤ 72 %, n.e.s.	151 EUR/100 kg/net	CE	

CN 2013	Description	Base rate	Staging category	Notes
04069093	Cheese, of a fat content by weight of ≤ 40 % and a water content, by weight, of non-fatty matter of > 72 %, n.e.s.	185,2 EUR/ 100 kg/net	CE	
04069099	Cheese of a fat content by weight of > 40 %, n.e.s.	221,2 EUR/ 100 kg/net	CE	
04071100	Fertilised eggs for incubation, of fowls of the species *Gallus domesticus*	35 EUR/1 000 p/st	4	
04071911	Fertilised eggs for incubation, of domestic turkeys or domestic geese	105 EUR/1 000 p/st	4	
04071919	Fertilised poultry eggs for incubation (excl. of turkeys, geese and fowls)	35 EUR/1 000 p/st	4	
04071990	Fertilised birds' eggs for incubation (excl. of poultry)	7,7	0	
04072100	Fresh eggs of fowls of the species *Gallus domesticus*, in shell (excl. fertilised for incubation)	30,4 EUR/100 kg/net	4-EG	
04072910	Fresh poultry eggs, in shell (excl. of fowls, and fertilised for incubation)	30,4 EUR/100 kg/net	4	
04072990	Fresh birds' eggs, in shell (excl. of poultry, and fertilised for incubation)	7,7	4	
04079010	Poultry eggs, in shell, preserved or cooked	30,4 EUR/100 kg/net	4-EG	
04079090	Birds' eggs, in shell, preserved or cooked (excl. of poultry)	7,7	4	
04081120	Egg yolks, dried, not suitable for human consumption, whether or not containing added sugar or other sweetening matter	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
04081180	Egg yolks, dried, for human consumption, whether or not containing added sugar or other sweetening matter	142,3 EUR/ 100 kg/net	EG1	
04081920	Egg yolks, fresh, cooked by steaming or boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter, unsuitable for human consumption (excl. dried)	Free	0	
04081981	Egg yolks, liquid, suitable for human consumption, whether or not containing added sugar or other sweetening matter	62 EUR/100 kg/net	EG1	
04081989	Egg yolks (other than liquid), frozen or otherwise preserved, suitable for human consumption, whether or not containing added sugar or other sweetening matter (excl. dried)	66,3 EUR/100 kg/net	EG1	
04089120	Dried birds' eggs, not in shell, whether or not containing added sugar or other sweetening matter, not suitable for human consumption (excl. egg yolks)	Free	0	
04089180	Dried birds' eggs, not in shell, whether or not containing added sugar or other sweetening matter, suitable for human consumption (excl. egg yolks)	137,4 EUR/ 100 kg/net	EG1	
04089920	Birds' eggs, not in shell, fresh, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter, not suitable for human consumption (excl. dried and egg yolks)	Free	0	
04089980	Birds' eggs, not in shell, fresh, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter, suitable for human consumption (excl. dried and egg yolks)	35,3 EUR/100 kg/net	EG1	
04090000	Natural honey	17,3	HY	

CN 2013	Description	Base rate	Staging category	Notes
04100000	Turtles' eggs, birds' nests and other edible products of animal origin, n.e.s.	7,7	4	
05010000	Human hair, unworked, whether or not washed or scoured; waste of human hair	Free	0	
05021000	Pigs', hogs' or boars' bristles and waste of such bristles	Free	0	
05029000	Badger and other brush making hair and waste thereof	Free	0	
05040000	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked	Free	0	
05051010	Raw feathers used for stuffing and down, whether or not de-dusted, disinfected or simply cleaned	Free	0	
05051090	Feathers used for stuffing and down, thoroughly cleaned and treated for preservation	Free	0	
05059000	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers, whether or not with trimmed edges, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers (excl. feathers used for stuffing and down)	Free	0	
05061000	Ossein and bones treated with acid	Free	0	
05069000	Bones and horn-cores and their powder and waste, unworked, defatted, degelatinised or simply prepared (excl. ossein and bones treated with acid and cut to shape)	Free	0	
05071000	Ivory, unworked or simply prepared, its powder and waste (excl. cut to shape)	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
05079000	Tortoiseshell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared, their powder and waste (excl. cut to shape and ivory)	Free	0	
05080000	Coral and similar materials, shells of molluscs, crustaceans or echinoderms, cuttle-bone, powder and waste thereof, unworked or simply prepared but not otherwise worked or cut to shape	Free	0	
05100000	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved	Free	0	
05111000	Bovine semen	Free	0	
05119110	Fish waste	Free	0	
05119190	Products of fish or crustaceans, molluscs or other aquatic invertebrates (excl. fish waste); dead fish, crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption	Free	0	
05119910	Sinews or tendons of animal origin, parings and similar waste of raw hides or skins	Free	0	
05119931	Raw natural sponges of animal origin	Free	0	
05119939	Natural sponges of animal origin (excl. raw)	5,1	0	
05119985	Animal products, n.e.s.; dead animals, unfit for human consumption (excl. fish, crustaceans, molluscs and other aquatic invertebrates)	Free	0	
06011010	Dormant hyacinth bulbs	5,1	4	

CN 2013	Description	Base rate	Staging category	Notes
06011020	Dormant narcissi bulbs	5,1	4	
06011030	Dormant tulip bulbs	5,1	4	
06011040	Dormant gladioli bulbs	5,1	4	
06011090	Dormant bulbs, tubers, tuberous roots, corms, crowns and rhizomes (excl. those used for human consumption, hyacinth, narcissi, tulip, gladioli and chicory plants and roots)	5,1	4	
06012010	Chicory plants and roots (excl. chicory roots of the variety *Cichorium intybus* var. *sativum*)	Free	0	
06012030	Orchid, hyacinth, narcissi and tulip bulbs, in growth or in flower	9,6	4	
06012090	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower (excl. those used for human consumption, orchids, hyacinths, narcissi, tulips and chicory plants and roots)	6,4	4	
06021010	Unrooted vine cuttings and slips	Free	0	
06021090	Unrooted cuttings and slips (excl. vines)	4	0	
06022010	Vine slips, grafted or rooted	Free	0	
06022090	Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts (excl. vine slips)	8,3	4	

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CN 2013	Description	Base rate	Staging category	Notes
06023000	Rhododendrons and azaleas, grafted or not	8,3	4	
06024000	Roses, whether or not grafted	8,3	4	
06029010	Mushroom spawn	8,3	4	
06029020	Pineapple plants	Free	0	
06029030	Vegetable and strawberry plants	8,3	4	
06029041	Live forest trees	8,3	4	
06029045	Outdoor rooted cuttings and young plants of trees, shrubs and bushes (excl. fruit, nut and forest trees)	6,5	4	
06029049	Outdoor trees, shrubs and bushes, incl. their roots (excl. cuttings, slips and young plants, and fruit, nut and forest trees)	8,3	4	
06029050	Live outdoor plants, incl. their roots (excl. bulbs, tubers, tuberous roots, corms, crowns and rhizomes, incl. chicory plants and roots, unrooted cuttings, slips, rhododendrons, azaleas, roses, mushroom spawn, pineapple plants, vegetable and strawberry plants, trees, shrubs and bushes)	8,3	4	
06029070	Indoor rooted cuttings and young plants (excl. cacti)	6,5	4	

CN 2013	Description	Base rate	Staging category	Notes
06029091	Indoor flowering plants with buds or flowers (excl. cacti)	6,5	4	
06029099	Live indoor plants and cacti (excl. rooted cuttings, young plants and flowering plants with buds or flowers)	6,5	4	
06031100	Fresh cut roses and buds, of a kind suitable for bouquets or for ornamental purposes	From 1 January to 31 May: 8,5; from 1 June to 31 October: 12; from 1 November to 31 December: 8,5)	7	
06031200	Fresh cut carnations and buds, of a kind suitable for bouquets or for ornamental purposes	From 1 January to 31 May: 8,5; from 1 June to 31 October: 12; from 1 November to 31 December: 8,5)	7	
06031300	Fresh cut orchids and buds, of a kind suitable for bouquets or for ornamental purposes	From 1 January to 31 May: 8,5; from 1 June to 31 October: 12; from 1 November to 31 December: 8,5)	7	
06031400	Fresh cut chrysanthemums and buds, of a kind suitable for bouquets or for ornamental purposes	From 1 January to 31 May: 8,5; from 1 June to 31 October: 12; from 1 November to 31 December: 8,5)	7	

CN 2013	Description	Base rate	Staging category	Notes
06031500	Fresh cut lilies "*Lilium* spp." and buds, of a kind suitable for bouquets or for ornamental purposes	From 1 January to 31 May: 8,5; from 1 June to 31 October: 12; from 1 November to 31 December: 8,5)	7	
06031910	Fresh cut gladioli and buds, of a kind suitable for bouquets or for ornamental purposes	From 1 January to 31 May: 8,5; from 1 June to 31 October: 12; from 1 November to 31 December: 8,5)	7	
06031980	Fresh cut flowers and buds, of a kind suitable for bouquets or for ornamental purposes (excl. roses, carnations, orchids, gladioli, chrysanthemums and lilies)	From 1 January to 31 May: 8,5; from 1 June to 31 October: 12; from 1 November to 31 December: 8,5)	7	
06039000	Dried, dyed, bleached, impregnated or otherwise prepared cut flowers and buds, of a kind suitable for bouquets or for ornamental purposes	10	4	
06042011	Reindeer moss, suitable for bouquets or ornamental purposes, fresh	Free	0	
06042019	Mosses and lichens, suitable for bouquets or ornamental purposes, fresh (excl. reindeer moss)	5	4	

CN 2013	Description	Base rate	Staging category	Notes
06042020	Fresh Christmas trees	2,5	0	
06042040	Fresh conifer branches, suitable for bouquets or ornamental purposes	2,5	0	
06042090	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, fresh, suitable for bouquets or ornamental purposes (excl. Christmas trees and conifer branches)	2	0	
06049011	Reindeer moss, suitable for bouquets or ornamental purposes, dried, dyed, bleached, impregnated or otherwise prepared	Free	0	
06049019	Mosses and lichens, suitable for bouquets or ornamental purposes, dried, dyed, bleached, impregnated or otherwise prepared (excl. reindeer moss)	5	4	
06049091	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, suitable for bouquets or ornamental purposes, dried	Free	0	
06049099	Foliage, branches and other parts of plants, without flowers or buds, and grasses, suitable for bouquets or for ornamental purposes, dyed, bleached, impregnated or otherwise prepared (excl. dried)	10,9	7	
07011000	Seed potatoes	4,5	0	
07019010	Potatoes for manufacture of starch, fresh or chilled	5,8	4	
07019050	Fresh or chilled new potatoes from 1 January to 30 June	From 1 January to 15 May: 9,6; from 16 May to 30 June: 13,4	7	

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CN 2013	Description	Base rate	Staging category	Notes
07019090	Potatoes, fresh or chilled (excl. new potatoes from 1 January to 30 June, seed potatoes and potatoes for manufacture of starch)	11,5	7	
07020000	Tomatoes, fresh or chilled	See Annex 2 of Commission Implementation Regulation No 927/2012 of 9 October 2012	7/EP	
07031011	Onion sets, fresh or chilled	9,6	4	
07031019	Onions, fresh or chilled (excl. sets)	9,6	8	
07031090	Shallots, fresh or chilled	9,6	4	
07032000	Garlic, fresh or chilled	9,6 + 120 EUR/ 100 kg/net	GC	
07039000	Leeks and other alliaceous vegetables, fresh or chilled (excl. onions, shallots and garlic)	10,4	7	
07041000	Fresh or chilled cauliflowers and headed broccoli	From 1 January to 14 April: 9,6; from 15 April to 30 November: 13,6; from 1 to 31 December: 9,6	7	
07042000	Brussels sprouts, fresh or chilled	12	7	

CN 2013	Description	Base rate	Staging category	Notes
07049010	White and red cabbages, fresh or chilled	12 MIN 0,4 EUR/ 100 kg/net	7	
07049090	Kohlrabi, kale and similar edible brassicas, fresh or chilled (excl. cauliflowers, headed broccoli, Brussels sprouts, white and red cabbages)	12	7	
07051100	Fresh or chilled cabbage lettuce	From 1 January to 31 March: 10,4; from 1 April to 30 November: 12; from 1 to 31 December: 10,4	7	
07051900	Fresh or chilled lettuce (excl. cabbage lettuce)	10,4	7	
07052100	Fresh or chilled witloof chicory	10,4	7	
07052900	Fresh or chilled chicory (excl. witloof chicory)	10,4	7	
07061000	Fresh or chilled carrots and turnips	13,6	7	
07069010	Fresh or chilled celeriac "rooted celery or German celery"	From 1 January to 30 April: 13,6; from 1 May to 30 September: 10,4; from 1 October to 31 December: 13,6	7	

CN 2013	Description	Base rate	Staging category	Notes
07069030	Fresh or chilled horse-radish "*Cochlearia armoracia*"	12	7	
07069090	Fresh or chilled salad beetroot, salsify, radishes and similar edible roots (excl. carrots, turnips, celeriac and horse-radish)	13,6	7	
07070005	Cucumbers, fresh or chilled	See Annex 2 of Commission Implementation Regulation No 927/2012 of 9 October 2012	10/EP	
07070090	Fresh or chilled gherkins	12,8	7	
07081000	Fresh or chilled peas "*Pisum sativum*", shelled or unshelled	From 1 January to 31 May: 8; from 1 June to 31 August: 13,6; from 1 September to 31 December: 8	7	
07082000	Fresh or chilled beans "*Vigna* spp., *Phaseolus* spp.", shelled or unshelled	From 1 January to 30 June: 10,4; from 1 July to 30 September: 13,6; from 1 October to 31 December: 10,4	7	

CN 2013	Description	Base rate	Staging category	Notes
07089000	Fresh or chilled leguminous vegetables, shelled or unshelled (excl. peas "*Pisum sativum*" and beans "*Vigna* spp., *Phaseolus* spp.")	11,2	7	
07092000	Fresh or chilled asparagus	10,2	7	
07093000	Fresh or chilled aubergines "eggplants"	12,8	7	
07094000	Fresh or chilled celery (excl. celeriac)	12,8	7	
07095100	Fresh or chilled mushrooms of the genus "*Agaricus*"	12,8	7	
07095910	Fresh or chilled chanterelles	3,2	0	
07095930	Fresh or chilled flap mushrooms	5,6	4	
07095950	Fresh or chilled truffles	6,4	4	
07095990	Fresh or chilled edible mushrooms (excl. chanterelles, flap mushrooms, mushrooms of the genus "*Agaricus*" and truffles)	6,4	4	
07096010	Fresh or chilled sweet peppers	7,2	4	
07096091	Fresh or chilled fruits of genus *Capsicum* for industrial manufacture of capsicin or capsicum oleoresin dyes	Free	0	
07096095	Fresh or chilled fruits of genus *Capsicum* or *Pimenta* for industrial manufacture of essential oils or resinoids	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
07096099	Fresh or chilled fruits of genus *Capsicum* or *Pimenta* (excl. for industrial manufacture of capsicin or capsicum oleoresin dyes, for industrial manufacture of essential oils or resinoids, and sweet peppers)	6,4	4	
07097000	Fresh or chilled spinach, New Zealand spinach and orache spinach	10,4	7	
07099100	Fresh or chilled globe artichokes	See Annex 2 of Commission Implementation Regulation No 927/2012 of 9 October 2012	7/EP	
07099210	Fresh or chilled olives (excl. for oil production)	4,5	0	
07099290	Fresh or chilled olives for oil production	13,1 EUR/100 kg/net	10	
07099310	Fresh or chilled courgettes	See Annex 2 of Commission Implementation Regulation No 927/2012 of 9 October 2012	0/EP	
07099390	Fresh or chilled pumpkins, squash and gourds "*Cucurbita* spp." (excl. courgettes)	12,8	7	
07099910	Fresh or chilled salad vegetables (excl. lettuce and chicory)	10,4	7	
07099920	Fresh or chilled chard "white beet" and cardoons	10,4	7	
07099940	Fresh or chilled capers	5,6	4	

CN 2013	Description	Base rate	Staging category	Notes
07099950	Fresh or chilled fennel	8	4	
07099960	Fresh or chilled sweetcorn	9,4 EUR/100 kg/net	10	
07099990	Fresh or chilled vegetables n.e.s.	12,8	7	
07101000	Potatoes, uncooked or cooked by steaming or by boiling in water, frozen	14,4	7	
07102100	Shelled or unshelled peas "*Pisum sativum*", uncooked or cooked by steaming or by boiling in water, frozen	14,4	7	
07102200	Shelled or unshelled beans "*Vigna* spp., *Phaseolus* spp.", uncooked or cooked by steaming or by boiling in water, frozen	14,4	7	
07102900	Leguminous vegetables, shelled or unshelled, uncooked or cooked by steaming or by boiling in water, frozen (excl. peas and beans)	14,4	7	
07103000	Spinach, New Zealand spinach and orache spinach, uncooked or cooked by steaming or by boiling in water, frozen	14,4	7	
07104000	Sweetcorn, uncooked or cooked by steaming or by boiling in water, frozen	5,1 + 9,4 EUR/ 100 kg/net	10	
07108010	Olives, uncooked or cooked by steaming or by boiling in water, frozen	15,2	10	
07108051	Sweet peppers, uncooked or cooked by steaming or by boiling in water, frozen	14,4	7	

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CN 2013	Description	Base rate	Staging category	Notes
07108059	Fruits of genus *Capsicum* or *Pimenta*, uncooked or cooked by steaming or by boiling in water, frozen (excl. sweet peppers)	6,4	4	
07108061	Frozen mushrooms of the genus *Agaricus*, uncooked or cooked by steaming or by boiling in water	14,4	7	
07108069	Frozen mushrooms, uncooked or cooked by steaming or by boiling in water (excl. of the genus *Agaricus*)	14,4	7	
07108070	Tomatoes, uncooked or cooked by steaming or by boiling in water, frozen	14,4	7	
07108080	Artichokes, uncooked or cooked by steaming or by boiling in water, frozen	14,4	7	
07108085	Asparagus, whether or not cooked by boiling in water or by steaming, frozen	14,4	7	
07108095	Vegetables, whether or not cooked by boiling in water or by steaming, frozen (excl. potatoes, leguminous vegetables, spinach, New Zealand spinach, orache spinach, sweetcorn, olives, fruits of the genus *Capsicum* or of the genus *Pimenta*, mushrooms, tomatoes, globe artichokes and asparagus)	14,4	7	
07109000	Mixtures of vegetables, uncooked or cooked by steaming or by boiling in water, frozen	14,4	7	
07112010	Olives provisionally preserved, e.g. by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions, but unsuitable in that state for immediate consumption (excl. for oil production)	6,4	4	
07112090	Olives provisionally preserved, e.g. by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions, but unsuitable in that state for immediate consumption, for oil production	13,1 EUR/100 kg/net	10	
07114000	Cucumbers and gherkins provisionally preserved, e.g. by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions, but unsuitable in that state for immediate consumption	12	7	

CN 2013	Description	Base rate	Staging category	Notes
07115100	Mushrooms of the genus "*Agaricus*", provisionally preserved, e.g., by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions, but unsuitable in that state for immediate consumption	9,6 + 191 EUR/ 100 kg/net eda	7	
07115900	Mushrooms and truffles, provisionally preserved, e.g., by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions, but unsuitable in that state for immediate consumption (excl. mushrooms of the genus "*Agaricus*")	9,6	4	
07119010	Fruits of genus *Capsicum* or *Pimenta* provisionally preserved, e.g. by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions, but unsuitable in that state for immediate consumption (excl. sweet pepper)	6,4	4	
07119030	Sweetcorn provisionally preserved, e.g. by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions, but unsuitable in that state for immediate consumption	5,1 + 9,4 EUR/ 100 kg/net	10	
07119050	Onions provisionally preserved, e.g. by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions, but unsuitable in that state for immediate consumption	7,2	4	
07119070	Capers provisionally preserved, e.g. by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions, but unsuitable in that state for immediate consumption	4,8	0	
07119080	Vegetables provisionally preserved, e.g., by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions, but unsuitable in that state for immediate consumption (excl. olives, capers, cucumbers and gherkins, mushrooms, truffles, fruits of the genus *Capsicum* or of the genus *Pimenta*, other than sweet peppers, sweetcorn, onions and mixtures of vegetables)	9,6	4	
07119090	Mixture of vegetables provisionally preserved, e.g. by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions, but unsuitable in that state for immediate consumption	12	7	

CN 2013	Description	Base rate	Staging category	Notes
07122000	Dried onions, whole, cut, sliced, broken or in powder, but not further prepared	12,8	7	
07123100	Dried mushrooms of the genus "*Agaricus*", whole, cut, sliced, broken or in powder, but not further prepared	12,8	7	
07123200	Dried wood ears "*Auricularia* spp.", whole, cut, sliced, broken or in powder, but not further prepared	12,8	7	
07123300	Dried jelly fungi "*Tremella* spp.", whole, cut, sliced, broken or in powder, but not further prepared	12,8	7	
07123900	Dried mushrooms and truffles, whole, cut, sliced, broken or in powder, but not further prepared (excl. mushrooms of the genus "*Agaricus*", wood ears "*Auricularia* spp." and jelly fungi "*Tremella* spp.")	12,8	7	
07129005	Dried potatoes, whether or not cut or sliced, but not further prepared	10,2	7	
07129011	Dried sweetcorn, hybrid, for sowing	Free	0	
07129019	Dried sweetcorn "*Zea mays* var. *saccharata*", whether or nor cut or sliced, but not further prepared (excl. hybrids for sowing)	9,4 EUR/100 kg/net	7	
07129030	Dried tomatoes, whole, cut, sliced, broken or in powder, but not further prepared	12,8	7	
07129050	Dried carrots, whole, cut, sliced, broken or in powder, but not further prepared	12,8	7	
07129090	Dried vegetables and mixtures of vegetables, whole, cut, sliced, broken or in powder, but not further prepared (excl. potatoes, onions, mushrooms, truffles, sweetcorn, tomatoes and carrots)	12,8	7	
07131010	Peas, "*Pisum sativum*", dried and shelled, for sowing	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
07131090	Peas, "*Pisum sativum*", dried and shelled, whether or not skinned or split (excl. peas for sowing)	Free	0	
07132000	Dried, shelled chickpeas "garbanzos", whether or not skinned or split	Free	0	
07133100	Dried, shelled beans of species "*Vigna mungo* [L.] Hepper or *Vigna radiata* [L.] Wilczek", whether or not skinned or split	Free	0	
07133200	Dried, shelled small red "Adzuki" beans "*Phaseolus* or *Vigna angularis*", whether or not skinned or split	Free	0	
07133310	Dried, shelled kidney beans "*Phaseolus vulgaris*", for sowing	Free	0	
07133390	Dried, shelled kidney beans "*Phaseolus vulgaris*", whether or not skinned or split (excl. for sowing)	Free	0	
07133400	Dried, shelled bambara beans "*Vigna subterranea* or Voandzeia *subterranea*", whether or not skinned or split	Free	0	
07133500	Dried, shelled cow peas "*Vigna unguiculata*", whether or not skinned or split	Free	0	
07133900	Dried, shelled beans "*Vigna* and *Phaseolus*", whether or not skinned or split (excl. beans of species "*Vigna mungo* [L.] Hepper or *Vigna radiata* [L.] Wilczek", small red "Adzuki" beans, kidney beans, Bambara beans and cow peas)	Free	0	
07134000	Dried, shelled lentils, whether or not skinned or split	Free	0	
07135000	Dried, shelled broad beans "*Vicia faba* var. *major*" and horse beans "*Vicia faba* var. *equina* and *Vicia faba* var. *minor*", whether or not skinned or split	3,2	0	

CN 2013	Description	Base rate	Staging category	Notes
07136000	Dried, shelled pigeon peas "*Cajanus cajan*", whether or not skinned or split	3,2	0	
07139000	Dried, shelled leguminous vegetables, whether or not skinned or split (excl. peas, chickpeas, beans, lentils, broad beans, horse beans and pigeon peas)	3,2	0	
07141000	Fresh, chilled, frozen or dried roots and tubers of manioc "cassava", whether or not sliced or in the form of pellets	9,5 EUR/100 kg/net	10	
07142010	Sweet potatoes, fresh, whole, for human consumption	3,8	0	
07142090	Sweet potatoes, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets (excl. fresh whole sweet potatoes used for human consumption)	6,4 EUR/100 kg/net	10	
07143000	Yams "*Dioscorea* spp.", fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets	9,5 EUR/100 kg/net	10	
07144000	Taro "*Colocasia* spp.", fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets	9,5 EUR/100 kg/net	10	
07145000	Yautia "*Xanthosoma* spp.", fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets	9,5 EUR/100 kg/net	10	
07149020	Arrowroot, salep and similar roots and tubers with high starch content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets (excl. manioc "cassava", sweet potatoes, yams, taro and yautia)	9,5 EUR/100 kg/net	10	
07149090	Jerusalem artichokes and similar roots and tubers with high inulin content, fresh, chilled, frozen or dried, even sliced or in the form of pellets, and sago pith (excl. manioc, arrowroot, salep, sweet potatoes, yams, taro and yautia)	3,8	0	

CN 2013	Description	Base rate	Staging category	Notes
08011100	Desiccated coconuts	Free	0	
08011200	Fresh coconuts in the inner shell ”endocarp”	Free	0	
08011900	Fresh coconuts, whether or not shelled or peeled (excl. in the inner shell ”endocarp”)	Free	0	
08012100	Fresh or dried Brazil nuts, in shell	Free	0	
08012200	Fresh or dried Brazil nuts, shelled	Free	0	
08013100	Fresh or dried cashew nuts, in shell	Free	0	
08013200	Fresh or dried cashew nuts, shelled	Free	0	
08021110	Fresh or dried bitter almonds in shell	Free	0	
08021190	Fresh or dried almonds in shell (excl. bitter)	5,6	4	
08021210	Fresh or dried bitter almonds, shelled	Free	0	
08021290	Fresh or dried almonds, shelled (excl. bitter)	3,5	0	
08022100	Fresh or dried hazelnuts or filberts ”*Corylus* spp.”, in shell	3,2	0	

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CN 2013	Description	Base rate	Staging category	Notes
08022200	Fresh or dried hazelnuts or filberts "*Corylus* spp.", shelled	3,2	0	
08023100	Fresh or dried walnuts, in shell	4	0	
08023200	Fresh or dried walnuts, shelled	5,1	4	
08024100	Fresh or dried chestnuts "*Castanea* spp.", in shell	5,6	4	
08024200	Fresh or dried chestnuts "*Castanea* spp.", shelled	5,6	4	
08025100	Fresh or dried pistachios, in shell	1,6	0	
08025200	Fresh or dried pistachios, shelled	1,6	0	
08026100	Fresh or dried macadamia nuts, in shell	2	0	
08026200	Fresh or dried macadamia nuts, shelled	2	0	
08027000	Fresh or dried kola nuts "*Cola* spp.", whether or not shelled or peeled	Free	0	
08028000	Fresh or dried areca nuts, whether or not shelled or peeled	Free	0	
08029010	Fresh or dried pecans, whether or not shelled or peeled	Free	0	
08029050	Pine nuts, fresh or dried, whether or not shelled or peeled	3,2	0	

CN 2013	Description	Base rate	Staging category	Notes
08029085	Nuts, fresh or dried, whether or not shelled or peeled (excl. coconuts, Brazil nuts, cashew nuts, almonds, hazelnuts, walnuts, chestnuts "*Castania* spp.", pistachios, pecans, areca "betel" nuts, cola nuts, pine nuts and macadamia nuts)	3,2	0	
08031010	Plantains, fresh	16	10	
08031090	Plantains, dried	16	10	
08039010	Bananas, fresh (excl. plantains)	136 EUR/1 000 kg/ net	BA	75EUR/t at EIF
08039090	Bananas, dried (excl. plantains)	16	10	
08041000	Fresh or dried dates	7,7	4	
08042010	Fresh figs	5,6	4	
08042090	Dried figs	8	4	
08043000	Fresh or dried pineapples	5,8	4	
08044000	Fresh or dried avocados	From 1 January to 31 May: 4; from 1 June to 30 November: 5,1; from 1 to 31 December: 4	4	
08045000	Fresh or dried guavas, mangoes and mangosteens	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
08051020	Fresh sweet oranges	See Annex 2 of Commission Implementation Regulation No 927/2012 of 9 October 2012	10	
08051080	Fresh or dried oranges (excl. fresh sweet oranges)	See Annex 2 of Commission Implementation Regulation No 927/2012 of 9 October 2012	10	
08052010	Fresh or dried clementines	See Annex 2 of Commission Implementation Regulation No 927/2012 of 9 October 2012	10	
08052030	Fresh or dried monreales and satsumas	See Annex 2 of Commission Implementation Regulation No 927/2012 of 9 October 2012	10	
08052050	Fresh or dried mandarins and wilkings	See Annex 2 of Commission Implementation Regulation No 927/2012 of 9 October 2012	10	
08052070	Fresh or dried tangerines	See Annex 2 of Commission Implementation Regulation No 927/2012 of 9 October 2012	10	

CN 2013	Description	Base rate	Staging category	Notes
08052090	Fresh or dried tangelos, ortaniques, malaquinas and similar citrus hybrids (excl. clementines, monreales, satsumas, mandarins, wilkings and tangerines)	See Annex 2 of Commission Implementation Regulation No 927/2012 of 9 October 2012	10	
08054000	Fresh or dried grapefruit	1,5 %	0	
08055010	Fresh or dried lemons "*Citrus limon, Citrus limonum*"	See Annex 2 of Commission Implementation Regulation No 927/2012 of 9 October 2012	7	
08055090	Fresh or dried limes "*Citrus aurantifolia, Citrus latifolia*"	12,8	7	
08059000	Fresh or dried citrus fruit (excl. oranges, lemons "*Citrus limon, Citrus limonum*", limes "*Citrus aurantifolia, Citrus latifolia*", grapefruit, mandarins, incl. tangerines and satsumas, clementines, wilkings and similar citrus hybrids)	12,8	7	
08061010	Fresh table grapes	See Annex 2 of Commission Implementation Regulation No 927/2012 of 9 October 2012	0/EP	

CN 2013	Description	Base rate	Staging category	Notes
08061090	Fresh grapes (excl. table grapes)	From 1 January to 14 July: 14,4; from 15 July to 31 October: 17,6; from 1 November to 31 December: 14,4	10	
08062010	Currants	2,4	0	
08062030	Sultanas	2,4	0	
08062090	Dried grapes (excl. currants and sultanas)	2,4	0	
08071100	Fresh watermelons	8,8	7	
08071900	Fresh melons (excl. watermelons)	8,8	7	
08072000	Fresh pawpaws ”papayas”	Free	0	
08081010	Fresh cider apples, in bulk, from 16 September to 15 December	7,2 MIN 0,36 EUR/ 100 kg/net	10	
08081080	Fresh apples (excl. cider apples, in bulk, from 16 September to 15 December)	See Annex 2 of Commission Implementation Regulation No 927/2012 of 9 October 2012	0/EP	

CN 2013	Description	Base rate	Staging category	Notes
08083010	Fresh perry pears, in bulk, from 1 August to 31 December	7,2 MIN 0,36 EUR/ 100 kg/net	10	
08083090	Fresh pears (excl. perry pears in bulk from 1 August to 31 December)	See Annex 2 of Commission Implementation Regulation No 927/2012 of 9 October 2012	0/EP	
08084000	Fresh quinces	7,2	4	
08091000	Fresh apricots	See Annex 2 of Commission Implementation Regulation No 927/2012 of 9 October 2012	10/EP	
08092100	Fresh sour cherries ”Prunus cerasus”	See Annex 2 of Commission Implementation Regulation No 927/2012 of 9 October 2012	7/EP	
08092900	Fresh cherries (excl. sour cherries)	See Annex 2 of Commission Implementation Regulation No 927/2012 of 9 October 2012	0/EP	

ELI: http://data.europa.eu/eli/agree_internation/2026/184/oj

CN 2013	Description	Base rate	Staging category	Notes
08093010	Fresh nectarines	See Annex 2 of Commission Implementation Regulation No 927/2012 of 9 October 2012	0/EP	
08093090	Fresh peaches (excl. nectarines)	See Annex 2 of Commission Implementation Regulation No 927/2012 of 9 October 2012	0/EP	
08094005	Fresh plums	See Annex 2 of Commission Implementation Regulation No 927/2012 of 9 October 2012	0/EP	
08094090	Fresh sloes	12	7	
08101000	Fresh strawberries	See remarks	10	
08102010	Fresh raspberries	8,8	7	
08102090	Fresh blackberries, mulberries and loganberries	9,6	7	
08103010	Fresh blackcurrants	8,8	7	
08103030	Fresh redcurrants	8,8	7	

CN 2013	Description	Base rate	Staging category	Notes
08103090	Fresh whitecurrants and gooseberries	9,6	7	
08104010	Fresh cowberries, foxberries or mountain cranberries "fruit of the species *Vaccinium vitis-idaea*"	Free	0	
08104030	Fresh fruit of species *Vaccinium myrtillus*	3,2	0	
08104050	Fresh fruit of species *Vaccinium macrocarpum* and *Vaccinium corymbosum*	3,2	0	
08104090	Fresh fruits of genus *Vaccinium* (excl. of species *Vaccinium vitis-idaea, myrtillus, macrocarpum* and *corymbosum*)	9,6	4	
08105000	Fresh kiwifruit	See remarks	0	
08106000	Fresh durians	8,8	4	
08107000	Fresh persimmons	8,8	4	
08109020	Fresh tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya	Free	0	
08109075	Fresh fruit, edible not else specified	8,8	4	
08111011	Strawberries, uncooked or cooked by steaming or boiling in water, sweetened, with sugar content of > 13 %, frozen	20,8 + 8,4 EUR/ 100 kg/net	10	
08111019	Strawberries, uncooked or cooked by steaming or boiling in water, sweetened, with sugar content of ≤ 13 %, frozen	20,8	10	

CN 2013	Description	Base rate	Staging category	Notes
08111090	Strawberries, uncooked or cooked by steaming or boiling in water, unsweetened, frozen	14,4	7	
08112011	Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries, uncooked or cooked by steaming or boiling in water, sweetened, with sugar content of > 13 %, frozen	20,8 + 8,4 EUR/ 100 kg/net	7	
08112019	Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries, uncooked or cooked by steaming or boiling in water, sweetened, with sugar content of ≤ 13 %, frozen	20,8	10	
08112031	Raspberries, uncooked or cooked by steaming or boiling in water, frozen, unsweetened	14,4	7	
08112039	Black currants, uncooked or cooked by steaming or boiling in water, frozen, unsweetened	14,4	7	
08112051	Red currants, uncooked or cooked by steaming or boiling in water, frozen, unsweetened	12	7	
08112059	Blackberries and mulberries, uncooked or cooked by steaming or boiling in water, frozen, unsweetened	12	7	
08112090	Loganberries, white currants and gooseberries, uncooked or cooked by steaming or boiling in water, frozen, unsweetened	14,4	7	
08119011	Guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya, coconuts, cashew nuts, Brazil nuts, areca "betel" nuts, cola nuts and macadamia nuts, uncooked or cooked by steaming or boiling in water, frozen, containing added sugar or other sweetening matter, with a sugar content of > 13 % by weight	13 + 5,3 EUR/ 100 kg/net	10	

CN 2013	Description	Base rate	Staging category	Notes
08119019	Frozen fruit and nuts, edible, uncooked or cooked by steaming or boiling in water, containing added sugar or other sweetening matter, with a sugar content of > 13 % by weight (excl. strawberries, raspberries, blackberries, mulberries, loganberries, black, white or red currants, gooseberries, guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya, coconuts, cashew nuts, Brazil nuts, areca "betel" nuts, colanuts and macadamia nuts)	20,8 + 8,4 EUR/ 100 kg/net	10	
08119031	Guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya, coconuts, cashew nuts, Brazil nuts, areca "betel" nuts, cola nuts and macadamia nuts, uncooked or cooked by steaming or boiling in water, frozen, containing added sugar or other sweetening matter, with a sugar content of ≤ 13 % by weight	13	7	
08119039	Frozen fruit and nuts, edible, uncooked or cooked by steaming or boiling in water, containing added sugar or other sweetening matter, with a sugar content of ≤ 13 % by weight (excl. strawberries, raspberries, blackberries, mulberries, loganberries, black, white or red currants, gooseberries, guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya, coconuts, cashew nuts, Brazil nuts, areca "betel" nuts, colanuts and macadamia nuts)	20,8	10	
08119050	Fruit of species *Vaccinium myrtillus*, uncooked or cooked by steaming or boiling in water, frozen, unsweetened	12	7	
08119070	Fruit of species *Vaccinium myrtilloides* and *Vaccinium angustifolium*, uncooked or cooked by steaming or boiling in water, frozen, unsweetened	3,2	0	
08119075	Sour cherries "*Prunus cerasus*", whether or not boiled or steamed, frozen, not containing sugar or other sweetening matter	14,4	7	

CN 2013	Description	Base rate	Staging category	Notes
08119080	Cherries, whether or not boiled or steamed, frozen, not containing added sugar or other sweetening matter (excl. sour cherries *"Prunus cerasus"*)	14,4	7	
08119085	Guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya, coconuts, cashew nuts, Brazil nuts, areca "betel" nuts, cola nuts and macadamia nuts, uncooked or cooked by steaming or boiling in water, frozen, not containing added sugar or other sweetening matter	9	4	
08119095	Frozen fruit and nuts, edible, uncooked or cooked by steaming or boiling in water, not containing added sugar or other sweetening matter (excl. strawberries, raspberries, blackberries, mulberries, loganberries, black, white or red currants, fruits of the *Vaccinium myrtillus*, *Vaccinium myrtilloides* and *Vaccinium angustifolium*, cherries, gooseberries, guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya, coconuts, cashew nuts, Brazil nuts, areca "betel" nuts, colanuts and macadamia nuts)	14,4	7	
08121000	Cherries, provisionally preserved, e.g. by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions, but unsuitable in that state for immediate consumption	8,8	4	
08129025	Apricots and oranges, provisionally preserved, e.g. by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions, but unsuitable in that state for immediate consumption	12,8	7	
08129030	Pawpaws, provisionally preserved, e.g. by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions, but unsuitable in that state for immediate consumption	2,3	0	
08129040	Fruit of species *Vaccinium myrtillus*, provisionally preserved, e.g. by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions, but unsuitable in that state for immediate consumption	6,4	4	

CN 2013	Description	Base rate	Staging category	Notes
08129070	Guavas, mangoes, mangosteens, tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya, coconuts, cashew nuts, Brazil nuts, areca "betel" nuts, cola nuts and macadamia nuts, provisionally preserved, e.g. by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions, but unsuitable in that state for immediate consumption	5,5	4	
08129098	Fruit and nuts, provisionally preserved, e.g. by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions, but unsuitable for immediate consumption (excl. cherries, apricots, oranges, papaws "papayas", fruit of the species *Vaccinium myrtillus*, guavas, mangoes, mangosteens, tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya, coconuts, cashew nuts, Brazil nuts, areca "betel" nuts, cola-nuts and macadamia nuts)	8,8	4	
08131000	Dried apricots	5,6	4	
08132000	Dried prunes	9,6	4	
08133000	Dried apples	3,2	0	
08134010	Dried peaches, incl. nectarines	5,6	4	
08134030	Dried pears	6,4	4	
08134050	Dried pawpaws	2	0	
08134065	Dried tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
08134095	Dried fruit, edible (excl. nuts, bananas, dates, figs, pineapples, avocados, guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya, citrus fruit, grapes, apricots, plums, apples, pears and peaches, unmixed)	2,4	0	
08135012	Mixtures of dried papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya, not containing prunes	4	0	
08135015	Mixtures of dried fruit, not containing prunes (excl. mixtures of nuts, bananas, dates, figs, pineapples, avocados, guavas, mangoes, mangosteens, papaws "papayas", citrus fruit, grapes, tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion, fruit, carambola and pitahaya)	6,4	4	
08135019	Mixtures of dried apricots, apples, peaches, incl. prunus persica nectarina and nectarines, pears, papaws "papayas" or other edible and dried fruit, containing prunes (excl. mixtures of edible nuts, bananas, dates, figs, pineapples, avocados, guavas, mangoes, mangosteens, citrus fruit and grapes)	9,6	4	
08135031	Mixtures exclusively of dried coconuts, cashew nuts, Brazil nuts, areca "betel" nuts, colanuts and macadamia nuts	4	0	
08135039	Mixtures exclusively of edible and dried nuts of heading 0802 (excl. of coconuts, cashew nuts, Brazil nuts, areca "betel" nuts, colanuts and macadamia nuts)	6,4	4	
08135091	Mixtures of edible and dried nuts, bananas, dates, pineapples, avocados, guavas, mangoes, mangosteens, citrus fruit and grapes, not containing prunes or figs (excl. mixtures exclusively of nuts of heading 0801 and 0802)	8	4	
08135099	Mixtures of edible and dried nuts, bananas, dates, figs, pineapples, avocados, guavas, mangoes, mangosteens, citrus fruit and grapes, containing prunes or figs	9,6	4	

CN 2013	Description	Base rate	Staging category	Notes
08140000	Peel of citrus fruit or melons, incl. watermelons, fresh, frozen, dried or provisionally preserved in brine, or in water with other additives	1,6	0	
09011100	Coffee (excl. roasted and decaffeinated)	Free	0	
09011200	Decaffeinated coffee (excl. roasted)	8,3	4	
09012100	Roasted coffee (excl. decaffeinated)	7,5	4	
09012200	Roasted, decaffeinated coffee	9	4	
09019010	Coffee husks and skins	Free	0	
09019090	Coffee substitutes containing coffee in any proportion	11,5	7	
09021000	Green tea in immediate packings of ≤ 3 kg	3,2	0	
09022000	Green tea in immediate packings of > 3 kg	Free	0	
09023000	Black fermented tea and partly fermented tea, whether or not flavoured, in immediate packings of ≤ 3 kg	Free	0	
09024000	Black fermented tea and partly fermented tea, whether or not flavoured, in immediate packings of > 3 kg	Free	0	
09030000	Mate	Free	0	
09041100	Pepper of the genus *Piper*, neither crushed nor ground	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
09041200	Pepper of the genus *Piper*, crushed or ground	4	0	
09042110	Dried sweet peppers (excl. crushed or ground)	9,6	4	
09042190	Dried fruit of genus *Capsicum* or *Pimenta*, neither crushed nor ground (excl. sweet peppers)	Free	0	
09042200	Fruits of the genus *Capsicum* or of the genus *Pimenta*, crushed or ground	5	0	
09051000	Vanilla, neither crushed nor ground	6	4	
09052000	Vanilla, crushed or ground	6	4	
09061100	Cinnamon "*Cinnamomum zeylanicum* Blume" (excl. crushed and ground)	Free	0	
09061900	Cinnamon and cinnamon-tree flowers (excl. cinnamon "*Cinnamomum zeylanicum* Blume" and crushed and ground cinnamon)	Free	0	
09062000	Crushed or ground cinnamon and cinnamon-tree flowers	Free	0	
09071000	Cloves, whole fruit, cloves and stems, neither crushed nor ground	8	4	
09072000	Cloves, whole fruit, cloves and stems, crushed or ground	8	4	
09081100	Nutmeg, neither crushed nor ground	Free	0	
09081200	Nutmeg, crushed or ground	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
09082100	Mace, neither crushed nor ground	Free	0	
09082200	Mace, crushed or ground	Free	0	
09083100	Cardamoms, neither crushed nor ground	Free	0	
09083200	Cardamoms, crushed or ground	Free	0	
09092100	Coriander seeds, neither crushed nor ground	Free	0	
09092200	Coriander seeds, crushed or ground	Free	0	
09093100	Cumin seeds, neither crushed nor ground	Free	0	
09093200	Cumin seeds, crushed or ground	Free	0	
09096100	Juniper berries and seeds of anise, badian, caraway or fennel, neither crushed nor ground	Free	0	
09096200	Juniper berries and seeds of anise, badian, caraway or fennel, crushed or ground	Free	0	
09101100	Ginger, neither crushed nor ground	Free	0	
09101200	Ginger, crushed or ground	Free	0	
09102010	Saffron (excl. crushed or ground)	Free	0	
09102090	Crushed or ground saffron	8,5	4	

CN 2013	Description	Base rate	Staging category	Notes
09103000	Turmeric "curcuma"	Free	0	
09109105	Curry	Free	0	
09109110	Mixtures of different types of spices (excl. crushed or ground)	Free	0	
09109190	Crushed or ground mixtures of different types of spices	12,5	7	
09109910	Fenugreek seed	Free	0	
09109931	Wild thyme "*Thymus serpyllum*" (excl. crushed or ground)	Free	0	
09109933	Thyme (excl. crushed or ground and wild thyme)	7	4	
09109939	Crushed or ground thyme	8,5	4	
09109950	Bay leaves	7	4	
09109991	Spices, neither crushed nor ground (excl. pepper of the genus *Piper*, fruit of the genus *Capsicum* or of the genus *Pimenta*, vanilla, cinnamon, cinnamontree flowers, cloves "wholefruit", clove stems, nutmeg, mace, cardamoms, seeds of anise, badian, fennel, coriander, cumin and caraway, and juniper berries, ginger, saffron, turmeric "curcuma", thyme, bay leaves, curry and seeds of fenugreek, and mixtures of various types of spices)	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
09109999	Spices, crushed or ground (excl. pepper of the genus *Piper*, fruit of the genus *Capsicum* or of the genus *Pimenta*, vanilla, cinnamon, cinnamontree flowers, clove "wholefruit", clove stems, nutmeg, mace, cardamoms, seeds of anise, badian, fennel, coriander, fennel, coriander, cumin and caraway, and juniper berries, ginger, saffron, turmeric "curcuma", thyme, bay leaves, curry and seeds of fenugreek, and mixtures of various types of spices)	12,5	7	
10011100	Durum wheat seed for sowing	148 EUR/t	E	
10011900	Durum wheat (excl. seed for sowing)	148 EUR/t	E	
10019110	Spelt seed for sowing	12,8	7	
10019120	Seed of common wheat or meslin, for sowing	95 EUR/t	7	
10019190	Wheat seed for sowing (excl. durum, common wheat and spelt)	95 EUR/t	7	
10019900	Wheat and meslin (excl. seed for sowing, and durum wheat)	95 EUR/t	E	
10021000	Rye seed for sowing	93 EUR/t	7	
10029000	Rye (excl. seed for sowing)	93 EUR/t	7	
10031000	Barley seed for sowing	93 EUR/t	7	
10039000	Barley (excl. seed for sowing)	93 EUR/t	7	
10041000	Oats seed for sowing	89 EUR/t	10	

CN 2013	Description	Base rate	Staging category	Notes
10049000	Oats (excl. seed for sowing)	89 EUR/t	7	
10051013	Three-cross hybrid maize seed for sowing	Free	0	
10051015	Simple hybrid maize seed for sowing	Free	0	
10051018	Hybrid maize seed for sowing (excl. three-cross and simple hybrid seed)	Free	0	
10051090	Maize seed for sowing (excl. hybrid)	94 EUR/t	ME	
10059000	Maize (excl. seed for sowing)	94 EUR/t	ME	
10061010	Rice in husk for sowing	7,7	4	
10061021	Round grain rice in husk, parboiled	211 EUR/t	RE	
10061023	Medium grain rice in husk, parboiled	211 EUR/t	RE	
10061025	Long grain rice in husk, length-width ratio > 2 but < 3, parboiled	211 EUR/t	RE	
10061027	Long grain rice in husk, length-width ratio ≥ 3, parboiled	211 EUR/t	RE	
10061092	Round grain rice in husk (excl. parboiled and that for sowing)	211 EUR/t	RE	
10061094	Medium grain rice in husk (excl. parboiled and that for sowing)	211 EUR/t	RE	
10061096	Long grain rice in husk, length-width ratio > 2 but < 3 (excl. parboiled and that for sowing)	211 EUR/t	RE	

CN 2013	Description	Base rate	Staging category	Notes
10061098	Long grain rice in husk, length-width ratio ≥ 3 (excl. parboiled and that for sowing)	211 EUR/t	RE	
10062011	Round grain husked [brown] rice, parboiled	65 EUR/t	RE	
10062013	Medium grain husked [brown] rice, parboiled	65 EUR/t	RE	
10062015	Long grain husked [brown] rice, length-width ratio > 2 but < 3, parboiled	65 EUR/t	RE	
10062017	Long grain husked [brown] rice, length-width ratio ≥ 3, parboiled	65 EUR/t	RE	
10062092	Round grain husked [brown] rice (excl. parboiled)	65 EUR/t	RE	
10062094	Medium grain husked [brown] rice (excl. parboiled)	65 EUR/t	RE	
10062096	Long grain husked [brown] rice, length-width ratio > 2 but < 3 (excl. parboiled)	65 EUR/t	RE	
10062098	Long grain husked [brown] rice, length-width ratio ≥ 3 (excl. parboiled)	65 EUR/t	RE	
10063021	Semi-milled round grain rice, parboiled	175 EUR/t	RE	
10063023	Semi-milled medium grain rice, parboiled	175 EUR/t	RE	
10063025	Semi-milled long grain rice, length-width ratio > 2 but < 3, parboiled	175 EUR/t	RE	
10063027	Semi-milled long grain rice, length-width ratio ≥ 3, parboiled	175 EUR/t	RE	
10063042	Semi-milled round grain rice (excl. parboiled)	175 EUR/t	RE	

CN 2013	Description	Base rate	Staging category	Notes
10063044	Semi-milled medium grain rice (excl. parboiled)	175 EUR/t	RE	
10063046	Semi-milled long grain rice, length-width ratio > 2 but < 3 (excl. parboiled)	175 EUR/t	RE	
10063048	Semi-milled long grain rice, length-width ratio ≥ 3 (excl. parboiled)	175 EUR/t	RE	
10063061	Wholly milled round grain rice, parboiled, whether or not polished or glazed	175 EUR/t	RE	
10063063	Wholly milled medium grain rice, parboiled, whether or not polished or glazed	175 EUR/t	RE	
10063065	Wholly milled long grain rice, length-width ratio > 2 but < 3, parboiled, whether or not polished or glazed	175 EUR/t	RE	
10063067	Wholly milled long grain rice, length-width ratio ≥ 3, parboiled, whether or not polished or glazed	175 EUR/t	RE	
10063092	Wholly milled round grain rice, whether or not polished or glazed (excl. parboiled)	175 EUR/t	RE	
10063094	Wholly milled medium grain rice, whether or not polished or glazed (excl. parboiled)	175 EUR/t	RE	
10063096	Wholly milled long grain rice, length-width > 2 but < 3, whether or not polished or glazed (excl. parboiled)	175 EUR/t	RE	
10063098	Wholly milled long grain rice, length-width ratio ≥ 3, whether or not polished or glazed (excl. parboiled)	175 EUR/t	RE	
10064000	Broken rice	128 EUR/t	7	
10071010	Hybrid grain sorghum, for sowing	6,4	4	
10071090	Grain sorghum, for sowing (excl. hybrids)	94 EUR/t	ME	

CN 2013	Description	Base rate	Staging category	Notes
10079000	Grain sorghum (excl. for sowing)	94 EUR/t	ME	
10081000	Buckwheat	37 EUR/t	4	
10082100	Millet seed for sowing (excl. grain sorghum)	56 EUR/t	7	
10082900	Millet (excl. grain sorghum, and seed for sowing)	56 EUR/t	4	
10083000	Canary seed	Free	0	
10084000	Fonio "*Digitaria* spp."	37 EUR/t	7	
10085000	Quinoa "*Chenopodium quinoa*"	37 EUR/t	4	
10086000	Triticale	93 EUR/t	7	
10089000	Cereals (excl. wheat and meslin, rye, barley, oats, maize, rice, grain sorghum, buckwheat, millet, canary seeds, fonio, quinoa and triticale)	37 EUR/t	7	
11010011	Durum wheat flour	172 EUR/t	10	
11010015	Flour of common wheat and spelt	172 EUR/t	10	
11010090	Meslin flour	172 EUR/t	10	
11022010	Maize flour, with fat content of ≤ 1,5 % by weight	173 EUR/t	7	

CN 2013	Description	Base rate	Staging category	Notes
11022090	Maize flour, with fat content of > 1,5 % by weight	98 EUR/t	7	
11029010	Barley flour	171 EUR/t	7	
11029030	Oat flour	164 EUR/t	7	
11029050	Rice flour	138 EUR/t	7	
11029070	Rye flour	168 EUR/t	7	
11029090	Cereal flours (excl. wheat, meslin, rye, maize, rice, barley and oat)	98 EUR/t	7	
11031110	Groats and meal, of durum wheat	267 EUR/t	7	
11031190	Common wheat and spelt groats and meal	186 EUR/t	7	
11031310	Groats and meal of maize, "corn", with a fat content, by weight, of ≤ 1,5 %	173 EUR/t	7	
11031390	Groats and meal of maize, "corn", with a fat content, by weight, of > 1,5 %	98 EUR/t	7	
11031920	Groats and meal of rye or barley	171 EUR/t	7	
11031940	Groats and meal of oats	164 EUR/t	7	
11031950	Rice groats and meal	138 EUR/t	7	
11031990	Groats and meal of cereals (excl. wheat, oats, maize, rice, rye and barley)	98 EUR/t	7	

CN 2013	Description	Base rate	Staging category	Notes
11032025	Pellets of rye or barley	171 EUR/t	7	
11032030	Pellets of oats	164 EUR/t	7	
11032040	Maize pellets	173 EUR/t	7	
11032050	Rice pellets	138 EUR/t	7	
11032060	Wheat pellets	175 EUR/t	7	
11032090	Cereal pellets (excl. rye, barley, oats, maize, rice and wheat)	98 EUR/t	7	
11041210	Rolled oat grains	93 EUR/t	7	
11041290	Flaked oat grains	182 EUR/t	7	
11041910	Rolled or flaked wheat grains	175 EUR/t	7	
11041930	Rolled or flaked rye grains	171 EUR/t	7	
11041950	Rolled or flaked maize grains	173 EUR/t	50 %	
11041961	Rolled barley grains	97 EUR/t	7	
11041969	Flaked barley grains	189 EUR/t	7	
11041991	Flaked rice grains	234 EUR/t	7	

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CN 2013	Description	Base rate	Staging category	Notes
11041999	Rolled or flaked cereal grains (excl. grains of oats, wheat, rye, maize and barley, and flaked rice)	173 EUR/t	7	
11042240	Hulled, even sliced or kibbled oat grains	162 EUR/t	7	
11042250	Pearled oat grains	145 EUR/t	7	
11042295	Sliced, kibbled or otherwise worked oat grains (excl. rolled, flaked, hulled, pearled, and pellets and flour)	93 EUR/t	7	
11042340	Hulled maize grains, even sliced or kibbled; pearled maize grains	152 EUR/t	7	
11042398	Sliced, kibbled or otherwise worked maize grains (excl. rolled, flaked, hulled, pearled, and pellets and flour)	98 EUR/t	7	
11042904	Hulled, even sliced or kibbled barley grains	150 EUR/t	7	
11042905	Pearled barley grains	236 EUR/t	7	
11042908	Sliced, kibbled or otherwise worked barley grains (excl. rolled, flaked, hulled, pearled, and pellets and flour)	97 EUR/t	7	
11042917	Hulled, even sliced or kibbled cereal grains (excl. rice, oats, maize and barley)	129 EUR/t	7	
11042930	Pearled cereal grains (excl. barley, oats, maize or rice)	154 EUR/t	7	
11042951	Cereal grains of wheat, not otherwise worked than kibbled	99 EUR/t	7	
11042955	Cereal grains of rye, not otherwise worked than kibbled	97 EUR/t	7	
11042959	Cereal grains, not otherwise worked than kibbled (other than barley, oats, maize, wheat and rye)	98 EUR/t	7	

CN 2013	Description	Base rate	Staging category	Notes
11042981	Wheat grains, sliced, kibbled or otherwise worked (excl. rolled, flaked, flour, pellets, hulled, pearled, and not otherwise worked than kibbled)	99 EUR/t	7	
11042985	Rye grains, sliced, kibbled or otherwise worked (excl. rolled, flaked, flour, pellets, hulled, pearled, and not otherwise worked than kibbled)	97 EUR/t	7	
11042989	Cereal grains, sliced, kibbled or otherwise worked (excl. barley, oats, maize, wheat and rye, and rolled, flaked, flour, pellets, hulled, pearled, not otherwise worked than kibbled, and semi- or wholly milled rice and broken rice)	98 EUR/t	7	
11043010	Wheat germ, whole, rolled, flaked or ground	76 EUR/t	7	
11043090	Cereal germ, whole, rolled, flaked or ground (excl. wheat)	75 EUR/t	50 %	
11051000	Flour, meal and powder of potatoes	12,2	7	
11052000	Flakes, granules and pellets of potatoes	12,2	7	
11061000	Flour, meal and powder of peas, beans, lentils and the other dried leguminous vegetables of heading 0713	7,7	4	
11062010	Denatured flour, meal and powder of sago or of manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with a high content of starch or inulin of heading 0714	95 EUR/t	10	
11062090	Flour, meal and powder of sago and of root or tubers of manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with a high content of starch or inulin of heading 0714 (excl. denatured)	166 EUR/t	10	

CN 2013	Description	Base rate	Staging category	Notes
11063010	Flour, meal and powder of bananas	10,9	7	
11063090	Flour, meal and powder of produce of Chapter 8 "Edible fruit and nuts; peel of citrus fruits or melons" (other than bananas)	8,3	4	
11071011	Wheat malt in flour form (excl. roasted)	177 EUR/t	7	
11071019	Wheat malt (excl. flour and roasted)	134 EUR/t	7	
11071091	Malt in flour form (excl. roasted and wheat)	173 EUR/t	7	
11071099	Malt (excl. roasted, wheat and flour)	131 EUR/t	7	
11072000	Roasted malt	152 EUR/t	7	
11081100	Wheat starch	224 EUR/t	7	
11081200	Maize starch	166 EUR/t	SH1	
11081300	Potato starch	166 EUR/t	7	
11081400	Manioc starch	166 EUR/t	SH1	
11081910	Rice starch	216 EUR/t	7	
11081990	Starch (excl. wheat, maize, potato, manioc and rice)	166 EUR/t	7	

CN 2013	Description	Base rate	Staging category	Notes
11082000	Inulin	19,2	10	
11090000	Wheat gluten, whether or not dried	512 EUR/t	7	
12011000	Soya bean seed, for sowing	Free	0	
12019000	Soya beans, whether or not broken (excl. seed for sowing)	Free	0	
12023000	Groundnut seed, for sowing	Free	0	
12024100	Groundnuts, in shell (excl. seed for sowing, roasted or otherwise cooked)	Free	0	
12024200	Groundnuts, shelled, whether or not broken (excl. seed for sowing, roasted or otherwise cooked)	Free	0	
12030000	Copra	Free	0	
12040010	Linseed for sowing	Free	0	
12040090	Linseed (excl. for sowing)	Free	0	
12051010	Low erucic acid rape or colza seeds "yielding a fixed oil which has an erucic acid content of < 2 % and yielding a solid component of glucosinolates of < 30 micromoles/g", for sowing	Free	0	
12051090	Low erucic rape or colza seeds "yielding a fixed oil which has an erucic acid content of < 2 % and yielding a solid component of glucosinolates of < 30 micromoles/g", whether or not broken (excl. for sowing)	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
12059000	High erucic rape or colza seeds "yielding a fixed oil which has an erucic acid content of ≥ 2 % and yielding a solid component of glucosinolates of ≥ 30 micromoles/g", whether or not broken	Free	0	
12060010	Sunflower seeds for sowing	Free	0	
12060091	Sunflower seeds, whether or not broken, shelled or in grey and white striped shell (excl. for sowing)	Free	0	
12060099	Sunflower seeds, whether or not broken (excl. for sowing, shelled and in grey and white striped shell)	Free	0	
12071000	Palm nuts and kernels	Free	0	
12072100	Cotton seeds for sowing	Free	0	
12072900	Cotton seeds (excl. for sowing)	Free	0	
12073000	Castor oil seeds	Free	0	
12074010	Sesamum seeds for sowing	Free	0	
12074090	Sesamum seeds, whether or not broken (excl. for sowing)	Free	0	
12075010	Mustard seeds for sowing	Free	0	
12075090	Mustard seeds, whether or not broken (excl. for sowing)	Free	0	
12076000	Safflower "*Carthamus tinctorius*" seeds	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
12077000	Melon seeds	Free	0	
12079110	Poppy seeds for sowing	Free	0	
12079190	Poppy seeds, whether or not broken (excl. for sowing)	Free	0	
12079920	Oil seeds and oleaginous fruits, for sowing (excl. edible nuts, olives, soya beans, groundnuts, copra, linseed, rape or colza seeds, sunflower seeds, palm nuts and kernels, cotton, castor oil, sesamum, mustard, safflower, melon and poppy seeds)	Free	0	
12079991	Hemp seeds, whether or not broken (excl. for sowing)	Free	0	
12079996	Oil seeds and oleaginous fruits, whether or not broken (excl. for sowing and edible nuts, olives, soya beans, groundnuts, copra, linseed, rape or colza seeds, sunflower seeds, palm nuts and kernels, cotton, castor oil, sesamum, mustard, safflower, melon, poppy and hemp seeds)	Free	0	
12081000	Soya bean flour and meal	4,5	0	
12089000	Flours and meal of oil seeds or oleaginous fruit (excl. soya and mustard)	Free	0	
12091000	Sugar beet seed, for sowing	8,3	4	
12092100	Alfalfa seed for sowing	2,5	0	
12092210	Red clover "*Trifolium pratense* L." seed for sowing	Free	0	
12092280	Clover "*Trifolium* spp." seed for sowing (excl. red clover [*Trifolium pratense* L.])	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
12092311	Meadow fescue seed for sowing	Free	0	
12092315	Red fescue seed "*Festuca rubra* L." for sowing	Free	0	
12092380	Fescue seed, for sowing (excl. meadow fescue "*Festuca pratensis* Huds" seed and red fescue "*Festuca rubra* L." seed)	2,5	0	
12092400	Kentucky blue grass "*Poa pratensis* L." seed for sowing	Free	0	
12092510	Italian ryegrass, incl. westerwolds "*Lolium multiflorum* L.", seed for sowing	Free	0	
12092590	Perennial ryegrass "*Lolium perenne* L.", seed for sowing	Free	0	
12092945	Timothy grass seed, vetch seed, seeds of the genus *Poa palustris* L. and *Poa trivialis* L., seeds of cocksfoot grass "*Dactylis glomerata* L.", and seeds of bent grass "Agrostis", for sowing	Free	0	
12092950	Lupine seed for sowing	2,5	0	
12092960	Fodder beet seed "*Beta vulgaris* var. *alba*", for sowing	8,3	4	
12092980	Seeds of forage plants, for sowing (excl. cereals and fodder beet seed "*Beta vulgaris* var. *alba*", sugar beet seed, lucerne seed, clover "*Trifolium* spp." seed, fesque seed, Kentucky blue grass "*Poa pratensis* L." seed, ryegrass "*Lolium multiflorum* lam., *Lolium perenne* L." seed, timothy grass seed, vetch seed, seeds of the genus *Poa palustris* L. and *Poa trivialis* L., cocksfoot grass "*Dactylis glomerata* L." seed, bent grass "*Agrostis*" seed and lupine seed)	2,5	0	
12093000	Seeds of herbaceous plants cultivated mainly for flowers, for sowing	3	0	

CN 2013	Description	Base rate	Staging category	Notes
12099130	Salad beet seed or beetroot seed "*Beta vulgaris* var. *conditiva*", for sowing	8,3	0	
12099180	Vegetable seeds for sowing (excl. salad beet or beetroot "*Beta vulgaris* var. *conditiva*")	3	0	
12099910	Forest-tree seed for sowing	Free	0	
12099991	Seeds of non-herbaceous plants cultivated mainly for flowers, for sowing	3	0	
12099999	Seeds, fruit and spores, for sowing (excl. leguminous vegetables and sweetcorn, coffee, tea, maté and spices, cereals, oil seeds and oleaginous fruits, beets, forage plants, vegetable seeds, forest-tree seeds and seeds of plants cultivated mainly for flowers or used primarily in perfumery, medicaments or for insecticidal, fungicidal or similar purposes)	4	0	
12101000	Hop cones, fresh or dried (excl. ground, powdered or in the form of pellets)	5,8	4	
12102010	Hop cones, ground, powdered or in the form of pellets, with higher lupulin content; lupulin	5,8	4	
12102090	Hop cones, ground powdered or in the form of pellets (excl. with higher lupulin content)	5,8	4	
12112000	Ginseng roots, fresh or dried, whether or not cut, crushed or powdered	Free	0	
12113000	Coca leaf, fresh or dried, whether or not cut, crushed or powdered	Free	0	
12114000	Poppy straw, fresh or dried, whether or not cut, crushed or powdered	Free	0	
12119020	Plants and parts of plants of the genus *Ephedra*, incl. seeds and fruits, fresh or dried, whether or not cut, crushed or powdered	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
12119030	Tonquin beans, fresh or dried, whether or not cut, crushed or powdered	3	0	
12119086	Plants and parts of plants, incl. seeds and fruits, used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered (excl. ginseng roots, coca leaf, poppy straw, genus *Ephedra* and tonquin beans)	Free	0	
12122100	Seaweeds and other algae, fresh, chilled, frozen or dried, whether or not ground, fit for human consumption	Free	0	
12122900	Seaweeds and other algae, fresh, chilled, frozen or dried, whether or not ground, unfit for human consumption	Free	0	
12129120	Sugar beet, dried, whether or not ground	23 EUR/100 kg/net	10	
12129180	Sugar beet, fresh, chilled or frozen	6,7 EUR/100 kg/net	10	
12129200	Locust beans "carob", fresh, chilled, frozen or dried, whether or not ground	5,1	4	
12129300	Sugar cane, fresh, chilled, frozen or dried, whether or not ground	4,6 EUR/100 kg/net	10	
12129400	Chicory roots, fresh, chilled, frozen or dried, whether or not ground	Free	0	
12129941	Locust bean seed, fresh or dried (excl. decorticated, crushed or ground)	Free	0	
12129949	Locust bean seed, decorticated, crushed or ground, fresh or dried	5,8	4	

CN 2013	Description	Base rate	Staging category	Notes
12129995	Fruit stones and kernels and other vegetable products, of a kind used primarily for human consumption, n.e.s.	Free	0	
12130000	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets	Free	0	
12141000	Alfalfa meal and pellets	Free	0	
12149010	Swedes, mangolds, fodder roots	5,8	4	
12149090	Hay, lucerne, clover, sainfoin, forage kale, lupines, vetches and similar forage products (excl. swedes, mangolds and other fodder roots and lucerne meal)	Free	0	
13012000	Natural gum Arabic	Free	0	
13019000	Lac; natural gums, resins, gum-resins, balsams and other natural oleoresins (excl. gum Arabic)	Free	0	
13021100	Opium	Free	0	
13021200	Extracts of liquorice (excl. that with a sucrose content by weight of > 10 % or in the form of confectionery)	3,2	0	
13021300	Extracts of hops	3,2	0	
13021905	Vanilla oleoresin	3	0	
13021920	Vegetable saps and extracts of plants of the genus *Ephedra*	Free	0	
13021970	Vegetable saps and extracts (excl. opium, liquorice, hops, vanilla oleoresin and genus *Ephedra*)	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
13022010	Dry pectic substances, pectinates and pectates in powder form	19,2	7	
13022090	Liquid pectic substances, pectinates and pectates	11,2	7	
13023100	Agar-agar, whether or not modified	Free	0	
13023210	Mucilages and thickeners of locust beans or bean seeds, whether or not modified	Free	0	
13023290	Mucilages and thickeners of guar seeds, whether or not modified	Free	0	
13023900	Mucilages and thickeners derived from vegetable products, whether or not modified (excl. from locust beans, locust bean seeds, guar seeds and agar-agar)	Free	0	
14011000	Bamboos	Free	0	
14012000	Rattans	Free	0	
14019000	Reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, lime bark and other vegetable materials of a kind used primarily for plaiting (excl. bamboos and rattans)	Free	0	
14042000	Cotton linters	Free	0	
14049000	Vegetable products n.e.s.	Free	0	
15011010	Lard, rendered or otherwise extracted, for industrial uses (excl. for the manufacture of foodstuffs, lard stearin and lard oil)	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
15011090	Lard, rendered or otherwise extracted (excl. for technical/industrial uses, and lard stearin and lard oil)	17,2 EUR/100 kg/net	7	
15012010	Pig fat, rendered or otherwise extracted, for industrial uses (excl. for the manufacture of foodstuffs, and lard)	Free	0	
15012090	Pig fat, rendered or otherwise extracted (excl. for technical/industrial uses, and lard)	17,2 EUR/100 kg/net	7	
15019000	Poultry fat, rendered or otherwise extracted	11,5	7	
15021010	Tallow of bovine animals, sheep or goats, for industrial uses (excl. for manufacture of foodstuffs, and oil and oleostearin)	Free	0	
15021090	Tallow of bovine animals, sheep or goats (excl. for technical/industrial uses, and oil and oleostearin)	3,2	0	
15029010	Fats of bovine animals, sheep or goats, for industrial uses (excl. for manufacture of foodstuffs, and tallow, oleostearin and oleo-oil)	Free	0	
15029090	Fats of bovine animals, sheep or goats (excl. for technical/industrial uses, and tallow, oleostearin and oleo-oil)	3,2	0	
15030011	Lard stearin and oleostearin for industrial uses (excl. emulsified, mixed or otherwise prepared)	Free	0	
15030019	Lard stearin and oleostearin (excl. for industrial uses and emulsified, mixed or otherwise prepared)	5,1	4	
15030030	Tallow oil for industrial uses (excl. for production of foodstuffs and emulsified, mixed or otherwise prepared)	Free	0	

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CN 2013	Description	Base rate	Staging category	Notes
15030090	Tallow oil, oleo-oil and lard oil (excl. emulsified, mixed or otherwise prepared, and tallow oil for industrial uses)	6,4	4	
15041010	Fish-liver oils and their fractions with vitamin A content of ≤ 2 500 international units per g, whether or not refined (excl. chemically modified)	3,8	0	
15041091	Fish-liver oils and their fractions, of halibut, whether or not refined, but not chemically modified (excl. fish-liver oils with vitamin A content ≤ 2 500 international units per g)	Free	0	
15041099	Fish-liver oils and their fractions, whether or not refined but not chemically modified (excl. fish-liver oils with vitamin A content ≤ 2 500 international units per g, and of halibut)	3,8	0	
15042010	Solid fractions of fish fats and oils, whether or not refined (excl. chemically modified and liver oils)	10,9	0	
15042090	Fish fats and oils and liquid fractions, whether or not refined (excl. chemically modified and liver oils)	Free	0	
15043010	Solid marine mammal fat and oil fractions, whether or not refined (excl. chemically modified)	10,9	7	
15043090	Marine mammal fats, oils and their liquid fractions, whether or not refined (excl. chemically modified)	Free	0	
15050010	Crude wool grease	3,2	0	
15050090	Wool grease and fatty substances derived therefrom, incl. lanolin (excl. crude wool grease)	Free	0	
15060000	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified (excl. pig fat, poultry fat, fats of bovine animals, sheep and goats, fats of fish and other marine animals, lard stearin, lard oil, oloestearin, oleo-oil, tallow oil, wool grease and fatty substances derived therefrom	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
15071010	Crude soya-bean oil, whether or not degummed, for technical or industrial uses (excl. for production of foodstuffs)	3,2	0	
15071090	Crude soya-bean oil, whether or not degummed (excl. for technical or industrial uses)	6,4	4	
15079010	Soya-bean oil and its fractions, whether or not refined, for technical or industrial uses (excl. chemically modified, crude, and for production of foodstuffs)	5,1	4	
15079090	Soya-bean oil and its fractions, whether or not refined (excl. for technical or industrial uses, chemically modified, and crude)	9,6	4	
15081010	Crude groundnut oil for technical or industrial uses (excl. for production of foodstuffs)	Free	0	
15081090	Crude groundnut oil (excl. for technical or industrial uses)	6,4	4	
15089010	Groundnut oil and its fractions, whether or not refined, for industrial uses (excl. chemically modified, crude, and for production of foodstuffs)	5,1	4	
15089090	Groundnut oil and its fractions, whether or not refined (excl. chemically modified, crude, and for technical or industrial uses)	9,6	4	
15091010	Virgin lampante olive oil obtained from the fruit of the olive tree solely by mechanical or other physical means under conditions that do not lead to deterioration of the oil	122,6 EUR/ 100 kg/net	0	
15091090	Olive oil obtained from the fruit of the olive tree solely by mechanical or other physical means under conditions that do not lead to deterioration of the oil, untreated (excl. virgin lampante oil)	124,5 EUR/ 100 kg/net	0	

CN 2013	Description	Base rate	Staging category	Notes
15099000	Olive oil and fractions obtained from the fruit of the olive tree solely by mechanical or other physical means under conditions that do not lead to deterioration of the oil (excl. virgin and chemically modified)	134,6 EUR/ 100 kg/net	0	
15100010	Crude olive oils and blends, incl. blends with those of heading 1509	110,2 EUR/ 100 kg/net	4	
15100090	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, incl. blends of these oils or fractions with oils or fractions of heading 1509 (excl. crude)	160,3 EUR/ 100 kg/net	4	
15111010	Crude palm oil, for technical or industrial uses (excl. for manufacture of foodstuffs)	Free	0	
15111090	Crude palm oil (excl. for technical or industrial uses)	3,8	0	
15119011	Solid palm oil fractions, whether or not refined, but not chemically modified, in packings of ≤ 1 kg	12,8	7	
15119019	Solid palm oil fractions, whether or not refined, but not chemically modified, in packings of > 1 kg or put up otherwise	10,9	7	
15119091	Palm oil and its liquid fractions, whether or not refined, but not chemically modified, for industrial uses (excl. for production of foodstuffs and crude)	5,1	4	
15119099	Palm oil and its liquid fractions, whether or not refined, but not chemically modified (excl. for industrial uses and crude)	9	4	
15121110	Crude sunflower-seed or safflower oil, for technical or industrial uses (excl. for manufacture of foodstuffs)	3,2	0	
15121191	Crude sunflower-seed oil (excl. for technical or industrial uses)	6,4	7	

CN 2013	Description	Base rate	Staging category	Notes
15121199	Crude safflower oil (excl. for technical or industrial uses)	6,4	4	
15121910	Sunflower-seed or safflower oil and their fractions, whether or not refined, but not chemically modified, for technical or industrial uses (excl. crude and for manufacture of foodstuffs)	5,1	4	
15121990	Sunflower-seed or safflower oil and their fractions, whether or not refined, but not chemically modified (excl. for technical or industrial uses and crude)	9,6	7	
15122110	Crude cotton-seed oil, for technical or industrial uses (excl. for manufacture of foodstuffs)	3,2	0	
15122190	Crude cotton-seed oil (excl. for technical or industrial uses)	6,4	4	
15122910	Cotton-seed oil and its fractions, whether or not refined, but not chemically modified, for technical or industrial uses (excl. crude and for manufacture of foodstuffs)	5,1	4	
15122990	Cotton-seed oil and its fractions, whether or not refined, but not chemically modified (excl. for technical or industrial uses and crude)	9,6	4	
15131110	Crude coconut oil, for technical or industrial uses (excl. for manufacture of foodstuffs)	2,5	0	
15131191	Crude coconut oil, in immediate packings of ≤ 1 kg (excl. for technical or industrial uses)	12,8	7	
15131199	Crude coconut oil, in immediate packings of > 1 kg or put up otherwise (excl. for technical or industrial uses)	6,4	4	
15131911	Solid coconut oil fractions, whether or not refined, but not chemically modified, in immediate packings of ≤ 1 kg	12,8	7	

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CN 2013	Description	Base rate	Staging category	Notes
15131919	Solid coconut oil fractions, whether or not refined, but not chemically modified, in immediate packings of > 1 kg or put up otherwise	10,9	7	
15131930	Coconut oil and its liquid fractions, whether or not refined, but not chemically modified, for technical or industrial uses (excl. for manufacture of foodstuffs and crude)	5,1	4	
15131991	Coconut oil and its liquid fractions, whether or not refined, but not chemically modified, in immediate packings of ≤ 1 kg (excl. for technical or industrial uses and crude)	12,8	7	
15131999	Coconut oil and its liquid fractions, whether or not refined, but not chemically modified, in immediate packings of > 1 kg or put up otherwise (excl. for technical or industrial uses and crude)	9,6	4	
15132110	Crude palm kernel and babassu oil, for technical or industrial uses (excl. for manufacture of foodstuffs)	3,2	0	
15132130	Crude palm kernel and babassu oil, in immediate packings of ≤ 1 kg (excl. for technical or industrial uses)	12,8	7	
15132190	Raw palm kernel oil and babassu oil in immediate packings of a net content of > 1 kg or put up otherwise (excl. oils for technical or industrial uses)	6,4	4	
15132911	Solid palm kernel and babassu oil fractions, whether or not refined, but not chemically modified, in immediate packings of ≤ 1 kg	12,8	7	
15132919	Solid palm kernel and babassu oil fractions, whether or not refined, but not chemically modified, in immediate packings of > 1 kg or put up otherwise	10,9	7	
15132930	Palm kernel and babassu oil and their liquid fractions, whether or not refined, but not chemically modified, for technical or industrial uses (excl. for manufacture of foodstuffs and crude)	5,1	4	

CN 2013	Description	Base rate	Staging category	Notes
15132950	Palm kernel and babassu oil and their liquid fractions, whether or not refined, but not chemically modified, in immediate packings of ≤ 1 kg (excl. for technical or industrial uses and crude)	12,8	7	
15132990	Palm kernel and babassu oil and their liquid fractions, whether or not refined, but not chemically modified, in immediate packings of > 1 kg or put up otherwise (excl. for technical or industrial uses and crude)	9,6	4	
15141110	Low erucic acid rape or colza oil "fixed oil which has an erucic acid content of < 2 %", crude, for technical or industrial uses (excl. for manufacture of foodstuffs for human consumption)	3,2	0	
15141190	Low erucic acid rape or colza oil "fixed oil which has an erucic acid content of < 2 %", crude (excl. for technical or industrial uses)	6,4	4	
15141910	Low erucic acid rape or colza oil "fixed oil which has an erucic acid content of < 2 %" and its fractions, whether or not refined, but not chemically modified, for technical or industrial uses (excl. for manufacture of foodstuffs for human consumption and crude)	5,1	4	
15141990	Low erucic acid rape or colza oil "fixed oil which has an erucic acid content of < 2 %" and its fractions, whether or not refined, but not chemically modified (excl. for technical or industrial uses and crude)	9,6	4	
15149110	High erucic acid rape or colza oil "fixed oil which has an erucic acid content of ≥ 2 %", and mustard oil, crude, for technical or industrial uses (excl. for manufacture of foodstuffs for human consumption)	3,2	0	
15149190	High erucic acid rape or colza oil "fixed oil which has an erucic acid content of ≥ 2 %", and mustard oil, crude (excl. for technical or industrial uses)	6,4	4	

CN 2013	Description	Base rate	Staging category	Notes
15149910	High erucic acid rape or colza oil "fixed oil which has an erucic acid content of ≥ 2 %", and mustard oil, and fractions thereof, whether or not refined, but not chemically modified, for technical or industrial uses (excl. for manufacture of foodstuffs for human consumption and crude)	5,1	4	
15149990	High erucic acid rape or colza oil "fixed oil which has an erucic acid content of ≥ 2 %", and mustard oil, and fractions thereof, whether or not refined, but not chemically modified (excl. for technical or industrial uses and crude)	9,6	4	
15151100	Crude linseed oil	3,2	0	
15151910	Linseed oil and fractions thereof, whether or not refined, but not chemically modified, for technical or industrial uses (excl. crude and for manufacture of foodstuffs)	5,1	4	
15151990	Linseed oil and fractions thereof, whether or not refined, but not chemically modified (excl. for technical or industrial uses and crude)	9,6	4	
15152110	Crude maize oil, for technical or industrial uses (excl. for manufacture of foodstuffs)	3,2	0	
15152190	Crude maize oil (excl. for technical or industrial uses)	6,4	4	
15152910	Maize oil and fractions thereof, whether or not refined, but not chemically modified, for industrial uses (excl. crude and for manufacture of foodstuffs)	5,1	4	
15152990	Maize oil and fractions thereof, whether or not refined, but not chemically modified (excl. for industrial uses and crude)	9,6	4	

CN 2013	Description	Base rate	Staging category	Notes
15153010	Castor oil and fractions thereof, whether or not refined, but not chemically modified, for production of aminoundecanoic acid for manufacture of synthetic textile fibres or artificial plastic materials	Free	0	
15153090	Castor oil and fractions thereof, whether or not refined, but not chemically modified (excl. for production of aminoundecanoic acid for manufacture of synthetic textile fibres or artificial plastic materials)	5,1	4	
15155011	Crude sesame oil, for technical or industrial uses (excl. for manufacture of foodstuffs)	3,2	0	
15155019	Crude sesame oil (excl. for technical or industrial uses)	6,4	4	
15155091	Sesame oil and its fractions, whether or not refined, but not chemically modified, for technical or industrial uses (excl. crude)	5,1	4	
15155099	Sesame oil and its fractions, whether or not refined, but not chemically modified (excl. for technical or industrial uses and crude)	9,6	4	
15159011	Tung, jojoba and oiticica oils, myrtle and Japan wax and their fractions, whether or not refined, but not chemically modified	Free	0	
15159021	Crude tobacco-seed oil, for technical or industrial uses (excl. for manufacture of foodstuffs)	Free	0	
15159029	Crude tobacco-seed oil (excl. for technical or industrial uses)	6,4	4	
15159031	Tobacco-seed oil and its fractions, whether or not refined, but not chemically modified, for technical or industrial uses (excl. for manufacture of foodstuffs and crude)	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
15159039	Tobacco-seed oil and its fractions, whether or not refined, but not chemically modified (excl. for technical or industrial uses and crude)	9,6	4	
15159040	Crude fixed vegetable fats and oils and their fractions, for technical or industrial uses (excl. for production of foodstuffs, soya-bean, groundnut, olive, palm, sunflower-seed, safflower, cotton-seed, coconut, palm kernel, babassu, rape, colza and mustard, linseed, maize, castor, tung, sesame, jojoba, oiticica, myrtle, Japan wax and tobacco-seed oil)	3,2	0	
15159051	Solid crude fixed vegetable fats and oils, in immediate packings of ≤ 1 kg (excl. for technical or industrial uses and soya-bean, groundnut, olive, palm, sunflower-seed, safflower, cotton-seed, coconut, palm kernel, babassu, rape, colza and mustard, linseed, maize, castor, tung, sesame, jojoba, oiticica, myrtle, Japan wax and tobacco-seed oil)	12,8	7	
15159059	Crude fixed vegetable fats and oils, in immediate packings of a content of > 1 kg, or crude, liquid (excl. those for technical or industrial uses; soya-bean, peanut, olive, palm, sunflower, safflower, cotton-seed, coconut, palm kernel, babassu, rubsen, mustard seed, linseed, maize germ, castor, tung, sesame, jojoba or oiticica oil; myrtle wax, Japan wax and tobacco seed oil)	6,4	4	
15159060	Vegetable fats and oils and their fractions, whether or not refined (excl. chemically modified) for technical or industrial uses (excl. for the manufacture of foodstuffs; crude fats and oils; soya-bean, peanut, olive, palm, sunflower, safflower, cotton-seed, coconut, palm kernel, babassu, rubsen, mustard seed, linseed, maize germ, castor, tung, sesame, jojoba or oiticica oil; myrtle wax, Japan wax and tobacco seed oil)	5,1	4	
15159091	Solid fixed vegetable fats and oils and their fractions, whether or not refined, but not chemically modified, in immediate packings of ≤ 1 kg, n.e.s. (excl. for technical or industrial uses and crude fats and oils)	12,8	7	

CN 2013	Description	Base rate	Staging category	Notes
15159099	Solid fixed vegetable fats and oils and their fractions, whether or not refined, but not chemically modified, in immediate packings of > 1 kg, or liquid, n.e.s. (excl. for technical or industrial uses and crude fats and oils)	9,6	4	
15161010	Animal fats, oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared, in immediate packings of ≤ 1 kg	12,8	7	
15161090	Animal fats, oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared, in immediate packings of > 1 kg or put up otherwise	10,9	7	
15162010	Hydrogenated castor oil, so called ”opal wax”	3,4	0	
15162091	Vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, in immediate packings of ≤ 1 kg (excl. hydrogenated castor oil ”opal wax” and further prepared)	12,8	7	
15162095	Rapeseed, colza, linseed, sunflower-seed, illipe, karite, makore, touloucouna or babassu oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, for technical or industrial uses, in industrial uses, in immediate packings with a net content of > 1 kg or otherwise prepared (excl. for the manufacture of foodstuffs for human consumption)	5,1	4	
15162096	Groundnut, cotton-seed, soya-bean or sunflower-seed oil and their fractions (excl. those of subheading 1516.20.95); other oils and their fractions containing < 50 % by weight of free fatty acids, in immediate packings with a net content of > 1 kg or otherwise prepared (excl. palm kernel, illipe, coconut ”copra”, rapeseed or copaiba oils, and oils of subheading 1516.20.95)	9,6	4	

CN 2013	Description	Base rate	Staging category	Notes
15162098	Vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, in immediate packings of > 1 kg or in another form (excl. fats and oils and their fractions, further prepared, hydrogenated castor oil and subheading 1516.20.95 and 1516.20.96)	10,9	7	
15171010	Margarine containing > 10 % but ≤ 15 % milkfats (excl. liquid)	8,3 + 28,4 EUR/ 100 kg/net	7	
15171090	Margarine containing ≤ 10 % milkfats (excl. liquid)	16	10	
15179010	Edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils, with a milkfat content, by weight, of > 10 % and ≤ 15 % (excl. fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared, mixtures of olive oils, olive oil fractions and fixed margarine)	8,3 + 28,4 EUR/ 100 kg/net	7	
15179091	Edible fixed vegetable oils, fluid, mixed, containing ≤ 10 % milkfats (excl. oils, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared, and mixtures of olive oils)	9,6	4	
15179093	Edible mixtures or preparations for mould-release preparations, containing ≤ 10 % milkfats	2,9	0	
15179099	Edible mixtures or preparations of animal or vegetable fats or oils and edible fractions of different fats or oils, containing ≤ 10 % milkfats (excl. fixed vegetable oils, fluid, mixed, edible mixtures or preparations for mould-release preparations, and solid margarine	16	10	
15180010	Linoxyn	7,7	0	

CN 2013	Description	Base rate	Staging category	Notes
15180031	Crude fixed vegetable oils, fluid, mixed, inedible, n.e.s., for technical or industrial uses (excl. for production of foodstuffs)	3,2	0	
15180039	Fixed vegetable oils, fluid, mixed, inedible, n.e.s., for technical or industrial uses (excl. crude oils and for production of foodstuffs)	5,1	4	
15180091	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified (excl. those of heading 1516 and linoxyn [oxidised linseed oil])	7,7	0	
15180095	Inedible mixtures or preparations ”yellow grease” of animal or of animal and vegetable fats and oils and their fractions	2	0	
15180099	Mixtures and preparations of animal or vegetable fats and oils and of fractions of various fats and oils, inedible, n.e.s., in Chapter 15	7,7	0	
15200000	Glycerol, crude; glycerol waters and glycerol lyes	Free	0	
15211000	Vegetable waxes, whether or not refined or coloured (excl. triglycerides)	Free	0	
15219010	Spermaceti, whether or not refined or coloured	Free	0	
15219091	Beeswax and other insect waxes, crude	Free	0	
15219099	Beeswax and other insect waxes, whether or not refined or coloured (excl. crude)	2,5	0	
15220010	Degras	3,8	0	

CN 2013	Description	Base rate	Staging category	Notes
15220031	Soapstocks containing oil with characteristics of olive oil	29,9 EUR/100 kg/net	7	
15220039	Residues from treatment of fatty substances containing oil with characteristics of olive oil (excl. soapstocks)	47,8 EUR/100 kg/net	7	
15220091	Oil foots and dregs; soapstocks (excl. those containing oil with characteristics of olive oil)	3,2	0	
15220099	Residues from treatment of fatty substances or animal and vegetable waxes (excl. those containing oil with characteristics of olive oil, oil foots and dregs and soapstocks)	Free	0	
16010010	Liver sausages and similar products and food preparations based thereon	15,4	10	
16010091	Uncooked sausages, dry or for spreading, of meat, offal or blood (excl. liver)	149,4 EUR/ 100 kg/net	7	
16010099	Sausages and similar products of meat, offal or blood and food preparations based thereon (excl. liver sausages and uncooked sausages)	100,5 EUR/ 100 kg/net	7	
16021000	Homogenised prepared meat, offal or blood, put up for retail sale as infant food or for dietetic purposes, in containers of ≤ 250 g	16,6	10	
16022010	Preparations of goose or duck liver (excl. sausages and similar products and finely homogenised preparations put up for retail sale as infant food or for dietetic purposes, in containers of a net weight of ≤ 250 g)	10,2	7	
16022090	Preparations of liver (excl. sausages and similar products, finely homogenised preparations put up for retail sale as infant food or for dietetic purposes, in containers of a net weight of ≤ 250 g and goose or duck liver)	16	10	

CN 2013	Description	Base rate	Staging category	Notes
16023111	Preparations containing exclusively uncooked turkey meat (excl. sausages and similar products)	102,4 EUR/ 100 kg/net	PY1	
16023119	Meat or offal of turkeys "poultry", prepared or preserved, containing ≥ 57 % by weight of meat or offal of poultry (excl. containing exclusively uncooked turkey meat, sausages and similar products, finely homogenised preparations put up for retail sale as infant food or for dietetic purposes, in containers of a net weight of ≤ 250 g, preparations of liver and meat extracts)	102,4 EUR/ 100 kg/net	PY1	
16023180	Meat or offal of domestic turkeys, prepared or preserved, containing < 57 % by weight "excl. bones" of meat or offal of poultry (excl. sausages and similar products, finely homogenised preparations put up for retail sale as infant food or for dietetic purposes, in containers of a net weight of ≤ 250 g, preparations of liver and meat extracts)	102,4 EUR/ 100 kg/net	PY1	
16023211	Uncooked, prepared or preserved meat or meat offal of fowls of the species *Gallus domesticus* containing ≥ 57 % meat or offal of poultry (excl. sausages and similar products, and preparations of liver)	276,5 EUR/ 100 kg/net	PY1	
16023219	Cooked, prepared or preserved meat or meat offal of fowls of the species *Gallus domesticus* containing ≥ 57 % meat or offal of poultry (excl. sausages and similar products, finely homogenised preparations put up for retail sale as infant food or for dietetic purposes, in containers of a net weight of ≤ 250 g, preparations of liver and meat extracts)	102,4 EUR/ 100 kg/net	PY1	
16023230	Prepared or preserved meat or meat offal of fowls of the species *Gallus domesticus* containing ≥ 25 % but < 57 % of poultry meat or offal (excl. sausages and similar products, finely homogenised preparations put up for retail sale as infant food or for dietetic purposes, in containers of a net weight of ≤ 250 g, preparations of liver and meat extracts)	276,5 EUR/ 100 kg/net	PY1	

CN 2013	Description	Base rate	Staging category	Notes
16023290	Prepared or preserved meat or meat offal of fowls of the species *Gallus domesticus* (excl. that containing ≥ 25 % meat or offal of poultry, meat or offal of turkeys or guinea fowl, sausages and similar products, finely homogenised preparations put up for retail sale as infant food or for dietetic purposes, in containers of a net weight of ≤ 250 g, preparations of liver and meat extracts)	276,5 EUR/ 100 kg/net	PY1	
16023921	Uncooked, prepared or preserved meat or meat offal of ducks, geese and guinea fowl of the species *domesticus*, containing ≥ 57 % meat or offal of poultry (excl. sausages and similar products, and preparations of liver)	276,5 EUR/ 100 kg/net	PY1	
16023929	Cooked, prepared or preserved meat or meat offal of ducks, geese and guinea fowl of the species *domesticus*, containing ≥ 57 % meat or offal of poultry (excl. sausages and similar products, finely homogenised preparations put up for retail sale as infant food or for dietetic purposes, in containers of a net weight of ≤ 250 g, preparations of liver and meat extracts)	276,5 EUR/ 100 kg/net	PY1	
16023985	Prepared or preserved meat or meat offal of domestic ducks, geese and guinea fowls, containing < 57 % by weight "excl. bones" meat or offal of poultry (excl. sausages and similar products, finely homogenised preparations put up for retail sale as infant food or for dietetic purposes, in containers of a net weight of ≤ 250 g, preparations of liver and meat extracts)	276,5 EUR/ 100 kg/net	PY1	
16024110	Hams and cuts thereof, of domestic swine, prepared or preserved	156,8 EUR/ 100 kg/net	PK	
16024190	Prepared or preserved hams and cuts thereof, of swine (excl. domestic)	10,9	7	
16024210	Prepared or preserved shoulders and cuts thereof, of domestic swine	129,3 EUR/ 100 kg/net	PK	

CN 2013	Description	Base rate	Staging category	Notes
16024290	Prepared or preserved shoulders and cuts thereof, of swine (excl. domestic)	10,9	7	
16024911	Prepared or preserved domestic swine loins and parts thereof, incl. mixtures of loins or hams (excl. collars)	156,8 EUR/ 100 kg/net	PK	
16024913	Prepared or preserved domestic swine collars and parts thereof, incl. mixtures of collars and shoulders	129,3 EUR/ 100 kg/net	PK	
16024915	Prepared or preserved mixtures of domestic swine hams, shoulders, loins, collars and parts thereof (excl. mixtures of only loins and hams or only collars and shoulders)	129,3 EUR/ 100 kg/net	PK	
16024919	Meat or offal, incl. mixtures, of domestic swine, prepared or preserved, containing, by weight, ≥ 80 % of meat or offal of any kind, incl. pork fat and fats of any kind or origin (excl. hams, shoulders, loins, collars and parts thereof, sausages and similar products, finely homogenised preparations put up for retail sale as infant food or for dietetic purposes, in containers of a net weight of ≤ 250 g, preparations of livers and meat extracts)	85,7 EUR/100 kg/net	PK	
16024930	Prepared or preserved meat, offal and mixtures, of domestic swine, containing ≥ 40 % but < 80 % meat or offal of any kind and fats of any kind (excl. sausages and similar products, finely homogenised preparations put up for retail sale as infant food or for dietary purposes, in containers of a net weight of ≤ 250 g, preparations of liver and meat extracts)	75 EUR/100 kg/net	PK	
16024950	Prepared or preserved meat, offal and mixtures of domestic swine containing < 40 % meat or offal of any kind and fats of any kind (excl. sausages and similar products, homogenised preparations for put up retail sale as infant food or for dietetic purposes,, in containers of a net weight of ≤ 250 g, preparations of liver and meat extracts and juices)	54,3 EUR/100 kg/net	PK	

CN 2013	Description	Base rate	Staging category	Notes
16024990	Prepared or preserved meat, offal and mixtures of swine (excl. domestic, hams, shoulders and parts thereof, sausages and similar products, finely homogenised preparations put up for retail sale as infant food or for dietetic purposes, in containers of a net weight of ≤ 250 g, preparations of liver and meat extracts and juices)	10,9	7	
16025010	Prepared or preserved meat or offal of bovine animals, uncooked, incl. mixtures of cooked meat or offal and uncooked meat or offal (excl. sausages and similar products, and preparations of liver)	303,4 EUR/ 100 kg/net	BF2	
16025031	Corned beef, in airtight containers	16,6	4	
16025095	Meat or offal of bovine animals, prepared or preserved, cooked (excl. corned beef in airtight containers, sausages and similar products, finely homogenised preparations put up for retail sale as infant food or for dietetic purposes, in containers of a net weight of ≤ 250 g, preparations of liver and meat extracts and juices)	16,6	4	
16029010	Preparations of blood of any animal (excl. sausages and similar products)	16,6	10	
16029031	Prepared or preserved meat or meat offal of game or rabbits (excl. of wild pigs, sausages and similar products, finely homogenised preparations put up for retail sale as infant food or for dietetic purposes, in containers of a net weight of ≤ 250 g, preparations of liver and meat extracts)	10,9	7	
16029051	Prepared or preserved meat or meat offal containing meat or offal of domestic swine (excl. of poultry, bovine animals, reindeer, game or rabbits, sausages and similar products, finely homogenised preparations put up for retail sale as infant food or for dietetic purposes, in containers of a net weight of ≤ 250 g, preparations of liver and meat extracts)	85,7 EUR/ 100 kg/net	PK	

CN 2013	Description	Base rate	Staging category	Notes
16029061	Prepared or preserved meat or meat offal, uncooked, containing meat or offal of bovines, incl. mixtures of cooked or uncooked meat and cooked or uncooked offal (excl. of poultry, domestic swine, reindeer, game or rabbits, sausages and similar products, finely homogenised preparations put up for retail sale as infant food or for dietetic purposes, in containers of a net weight of ≤ 250 g, and preparations of liver)	303,4 EUR/ 100 kg/net	BF2	
16029069	Prepared or preserved meat or meat offal, cooked, containing meat or offal of bovine animals (excl. of poultry, domestic swine, game or rabbits, sausages and similar products, finely homogenised preparations put up for retail sale as infant food or for dietetic purposes, in containers of a net weight of ≤ 250 g, preparations of liver and meat extracts and juices)	16,6	10	
16029091	Prepared or preserved meat or offal of sheep (excl. sausages and similar products, finely homogenised preparations put up for retail sale as infant food or for dietetic purposes in containers of a net weight of ≤ 250 g, preparations of liver, meat extracts, juices, and containing meat or offal of bovines or domestic swine)	12,8	10	
16029095	Prepared or preserved meat or offal of goats (excl. sausages and similar products, finely homogenised preparations put up for retail sale as infant food or for dietetic purposes in containers of a net weight of ≤ 250 g, preparations of liver, meat extracts, juices, and containing meat or offal of bovines or domestic swine)	16,6	10	
16029099	Prepared or preserved meat or meat offal (excl. of poultry, swine, bovine animals, game or rabbits, sheep or goats, sausages and similar products, finely homogenised preparations put up for retail sale as infant food or for dietetic purposes in containers of a net weight of ≤ 250 g, preparations of liver, meat extracts, juices, and containing meat or offal of bovines or domestic swine)	16,6	10	
16030010	Extracts and juices of meat, fish, crustaceans, molluscs and other aquatic invertebrates, in immediate packings of ≤ 1 kg	12,8	0	

CN 2013	Description	Base rate	Staging category	Notes
16030080	Extracts and juices of meat, fish, crustaceans, molluscs and other aquatic invertebrates, in immediate packings of > 1 kg or put up otherwise	Free	0	
16041100	Prepared or preserved salmon, whole or in pieces (excl. minced)	5,5	4	
16041210	Fillets of herring, raw, merely coated with batter or breadcrumbs, whether or not pre-fried in oil, frozen	15	10	
16041291	Herrings, prepared or preserved, whole or in pieces, in airtight containers (excl. minced herrings and herring fillets, raw, merely coated with batter or breadcrumbs, whether or not pre-fried in oil, frozen)	20	10	
16041299	Herrings, prepared or preserved, whole or in pieces (excl. minced herrings and herring fillets, raw, merely coated with batter or breadcrumbs, whether or not pre-fried in oil, frozen and in airtight containers)	20	10	
16041311	Sardines, prepared or preserved, whole or in pieces, in olive oil (excl. minced sardines)	12,5	7	
16041319	Sardines, prepared or preserved, whole or in pieces (excl. minced sardines and sardines in olive oil)	12,5	10	
16041390	Prepared or preserved sardinella, brisling or sprats, whole or in pieces (excl. minced)	12,5	4	
16041411	Prepared or preserved tunas and skipjack, whole or in pieces, in vegetable oil (excl. minced)	24	E	
16041416	Fillets known as "loins" of tunas or skipjack, prepared or preserved (excl. such products in vegetable oil)	24	E	
16041418	Prepared or preserved tunas and skipjack (excl. minced, fillets known as "loins" and such products in vegetable oil)	24	E	
16041490	Prepared or preserved bonito "sarda spp.", whole or in pieces (excl. minced)	25	10	

CN 2013	Description	Base rate	Staging category	Notes
16041511	Fillets of mackerel of the species *Scomber scombrus* and *Scomber japonicus*, prepared or preserved	25	4	
16041519	Mackerel of the species *Scomber scombrus* and *Scomber japonicus*, prepared or preserved, whole or in pieces (excl. minced mackerel and fillets of mackerel)	25	4	
16041590	Prepared or preserved mackerel of species *Scomber australasicus*, whole or in pieces (excl. minced)	20	4	
16041600	Prepared or preserved anchovies, whole or in pieces (excl. minced)	25	10	
16041700	Prepared or preserved eels, whole or in pieces (excl. minced)	20	4	
16041910	Prepared or preserved Salmonidae, whole or in pieces (excl. salmon and minced)	7	4	
16041931	Fillets known as "loins" of fish of the genus "*Euthynnus*" prepared or preserved (excl. of skipjack [*Euthynnus -Katsuwonus- pelamis*])	24	E	
16041939	Prepared or preserved fish of the genus "*Euthynnus*", whole or in pieces (excl. minced, fillets known as "loins" and of skipjack [*Euthynnus -Katsuwonus- pelamis*])	24	E	
16041950	Prepared or preserved fish of species *Orcynopsis unicolor*, whole or in pieces (excl. minced)	12,5	4	
16041991	Frozen raw fish fillets, coated with batter or breadcrumbs, whether or not pre-fried in oil (excl. Salmonidae, herrings, sardines, sardinella, brisling or sprats, tunas, skipjack and Atlantic bonito, bonito "*Sarda* spp.", mackerel, anchovies, fish of the genus *Euthynnus* and fish of species *Orcynopsis unicolor*)	7,5	4	

CN 2013	Description	Base rate	Staging category	Notes
16041992	Cod of the species *Gadus morhua*, *Gadus ogac*, *Gadus macrocephalus*, prepared or preserved, whole or in pieces (excl. finely minced and fillets, raw, merely coated with batter or breadcrumbs, whether or not pre-fried in oil, frozen)	20	4	
16041993	Coalfish "*Pollachius virens*", prepared or preserved, whole or in pieces (excl. finely minced and fillets, raw, merely coated with batter or breadcrumbs, whether or not pre-fried in oil, frozen)	20	4	
16041994	Hake "*Merluccius* spp., *Urophycis* spp.", prepared or preserved, whole or in pieces (excl. finely minced and fillets, raw, merely coated with batter or breadcrumbs, whether or not pre-fried in oil, frozen)	20	4	
16041995	Alaska pollack "*Theragra chalcogramma*" and pollack "*Pollachius pollachius*", prepared or preserved, whole or in pieces (excl. finely minced and fillets, raw, merely coated with batter or breadcrumbs, whether or not pre-fried in oil, frozen)	20	4	
16041997	Fish, prepared or preserved, whole or in pieces (excl. minced, merely smoked, and Salmonidae, herrings, sardines, sardinella, anchovies, brisling, sprats, tunas, bonito "*Sarda* spp.", mackerel, eels, genus *Euthynnus*, *Orcynopsis unicolor*, cod, coalfish, hake, Alaska pollack and pollack; fillets, raw, merely coated with batter or breadcrumbs, even pre-fried in oil, frozen)	20	4	
16042005	Preparations of surimi	20	4	
16042010	Prepared or preserved salmon (excl. whole or in pieces)	5,5	4	
16042030	Prepared or preserved Salmonidae (excl. salmon and whole or in pieces)	7	4	
16042040	Prepared or preserved anchovies (excl. whole or in pieces)	25	10	

CN 2013	Description	Base rate	Staging category	Notes
16042050	Prepared or preserved sardines, bonito, mackerel of species *Scomber scombrus* and *japonicus* and fish of species *Orcynopsis unicolor* (excl. whole or in pieces)	25	10	
16042070	Prepared or preserved tunas, skipjack or other fish of the genus *Euthynnus* (excl. whole or in pieces)	24	E	
16042090	Fish, prepared or preserved (excl. fish whole or in pieces, preparations of surimi and Salmonidae, anchovies, sardines, bonito, mackerel of the species *Scomber scombrus* and of the species *Scomber japonicus* and fish of the species *Orcynopsis unicolor*, tunas, skipjack and other fish of the genus *Euthynnus*)	14	7	
16043100	Caviar	20	4	
16043200	Caviar substitutes prepared from fish eggs	20	4	
16051000	Crab, prepared or preserved (excl. smoked)	8	4	
16052110	Shrimps and prawns, prepared or preserved, in immediate packings of a net content of ≤ 2 kg (excl. merely smoked, and in airtight containers)	20	4	
16052190	Shrimps and prawns, prepared or preserved, in immediate packings of a net content of > 2 kg (excl. merely smoked, and in airtight containers)	20	4	
16052900	Shrimps and prawns, prepared or preserved, in airtight containers (excl. smoked)	20	4	
16053010	Lobster meat, cooked, for the manufacture of lobster butter or of lobster pastes, pâtés, soups or sauces	Free	0	
16053090	Lobster, prepared or preserved (excl. merely smoked; lobster meat, cooked, for the manufacture of lobster butter or of lobster pastes, pâtés, soups or sauces)	20	4	

CN 2013	Description	Base rate	Staging category	Notes
16054000	Crustaceans, prepared or preserved (excl. smoked, crabs, shrimps, prawns and lobster)	20	4	
16055100	Oysters, prepared or preserved (excl. smoked)	20	4	
16055200	Scallops, incl. queen scallops, prepared or preserved (excl. smoked)	20	4	
16055310	Mussels, prepared or preserved, in airtight containers (excl. merely smoked)	20	4	
16055390	Mussels, prepared or preserved (excl. in airtight containers, and merely smoked)	20	4	
16055400	Cuttlefish and squid, prepared or preserved (excl. smoked)	20	4	
16055500	Octopus, prepared or preserved (excl. smoked)	20	4	
16055600	Clams, cockles and arkshells, prepared or preserved (excl. smoked)	20	4	
16055700	Abalone, prepared or preserved (excl. smoked)	20	4	
16055800	Snails, prepared or preserved (excl. smoked and sea snails)	20	4	
16055900	Molluscs, prepared or preserved (excl. smoked, oysters, scallops, mussels, cuttle fish, squid, octopus, abalone, snails, and clams, cockles and arkshells)	20	4	
16056100	Sea cucumbers, prepared or preserved (excl. smoked)	26	4	
16056200	Sea urchins, prepared or preserved (excl. smoked)	26	4	

CN 2013	Description	Base rate	Staging category	Notes
16056300	Jellyfish, prepared or preserved (excl. smoked)	26	4	
16056900	Aquatic invertebrates, prepared or preserved (excl. smoked, crustaceans, molluscs, sea cucumbers, sea urchins and jellyfish)	26	4	
17011210	Raw beet sugar, for refining (excl. added flavouring or colouring)	33,9 EUR/100 kg/net	E	
17011290	Raw beet sugar (excl. for refining and added flavouring or colouring)	41,9 EUR/100 kg/net	E	
17011310	Raw cane sugar for refining, in solid form, not containing added flavouring or colouring matter, obtained without centrifugation, with sucrose content 69° to 93°, containing only natural anhedral microcrystals [see subheading note 2.]	33,9 EUR/100 kg/net	SR	
17011390	Raw cane sugar, in solid form, not containing added flavouring or colouring matter, obtained without centrifugation, with sucrose content 69° to 93°, containing only natural anhedral microcrystals [see subheading note 2.] (excl. for refining)	41,9 EUR/100 kg/net	E	
17011410	Raw cane sugar for refining, in solid form, not containing added flavouring or colouring matter (excl. cane sugar of 1701 13)	33,9 EUR/100 kg/net	SR	
17011490	Raw cane sugar, in solid form, not containing added flavouring or colouring matter (excl. for refining, and cane sugar of 1701 13)	41,9 EUR/100 kg/net	E	
17019100	Refined cane or beet sugar, containing added flavouring or colouring, in solid form	41,9 EUR/100 kg/net	E	
17019910	White sugar, containing in dry state ≥ 99,5 % sucrose (excl. flavoured or coloured)	41,9 EUR/100 kg/net	E	

CN 2013	Description	Base rate	Staging category	Notes
17019990	Cane or beet sugar and chemically pure sucrose, in solid form (excl. cane and beet sugar containing added flavouring or colouring, raw sugar and white sugar)	41,9 EUR/100 kg/net	E	
17021100	Lactose in solid form and lactose syrup, not containing added flavouring or colouring matter, containing by weight ≥ 99 % lactose, expressed as anhydrous lactose, calculated on the dry matter	14 EUR/100 kg/net	4	
17021900	Lactose in solid form and lactose syrup, not containing added flavouring or colouring matter, containing by weight < 99 % lactose, expressed as anhydrous lactose, calculated on the dry matter	14 EUR/100 kg/net	4	
17022010	Maple sugar, in solid form, flavoured or coloured	0,4 EUR/100 kg/net per 1 % sucrose	4	
17022090	Maple sugar, in solid form, and maple syrup (excl. flavoured or coloured)	8	4	
17023010	Isoglucose in the solid form, not containing fructose or containing in the dry state < 20 % by weight of fructose	50,7 EUR/100 kg/ net mas	OS	
17023050	Glucose "dextrose" in the form of white crystalline powder, whether or not agglomerated, not containing fructose or containing in the dry state < 20 % by weight of glucose (excl. isoglucose)	26,8 EUR/100 kg/net	OS	
17023090	Glucose in solid form and glucose syrup, not containing added flavouring or colouring matter and not containing fructose or containing in the dry state < 20 % by weight of fructose (excl. isoglucose and glucose "dextrose" in the form of white crystalline powder, whether or not agglomerated)	20 EUR/100 kg/net	OS	
17024010	Isoglucose in solid form, containing in the dry state ≥ 20 % and < 50 % by weight of fructose (excl. invert sugar)	50,7 EUR/100 kg/ net mas	OS	

CN 2013	Description	Base rate	Staging category	Notes
17024090	Glucose in solid form and glucose syrup, not containing added flavouring or colouring matter, and containing in the dry state ≥ 20 % and < 50 % by weight of fructose (excl. isoglucose and invert sugar)	20 EUR/100 kg/net	OS	
17025000	Chemically pure fructose in solid form	16 + 50,7 EUR/ 100 kg/net mas	OS	
17026010	Isoglucose in solid form, containing in the dry state > 50 % by weight of fructose (excl. chemically pure fructose and invert sugar)	50,7 EUR/100 kg/ net mas	OS	
17026080	Inulin syrup obtained directly by hydrolysis of inulin or oligofructoses, containing in the dry state > 50 % by weight of fructose in free form or as sucrose	0,4 EUR/100 kg/net per 1 % sucrose	7	
17026095	Fructose in solid form and fructose syrup not containing added flavouring or colouring matter and containing in the dry state > 50 % by weight of fructose (excl. isoglucose, inulin syrup, chemically pure fructose and invert sugar)	0,4 EUR/100 kg/net per 1 % sucrose	OS	
17029010	Chemically pure maltose, in solid form	12,8	7	
17029030	Isoglucose in solid form, containing in the dry state 50 % by weight of fructose, obtained from glucose polymers	50,7 EUR/100 kg/ net mas	OS	
17029050	Maltodextrine in solid form and maltodextrine syrup (excl. flavoured or coloured)	20 EUR/100 kg/net	OS	
17029071	Sugar and molasses, caramelised, containing in the dry state ≥ 50 % by weight of sucrose	0,4 EUR/100 kg/net per 1 % sucrose	OS	

CN 2013	Description	Base rate	Staging category	Notes
17029075	Sugar and molasses, caramelised, containing in the dry state < 50 % by weight of sucrose, in powder form, whether or not agglomerated	27,7 EUR/100 kg/net	OS	
17029079	Sugar and molasses, caramelised, containing in the dry state < 50 % by weight of sucrose (excl. sugar and molasses in powder form, whether or not agglomerated)	19,2 EUR/100 kg/net	OS	
17029080	Inulin syrup, obtained directly by hydrolysis of inulin or oligofructoses, containing in the dry state ≥ 10 % but ≤ 50 % by weight of fructose in free form or as sucrose	0,4 EUR/100 kg/net per 1 % sucrose	7	
17029095	Sugars in solid form, incl. invert sugar, and sugar and sugar syrup blends containing in the dry state 50 % by weight of fructose, not containing added flavouring or colouring matter (excl. cane or beet sugar, chemically pure sucrose and maltose, lactose, maple sugar, glucose, fructose, maltodextrine, and syrups thereof, isoglucose, inulin syrup and caramel)	0,4 EUR/100 kg/net per 1 % sucrose	OS	
17031000	Cane molasses resulting from the extraction or refining of sugar	0,35 EUR/100 kg/net	7	
17039000	Beet molasses resulting from the extraction or refining of sugar	0,35 EUR/100 kg/net	4	
17041010	Chewing gum, whether or not sugar-coated, containing < 60 % sucrose, incl. invert sugar expressed as sucrose	6,2 + 27,1 EUR/ 100 kg/net MAX 17,9	10	
17041090	Chewing gum, whether or not sugar-coated, containing ≥ 60 % sucrose, incl. invert sugar expressed as sucrose	6,3 + 30,9 EUR/ 100 kg/net MAX 18,2	10	
17049010	Liquorice extract containing > 10 % sucrose, without other added substances	13,4	10	

CN 2013	Description	Base rate	Staging category	Notes
17049030	White chocolate	9,1 + 45,1 EUR/ 100 kg/net MAX 18,9 + 16,5 EUR/100 kg/net	10	
17049051	Pastes, incl. marzipan, in immediate packings of ≥ 1 kg	9 + EA MAX 18,7 + AD S/Z	10	
17049055	Throat pastilles and cough drops	9 + EA MAX 18,7 + AD S/Z	10	
17049061	Sugar-coated ”panned” goods, not containing cocoa	9 + EA MAX 18,7 + AD S/Z	10	
17049065	Gum and jelly confectionery, incl. fruit pastes in the form of sugar confectionery	9 + EA MAX 18,7 + AD S/Z	10	
17049071	Boiled sweets, whether or not filled	9 + EA MAX 18,7 + AD S/Z	10	
17049075	Toffees, caramels and similar sweets	9 + EA MAX 18,7 + AD S/Z	10	
17049081	Compressed tablets of sugar confectionery, whether or not manufactured with binding agents, not containing cocoa (excl. chewing gum, white chocolate, throat pastilles and cough drops, gum confectionery and jelly confectionery incl. fruit pastes in the form of sugar confectionery, boiled sweets, whether or not filled, pastes, incl. marzipan, in immediate packings of a net content of ≥ 1 kg)	9 + EA MAX 18,7 + AD S/Z	10	
17049099	Pastes, marzipan, nougat and other prepared sugar confectionery, not containing cocoa (excl. chewing gum, white chocolate, throat pastilles and cough drops, gum and jelly confectionery incl. fruit pastes in the form of sugar confectionery, boiled sweets, toffees, caramels and similar sweets, compressed tablets, and pastes incl. marzipan in immediate packings of ≥ 1 kg)	9 + EA MAX 18,7 + AD S/Z	10	

CN 2013	Description	Base rate	Staging category	Notes
18010000	Cocoa beans, whole or broken, raw or roasted	Free	0	
18020000	Cocoa shells, husks, skins and other cocoa waste	Free	0	
18031000	Cocoa paste (excl. defatted)	9,6	10	
18032000	Cocoa paste, wholly or partly defatted	9,6	10	
18040000	Cocoa butter, fat and oil	7,7	10	
18050000	Cocoa powder, not containing added sugar or other sweetening matter	8	10	
18061015	Cocoa powder, containing added sugar or other sweetening matter but containing no sucrose or containing < 5 % by weight of sucrose, incl. inverted sugar expressed as sucrose or isoglucose expressed as sucrose	8	10	
18061020	Cocoa powder, containing added sugar or other sweetening matter, containing ≥ 5 % but < 65 % by weight of sucrose, incl. inverted sugar expressed as sucrose or isoglucose expressed as sucrose	8 + 25,2 EUR/ 100 kg/net	10	
18061030	Sweetened cocoa powder, containing ≥ 65 % but < 80 % sucrose, incl. inverted sugar expressed as sucrose or isoglucose expressed as sucrose	8 + 31,4 EUR/ 100 kg/net	OS	
18061090	Sweetened cocoa powder, containing ≥ 80 % sucrose, incl. inverted sugar expressed as sucrose or isoglucose expressed as sucrose	8 + 41,9 EUR/ 100 kg/net	OS	

CN 2013	Description	Base rate	Staging category	Notes
18062010	Chocolate and other food preparations containing cocoa, in blocks, slabs or bars weighing > 2 kg or in liquid, paste, powder, granular or other bulk form, in containers or immediate packings of a content > 2 kg, containing ≥ 31 %, by weight, of cocoa butter and milkfat (excl. cocoa powder)	8,3 + EA MAX 18,7 + AD S/Z	10	
18062030	Chocolate and other food preparations containing cocoa, in blocks, slabs or bars weighing > 2 kg or in liquid, paste, powder, granular or other bulk form, in containers or immediate packings of a content > 2 kg, containing a combined weight of ≥ 25 % but < 31 % of cocoa butter and milkfat (excl. cocoa powder)	8,3 + EA MAX 18,7 + AD S/Z	10	
18062050	Chocolate and other food preparations containing cocoa, in blocks, slabs or bars weighing > 2 kg or in liquid, paste, powder, granular or other bulk form, in containers or immediate packings of a content > 2 kg, containing ≥ 18 % by weight but < 31 % by weight of cocoa butter (excl. cocoa powder)	8,3 + EA MAX 18,7 + AD S/Z	10	
18062070	Chocolate milk crumb preparations in containers or immediate packings of a content of > 2 kg	15,4 + EA	10	
18062080	Chocolate flavour coating in containers or immediate packings of a content > 2 kg	8,3 + EA MAX 18,7 + AD S/Z	10	
18062095	Chocolate and other food preparations containing cocoa, in blocks, slabs or bars weighing > 2 kg or in liquid, paste, powder, granular or other bulk form, in containers or immediate packings of a content > 2 kg, containing < 18 % by weight of cocoa butter	8,3 + EA MAX 18,7 + AD S/Z	10	
18063100	Chocolate and other preparations containing cocoa, in blocks, slabs or bars of ≤ 2 kg, filled	8,3 + EA MAX 18,7 + AD S/Z	10	
18063210	Chocolate and other preparations containing cocoa, in blocks, slabs or bars of ≤ 2 kg, with added cereal, fruit or nuts (excl. filled)	8,3 + EA MAX 18,7 + AD S/Z	10	

CN 2013	Description	Base rate	Staging category	Notes
18063290	Chocolate and other preparations containing cocoa, in blocks, slabs or bars of ≤ 2 kg (excl. filled and with added cereal, fruit or nuts)	8,3 + EA MAX 18,7 + AD S/Z	10	
18069011	Chocolate and chocolate products in the form of chocolates, whether or not filled, containing alcohol	8,3 + EA MAX 18,7 + AD S/Z	10	
18069019	Chocolate and chocolate products in the form of chocolates, whether or not filled, not containing alcohol	8,3 + EA MAX 18,7 + AD S/Z	10	
18069031	Chocolate and chocolate products, filled (excl. in blocks, slabs or bars and chocolates)	8,3 + EA MAX 18,7 + AD S/Z	10	
18069039	Chocolates and chocolate products, unfilled (excl. in blocks, slabs or bars, chocolates)	8,3 + EA MAX 18,7 + AD S/Z	10	
18069050	Sugar confectionery and substitutes therefor made from sugar substitution products, containing cocoa	8,3 + EA MAX 18,7 + AD S/Z	10	
18069060	Spreads containing cocoa	8,3 + EA MAX 18,7 + AD S/Z	10	
18069070	Preparations containing cocoa, for making beverages	8,3 + EA MAX 18,7 + AD S/Z	10	
18069090	Preparations containing cocoa, in containers or immediate packings of ≤ 2 kg (excl. chocolate, chocolates and other chocolate products, sugar confectionery and substitutes therefor made from sugar substitution products, spreads and preparations containing cocoa for making beverages, and cocoa powder)	8,3 + EA MAX 18,7 + AD S/Z	10	

CN 2013	Description	Base rate	Staging category	Notes
19011000	Food preparations for infant use, put up for retail sale, of flour, groats, meal, starch or malt extract, not containing cocoa or containing < 40 % by weight of cocoa calculated on a totally defatted basis, n.e.s. and of milk, sour cream, whey, yogurt, kephir or similar goods of heading 0401 to 0404, not containing cocoa or containing < 5 % by weight of cocoa calculated on a totally defatted basis, n.e.s.	7,6 + EA	IF	
19012000	Mixes and doughs of flour, groats, meal, starch or malt extract, not containing cocoa or containing < 40 % by weight of cocoa calculated on a totally defatted basis, n.e.s. and of mixes and doughs of milk, cream, butter milk, sour milk, sour cream, whey, yogurt, kephir or similar goods of heading 0401 to 0404, not containing cocoa or containing < 5 % by weight of cocoa calculated on a totally defatted basis, n.e.s. , for the preparation of bakers' wares of heading 1905	7,6 + EA	10	
19019011	Malt extract with a dry extract content of ≥ 90 %	5,1 + 18 EUR/ 100 kg/net	10	
19019019	Malt extract with a dry extract content of < 90 %	5,1 + 14,7 EUR/ 100 kg/net	10	
19019091	Food preparations of flour, groats, meal, starch or malt extract, containing no milkfats, sucrose, isoglucose, glucose or starch or containing < 1,5 % milkfat, 5 % sucrose, isoglucose, glucose or starch, not containing cocoa or containing cocoa in a proportion by weight of < 40 %, calculated on a totally defatted basis (excl. malt extract and preparations for infant food, put up for retail sale, mixes and doughs for the preparation of bakers' wares and in powder form of milk, cream, butter milk, sour milk, sour cream, whey, yogurt, kephir or similar goods of heading 0401 to 0404)	12,8	10	

CN 2013	Description	Base rate	Staging category	Notes
19019099	Food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing cocoa in a proportion by weight of < 40 %, calculated on a totally defatted basis, and food preparations of milk, cream, butter milk, sour milk, sour cream, whey, yogurt, kephir or similar goods in heading 0401 to 0404, not containing cocoa or containing cocoa in a proportion by weight of < 5 %, calculated on a totally defatted basis, n.e.s. (excl. malt extract and preparations for infant food, put up for retail sale, mixes and doughs for preparation of bakers' wares and goods in subheading 1901.90.91)	7,6 + EA	10/OS ≥ 70 %	
19021100	Uncooked pasta, not stuffed or otherwise prepared, containing eggs	7,7 + 24,6 EUR/ 100 kg/net	7	
19021910	Uncooked pasta, not stuffed or otherwise prepared, not containing common wheat flour or meal or eggs	7,7 + 24,6 EUR/ 100 kg/net	7	
19021990	Uncooked pasta, not stuffed or otherwise prepared, containing common wheat flour or meal but no eggs	7,7 + 21,1 EUR/ 100 kg/net	7	
19022010	Pasta, stuffed with meat or other substances, whether or not cooked or otherwise prepared, containing > 20 % by weight of fish, crustaceans, molluscs or other aquatic invertebrates	8,5	4	
19022030	Pasta, stuffed with meat or other substances, whether or not cooked or otherwise prepared, containing > 20 % by weight of sausages and the like, of meat and meat offal of any kind, incl. fats of any kind or origin	54,3 EUR/100 kg/net	7	
19022091	Cooked pasta, stuffed with meat or other substances (excl. containing > 20 % by weight of sausages and the like, of meat and meat offal of any kind, incl. fats of any kind or origin or > 20 % by weight of fish, crustaceans, molluscs or other aquatic invertebrates)	8,3 + 6,1 EUR/ 100 kg/net	7	

CN 2013	Description	Base rate	Staging category	Notes
19022099	Pasta, otherwise prepared, stuffed with meat or other substances (excl. cooked, or containing > 20 % by weight of sausages and the like, of meat and meat offal of any kind, incl. fats of any kind or origin or > 20 % by weight of fish, crustaceans, molluscs or other aquatic invertebrates)	8,3 + 17,1 EUR/ 100 kg/net	7	
19023010	Dried, prepared pasta (excl. stuffed)	6,4 + 24,6 EUR/ 100 kg/net	7	
19023090	Pasta, cooked or otherwise prepared (excl. stuffed or dried pasta)	6,4 + 9,7 EUR/ 100 kg/net	7	
19024010	Couscous unprepared	7,7 + 24,6 EUR/ 100 kg/net	7	
19024090	Couscous, cooked or otherwise prepared	6,4 + 9,7 EUR/ 100 kg/net	7	
19030000	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms	6,4 + 15,1 EUR/ 100 kg/net	7	
19041010	Prepared foods obtained by swelling or roasting cereals or cereal products based on maize	3,8 + 20 EUR/ 100 kg/net	7	
19041030	Prepared foods obtained by swelling or roasting cereals or cereal products based on rice	5,1 + 46 EUR/ 100 kg/net	7	
19041090	Prepared foods obtained by swelling or roasting cereals or cereal products (excl. based on maize or rice)	5,1 + 33,6 EUR/ 100 kg/net	7	

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CN 2013	Description	Base rate	Staging category	Notes
19042010	Preparations of the Müsli type based on unroasted cereal flakes	9 + EA	7	
19042091	Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals, obtained from maize (excl. preparations of the Müsli type on the basis of unroasted cereal flakes)	3,8 + 20 EUR/ 100 kg/net	7	
19042095	Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals, obtained from rice (excl. preparations of the Müsli type on the basis of unroasted cereal flakes)	5,1 + 46 EUR/ 100 kg/net	7	
19042099	Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted and roasted cereal flakes or swelled cereals (excl. obtained from maize or rice and preparations of the Müsli type based on unroasted cereal flakes)	5,1 + 33,6 EUR/ 100 kg/net	7	
19043000	Bulgur wheat in the form of worked grains, obtained by cooking hard wheat grains	8,3 + 25,7 EUR/ 100 kg/net	7	
19049010	Rice, pre-cooked or otherwise prepared, n.e.s. (excl. flour, groats and meal, food preparations obtained by swelling or roasting or from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals)	8,3 + 46 EUR/ 100 kg/net	7	
19049080	Cereals in grain or flake form or other worked grains, pre-cooked or otherwise prepared, n.e.s. (excl. rice, maize [corn], flour, groats and meal, food preparations obtained by swelling or roasting or from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals and bulgur wheat)	8,3 + 25,7 EUR/ 100 kg/net	7	

CN 2013	Description	Base rate	Staging category	Notes
19051000	Crispbread	5,8 + 13 EUR/ 100 kg/net	7	
19052010	Gingerbread and the like, whether or not containing cocoa, containing < 30 % sucrose, incl. invert sugar expressed as sucrose	9,4 + 18,3 EUR/ 100 kg/net	7	
19052030	Gingerbread and the like, whether or not containing cocoa, containing ≥ 30 % but < 50 % sucrose, incl. invert sugar expressed as sucrose	9,8 + 24,6 EUR/ 100 kg/net	7	
19052090	Gingerbread and the like, whether or not containing cocoa, containing ≥ 50 % sucrose, incl. invert sugar expressed as sucrose	10,1 + 31,4 EUR/ 100 kg/net	7	
19053111	Sweet biscuits, whether or not containing cocoa, coated or covered with chocolate or cocoa preparations, in immediate packings of ≤ 85 g	9 + EA MAX 24,2 + AD S/Z	7	
19053119	Sweet biscuits, whether or not containing cocoa, coated or covered with chocolate or cocoa preparations, in immediate packings of > 85 g	9 + EA MAX 24,2 + AD S/Z	7	
19053130	Sweet biscuits, whether or not containing cocoa, containing ≥ 8 % milkfats (excl. coated or covered with chocolate or cocoa preparations)	9 + EA MAX 24,2 + AD S/Z	7	
19053191	Sweet sandwich biscuits, whether or not containing cocoa, containing < 8 % milkfats (excl. coated or covered with chocolate or cocoa preparations)	9 + EA MAX 24,2 + AD S/Z	7	
19053199	Sweet biscuits, whether or not containing cocoa, containing < 8 % milkfats (excl. coated or covered with chocolate or cocoa preparations and sandwich biscuits)	9 + EA MAX 24,2 + AD S/Z	7	

CN 2013	Description	Base rate	Staging category	Notes
19053205	Waffles and wafers of a water content, by weight, of > 10 %	9 + EA MAX 20,7 + AD F/M	7	
19053211	Waffles and wafers, whether or not containing cocoa, coated or covered with chocolate or cocoa preparations, in immediate packings of ≤ 85 g (excl. of a water content, by weight, of > 10 %)	9 + EA MAX 24,2 + AD S/Z	7	
19053219	Waffles and wafers, whether or not containing cocoa, coated or covered with chocolate or cocoa preparations (excl. in immediate packings of ≤ 85 g and waffles and wafers of a water content, by weight, of > 10 %)	9 + EA MAX 24,2 + AD S/Z	7	
19053291	Waffles and wafers, salted, whether or not filled (excl. of a water content, by weight, of > 10 %)	9 + EA MAX 20,7 + AD F/M	7	
19053299	Waffles and wafers, whether or not containing cocoa, whether or not filled (excl. coated or covered with chocolate or cocoa preparations, salted and those with water content of > 10 %)	9 + EA MAX 24,2 + AD S/Z	7	
19054010	Rusks	9,7 + EA	7	
19054090	Toasted bread and similar toasted products (excl. rusks)	9,7 + EA	7	
19059010	Matzos	3,8 + 15,9 EUR/ 100 kg/net	7	
19059020	Communion wafers, empty cachets for pharmaceutical use, sealing wafers, rice paper and similar products	4,5 + 60,5 EUR/ 100 kg/net	7	
19059030	Bread, not containing added honey, eggs, cheese or fruit, whether or not containing in the dry state ≤ 5 % by weight of either sugars or fats	9,7 + EA	7	
19059045	Biscuits (excl. sweet biscuits)	9 + EA MAX 20,7 + AD F/M	7	

CN 2013	Description	Base rate	Staging category	Notes
19059055	Extruded or expanded products, savoury or salted (excl. crispbread, rusks, toasted bread, similar toasted products and waffles and wafers)	9 + EA MAX 20,7 + AD F/M	7	
19059060	Fruit tarts, currant bread, panettone, meringues, Christmas stollen, croissants and other bakers' wares with added sweetener (excl. crispbread, gingerbread and the like, sweet biscuits, waffles and wafers, and rusks)	9 + EA MAX 24,2 + AD S/Z	7	
19059090	Pizzas, quiches and other unsweetened bakers' wares (excl. crispbread, gingerbread and the like, sweet biscuits, waffles and wafers, rusks and similar toasted products, bread, communion wafers, empty cachets for pharmaceutical use, sealing wafers)	9 + EA MAX 20,7 + AD F/M	7	
20011000	Cucumbers and gherkins, prepared or preserved by vinegar or acetic acid	17,6	10	
20019010	Mango chutney, prepared or preserved by vinegar or acetic acid	Free	0	
20019020	Fruit of genus *Capsicum*, prepared or preserved by vinegar or acetic acid (excl. sweet peppers and pimentos)	5	0	
20019030	Sweetcorn "*Zea Mays* var. *saccharata*", prepared or preserved by vinegar or acetic acid	5,1 + 9,4 EUR/ 100 kg/net	SC	PY
20019040	Yams, sweet potatoes and similar parts of plants containing ≥ 5 % starch, prepared or preserved by vinegar or acetic acid	8,3 + 3,8 EUR/ 100 kg/net	7	
20019050	Mushrooms, prepared or preserved by vinegar or acetic acid	16	10	
20019065	Olives, prepared or preserved by vinegar or acetic acid	16	10	

CN 2013	Description	Base rate	Staging category	Notes
20019070	Sweet peppers, prepared or preserved by vinegar or acetic acid	16	10	
20019092	Palm hearts, guavas, mangoes, mangosteens, papaws ”papayas”, tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya, coconuts, cashew nuts, Brazil nuts, areca ”betel” nuts, cola nuts and macadamia nuts, prepared or preserved by vinegar or acetic acid	10	4	
20019097	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid (excl. cucumbers and gherkins, mango chutney, fruit of the genus *Capsicum* other than sweet peppers or pimentos, sweetcorn, yams, sweet potatoes and similar edible parts of plants, containing ≥ 5 % by weight of starch; mushrooms, palm hearts, olives, sweet peppers, guavas, mangoes, mangosteens, papaws ”papayas”, tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya, coconuts, cashew nuts, Brazil nuts, areca ”betel” nuts, colanuts and macadamia nuts)	16	10	
20021010	Peeled tomatoes, whole or in pieces, prepared or preserved otherwise than by vinegar or acetic acid	14,4	7	
20021090	Unpeeled tomatoes, whole or in pieces, prepared or preserved otherwise than by vinegar or acetic acid	14,4	7	
20029011	Tomatoes, prepared or preserved otherwise than by vinegar or acetic acid, with dry matter content of < 12 %, in immediate packings of a net content of > 1 kg (excl. whole or in pieces)	14,4	7	
20029019	Tomatoes, prepared or preserved otherwise than by vinegar or acetic acid, with dry matter content of < 12 %, in immediate packings of a net content of ≤ 1 kg (excl. whole or in pieces)	14,4	7	
20029031	Tomatoes, prepared or preserved otherwise than by vinegar or acetic acid, with dry matter content of ≥ 12 % but ≤ 30 %, in immediate packings of a net content of > 1 kg (excl. whole or in pieces)	14,4	7	

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CN 2013	Description	Base rate	Staging category	Notes
20029039	Tomatoes, prepared or preserved otherwise than by vinegar or acetic acid, with dry matter content of ≥ 12 % but 30 %, in immediate packings of a net content of ≤ 1 kg (excl. whole or in pieces)	14,4	7	
20029091	Tomatoes, prepared or preserved otherwise than by vinegar or acetic acid, with dry matter content of > 30 %, in immediate packings of a net content of > 1 kg (excl. whole or in pieces)	14,4	7	
20029099	Tomatoes, prepared or preserved otherwise than by vinegar or acetic acid, with dry matter content of > 30 %, in immediate packings of a net content of ≤ 1 kg (excl. whole or in pieces)	14,4	7	
20031020	Mushrooms of the genus *Agaricus*, provisionally preserved otherwise than by vinegar or acetic acid, completely cooked	18,4 + 191 EUR/ 100 kg/net eda	7	
20031030	Mushrooms of the genus *Agaricus*, prepared or preserved otherwise than by vinegar or acetic acid (excl. completely cooked mushrooms and provisionally preserved mushrooms)	18,4 + 222 EUR/ 100 kg/net eda	7	
20039010	Truffles, prepared or preserved otherwise than by vinegar or acetic acid	14,4	7	
20039090	Mushrooms, prepared or preserved otherwise than by vinegar or acetic acid (excl. mushrooms of the genus "*Agaricus*")	18,4	10	
20041010	Cooked potatoes, frozen	14,4	7	
20041091	Potatoes, prepared or preserved in the form of flour, meal or flakes, frozen	7,6 + EA	7	
20041099	Potatoes, prepared or preserved otherwise than by vinegar or acetic acid, frozen (excl. cooked only and in the form of flour, meal or flakes)	17,6	7	

CN 2013	Description	Base rate	Staging category	Notes
20049010	Sweetcorn "*Zea mays* var. *saccharata*", prepared or preserved otherwise than by vinegar or acetic acid, frozen	5,1 + 9,4 EUR/ 100 kg/net	SC	
20049030	Sauerkraut, capers and olives, prepared or preserved otherwise than by vinegar or acetic acid, frozen	16	10	
20049050	Peas "*Pisum sativum*" and immature beans "*Phaseolus* spp.", prepared or preserved otherwise than by vinegar or acetic acid, frozen	19,2	10	
20049091	Frozen cooked onions	14,4	7	
20049098	Vegetables and mixtures of vegetables, prepared or preserved otherwise than by vinegar or acetic acid, frozen (excl. preserved by sugar, and tomatoes, mushrooms, truffles, potatoes, sweetcorn "*Zea Mays* var. *saccharata*", sauerkraut, capers, olives, peas "*Pisum sativum*", beans "*Phaseolus* spp." and cooked onions, unmixed)	17,6	10	
20051000	Homogenised vegetables put up for retail sale as infant food or for dietetic purposes, in containers of ≤ 250 g	17,6	10	
20052010	Potatoes in the form of flour, meal or flakes (excl. frozen)	8,8 + EA	7	
20052020	Potatoes in thin slices, cooked in fat or oil, whether or not salted or flavoured, in airtight packings, suitable for direct consumption, not frozen	14,1	7	
20052080	Potatoes, prepared or preserved otherwise than by vinegar or acetic acid, not frozen (excl. potatoes in the form of flour, meal or flakes, and thinly sliced, cooked in fat or oil, whether or not salted or flavoured, in airtight packings, suitable for direct consumption	14,1	7	

CN 2013	Description	Base rate	Staging category	Notes
20054000	Peas "*Pisum Sativum*", prepared or preserved otherwise than by vinegar or acetic acid (excl. frozen)	19,2	10	
20055100	Shelled beans "*Vigna* spp., *Phaseolus* spp.", prepared or preserved otherwise than by vinegar or acetic acid (excl. frozen)	17,6	10	
20055900	Unshelled beans "*Vigna* spp., *Phaseolus* spp.", prepared or preserved otherwise than by vinegar or acetic acid (excl. frozen)	19,2	10	
20056000	Asparagus, prepared or preserved otherwise than by vinegar or acetic acid (excl. frozen)	17,6	10	
20057000	Olives, prepared or preserved otherwise than by vinegar or acetic acid (excl. frozen)	12,8	7	
20058000	Sweetcorn "*Zea mays* var. *saccharata*", prepared or preserved otherwise than by vinegar or acetic acid (excl. frozen)	5,1 + 9,4 EUR/ 100 kg/net	SC	
20059100	Bamboo shoots, prepared or preserved otherwise than by vinegar or acetic acid (excl. frozen)	17,6	10	
20059910	Fruit of genus *Capsicum*, prepared or preserved otherwise than by vinegar or acetic acid (excl. sweet peppers and pimentos and frozen)	6,4	4	
20059920	Capers, prepared or preserved otherwise than by vinegar or acetic acid (excl. frozen)	16	10	
20059930	Artichokes, prepared or preserved otherwise than by vinegar or acetic acid (excl. frozen)	17,6	10	
20059950	Mixtures of vegetables, prepared or preserved otherwise than by vinegar or acetic acid, not frozen	17,6	10	
20059960	Sauerkraut, non-frozen	16	10	

CN 2013	Description	Base rate	Staging category	Notes
20059980	Vegetables, prepared or preserved otherwise than by vinegar or acetic acid, not frozen (excl. preserved by sugar, homogenised vegetables of subheading 2005.10, and tomatoes, mushrooms, truffles, potatoes, sauerkraut, peas "*Pisum sativum*", beans "*Vigna* spp.", *Phaseolus* spp." asparagus, olives, sweetcorn "*Zea mays* var. *saccharata*", bamboo shoots, fruit of the genus *Capsicum* hot to the taste, capers, artichokes and mixtures of vegetables)	17,6	10	
20060010	Ginger, preserved by sugar, drained, glacé or crystallised	Free	0	
20060031	Cherries, with a sugar content of > 13 %, preserved by sugar, drained, glacé or crystallised	20 + 23,9 EUR/ 100 kg/net	10	
20060035	Guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya, coconuts, cashew nuts, Brazil nuts, areca "betel" nuts, cola nuts and macadamia nuts, preserved by sugar drained, lacé or crystallised, with a sugar content of > 13 % by weight	12,5 + 15 EUR/ 100 kg/net	10	
20060038	Vegetables, fruit, nuts, fruit-peel and other edible parts of plants, preserved by sugar "drained, glacé or crystallised", with a sugar content of > 13 % by weight (excl. cherries, ginger, guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya, coconuts, cashew nuts, Brazil nuts, areca "betel" nuts, colanuts and macadamia nuts)	20 + 23,9 EUR/ 100 kg/net	10	
20060091	Guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya, coconuts, cashew nuts, Brazil nuts, areca "betel" nuts, cola nuts and macadamia nuts, preserved by sugar drained, glacé or crystallised, with a sugar content of ≤ 13 % by weight	12,5	7	

CN 2013	Description	Base rate	Staging category	Notes
20060099	Vegetables, fruit, nuts, fruit-peel and other edible parts of plants, preserved by sugar "drained, glacé or crystallised", with a sugar content of ≤ 13 % by weight (excl. ginger, guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya, coconuts, cashew nuts, Brazil nuts, areca "betel" nuts, colanuts and macadamia nuts)	20	10	
20071010	Homogenised preparations of jams, fruit jellies, marmalades, fruit or nut purée and pastes, obtained by cooking, put up for retail sale as infant food or for dietetic purposes, in containers of ≤ 250 g, with sugar content of > 13 % by weight	24 + 4,2 EUR/ 100 kg/net	10	
20071091	Jams, jellies, marmalades, purée and pastes, of guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya, obtained by cooking, whether or not containing added sugar or other sweetening matter, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight of ≤ 250 g (excl. with a sugar content of > 13 % by weight)	15	7	
20071099	Jams, fruit jellies, marmalades, fruit purée and pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight of ≤ 250 g (excl. with a sugar content of > 13 % by weight and preparations of guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya)	24	10	
20079110	Citrus fruit jams, jellies, marmalades, purées or pastes, obtained by cooking, with sugar content of > 30 % by weight (excl. homogenised preparations of subheading 2007.10)	20 + 23 EUR/100 kg/net	10	
20079130	Citrus fruit jams, jellies, marmalades, purées or pastes, obtained by cooking, with sugar content of > 13 % but ≤ 30 % by weight (excl. homogenised preparations of subheading 2007.10)	20 + 4,2 EUR/100 kg/net	10	

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CN 2013	Description	Base rate	Staging category	Notes
20079190	Citrus fruit jams, jellies, marmalades, purées or pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter (excl. with sugar content of > 13 % by weight and homogenised preparations of subheading 2007.10)	21,6	10	
20079910	Plum purée and paste, obtained by cooking, with sugar content of > 30 % by weight, in packings of > 100 kg, for industrial processing	22,4	10	
20079920	Chestnut purée and paste, obtained by cooking, with sugar content of > 30 % by weight (excl. homogenised preparations of subheading 2007.10)	24 + 19,7 EUR/ 100 kg/net	10	
20079931	Cherry jams, jellies, marmalades, purées or pastes, obtained by cooking, with sugar content of > 30 % by weight (excl. homogenised preparations of subheading 2007.10)	24 + 23 EUR/ 100 kg/net	10	
20079933	Strawberry jams, jellies, marmalades, purées or pastes, obtained by cooking, with sugar content of > 30 % (excl. homogenised preparations of subheading 2007.10)	24 + 23 EUR/ 100 kg/net	10	
20079935	Raspberry jams, jellies, marmalades, purées or pastes, obtained by cooking, with sugar content of > 30 % by weight (excl. homogenised preparations of subheading 2007.10)	24 + 23 EUR/ 100 kg/net	10	
20079939	Jams, jellies, marmalades, fruit purées or pastes, obtained by cooking, with sugar content of > 30 % by weight (excl. raspberries, strawberries, cherries and citrus fruits, chestnut purée and paste, homogenised preparations of subheading 2007.10, and plum purée and paste, in packings of > 100 kg, for industrial processing)	24 + 23 EUR/ 100 kg/net	10	
20079950	Jams, fruit jellies, marmalades, fruit purée and fruit pastes, obtained by cooking, with a sugar content of > 13 to 30 % by weight (excl. such products made from citrus fruits and homogenised preparations of subheading 2007.10)	24 + 4,2 EUR/ 100 kg/net	10	

CN 2013	Description	Base rate	Staging category	Notes
20079993	Jams, fruit jellies, marmalades, fruit purée and pastes of guavas, mangoes, mangosteens, papaws "papayas", jackfruits, passion fruit, tamarinds, cashew apples, lychees, sapodillo plums, carambola, pitahaya, coconuts, cashew nuts, Brazil nuts, areca "betel" nuts, colanuts and macadamia nuts, obtained by cooking, whether or not containing added sugar or other sweetening matter (excl. with a sugar content of > 13 % by weight and homogenised preparations of subheading 2007.10)	15	7	
20079997	Jams, fruit jellies, marmalades, fruit purée and pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter (excl. with a sugar content of > 13 % by weight, homogenised preparations of subheading 2007.10 and of guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya, coconuts, cashew nuts, Brazil nuts, areca "betel" nuts, colanuts, macadamia nuts and citrus fruit)	24	10	
20081110	Peanut butter	12,8	10	
20081191	Groundnuts, prepared or preserved, in immediate packings of a net content of > 1 kg (excl. roasted, preserved with sugar and peanut butter)	11,2	7	
20081196	Groundnuts, roasted, in immediate packings of a net content ≤ 1 kg	12	7	
20081198	Groundnuts, prepared or preserved, in immediate packings of a content of ≤ 1 kg (excl. roasted, preserved with sugar and peanut butter)	12,8	7	
20081911	Coconuts, cashew nuts, Brazil nuts, areca "betel" nuts, cola nuts and macadamia nuts, incl. mixtures containing guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya, coconuts, cashew nuts, Brazil nuts, areca (betel) nuts, colanuts and macadamia nuts of ≥ 50 % by weight, prepared or preserved, in immediate packings of a net content of > 1 kg (excl. preserved with sugar)	7	4	

CN 2013	Description	Base rate	Staging category	Notes
20081913	Roasted almonds and pistachios, in immediate packings of a net content > 1 kg	9	4	
20081919	Nuts and other seeds, incl. mixtures, prepared or preserved, in immediate packings of a content of > 1 kg (excl. prepared or preserved with vinegar, preserved with sugar but not laid in syrup, jams, fruit jellies, marmalades, fruit purée and pastes, obtained by cooking, groundnuts, roasted almonds and pistachios and coconuts, cashew nuts, Brazil nuts, areca "betel" nuts, colanuts and macadamia nuts and mixtures containing ≥ 50 % by weight of tropical nuts)	11,2	7	
20081991	Coconuts, cashew nuts, Brazil nuts, areca "betel" nuts, cola nuts and macadamia nuts, incl. mixtures containing guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya, coconuts, cashew nuts, Brazil nuts, areca (betel) nuts, colanuts and macadamia nuts of ≥ 50 % by weight, prepared or preserved, in immediate packings of a net content of ≤ 1 kg	8	4	
20081993	Roasted almonds and pistachios, in immediate packings of a net content ≤ 1 kg	10,2	7	
20081995	Roasted nuts, in immediate packings of a net content ≤ 1 kg (excl. groundnuts, almonds, pistachios, coconuts, cashew nuts, Brazil nuts, areca "betel" nuts, cola nuts and macadamia nuts)	12	7	
20081999	Nuts and other seeds, incl. mixtures, prepared or preserved, in immediate packings of a content of ≤ 1 kg (excl. prepared or preserved with vinegar, preserved with sugar but not laid in syrup, jams, fruit jellies, marmalades, fruit purée and pastes, obtained by cooking, groundnuts, roasted nuts, and coconuts, cashew nuts, Brazil nuts, areca "betel" nuts, colanuts and macadamia nuts and mixtures containing ≥ 50 % by weight of tropical nuts)	12,8	7	
20082011	Pineapples, prepared or preserved, containing added spirit, with sugar content of > 17 %, in immediate packings of a net content of > 1 kg	25,6 + 2,5 EUR/ 100 kg/net	10	

CN 2013	Description	Base rate	Staging category	Notes
20082019	Pineapples, prepared or preserved, containing added spirit, in immediate packings of a net content of > 1 kg (excl. with sugar content of > 17 %)	25,6	7	
20082031	Pineapples, prepared or preserved, containing added spirit, with sugar content of > 19 %, in immediate packings of a net content of ≤ 1 kg	25,6 + 2,5 EUR/ 100 kg/net	10	
20082039	Pineapples, prepared or preserved, containing added spirit, in immediate packings of a net content of ≤ 1 kg (excl. with sugar content of > 19 %)	25,6	7	
20082051	Pineapples, prepared or preserved, containing added sugar but no added spirit, with sugar content of > 17 %, in immediate packings of a net content of > 1 kg	19,2	10	
20082059	Pineapples, prepared or preserved, containing added sugar but no added spirit, with a sugar content of > 13 % but ≤ 17 %, in immediate packings of a net content of > 1 kg	17,6	10	
20082071	Pineapples, prepared or preserved, containing added sugar but no added spirit, with sugar content of > 19 %, in immediate packings of a net content of ≤ 1 kg	20,8	10	
20082079	Pineapples, prepared or preserved, containing added sugar but no added spirit, with sugar content of > 13 % but ≤ 19 %, in immediate packings of a net content of ≤ 1 kg	19,2	10	
20082090	Pineapples, prepared or preserved, not containing added spirit or added sugar	18,4	10	
20083011	Citrus fruit, prepared or preserved, containing added spirit, with sugar content of > 9 % and actual alcoholic strength of ≤ 11,85 % mas	25,6	10	

CN 2013	Description	Base rate	Staging category	Notes
20083019	Citrus fruit, prepared or preserved, containing added spirit, with sugar content of > 9 % and actual alcoholic strength of > 11,85 % mas	25,6 + 4,2 EUR/ 100 kg/net	10	
20083031	Citrus fruit, prepared or preserved, containing added spirit, with actual alcoholic strength of ≤ 11,85 % mas (excl. with sugar content of > 9 %)	24	10	
20083039	Citrus fruit, prepared or preserved, containing added spirit, with actual alcoholic strength of > 11,85 % mas (excl. with sugar content of > 9 %)	25,6	10	
20083051	Grapefruit segments, prepared or preserved, containing added sugar but no added spirit, in immediate packings of a net content of > 1 kg	15,2	10	
20083055	Mandarins, incl. tangerines and satsumas, clementines, wilkings and similar citrus hybrids, prepared or preserved, containing added sugar but no added spirit, in immediate packings of a net content of > 1 kg	18,4	10	
20083059	Citrus fruits, prepared or preserved, containing added sugar but no added spirit, in immediate packings of a net content of > 1 kg (excl. grapefruit segments, mandarins, incl. tangerines and satsumas, clementines, wilkings and similar citrus hybrids)	17,6	10	
20083071	Grapefruit segments, prepared or preserved, containing added sugar but no added spirit, in immediate packings of a net content of ≤ 1 kg	15,2	10	
20083075	Mandarins, incl. tangerines and satsumas, clementines, wilkings and similar citrus hybrids, prepared or preserved, containing added sugar but no added spirit, in immediate packings of a net content of ≤ 1 kg	17,6	10	

CN 2013	Description	Base rate	Staging category	Notes
20083079	Citrus fruits, prepared or preserved, containing added sugar but no added spirit, in immediate packings of a net content of ≤ 1 kg (excl. grapefruit segments, mandarins, incl. tangerines and satsumas, clementines, wilkings and similar citrus hybrids)	20,8	10	
20083090	Citrus fruit, prepared or preserved, not containing added spirit or added sugar	18,4	10	
20084011	Pears, prepared or preserved, containing added spirit, with sugar content of > 13 % and actual alcoholic strength of ≤ 11,85 % mas, in immediate packings of a net content of > 1 kg	25,6	10	
20084019	Pears, prepared or preserved, containing added spirit, with sugar content of > 13 % and actual alcoholic strength of > 11,85 % mas, in immediate packings of a net content of > 1 kg	25,6 + 4,2 EUR/ 100 kg/net	7	
20084021	Pears, prepared or preserved, containing added spirit, with actual alcoholic strength of ≤ 11,85 % mas, in immediate packings of a net content of > 1 kg (excl. sugar content of > 13 %)	24	10	
20084029	Pears, prepared or preserved, containing added spirit, with actual alcoholic strength of > 11,85 % mas, in immediate packings of a net content of > 1 kg (excl. sugar content of > 13 %)	25,6	10	
20084031	Pears, prepared or preserved, containing added spirit, with sugar content of > 15 %, in immediate packings of a net content of ≤ 1 kg	25,6 + 4,2 EUR/ 100 kg/net	7	
20084039	Pears, prepared or preserved, containing added spirit, in immediate packings of a net content of ≤ 1 kg (excl. sugar content of > 15 %)	25,6	10	
20084051	Pears, prepared or preserved, containing no spirit but with added sugar, with sugar content of > 13 %, in immediate packings of a net content of > 1 kg	17,6	10	

CN 2013	Description	Base rate	Staging category	Notes
20084059	Pears, prepared or preserved, containing no spirit but with added sugar, with sugar content of ≤ 13 %, in immediate packings of a net content of > 1 kg	16	10	
20084071	Pears, prepared or preserved, containing no spirit but with added sugar, with sugar content of > 15 %, in immediate packings of a net content of ≤ 1 kg	19,2	10	
20084079	Pears, prepared or preserved, containing no spirit but with added sugar, with sugar content of ≤ 15 %, in immediate packings of a net content of ≤ 1 kg	17,6	10	
20084090	Pears, prepared or preserved, not containing added spirit or added sugar	16,8	10	
20085011	Apricots, prepared or preserved, containing added spirit, with sugar content of > 13 % and actual alcoholic strength of ≤ 11,85 % mas, in immediate packings of a net content of > 1 kg	25,6	10	
20085019	Apricots, prepared or preserved, containing added spirit, with sugar content of > 13 % and actual alcoholic strength of > 11,85 % mas, in immediate packings of a net content of > 1 kg	25,6 + 4,2 EUR/ 100 kg/net	7	
20085031	Apricots, prepared or preserved, containing added spirit, with actual alcoholic strength of ≤ 11,85 % mas, in immediate packings of a net content of > 1 kg (excl. sugar content of > 13 %)	24	10	
20085039	Apricots, prepared or preserved, containing added spirit, with actual alcoholic strength of > 11,85 % mas, in immediate packings of a net content of > 1 kg (excl. sugar content of > 13 %)	25,6	10	
20085051	Apricots, prepared or preserved, containing added spirit, with sugar content of > 15 %, in immediate packings of a net content of ≤ 1 kg	25,6 + 4,2 EUR/ 100 kg/net	7	

CN 2013	Description	Base rate	Staging category	Notes
20085059	Apricots, prepared or preserved, containing added spirit, in immediate packings of a net content of ≤ 1 kg (excl. sugar content of > 15 %)	25,6	10	
20085061	Apricots, prepared or preserved, containing no spirit but with added sugar, with sugar content of > 13 %, in immediate packings of a net content of > 1 kg	19,2	10	
20085069	Apricots, prepared or preserved, containing no spirit but with added sugar, with sugar content of > 9 % but ≤ 13 %, in immediate packings of a net content of > 1 kg	17,6	10	
20085071	Apricots, prepared or preserved, containing no spirit but with added sugar, with sugar content of > 15 %, in immediate packings of a net content of ≤ 1 kg	20,8	10	
20085079	Apricots, prepared or preserved, containing no spirit but with added sugar, with sugar content of > 9 % but ≤ 15 %, in immediate packings of a net content of ≤ 1 kg	19,2	10	
20085092	Apricots, prepared or preserved, not containing added spirit or added sugar, in immediate packings of a net content of ≥ 5 kg	13,6	7	
20085098	Apricots, prepared or preserved, not containing added spirit or added sugar, in immediate packings of a net content of < 5 kg	18,4	10	
20086011	Cherries, prepared or preserved, containing added spirit, with sugar content of > 9 % and actual alcoholic strength of ≤ 11,85 % mas	25,6	10	
20086019	Cherries, prepared or preserved, containing added spirit, with sugar content of > 9 % and actual alcoholic strength of > 11,85 % mas	25,6 + 4,2 EUR/ 100 kg/net	7	

CN 2013	Description	Base rate	Staging category	Notes
20086031	Cherries, prepared or preserved, containing added spirit, with actual alcoholic strength of ≤ 11,85 % mas (excl. sugar content of > 9 %)	24	10	
20086039	Cherries, prepared or preserved, containing added spirit, with actual alcoholic strength of > 11,85 % mas (excl. sugar content of > 9 %)	25,6	10	
20086050	Cherries, prepared or preserved, containing no spirit but with added sugar, in immediate packings of a net content > 1 kg	17,6	10	
20086060	Cherries, prepared or preserved, containing no spirit but with added sugar, in immediate packings of a net content ≤ 1 kg	20,8	10	
20086070	Cherries, prepared or preserved, not containing added spirit or added sugar, in immediate packings of a net content ≥ 4,5 kg	18,4	10	
20086090	Cherries, prepared or preserved, not containing added spirit or added sugar, in immediate packings of a net content < 4,5 kg	18,4	10	
20087011	Peaches incl. nectarines, prepared or preserved, containing added spirit, with sugar content of > 13 % and actual alcoholic strength of ≤ 11,85 % mas, in immediate packings of a net content > 1 kg	25,6	7	
20087019	Peaches incl. nectarines, prepared or preserved, containing added spirit, with sugar content of > 13 % and actual alcoholic strength of > 11,85 % mas, in immediate packings of a net content > 1 kg	25,6 + 4,2 EUR/ 100 kg/net	7	
20087031	Peaches incl. nectarines, prepared or preserved, containing added spirit, with actual alcoholic strength of ≤ 11,85 % mas, in immediate packings of a net content > 1 kg (excl. sugar content of > 13 %)	24	7	

CN 2013	Description	Base rate	Staging category	Notes
20087039	Peaches incl. nectarines, prepared or preserved, containing added spirit, with actual alcoholic strength of > 11,85 % mas, in immediate packings of a net content > 1 kg (excl. sugar content of > 13 %)	25,6	7	
20087051	Peaches incl. nectarines, prepared or preserved, containing added spirit, with sugar content of > 15 %, in immediate packings of a net content ≤ 1 kg	25,6 + 4,2 EUR/ 100 kg/net	7	
20087059	Peaches incl. nectarines, prepared or preserved, containing added spirit, in immediate packings of a net content of ≤ 1 kg (excl. sugar content of > 15 %)	25,6	7	
20087061	Peaches incl. nectarines, prepared or preserved, containing no spirit but with added sugar, with sugar content of > 13 %, in immediate packings of a net content of > 1 kg	19,2	7	
20087069	Peaches incl. nectarines, prepared or preserved, containing no spirit but with added sugar, with sugar content of > 9 % but ≤ 13 %, in immediate packings of > 1 kg	17,6	7	
20087071	Peaches incl. nectarines, prepared or preserved, containing no spirit but with added sugar, with sugar content of > 15 %, in immediate packings of a net content of ≤ 1 kg	19,2	7	
20087079	Peaches incl. nectarines, prepared or preserved, containing no spirit but with added sugar, with sugar content of > 9 % but ≤ 15 %, in immediate packings of a net content of ≤ 1 kg	17,6	7	
20087092	Peaches incl. nectarines, prepared or preserved, not containing added spirit or added sugar, in immediate packings of a net content of ≥ 5 kg	15,2	7	
20087098	Peaches incl. nectarines, prepared or preserved, in immediate packings of a net content of < 5 kg (excl. added spirit and sugar)	18,4	7	

CN 2013	Description	Base rate	Staging category	Notes
20088011	Strawberries, prepared or preserved, containing added spirit, with sugar content of > 9 % and actual alcoholic strength of ≤ 11,85 % mas	25,6	10	
20088019	Strawberries, prepared or preserved, containing added spirit, with sugar content of > 9 % and actual alcoholic strength of > 11,85 % mas	25,6 + 4,2 EUR/ 100 kg/net	10	
20088031	Strawberries, prepared or preserved, containing added spirit, with actual alcoholic strength of ≤ 11,85 % mas (excl. sugar content of > 9 %)	24	10	
20088039	Strawberries, prepared or preserved, with sugar content ≤ 9 %, of actual alcoholic strength > 11,85 % mas	25,6	10	
20088050	Strawberries, prepared or preserved, containing no spirit but with added sugar, in immediate packings of a net content > 1 kg	17,6	10	
20088070	Strawberries, prepared or preserved, containing no spirit but with added sugar, in immediate packings of a net content of ≤ 1 kg	20,8	10	
20088090	Strawberries, prepared or preserved, not containing added spirit or added sugar	18,4	10	
20089100	Palm hearts, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit (excl. prepared or preserved with vinegar)	10	4	
20089311	Cranberries *"Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea"*, prepared or preserved, containing added spirit, with a sugar content of > 9 % by weight and of an actual alcoholic strength of ≤ 11,85 % mas (excl. preserved with sugar but not laid in syrup, jams, jellies, marmalades, purée and pastes, obtained by cooking)	25,6	10	

CN 2013	Description	Base rate	Staging category	Notes
20089319	Cranberries "*Vaccinium macrocarpon*, *Vaccinium oxycoccos*, *Vaccinium vitis-idaea*", prepared or preserved, containing added spirit, with a sugar content of > 9 % by weight and of an actual alcoholic strength of > 11,85 % mas (excl. preserved with sugar but not laid in syrup, jams, jellies, marmalades, purée and pastes, obtained by cooking)	25,6 + 4,2 EUR/ 100 kg/net	10	
20089321	Cranberries "*Vaccinium macrocarpon*, *Vaccinium oxycoccos*, *Vaccinium vitis-idaea*", prepared or preserved, containing added spirit, with a sugar content of ≤ 9 % by weight and of an actual alcoholic strength of ≤ 11,85 % mas (excl. preserved with sugar but not laid in syrup, jams, jellies, marmalades, purée and pastes, obtained by cooking)	24	10	
20089329	Cranberries "*Vaccinium macrocarpon*, *Vaccinium oxycoccos*, *Vaccinium vitis-idaea*", prepared or preserved, containing added spirit, with a sugar content of ≤ 9 % by weight and of an actual alcoholic strength of > 11,85 % mas (excl. preserved with sugar but not laid in syrup, jams, jellies, marmalades, purée and pastes, obtained by cooking)	25,6	10	
20089391	Cranberries "*Vaccinium macrocarpon*, *Vaccinium oxycoccos*, *Vaccinium vitis-idaea*", prepared or preserved, not containing added spirit but containing added sugar, in immediate packings of > 1 kg (excl. preserved with sugar but not laid in syrup, jams, jellies, marmalades, purée and pastes, obtained by cooking)	17,6	10	
20089393	Cranberries "*Vaccinium macrocarpon*, *Vaccinium oxycoccos*, *Vaccinium vitis-idaea*", prepared or preserved, not containing added spirit but containing added sugar, in immediate packings of ≤ 1 kg (excl. preserved with sugar but not laid in syrup, jams, jellies , marmalades, purée and pastes, obtained by cooking)	20,8	10	
20089399	Cranberries "*Vaccinium macrocarpon*, *Vaccinium oxycoccos*, *Vaccinium vitis-idaea*", prepared or preserved, not containing added spirit nor added sugar (excl. jams, jellies, marmalades, purée and pastes, obtained by cooking)	18,4	10	

CN 2013	Description	Base rate	Staging category	Notes
20089712	Mixtures of guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya, incl. mixtures containing ≥ 50 % by weight of these fruits and coconuts, cashew nuts, Brazil nuts, areca "betel" nuts, cola nuts and macadamia nuts, prepared or preserved, containing added spirit, with a sugar content of > 9 % by weight and of an actual alcoholic strength of ≤ 11,85 % mas	16	10	
20089714	Mixtures of fruit or other edible parts of plants, prepared or preserved, containing added spirit, with sugar content > 9 % by weight and of an actual alcoholic strength ≤ 11,85 % mas (excl. mixtures of nuts, tropical fruit and tropical fruit/nuts of a type specified in additional notes 7 and 8 to Chapter 20 with a net content of ≥ 50 % by weight, groundnuts and other seeds)	25,6	10	
20089716	Mixtures of guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya, incl. mixtures containing ≥ 50 % by weight of these fruits and coconuts, cashew nuts, Brazil nuts, areca "betel" nuts, cola nuts and macadamia nuts, prepared or preserved, containing added spirit, with sugar content of > 9 % by weight and of an actual alcoholic strength of > 11,85 % mas	16 + 2,6 EUR/ 100 kg/net	10	
20089718	Mixtures of fruit or other edible parts of plants, prepared or preserved, containing added spirit, with sugar content > 9 % by weight and of an actual alcoholic strength > 11,85 % mas (excl. mixtures of nuts, tropical fruit and tropical fruit/nuts of a type specified in additional notes 7 and 8 to Chapter 20 with a net content of ≥ 50 % by weight, groundnuts and other seeds)	25,6 + 4,2 EUR/ 100 kg/net	10	
20089732	Mixtures of guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya, incl. mixtures containing ≥ 50 % by weight of these fruits and coconuts, cashew nuts, Brazil nuts, areca "betel" nuts, cola nuts and macadamia nuts, prepared or preserved, containing added spirit, of an actual alcoholic strength of ≤ 11,85 % mas (excl. with sugar content of > 9 % by weight)	15	7	

CN 2013	Description	Base rate	Staging category	Notes
20089734	Mixtures of fruit or other edible parts of plants, prepared or preserved, containing added spirit, of an actual alcoholic strength ≤ 11,85 % mas (excl. with sugar content > 9 % by weight and mixtures of nuts, tropical fruit and tropical fruit/nuts of a type specified in additional notes 7 and 8 to Chapter 20 with a net content of ≥ 50 % by weight, groundnuts and other seeds)	24	10	
20089736	Mixtures of guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya, incl. mixtures containing ≥ 50 % by weight of these fruits and coconuts, cashew nuts, Brazil nuts, areca "betel" nuts, cola nuts and macadamia nuts, prepared or preserved, containing added spirit of an actual strength by mass not exceeding 11,85 % mas, containing added sugar	16	10	
20089738	Mixtures of fruit or other edible parts of plants, prepared or preserved, containing added spirit, of an actual alcoholic strength > 11,85 % mas (excl. with sugar content > 9 % by weight and mixtures of nuts, tropical fruit and tropical fruit/nuts of a type specified in additional notes 7 and 8 to Chapter 20 with a net content of ≥ 50 % by weight, groundnuts and other seeds)	25,6	10	
20089751	Mixtures of guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya, incl. mixtures containing ≥ 50 % by weight of these fruits and coconuts, cashew nuts, Brazil nuts, areca "betel" nuts, cola nuts and macadamia nuts, prepared or preserved, not containing added spirit but containing added sugar, in immediate packings of a net content of > 1 kg	11	7	
20089759	Mixtures of fruit or other edible parts of plants, prepared or preserved, not containing added spirit but containing added sugar, in immediate packings of a net content of > 1 kg (excl. mixtures of tropical fruits and tropical fruits and nuts of a type specified in additional notes 7 and 8 to Chapter 20, containing ≥ 50 % by weight, groundnuts and other seeds and preparations of the Müsli type based on unroasted cereal flakes of subheading 1904.20.10)	17,6	10	

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CN 2013	Description	Base rate	Staging category	Notes
20089772	Mixtures of guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya, incl. mixtures containing ≥ 50 % by weight of these fruits and coconuts, cashew nuts, Brazil nuts, areca "betel" nuts, cola nuts and macadamia nuts, prepared or preserved, not containing added spirit but containing added sugar, in which the weight of no single fruit exceeds 50 % of the total weight, in immediate packings of a net content of ≤ 1 kg	8,5	4	
20089774	Mixtures of fruit, in which the weight of no single fruit exceeds 50 % of the total weight, prepared or preserved, not containing added spirit but containing added sugar, in immediate packings of a net content of ≤ 1 kg (excl. mixtures of nuts, tropical fruit, and tropical fruit and nuts of a type specified in additional notes 7 and 8 to Chapter 20, containing ≥ 50 % by weight, groundnuts and other seeds and preparations of the Müsli type based on unroasted cereal flakes of subheading 1904.20.10)	13,6	7	
20089776	Mixtures of guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya, incl. mixtures containing ≥ 50 % by weight of these fruits and coconuts, cashew nuts, Brazil nuts, areca "betel" nuts, cola nuts and macadamia nuts, prepared or preserved, not containing added spirit but containing added sugar, in immediate packings of a net content of ≤ 1 kg (excl. mixtures, in which the weight of no single fruit exceeds 50 % of the total weight of the fruits)	12	7	
20089778	Mixtures of fruit or other edible parts of plants, prepared or preserved, not containing added spirit but containing added sugar, in immediate packings of a net content of ≤ 1 kg (excl. mixtures of nuts, tropical fruits and tropical fruits and nuts of a a type specified in additional notes 7 and 8 to Chapter 20, of ≥ 50 % by weight, groundnuts and other seeds, mixtures in which the weight of no single fruit exceeds 50 % of the total weight of the fruits, and preparations of the Müsli type based on unroasted cereal flakes of subheading 1904.20.10)	19,2	10	

CN 2013	Description	Base rate	Staging category	Notes
20089792	Mixtures of guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya, incl. mixtures containing ≥ 50 % by weight of these fruits and coconuts, cashew nuts, Brazil nuts, areca "betel" nuts, cola nuts and macadamia nuts, prepared or preserved, not containing added spirit or added sugar, in immediate packings of a net content of ≥ 5 kg	11,5	7	
20089793	Mixtures of fruit or other edible parts of plants, prepared or preserved, not containing added spirit or added sugar, in immediate packings of a net content of ≥ 5 kg, n.e.s. (excl. mixtures of nuts, tropical fruits and tropical fruits and nuts of a type specified in additional notes 7 and 8 to Chapter 20, containing ≥ 50 % by weight, groundnuts and other seeds and preparations of the Müsli type based on unroasted cereal flakes of subheading 1904.20.10)	18,4	10	
20089794	Mixtures of guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya, incl. mixtures containing ≥ 50 % by weight of these fruits and coconuts, cashew nuts, Brazil nuts, areca "betel" nuts, cola nuts and macadamia nuts, prepared or preserved, not containing added spirit or added sugar, in immediate packings of a net content of ≥ 4,5 kg but < 5 kg	11,5	7	
20089796	Mixtures of fruit or other edible parts of plants, prepared or preserved, not containing added spirit or added sugar, in immediate packings of a net content of ≥ 4,5 kg but < 5 kg, n.e.s. (excl. mixtures of nuts, tropical fruits and tropical fruits and nuts of a type specified in additional notes 7 and 8 to Chapter 20, containing ≥ 50 % by weight, groundnuts and other seeds and preparations of the Müsli type based on unroasted cereal flakes of subheading 1904.20.10)	18,4	10	
20089797	Mixtures of guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya, incl. mixtures containing ≥ 50 % by weight of these fruits and coconuts, cashew nuts, Brazil nuts, areca "betel" nuts, cola nuts and macadamia nuts, prepared or preserved, not containing added spirit or added sugar, in immediate packings of a net content of < 4,5 kg	11,5	7	

CN 2013	Description	Base rate	Staging category	Notes
20089798	Mixtures of fruit or other edible parts of plants, prepared or preserved, not containing added spirit or added sugar, in immediate packings of a net content of < 4,5 kg, n.e.s. (excl. mixtures of nuts, tropical fruit of a type specified in Additional Note 7 to Chapter 20, groundnuts and other seeds and preparations of the Müsli type based on unroasted cereal flakes of subheading 1904.20.10)	18,4	10	
20089911	Ginger, prepared or preserved, containing added spirit, with actual alcoholic strength of ≤ 11,85 % mas	10	4	
20089919	Ginger, prepared or preserved, containing added spirit, with actual alcoholic strength of > 11,85 % mas	16	10	
20089921	Grapes, prepared or preserved, containing added spirit, with sugar content of > 13 %	25,6 + 3,8 EUR/ 100 kg/net	10	
20089923	Grapes, prepared or preserved, with added spirit, with sugar content ≤ 13 % (excl. with sugar content > 13 %)	25,6	10	
20089924	Guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya, prepared or preserved, containing added spirit, with sugar content > 9 % by weight and with an actual alcoholic strength of ≤ 11,85 % mas	16	10	
20089928	Fruit and other edible parts of plants, prepared or preserved, containing added spirit, with a sugar content of > 9 % by weight and of an actual alcoholic strength of ≤ 11,85 % mas (excl. preserved with sugar but not laid in syrup, jams, fruit jellies, marmalades, fruit purée and pastes, obtained by cooking, and nuts, groundnuts and other seeds, pineapples, citrus fruits, pears, apricots, cherries, peaches, strawberries, cranberries, ginger, grapes, passion fruit, guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, carambola and pitahaya)	25,6	10	

CN 2013	Description	Base rate	Staging category	Notes
20089931	Guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya, prepared or preserved, containing added spirit, with sugar content > 9 % by weight and with an actual alcoholic strength of > 11,85 % mas	16 + 2,6 EUR/ 100 kg/net	10	
20089934	Fruit and other edible parts of plants, prepared or preserved, containing added spirit, with a sugar content of > 9 % by weight and of an actual alcoholic strength of > 11,85 % mas (excl. preserved with sugar but not laid in syrup, jams, fruit jellies, marmalades, fruit purée and pastes, obtained by cooking, and nuts, groundnuts and other seeds, pineapples, citrus fruits, pears, apricots, cherries, peaches, strawberries, cranberries, ginger, grapes, passion fruit, guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, carambola and pitahaya)	25,6 + 4,2 EUR/ 100 kg/net	10	
20089936	Guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya, prepared or preserved, containing added spirit, of an actual alcoholic strength ≤ 11,85 % mas (excl. with sugar content > 9 % by weight)	15	7	
20089937	Fruit and other edible parts of plants, prepared or preserved, containing added spirit, of an actual alcoholic strength of ≤ 11,85 % mas (excl. with a sugar content of > 9 % by weight, nuts, groundnuts and other seeds, pineapples, citrus fruits, pears, apricots, cherries, peaches, strawberries, cranberries, ginger, grapes, guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya)	24	10	
20089938	Guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya, prepared or preserved, containing added spirit, of an actual alcoholic strength > 11,85 % mas (excl. with sugar content > 9 % by weight)	16	10	

CN 2013	Description	Base rate	Staging category	Notes
20089940	Fruit and other edible parts of plants, prepared or preserved, containing added spirit, of an actual alcoholic strength of > 11,85 % mas (excl. with a sugar content of > 9 % by weight, nuts, groundnuts and other seeds, pineapples, citrus fruits, pears, apricots, cherries, peaches, strawberries, cranberries, ginger, grapes, guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya)	25,6	10	
20089941	Ginger, prepared or preserved, containing no spirit but with added sugar, in immediate packings of a net content of > 1 kg	Free	0	
20089943	Grapes, prepared or preserved, containing no spirit but with added sugar, in immediate packings of a net content of > 1 kg	19,2	10	
20089945	Plums, prepared or preserved, containing no spirit but with added sugar, in immediate packings of a net content of > 1 kg	17,6	10	
20089948	Guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya, prepared or preserved, not containing added spirit but containing added sugar, in immediate packings of a net content > 1 kg	11	7	
20089949	Fruit and other edible parts of plants, prepared or preserved, not containing added spirit but containing added sugar, in immediate packings of a net content of > 1 kg (excl. preserved with sugar but not laid in syrup, jams, fruit jellies, marmalades, fruit purée and pastes, obtained by cooking, and nuts, groundnuts and other seeds, pineapples, citrus fruits, pears, apricots, cherries, peaches, strawberries, cranberries, ginger, grapes, plums, passion fruit, guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, carambola and pitahaya)	17,6	10	

CN 2013	Description	Base rate	Staging category	Notes
20089951	Ginger, prepared or preserved, containing no spirit but with added sugar, in immediate packings of a net content of ≤ 1 kg	Free	0	
20089963	Guavas, Mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya, prepared or preserved, not containing added spirit but containing added sugar, in immediate packings of a net content ≤ 1 kg (excl. mixtures)	13	7	
20089967	Fruit and other edible parts of plants, prepared or preserved, not containing added spirit but containing added sugar, in immediate packings of a net content of ≤ 1 kg (excl. preserved with sugar but not laid in syrup, jams, fruit jellies, marmalades, fruit purée and pastes, obtained by cooking, and nuts, groundnuts and other seeds, pineapples, citrus fruits, pears, apricots, cherries, peaches, strawberries, cranberries, ginger, passion fruit, guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, carambola and pitahaya)	20,8	10	
20089972	Plums, prepared or preserved, not containing added spirit or added sugar, in immediate packings of a net content of ≥ 5 kg	15,2	10	
20089978	Plums, prepared or preserved, not containing added spirit or added sugar, in immediate packings of a net content of < 5 kg	18,4	10	
20089985	Maize "corn", prepared or preserved, not containing added spirit or added sugar (excl. sweetcorn "*Zea mays* var. *saccharata*")	5,1 + 9,4 EUR/ 100 kg/net	7	
20089991	Yams, sweet potatoes and similar edible parts of plants, containing ≥ 5 % starch, prepared or preserved, not containing added spirit or added sugar (excl. frozen or dried)	8,3 + 3,8 EUR/ 100 kg/net	7	

CN 2013	Description	Base rate	Staging category	Notes
20089999	Fruit and other edible part of plants, prepared or preserved, not containing added spirit or added sugar (excl. prepared or preserved with vinegar, preserved with sugar but not laid in syrup, jams, fruit jellies, marmalades, fruit purée and pastes, obtained by cooking, and nuts, groundnuts and other seeds, pineapples, citrus fruits, pears, apricots, cherries, peaches, strawberries, cranberries, plums, corn, yam roots, sweet potatoes and similar edible parts of plants)	18,4	10	
20091111	Frozen orange juice, unfermented, Brix value > 67 at 20 °C, value of ≤ 30 EUR per 100 kg, whether or not containing added sugar or other sweetening matter (excl. containing spirit)	33,6 + 20,6 EUR/ 100 kg/net	50 %	
20091119	Frozen orange juice, unfermented, Brix value > 67 at 20 °C, value of > 30 EUR per 100 kg, whether or not containing added sugar or other sweetening matter (excl. containing spirit)	33,6	10	
20091191	Frozen orange juice, unfermented, Brix value ≤ 67 at 20 °C, value of ≤ 30 EUR per 100 kg, with > 30 % added sugar (excl. containing spirit)	15,2 + 20,6 EUR/ 100 kg/net	50 %	
20091199	Frozen orange juice, unfermented, Brix value ≤ 67 at 20 °C, whether or not containing added sugar or other sweetening matter (excl. containing spirit, with a value of ≤ 30 EUR per 100 kg and with > 30 % added sugar)	15,2	10	
20091200	Orange juice, unfermented, Brix value ≤ 20 at 20 °C, whether or not containing added sugar or other sweetening matter (excl. containing spirit and frozen)	12,2	7	
20091911	Orange juice, unfermented, Brix value > 67 at 20 °C, value of ≤ 30 EUR per 100 kg, whether or not containing added sugar or other sweetening matter (excl. containing spirit and frozen)	33,6 + 20,6 EUR/ 100 kg/net	50 %	
20091919	Orange juice, unfermented, Brix value > 67 at 20 °C, value of > 30 EUR per 100 kg, whether or not containing added sugar or other sweetening matter (excl. containing spirit and frozen)	33,6	10	

CN 2013	Description	Base rate	Staging category	Notes
20091991	Orange juice, unfermented, Brix value > 20 but ≤ 67 at 20 °C, value of ≤ 30 EUR per 100 kg, containing > 30 % added sugar (excl. containing spirit and frozen)	15,2 + 20,6 EUR/ 100 kg/net	50 %	
20091998	Orange juice, unfermented, Brix value > 20 but ≤ 67 at 20 °C, whether or not containing added sugar or other sweetening matter (excl. containing spirit and frozen, with a value of ≤ 30 EUR per 100 kg and with > 30 % added sugar)	12,2	7	
20092100	Grapefruit juice, unfermented, Brix value ≤ 20 at 20 °C, whether or not containing added sugar or other sweetening matter (excl. containing spirit)	12	7	
20092911	Grapefruit juice, unfermented, Brix value > 67 at 20 °C, value of ≤ 30 EUR per 100 kg, whether or not containing added sugar or other sweetening matter (excl. containing spirit)	33,6 + 20,6 EUR/ 100 kg/net	10	
20092919	Grapefruit juice, unfermented, Brix value > 67 at 20 °C, value of > 30 EUR per 100 kg, whether or not containing added sugar or other sweetening matter (excl. containing spirit)	33,6	10	
20092991	Grapefruit juice, unfermented, Brix value > 20 but ≤ 67 at 20 °C, value of ≤ 30 EUR per 100 kg, containing > 30 % added sugar (excl. containing spirit)	12 + 20,6 EUR/ 100 kg/net	10	
20092999	Grapefruit juice, unfermented, Brix value > 20 but ≤ 67 at 20 °C, whether or not containing added sugar or other sweetening matter (excl. containing spirit, with a value of ≤ 30 EUR per 100 kg and with > 30 % added sugar)	12	7	
20093111	Single citrus fruit juice, unfermented, Brix value ≤ 20 at 20 °C, value of > 30 EUR per 100 kg, containing added sugar (excl. containing spirit, mixtures, orange juice and grapefruit juice)	14,4	7	

CN 2013	Description	Base rate	Staging category	Notes
20093119	Single citrus fruit juice, unfermented, Brix value ≤ 20 at 20 °C, with a value of > 30 EUR per 100 kg (excl. containing added sugar, containing spirit, mixtures, orange juice and grapefruit juice)	15,2	10	
20093151	Lemon juice, unfermented, Brix value ≤ 20 at 20 °C, value of ≤ 30 EUR per 100 kg, containing added sugar (excl. containing spirit)	14,4	7	
20093159	Lemon juice, unfermented, Brix value ≤ 20 at 20 °C, value of ≤ 30 EUR per 100 kg (excl. containing spirit or added sugar)	15,2	10	
20093191	Single citrus fruit juice, unfermented, Brix value ≤ 20 at 20 °C, value of ≤ 30 EUR per 100 kg, containing added sugar (excl. containing spirit, mixtures, lemon, orange and grapefruit juice)	14,4	7	
20093199	Single citrus fruit juice, unfermented, Brix value ≤ 20 at 20 °C, value of ≤ 30 EUR per 100 kg (excl. containing added sugar, containing spirit, mixtures, lemon, orange and grapefruit juice)	15,2	10	
20093911	Single citrus fruit juice, unfermented, Brix value > 67 at 20 °C, value of ≤ 30 EUR per 100 kg, whether or not containing added sugar or other sweetening matter (excl. containing spirit, mixtures, orange juice and grapefruit juice)	33,6 + 20,6 EUR/ 100 kg/net	50 %	
20093919	Single citrus fruit juice, unfermented, Brix value > 67 at 20 °C, value of > 30 EUR per 100 kg, whether or not containing added sugar or other sweetening matter (excl. containing spirit, mixtures, orange juice and grapefruit juice)	33,6	10	
20093931	Single citrus fruit juice, unfermented, Brix value > 20 but ≤ 67 at 20 °C, value of > 30 EUR per 100 kg, containing added sugar (excl. containing spirit, mixtures, orange juice and grapefruit juice)	14,4	7	

CN 2013	Description	Base rate	Staging category	Notes
20093939	Single citrus fruit juice, unfermented, Brix value > 20 but ≤ 67 at 20 °C, with a value of > 30 EUR per 100 kg (excl. containing added sugar, containing spirit, mixtures, orange juice and grapefruit juice)	15,2	10	
20093951	Lemon juice, unfermented, Brix value > 20 but ≤ 67 at 20 °C, value of ≤ 30 EUR per 100 kg, containing > 30 % added sugar (excl. containing spirit)	14,4 + 20,6 EUR/ 100 kg/net	50 %	
20093955	Lemon juice, unfermented, Brix value > 20 but ≤ 67 at 20 °C, value of ≤ 30 EUR per 100 kg, containing ≤ 30 % added sugar (excl. containing spirit)	14,4	7	
20093959	Lemon juice, unfermented, Brix value > 20 but ≤ 67 at 20 °C, value of ≤ 30 EUR per 100 kg (excl. containing spirit or added sugar)	15,2	10	
20093991	Single citrus fruit juice, unfermented, Brix value > 20 but ≤ 67 at 20 °C, value of ≤ 30 EUR per 100 kg, containing > 30 % added sugar (excl. or containing spirit, mixtures, lemon, orange and grapefruit juice)	14,4 + 20,6 EUR/ 100 kg/net	50 %	
20093995	Single citrus fruit juice, unfermented, Brix value > 20 but ≤ 67 at 20 °C, value of ≤ 30 EUR per 100 kg, containing ≤ 30 % added sugar (excl. containing spirit, mixtures, lemon, orange and grapefruit juice)	14,4	7	
20093999	Single citrus fruit juice, unfermented, Brix value > 20 but ≤ 67 at 20 °C, value of ≤ 30 EUR per 100 kg (excl. containing added sugar, containing spirit, mixtures, lemon, orange and grapefruit juice)	15,2	10	
20094192	Pineapple juice, unfermented, Brix value ≤ 20 at 20 °C, containing added sugar (excl. containing spirit)	15,2	10	
20094199	Pineapple juice, unfermented, Brix value ≤ 20 at 20 °C (excl. containing added sugar or containing spirit)	16	10	
20094911	Pineapple juice, unfermented, Brix value > 67 at 20 °C, value of ≤ 30 EUR per 100 kg, whether or not containing added sugar or other sweetening matter (excl. containing spirit)	33,6 + 20,6 EUR/ 100 kg/net	10	

CN 2013	Description	Base rate	Staging category	Notes
20094919	Pineapple juice, unfermented, Brix value > 67 at 20 °C, value of > 30 EUR per 100 kg, whether or not containing added sugar or other sweetening matter (excl. containing spirit)	33,6	10	
20094930	Pineapple juice, unfermented, Brix value > 20 but ≤ 67 at 20 °C, value of > 30 EUR per 100 kg, containing added sugar (excl. containing spirit)	15,2	10	
20094991	Pineapple juice, unfermented, Brix value > 20 but ≤ 67 at 20 °C, value of ≤ 30 EUR per 100 kg, containing > 30 % added sugar (excl. containing spirit)	15,2 + 20,6 EUR/ 100 kg/net	10	
20094993	Pineapple juice, unfermented, Brix value > 20 but ≤ 67 at 20 °C, value of ≤ 30 EUR per 100 kg, containing ≤ 30 % added sugar (excl. containing spirit)	15,2	10	
20094999	Pineapple juice, unfermented, Brix value > 20 but ≤ 67 at 20 °C (excl. containing added sugar or containing spirit)	16	10	
20095010	Tomato juice of a dry extract content < 7 % by weight, containing added sugar, unfermented (excl. containing added spirit)	16	10	
20095090	Tomato juice of a dry extract content < 7 % by weight, unfermented (excl. containing added sugar or spirit)	16,8	10	
20096110	Grape juice, incl. grape must, unfermented, Brix value ≤ 30 at 20 °C, value of > 18 EUR per 100 kg, whether or not containing added sugar or other sweetening matter (excl. containing spirit)	See Annex 2 of Commission Implementation Regulation No 927/2012 of 9 October 2012	10/EP	
20096190	Grape juice, incl. grape must, unfermented, Brix value ≤ 30 at 20 °C, value of ≤ 18 EUR per 100 kg, whether or not containing added sugar or other sweetening matter (excl. containing spirit)	22,4 + 27 EUR/hl	10	

CN 2013	Description	Base rate	Staging category	Notes
20096911	Grape juice, incl. grape must, unfermented, Brix value > 67 at 20 °C, value of ≤ 22 EUR per 100 kg, whether or not containing added sugar or other sweetening matter (excl. containing spirit)	40 + 121 EUR/hl + 20,6 EUR/100 kg/net	10	
20096919	Grape juice, incl. grape must, unfermented, Brix value > 67 at 20 °C, value of > 22 EUR per 100 kg, whether or not containing added sugar or other sweetening matter (excl. containing spirit)	See Annex 2 of Commission Implementation Regulation No 927/2012 of 9 October 2012	10/EP	
20096951	Concentrated grape juice, incl. grape must, unfermented, Brix value > 30 but ≤ 67 at 20 °C, value of > 18 EUR per 100 kg, whether or not containing added sugar or other sweetening matter (excl. containing spirit)	See Annex 2 of Commission Implementation Regulation No 927/2012 of 9 October 2012	10/EP	
20096959	Grape juice, incl. grape must, unfermented, Brix value > 30 but ≤ 67 at 20 °C, value of > 18 EUR per 100 kg, whether or not containing added sugar or other sweetening matter (excl. concentrated or containing spirit)	See Annex 2 of Commission Implementation Regulation No 927/2012 of 9 October 2012	10/EP	
20096971	Concentrated grape juice, incl. grape must, unfermented, Brix value > 30 but ≤ 67 at 20 °C, value of ≤ 18 EUR per 100 kg, containing > 30 % added sugar (excl. containing spirit)	22,4 + 131 EUR/hl + 20,6 EUR/100 kg/net	10	
20096979	Grape juice, incl. grape must, unfermented, Brix value > 30 but ≤ 67 at 20 °C, value of ≤ 18 EUR per 100 kg, containing > 30 % added sugar (excl. concentrated or containing spirit)	22,4 + 27 EUR/hl + 20,6 EUR/100 kg/net	10	
20096990	Grape juice, incl. grape must, unfermented, Brix value > 30 but ≤ 67 at 20 °C, value of ≤ 18 EUR per 100 kg, whether or not containing added sugar or other sweetening matter (excl. containing > 30 % added sugar or containing spirit)	22,4 + 27 EUR/hl	10	

CN 2013	Description	Base rate	Staging category	Notes
20097120	Apple juice, unfermented, Brix value ≤ 20 at 20 °C, containing added sugar (excl. containing spirit)	18	10	
20097199	Apple juice, unfermented, Brix value ≤ 20 at 20 °C (excl. containing added sugar or containing spirit)	18	10	
20097911	Apple juice, unfermented, Brix value > 67 at 20 °C, value of ≤ 22 EUR per 100 kg, whether or not containing added sugar or other sweetening matter (excl. containing spirit)	30 + 18,4 EUR/ 100 kg/net	10	
20097919	Apple juice, unfermented, Brix value > 67 at 20 °C, value of > 22 EUR per 100 kg, whether or not containing added sugar or other sweetening matter (excl. containing spirit)	30	10	
20097930	Apple juice, unfermented, Brix value > 20 but ≤ 67 at 20 °C, value of > 18 EUR per 100 kg, containing added sugar (excl. containing spirit)	18	10	
20097991	Apple juice, unfermented, Brix value > 20 but ≤ 67 at 20 °C, value of ≤ 18 EUR per 100 kg, d containing > 30 % added sugar (excl. containing spirit)	18 + 19,3 EUR/ 100 kg/net	10	
20097998	Apple juice, unfermented, Brix value > 20 but ≤ 67 at 20 °C, value of ≤ 18 EUR per 100 kg and containing ≤ 30 % added sugar, or containing no added sugar (excl. containing spirit)	18	10	
20098111	Cranberry *"Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea"* juice, unfermented, whether or not containing added sugar or other sweetening matter, Brix value > 67 at 20 °C, value of ≤ EUR 30 per 100 kg (excl. containing spirit)	33,6 + 20,6 EUR/ 100 kg/net	10	
20098119	Cranberry *"Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea"* juice, unfermented, whether or not containing added sugar or other sweetening matter, Brix value > 67 at 20 °C, value of > EUR 30 per 100 kg (excl. containing spirit)	33,6	10	

CN 2013	Description	Base rate	Staging category	Notes
20098131	Cranberry *"Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea"* juice, unfermented, Brix value ≤ 67 at 20 °C, value of > EUR 30 per 100 kg, containing added sugar (excl. containing spirit)	16,8	10	
20098151	Cranberry *"Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea"* juice, unfermented, Brix value ≤ 67 at 20 °C, value of ≤ EUR 30 per 100 kg, containing > 30 % added sugar (excl. containing spirit)	16,8 + 20,6 EUR/ 100 kg/net	10	
20098159	Cranberry *"Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea"* juice, unfermented, Brix value ≤ 67 at 20 °C, value of ≤ EUR 30 per 100 kg, containing ≤ 30 % added sugar (excl. containing spirit)	16,8	10	
20098195	Juice of fruit of the species *Vaccinium macrocarpon*, unfermented, Brix value ≤ 67 at 20 °C (excl. containing added sugar or spirit)	14	7	
20098199	Cranberry *"Vaccinium oxycoccos, Vaccinium vitis-idaea"* juice, unfermented, Brix value ≤ 67 at 20 °C (excl. containing spirit or added sugar)	17,6	10	
20098911	Pear juice, unfermented, Brix value > 67 at 20 °C, value of ≤ 22 EUR per 100 kg, whether or not containing added sugar or other sweetening matter (excl. containing spirit)	33,6 + 20,6 EUR/ 100 kg/net	10	
20098919	Pear juice, unfermented, Brix value > 67 at 20 °C, value of > 22 EUR per 100 kg, whether or not containing added sugar or other sweetening matter (excl. containing spirit)	33,6	10	
20098934	Juice of guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola or pitahaya, unfermented, not containing added spirit, whether or not containing added sugar or other sweetening matter, brix value > 67 at 20 °C, value of ≤ 30 EUR per 100 kg (excl. mixtures)	21 + 12,9 EUR/ 100 kg/net	10	

CN 2013	Description	Base rate	Staging category	Notes
20098935	Juice of fruit or vegetables, unfermented, not containing added spirit, whether or not containing added sugar or other sweetening matter, Brix value > 67 at 20 °C, value of ≤ 30 EUR per 100 kg (excl. mixtures and juice of citrus fruit, passion fruit, mangoes, mangosteens, papaws "papayas", jackfruit, guavas, tamarinds, cashew apples, lychees, sapodillo plums, carambola or pitahaya, pineapples, tomatoes, grapes, apples, cranberries and pears)	33,6 + 20,6 EUR/ 100 kg/net	10	
20098936	Juice of guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola or pitahaya, unfermented, whether or not containing added sugar or other sweetening matter, Brix value > 67 at 20 °C, value of > 30 EUR per 100 kg (excl. containing spirit and mixtures)	21	10	
20098938	Juice of fruit or vegetables, unfermented, whether or not containing added sugar or other sweetening matter, Brix value > 67 at 20 °C, value of > 30 EUR per 100 kg (excl. containing spirit, mixtures and juice of citrus fruits, guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya, pineapples, tomatoes, grapes incl. grape must, apples, cranberries and pears)	33,6	10	
20098950	Pear juice, unfermented, Brix value ≤ 67 at 20 °C, value of > 18 EUR per 100 kg, containing added sugar (excl. containing spirit)	19,2	10	
20098961	Pear juice, unfermented, Brix value ≤ 67 at 20 °C, value of ≤ 18 EUR per 100 kg, containing > 30 % added sugar (excl. containing spirit)	19,2 + 20,6 EUR/ 100 kg/net	10	
20098963	Pear juice, unfermented, Brix value ≤ 67 at 20 °C, value of ≤ 18 EUR per 100 kg, containing ≤ 30 % added sugar (excl. containing spirit)	19,2	10	
20098969	Pear juice, unfermented, Brix value ≤ 67 at 20 °C (excl. containing added sugar or containing spirit)	20	10	

CN 2013	Description	Base rate	Staging category	Notes
20098971	Cherry juice, unfermented, Brix value ≤ 67 at 20 °C, value of > 30 EUR per 100 kg net weight, containing added sugar (excl. containing spirit)	16,8	10	
20098973	Juice of guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola or pitahaya, unfermented, Brix value ≤ 67 at 20 °C, value of > 30 EUR per 100 kg net weight, containing added sugar (excl. mixtures or containing spirit)	10,5	7	
20098979	Juice of fruit or vegetables, unfermented, Brix value ≤ 67 at 20 °C, value of > 30 EUR per 100 kg, containing added sugar (excl. mixtures or containing spirit and juice of citrus fruits, guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya, pineapples, tomatoes, grapes incl. grape must, apples, cranberries, pears and cherries)	16,8	10	
20098985	Juice of guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola or pitahaya, unfermented, Brix value ≤ 67 at 20 °C, value of ≤ 30 EUR per 100 kg, containing > 30 % added sugar (excl. mixtures or containing spirit)	10,5 + 12,9 EUR/ 100 kg/net	10	
20098986	Juice of fruit or vegetables, unfermented, Brix value ≤ 67 at 20 °C, value of ≤ EUR 30 per 100 kg, containing > 30 % added sugar (excl. mixtures or containing spirit, and juice of citrus fruits, guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya, pineapples, tomatoes, grapes incl. grape must, apples, cranberries and pears)	16,8 + 20,6 EUR/ 100 kg/net	10	
20098988	Juice of guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola or pitahaya, unfermented, Brix value ≤ 67 at 20 °C, value of ≤ EUR 30 per 100 kg, containing ≤ 30 % added sugar (excl. mixtures or containing spirit)	10,5	7	

CN 2013	Description	Base rate	Staging category	Notes
20098989	Juice of fruit or vegetables, unfermented, Brix value ≤ 67 at 20 °C, value of ≤ EUR 30 per 100 kg, containing ≤ 30 % added sugar (excl. mixtures or containing spirit, and juice of citrus fruits, guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya, pineapples, tomatoes, grapes incl. grape must, apples, cranberries and pears)	16,8	10	
20098996	Cherry juice, unfermented, Brix value ≤ 67 at 20 °C (excl. containing added sugar or containing spirit)	17,6	10	
20098997	Juice of guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola or pitahaya, unfermented, Brix value ≤ 67 at 20 °C (excl. mixtures, and containing added sugar or containing spirit)	11	7	
20098999	Juice of fruit or vegetables, unfermented, Brix value ≤ 67 at 20 °C (excl. containing added sugar or containing spirit, mixtures, and juice of citrus fruit, guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya, pineapples, tomatoes, grapes, incl. grape must, apples, pears, cherries and cranberries)	17,6	10	
20099011	Mixtures of apple and pear juice, unfermented, Brix value > 67 at 20 °C, value of ≤ 22 EUR per 100 kg, whether or not containing added sugar or other sweetening matter (excl. containing spirit)	33,6 + 20,6 EUR/ 100 kg/net	10	
20099019	Mixtures of apple and pear juice, unfermented, Brix value > 67 at 20 °C, value of > 22 EUR per 100 kg, whether or not containing added sugar or other sweetening matter (excl. containing spirit)	33,6	10	
20099021	Mixtures of fruit juices, incl. grape must, and vegetable juices, unfermented, Brix value > 67 at 20 °C, value of ≤ 30 EUR per 100 kg, whether or not containing added sugar or other sweetening matter (excl. containing spirit and mixtures of apple and pear juice)	33,6 + 20,6 EUR/ 100 kg/net	10	

CN 2013	Description	Base rate	Staging category	Notes
20099029	Mixtures of fruit juices, incl. grape must, and vegetable juices, unfermented, Brix value > 67 at 20 °C, value of > 30 EUR per 100 kg, whether or not containing added sugar or other sweetening matter (excl. containing spirit and mixtures of apple and pear juice)	33,6	10	
20099031	Mixtures of apple and pear juice, unfermented, Brix value ≤ 67 at 20 °C, value of ≤ 18 EUR per 100 kg, containing > 30 % added sugar (excl. containing spirit)	20 + 20,6 EUR/ 100 kg/net	10	
20099039	Mixtures of apple and pear juice, unfermented, Brix value ≤ 67 at 20 °C, whether or not containing added sugar or other sweetening matter (excl. value of ≤ 18 EUR per 100 kg, containing > 30 % added sugar or containing spirit)	20	10	
20099041	Mixtures of citrus and pineapple juice, unfermented, Brix value ≤ 67 at 20 °C, value of > 30 EUR per 100 kg, containing added sugar (excl. containing spirit)	15,2	10	
20099049	Mixtures of citrus and pineapple juice, unfermented, Brix value ≤ 67 at 20 °C, value of > 30 EUR per 100 kg (excl. containing added sugar or containing spirit)	16	10	
20099051	Mixtures of fruit juices, incl. grape must, and vegetable juices, unfermented, Brix value ≤ 67 at 20 °C, value of > 30 EUR per 100 kg, containing added sugar (excl. containing spirit and mixtures of apple and pear or citrus and pineapple juices)	16,8	10	
20099059	Mixtures of fruit juices, incl. grape must, and vegetable juices, unfermented, Brix value ≤ 67 at 20 °C, value of > 30 EUR per 100 kg (excl. containing added sugar or containing spirit and mixtures of apple and pear or citrus and pineapple juices)	17,6	10	
20099071	Mixtures of citrus and pineapple juice, unfermented, Brix value ≤ 67 at 20 °C, value of ≤ 30 EUR per 100 kg, containing > 30 % added sugar (excl. containing spirit)	15,2 + 20,6 EUR/ 100 kg/net	10	

CN 2013	Description	Base rate	Staging category	Notes
20099073	Mixtures of citrus and pineapple juice, unfermented, Brix value ≤ 67 at 20 °C, value of ≤ 30 EUR per 100 kg, containing ≤ 30 % added sugar (excl. containing spirit)	15,2	10	
20099079	Mixtures of citrus and pineapple juice, unfermented, Brix value ≤ 67 at 20 °C, value of ≤ 30 EUR per 100 kg (excl. containing added sugar or containing spirit)	16	10	
20099092	Mixtures of juices of guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola or pitahaya, unfermented, Brix value ≤ 67 at 20 °C, value of ≤ EUR 30 per 100 kg, containing > 30 % added sugar (excl. containing spirit)	10,5 + 12,9 EUR/ 100 kg/net	10	
20099094	Mixtures of fruit juices, incl. grape must and juices of vegetables, unfermented, Brix value ≤ 67 at 20 °C, value of ≤ EUR 30 per 100 kg, containing > 30 % added sugar (excl. containing spirit, mixtures of apple and pear juices or of citrus fruit and pineapple juices and of juices of guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya)	16,8 + 20,6 EUR/ 100 kg/net	10	
20099095	Mixtures of juices of guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola or pitahaya, unfermented, Brix value ≤ 67 at 20 °C, value of ≤ EUR 30 per 100 kg, containing ≤ 30 added sugar (excl. containing spirit)	10,5	7	
20099096	Mixtures of fruit juices, incl. grape must and juices of vegetables, unfermented, Brix value ≤ 67 at 20 °C, value of ≤ EUR 30 per 100 kg, containing ≤ 30 % added sugar (excl. containing spirit, mixtures of apple and pear juices or of citrus fruit and pineapple juices and of juices of guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya)	16,8	10	

CN 2013	Description	Base rate	Staging category	Notes
20099097	Mixtures of juices of guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola or pitahaya, unfermented, Brix value ≤ 67 at 20 °C, value of ≤ EUR 30 per 100 kg (excl. Containing added sugar or containing spirit)	11	7	
20099098	Mixtures of fruit juices, incl. grape must and juices of vegetables, unfermented, Brix value ≤ 67 at 20 °C, value of ≤ EUR 30 per 100 kg (excl. containing added sugar or containing spirit and mixtures of apple and pear juices or of citrus fruit and pineapple juices and of juices of guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya)	17,6	10	
21011100	Extracts, essences and concentrates, of coffee	9	4	
21011292	Preparations with a basis of extracts, essences and concentrates of coffee	11,5	7	
21011298	Preparations with a basis of coffee	9 + EA	0 + EA/10; OS ≥ 70 %	
21012020	Extracts, essences and concentrates, of tea or maté	6	0	
21012092	Preparations with a basis of extracts, essences and concentrates of tea or maté	6	0	
21012098	Preparations with a basis of tea or maté	6,5 + EA	0 + EA/10; OS ≥ 70 %	PY
21013011	Roasted chicory	11,5	7	

CN 2013	Description	Base rate	Staging category	Notes
21013019	Roasted coffee substitutes (excl. chicory)	5,1 + 12,7 EUR/ 100 kg/net	10	
21013091	Extracts, essences and concentrates, of roasted chicory	14,1	10	
21013099	Extracts, essences and concentrates, of roasted coffee substitutes (excl. chicory)	10,8 + 22,7 EUR/ 100 kg/net	10	
21021010	Culture yeasts	10,9	4	
21021031	Dried bakers' yeast	12 + 49,2 EUR/ 100 kg/net	10	
21021039	Bakers' yeast (excl. dried)	12 + 14,5 EUR/ 100 kg/net	10	
21021090	Active yeasts (excl. culture yeasts and bakers' yeasts)	14,7	10	
21022011	Inactive yeasts, in tablet, cube or similar form, or in immediate packings of ≤ 1 kg	8,3	10	
21022019	Inactive yeasts (excl. in tablet, cube or similar form, or in immediate packings of ≤ 1 kg)	5,1	0	
21022090	Single-cell micro-organisms, dead (excl. packaged as medicaments and yeasts)	Free	0	
21023000	Prepared baking powders	6,1	4	
21031000	Soya sauce	7,7	4	

CN 2013	Description	Base rate	Staging category	Notes
21032000	Tomato ketchup and other tomato sauces	10,2	4	
21033010	Mustard flour and meal (excl. prepared)	Free	0	
21033090	Mustard, incl. prepared flour and meal	9	4	
21039010	Mango chutney, liquid	Free	0	
21039030	Aromatic bitters of an alcoholic strength of ≥ 44,2 % but ≤ 49,2 % vol containing ≥ 1,5 % but ≤ 6 % by weight of gentian, spices and various ingredients and ≥ 4 % but ≤ 10 % of sugar, in containers holding ≤ 0,5 l	Free	0	
21039090	Sauces and preparations therefor, mixed condiments and mixed seasonings (excl. soya sauce, tomato ketchup and other tomato sauces, liquid mango chutney and aromatic bitters of subheading 2103.90.30)	7,7	4	
21041000	Soups and broths and preparations therefor	11,5	7	
21042000	Food preparations consisting of finely homogenised mixtures of two or more basic ingredients, such as meat, fish, vegetables or fruit, put up for retail sale as infant food or for dietetic purposes, in containers of ≤ 250 g	14,1	7	
21050010	Ice cream and other edible ice, whether or not containing cocoa, not containing milkfats or containing < 3 % milkfats	8,6 + 20,2 EUR/ 100 kg/net MAX 19,4 + 9,4 EUR/100 kg/net	7	

CN 2013	Description	Base rate	Staging category	Notes
21050091	Ice cream and other edible ice, containing ≥ 3 % but < 7 % milkfats	8 + 38,5 EUR/ 100 kg/net MAX 18,1 + 7 EUR/100 kg/net	7	
21050099	Ice cream and other edible ice, containing ≥ 7 % milkfats	7,9 + 54 EUR/ 100 kg/net MAX 17,8 + 6,9 EUR/100 kg/net	7	
21061020	Protein concentrates and textured protein substances, not containing milkfats, sucrose, isoglucose starch or glucose or containing, by weight, < 1,5 % milkfat, < 5 % sucrose or isoglucose, < 5 % glucose or < 5 % starch	12,8	7	
21061080	Protein concentrates and textured protein substances, containing, by weight, ≥ 1,5 % milkfat, ≥ 5 % sucrose or isoglucose, ≥ 5 % glucose or ≥ 5 % starch	EA	7	
21069020	Compound alcoholic preparations of a kind used for the manufacture of beverages and of an actual alcoholic strength of by volume of > 0,5 % vol (excl. those based on odoriferous substances)	17,3 MIN 1 EUR/ % vol/hl	10	
21069030	Flavoured or coloured isoglucose syrups	42,7 EUR/100 kg/net mas	10	
21069051	Flavoured or coloured lactose syrups	14 EUR/100 kg/net	4	
21069055	Flavoured or coloured glucose and maltodextrine syrups	20 EUR/100 kg/net	10	
21069059	Flavoured or coloured sugar syrups (excl. isoglucose, lactose, glucose and maltodextrine syrups)	0,4 EUR/100 kg/net per 1 % sucrose	10	

CN 2013	Description	Base rate	Staging category	Notes
21069092	Food preparations, n.e.s., not containing milkfats, sucrose, isoglucose starch or glucose or containing, by weight, < 1,5 % milkfat, < 5 % sucrose or isoglucose, < 5 % glucose or < 5 % starch	12,8	10	
21069098	Food preparations, n.e.s., containing, by weight, ≥ 1,5 % milkfat, ≥ 5 % sucrose or isoglucose, ≥ 5 % glucose or ≥ 5 % starch	9 + EA	10/OS ≥ 70 %	PY
22011011	Mineral waters, natural, not containing added sugar or other sweetening matter nor flavoured, not carbonated	Free	0	
22011019	Mineral waters, natural, not containing added sugar or other sweetening matter nor flavoured, carbonated	Free	0	
22011090	Mineral waters, artificial, not containing added sugar or other sweetening matter nor flavoured, incl. aerated waters	Free	0	
22019000	Ordinary natural water, not containing added sugar, other sweetening matter or flavoured; ice and snow (excl. mineral waters and aerated waters, sea water, distilled water, conductivity water or water of similar purity)	Free	0	
22021000	Waters, incl. mineral and aerated, with added sugar, sweetener or flavour, for direct consumption as a beverage	9,6	4	
22029010	Non-alcoholic beverages, not containing milk, milk products and fats derived therefrom (excl. water, fruit or vegetable juices)	9,6	4	
22029091	Non-alcoholic beverages containing < 0,2 % fats derived from milk or milk products	6,4 + 13,7 EUR/ 100 kg/net	7	

CN 2013	Description	Base rate	Staging category	Notes
22029095	Non-alcoholic beverages containing ≥ 0,2 % but < 2 % fats derived from milk or milk products	5,5 + 12,1 EUR/ 100 kg/net	7	
22029099	Non-alcoholic beverages containing ≥ 2 % fats derived from milk or milk products	5,4 + 21,2 EUR/ 100 kg/net	7	
22030001	Beer made from malt, in bottles holding ≤ 10 l	Free	0	
22030009	Beer made from malt, in containers holding ≤ 10 l (excl. in bottles)	Free	0	
22030010	Malt beer, in containers holding > 10 l	Free	0	
22041011	Champagne, with PDO	32 EUR/hl	0	
22041091	Asti spumante, with PDO	32 EUR/hl	0	
22041093	Sparkling wine of fresh grapes with a protected designation of origin (PDO) (excl. Asti spumante and Champagne)	32 EUR/hl	SW/12	
22041094	Sparkling wine of fresh grapes with a protected geographical indication (PGI)	32 EUR/hl	SW/12	
22041096	Varietal sparkling wines of fresh grapes without PDO and PGI	32 EUR/hl	SW/12	
22041098	Sparkling wine of fresh grapes (excl. varietal wines)	32 EUR/hl	SW/12	

CN 2013	Description	Base rate	Staging category	Notes
22042106	Wine of fresh grapes, incl. fortified wines, in bottles with ”mushrooms” stoppers held in place by ties or fastenings, holding ≤ 2 l; wine otherwise put up with an excess pressure due to carbon dioxide in solution of ≥ 1 bar but < 3 bar measured at 20 °C, in containers holding ≤ 2 l - with a protected designation of origin (PDO)	32 EUR/hl	4	
22042107	Wine of fresh grapes, incl. fortified wines, in bottles with ”mushrooms” stoppers held in place by ties or fastenings, holding ≤ 2 l; wine otherwise put up with an excess pressure due to carbon dioxide in solution of ≥ 1 bar but < 3 bar measured at 20 °C, in containers holding ≤ 2 l - with a protected geographical indication (PGI)	32 EUR/hl	4	
22042108	Wine of fresh grapes, incl. fortified wines, in bottles with ”mushrooms” stoppers held in place by ties or fastenings, holding ≤ 2 l; wine otherwise put up with an excess pressure due to carbon dioxide in solution of ≥ 1 bar but < 3 bar measured at 20 °C, in containers holding ≤ 2 l - other than those with protected designation of origin (PDO) or with a protected geographical indication (PGO)	32 EUR/hl	4	
22042109	Other wine of fresh grapes, incl. fortified wines, in bottles with ”mushrooms” stoppers held in place by ties or fastenings, holding ≤ 2 l; wine otherwise put up with an excess pressure due to carbon dioxide in solution of ≥ 1 bar but < 3 bar measured at 20 °C, in containers holding ≤ 2 l (excl. sparkling wine and varietal wines)	32 EUR/hl	4	
22042111	White wines produced in Alsace, in containers holding ≤ 2 l and of an actual alcoholic strength by volume of ≤ 15 % vol, with PDO (excl. sparkling wine and semi-sparkling wine)	13,1 EUR/hl	0	
22042112	White wines produced in Bordeaux, in containers holding ≤ 2 l and of an actual alcoholic strength of ≤ 15 % vol, with PDO (excl. sparkling wine and semi-sparkling wine)	See remarks13,1 EUR/hl	0	

CN 2013	Description	Base rate	Staging category	Notes
22042113	White wines produced in Burgundy, in containers holding ≤ 2 l and of an actual alcoholic strength of ≤ 15 % vol, with PDO (excl. sparkling wine and semi-sparkling wine)	See remarks13,1 EUR/hl	0	
22042117	White wines produced in Val de Loire, in containers holding ≤ 2 l and of an actual alcoholic strength of ≤ 15 % vol, with PDO (excl. sparkling wine and semi-sparkling wine)	See remarks13,1 EUR/hl	0	
22042118	White wines produced in Mosel, in containers holding ≤ 2 l and of an actual alcoholic strength of ≤ 15 % vol, with PDO (excl. sparkling wine and semi-sparkling wine)	See remarks13,1 EUR/hl	0	
22042119	White wines produced in Pfalz, in containers holding ≤ 2 l and of an actual alcoholic strength of ≤ 15 % vol, with PDO (excl. sparkling wine and semi-sparkling wine)	13,1 EUR/hl	0	
22042122	White wines produced in Rheinhessen, in containers holding ≤ 2 l and of an actual alcoholic strength of ≤ 15 % vol, with PDO (excl. sparkling wine and semi-sparkling wine)	13,1 EUR/hl	0	
22042123	White wines produced in Tokaj "e.g. Aszu, Szamorodni, Máslás, Fordítás", in containers holding ≤ 2 l and of an actual alcoholic strength of ≤ 15 % vol, with PDO (excl. sparkling wine and semi-sparkling wine)	14,8 EUR/hl	0	
22042124	White wines produced in Lazio [Latium], in containers holding ≤ 2 l and of an actual alcoholic strength of ≤ 15 % vol, with PDO (excl. sparkling wine and semi-sparkling wine)	13,1 EUR/hl	0	
22042126	White wines produced in Toscana [Tuscany], in containers holding ≤ 2 l and of an actual alcoholic strength of ≤ 15 % vol, with PDO (excl. sparkling wine and semi-sparkling wine)	13,1 EUR/hl	0	
22042127	White wines produced in Trentino, Alto Adige and Friuli, in containers holding ≤ 2 l and of an actual alcoholic strength of ≤ 15 % vol, with PDO (excl. sparkling wine and semi-sparkling wine)	13,1 EUR/hl	0	

CN 2013	Description	Base rate	Staging category	Notes
22042128	White wines produced in Veneto, in containers holding ≤ 2 l and of an actual alcoholic strength of ≤ 15 % vol, with PDO (excl. sparkling wine and semi-sparkling wine)	13,1 EUR/hl	0	
22042132	White wines of the ”Vinho Verde” category, produced in the Union, in containers holding ≤ 2 l and of an actual alcoholic strength of ≤ 15 % vol, with PDO (excl. sparkling wine and semi-sparkling wine)	13,1 EUR/hl	0	
22042134	White wines produced in Penedés, in containers holding ≤ 2 l and of an actual alcoholic strength of ≤ 15 % vol, with PDO (excl. sparkling wine and semi-sparkling wine)	13,1 EUR/hl	0	
22042136	White wines produced in Rioja, in containers holding ≤ 2 l and of an actual alcoholic strength of ≤ 15 % vol, with PDO (excl. sparkling wine and semi-sparkling wine)	13,1 EUR/hl	0	
22042137	White wines produced in Valencia, in containers holding ≤ 2 l and of an actual alcoholic strength of ≤ 15 % vol, with PDO (excl. sparkling wine and semi-sparkling wine)	13,1 EUR/hl	0	
22042138	White wines produced in the Union, in containers holding ≤ 2 l and of an actual alcoholic strength of ≤ 15 % vol, with PDO (other than Alsace, Bordeaux, Bourgogne, Val de Loire, Mosel, Pfalz, Rheinhessen, Tokaj, Lazio, Toscana, Trentino, Alto Adige, Friuli, Veneto, Vinho Verde, Penedés, Rioja, Valencia, sparkling wine and semi-sparkling wine)	13,1 EUR/hl	0	
22042142	Wines produced in Bordeaux, in containers holding ≤ 2 l and of an actual alcoholic strength of ≤ 15 % vol, with PDO (other than sparkling wine, semi-sparkling wine and white wine)	13,1 EUR/hl	0	
22042143	Wines produced in Bourgogne (Burgundy), in containers holding ≤ 2 l and of an actual alcoholic strength of ≤ 15 % vol, with PDO (other than sparkling wine, semi-sparkling wine and white wine)	13,1 EUR/hl	0	

CN 2013	Description	Base rate	Staging category	Notes
22042144	Wines produced in Beaujolais, in containers holding ≤ 2 l and of an actual alcoholic strength of ≤ 15 % vol, with PDO (other than sparkling wine, semi-sparkling wine and white wine)	13,1 EUR/hl	0	
22042146	Wines produced in Côtes-du-Rhône, in containers holding ≤ 2 l and of an actual alcoholic strength of ≤ 15 % vol, with PDO (other than sparkling wine, semi-sparkling wine and white wine)	13,1 EUR/hl	0	
22042147	Wines produced in Languedoc-Roussillon, in containers holding ≤ 2 l and of an actual alcoholic strength of ≤ 15 % vol, with PDO (other than sparkling wine, semi-sparkling wine and white wine)	13,1 EUR/hl	0	
22042148	Wines produced in Val de Loire, in containers holding ≤ 2 l and of an actual alcoholic strength of ≤ 15 % vol, with PDO (other than sparkling wine, semi-sparkling wine and white wine)	13,1 EUR/hl	0	
22042162	Wines produced in Piemonte [Piedmont], in containers holding ≤ 2 l and of an actual alcoholic strength of ≤ 15 % vol, with PDO (other than sparkling wine, semi-sparkling wine and white wine)	13,1 EUR/hl	0	
22042166	Wines produced in Toscana [Tuscany], in containers holding ≤ 2 l and of an actual alcoholic strength of ≤ 15 % vol, with PDO (other than sparkling wine, semi-sparkling wine and white wine)	13,1 EUR/hl	0	
22042167	Wines produced in Trentino and Alto Adige, in containers holding ≤ 2 l and of an actual alcoholic strength of ≤ 15 % vol, with PDO (other than sparkling wine, semi-sparkling wine and white wine)	13,1 EUR/hl	0	
22042168	Wines produced in Veneto, in containers holding ≤ 2 l and of an actual alcoholic strength of ≤ 15 % vol, with PDO (other than sparkling wine, semi-sparkling wine and white wine)	13,1 EUR/hl	0	
22042169	Wines produced in Dão, Bairrada and Douro, in containers holding ≤ 2 l and of an actual alcoholic strength of ≤ 15 % vol, with PDO (other than sparkling wine, semi-sparkling wine and white wine)	13,1 EUR/hl	0	

CN 2013	Description	Base rate	Staging category	Notes
22042171	Wines produced in Navarra, in containers holding ≤ 2 l and of an actual alcoholic strength of ≤ 15 % vol, with PDO (other than sparkling wine, semi-sparkling wine and white wine)	13,1 EUR/hl	0	
22042174	Wines produced in Penedés, in containers holding ≤ 2 l and of an actual alcoholic strength of ≤ 15 % vol, with PDO (other than sparkling wine, semi-sparkling wine and white wine)	13,1 EUR/hl	0	
22042176	Wines produced in Rioja, in containers holding ≤ 2 l and of an actual alcoholic strength of ≤ 15 % vol, with PDO (other than sparkling wine, semi-sparkling wine and white wine)	13,1 EUR/hl	0	
22042177	Wines produced in Valdepeñas, in containers holding ≤ 2 l and of an actual alcoholic strength of ≤ 15 % vol, with PDO (other than sparkling wine, semi-sparkling wine and white wine)	13,1 EUR/hl	0	
22042178	Wines produced in the Union, in containers holding ≤ 2 l and of an actual alcoholic strength of ≤ 15 % vol, with PDO (other than Bordeaux, Bourgogne, Beaujolais, Côtes-du-Rhône, Languedoc-Roussillon, Val de Loire, Piemonte, Toscana, Trentino, Alto Adige, Veneto, Dão, Bairrada, Douro, Navarra, Penedés, Rioja, Valdepeñas, sparkling wine, semi-sparkling wine and white wine)	13,1 EUR/hl	0	
22042179	White wine produced in the Union, in containers holding ≤ 2 l and of an actual alcoholic strength of ≤ 15 % vol, with PGI (other than sparkling wine and semi-sparkling wine)	13,1 EUR/hl	0	
22042180	Wine produced in the Union, in containers holding ≤ 2 l and of an actual alcoholic strength of ≤ 15 % vol, with PGI (other than sparkling wine, semi-sparkling wine and white wine)	13,1 EUR/hl	0	
22042181	Varietal white wines without PDO and PGI, produced in the Union, in containers holding ≤ 2 l and of an actual alcoholic strength of ≤ 15 % vol (other than sparkling wine and semi-sparkling wine)	13,1 EUR/hl	0	

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CN 2013	Description	Base rate	Staging category	Notes
22042182	Varietal wines without PDO and PGI, produced in the Union, in containers holding ≤ 2 l and of an actual alcoholic strength of ≤ 15 % vol (other than sparkling wine, semi-sparkling wine and white wine)	13,1 EUR/hl	0	
22042183	White wines produced in the Union, in containers holding ≤ 2 l and of an actual alcoholic strength of ≤ 15 % vol (other than sparkling wine, semi-sparkling wine and varietal wines)	13,1 EUR/hl	0	
22042184	Wines produced in the Union, in containers holding ≤ 2 l and of an actual alcoholic strength of ≤ 15 % vol (other than sparkling wine, semi-sparkling wine, white wine and varietal wines)	13,1 EUR/hl	0	
22042185	Madeira and Setubal muscatel, in containers holding ≤ 2 l and of an actual alcoholic strength of > 15 % vol to 22 % vol, with PDO or PGI	14,8 EUR/hl	0	
22042186	Sherry, in containers holding ≤ 2 l and of an actual alcoholic strength of > 15 % vol to 22 % vol, with PDO or PGI	14,8 EUR/hl	0	
22042187	Marsala, in containers holding ≤ 2 l and of an actual alcoholic strength of > 15 % vol to 22 % vol, with PDO or PGI	18,6 EUR/hl	0	
22042188	Samos and Muscat de Lemnos, in containers holding ≤ 2 l and of an actual alcoholic strength of > 15 % vol to 22 % vol, with PDO or PGI	18,6 EUR/hl	0	
22042189	Port, in containers holding ≤ 2 l and of an actual alcoholic strength of > 15 % vol to 22 % vol, with PDO or PGI	14,8 EUR/hl	0	
22042190	Wines produced in the Union, in containers holding ≤ 2 l and of an actual alcoholic strength of > 15 % vol to 22 % vol, with PDO or PGI (other than Port, Madeira, Sherry, Marsala, Samos, Muscat de Lemnos and Setubal muscatel)	18,6 EUR/hl	0	

CN 2013	Description	Base rate	Staging category	Notes
22042191	Wines without PDO and PGI, produced in the Union, in containers holding ≤ 2 l and of an actual alcoholic strength of > 15 % vol to 22 % vol	18,6 EUR/hl	0	
22042192	Wine of fresh grapes, incl. fortified wine, produced in the Union, in containers holding ≤ 2 l and of an actual alcoholic strength of > 22 % vol	1,75 EUR/ % vol/hl	0	
22042193	White wines not produced in the Union, in containers holding ≤ 2 l, with PDO or PGI (other than sparkling wine and semi-sparkling wine)	13,1 EUR/hl	4	
22042194	Wines not produced in the Union, in containers holding ≤ 2 l, with PDO or PGI (other than sparkling wine, semi-sparkling wine and white wine)	13,1 EUR/hl	4	
22042195	Varietal white wines without PDO and PGI, not produced in the Union, in containers holding ≤ 2 l (other than sparkling wine and semi-sparkling wine)	13,1 EUR/hl	4	
22042196	Varietal wines without PDO and PGI, not produced in the Union, in containers holding ≤ 2 l (other than sparkling wine, semi-sparkling wine and white wine)	13,1 EUR/hl	4	
22042197	White wines not produced in the Union, in containers holding ≤ 2 l (other than sparkling wine, semi-sparkling wine and varietal wines)	13,1 EUR/hl	4	
22042198	Wines not produced in the Union, in containers holding ≤ 2 l (other than sparkling wine, semi-sparkling wine, white wine and varietal wines)	13,1 EUR/hl	4	
22042910	Wine of fresh grapes, incl. fortified wines, in bottles with ”mushroom” stoppers held in place by ties or fastenings, holding > 2 l; wine otherwise put up with an excess pressure due to carbon dioxide in solution of ≥ 1 bar but < 3 bar measured at 20 °C,	32 EUR/hl	4	

CN 2013	Description	Base rate	Staging category	Notes
22042911	White wines produced in Tokaj "e.g. Aszu, Szamorodni, Máslás, Fordítás", in containers holding > 2 l and of an actual alcoholic strength of ≤ 15 % vol, with PDO (excl. sparkling wine and semi-sparkling wine)	13,1 EUR/hl	0	
22042912	White wines produced in Bordeaux, in containers holding > 2 l and of an actual alcoholic strength of ≤ 15 % vol, with PDO (other than sparkling wine and semi-sparkling wine)	9,9 EUR/hl	0	
22042913	Quality white wines produced in Bourgogne (Burgundy), in containers holding > 2 l and of an actual alcoholic strength of ≤ 15 % vol, with PDO (other than sparkling wine and semi-sparkling wine)	9,9 EUR/hl	0	
22042917	White wines produced in Val de Loire, in containers holding > 2 l and of an actual alcoholic strength of ≤ 15 % vol, with PDO (other than sparkling wine and semi-sparkling wine)	9,9 EUR/hl	0	
22042918	White wines produced in the Union, in containers holding > 2 l and of an actual alcoholic strength of ≤ 15 % vol, with PDO (other than Tokaj, Bordeaux, Bourgogne, Val de Loire, sparkling wine and semi-sparkling wine)	9,9 EUR/hl	0	
22042942	Wines produced in Bordeaux, in containers holding > 2 l and of an actual alcoholic strength of ≤ 15 % vol, with PDO (other than sparkling wine, semi-sparkling wine and white wine)	9,9 EUR/hl	0	
22042943	Wines produced in Bourgogne (Burgundy), in containers holding > 2 l and of an actual alcoholic strength of ≤ 15 % vol, with PDO (other than sparkling wine, semi-sparkling wine and white wine)	9,9 EUR/hl	0	
22042944	Wines produced in Beaujolais, in containers holding > 2 l and of an actual alcoholic strength of ≤ 15 % vol, with PDO (other than sparkling wine, semi-sparkling wine and white wine)	9,9 EUR/hl	0	
22042946	Wines produced in Côtes-du-Rhône, in containers holding > 2 l and of an actual alcoholic strength of ≤ 15 % vol, with PDO (other than sparkling wine, semi-sparkling wine and white wine)	9,9 EUR/hl	0	

CN 2013	Description	Base rate	Staging category	Notes
22042947	Wines produced in Languedoc-Roussillon, in containers holding > 2 l and of an actual alcoholic strength of ≤ 15 % vol, with PDO (other than sparkling wine, semi-sparkling wine and white wine)	9,9 EUR/hl	0	
22042948	Wines produced in Val de Loire, in containers holding > 2 l and of an actual alcoholic strength of ≤ 15 % vol, with PDO (other than sparkling wine, semi-sparkling wine and white wine)	9,9 EUR/hl	0	
22042958	Wines produced in the Union, in containers holding > 2 l and of an actual alcoholic strength of ≤ 15 % vol, with PDO (other than Bordeaux, Bourgogne, Beaujolais, Côtes-du-Rhône, Languedoc-Roussillon, Val de Loire, sparkling wine, semi-sparkling wine and white wine)	9,9 EUR/hl	0	
22042979	White wine of fresh grapes, produced in the Union, in containers holding > 2 l and of an actual alcoholic strength of ≤ 15 % vol, with PGI (other than sparkling wine and semi-sparkling wine)	9,9 EUR/hl	0	
22042980	Wines of fresh grapes, produced in the Union, in containers holding > 2 l and of an actual alcoholic strength of ≤ 15 % vol, with PGI (other than sparkling wine, semi-sparkling wine and white wine)	9,9 EUR/hl	0	
22042981	Varietal white wines without PDO and PGI, produced in the Union, in containers holding > 2 l and of an actual alcoholic strength of ≤ 15 % vol (other than sparkling wine and semi-sparkling wine)	9,9 EUR/hl	0	
22042982	Varietal wines without PDO and PGI, produced in the Union, in containers holding > 2 l and of an actual alcoholic strength of ≤ 15 % vol (other than sparkling wine, semi-sparkling wine and white wine)	9,9 EUR/hl	0	
22042983	White wines produced in the Union, in containers holding > 2 l and of an actual alcoholic strength of ≤ 15 % vol (other than sparkling wine, semi-sparkling wine and varietal wines)	9,9 EUR/hl	0	
22042984	Wines produced in the Union, in containers holding > 2 l and of an actual alcoholic strength of ≤ 15 % vol (other than sparkling wine, semi-sparkling wine, white wine and varietal wines)	9,9 EUR/hl	0	

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CN 2013	Description	Base rate	Staging category	Notes
22042985	Madeira and Setubal muscatel, in containers holding > 2 l and of an actual alcoholic strength of > 15 % vol to 22 % vol, with PDO or PGI	12,1 EUR/hl	0	
22042986	Sherry, in containers holding > 2 l and of an actual alcoholic strength of > 15 % vol to 22 % vol, with PDO or PGI	12,1 EUR/hl	0	
22042987	Marsala, in containers holding > 2 l and of an actual alcoholic strength of > 15 % vol to 22 % vol, with PDO or PGI	15,4 EUR/hl	0	
22042988	Samos and Muscat de Lemnos, in containers holding > 2 l and of an actual alcoholic strength of > 15 % vol to 22 % vol, with PDO or PGI	15,4 EUR/hl	0	
22042989	Port, in containers holding > 2 l and of an actual alcoholic strength of > 15 % vol to 22 % vol, with PDO or PGI	12,1 EUR/hl	0	
22042990	Wines produced in the Union, in containers holding > 2 l and of an actual alcoholic strength of > 15 % vol to 22 % vol, with PDO or PGI (other than Port, Madeira, Sherry, Marsala, Samos, Muscat de Lemnos and Setubal muscatel)	15,4 EUR/hl	0	
22042991	Wines without PDO and PGI, produced in the Union, in containers holding > 2 l and of an actual alcoholic strength of > 15 % vol to 22 % vol	15,4 EUR/hl	0	
22042992	Wine of fresh grapes, incl. fortified wine, produced in the Union, in containers holding > 2 l and of an actual alcoholic strength of > 22 % vol	1,75 EUR/ % vol/hl	0	
22042993	White wines not produced in the Union, in containers holding > 2 l, with PDO or PGI (other than sparkling wine and semi-sparkling wine)	9,9 EUR/hl	4	

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CN 2013	Description	Base rate	Staging category	Notes
22042994	Wines not produced in the Union, in containers holding > 2 l, with PDO or PGI (other than sparkling wine, semi-sparkling wine and white wine)	9,9 EUR/hl	4	
22042995	Varietal white wines without PDO and PGI, not produced in the Union, in containers holding > 2 l (other than sparkling wine and semi-sparkling wine)	9,9 EUR/hl	4	
22042996	Varietal wines without PDO and PGI, not produced in the Union, in containers holding > 2 l (other than sparkling wine, semi-sparkling wine and white wine)	9,9 EUR/hl	4	
22042997	White wines not produced in the Union, in containers holding > 2 l (other than sparkling wine, semi-sparkling wine and varietal wines)	9,9 EUR/hl	4	
22042998	Wines not produced in the Union, in containers holding > 2 l (other than sparkling wine, semi-sparkling wine, white wine and varietal wines)	9,9 EUR/hl	4	
22043010	Grape must, arrested otherwise than by addition of alcohol, of an actual alcoholic strength of > 1 % vol (excl. grape must whose fermentation has been arrested by the addition of alcohol)	32	10	
22043092	Grape must, unfermented, concentrated within the meaning of Additional Note 7 to Chapter 22, of a density ≤ 1,33 g/cm³ at 20 °C and of an actual alcoholic strength ≤ 1 % vol but > 0,5 % vol (excl. grape must whose fermentation has been arrested by the addition of alcohol)	See Annex 2 of Commission Implementation Regulation No 927/2012 of 9 October 2012	10/EP	
22043094	Grape must, unfermented, non-concentrated, of a density ≤ 1,33 g/cm³ at 20 °C and of an actual alcoholic strength ≤ 1 % vol but > 0,5 % vol (excl. grape must whose fermentation has been arrested by the addition of alcohol)	See Annex 2 of Commission Implementation Regulation No 927/2012 of 9 October 2012	10/EP	

CN 2013	Description	Base rate	Staging category	Notes
22043096	Grape must, unfermented, concentrated within the meaning of Additional Note 7 to Chapter 22, of a density > 1,33 g/cm³ at 20 °C and of an actual alcoholic strength ≤ 1 % vol but > 0,5 % vol (excl. grape must whose fermentation has been arrested by the addition of alcohol)	See Annex 2 of Commission Implementation Regulation No 927/2012 of 9 October 2012	10/EP	
22043098	Grape must, unfermented, non-concentrated, of a density > 1,33 g/cm³ at 20 °C and of an actual alcoholic strength ≤ 1 % vol but > 0,5 % vol (excl. grape must whose fermentation has been arrested by the addition of alcohol)	See Annex 2 of Commission Implementation Regulation No 927/2012 of 9 October 2012	10/EP	
22051010	Vermouth and other wine of fresh grapes, flavoured with plants or aromatic substances, in containers holding ≤ 2 l, of actual alcoholic strength of ≤ 18 % vol	10,9 EUR/hl	0	
22051090	Vermouth and other wine of fresh grapes, flavoured with plants or aromatic substances, in containers holding ≤ 2 l, of actual alcoholic strength of > 18 % vol	0,9 EUR/ % vol/hl + 6,4 EUR/hl	0	
22059010	Vermouth and other wine of fresh grapes, flavoured with plants or aromatic substances, in containers holding > 2 l, of actual alcoholic strength of ≤ 18 % vol	9 EUR/hl	0	
22059090	Vermouth and other wine of fresh grapes, flavoured with plants or aromatic substances, in containers holding > 2 l, of actual alcoholic strength of > 18 % vol	0,9 EUR/ % vol/hl	0	
22060010	Piquette, obtained by grape marc	1,3 EUR/ % vol/hl MIN 7,2 EUR/hl	0	
22060031	Cider and perry, sparkling	19,2 EUR/hl	0	

CN 2013	Description	Base rate	Staging category	Notes
22060039	Mead and other fermented beverages and mixtures of fermented beverages and mixtures of fermented beverages with non-alcoholic beverages, sparkling, n.e.s.	19,2 EUR/hl	0	
22060051	Cider and perry, not sparkling, in containers holding ≤ 2 l	7,7 EUR/hl	0	
22060059	Mead and other fermented beverages and mixtures of fermented beverages and mixtures of fermented beverages with non-alcoholic beverages, not sparkling, in containers holding ≤ 2 l, n.e.s. (excl. wine of fresh grapes, grape must, vermouth and other wine of fresh grapes, with plants or aromatic substances, piquette, cider and perry)	7,7 EUR/hl	0	
22060081	Cider and perry, not sparkling, in containers holding > 2 l	5,76 EUR/hl	0	
22060089	Mead and other fermented beverages and mixtures of fermented beverages and mixtures of fermented beverages with non-alcoholic beverages, not sparkling, in containers holding > 2 l, n.e.s. (excl. wine of fresh grapes, grape must, vermouth and other wine of fresh grapes, with plants or aromatic substances, piquette, cider and perry)	5,76 EUR/hl	0	
22071000	Undenatured ethyl alcohol, of actual alcoholic strength of ≥ 80 %	19,2 EUR/hl	EL	
22072000	Denatured ethyl alcohol and other spirits of any strength	10,2 EUR/hl	EL	
22082012	Cognac, in containers holding ≤ 2 l	Free	0	
22082014	Armagnac, in containers holding ≤ 2 l	Free	0	
22082026	Grappa, in containers holding ≤ 2 l	Free	0	

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CN 2013	Description	Base rate	Staging category	Notes
22082027	Brandy de Jerez in containers holding ≤ 2 l	Free	0	
22082029	Spirits obtained by distilling grape wine or grape marc, in containers holding ≤ 2 l (excl. Cognac, Armagnac, Grappa and Brandy de Jerez)	Free	0	
22082040	Raw distillate, in containers holding > 2 l	Free	0	
22082062	Cognac, in containers holding > 2 l	Free	0	
22082064	Armagnac, in containers holding > 2 l	Free	0	
22082086	Grappa, in containers holding > 2 l	Free	0	
22082087	Brandy de Jerez in containers holding > 2 l	Free	0	
22082089	Spirits obtained by distilling grape wine or grape marc, in containers holding > 2 l (excl. raw distillate, Cognac, Armagnac, Grappa and Brandy de Jerez)	Free	0	
22083011	Bourbon whiskey, in containers holding ≤ 2 l	Free	0	
22083019	Bourbon whiskey, in containers holding > 2 l	Free	0	
22083030	Single malt Scotch whisky	Free	0	
22083041	Blended malt Scotch whisky, in containers holding ≤ 2 l	Free	0	
22083049	Blended malt Scotch whisky, in containers holding > 2 l	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
22083061	Single grain and blended grain Scotch whisky, in containers holding ≤ 2 l	Free	0	
22083069	Single grain and blended grain Scotch whisky, in containers holding > 2 l	Free	0	
22083071	Scotch whisky, in containers holding ≤ 2 l (other than single malt, blended malt, single grain and blended grain whisky)	Free	0	
22083079	Scotch whisky, in containers holding > 2 l (other than single malt, blended malt, single grain and blended grain whisky)	Free	0	
22083082	Whisky, in containers holding ≤ 2 l (other than Bourbon whiskey and Scotch whisky)	Free	0	
22083088	Whisky, in containers holding > 2 l (other than Bourbon whiskey and Scotch whisky)	Free	0	
22084011	Rum with a content of volatile substances (other than ethyl and methyl alcohol) of ≥ 225 g/hl of pure alcohol "with a 10 % tolerance", in containers holding ≤ 2 l	0,6 EUR/ % vol/hl + 3,2 EUR/hl	4	
22084031	Rum and other spirits obtained by distilling fermented sugar-cane products, of a value > 7,9 EUR/l of pure alcohol, in containers holding ≤ 2 l (excl. rum with a content of volatile substances [other than ethyl and methyl alcohol] of ≥ 225 g/hl of pure alcohol "with a 10 % tolerance")	Free	0	
22084039	Rum and other spirits obtained by distilling fermented sugar-cane products, of a value ≤ 7,9 EUR/l of pure alcohol, in containers holding ≤ 2 l (excl. rum with a content of volatile substances [other than ethyl and methyl alcohol] of ≥ 225 g/hl of pure alcohol "with a 10 % tolerance")	0,6 EUR/ % vol/hl + 3,2 EUR/hl	4	
22084051	Rum with a content of volatile substances (other than ethyl and methyl alcohol) of ≥ 225 g/hl of pure alcohol "with a 10 % tolerance", in containers holding > 2 l	0,6 EUR/ % vol/hl	RM	

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CN 2013	Description	Base rate	Staging category	Notes
22084091	Rum and other spirits obtained by distilling fermented sugar-cane products, of a value > 2 EUR/l of pure alcohol, in containers holding > 2 l (excl. rum with a content of volatile substances [other than ethyl and methyl alcohol] of ≥ 225 g/hl of pure alcohol "with a 10 % tolerance")	Free	0	
22084099	Rum and other spirits obtained by distilling fermented sugar-cane products, of a value ≤ 2 EUR/l of pure alcohol, in containers holding > 2 l (excl. rum with a content of volatile substances [other than ethyl and methyl alcohol] of ≥ 225 g/hl of pure alcohol "with a 10 % tolerance")	0,6 EUR/ % vol/hl	RM	
22085011	Gin, in containers holding ≤ 2 l	Free	0	
22085019	Gin, in containers holding > 2 l	Free	0	
22085091	Geneva, in containers holding ≤ 2 l	Free	0	
22085099	Geneva, in containers holding > 2 l	Free	0	
22086011	Vodka of an alcoholic strength of ≤ 45,4 % vol, in containers holding ≤ 2 l	Free	0	
22086019	Vodka of an alcoholic strength of ≤ 45,4 % vol, in containers holding > 2 l	Free	0	
22086091	Vodka of an alcoholic strength of > 45,4 % vol, in containers holding ≤ 2 l	Free	0	
22086099	Vodka of an alcoholic strength of > 45,4 % vol, in containers holding > 2 l	Free	0	
22087010	Liqueurs and cordials, in containers holding ≤ 2 l	Free	0	
22087090	Liqueurs and cordials, in containers holding > 2 l	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
22089011	Arrack, in containers holding ≤ 2 l	Free	0	
22089019	Arrack, in containers holding > 2 l	Free	0	
22089033	Plum, pear or cherry spirit, in containers holding ≤ 2 l	Free	0	
22089038	Plum, pear or cherry spirit, in containers holding > 2 l	Free	0	
22089041	Ouzo, in containers holding ≤ 2 l	Free	0	
22089045	Calvados, in containers holding ≤ 2 l	Free	0	
22089048	Spirits distilled from fruit, in containers holding ≤ 2 l (excl. plum, pear or cherry spirit and Calvados)	Free	0	
22089054	Tequila in containers holding ≤ 2 l	Free	0	
22089056	Spirits in containers holding ≤ 2 l (excl. spirits distilled from grape wine or grape marc, whisky, rum and other spirits obtained by distilling fermented sugar-cane products, gin, geneva, arrack, vodka, liqueurs and cordials, ouzo, spirits distilled from fruit, and tequila)	Free	0	
22089069	Spirituous beverages, in containers holding ≤ 2 l (excl. ouzo, spirits, liqueurs and cordials)	Free	0	
22089071	Spirits distilled from fruit, in containers holding > 2 l (excl. spirits distilled from grape wine or grape marc, plum, pear or cherry)	Free	0	
22089075	Tequila in containers holding > 2 l	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
22089077	Spirits in containers holding > 2 l (excl. spirits obtained by distilling grape wine or grape marc, whiskies, rum and other spirits obtained by distilling fermented sugar-cane products, gin, geneva, arrack, vodka, liqueurs and cordials, ouzo, spirits distilled from fruit, and tequila)	Free	0	
22089078	Spirituous beverages, in containers holding > 2 l (excl. spirits, liqueurs and cordials and ouzo)	Free	0	
22089091	Undenatured ethyl alcohol, of an alcoholic strength of < 80 % vol, in containers holding ≤ 2 l	1 EUR/ % vol/hl + 6,4 EUR/hl	EL	
22089099	Undenatured ethyl alcohol, of an alcoholic strength of < 80 % vol, in containers holding > 2 l	1 EUR/ % vol/hl	EL	
22090011	Wine vinegar, in containers holding ≤ 2 l	6,4 EUR/hl	0	
22090019	Wine vinegar, in containers holding > 2 l	4,8 EUR/hl	0	
22090091	Vinegar and substitutes for vinegar obtained from acetic acid, in containers holding ≤ 2 l (excl. wine vinegar)	5,12 EUR/hl	0	
22090099	Vinegar and substitutes for vinegar obtained from acetic acid, in containers holding > 2 l (excl. wine vinegar)	3,84 EUR/hl	0	
23011000	Flours, meals and pellets, of meat or offal, unfit for human consumption; greaves	Free	0	
23012000	Flours, meals and pellets of fish or crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
23021010	Bran, sharps and other residues of maize, whether or not in the form of pellets, derived from sifting, milling or other working, with starch content of ≤ 35 %	44 EUR/t	10	
23021090	Bran, sharps and other residues of maize, whether or not in the form of pellets, derived from sifting, milling or other working, with starch content of > 35 %	89 EUR/t	10	
23023010	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of wheat, with a starch content of ≤ 28 % by weight, and of which the proportion that passes through a sieve with an aperture of 0,2 mm is ≤ 10 % by weight or alternatively the proportion that passes through the sieve has an ash content, calculated on the dry product, of ≥ 1,5 % by weight	44 EUR/t	10	
23023090	Bran, sharps and other residues of wheat, whether or not in the form of pellets, derived from sifting, milling or other working (excl. those with starch content of ≤ 28 %, provided that either ≤ 10 % passes through a sieve with an aperture of 0,2 mm or if > 10 % passes through, the proportion that passes through the sieve has an ash content, calculated on the dry product, of ≥ 1,5 % by weight)	89 EUR/t	10	
23024002	Bran, sharps and other residues of rice, whether or not in the form of pellets, derived from sifting, milling or other working, with starch content of ≤ 35 %	44 EUR/t	10	
23024008	Bran, sharps and other residues of rice, whether or not in the form of pellets, derived from sifting, milling or other working, with starch content of > 35 %	89 EUR/t	10	
23024010	Bran, sharps and other residues, in the form of pellets or not, derived from the sifting, milling or other working of cereals, with a starch content ≤ 28 % by weight, and of which ≤ 10 % by weight passes through a sieve with an aperture of 0,2 mm or, if > 10 % passes through, the proportion that passes through the sieve has an ash content, calculated on the dry product, of ≥ 1,5 % by weight (excl. bran, sharps and other residues of maize, rice or wheat)	44 EUR/t	10	

CN 2013	Description	Base rate	Staging category	Notes
23024090	Bran, sharps and other residues of cereals, whether or not in the form of pellets, derived from sifting, milling or other working (excl. those of maize, rice and wheat and those with a starch content of ≤ 28 %, provided that either ≤ 10 % passes through a sieve with an aperture of 0,2 mm or, if > 10 % passes through, the proportion that passes through has an ash content of ≥ 1,5 %)	89 EUR/t	10	
23025000	Bran, sharps and other residues of leguminous plants, whether or not in the form of pellets, derived from sifting, milling or other working	5,1	4	
23031011	Residues from the manufacture of starch from maize, of a protein content, calculated on the dry product, of > 40 % by weight (excl. concentrated steeping liquors)	320 EUR/t	50 %	
23031019	Residues from the manufacture of starch from maize, of a protein content, calculated on the dry product, of ≤ 40 % by weight (excl. concentrated steeping liquors)	Free	0	
23031090	Residues of starch manufacture and similar residues, incl. concentrated steeping liquors (excl. of starch from maize)	Free	0	
23032010	Beet-pulp	Free	0	
23032090	Bagasse and other waste of sugar manufacture (excl. beet pulp)	Free	0	
23033000	Brewing or distilling dregs and waste	Free	0	
23040000	Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
23050000	Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of groundnut oil	Free	0	
23061000	Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of cotton seeds	Free	0	
23062000	Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of linseed	Free	0	
23063000	Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of sunflower seeds	Free	0	
23064100	Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of low erucic acid rape or colza seeds "yielding a fixed oil which has an erucic acid content of < 2 % and yielding a solid component of glucosinolates of < 30 micromoles/g"	Free	0	
23064900	Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of high erucic acid rape or colza seeds "yielding a fixed oil which has an erucic acid content of ≥ 2 % and yielding a solid component of glucosinolates of ≥ 30 micromoles/g"	Free	0	
23065000	Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of coconut or copra	Free	0	
23066000	Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of palm nuts or kernels	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
23069005	Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils from maize "corn" germ	Free	0	
23069011	Oilcake and other solid residues from the extraction of olive oil, whether or not ground or in the form of pellets, containing ≤ 3 % olive oil	Free	0	
23069019	Oilcake and other solid residues from the extraction of olive oil, whether or not ground or in the form of pellets, containing > 3 % olive oil	48 EUR/t	0	
23069090	Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils (excl. of cotton seeds, linseed, sunflower seeds, rape or colza seeds, coconut or copra, palm nuts or kernels, germ of maize, and from the extraction of olive, soya-bean and groundnut oil)	Free	0	
23070011	Wine lees, having a total alcoholic strength of ≤ 7,9 % mas and a dry matter content ≥ 25 % by weight	Free	0	
23070019	Wine lees (excl. wine lees having a total alcoholic strength of ≤ 7,9 % and a dry matter content of ≥ 25 % by weight)	1,62 EUR/kg/tot. alc.	4	
23070090	Argol	Free	0	
23080011	Grape marc, of a kind used in animal feeding, whether or not in the form of pellets, having a total alcoholic strength of ≤ 4,3 % mas and a dry matter content of ≥ 40 % by weight	Free	0	
23080019	Grape marc, of a kind used in animal feeding, whether or not in the form of pellets (excl. grape marc having a total alcoholic strength of ≤ 4,3 % mas and a dry matter content of ≥ 40 % by weight)	1,62 EUR/kg/tot. alc.	0	

CN 2013	Description	Base rate	Staging category	Notes
23080040	Acorns and horse-chestnuts and pomace or marc of fruit, for animal feeding, whether or not in the form of pellets (excl. grape marc)	Free	0	
23080090	Maize stalks, maize leaves, fruit peel and other vegetable materials, waste, residues and by-products for animal feeding, whether or not in the form of pellets, n.e.s. (excl. acorns, horse-chestnuts and pomace or marc of fruit)	1,6	0	
23091011	Dog or cat food, put up for retail sale, containing glucose, glucose syrup, maltodextrine or maltodextrine syrup but containing no starch or no milk products or containing ≤ 10 % starch and < 10 % by weight of milk products	Free	0	
23091013	Dog or cat food, put up for retail sale, containing glucose, glucose syrup, maltodextrine or maltodextrine syrup but containing no starch or containing ≤ 10 % starch and ≥ 10 % but < 50 % by weight of milk products	498 EUR/t	10	
23091015	Dog or cat food, put up for retail sale, containing glucose, glucose syrup, maltodextrine or maltodextrine syrup but containing no starch or containing ≤ 10 % starch and ≥ 50 % but < 75 % by weight of milk products	730 EUR/t	10	
23091019	Dog or cat food, put up for retail sale, containing glucose, glucose syrup, maltodextrine or maltodextrine syrup but containing no starch or containing ≤ 10 % starch and ≥ 75 % by weight of milk products	948 EUR/t	10	
23091031	Dog or cat food, put up for retail sale, containing glucose, glucose syrup, maltodextrine or maltodextrine syrup and containing > 10 % but ≤ 30 % of starch and no milk products or < 10 % by weight of milk products	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
23091033	Dog or cat food, put up for retail sale, containing glucose, glucose syrup, maltodextrine or maltodextrine syrup and containing > 10 % but ≤ 30 % of starch and ≥ 10 % but < 50 % by weight of milk products	530 EUR/t	10	
23091039	Dog or cat food, put up for retail sale, containing glucose, glucose syrup, maltodextrine or maltodextrine syrup and containing > 10 % but ≤ 30 % of starch and ≥ 50 % by weight of milk products	888 EUR/t	10	
23091051	Dog or cat food, put up for retail sale, containing glucose, glucose syrup, maltodextrine or maltodextrine syrup and containing > 30 % of starch and no milk products or < 10 % by weight of milk products	102 EUR/t	10	
23091053	Dog or cat food, put up for retail sale, containing glucose, glucose syrup, maltodextrine or maltodextrine syrup and containing > 30 % of starch and ≥ 10 % but < 50 % by weight of milk products	577 EUR/t	10	
23091059	Dog or cat food, put up for retail sale, containing glucose, glucose syrup, maltodextrine or maltodextrine syrup and containing > 30 % of starch and ≥ 50 % by weight of milk products	730 EUR/t	10	
23091070	Dog or cat food put up for retail sale, containing no starch, glucose, maltodextrine or maltodextrine syrup, but containing milk products	948 EUR/t	10	
23091090	Dog or cat food put up for retail sale, containing no starch, glucose, maltodextrine or maltodextrine syrup, nor milk products	9,6	4	
23099010	Fish or marine mammal solubles, to supplement feedingstuffs produced in the agricultural sector	3,8	0	
23099020	Residues from the manufacture of starch from maize referred to in Additional Note 5 to Chapter 23, of a kind used in animal feeding (excl. dog or cat food put up for retail sale)	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
23099031	Preparations, incl. premixes, for animal food, containing glucose, glucose syrup, maltodextrine or maltodextrine syrup but containing no starch or no milk products or containing ≤ 10 % starch and < 10 % by weight of milk products (excl. dog or cat food put up for retail sale)	23 EUR/t	10	
23099033	Preparations, incl. premixes, for animal food, containing glucose, glucose syrup, maltodextrine or maltodextrine syrup but containing no starch or containing ≤ 10 % starch and ≥ 10 % but < 50 % by weight of milk products (excl. dog or cat food put up for retail sale)	498 EUR/t	10	
23099035	Preparations, incl. premixes, for animal food, containing glucose, glucose syrup, maltodextrine or maltodextrine syrup but containing no starch or containing ≤ 10 % starch and ≥ 50 % but < 75 % by weight of milk products (excl. dog or cat food put up for retail sale)	730 EUR/t	10	
23099039	Preparations, incl. premixes, for animal food, containing glucose, glucose syrup, maltodextrine or maltodextrine syrup but containing no starch or containing ≤ 10 % starch and ≥ 75 % by weight of milk products (excl. dog or cat food put up for retail sale)	948 EUR/t	10	
23099041	Preparations, incl. premixes, for animal food, containing glucose, glucose syrup, maltodextrine or maltodextrine syrup and containing > 10 % but ≤ 30 % of starch and no milk products or < 10 % by weight of milk products (excl. dog or cat food put up for retail sale)	55 EUR/t	10	
23099043	Preparations, incl. premixes, for animal food, containing glucose, glucose syrup, maltodextrine or maltodextrine syrup and containing > 10 % but ≤ 30 % of starch and ≥ 10 % but < 50 % by weight of milk products (excl. dog or cat food put up for retail sale)	530 EUR/t	10	
23099049	Preparations, incl. premixes, for animal food, containing glucose, glucose syrup, maltodextrine or maltodextrine syrup and containing > 10 % but ≤ 30 % of starch and ≥ 50 % by weight of milk products (excl. dog or cat food put up for retail sale)	888 EUR/t	10	

CN 2013	Description	Base rate	Staging category	Notes
23099051	Preparations, incl. premixes, for animal food, containing glucose, glucose syrup, maltodextrine or maltodextrine syrup and containing > 30 % of starch and no milk products or < 10 % by weight of milk products (excl. dog or cat food put up for retail sale)	102 EUR/t	10	
23099053	Preparations, incl. premixes, for animal food, containing glucose, glucose syrup, maltodextrine or maltodextrine syrup and containing > 30 % of starch and ≥ 10 % but < 50 % by weight of milk products (excl. dog or cat food put up for retail sale)	577 EUR/t	10	
23099059	Preparations, incl. premixes, for animal food, containing glucose, glucose syrup, maltodextrine or maltodextrine syrup and containing > 30 % of starch and ≥ 50 % by weight of milk products (excl. dog or cat food put up for retail sale)	730 EUR/t	10	
23099070	Preparations, incl. premixes, for animal food, containing no starch, glucose, maltodextrine or maltodextrine syrup, but containing milk products (excl. dog or cat food put up for retail sale)	948 EUR/t	10	
23099091	Beet-pulp with added molasses of a kind used in animal feeding	12	7	
23099096	Preparations of a kind used in animal feeding, containing no starch, glucose, glucose syrup, maltodextrine, maltodextrine syrup nor milk products (excl. dog or cat food put up for retail sale, fish or marine mammal solubles, residues from the manufacture of starch from maize referred to in additional Note 5 to Chapter 23, beet-pulp with added molasses, and premixes)	9,6	4	
24011035	Light air-cured tobacco, unstemmed or unstripped	11,2 MIN 22 EUR MAX 56 EUR/ 100 kg/net	4	

CN 2013	Description	Base rate	Staging category	Notes
24011060	Sun-cured oriental type tobacco, unstemmed or unstripped	11,2 MIN 22 EUR MAX 56 EUR/ 100 kg/net	4	
24011070	Dark air-cured tobacco, unstemmed or unstripped	11,2 MIN 22 EUR MAX 56 EUR/ 100 kg/net	4	
24011085	Flue-cured tobacco, unstemmed or unstripped	11,2 MIN 22 EUR MAX 56 EUR/ 100 kg/net	4	
24011095	Tobacco, unstemmed or unstripped (excl. light air-cured, sun-cured oriental, dark air-cured and flue-cured tobacco)	10 MIN 22 EUR MAX 56 EUR/ 100 kg/net	4	
24012035	Partly or wholly stemmed or stripped light air-cured tobacco, otherwise unmanufactured	11,2 MIN 22 EUR MAX 56 EUR/ 100 kg/net	4	
24012060	Partly or wholly stemmed or stripped sun-cured oriental type tobacco, otherwise unmanufactured	11,2 MIN 22 EUR MAX 56 EUR/ 100 kg/net	4	
24012070	Partly or wholly stemmed or stripped dark air-cured tobacco, otherwise unmanufactured	11,2 MIN 22 EUR MAX 56 EUR/ 100 kg/net	4	
24012085	Partly or wholly stemmed or stripped flue-cured tobacco, otherwise unmanufactured	11,2 MIN 22 EUR MAX 56 EUR/ 100 kg/net	4	
24012095	Partly or wholly stemmed or stripped tobacco, otherwise unmanufactured (excl. light air-cured, sun-cured oriental, dark air-cured and flue-cured tobacco)	11,2 MIN 22 EUR MAX 56 EUR/ 100 kg/net	4	

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CN 2013	Description	Base rate	Staging category	Notes
24013000	Tobacco refuse	11,2 MIN 22 EUR MAX 56 EUR/ 100 kg/net	4	
24021000	Cigars, cheroots and cigarillos containing tobacco	26	7	
24022010	Cigarettes, containing tobacco and cloves	10	7	
24022090	Cigarettes, containing tobacco (excl. containing cloves)	57,6	7	
24029000	Cigars, cheroots, cigarillos and cigarettes consisting wholly of tobacco substitutes	57,6	7	
24031100	Water-pipe tobacco (excl. tobacco-free. See subheading note 1.)	74,9	7	
24031910	Smoking tobacco, whether or not containing tobacco substitutes in any proportion, in immediate packings of a net content of ≤ 500 g (excl. water-pipe tobacco containing tobacco)	74,9	7	
24031990	Smoking tobacco, whether or not containing tobacco substitutes in any proportion, in immediate packings of a net content of > 500 g (excl. water-pipe tobacco containing tobacco)	74,9	7	
24039100	Tobacco, ”homogenised” or ”reconstituted” from finely-chopped tobacco leaves, tobacco refuse or tobacco dust	16,6	7	

CN 2013	Description	Base rate	Staging category	Notes
24039910	Chewing tobacco and snuff	41,6	7	
24039990	Manufactured tobacco and tobacco substitutes, and tobacco powder, tobacco extracts and essences (excl. chewing tobacco, snuff, cigars, cheroots, cigarillos and cigarettes, smoking tobacco whether or not containing tobacco substitutes in any proportion, "homogenised" or "reconstituted" tobacco, nicotine extracted from the tobacco plant and insecticides manufactured from tobacco extracts and essences)	16,6	7	
25010010	Sea water and salt liquors	Free	0	
25010031	Salt for chemical transformation "separation of Na from Cl" for the manufacture of other products	Free	0	
25010051	Salt, denatured or for other industrial uses, incl. refining (excl. for chemical transformation or preservation or preparation of foodstuffs for human or animal consumption)	1,7 EUR/1 000 kg/net	4	
25010091	Salt suitable for human consumption	2,6 EUR/1 000 kg/net	4	
25010099	Salt and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents (excl. table salt, salt for chemical transformation "separation of Na from Cl", denatured salt and salt for other industrial uses)	2,6 EUR/1 000 kg/net	4	
25020000	Unroasted iron pyrites	Free	0	
25030010	Crude or unrefined sulphur (excl. sublimed sulphur, precipitated sulphur and colloidal sulphur)	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
25030090	Sulphur of all kinds (excl. crude or unrefined, and sublimed sulphur, precipitated sulphur and colloidal sulphur)	1,7	0	
25041000	Natural graphite in powder or in flakes	Free	0	
25049000	Natural graphite (excl. in powder or in flakes)	Free	0	
25051000	Silica sands and quartz sands, whether or not coloured	Free	0	
25059000	Natural sands of all kinds, whether or not coloured (excl. silica sands, quartz sands, gold- and platinum-bearing sands, zircon, rutile and ilmenite sands, monazite sands, and tar or asphalt sands)	Free	0	
25061000	Quartz (excl. quartz sands)	Free	0	
25062000	Quartzite, merely cut, by sawing or otherwise, in blocks or slabs of a square or rectangular shape	Free	0	
25070020	Kaolin	Free	0	
25070080	Kaolinic clays (other than kaolin)	Free	0	
25081000	Bentonite	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
25083000	Fireclay (excl. kaolin and other kaolinic clays and expanded clay)	Free	0	
25084000	Clays (excl. fireclay, bentonite, kaolin and other kaolinic clays and expanded clay)	Free	0	
25085000	Andalusite, kyanite and sillimanite	Free	0	
25086000	Mullite	Free	0	
25087000	Chamotte or dinas earths	Free	0	
25090000	Chalk	Free	0	
25101000	Natural calcium phosphates and natural aluminium calcium phosphates, natural and phosphatic chalk, unground	Free	0	
25102000	Natural calcium phosphates and natural aluminium calcium phosphates, natural and phosphatic chalk, ground	Free	0	
25111000	Natural barium sulphate "barytes"	Free	0	
25112000	Natural barium carbonate "witherite", whether or not calcined (excl. barium oxide)	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
25120000	Siliceous fossil meals, e.g. kieselguhr, tripolite and diatomite, and similar siliceous earths, whether or not calcined, of an apparent specific gravity of ≤ 1	Free	0	
25131000	Pumice stone	Free	0	
25132000	Emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated	Free	0	
25140000	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a square or rectangular shape; slate powder and slate refuse	Free	0	
25151100	Marble and travertine, crude or roughly trimmed	Free	0	
25151200	Marble and travertine, merely cut, by sawing or otherwise, into blocks or slabs of a square or rectangular shape	Free	0	
25152000	Ecaussine and other calcareous monumental or building stone of an apparent specific gravity of ≥ 2,5, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a square or rectangular shape (excl. in the form of granules, chippings or powder, and marble and travertine)	Free	0	
25161100	Granite, crude or roughly trimmed (excl. already with the characteristics of setts, curbstones and flagstones)	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
25161200	Granite, merely cut, by sawing or otherwise, into blocks or slabs of a square or rectangular shape (excl. already with the characteristics of setts, curbstones and flagstones)	Free	0	
25162000	Sandstone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a square or rectangular shape (excl. already with the characteristics of setts, curbstones and flagstones)	Free	0	
25169000	Porphyry, basalt and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a square or rectangular shape (excl. in the form of granules, chippings or powder, or already with the characteristics of setts, curbstones and flagstones, monumental or building stone of an apparent specific gravity of ≥ 2,5, granite and sandstone)	Free	0	
25171010	Pebbles and gravel for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated	Free	0	
25171020	Broken or crushed dolomite and limestone flux, for concrete aggregates, for road metalling or for railway or other ballast	Free	0	
25171080	Broken or crushed stone, for concrete aggregates, for road metalling or for railway or other ballast, whether or not heat-treated (excl. pebbles, gravel, flint and shingle, broken or crushed dolomite and limestone flux)	Free	0	
25172000	Macadam of slag, dross or similar industrial waste, whether or not incorporating pebbles, gravel, shingle and flint for concrete aggregates, for road metalling or for railway or other ballast	Free	0	

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CN 2013	Description	Base rate	Staging category	Notes
25173000	Tarred macadam	Free	0	
25174100	Marble granules, chippings and powder, whether or not heat-treated	Free	0	
25174900	Granules, chippings and powder, whether or not heat-treated, of travertine, ecaussine, alabaster, basalt, granite, sandstone, porphyry, syenite, lava, gneiss, trachyte and other rocks of heading 2515 and 2516 (excl. marble)	Free	0	
25181000	Crude dolomite, not calcined or not sintered, incl. dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular "incl. square" shape (excl. broken or crushed dolomite for concrete aggregates, road metalling or railway or other ballast)	Free	0	
25182000	Calcined or sintered dolomite (excl. broken or crushed dolomite for concrete aggregates, road metalling or railway or other ballast)	Free	0	
25183000	Dolomite ramming mix	Free	0	
25191000	Natural magnesium carbonate "magnesite"	Free	0	
25199010	Magnesium oxide, whether or not pure (excl. calcined natural magnesium carbonate)	1,7	0	

CN 2013	Description	Base rate	Staging category	Notes
25199030	Dead-burned ”sintered” magnesia, whether or not containing small quantities of other oxides added before sintering	Free	0	
25199090	Fused magnesia	Free	0	
25201000	Gypsum; anhydrite	Free	0	
25202000	Plasters consisting of calcined gypsum or calcium sulphate, whether or not coloured, with or without small quantities of accelerators or retarders	Free	0	
25210000	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement	Free	0	
25221000	Quicklime	1,7	0	
25222000	Slaked lime	1,7	0	
25223000	Hydraulic lime (excl. pure calcium oxide and calcium hydroxide)	1,7	0	
25231000	Cement clinkers	1,7	0	
25232100	White portland cement, whether or not artificially coloured	1,7	0	
25232900	Portland cement (excl. white, whether or not artificially coloured)	1,7	0	
25233000	Aluminous cement	1,7	0	

CN 2013	Description	Base rate	Staging category	Notes
25239000	Cement, whether or not coloured (excl. portland cement and aluminous cement)	1,7	0	
25241000	Crocidolite asbestos (excl. products made from crocidolite)	Free	0	
25249000	Asbestos (excl. crocidolite and products made from asbestos)	Free	0	
25251000	Crude mica and mica rifted into sheets or splittings	Free	0	
25252000	Mica powder	Free	0	
25253000	Mica waste	Free	0	
25261000	Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a square or rectangular shape, and talc, uncrushed or unpowdered	Free	0	
25262000	Natural steatite and talc, crushed or powdered	Free	0	
25280000	Borates, natural, and concentrates thereof, whether or not calcined, and natural boric acids containing ≤ 85 % of H_3BO_3 calculated on the dry weight (excl. borates separated from natural brine)	Free	0	
25291000	Feldspar	Free	0	
25292100	Fluorspar containing by weight ≤ 97 % calcium fluoride	Free	0	
25292200	Fluorspar containing by weight > 97 % calcium fluoride	Free	0	
25293000	Leucite, nepheline and nepheline syenite	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
25301000	Vermiculite, perlite and chlorites, unexpanded	Free	0	
25302000	Kieserite and epsomite ”natural magnesium sulphates”	Free	0	
25309000	Arsenic sulfides, alunite, pozzuolana, earth colours and other mineral substances, n.e.s.	Free	0	
26011100	Non-agglomerated iron ores and concentrates (excl. roasted iron pyrites)	Free	0	
26011200	Agglomerated iron ores and concentrates (excl. roasted iron pyrites)	Free	0	
26012000	Roasted iron pyrites	Free	0	
26020000	Manganese ores and concentrates, incl. ferruginous manganese ores and concentrates, with a manganese content of ≥ 20 %, calculated on the dry weight	Free	0	
26030000	Copper ores and concentrates	Free	0	
26040000	Nickel ores and concentrates	Free	0	
26050000	Cobalt ores and concentrates	Free	0	
26060000	Aluminium ores and concentrates	Free	0	
26070000	Lead ores and concentrates	Free	0	
26080000	Zinc ores and concentrates	Free	0	

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CN 2013	Description	Base rate	Staging category	Notes
26090000	Tin ores and concentrates	Free	0	
26100000	Chromium ores and concentrates	Free	0	
26110000	Tungsten ores and concentrates	Free	0	
26121010	Uranium ores and pitchblende, with a uranium content of > 5 % by weight [Euratom]	Free	0	
26121090	Uranium ores and concentrates (excl. uranium ores and pitchblende, with a uranium content of > 5 % by weight)	Free	0	
26122010	Monazite; urano-thorianite and other thorium ores, with a thorium content of > 20 % by weight [Euratom]	Free	0	
26122090	Thorium ores and concentrates (excl. monazite, urano-thorianite and other thorium ores and concentrates, with a thorium content of > 20 % by weight)	Free	0	
26131000	Roasted molybdenum ores and concentrates	Free	0	
26139000	Molybdenum ores and concentrates (excl. roasted)	Free	0	
26140000	Titanium ores and concentrates	Free	0	
26151000	Zirconium ores and concentrates	Free	0	
26159000	Niobium, tantalum or vanadium ores and concentrates	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
26161000	Silver ores and concentrates	Free	0	
26169000	Precious-metal ores and concentrates (excl. silver ores and concentrates)	Free	0	
26171000	Antimony ores and concentrates	Free	0	
26179000	Ores and concentrates (excl. iron, manganese, copper, nickel, cobalt, aluminium, lead, zinc, tin, chromium, tungsten, uranium, thorium, molybdenum, titanium, niobium, tantalum, vanadium, zirconium, precious-metal or antimony ores and concentrates)	Free	0	
26180000	Granulated slag "slag sand" from the manufacture of iron or steel	Free	0	
26190020	Waste from the manufacture of iron or steel suitable for the recovery of iron or manganese	Free	0	
26190090	Slag, dross, scalings and other waste from the manufacture of iron or steel (excl. granulated slag, waste suitable for the recovery of iron or manganese)	Free	0	
26201100	Hard zinc spelter	Free	0	
26201900	Slag, ash and residues containing mainly zinc (excl. hard zinc spelter)	Free	0	
26202100	Leaded gasoline sludges and leaded anti-knock compound sludges, obtained from storage tanks of leaded gasoline and leaded anti-knock compounds and containing mainly lead, lead compounds and iron oxide	Free	0	
26202900	Slag, ash and residues containing mainly lead (excl. leaded gasoline sludges and leaded anti-knock compound sludges)	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
26203000	Slag, ash and residues containing mainly copper	Free	0	
26204000	Slag, as and residues containing mainly aluminium	Free	0	
26206000	Slag, ash and residues, containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds (excl. those from the manufacture of iron or steel)	Free	0	
26209100	Slag, ash and residues, containing antimony, beryllium, cadmium, chromium or their mixtures (excl. those from the manufacture of iron or steel)	Free	0	
26209910	Slag, ash and residues containing mainly nickel	Free	0	
26209920	Slag, ash and residues containing mainly niobium or tantalum	Free	0	
26209940	Slag, ash and residues containing mainly tin	Free	0	
26209960	Slag, ash and residues containing mainly titanium	Free	0	
26209995	Slag, ash and residues containing metals or metal compounds (excl. those from the manufacture of iron or steel and those containing primarily zinc, lead, copper, aluminium, nickel, niobium, tantalum, tin or titanium, those containing arsenic, mercury, thallium or their mixtures of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds and those containing antimony, beryllium, cadmium, chromium or their mixtures)	Free	0	
26211000	Ash and residues from the incineration of municipal waste	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
26219000	Slag and ash, incl. seaweed ash "kelp" (excl. slag, incl. granulated, from the manufacture of iron or steel, ashes and residues containing arsenic, metals or metal compounds and those from the incineration of municipal waste)	Free	0	
27011100	Anthracite, whether or not pulverised, non-agglomerated	Free	0	
27011210	Coking coal, whether or not pulverised, non-agglomerated	Free	0	
27011290	Bituminous coal, whether or not pulverised, non-agglomerated (excl. coking)	Free	0	
27011900	Coal, whether or not pulverised, non-agglomerated (excl. anthracite and bituminous coal)	Free	0	
27012000	Briquettes, ovoids and similar solid fuels manufactured from coal	Free	0	
27021000	Lignite, whether or not pulverised, non-agglomerated (excl. jet)	Free	0	
27022000	Agglomerated lignite (excl. jet)	Free	0	
27030000	Peat, incl. peat litter, whether or not agglomerated	Free	0	
27040011	Coke and semi-coke of coal, whether or not agglomerated, for the manufacture of electrodes	Free	0	
27040019	Coke and semi-coke of coal, whether or not agglomerated (excl. for the manufacture of electrodes)	Free	0	
27040030	Coke and semi-coke of lignite, whether or not agglomerated	Free	0	
27040090	Coke and semi-coke of peat, whether or not agglomerated; retort carbon	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
27050000	Coal gas, water gas, producer gas, lean gas and similar gases (excl. petroleum gases and other gaseous hydrocarbons)	Free	0	
27060000	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, incl. reconstituted tars	Free	0	
27071000	Benzol ”benzene” containing > 50 % of benzene (excl. chemically defined)	3	0	
27072000	Toluol ”toluene” containing > 50 % of toluene (excl. chemically defined)	3	0	
27073000	Xylol ”xylenes” containing > 50 % of xylenes (excl. chemically defined)	3	0	
27074000	Naphthalene containing > 50 % of naphthalene (excl. chemically defined)	Free	0	
27075000	Aromatic hydrocarbon mixtures of which ≥ 65 % by volume, incl. losses, distils at 250 °C by the ASTM D 86 method (excl. chemically defined compounds)	3	0	
27079100	Creosote oils (excl. chemically defined)	1,7	0	
27079911	Crude light oils from the distillation of high temperature coal tars, of which ≥ 90 % by volume distils at temperatures of up to 200 °C (excl. chemically defined)	1,7	0	
27079919	Crude light oils from the distillation of high temperature coal tars (excl. those of which ≥ 90 % by volume distils at temperatures of up to 200 °C and chemically defined compounds)	Free	0	
27079920	Anthracene (excl. chemically defined); sulphuretted toppings from the first distillation of high temperature coal tars	Free	0	

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CN 2013	Description	Base rate	Staging category	Notes
27079950	Pyridine, quinoline, acridine, aniline bases and other basic products of the first distillation of high temperature coal tars, n.e.s.	1,7	0	
27079980	Phenols containing > 50 % of phenols (excl. chemically defined)	1,2	0	
27079991	Oils and other products of the distillation of high temperature coal tars and similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, for the manufacture of carbon in heading 2803	Free	0	
27079999	Oils and other products of the distillation of high temperature coal tars and similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, n.e.s.	1,7	0	
27081000	Pitch obtained from coal tar or from other mineral tars	Free	0	
27082000	Pitch coke obtained from coal tar or from other mineral tars	Free	0	
27090010	Natural gas condensates	Free	0	
27090090	Petroleum oils and oils obtained from bituminous minerals, crude (excl. natural gas condensates)	Free	0	
27101211	Light oils of petroleum or bituminous minerals for undergoing a specific process as defined in Additional Note 5 to Chapter 27 (excl. containing biodiesel)	4,7	0	
27101215	Light oils of petroleum or bituminous minerals, for undergoing chemical transformation (excl. for specific processes specified in Additional Note 5 to Chapter 27, and containing biodiesel)	4,7	0	
27101221	White spirit	4,7	4	

CN 2013	Description	Base rate	Staging category	Notes
27101225	Special spirits (excl. white spirit) of petroleum or bituminous minerals	4,7	4	
27101231	Aviation spirit	4,7	4	
27101241	Motor spirit, with a lead content ≤ 0,013 g/l, with a research octane number "RON" of < 95 (excl. containing biodiesel)	4,7	4	
27101245	Motor spirit, with a lead content ≤ 0,013 g/l, with a research octane number "RON" of ≥ 95 but < 98 (excl. containing biodiesel)	4,7	4	
27101249	Motor spirit, with a lead content ≤ 0,013 g/l, with a research octane number "RON" of ≥ 98 (excl. containing biodiesel)	4,7	4	
27101251	Motor spirit, with a lead content > 0,013 g/l and a research octane number "RON" of < 98 (excl. aviation spirit)	4,7	4	
27101259	Motor spirit, with a lead content > 0,013 g/l and a research octane number "RON" of ≥ 98 (excl. aviation spirit)	4,7	4	
27101270	Jet fuel, spirit type (excl. aviation spirit)	4,7	4	
27101290	Light oils and preparations, of petroleum or bituminous minerals, n.e.s. (excl. containing biodiesel, for undergoing chemical transformation, and special spirits, motor spirit and spirit type jet fuel)	4,7	4	
27101911	Medium oils of petroleum or bituminous minerals for undergoing a specific process as defined in Additional Note 5 to Chapter 27	4,7	0	

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CN 2013	Description	Base rate	Staging category	Notes
27101915	Medium oils of petroleum or bituminous minerals, for undergoing chemical transformation (excl. for specific processes specified in Additional Note 5 to Chapter 27)	4,7	0	
27101921	Jet fuel, kerosene type	4,7	4	
27101925	Kerosene (excl. jet fuel)	4,7	4	
27101929	Medium oils and preparations, of petroleum or bituminous minerals, n.e.s. (excl. for undergoing chemical transformation, and kerosene)	4,7	4	
27101931	Gas oils of petroleum or bituminous minerals for undergoing a specific process as defined in Additional Note 5 to Chapter 27	3,5	0	
27101935	Gas oils of petroleum or bituminous minerals, for undergoing chemical transformation (excl. specific processes specified in Additional Note 5 to Chapter 27)	3,5	0	
27101943	Gas oils of petroleum or bituminous minerals, with a sulphur content of ≤ 0,001 % by weight (excl. containing biodiesel, and for undergoing chemical transformation)	3,5	0	
27101946	Gas oils of petroleum or bituminous minerals, with a sulphur content of > 0,001 % but ≤ 0,002 % by weight (excl. containing biodiesel, and for undergoing chemical transformation)	3,5	0	
27101947	Gas oils of petroleum or bituminous minerals, with a sulphur content of > 0,002 % but ≤ 0,1 % by weight (excl. containing biodiesel, and for undergoing chemical transformation)	3,5	0	
27101948	Gas oils of petroleum or bituminous minerals, with a sulphur content of > 0,1 % by weight (excl. containing biodiesel, and for undergoing chemical transformation)	3,5	0	

CN 2013	Description	Base rate	Staging category	Notes
27101951	Fuel oils of petroleum or bituminous minerals for undergoing a specific process as defined in Additional Note 5 to Chapter 27 (excl. containing biodiesel)	3,5	0	
27101955	Fuel oils obtained from bituminous materials, for undergoing chemical transformation (excl. for specific processes specified in Additional Note 5 to Chapter 27, and containing biodiesel)	3,5	0	
27101962	Fuel oils obtained from bituminous materials, with a sulphur content of ≤ 0,1 % by weight (excl. for undergoing chemical transformation, and containing biodiesel)	3,5	0	
27101964	Fuel oils obtained from bituminous materials, with a sulphur content of > 0,1 % but ≤ 1 % by weight (excl. for undergoing chemical transformation, and containing biodiesel)	3,5	0	
27101968	Fuel oils obtained from bituminous materials, with a sulphur content of > 1 % by weight (excl. for undergoing chemical transformation, and containing biodiesel)	3,5	0	
27101971	Lubricating oils and other preparations containing by weight ≥ 70 % of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, for undergoing a specific process as defined in Additional Note 5 to Chapter 27	3,7	0	
27101975	Lubricating oils and other preparations containing by weight ≥ 70 % of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, for undergoing chemical transformation (excl. specific processes specified in additional Note 5 to Chapter 27)	3,7	0	
27101981	Motor oils, compressor lube oils and turbine lube oils containing by weight ≥ 70 % of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations (excl. for undergoing chemical transformation)	3,7	0	

CN 2013	Description	Base rate	Staging category	Notes
27101983	Liquids for hydraulic purposes containing by weight ≥ 70 % of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations (excl. for undergoing chemical transformation)	3,7	0	
27101985	White oils, liquid paraffin containing by weight ≥ 70 % of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituent of the preparations (excl. for undergoing chemical transformation)	3,7	0	
27101987	Gear oils and reductor oils containing by weight ≥ 70 % of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituent of the preparations (excl. for undergoing chemical transformation)	3,7	0	
27101991	Metalworking compounds, mould-release oils, anti-corrosion oils containing by weight ≥ 70 % of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituent of the preparations (excl. for undergoing chemical transformation)	3,7	0	
27101993	Electrical insulating oils containing by weight ≥ 70 % of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituent of the preparations (excl. for undergoing chemical transformation)	3,7	0	
27101999	Lubricating oils and other heavy oils and preparations n.e.s., containing by weight ≥ 70 % of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations (excl. for undergoing chemical transformation)	3,7	0	
27102011	Gas oils of ≥ 70 % of petroleum or bituminous minerals, with a sulphur content of ≤ 0,001 % by weight, containing biodiesel	3,5	0	

CN 2013	Description	Base rate	Staging category	Notes
27102015	Gas oils of ≥ 70 % of petroleum or bituminous minerals, with a sulphur content of > 0,001 % but ≤ 0,002 % by weight, containing biodiesel	3,5	0	
27102017	Gas oils of ≥ 70 % of petroleum or bituminous minerals, with a sulphur content of > 0,002 % but ≤ 0,1 % by weight, containing biodiesel	3,5	0	
27102019	Gas oils of ≥ 70 % of petroleum or bituminous minerals, with a sulphur content of > 0,1 % by weight, containing biodiesel	3,5	0	
27102031	Fuel oils of ≥ 70 % of petroleum or bituminous minerals, with a sulphur content of ≤ 0,1 % by weight, containing biodiesel	3,5	0	
27102035	Fuel oils of ≥ 70 % of petroleum or bituminous minerals, with a sulphur content of > 0,1 % but ≤ 1 % by weight, containing biodiesel	3,5	0	
27102039	Fuel oils of ≥ 70 % of petroleum or bituminous minerals, with a sulphur content of > 1 % by weight, containing biodiesel	3,5	0	
27102090	Oils of ≥ 70 % of petroleum or bituminous minerals, containing biodiesel (excl. gas oils and fuel oils)	3,7	4	
27109100	Waste oils containing polychlorinated biphenyls [PCBs], polychlorinated terphenyls [PCTs] or polybrominated biphenyls [PBBs]	3,5	0	
27109900	Waste oils containing mainly petroleum or bituminous minerals (excl. those containing polychlorinated biphenyls [PCBs], polychlorinated terphenyls [PCTs] or polybrominated biphenyls [PBBs])	3,5	0	
27111100	Natural gas, liquefied	0,7	0	

CN 2013	Description	Base rate	Staging category	Notes
27111211	Propane of a purity of ≥ 99 %, for use as a power or heating fuel, liquefied	8	7	
27111219	Propane of a purity of ≥ 99 %, liquefied (excl. for use as a power or heating fuel)	Free	0	
27111291	Propane of a purity of < 99 %, liquefied, for undergoing a specific process as defined in Additional Note 5 to Chapter 27	0,7	0	
27111293	Propane of a purity of < 99 %, liquefied, for undergoing chemical transformation (excl. processes specified in 2711.12.91)	0,7	0	
27111294	Liquid propane of a purity of > 90 %, but < 99 % (excl. for undergoing chemical transformation)	0,7	0	
27111297	Liquefied propane of a purity of ≤ 90 % (excl. for undergoing chemical transformation)	0,7	0	
27111310	Butanes for undergoing a specific process as defined in Additional Note 5 to Chapter 27, liquefied (excl. of a purity of ≥ 95 % of N-butane or isobutane)	0,7	0	
27111330	Butanes for undergoing chemical transformation, liquefied (excl. for specific processes specified in Additional Note 5 to Chapter 27 and butanes of a purity of ≥ 95 % of N-butane or isobutane)	0,7	0	
27111391	Liquefied butane of a purity of > 90 % but < 95 % (excl. for undergoing chemical transformation)	0,7	0	
27111397	Liquefied butane of a purity of ≤ 90 % (excl. for undergoing chemical transformation)	0,7	0	
27111400	Ethylene, propylene, butylene and butadiene, liquefied (excl. ethylene of a purity of ≥ 95 % and propylene, butylene and butadiene of a purity of ≥ 90 %)	0,7	0	

CN 2013	Description	Base rate	Staging category	Notes
27111900	Gaseous hydrocarbons, liquefied, n.e.s. (excl. natural gas, propane, butane, ethylene, propylene, butylene and butadiene)	0,7	0	
27112100	Natural gas in gaseous state	0,7	0	
27112900	Hydrocarbons in gaseous state, n.e.s. (excl. natural gas)	0,7	0	
27121010	Crude petroleum jelly	0,7	0	
27121090	Petroleum jelly (excl. crude)	2,2	0	
27122010	Synthetic paraffin wax containing < 0,75 % by weight of oil and of a molecular weight of ≥ 460 but ≤ 1 560	Free	0	
27122090	Paraffin wax containing < 0,75 % by weight of oil (excl. synthetic paraffin wax of a molecular weight of ≥ 460 but ≤ 1 560)	2,2	0	
27129011	Crude ozokerite, lignite wax or peat wax "natural products"	0,7	0	
27129019	Ozokerite, lignite wax or peat wax "natural products", whether or not coloured (excl. crude)	2,2	0	
27129031	Crude paraffin wax, microcrystalline petroleum wax, slack wax, other mineral waxes, and similar products obtained by synthesis or by other processes, for undergoing a specific process as defined in Additional Note 5 to Chapter 27 (excl. petroleum jelly, paraffin wax containing < 0,75 % by weight of oil, ozokerite, lignite wax and peat wax)	0,7	0	

CN 2013	Description	Base rate	Staging category	Notes
27129033	Crude paraffin wax, microcrystalline petroleum wax, slack wax, other mineral waxes, and similar products obtained by synthesis or by other processes, for undergoing chemical transformation (excl. for specific processes specified in Additional Note 5 to Chapter 27, petroleum jelly, paraffin wax containing < 0,75 % by weight of oil, ozokerite, lignite wax and peat wax)	0,7	0	
27129039	Crude paraffin wax, microcrystalline petroleum wax, slack wax, other mineral waxes, and similar products obtained by synthesis or by other processes (excl. for undergoing chemical transformation, petroleum jelly, paraffin wax containing < 0,75 % by weight of oil, ozokerite, lignite wax and peat wax)	0,7	0	
27129091	Blend of 1-alkenes containing by weight ≥ 80 % of 1-alkenes of a chain-length of ≥ 24 but ≤ 28 carbon atoms	Free	0	
27129099	Paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured (excl. petroleum jelly, paraffin wax containing < 0,75 % by weight of oil, ozokerite, lignite wax and peat wax)	2,2	0	
27131100	Petroleum coke, non-calcined	Free	0	
27131200	Petroleum coke, calcined	Free	0	
27132000	Petroleum bitumen	Free	0	
27139010	Residues of petroleum oil or of oil obtained from bituminous minerals for the manufacture of carbon of heading 2803	0,7	0	
27139090	Residues of petroleum oil or of oil obtained from bituminous minerals (excl. for the manufacture of carbon of heading 2803, petroleum coke and petroleum bitumen)	0,7	0	

CN 2013	Description	Base rate	Staging category	Notes
27141000	Bituminous or oil-shale and tar sands	Free	0	
27149000	Bitumen and asphalt, natural; asphaltites and asphaltic rocks	Free	0	
27150000	Bituminous mastics, cut-backs and other bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch	Free	0	
27160000	Electrical energy	Free	0	
28011000	Chlorine	5,5	4	
28012000	Iodine	Free	0	
28013010	Fluorine	5	4	
28013090	Bromine	5,5	4	
28020000	Sulphur, sublimed or precipitated; colloidal sulphur	4,6	4	
28030000	Carbon "carbon blacks and other forms of carbon", n.e.s.	Free	0	
28041000	Hydrogen	3,7	0	
28042100	Argon	5	4	
28042910	Helium	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
28042990	Neon, krypton and xenon	5	4	
28043000	Nitrogen	5,5	4	
28044000	Oxygen	5	4	
28045010	Boron	5,5	4	
28045090	Tellurium	2,1	0	
28046100	Silicon containing ≥ 99,99 % by weight of silicon	Free	0	
28046900	Silicon containing < 99,99 % by weight of silicon	5,5	4	
28047000	Phosphorus	5,5	4	
28048000	Arsenic	2,1	0	
28049000	Selenium	Free	0	
28051100	Sodium	5	4	
28051200	Calcium	5,5	4	
28051910	Strontium and barium	5,5	4	
28051990	Alkali metals (excl. sodium)	4,1	0	

CN 2013	Description	Base rate	Staging category	Notes
28053010	Intermixtures or interalloys of rare-earth metals, scandium and yttrium	5,5	4	
28053090	Rare-earth metals, scandium and yttrium (excl. intermixtures or interalloys)	2,7	0	
28054010	Mercury in flasks of a net content of 34,5 kg "standard weight", of a fob value per flask of ≤ EUR 224	3	0	
28054090	Mercury (excl. in flasks of a net content of 34,5 kg "standard weight", of a fob value per flask of ≤ EUR 224)	Free	0	
28061000	Hydrogen chloride "hydrochloric acid"	5,5	4	
28062000	Chlorosulphuric acid	5,5	4	
28070000	Sulphuric acid; oleum	3	0	
28080000	Nitric acid; sulphonitric acids	5,5	4	
28091000	Diphosphorus pentaoxide	5,5	4	
28092000	Phosphoric acid; polyphosphoric acids, whether or not chemically defined	5,5	4	
28100010	Diboron trioxide	Free	0	
28100090	Oxides of boron and boric acids (excl. diboron trioxide)	3,7	0	
28111100	Hydrogen fluoride "hydrofluoric acid"	5,5	4	
28111910	Hydrogen bromide "hydrobromic acid"	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
28111920	Hydrogen cyanide ”hydrocyanic acid”	5,3	4	
28111980	Inorganic acids (excl. hydrogen chloride ”hydrochloric acid”, chlorosulphuric acid, sulphuric acid, oleum, nitric acid, sulphonitric acids, phosphoric acid, polyphosphoric acids, boric acids, hydrogen fluoride ”hydrofluoric acid”, hydrogen bromide ”hydrobromic acid”, hydrogen cyanide ”hydrocyanic acid”)	5,3	4	
28112100	Carbon dioxide	5,5	4	
28112200	Silicon dioxide	4,6	4	
28112905	Sulphur dioxide	5,5	4	
28112910	Sulphur trioxide ”sulphuric anhydride”; diarsenic trioxide	4,6	4	
28112930	Nitrogen oxides	5	4	
28112990	Inorganic oxygen compounds of non-metals (excl. diphosphorus pentaoxide, oxides of boron, carbon dioxide, silicon dioxide, sulphur dioxide, sulphur trioxide ”sulphuric anhydride”, diarsenic trioxide and nitrogen oxides)	5,3	4	
28121011	Phosphorus trichloride oxide ”phosphoryl trichloride”	5,5	4	
28121015	Phosphorus trichloride	5,5	4	
28121016	Phosphorus pentachloride	5,5	4	
28121018	Chlorides and chloride oxides of phosphorus (excl. trichloride, trichloride oxide and pentachloride)	5,5	4	

CN 2013	Description	Base rate	Staging category	Notes
28121091	Disulphur dichloride	5,5	4	
28121093	Sulphur dichloride	5,5	4	
28121094	Phosgene ”carbonyl chloride”	5,5	4	
28121095	Thionyl dichloride ”thionyl chloride”	5,5	4	
28121099	Chlorides and chloride oxides (excl. phosphorus, and disulphur dichloride, sulphur dichloride, phosgene ”carbonyl chloride” and thionyl dichloride ”thionyl chloride”)	5,5	4	
28129000	Halides and halide oxides of non-metals (excl. chlorides and chloride oxides)	5,5	4	
28131000	Carbon disulphide	5,5	4	
28139010	Phosphorus sulphides, incl. commercial phosphorus trisulphide	5,3	4	
28139090	Sulphides of non-metals (excl. phosphorus sulphides, incl. commercial phosphorus trisulphides, and carbon disulphide)	3,7	0	
28141000	Anhydrous ammonia	5,5	4	
28142000	Ammonia in aqueous solution	5,5	4	
28151100	Sodium hydroxide ”caustic soda” solid	5,5	4	
28151200	Sodium hydroxide ”caustic soda” in aqueous solution ”soda lye or liquid soda”	5,5	4	

CN 2013	Description	Base rate	Staging category	Notes
28152000	Potassium hydroxide ”caustic potash”	5,5	4	
28153000	Peroxides of sodium or potassium	5,5	4	
28161000	Hydroxide and peroxide of magnesium	4,1	0	
28164000	Oxides, hydroxides and peroxides, of strontium or barium	5,5	4	
28170000	Zinc oxide; zinc peroxide	5,5	10	
28181011	Artificial corundum, whether or not chemically defined, with < 50 % of the total weight having a particle size > 10 mm (excl. with aluminium oxide content < 98,5 % by weight)	5,2	4	
28181019	Artificial corundum, whether or not chemically defined, with ≥ 50 % of the total weight having a particle size > 10 mm (excl. with an aluminium oxide content < 98,5 % by weight)	5,2	4	
28181091	Artificial corundum, whether or not chemically defined, with < 50 % of the total weight having a particle size > 10 mm (excl. with an aluminium oxide content ≥ 98,5 % by weight ”high purity”)	5,2	4	
28181099	Artificial corundum, whether or not chemically defined, with ≥ 50 % of the total weight having a particle size > 10 mm (excl. with an aluminium oxide content ≥ 98,5 % by weight ”high purity”)	5,2	4	
28182000	Aluminium oxide (excl. artificial corundum)	4	0	
28183000	Aluminium hydroxide	5,5	4	
28191000	Chromium trioxide	5,5	4	

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CN 2013	Description	Base rate	Staging category	Notes
28199010	Chromium dioxide	3,7	0	
28199090	Chromium oxides and hydroxides (excl. chromium trioxide and chromium dioxide)	5,5	4	
28201000	Manganese dioxide	5,3	4	
28209010	Manganese oxide containing by weight ≥ 77 % of manganese	Free	0	
28209090	Manganese oxides (excl. manganese dioxide and manganese oxide containing by weight ≥ 77 % of manganese)	5,5	4	
28211000	Iron oxides and hydroxides	4,6	4	
28212000	Earth colours containing ≥ 70 % by weight of combined iron evaluated as Fe_2O_3	4,6	4	
28220000	Cobalt oxides and hydroxides; commercial cobalt oxides	4,6	4	
28230000	Titanium oxides	5,5	4	
28241000	Lead monoxide ”litharge, massicot”	5,5	4	
28249000	Lead oxides (excl. monoxide ”litharge, massicot”)	5,5	4	
28251000	Hydrazine and hydroxylamine and their inorganic salts	5,5	4	
28252000	Lithium oxide and hydroxide	5,3	4	

CN 2013	Description	Base rate	Staging category	Notes
28253000	Vanadium oxides and hydroxides	5,5	4	
28254000	Nickel oxides and hydroxides	Free	0	
28255000	Copper oxides and hydroxides	3,2	0	
28256000	Germanium oxides and zirconium dioxide	5,5	4	
28257000	Molybdenum oxides and hydroxides	5,3	4	
28258000	Antimony oxides	5,5	4	
28259011	Calcium hydroxide of a purity of ≥ 98 % calculated on the dry weight, in the form of particles of which not > 1 % by weight have a particle-size > 75 micrometres and not > 4 % by weight have a particle-size of < 1,3 micrometres	Free	0	
28259019	Calcium oxide, hydroxide and peroxide (excl. calcium hydroxide of a purity of ≥ 98 % calculated on the dry weight, in the form of particles of which not > 1 % by weight have a particle-size > 75 micrometres and not > 4 % by weight have a particle-size of < 1,3 micrometres)	4,6	4	
28259020	Beryllium oxide and hydroxide	5,3	4	
28259040	Tungsten oxides and hydroxides	4,6	4	
28259060	Cadmium oxide	Free	0	
28259085	Inorganic bases and metal oxides, hydroxides and peroxides, n.e.s.	5,5	4	

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CN 2013	Description	Base rate	Staging category	Notes
28261200	Fluoride of aluminium	5,3	4	
28261910	Fluorides of ammonium or of sodium	5,5	4	
28261990	Fluorides (excl. of ammonium, sodium, aluminium and mercury)	5,3	4	
28263000	Sodium hexafluoroaluminate ”synthetic cryolite”	5,5	4	
28269010	Dipotassium hexafluorozirconate	5	4	
28269080	Fluorosilicates, fluoroaluminates and other complex fluorine salts (excl. sodium hexafluoroaluminate ”synthetic cryolite”, dipotassium hexafluorozirconate and inorganic or organic compounds of mercury)	5,5	4	
28271000	Ammonium chloride	5,5	4	
28272000	Calcium chloride	4,6	4	
28273100	Magnesium chloride	4,6	4	
28273200	Aluminium chloride	5,5	4	
28273500	Nickel chloride	5,5	4	
28273910	Tin chlorides	4,1	0	
28273920	Iron chlorides	2,1	0	

CN 2013	Description	Base rate	Staging category	Notes
28273930	Cobalt chlorides	5,5	4	
28273985	Chlorides (excl. ammonium, calcium, magnesium, aluminium, iron, cobalt, nickel, tin and mercury chloride)	5,5	4	
28274100	Chloride oxides and chloride hydroxides of copper	3,2	0	
28274910	Chloride oxides and chloride hydroxides of lead	3,2	0	
28274990	Chloride oxides and chloride hydroxides (excl. copper, lead and mercury)	5,3	4	
28275100	Bromides of sodium or of potassium	5,5	4	
28275900	Bromides and bromide oxides (excl. of sodium, potassium and mercury)	5,5	4	
28276000	Iodides and iodide oxides (excl. inorganic or organic compounds of mercury)	5,5	4	
28281000	Calcium hypochlorites, incl. commercial calcium hypochlorite	5,5	4	
28289000	Hypochlorites, chlorites and hypobromites (excl. calcium hypochlorites)	5,5	4	
28291100	Chlorate of sodium	5,5	4	
28291900	Chlorates (excl. sodium)	5,5	4	
28299010	Perchlorates (excl. inorganic or organic compounds of mercury)	4,8	4	

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CN 2013	Description	Base rate	Staging category	Notes
28299040	Bromates of potassium or of sodium	Free	0	
28299080	Bromates and perbromates (excl. potassium bromate and sodium bromate); iodates and periodates	5,5	4	
28301000	Sodium sulphides	5,5	4	
28309011	Sulphides of calcium, of antimony and of iron	4,6	4	
28309085	Sulphides; polysulphides, whether or not chemically defined (excl. sulphides of sodium, calcium, antimony or of iron, and inorganic or organic compounds of mercury)	5,5	4	
28311000	Dithionite and sulfoxylate of sodium	5,5	4	
28319000	Dithionites and sulfoxylates (excl. sodium)	5,5	4	
28321000	Sodium sulphites	5,5	4	
28322000	Sulphites (excl. sodium)	5,5	4	
28323000	Thiosulphates	5,5	4	
28331100	Disodium sulphate	5,5	4	
28331900	Sodium sulphates (excl. disodium)	5,5	4	
28332100	Sulphate of magnesium	5,5	4	

CN 2013	Description	Base rate	Staging category	Notes
28332200	Sulphate of aluminium	5,5	4	
28332400	Sulphates of nickel	5	4	
28332500	Sulphates of copper	3,2	0	
28332700	Sulphate of barium	5,5	4	
28332920	Sulphates of cadmium, of chromium and of zinc	5,5	4	
28332930	Sulphates of cobalt and of titanium	5,3	4	
28332960	Sulphates of lead	4,6	4	
28332980	Sulphates (excl. of sodium, magnesium, aluminium, nickel, copper, barium, cadmium, chromium, zinc, cobalt, titanium, lead and mercury)	5	4	
28333000	Alums	5,5	4	
28334000	Peroxosulphates ”persulphates”	5,5	4	
28341000	Nitrites	5,5	4	
28342100	Nitrate of potassium	5,5	4	
28342920	Nitrates of barium, of beryllium, of cadmium, of cobalt, of nickel and of lead	5,5	4	

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CN 2013	Description	Base rate	Staging category	Notes
28342940	Nitrates of copper	4,6	4	
28342980	Nitrates (excl. of potassium, barium, beryllium, cadmium, cobalt, nickel, copper, lead and mercury)	3	0	
28351000	Phosphinates ”hypophosphites” and phosphonates ”phosphites”	5,5	4	
28352200	Mono- or disodium phosphate	5,5	4	
28352400	Phosphates of potassium	5,5	4	
28352500	Calcium hydrogenorthophosphate ”dicalcium phosphate”	5,5	4	
28352600	Phosphates of calcium (excl. calcium hydrogenorthophosphate ”dicalcium phosphate”)	5,5	4	
28352910	Phosphate of triammonium	5,3	4	
28352930	Phosphate of trisodium	5,5	4	
28352990	Phosphates (excl. phosphates of triammonium, monosodium, disodium, trisodium, of potassium, of calcium and of mercury)	5,5	4	
28353100	Sodium triphosphate ”sodium tripolyphosphate”, whether or not chemically defined	5,5	4	
28353900	Polyphosphates, whether or not chemically defined (excl. sodium triphosphate ”sodium tripolyphosphate”, and inorganic or organic compounds of mercury whether or not chemically defined)	5,5	4	
28362000	Disodium carbonate	5,5	4	

CN 2013	Description	Base rate	Staging category	Notes
28363000	Sodium hydrogencarbonate ”sodium bicarbonate”	5,5	4	
28364000	Potassium carbonates	5,5	4	
28365000	Calcium carbonate	5	4	
28366000	Barium carbonate	5,5	4	
28369100	Lithium carbonates	5,5	4	
28369200	Strontium carbonate	5,5	4	
28369911	Carbonates of magnesium and of copper	3,7	0	
28369917	Carbonates; commercial ammonium carbonate containing ammonium carbamate (excl. disodium carbonate, sodium hydrogencarbonate ”sodium bicarbonate”, potassium carbonates, calcium carbonate, barium carbonate, lithium carbonates, strontium carbonate, carbonates of magnesium and of copper and inorganic or organic compounds of mercury)	5,5	4	
28369990	Peroxocarbonates ”percarbonates”	5,5	4	
28371100	Sodium cyanide	5,5	4	
28371900	Cyanides and cyanide oxides (excl. sodium and mercury)	5,5	4	
28372000	Complex cyanides (excl. inorganic or organic compounds of mercury)	5,5	4	

CN 2013	Description	Base rate	Staging category	Notes
28391100	Metasilicates of sodium, incl. commercial metasilicates	5	4	
28391900	Silicates of sodium, incl. commercial silicates (excl. sodium metasilicates)	5	4	
28399000	Silicates, incl. commercial alkali metal silicates (excl. sodium silicates)	5	4	
28401100	Anhydrous disodium tetraborate ”refined borax”	Free	0	
28401910	Disodium tetraborate pentahydrate	Free	0	
28401990	Disodium tetraborate ”refined borax” (excl. anhydrous and disodium tetraborate pentahydrate)	5,3	4	
28402010	Borates of sodium, anhydrous (excl. disodium tetraborate ”refined borax”)	Free	0	
28402090	Borates (excl. of sodium, anhydrous, and disodium tetraborate ”refined borax”)	5,3	4	
28403000	Peroxoborates ”perborates”	5,5	4	
28413000	Sodium dichromate	5,5	4	
28415000	Chromates and dichromates; peroxochromates (excl. sodium dichromate and inorganic or organic compounds of mercury)	5,5	4	
28416100	Potassium permanganate	5,5	4	
28416900	Manganites, manganates and permanganates (excl. potassium permanganate)	5,5	4	

CN 2013	Description	Base rate	Staging category	Notes
28417000	Molybdates	5,5	4	
28418000	Tungstates ”wolframates”	5,5	4	
28419030	Zincates and vanadates	4,6	4	
28419085	Salts of oxometallic or peroxometallic acids (excl. chromates, dichromates, peroxochromates, manganites, manganates, permanganates, molybdates, tungstates ”wolframamtes”, zincates and vanadates)	5,5	4	
28421000	Double or complex silicates of inorganic acids or peroxoacids, incl. aluminosilicates whether or not chemically defined (excl. inorganic or organic compounds of mercury whether or not chemically defined)	5,5	4	
28429010	Salts, double salts or complex salts of selenium or tellurium acids	5,3	4	
28429080	Salts of inorganic acids or peroxoacids (excl. of oxometallic or peroxometallic acids, double or complex silicates [incl. aluminosilicates whether or not chemically defined], salts, double salts or complex salts of selenium or tellurium acids, azides and inorganic or organic compounds of mercury)	5,5	4	
28431010	Colloidal silver	5,3	4	
28431090	Colloidal precious metals (excl. silver)	3,7	0	
28432100	Silver nitrate	5,5	4	
28432900	Silver compounds, inorganic or organic, whether or not chemically defined (excl. of mercury and silver nitrate)	5,5	4	

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CN 2013	Description	Base rate	Staging category	Notes
28433000	Gold compounds, inorganic or organic, whether or not chemically defined	3	0	
28439010	Amalgams of precious metals	5,3	4	
28439090	Inorganic or organic compounds of precious metals, whether or not chemically defined (excl. silver and gold)	3	0	
28441010	Natural uranium, crude; waste and scrap, of natural uranium [Euratom]	Free	0	
28441030	Natural uranium, worked [Euratom]	Free	0	
28441050	Alloys, dispersions incl. cermets, ceramic products and mixtures containing natural uranium with iron or compounds of natural uranium with iron ”ferro-uranium”	Free	0	
28441090	Compounds of natural uranium; alloys, dispersions incl. cermets, ceramic products and mixtures containing natural uranium or compounds of natural uranium [Euratom] (excl. ferro-uranium)	Free	0	
28442025	Alloys, dispersions incl. cermets, ceramic products and mixtures containing uranium with iron enriched in U 235 ”ferro-uranium”	Free	0	
28442035	Uranium enriched in U 235 and its compounds; alloys, dispersions incl. cermets, ceramic products and mixtures containing uranium enriched in U 235 [Euratom] (excl. ferro-uranium)	Free	0	
28442051	Mixtures of uranium and plutonium with iron ”ferro-uranium”	Free	0	
28442059	Mixtures of uranium and plutonium [Euratom] (excl. ferro-uranium)	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
28442099	Plutonium and its compounds; alloys, dispersions incl. cermets, ceramic products and mixtures containing plutonium or compounds of this product (excl. mixtures of uranium and plutonium)	Free	0	
28443011	Cermets containing uranium depleted in U 235 or compounds of this product	5,5	4	
28443019	Uranium depleted in U 235; alloys, dispersions, ceramic products and mixtures, containing uranium depleted in U 235 or compounds of this product (excl. cermets)	2,9	0	
28443051	Cermets containing thorium or compounds of this product	5,5	4	
28443055	Thorium, crude; waste and scrap, of thorium [Euratom]	Free	0	
28443061	Bars, rods, angles, shapes and sections, sheets and strips, of thorium [Euratom]	Free	0	
28443069	Thorium, worked; alloys, dispersions, ceramic products and mixtures containing thorium or compounds of this product [Euratom] (excl. cermets and bars, rods, angles, shapes and sections, sheets and strips)	1,5	0	
28443091	Compounds of thorium or of uranium depleted in U 235, whether or not intermixed [Euratom] (excl. thorium salts)	Free	0	
28443099	Thorium salts	Free	0	
28444010	Uranium derived from U 233 and its compounds; alloys, dispersions incl. cermets, ceramic products and mixtures containing uranium derived from U 233 or compounds of these products	Free	0	
28444020	Artificial radioactive isotopes [Euratom]	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
28444030	Compounds of artificial radioactive isotopes [Euratom]	Free	0	
28444080	Radioactive elements, isotopes and compounds (excl. subheading 2844.10, 2844.20, 2844.30 and 2844.40.10 to 2844.40.30); alloys, dispersions incl. cermets, ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues	Free	0	
28445000	Spent ”irradiated” fuel elements ”cartridges” of nuclear reactors [Euratom]	Free	0	
28451000	Heavy water ”deuterium oxide” [Euratom]	5,5	4	
28459010	Deuterium and other compounds of deuterium; hydrogen and compounds thereof, enriched in deuterium; mixtures and solutions containing these products [Euratom] (excl. heavy water ”deuterium oxide”)	5,5	4	
28459090	Isotopes and inorganic or organic compounds of such isotopes, whether or not chemically defined (excl. deuterium, heavy water ”deuterium oxide” and other compounds of deuterium, hydrogen and compounds thereof, enriched in deuterium, and mixtures and solutions containing these products)	5,5	4	
28461000	Cerium compounds	3,2	0	
28469000	Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals (excl. cerium)	3,2	0	
28470000	Hydrogen peroxide, whether or not solidified with urea	5,5	4	
28480000	Phosphides, whether or not chemically defined (excl. ferrophosphorus, and inorganic or organic compounds of mercury whether or not chemically defined)	5,5	4	

CN 2013	Description	Base rate	Staging category	Notes
28491000	Carbides of calcium, whether or not chemically defined	5,5	4	
28492000	Carbides of silicon, whether or not chemically defined	5,5	4	
28499010	Carbides of boron, whether or not chemically defined	4,1	0	
28499030	Carbides of tungsten, whether or not chemically defined	5,5	4	
28499050	Carbides of aluminium, of chromium, of molybdenum, of vanadium, of tantalum, and of titanium, whether or not chemically defined	5,5	4	
28499090	Carbides, whether or not chemically defined (excl. of calcium, silicon, boron, tungsten, aluminium, chromium, molybdenum, vanadium, tantalum, titanium, and inorganic or organic compounds of mercury whether or not chemically defined)	5,3	4	
28500020	Hydrides and nitrides, whether or not chemically defined (excl. compounds which are also carbides of heading 2849, and inorganic or organic compounds of mercury)	4,6	4	
28500060	Azides, silicides, whether or not chemically defined (excl. compounds which are also carbides of heading 2849, and inorganic or organic compounds of mercury)	5,5	4	
28500090	Borides, whether or not chemically defined (excl. compounds which are also carbides of heading 2849, and inorganic or organic compounds of mercury)	5,3	4	
28521000	Compounds, inorganic or organic, of mercury, chemically defined (excl. amalgams)	5,5	4	
28529000	Compounds, inorganic or organic, of mercury, not chemically defined (excl. amalgams)	5,5	4	

CN 2013	Description	Base rate	Staging category	Notes
28530010	Distilled and conductivity water and water of similar purity	2,7	0	
28530030	Liquid air, whether or not rare gases have been removed; compressed air	4,1	0	
28530050	Cyanogen chloride	5,5	4	
28530090	Inorganic compounds, n.e.s.; amalgams (excl. of precious metals)	5,5	4	
29011000	Saturated acyclic hydrocarbons	Free	0	
29012100	Ethylene	Free	0	
29012200	Propene ”propylene”	Free	0	
29012300	Butene ”butylene” and isomers thereof	Free	0	
29012400	Buta-1,3-diene and isoprene	Free	0	
29012900	Hydrocarbons, acyclic, unsaturated (excl. ethylene, propene ”propylene”, butene ”butylene” and isomers thereof and Buta-1,3-diene and isoprene)	Free	0	
29021100	Cyclohexane	Free	0	
29021900	Cyclanes, cyclenes and cycloterpenes (excl. cyclohexane)	Free	0	
29022000	Benzene	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
29023000	Toluene	Free	0	
29024100	o-Xylene	Free	0	
29024200	m-Xylene	Free	0	
29024300	p-Xylene	Free	0	
29024400	Mixed xylene isomers	Free	0	
29025000	Styrene	Free	0	
29026000	Ethylbenzene	Free	0	
29027000	Cumene	Free	0	
29029000	Cyclic hydrocarbons (excl. cyclanes, cyclenes, benzene, toluene, xylenes, styrene, ethylbenzene and cumene)	Free	0	
29031100	Chloromethane ”methyl chloride” and chloroethane ”ethyl chloride”	5,5	4	
29031200	Dichloromethane ”methylene chloride”	5,5	4	
29031300	Chloroform ”trichloromethane”	5,5	4	
29031400	Carbon tetrachloride	5,5	4	

CN 2013	Description	Base rate	Staging category	Notes
29031500	Ethylene dichloride ”ISO” ”1,2 dichloroethane”	5,5	4	
29031910	1,1,1-Trichloroethane ”methylchloroform”	5,5	4	
29031980	Saturated chlorinated derivatives of acyclic hydrocarbons (excl. chloromethane [methyl chloride], chloroethane [ethyl chloride], dichloromethane [methylene chloride], chloroform [trichloromethane], carbon tetrachloride, ethylene dichloride [ISO] [1,2 dichoroethane] and 1,1,1-trichloroethane [methylchloroform])	5,5	4	
29032100	Vinyl chloride ”chloroethylene”	5,5	4	
29032200	Trichloroethylene	5,5	4	
29032300	Tetrachloroethylene ”perchloroethylene”	5,5	4	
29032900	Unsaturated chlorinated derivatives of acyclic hydrocarbons (excl. vinyl chloride ”chloroethylene”, trichloroethylene and tetrachloroethylene ”perchloroethylene”)	5,5	4	
29033100	Ethylene dibromide ”ISO” ”1,2-dibromoethane”	5,5	4	
29033911	Bromomethane ”methyl bromide”	5,5	4	
29033915	Dibromomethane	Free	0	
29033919	Bromides ”brominated derivatives” of acyclic hydrocarbons (excl. ethylene dibromide [ISO] [1,2-dibromoethane], bromomethane [methyl bromide] and dibromomethane)	5,5	4	

CN 2013	Description	Base rate	Staging category	Notes
29033990	Fluorides ”fluorinated derivatives” and iodides ”iodinated derivatives” of acyclic hydrocarbons	5,5	4	
29037100	Chlorodifluoromethane	5,5	4	
29037200	Dichlorotrifluoroethanes	5,5	4	
29037300	Dichlorofluoroethanes	5,5	4	
29037400	Chlorodifluoroethanes	5,5	4	
29037500	Dichloropentafluoropropanes	5,5	4	
29037610	Bromochlorodifluoromethane	5,5	4	
29037620	Bromotrifluoromethane	5,5	4	
29037690	Dibromotetrafluoroethanes	5,5	4	
29037710	Trichlorofluoromethane	5,5	4	
29037720	Dichlorodifluoromethane	5,5	4	
29037730	Trichlorotrifluoroethanes	5,5	4	
29037740	Dichlorotetrafluoroethanes	5,5	4	
29037750	Chloropentafluoroethane	5,5	4	

CN 2013	Description	Base rate	Staging category	Notes
29037790	Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens, perhalogenated only with fluorine and chlorine, n.e.s.	5,5	4	
29037800	Perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens, n.e.s.	5,5	4	
29037911	Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens, halogenated only with fluorine and chlorine, of methane, ethane or propane "HCFCs", n.e.s.	5,5	4	
29037919	Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens, halogenated only with fluorine and chlorine, n.e.s.	5,5	4	
29037921	Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens, halogenated only with fluorine and bromine, of methane, ethane or propane, n.e.s.	5,5	4	
29037929	Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens, halogenated only with fluorine and bromine, n.e.s.	5,5	4	
29037990	Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens, n.e.s.	5,5	4	
29038100	1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	5,5	4	
29038200	Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)	5,5	4	
29038910	1,2-Dibromo-4-(1,2-dibromoethyl)cyclohexane; tetrabromocyclooctanes	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
29038990	Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons (excl. 1,2,3,4,5,6-Hexachlorocyclohexane "HCH [ISO]", lindane [ISO, INN], aldrin [ISO], chlordane [ISO], heptachlor [ISO], 1,2-Dibromo-4-[1,2-dibromoethyl]cyclohexane and tetrabromocyclooctanes)	5,5	4	
29039100	Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene	5,5	4	
29039200	Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane)	5,5	4	
29039910	2,3,4,5,6-Pentabromoethylbenzene	Free	0	
29039990	Halogenated derivatives of aromatic hydrocarbons (excl. chlorobenzene, o-dichlorobenzene, p-dichlorobenzene, hexachlorobenzene [ISO], DDT [ISO] "clofenotane [INN], 1,1,1-trichloro-2,2-bis [p-chlorophenyl]ethane" and 2,3,4,5,6-Pentabromoethylbenzene)	5,5	4	
29041000	Derivatives of hydrocarbons containing only sulpho groups, their salts and ethyl esters	5,5	4	
29042000	Derivatives of hydrocarbons containing only nitro or nitroso groups	5,5	4	
29049040	Trichloronitromethane "chloropicrin"	5,5	4	
29049095	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated (excl. those containing only sulpho, nitro or nitroso groups, trichloronitromethane "chloropicrin" and esters of glycerol formed with acid-function compounds)	5,5	4	
29051100	Methanol "methyl alcohol"	5,5	4	

CN 2013	Description	Base rate	Staging category	Notes
29051200	Propan-1-ol "propyl alcohol" and propan-2-ol "isopropyl alcohol"	5,5	4	
29051300	Butan-1-ol "n-butyl alcohol"	5,5	4	
29051410	2-Methylpropan-2-ol "tert-butyl alcohol"	4,6	4	
29051490	Butanols (excl. butan-1-ol "n-butyl alcohol" and 2-Methylpropan-2-ol "tert-butyl alcohol")	5,5	4	
29051620	Octan-2-ol	Free	0	
29051685	Octanol "octyl alcohol" and isomers thereof (excl. octan-2-ol)	5,5	4	
29051700	Dodecan-1-ol "lauryl alcohol", hexadecan-1-ol "cetyl alcohol" and octadecan-1-ol "stearyl alcohol"	5,5	4	
29051900	Saturated monohydric acyclic alcohols (excl. methanol "methyl alcohol", propan-1-ol "propyl alcohol", propan-2-ol "isopropyl alcohol", butanols, octanol "octyl alcohol" and isomers thereof, dodecan-1-ol "lauryl alcohol", hexadecan-1-ol "cetyl alcohol" and octadecan-1-ol "stearyl alcohol")	5,5	4	
29052200	Acyclic terpene alcohols	5,5	4	
29052910	Allyl alcohol	5,5	4	
29052990	Unsaturated monohydric acyclic alcohols (excl. allyl alcohol and acyclic terpene alcohols)	5,5	4	
29053100	Ethylene glycol "ethanediol"	5,5	4	
29053200	Propylene glycol "propane-1,2-diol"	5,5	4	

CN 2013	Description	Base rate	Staging category	Notes
29053920	Butane-1,3-diol	Free	0	
29053925	Butane-1,4-diol	5,5	4	
29053930	2,4,7,9-Tetramethyldec-5-yne-4,7-diol	Free	0	
29053995	Acyclic diols (excl. ethylene glycol "ethanediol", propylene glycol "propane-1,2-diol", butane-1,3-diol, butane-1,4-diol and 2,4,7,9-tetramethyldec-5-yne-4,7-diol)	5,5	4	
29054100	2-Ethyl-2-"hydroxymethyl" propane-1,3-diol "trimethylolpropane"	5,5	4	
29054200	Pentaerythritol	5,5	4	
29054300	Mannitol	9,6 + 125,8 EUR/ 100 kg/net	SH2	
29054411	D-glucitol "sorbitol", in aqueous solution containing ≤ 2 % by weight of d-mannitol, calculated on the d-glucitol content	7,7 + 16,1 EUR/ 100 kg/net	SH2	
29054419	D-glucitol "sorbitol" in aqueous solution (excl. containing ≤ 2 % by weight of d-mannitol, calculated on the d-glucitol content)	9,6 + 37,8 EUR/ 100 kg/net	SH2	
29054491	D-glucitol "sorbitol", containing ≤ 2 % by weight of d-mannitol, calculated on the d-glucitol content (excl. in aqueous solution)	7,7 + 23 EUR/ 100 kg/net	SH2	
29054499	D-glucitol "sorbitol" (excl. in aqueous solution and containing ≤ 2 % by weight of d-mannitol, calculated on the d-glucitol content)	9,6 + 53,7 EUR/ 100 kg/net	SH2	

CN 2013	Description	Base rate	Staging category	Notes
29054500	Glycerol	3,8	0	
29054900	Tri- and other polyhydric acyclic alcohols (excl. 2-ethyl-2-"hydroxymethyl" propane-1,3-diol "trimethylolpropane", pentaerythritol, mannitol, d-glucitol "sorbitol" and glycerol)	5,5	4	
29055100	Ethchlorvynol "INN"	Free	0	
29055991	2,2-Bis"bromomethyl"propanediol	Free	0	
29055998	Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols (excl. 2,2-bis"bromomethyl"propanediol and ethchlorvynol "INN")	5,5	4	
29061100	Menthol	5,5	4	
29061200	Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	5,5	4	
29061310	Sterols	5,5	4	
29061390	Inositols	Free	0	
29061900	Cyclanic, cyclenic or cycloterpenic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives (excl. menthol, cyclohexanol, methylcyclohexanols, dimethylcyclohexanols, sterols and inositols)	5,5	4	
29062100	Benzyl alcohol	5,5	4	
29062900	Aromatic cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives (excl. benzyl alcohol)	5,5	4	

CN 2013	Description	Base rate	Staging category	Notes
29071100	Phenol ”hydroxybenzene” and its salts	3	0	
29071200	Cresols and their salts	2,1	0	
29071300	Octylphenol, nonylphenol and their isomers; salts thereof	5,5	4	
29071510	1-Naphthol	Free	0	
29071590	Naphthols and their salts (excl. 1-naphthol)	5,5	4	
29071910	Xylenols and their salts	2,1	0	
29071990	Monophenols (excl. phenol ”hydroxybenzene” and its salts, cresols and their salts, octylphenol, nonylphenol and their isomers and salts thereof, xylenols and their salts and naphthols and their salts)	5,5	4	
29072100	Resorcinol and its salts	5,5	4	
29072200	Hydroquinone ”quinol” and its salts	5,5	4	
29072300	4,4’-Isopropylidenediphenol ”bisphenol A, diphenylolpropane” and its salts	5,5	4	
29072900	Polyphenols and phenol-alcohols (excl. resorcinol and hydroquinone ”quinol” and their salts, and 4,4’-isopropylidenediphenol ”bisphenol A, diphenylolpropane” and its salts)	5,5	4	
29081100	Pentachlorophenol ”ISO”	5,5	4	

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CN 2013	Description	Base rate	Staging category	Notes
29081900	Derivatives containing only halogen substituents and their salts, of phenols or phenol-alcohols (excl. pentachlorophenol [ISO])	5,5	4	
29089100	Dinoseb "ISO" and its salts	5,5	4	
29089200	4,6-Dinitro-o-cresol (DNOC (ISO)) and its salts	5,5	4	
29089900	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols (excl. derivatives containing only halogen substitutes and their salts, dinoseb [ISO] and its salts, and 4,6-Dinitro-o-cresol [DNOC [ISO]] and its salts)	5,5	4	
29091100	Diethyl ether	5,5	4	
29091910	Tert-butyl ethyl ether (ethyl-tertio-butyl-ether, ETBE)	5,5	4	
29091990	Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives (excl. diethyl ether and tert-butyl ethyl ether [ethyl-tertio-butyl-ether, ETBE])	5,5	4	
29092000	Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	5,5	4	
29093010	Diphenyl ether	Free	0	
29093031	Pentabromodiphenyl ether; 1,2,4,5-tetrabromo-3,6-bis"pentabromophenoxy"benzene	Free	0	
29093035	1,2-Bis"2,4,6-tribromophenoxy"ethane for the manufacture of acrylonitrile-butadiene-styrene [ABS]	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
29093038	Brominated derivatives of aromatic ethers (excl. pentabromodiphenyl ether, 1,2,4,5-tetrabromo-3,6-bis"pentabromophenoxy"benzene and 1,2-bis"2,4,6-tribromophenoxy"ethane for the manufacture of acrylonitrile-butadiene-styrene [ABS])	5,5	4	
29093090	Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives (excl. diphenyl ether and brominated derivatives)	5,5	4	
29094100	2,2'-Oxydiethanol "diethylene glycol, digol"	5,5	4	
29094300	Monobutyl ethers of ethylene glycol or of diethylene glycol	5,5	4	
29094400	Monoalkylethers of ethylene glycol or of diethylene glycol (excl. monobutyl ethers)	5,5	4	
29094911	2-"2-Chloroethoxy"ethanol	Free	0	
29094980	Cyclic ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives (excl. 2-(2-Chloroethoxy)ethanol)	5,5	4	
29095000	Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	5,5	4	
29096000	Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	5,5	4	
29101000	Oxirane "ethylene oxide"	5,5	4	
29102000	Methyloxirane "propylene oxide"	5,5	4	

CN 2013	Description	Base rate	Staging category	Notes
29103000	1-Chloro-2,3-epoxypropane ”epichlorohydrin”	5,5	4	
29104000	Dieldrin ”ISO” ”INN”	5,5	4	
29109000	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives (excl. oxirane ”ethylene oxide”, methyloxirane ”propylene oxide”, 1-Chloro-2,3-epoxypropane ”epichlorohydrin” and dieldrin (iso) [inn])	5,5	4	
29110000	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives	5	4	
29121100	Methanal ”formaldehyde”	5,5	4	
29121200	Ethanal ”acetaldehyde”	5,5	4	
29121900	Acyclic aldehydes, without other oxygen function (excl. methanal [formaldehyde] and ethanal [acetaldehyde])	5,5	4	
29122100	Benzaldehyde	5,5	4	
29122900	Cyclic aldehydes, without other oxygen function (excl. benzaldehyde)	5,5	4	
29124100	Vanillin ”4-hydroxy-3-methoxybenzaldehyde”	5,5	4	
29124200	Ethylvanillin ”3-ethoxy-4-hydroxybenzaldehyde”	5,5	4	

CN 2013	Description	Base rate	Staging category	Notes
29124900	Aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function (excl. ethylvanillin ”3-ethoxy-4-hydroxybenzaldehyde” and vanillin ”4-hydroxy-3-methoxybenzaldehyde”)	5,5	4	
29125000	Cyclic polymers of aldehydes	5,5	4	
29126000	Paraformaldehyde	5,5	4	
29130000	Halogenated, sulphonated, nitrated or nitrosated derivatives of cyclic polymers of aldehydes or paraformaldehyde	5,5	4	
29141100	Acetone	5,5	4	
29141200	Butanone ”methyl ethyl ketone”	5,5	4	
29141300	4-Methylpentan-2-one ”methyl isobutyl ketone”	5,5	4	
29141910	5-Methylhexan-2-one	Free	0	
29141990	Acyclic ketones without other oxygen function (excl. acetone, butanone ”methyl ethyl ketone”, 4-Methylpentan-2-one ”Methyl isobutyl ketone” and 5-methylhexan-2-one)	5,5	4	
29142200	Cyclohexanone and methylcyclohexanones	5,5	4	
29142300	Ionones and methylionones	5,5	4	
29142900	Cyclanic, cyclenic or cycloterpenic ketones, without other oxygen function (excl. cyclohexanone, methylcyclohexanones, ionones and methylionones)	5,5	4	

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CN 2013	Description	Base rate	Staging category	Notes
29143100	Phenylacetone ”phenylpropan-2-one”	5,5	4	
29143900	Ketones, aromatic, without other oxygen function (excl. phenylacetone [phenylpropan-2-one])	5,5	4	
29144010	4-Hydroxy-4-methylpentan-2-one ”diacetone alcohol”	5,5	4	
29144090	Ketone-alcohols and ketone-aldehydes (excl. 4-Hydroxy-4-methylpentan-2-one ”diacetone alcohol”)	3	0	
29145000	Ketone-phenols and ketones with other oxygen function	5,5	4	
29146100	Anthraquinone	5,5	4	
29146910	1,4-Naphthoquinone	Free	0	
29146990	Quinones (excl. anthraquinone and 1,4-naphthoquinone)	5,5	4	
29147000	Halogenated, sulphonated, nitrated or nitrosated derivatives of ketones or quinones (excl. inorganic or organic compounds of mercury)	5,5	4	
29151100	Formic acid	5,5	4	
29151200	Salts of formic acid	5,5	4	
29151300	Esters of formic acid	5,5	4	
29152100	Acetic acid	5,5	4	

CN 2013	Description	Base rate	Staging category	Notes
29152400	Acetic anhydride	5,5	4	
29152900	Salts of acetic acid (excl. inorganic or organic compounds of mercury)	5,5	4	
29153100	Ethyl acetate	5,5	4	
29153200	Vinyl acetate	5,5	4	
29153300	n-Butyl acetate	5,5	4	
29153600	Dinoseb acetate "ISO"	5,5	4	
29153900	Esters of acetic acid (excl. ethyl, vinyl, n-butyl and dinoseb [ISO] acetates)	5,5	4	
29154000	Mono- di- or trichloroacetic acids, their salts and esters	5,5	4	
29155000	Propionic acid, its salts and esters	4,2	0	
29156011	1-Isopropyl-2,2-dimethyltrimethylene diisobutyrate	Free	0	
29156019	Butanoic acids and their salts and esters (excl. 1-isopropyl-2,2-dimethyltrimethylene diisobutyrate)	5,5	4	
29156090	Pentanoic acids and their salts and esters	5,5	4	
29157040	Palmitic acid and its salts and esters	5,5	4	
29157050	Stearic acid and its salts and esters	5,5	4	

CN 2013	Description	Base rate	Staging category	Notes
29159030	Lauric acid and its salts and esters	5,5	4	
29159070	Saturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives (excl. formic acid and acetic acid, mono-, di- or trichloroacetic acids, propionic acid, butanoic and pentanoic acids, palmitic, stearic and lauric acids and their salts and esters, and acetic anhydride)	5,5	4	
29161100	Acrylic acid and its salts	6,5	4	
29161200	Esters of acrylic acid	6,5	4	
29161300	Methacrylic acid and its salts	6,5	4	
29161400	Esters of methacrylic acid	6,5	4	
29161500	Oleic, linoleic or linolenic acids, their salts and esters (excl. inorganic or organic compounds of mercury)	6,5	4	
29161600	Binapacryl (ISO)	6,5	4	
29161910	Undecenoic acids and their salts and esters	5,9	4	
29161940	Crotonic acid	Free	0	
29161995	Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, and their halogenated, sulphonated, nitrated or nitrosated derivatives (excl. acrylic acid and its salts and esters, methacrylic acid and its salts and esters, oleic, linoleic or linolenic acids, their salts and esters, undecenoic acids and their salts and esters, crotonic acid and binapacryl (iso))	6,5	4	

CN 2013	Description	Base rate	Staging category	Notes
29162000	Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their halogenated, sulphonated, nitrated or nitrosated derivatives (excl. inorganic or organic compounds of mercury)	6,5	4	
29163100	Benzoic acid, its salts and esters (excl. inorganic or organic compounds of mercury)	6,5	4	
29163200	Benzoyl peroxide and benzoyl chloride	6,5	4	
29163400	Phenylacetic acid and its salts	Free	0	
29163910	Esters of phenylacetic acid	Free	0	
29163990	Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their halogenated, sulphonated, nitrated or nitrosated derivatives (excl. benzoic acid, its salts and esters, benzoyl peroxide, benzoyl chloride, binapacryl [ISO], phenylacetic acid, its salts and esters, and inorganic or organic compounds of mercury whether or not chemically defined)	6,5	4	
29171100	Oxalic acid, its salts and esters (excl. inorganic or organic compounds of mercury)	6,5	4	
29171200	Adipic acid, its salts and esters	6,5	4	
29171310	Sebacic acid	Free	0	
29171390	Azelaic acid, their salts and esters and salts and esters of sebacic acid	6	4	
29171400	Maleic anhydride	6,5	4	

CN 2013	Description	Base rate	Staging category	Notes
29171910	Malonic acid, its salts and esters	6,5	4	
29171990	Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their halogenated, sulphonated, nitrated or nitrosated derivatives (excl. oxalic acid, its salts and esters, adipic acid, its salts and esters, azelaic acid, sebacic acid, their salts and esters, malonic acid, its salts and esters, maleic anhydride, and inorganic or organic compounds of mercury)	6,3	4	
29172000	Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	6	4	
29173200	Dioctyl orthophthalates	6,5	4	
29173300	Dinonyl or didecyl orthophthalates	6,5	4	
29173400	Esters of orthophthalic acid (excl. dioctyl, dinonyl or didecyl orthophthalates)	6,5	4	
29173500	Phthalic anhydride	6,5	4	
29173600	Terephthalic acid and its salts	6,5	4	
29173700	Dimethyl terephthalate	6,5	4	
29173920	Ester or anhydride of tetrabromophthalic acid; benzene-1,2,4-tricarboxylic acid; isophthaloyl dichloride, containing by weight 0,8 % or less of terephthaloyl dichloride; naphthalene-1,4,5,8-tetracarboxylic acid; tetrachlorophthalic anhydride; sodium 3,5-bis(methoxycarbonyl)benzenesulphonate	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
29173995	Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their halogenated, sulphonated, nitrated or nitrosated derivatives (excl. esters of orthophthalic acid, phthalic anhydride, terephthalic acid and its salts, dimethyl terephthalate, ester or anhydride of tetrabromophthalic acid, benzene-1,2,4-tricarboxylic acid, isophthaloyl dichloride containing by weight ≤ 0,8 % of terephthaloyl dichloride, naphthalene-1,4,5,8-tetracarboxylic acid, tetrachlorophthalic anhydride and sodium 3,5-bis"methoxycarbonyl"benzenesulphonate)	6,5	4	
29181100	Lactic acid, its salts and esters (excl. inorganic or organic compounds of mercury)	6,5	4	
29181200	Tartaric acid	6,5	4	
29181300	Salts and esters of tartaric acid	6,5	4	
29181400	Citric acid	6,5	4	
29181500	Salts and esters of citric acid (excl. inorganic or organic compounds of mercury)	6,5	4	
29181600	Gluconic acid, its salts and esters	6,5	4	
29181800	Chlorobenzilate "ISO"	6,5	4	
29181930	Cholic acid and 3-alpha, 12-alpha-dihydroxy-5-beta-cholan-24-oic acid "deoxycholic acid", their salts and esters	6,3	4	
29181940	2,2-Bis"hydroxymethyl"propionic acid	Free	0	
29181950	2,2-Diphenyl-2-hydroxyacetic acid (benzilic acid)	6,5	4	

CN 2013	Description	Base rate	Staging category	Notes
29181998	Carboxylic acids with alcohol function but without other oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives (excl. lactic acid, tartaric acid, citric acid, gluconic acid, cholic acid, 3-alpha, 12-alpha-dihydroxy-5-beta-cholan-24-oic acid ”deoxycholic acid” and their salts and esters, and 2,2-bis”hydroxymethyl”propionic acid and chlorobenzilate (iso) and 2,2-diphenyl-2-hydroxyacetic acid (benzilic acid))	6,5	4	
29182100	Salicylic acid and its salts (excl. inorganic or organic compounds of mercury)	6,5	4	
29182200	o-Acetylsalicylic acid, its salts and esters	6,5	4	
29182300	Esters of salicylic acid and their salts (excl. o-acetylsalicylic acid, its salts and esters)	6,5	4	
29182900	Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their halogenated, sulphonated, nitrated or nitrosated derivatives (excl. salicylic acid and o-Acetylsalicylic acid, and their salts and esters)	6,5	4	
29183000	Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their halogenated, sulphonated, nitrated or nitrosated derivatives	6,5	4	
29189100	2,4,5-T ”ISO” ”2,4,5-trichlorophenoxyacetic acid”, its salts and esters	6,5	4	
29189940	2,6-Dimethoxybenzoic acid; dicamba (ISO); sodium phenoxyacetate	Free	0	
29189990	Carboxylic acids with additional oxygen function, their anhydrides, halides, peroxides and peroxyacids and their halogenated, sulphonated, nitrated or nitrosated derivatives (excl. only with alcohol, phenol, aldehyde or ketone function, and 2,6-dimethoxybenzoic acid, dicamba (iso), sodium phenoxyacetate, and 2,4,5-t (iso) [2,4,5-trichlorophenoxyacetic acid] and its salts and esters)	6,5	4	

CN 2013	Description	Base rate	Staging category	Notes
29191000	Tris"2,3-dibromopropyl" phosphate	6,5	4	
29199000	Phosphoric esters and their salts, incl. lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives (excl. tris"2,3-dibromopropyl" phosphate)	6,5	4	
29201100	Parathion "ISO" and parathion-methyl "ISO" "methyl-parathion"	6,5	4	
29201900	Thiophosphoric esters "phosphorothioates" and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives (excl. parathion [ISO] and parathion-methyl [ISO] [methyl-parathion])	6,5	4	
29209010	Sulphuric esters and carbonic esters and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives (excl. inorganic or organic compounds of mercury)	6,5	4	
29209020	Dimethyl phosphonate "dimethyl phosphite"	6,5	4	
29209030	Trimethyl phosphite "trimethoxyphosphine"	6,5	4	
29209040	Triethyl phosphite	6,5	4	
29209050	Diethyl phosphonate "diethyl hydrogenphosphite" "diethyl phosphite"	6,5	4	
29209085	Esters of inorganic acids of non-metals and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives (excl. esters of hydrogen halides, phosphoric esters, sulphuric esters, carbonic esters and thiophosphoric esters "phosphorothioates" and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives, dimethyl phosphonate "dimethyl phosphite", trimethyl phosphite "trimethoxyphosphine", triethyl phosphite and diethyl phosphonate "diethyl hydrogenphosphite" "diethyl phosphite")	6,5	4	

CN 2013	Description	Base rate	Staging category	Notes
29211100	Methylamine, dimethylamine or trimethylamine and their salts	6,5	4	
29211940	1,1,3,3-Tetramethylbutylamine	Free	0	
29211950	Diethylamine and its salts	5,7	4	
29211960	2-(N,N-Diethylamino)ethyl chloride hydrochloride, 2-(N,N-diisopropylamino)ethyl chloride hydrochloride and 2-(N,N-dimethylamino)ethyl chloride hydrochloride	6,5	4	
29211999	Acyclic monoamines and their derivatives; salts thereof (excl. methylamine, dimethylamine, trimethylamine, diethylamine, and their salts, 1,1,3,3-tetramethylbutylamine, 2-(N,N-Diethylamino)ethyl chloride hydrochloride, 2-(N,N-diisopropylamino)ethyl chloride hydrochloride)	6,5	4	
29212100	Ethylenediamine and its salts	6	4	
29212200	Hexamethylenediamine and its salts	6,5	4	
29212900	Acyclic polyamines and their derivatives; salts thereof (excl. ethylenediamine and hexamethylenediamine, and their salts)	6	4	
29213010	Cyclohexylamine and cyclohexyldimethylamine, and their salts	6,3	4	
29213091	Cyclohex-1,3-ylenediamine ”1,3-diaminocyclohexane”	Free	0	
29213099	Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof (excl. cyclohexylamine, cyclohexyldimethylamine and their salts, and cyclohex-1,3-ylenediamine ”1,3-diaminocyclohexane”)	6,5	4	

CN 2013	Description	Base rate	Staging category	Notes
29214100	Aniline and its salts (excl. inorganic or organic compounds of mercury)	6,5	4	
29214200	Aniline derivatives and their salts	6,5	4	
29214300	Toluidines and their derivatives; salts thereof	6,5	4	
29214400	Diphenylamine and its derivatives; salts thereof	6,5	4	
29214500	1-Naphthylamine "alpha-naphthylamine", 2-naphthylamine "beta-naphthylamine" and their derivatives; salts thereof	6,5	4	
29214600	Amfetamine "INN", benzfetamine "INN", dexamfetamine "INN", etilamfetamine "INN", fencamfamine "INN", lefetamine "INN", levamfetamine "INN", mefenorex "INN" and phentermine "INN", and salts thereof	Free	0	
29214900	Aromatic monoamines and derivatives; salts thereof (excl. aniline, toluidines, diphenylamine, 1-naphthylamine "alpha-naphthylamine", 2-naphthylamine "beta-naphthylamine" and their derivatives, and salts thereof, and amfetamine "INN", benzfetamine "INN", dexamfetamine (inn), etilamfetamine (inn), fencamfamine (inn), lefetamine (inn), levamfetamine (inn), mefenorex (inn) and phentermine (inn), and salts thereof)	6,5	4	
29215111	m-Phenylenediamine of a purity by weight of ≥ 99 % and containing ≤ 1 % by weight of water, ≤ 200 mg/kg of o-phenylenediamine and ≤ 450 mg/kg of p-phenylenediamine	Free	0	

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CN 2013	Description	Base rate	Staging category	Notes
29215119	o-Phenylenediamine, m-phenylenediamine, p-phenylenediamine, diaminotoluenes, and their halogenated, sulphonated, nitrated and nitrosated derivatives; salts thereof (excl. m-phenylenediamine of a purity by weight of ≥ 99 % and containing ≤ 1 % by weight of water, ≤ 200 mg/kg of o-phenylenediamine and ≤ 450 mg/kg of p-phenylenediamine)	6,5	4	
29215190	Derivatives of o-phenylenediamine, m-phenylenediamine, p-phenylenediamine or diaminotoluenes; salts thereof (excl. halogenated, sulphonated, nitrated and nitrosated derivatives, and salts thereof)	6,5	4	
29215950	m-Phenylenebis(methylamine); 2,2'-dichloro-4,4'-methylenedianiline; 4,4'-bi-o-toluidine; 1,8-naphthylenediamine	Free	0	
29215990	Aromatic polyamines and their derivatives; salts thereof (excl. o-phenylenediamine, m-phenylenediamine, p-phenylenediamine or diaminotoluenes and their derivatives, and salts thereof, m-phenylenebis"methylamine", 2,2'-dichloro-4,4'-methylenedianiline, 4,4 bi-o-toluidine and 1,8-naphthylenediamine)	6,5	4	
29221100	Monoethanolamine and its salts	6,5	4	
29221200	Diethanolamine and its salts	6,5	4	
29221310	Triethanolamine	6,5	4	
29221390	Salts of triethanolamine	6,5	4	
29221400	Dextropropoxyphene "INN" and its salts	Free	0	
29221910	N-Ethyldiethanolamine	6,5	4	

CN 2013	Description	Base rate	Staging category	Notes
29221920	2,2'-Methyliminodiethanol "N-methyldiethanolamine"	6,5	4	
29221930	2-(N,N-Diisopropylamino)ethanol	6,5	4	
29221985	Amino-alcohols, their ethers and esters; salts thereof (other than those containing > one kind of oxygen function and excl. monoethanolamine, diethanolamine, triethanolamine, dextropropoxyphene "INN" and their salts, and N-ethyldiethanolamine and 2,2'- methyliminodiethanol "n-methyldiethanolamine" and 2-(n, n-diisopropylamino)ethanol)	6,5	4	
29222100	Aminohydroxynaphthalenesulphonic acids and their salts	6,5	4	
29222900	Amino-naphthols and other amino-phenols, their ethers and esters; salts thereof (excl. those containing > one kind of oxygen function; aminohydroxynaphthalenesulphonic acids and their salts)	6,5	4	
29223100	Amfepramone "INN", methadone "INN" and normethadone "INN", and salts thereof	Free	0	
29223900	Amino-aldehydes, amino-ketones and amino-quinones; salts thereof (excl. those containing > one kind of oxygen function, and amfepramone "INN", methadone "INN" and normethadone "INN", and salts thereof)	6,5	4	
29224100	Lysine and its esters; salts thereof	6,3	4	
29224200	Glutamic acid and its salts	6,5	4	
29224300	Anthranilic acid and its salts	6,5	4	
29224400	Tilidine "INN" and its salts	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
29224920	beta-Alanine	Free	0	
29224985	Amino-acids and their esters; salts thereof (excl. those containing > one kind of oxygen function, lysine and its esters, and salts thereof, and glutamic acid, anthranilic acid, tilidine ”INN” and their salts and beta-alanine)	6,5	4	
29225000	Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function (excl. amino-alcohols, amino-naphthols and other amino-phenols, their ethers and esters and salts thereof, amino-aldehydes, amino-ketones and amino-quinones, and salts thereof, amino-acids and their esters and salts thereof)	6,5	4	
29231000	Choline and its salts	6,5	4	
29232000	Lecithins and other phosphoaminolipids, whether or not chemically defined	5,7	4	
29239000	Quaternary ammonium salts and hydroxides (excl. choline and its salts)	6,5	4	
29241100	Meprobamate ”INN”	Free	0	
29241200	Fluoroacetamide ”ISO”, monocrotophos ”ISO” and phosphamidon ”ISO”	6,5	4	
29241900	Acyclic amides, incl. acyclic carbamates, and their derivatives, and salts thereof (excl. meprobamate [INN], fluoroacetamide [ISO], monocrotophos [ISO] and phosphamidon [ISO])	6,5	4	
29242100	Ureines and their derivatives; salts thereof	6,5	4	
29242300	2-Acetamidobenzoic acid ”N-acetylanthranilic acid” and its salts	6,5	4	

CN 2013	Description	Base rate	Staging category	Notes
29242400	Ethinamate ”INN”	Free	0	
29242910	Lidocaine ”INN”	Free	0	
29242998	Cyclic amides, incl. cyclic carbamates, and their derivatives; salts thereof (excl. ureines and their derivatives, salts thereof, 2-acetamidobenzoic acid ”N-acetylanthranilic acid” and its salts, and ethinamate ”INN”, lidocaine ”INN” and paracetamol ”INN”	6,5	4	
29251100	Saccharin and its salts	6,5	4	
29251200	Glutethimide ”INN”	Free	0	
29251920	3,3’,4,4’,5,5’,6,6’-Octabromo-N,N’-ethylenediphthalimide; N,N’-ethylenebis (4,5-dibromohexahydro-3,6-methanophthalimide)	Free	0	
29251995	Imides and their derivatives; salts thereof (excl. saccharin, its salts, glutethimide ”INN”, 3,3’,4,4’,5,5’,6,6’-octabromo-N,N’-ethylenediphthalimide, N,N’-ethylenebis[4,5-dibromohexahydro-3,6-methanophthalimide], and inorganic or organic compounds of mercury)	6,5	4	
29252100	Chlordimeform ”ISO”	6,5	4	
29252900	Imines and their derivatives; salts thereof (excl. chlordimeform [ISO])	6,5	4	
29261000	Acrylonitrile	6,5	4	
29262000	1-Cyanoguanidine ”dicyandiamide”	6,5	4	

CN 2013	Description	Base rate	Staging category	Notes
29263000	Fenproporex ”INN” and its salts; methadone ”INN”-intermediate ”4-cyano-2-dimethylamino-4,4-diphenylbutane”	6,5	4	
29269020	Isophthalonitrile	6	4	
29269095	Nitrile-function compounds (excl. acrylonitrile, 1-cyanoguanidine ”dicyandiamide”, fenproporex ”INN” and its salts, methadone ”INN”-intermediate ”4-cyano-2-dimethylamino-4,4-diphenylbutane” and isophthalonitrile)	6,5	4	
29270000	Diazo-, azo- or azoxy-compounds	6,5	4	
29280010	N,N-Bis”2-methoxyethyl”hydroxylamine	Free	0	
29280090	Organic derivatives of hydrazine or of hydroxylamine (excl. N,N-bis”2-methoxyethyl”hydroxylamine)	6,5	4	
29291000	Isocyanates	6,5	7	
29299000	Compounds with nitrogen function (excl. amine-function compounds; oxygen-function amino-compounds; quaternary ammonium salts and hydroxides; lecithin and other phosphoaminolipids; carboxyamide-function compounds; amide-function compounds of carbonic acid; carboxyimide-function, imine-function or nitrile-function compounds; diazo-, azo- or azoxy-compounds; organic derivatives of hydrazine or of hydroxylamine and isocyanates)	6,5	4	
29302000	Thiocarbamates and dithiocarbamates (excl. inorganic or organic compounds of mercury)	6,5	4	
29303000	Thiuram mono-, di- or tetrasulphides	6,5	4	

CN 2013	Description	Base rate	Staging category	Notes
29304010	Methionine ”INN”	Free	0	
29304090	Methionine (excl. methionine ”INN”)	6,5	4	
29305000	Captafol ”ISO” and methamidophos ”ISO”	6,5	4	
29309013	Cysteine and cystine	6,5	4	
29309016	Derivatives of cysteine or of cystine	6,5	4	
29309020	Thiodiglycol ”INN” ”2,2’-thiodiethanol”	6,5	4	
29309030	DL-2-hydroxy-4-”methylthio”butyric acid	Free	0	
29309040	2,2’-Thiodiethyl bis[3-”3,5-di-tert-butyl-4-hydroxyphenyl”propionate]	Free	0	
29309050	Mixture of isomers consisting of 4-methyl-2,6-bis”methylthio”-m-phenylenediamine and 2-methyl-4,6-bis”methylthio”-m-phenylenediamine	Free	0	
29309060	2-(N,N-Diethylamino)ethanethiol	6,5	4	
29309099	Organo-sulphur compounds (excl. thiocarbamates and dithiocarbamates, thiuram mono-, di- or tetrasulphides, methionine, captafol [ISO], methamidophos [ISO], cysteine or cystine and their derivatives, thiodiglycol [INN] [2,2-thiodiethanol], DL-2-hydroxy-4-”methylthio”butyric acid, 2,2’-thiodiethyl bis [3-”3,5-di-tert-butyl-4-hydroxyphenyl”propionate], a mixture of isomers consisting of 4-methyl-2,6-bis”methylthio”-m-phenylenediamine and 2-methyl-4,6-bis”methylthio”-m-phenylenediamine and 2-(n,n-diethylamino)ethanethiol)	6,5	4	

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CN 2013	Description	Base rate	Staging category	Notes
29311000	Tetramethyl lead and tetraethyl lead	6,5	4	
29312000	Tributyltin compounds	6,5	4	
29319010	Dimethyl methylphosphonate	6,5	4	
29319020	Methylphosphonoyl difluoride ”methylphosphonic difluoride”	6,5	4	
29319030	Methylphosphonoyl dichloride ”methylphosphonic dichloride”	6,5	4	
29319040	(5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl methyl methylphosphonate; bis [(5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl]methylphosphonate; 2,4,6-tripropyl-1,3,5,2,4,6-trioxatriphosphinane 2,4,6-trioxide; dimethyl propylphosphanate; diethyl ethylphosphonate; sodium 3-(trihydroxysilyl)propyl methylphosphonate; mixtures consisting mainly of methylphosphonic acid and (aminoiminomethyl)urea (in the ratio 50:50)	6,5	4	
29319090	Separate chemically defined organo-inorganic compounds (excl. organo-sulphur compounds, tributyltin compounds, tetramethyl lead, tetraethyl lead, dimethyl methylphosphonate, methylphosphonoyl difluoride ”methylphosphonic difluoride”, methylphosphonoyl dichloride ”methylphosphonic dichloride” and those of mercury and (5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl methyl methylphosphonate; bis [(5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl] methylphosphonate; 2,4,6-tripropyl-1,3,5,2,4,6-trioxatriphosphinane 2,4,6-trioxide; dimethyl propylphosphonate; diethyl ethylphosphonate; sodium 3-(trihydroxysilyl)propyl methylphosphonate; mixtures consisting mainly of methylphosphonic acid and (aminoiminomethyl)urea (in the ratio 50:50))	6,5	4	
29321100	Tetrahydrofuran	6,5	4	

CN 2013	Description	Base rate	Staging category	Notes
29321200	2-Furaldehyde ”furfuraldehyde”	6,5	4	
29321300	Furfuryl alcohol and tetrahydrofurfuryl alcohol	6,5	4	
29321900	Heterocyclic compounds with oxygen hetero-atom[s] only, containing an unfused furan ring, whether or not hydrogenated, in the structure (excl. tetrahydrofuran, 2-furaldehyde ”furfuraldehyde”, furfuryl alcohol and tetrahydrofurfuryl alcohol)	6,5	4	
29322010	Phenolphthalein; 1-Hydroxy-4-[1-(4-hydroxy-3-methoxycarbonyl-1-naphthyl)-3-oxo-1H,3H-benzo[de] isochromen-1-yl]-6-octadecyloxy-2-naphthoic acid; 3′-Chloro-6′-cyclohexylaminospiro[isobenzofuran-1 (3H),9′-xanthen]-3-one; 6′-(N-Ethyl-p-toluidino)-2′-methylspiro[isobenzofuran-1(3h),9′-xanthen]-3-one; methyl-6-docosyloxy-1-hydroxy-4-[1-(4-hydroxy-3-methyl-1-phenanthryl)-3-oxo-1h,3h-naphtho[1,8-cd] pyran-1-yl]naphthalene-2-carboxylate	Free	0	
29322020	gamma-Butyrolactone	6,5	4	
29322090	Lactones (excl. gamma-Butyrolactone; Phenolphthalein; 1-Hydroxy-4-[1-(4-hydroxy-3-methoxycarbonyl-1-naphthyl)-3-oxo-1H,3H-benzo[de] isochromen-1-yl]-6-octadecyloxy-2-naphthoic acid; 3′-Chloro-6′-cyclohexylaminospiro[isobenzofuran-1 (3H),9′-xanthen]-3-one; 6-(n-ethyl-p-toluidino)-2′-methylspiro[isobenzofuran-1(3h),9′-xanthen]-3-one; methyl-6-docosyloxy-1-hydroxy-4-[1-(4-hydroxy-3-methyl-1-phenanthryl)-3-oxo-1h,3h-naphtho[1,8-cd] pyran-1-yl]naphthalene-2-carboxylate)	6,5	4	
29329100	Isosafrole	6,5	4	
29329200	1-”1,3-Benzodioxol-5-yl”propan-2-one	6,5	4	
29329300	Piperonal	6,5	4	

CN 2013	Description	Base rate	Staging category	Notes
29329400	Safrole	6,5	4	
29329500	Tetrahydrocannabinols ”all isomers”	6,5	4	
29329900	Heterocyclic compounds with oxygen hetero-atom[s] only (excl. compounds containing unfused furan ring, whether or not hydrogenated, in the structure, and lactones, isosafrole, 1-[1,3-benzodioxol-5-yl] propan-2-one, piperonal, safrole, tetrahydrocannabinols (all isomers), and inorganic or organic compounds of mercury)	6,5	4	
29331110	Propyphenazone	Free	0	
29331190	Phenazone ”antipyrin” and its derivatives (excl. propyphenazone ”INN”)	6,5	4	
29331910	Phenylbutazone ”INN”	Free	0	
29331990	Heterocyclic compounds with nitrogen hetero-atom[s] only, containing an unfused pyrazole ring, whether or not hydrogenated, in the structure (excl. phenazone ”antipyrin” and its derivatives and phenylbutazone ”INN”)	6,5	4	
29332100	Hydantoin and its derivatives	6,5	4	
29332910	Naphazoline hydrochloride ”INNM” and naphazoline nitrate ”INNM”; phentolamine ”INN”; tolazoline hydrochloride ”INNM”	Free	0	
29332990	Heterocyclic compounds with nitrogen hetero-atom[s] only, containing an unfused imidazole ring, whether or not hydrogenated, in the structure (excl. hydantoin and its derivatives, naphazoline hydrochloride ”INNM”, naphazoline nitrate ”INNM”, phentolamine (onn) and tolazoline hydrochloride ”innm”)	6,5	4	

CN 2013	Description	Base rate	Staging category	Notes
29333100	Pyridine and its salts	5,3	4	
29333200	Piperidine and its salts	6,5	4	
29333300	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), pipradol (inn), piritramide (inn), propiram (inn) and trimeperidine (inn), and salts thereof	6,5	4	
29333910	Iproniazid ”INN”; ketobemidone hydrochloride ”INNM”; pyrodostigmine bromide ”INN”	Free	0	
29333920	2,3,5,6-Tetrachloropyridine	Free	0	
29333925	3,6-Dichloropyridine-2-carboxylic acid	Free	0	
29333935	2-Hydroxyethylammonium-3,6-dichloropyridine-2-carboxylate	Free	0	
29333940	2-Butoxyethyl”3,5,6-trichloro-2-pyridyloxy”acetate	Free	0	
29333945	3,5-Dichloro-2,4,6-trifluoropyridine	Free	0	
29333950	Fluroxypyr ”ISO” methyl ester	4	0	
29333955	4-Methylpyridine	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
29333999	Heterocyclic compounds with nitrogen hetero-atom[s] only, containing an unfused pyridine ring, whether or not hydrogenated, in the structure (excl. pyridine, piperidine, 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), pipradol (inn), piritramide (inn), propiram (inn), trimeperidine (inn), and their salts, and iproniazid (inn), ketobemidone hydrochloride "innm", pyridostigmine bromide (inn), 2,3,5,6-tetrachloropyridine, 3,6-dichloropyridine-2-carboxylic acid, 2-hydroxyethylammonium-3,6-dichloropyridine-2-carboxylate, 2-butoxyethyl"3,5,6-trichloro-2-pyridyloxy"acetate, 3,5-dichloro-2,4,6-trifluoropyridine, fluroxypyr (iso) methyl ester, 4-methylpyridine, and inorganic or organic compounds of mercury)	6,5	4	
29334100	Levorphanol "INN" and its salts	Free	0	
29334910	Halogen derivatives of quinoline; quinolinecarboxylic acid derivatives	5,5	4	
29334930	Dextromethorphan "INN" and its salts	Free	0	
29334990	Heterocyclic compounds with nitrogen hetero-atom[s] only, containing in the structure a quinoline or isoquinoline ring-system, whether or not hydrogenated, but not further fused (excl. levorphanol "INN", dextromethorphan "INN", and their salts, halogen derivatives of quinoline, quinolinecarboxylic acid derivatives, and inorganic or organic compounds of mercury)	6,5	4	
29335200	Malonylurea "barbituric acid" and its salts	6,5	4	
29335310	Phenobarbital "INN", barbital "INN", and salts thereof	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
29335390	Allobarbital ”INN”, amobarbital ”INN”, butalbital ”INN”, butobarbital ”INN”, cyclobarbital ”INN”, methylphenobarbital ”INN”, pentobarbital ”INN”, secbutabarbital ”INN”, secobarbital ”INN” and vinylbital ”INN”, and salts thereof	6,5	4	
29335400	Derivatives of malonylurea ”barbituric acid” and salts thereof (excl. salts of malonylurea)	6,5	4	
29335500	Loprazolam ”INN”, mecloqualone ”INN”, methaqualone ”INN” and zipeprol ”INN”, and salts thereof	Free	0	
29335910	Diazinon ”ISO”	Free	0	
29335920	1,4-Diazabicyclo[2.2.2]octane ”triethylenediamine”	Free	0	
29335995	Heterocyclic compounds with nitrogen hetero-atom”s” only, containing a pyrimidine ring, whether or not hydrogenated, or piperazine ring in the structure (excl. malonylurea ”barbituric acid” and its derivatives, allobarbital ”INN”, amobarbital ”INN”, barbital (inn), butalbital (inn), butobarbital (inn), cyclobarbital (inn), methylphenobarbital (inn), pentobarbital (inn), phenobarbital (inn), secbutabarbital (inn), secobarbital (inn), vinylbital (inn), loprazolam (inn), mecloqualone (inn), methaqualone (inn) and zipeprol (inn), and salts thereof, and diazinon (iso) and 1,4-diazabicyclo[2.2.2]octane ”triethylenediamine”)	6,5	4	
29336100	Melamine	6,5	4	
29336910	Atrazine ”ISO”; propazine ”ISO”; simazine ”ISO”; hexahydro-1,3,5-trinitro-1,3,5-triazine ”hexogen, trimethylenetrinitramine”	5,5	4	
29336940	Methenamine (INN) (hexamethylenetetramine); 2,6-Di-tert-butyl-4-[4,6-bis (octylthio)-1,3,5-triazine-2-ylamino]phenol	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
29336980	Heterocyclic compounds with nitrogen hetero-atom[s] only, containing an unfused triazine ring, whether or not hydrogenated, in the structure (excl. melamine, atrazine "ISO", propazine "ISO", simazine "ISO", hexahydro-1,3,5-trinitro-1,3,5-triazine "hexogen, trimethylenetrinitramine", methenamine [inn] "hexamethylenetetramine" and 2,6-di-tert-butyl-4-[4,6-bis"octylthio"-1,3,5-triazine-2-ylamino]phenol)	6,5	4	
29337100	6-Hexanelactam "epsilon-caprolactam"	6,5	4	
29337200	Clobazam "INN" and methyprylon "INN"	Free	0	
29337900	Lactams (excl. 6-hexanelactam "epsilon-caprolactam", clobazam "INN", methyprylon "INN", and inorganic or organic compounds of mercury)	6,5	4	
29339110	Chlorodiazepoxide "INN"	Free	0	
29339190	Alprazolam "INN", camazepam "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, and salts of chlordiazepoxide (inn)	6,5	4	
29339920	Indole, 3-methylindole "skatole", 6-allyl-6,7-dihydro-5H-dibenz"c,e"azepine "azapetine", phenindamine "INN" and their salts; imipramine hydrochloride "INNM"	5,5	4	
29339950	2,4-Di-tert-butyl-6-"5-chlorobenzotriazol-2-yl"phenol	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
29339980	Heterocyclic compounds with nitrogen hetero-atom[s] only (excl. those containing an unfused pyrazole, imidazole, pyridine or triazine ring, whether or not hydrogenated, a quinoline or isoquinoline ring-system, not further fused, whether or not hydrogenate, or piperazine ring in the structure, lactams, 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), triazolam (inn), salts thereof, indole, 3-methylindole "skatole", 6-allyl-6,7-dihydro-5h-dibenz"c,e"azepine "azapetine", phenindamine (inn) and their salts, imipramine hydrochloride "innm", 2,4-di-tert-butyl-6-"5-chlorobenzotriazol-2-yl"phenol)	6,5	4	
29341000	Heterocyclic compounds containing an unfused thiazole ring, whether or not hydrogenated, in the structure	6,5	4	
29342020	Di"benzothiazol-2-yl"disulphide; benzothiazol-2-thiol "mercaptobenzothiazole" and its salts	6,5	4	
29342080	Heterocyclic compounds containing in the structure a benzothiazole ring-system, whether or not hydrogenated, but not further fused (excl. di"benzothiazol-2-yl"disulphide; benzothiazole-2-thiol "mercaptobenzothiazole" and its salts, and inorganic or organic compounds of mercury)	6,5	4	
29343010	Thiethylperazine "INN"; thioridazine "INN" and its salts	Free	0	
29343090	Heterocyclic compounds containing in the structure a phenothiazine ring-system, whether or not hydrogenated, but not further fused (excl. thiethylperazine "INN", and thioridazine "INN" and its salts)	6,5	4	

CN 2013	Description	Base rate	Staging category	Notes
29349100	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", and salts the	Free	0	
29349960	Chlorprothixene (INN); thenalidine (INN) and its tartrates and maleates; furazolidone (INN); 7-aminocephalosporanic acid; salts and esters of (6R,7R)-3-acetoxymethyl-7-[(R)-2-formyloxy-2-phenylacetamido]-8- oxo-5-thia-1-azabicyclo[4.2.0] oct-2-ene-2-carboxylic acid; 1-[2-(1,3-dioxan-2-yl)ethyl]-2-methylpyridinium bromide	Free	0	
29349990	Nucleic acids and their salts, whether or not chemically defined; heterocyclic compounds (excl. those with oxygen or nitrogen hetero-atom"s" only, compounds containing in the structure an unfused thiazole ring or a benzothiazole or phenothiazine ring-system or further fused, aminorex (inn), brotizolam (inn), clotiazepam (inn), cloxazolam (inn), dextromoramide (inn), haloxazolam (inn), ketazolam (inn), mesocarb (inn), oxazolam (inn), pemoline (inn), phendimetrazine (inn), phenmetrazine (inn), sufentanil (inn), salts thereof, chlorpothixene (inn), thenalidine (inn) and its tartrates and maleates, furazolidone (inn), 7-aminocephalosporanic acid, salts and esters of "6r, 7r"-3-acetoxymethyl-7-["r"-2-formyloxy-2-phenylacetamido]-8-oxo-5-thia-1-azabicyclo[4.2.0] oct-2-ene-2-carboxylic acid, 1-[2-"1,3-dioxan-2-yl"ethyl]-2-methylpyridinium bromide, and inorganic or organic compounds of mercury)	6,5	4	
29350030	3-{1-[7-(Hexadecylsulphonylamino)-1H-indole-3-yl]-3-oxo-1H,3H-naphtho[1,8-cd]pyran-1-yl}-N, N-dimethyl-1H-indole-7-sulphonamide; metosulam (ISO)	Free	0	
29350090	Sulphonamides (excl. 3-{1-[7-"hexadecylsulphonylamino"-1H-indole-3-yl]-3-oxo-1H, 3H-naphtho[1,8-cd] pyran-1-yl}-N,N-dimethyl-1H-indole-7-sulphonamide and metosulam "ISO")	6,5	4	
29362100	Vitamins A and their derivatives, used primarily as vitamins	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
29362200	Vitamin B_1 and its derivatives, used primarily as vitamins	Free	0	
29362300	Vitamin B_2 and its derivatives, used primarily as vitamins	Free	0	
29362400	D-Pantothenic or DL-pantothenic acid "Vitamin B_3 or B_5" and their derivatives, used primarily as vitamins	Free	0	
29362500	Vitamin B_6 and its derivatives, used primarily as vitamins	Free	0	
29362600	Vitamin B_{12} and its derivatives, used primarily as vitamins	Free	0	
29362700	Vitamin C and its derivatives, used primarily as vitamins	Free	0	
29362800	Vitamin E and its derivatives, used primarily as vitamins	Free	0	
29362900	Vitamins and their derivatives, used primarily as vitamins, unmixed (excl. vitamins A, B_1, B_2, B_3, B_5, B_6, B_{12}, C, E and their derivatives)	Free	0	
29369000	Provitamins and mixtures of vitamins, of provitamins or of concentrates, whether or not in any solvent, and natural concentrates	Free	0	
29371100	Somatropin, its derivatives and structural analogues, used primarily as hormones	Free	0	
29371200	Insulin and its salts, used primarily as hormones	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
29371900	Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues, used primarily as hormones (excl. somatropin, its derivatives and structural analogues, and insulin and its salts)	Free	0	
29372100	Cortisone, hydrocortisone, prednisone ”dehydrocortisone” and prednisolone ”dehydrohydrocortisone”	Free	0	
29372200	Halogenated derivatives of corticosteroidal hormones	Free	0	
29372300	Oestrogens and progestogens	Free	0	
29372900	Steroidal hormones, their derivatives and structural analogues, used primarily as hormones (excl. cortisone, hydrocortisone, prednisone ”dehydrocortisone”, prednisolone ”dehydrohydrocortisone”, halogenated derivatives of corticosteroidal hormones, oestrogens and progestogens)	Free	0	
29375000	Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues, used primarily as hormones	Free	0	
29379000	Hormones, natural or reproduced by synthesis; derivatives and structural analogues thereof, used primarily as hormones (excl. polypeptide hormones, protein hormones, glycoprotein hormones, steroidal hormones, catecholamine hormones, prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues, and amino-acid derivatives, and products of 3002 10)	Free	0	
29381000	Rutoside ”rutin” and its derivatives	6,5	4	
29389010	Digitalis glycosides	6	4	
29389030	Glycyrrhizic acid and glycyrrhizates	5,7	4	

CN 2013	Description	Base rate	Staging category	Notes
29389090	Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives (excl. rutoside "rutin" and its derivatives, digitalis glycosides, glycyrrhizic acid and glycyrrhizates)	6,5	4	
29391100	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	Free	0	
29391900	Alkaloids of opium and their derivatives, and salts thereof (excl. 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, and salts thereof)	Free	0	
29392000	Alkaloids of cinchona and their derivatives; salts thereof	Free	0	
29393000	Caffeine and its salts	Free	0	
29394100	Ephedrine and its salts	Free	0	
29394200	Pseudoephedrine "INN" and its salts	Free	0	
29394300	Cathine "INN" and its salts	Free	0	
29394400	Norephedrine and its salts	Free	0	
29394900	Ephedrines and their salts (excl. ephedrine, pseudoephedrine "INN", cathine "INN", norephedrine, and their salts)	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
29395100	Fenetylline ”INN” and its salts	Free	0	
29395900	Theophylline and aminophylline ”theophylline-ethylenediamine” and their derivatives, and salts thereof (excl. fenetylline ”INN” and its salts)	Free	0	
29396100	Ergometrine ”INN” and its salts	Free	0	
29396200	Ergotamine ”INN” and its salts	Free	0	
29396300	Lysergic acid and its salts	Free	0	
29396900	Alkaloids of rye ergot and their derivatives; salts thereof (excl. lysergic acid, ergotamine and ergometrine, and their salts)	Free	0	
29399100	Cocaine, ecgonine, levometamfetamine, metamfetamine ”INN”, metamfetamine racemate, and salts, esters and other derivatives thereof	Free	0	
29399900	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives (excl. alkaloids of opium, alkaloids of cinchons, theophylline, aminophylline ”theophylline-ethylenediamine” alkaloids of rye ergot and their salts and derivatives, cocaine, ecgonine, levometamfetamine, metamfetamine (inn), metamfetamine racemate, and salts, esters and other derivatives thereof caffeine and ephedrines, and their salts)	Free	0	
29400000	Sugars, chemically pure (excl. sucrose, lactose, maltose, glucose and fructose); sugar ethers, sugar acetals and sugar esters, and their salts (excl. natural or reproduced by synthesis, provitamins, vitamins, hormones, glycosides, vegetable alkaloids and their salts, ethers, esters and other derivatives)	6,5	4	

CN 2013	Description	Base rate	Staging category	Notes
29411000	Penicillins and their derivatives with a penicillanic acid structure; salts thereof	Free	0	
29412030	Dihydrostreptomycin, its salts, esters and hydrates	5,3	4	
29412080	Streptomycins and their derivatives; salts thereof (excl. dihydrostreptomycin and its salts, esters and hydrates)	Free	0	
29413000	Tetracyclines and their derivatives; salts thereof	Free	0	
29414000	Chloramphenicol and its derivatives; salts thereof	Free	0	
29415000	Erythromycin and its derivatives; salts thereof	Free	0	
29419000	Antibiotics (excl. penicillins and their derivatives with a penicillanic acid structure, salts thereof, streptomycins, tetracyclines, chloramphenicol and erythromycin, their derivatives and salts thereof)	Free	0	
29420000	Separate chemically defined organic compounds, n.e.s.	6,5	4	
30012010	Extracts of glands or other organs or of their secretions, of human origin, for organo-therapeutic uses	Free	0	
30012090	Extracts of glands or other organs or of their secretions, of animals, for organo-therapeutic uses	Free	0	
30019020	Dried glands and other organs for organo-therapeutic uses, whether or not powdered, and other substances of human origin prepared for therapeutic or prophylactic uses, n.e.s.	Free	0	
30019091	Heparin and its salts	Free	0	

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CN 2013	Description	Base rate	Staging category	Notes
30019098	Dried glands and other organs for organo-therapeutic uses, whether or not powdered, and other substances of animal origin prepared for therapeutic or prophylactic uses, n.e.s. (excl. heparin and its salts)	Free	0	
30021010	Antisera	Free	0	
30021091	Haemoglobin, blood globulins and serum globulins	Free	0	
30021098	Blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes (excl. antisera, haemoglobin, blood globulins and serum globulins)	Free	0	
30022000	Vaccines for human medicine	Free	0	
30023000	Vaccines for veterinary medicine	Free	0	
30029010	Human blood	Free	0	
30029030	Animal blood prepared for therapeutic, prophylactic or diagnostic uses	Free	0	
30029050	Cultures of micro-organisms (excl. yeasts)	Free	0	
30029090	Toxins and similar products, e.g. plasmodia (excl. vaccines and cultures of micro-organisms)	Free	0	
30031000	Medicaments containing penicillins or derivatives thereof with a penicillanic acid structure, or streptomycins or derivatives thereof, not in measured doses or put up for retail sale	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
30032000	Medicaments containing antibiotics, not in measured doses or put up for retail sale (excl. medicaments containing penicillins or derivatives thereof with a penicillanic acid structure, or streptomycins or derivatives thereof)	Free	0	
30033100	Medicaments containing insulin, not in measured doses or put up for retail sale	Free	0	
30033900	Medicaments containing hormones or steroids used as hormones, not containing antibiotics, not in measured doses or put up for retail sale (excl. those containing insulin)	Free	0	
30034020	Medicaments containing ephedrine or its salts, not containing hormones, steroids used as hormones or antibiotics, not in measured doses or put up for retail sale	Free	0	
30034030	Medicaments containing pseudoephedrine (INN) or its salts, not containing hormones, steroids used as hormones or antibiotics, not in measured doses or put up for retail sale	Free	0	
30034040	Medicaments containing norephedrine or its salts, not containing hormones, steroids used as hormones or antibiotics, not in measured doses or put up for retail sale	Free	0	
30034080	Medicaments containing alkaloids or derivatives thereof, not containing hormones, steroids used as hormones or antibiotics, not in measured doses or put up for retail sale (excl. containing ephedrine, pseudoephedrine "INN", norephedrine or their salts)	Free	0	
30039000	Medicaments consisting of two or more constituents mixed together for therapeutic or prophylactic uses, not in measured doses or put up for retail sale (excl. antibiotics containing hormones or steroids used as hormones, but not containing antibiotics, alkaloids or derivatives thereof, hormones or antibiotics or goods of heading 3002, 3005 or 3006)	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
30041000	Medicaments containing penicillins or derivatives thereof with a penicillanic acid structure, or streptomycins or derivatives thereof, put up in measured doses "incl. those in the form of transdermal administration" or in forms or packings for retail sale	Free	0	
30042000	Medicaments containing antibiotics, put up in measured doses "incl. those in the form of transdermal administration" or in forms or packings for retail sale (excl. medicaments containing penicillins or derivatives thereof with a penicillanic structure, or streptomycines or derivatives thereof)	Free	0	
30043100	Medicaments containing insulin but not antibiotics, put up in measured doses "incl. those in the form of transdermal administration" or in forms or packings for retail sale	Free	0	
30043200	Medicaments containing corticosteroid hormones, their derivatives or structural analogues but not antibiotics, put up in measured doses "incl. those in the form of transdermal administration" or in forms or packings for retail sale	Free	0	
30043900	Medicaments containing hormones or steroids used as hormones but not antibiotics, put up in measured doses "incl. those in the form of transdermal administration" or in forms or packings for retail sale (excl. medicaments containing insulin or corticosteroid hormones, their derivatives or structural analogues)	Free	0	
30044020	Medicaments containing ephedrine or its salts, not containing hormones, steroids used as hormones or antibiotics, put up in measured doses "incl. those in the form of transdermal administration" or in forms or packings for retail sale	Free	0	
30044030	Medicaments containing pseudoephedrine (INN) or its salts, not containing hormones, steroids used as hormones or antibiotics, put up in measured doses "incl. those in the form of transdermal administration" or in forms or packings for retail sale	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
30044040	Medicaments containing norephedrine or its salts, not containing hormones, steroids used as hormones or antibiotics, put up in measured doses "incl. those in the form of transdermal administration" or in forms or packings for retail sale	Free	0	
30044080	Medicaments containing alkaloids or derivatives thereof, not containing hormones, steroids used as hormones or antibiotics, put up in measured doses "incl. those in the form of transdermal administration" or in forms or packings for retail sale (excl. containing ephedrine, pseudoephedrine (inn), norephedrine or their salts)	Free	0	
30045000	Medicaments containing provitamins, vitamins, incl. natural concentrates and derivatives thereof used primarily as vitamins, put up in measured doses "incl. those in the form of transdermal administration" or in forms or packings for retail sale	Free	0	
30049000	Medicaments consisting of mixed or unmixed products for therapeutic or prophylactic purposes, put up in measured doses "incl. those in the form of transdermal administration" or in forms or packings for retail sale (excl. medicaments containing antibiotic, medicaments containing hormones or steroids used as hormones, but not containing antibiotics, medicaments containing alkaloids or derivatives thereof but not containing hormones or antibiotics and medicaments containing provitamins, vitamins or derivatives thereof used as vitamins)	Free	0	
30051000	Adhesive dressings and other articles having an adhesive layer, impregnated or covered with pharmaceutical substances or put up for retail sale for medical, surgical, dental or veterinary purposes	Free	0	
30059010	Wadding and articles of wadding, impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
30059031	Gauze and articles of gauze, impregnated or covered with pharmaceutical substances or put up for retail sale for medical, surgical, dental or veterinary purposes	Free	0	
30059050	Bandages and similar articles of textile materials, impregnated or covered with pharmaceutical substances or put up for retail sale for medical, surgical, dental or veterinary purposes (excl. wadding, gauze and articles thereof, adhesive dressings and other articles having an adhesive layer)	Free	0	
30059099	Bandages and similar articles impregnated or covered with pharmaceutical substances or put up for retail sale for medical, surgical, dental or veterinary purposes (excl. those of textile materials, adhesive dressings and other articles having an adhesive layer)	Free	0	
30061010	Sterile surgical catgut	Free	0	
30061030	Sterile surgical or dental adhesion barriers, whether or not absorbable	6,5	0	
30061090	Sterile suture materials, incl. sterile absorbable surgical or dental yarns (excl. catgut); sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics	Free	0	
30062000	Reagents for determining blood groups or blood factors	Free	0	
30063000	Opacifying preparations for x-ray examinations; diagnostic reagents for administration to patients	Free	0	
30064000	Dental cements and other dental fillings; bone reconstruction cements	Free	0	
30065000	First-aid boxes and kits	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
30066000	Chemical contraceptive preparations based on hormones, prostaglandins, thromboxanes, leukotrienes, derivatives and structural analogues thereof or on spermicides	Free	0	
30067000	Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	6,5	0	
30069100	Appliances identifiable for ostomy use	6,5	0	
30069200	Waste pharmaceuticals	Free	0	
31010000	Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products (excl. those in pellet or similar forms, or in packages with a gross weight of ≤ 10 kg)	Free	0	
31021010	Urea, whether or not in aqueous solution, containing > 45 % nitrogen in relation to the weight of the dry product (excl. that in pellet or similar forms, or in packages with a gross weight of ≤ 10 kg)	6,5	4	
31021090	Urea, whether or not in aqueous solution, containing ≤ 45 % by weight of nitrogen on the dry anhydrous product (excl. goods of this Chapter in tablets or similar forms or in packages of a gross weight of ≤ 10 kg)	6,5	4	
31022100	Ammonium sulphate (excl. that in pellet or similar forms, or in packages with a gross weight of ≤ 10 kg)	6,5	4	
31022900	Double salts and mixtures of ammonium sulphate and ammonium nitrate (excl. goods of this Chapter in tablets or similar forms or in packages of a gross weight of ≤ 10 kg)	6,5	4	
31023010	Ammonium nitrate in aqueous solution (excl. that in packages with a gross weight of ≤ 10 kg)	6,5	4	

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CN 2013	Description	Base rate	Staging category	Notes
31023090	Ammonium nitrate (excl. that in aqueous solution, in pellet or similar forms, or in packages with a gross weight of ≤ 10 kg)	6,5	4	
31024010	Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances, for use as fertilisers, containing ≤ 28 % nitrogen by weight (excl. those in pellet or similar forms, or in packages with a gross weight of ≤ 10 kg)	6,5	4	
31024090	Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances, for use as fertilisers, containing > 28 % nitrogen by weight (excl. those in pellet or similar forms, or in packages with a gross weight of ≤ 10 kg)	6,5	4	
31025010	Natural sodium nitrate (excl. that in pellet or similar forms, or in packages with a gross weight of ≤ 10 kg)	Free	0	
31025090	Sodium nitrate (excl. natural sodium nitrate and sodium nitrate in pellet or similar forms, or in packages with a gross weight of ≤ 10 kg)	6,5	4	
31026000	Double salts and mixtures of calcium nitrate and ammonium nitrate (excl. those in pellet or similar forms, or in packages with a gross weight of ≤ 10 kg)	6,5	4	
31028000	Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution (excl. those in packages with a gross weight of ≤ 10 kg)	6,5	4	
31029000	Mineral or chemical nitrogen fertilisers (excl. urea; ammonium sulphate; ammonium nitrate; sodium nitrate; double salts and mixtures of ammonium nitrate with ammonium sulphate or calcium; mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution; mixtures of ammonium nitrate and calcium carbonate or other non-fertilising inorganic elements; in tablets or similar in packages ≤ 10 kg)	6,5	4	

CN 2013	Description	Base rate	Staging category	Notes
31031010	Superphosphates containing > 35 by weight of diphosphorus pentoxide (excl. such products in tablets or similar forms, or in packages with a gross weight of ≤ 10 kg)	4,8	4	
31031090	Superphosphates (excl. such products containing > 35 by weight of diphosphorus pentoxide, or in tablets or similar forms, or in packages with a gross weight of ≤ 10 kg)	4,8	4	
31039000	Mineral or chemical phosphatic fertilisers (excl. superphosphates, those in pellet or similar forms, or in packages with a gross weight of ≤ 10 kg)	Free	0	
31042010	Potassium chloride containing ≤ 40 % potassium monoxide in relation to the weight of the dry product (excl. that in tablets or similar forms, or in packages with a gross weight of ≤ 10 kg)	Free	0	
31042050	Potassium chloride containing > 40 % but ≤ 62 % potassium monoxide in relation to the weight of the dry product (excl. that in tablets or similar forms, or in packages with a gross weight of ≤ 10 kg)	Free	0	
31042090	Potassium chloride containing > 62 % potassium monoxide in relation to the weight of the dry product (excl. that in tablets or similar forms, or in packages with a gross weight of ≤ 10 kg)	Free	0	
31043000	Potassium sulphate (excl. that in tablets or similar forms, or in packages with a gross weight of ≤ 10 kg)	Free	0	
31049000	Carnallite, sylvite and other crude natural potassium salts, potassium magnesium sulphate and mixtures of potassic fertilisers, e.g. mixtures of potassium chloride and potassium sulphate (excl. those in tablets or similar forms, or in packages with a gross weight of ≤ 10 kg)	Free	0	
31051000	Mineral or chemical fertilisers of animal or vegetable origin, in tablets or similar forms, or in packages with a gross weight of ≤ 10 kg	6,5	4	

CN 2013	Description	Base rate	Staging category	Notes
31052010	Mineral or chemical fertilisers containing phosphorus and potassium, with a nitrogen content > 10 % by weight on the dry anhydrous product (excl. those in tablets or similar forms, or in packages with a gross weight of ≤ 10 kg)	6,5	4	
31052090	Mineral or chemical fertilisers containing nitrogen, phosphorus and potassium, with a nitrogen content ≤ 10 % by weight on the dry anhydrous product (excl. those in tablets or similar forms, or in packages with a gross weight of ≤ 10 kg)	6,5	4	
31053000	Diammonium hydrogenorthophosphate "diammonium phosphate" (excl. that in tablets or similar forms, or in packages with a gross weight of ≤ 10 kg)	6,5	4	
31054000	Ammonium dihydrogenorthophosphate "monoammonium phosphate", whether or not mixed with diammonium hydrogenorthophosphate "diammonium phosphate" (excl. that in tablets or similar forms, or in packages with a gross weight of ≤ 10 kg)	6,5	4	
31055100	Mineral or chemical fertilisers containing nitrates and phosphates (excl. ammonium dihydrogenorthophosphate "Monoammonium phosphate", diammonium hydrogenorthophosphate "Diammonium phosphate", and those in tablets or similar forms, or in packages with a gross weight of ≤ 10 kg)	6,5	4	
31055900	Mineral or chemical fertilisers containing the two fertilising elements nitrogen (excl. nitrate) and phosphorus but not nitrates (excl. ammonium dihydrogenorthophosphate "monoammonium phosphate", diammonium hydrogenorthophosphate "diammonium phosphate" in tablets or similar forms, or in packages with a gross weight of ≤ 10 kg)	6,5	4	
31056000	Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium (excl. those in tablets or similar forms, or in packages with a gross weight of ≤ 10 kg)	3,2	0	

CN 2013	Description	Base rate	Staging category	Notes
31059010	Natural potassium sodium nitrate consisting of natural mixtures of sodium nitrate and potassium nitrate, containing ≤ 44 % potassium nitrate and ≤ 16,3 % nitrogen in relation to the weight of the dry product (excl. those in tablets or similar forms, or in packages with a gross weight of ≤ 10 kg)	Free	0	
31059091	Mineral or chemical fertilisers containing the two fertilising elements nitrogen and potassium, or one principal fertilising substance only, incl. mixtures of animal or vegetable fertilisers with chemical or mineral fertilisers, containing > 10 % nitrogen	6,5	4	
31059099	Mineral or chemical fertilisers containing the two fertilising elements nitrogen and potassium, or one main fertilising element, incl. mixtures of animal or vegetable fertilisers with chemical or mineral fertilisers, not containing nitrogen or with a nitrogen content ≤ 10 %	3,2	0	
32011000	Quebracho extract	Free	0	
32012000	Wattle extract	6,5	4	
32019020	Sumach, valonea, oak or chestnut extract	5,8	4	
32019090	Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives (excl. quebracho extract, wattle extract, oak extract, chestnut extract, sumach extract and valonia extract)	5,3	4	
32021000	Synthetic organic tanning substances	5,3	4	
32029000	Inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning	5,3	4	

CN 2013	Description	Base rate	Staging category	Notes
32030010	Dyes of vegetable origin, incl. dye extracts, whether or not chemically defined; preparations based on dyes of vegetable origin of a kind used to dye fabrics or produce colorant preparations (excl. preparations of heading 3207, 3208, 3209, 3210, 3213 and 3215)	Free	0	
32030090	Dyes of animal origin, incl. dye extracts but excl. animal black, whether or not chemically defined; preparations based on dyes of animal origin of a kind used to dye fabrics or produce colorant preparations (excl. preparations of heading 3207, 3208, 3209, 3210, 3213 and 3215)	2,5	0	
32041100	Synthetic organic disperse dyes; preparations based on synthetic organic disperse dyes of a kind used to dye fabrics or produce colorant preparations (excl. preparations of heading 3207, 3208, 3209, 3210, 3213 and 3215)	6,5	4	
32041200	Synthetic organic acid dyes, whether or not metallised, and synthetic organic mordant dyes; preparations based on synthetic organic acid or mordant dyes of a kind used to dye fabrics or produce colorant preparations (excl. preparations of heading 3207, 3208, 3209, 3210, 3213 and 3215)	6,5	4	
32041300	Basic synthetic organic dyes; preparations based on basic synthetic organic dyes of a kind used to dye fabrics or produce colorant preparations (excl. preparations of heading 3207, 3208, 3209, 3210, 3213 and 3215)	6,5	4	
32041400	Direct synthetic organic dyes; preparations based on direct synthetic organic dyes of a kind used to dye fabrics or produce colorant preparations (excl. preparations of heading 3207, 3208, 3209, 3210, 3213 and 3215)	6,5	4	
32041500	Synthetic organic vat dyes, incl. those usable in that state as pigments; preparations based on synthetic organic vat dyes of a kind used to dye fabrics or produce colorant preparations (excl. preparations of heading 3207, 3208, 3209, 3210, 3213 and 3215)	6,5	4	

CN 2013	Description	Base rate	Staging category	Notes
32041600	Synthetic organic reactive dyes; preparations based on synthetic organic reactive dyes of a kind used to dye fabrics or produce colorant preparations (excl. preparations of heading 3207, 3208, 3209, 3210, 3213 and 3215)	6,5	4	
32041700	Synthetic organic pigments; preparations based on synthetic organic pigments of a kind used to dye fabrics or produce colorant preparations (excl. preparations of heading 3207, 3208, 3209, 3210, 3213 and 3215)	6,5	4	
32041900	Synthetic organic colouring matter (excl. disperse dyes, acid dyes, mordant dyes, basic dyes, direct dyes, vat dyes and reactive dyes and organic pigments); preparations of the kind used for colouring any materials or for the production of prepared colours, based thereon (excl. preparations in heading 3207, 3208, 3209, 3210, 3212, 3213 and 3215); mixtures of colouring matter in subheading 3204.11 to 3204.19	6,5	4	
32042000	Synthetic organic products of a kind used as fluorescent brightening agents, whether or not chemically defined	6	4	
32049000	Synthetic organic products of a kind used as luminophores, whether or not chemically defined	6,5	4	
32050000	Colour lakes (other than Chinese or Japanese lacquer and paints); preparations based on colour lakes of a kind used to dye fabrics or produce colorant preparations (excl. preparations of heading 3207, 3208, 3209, 3210, 3213 and 3215)	6,5	4	
32061100	Pigments and preparations based on titanium dioxide of a kind used for colouring any material or produce colorant preparations, containing ≥ 80 % by weight of titanium dioxide calculated on the dry matter (excl. preparations of heading 3207, 3208, 3209, 3210, 3212, 3213 and 3215)	6	4	

CN 2013	Description	Base rate	Staging category	Notes
32061900	Pigments and preparations based on titanium dioxide of a kind used for colouring any material or produce colorant preparations, containing < 80 % by weight of titanium dioxide calculated on the dry matter (excl. preparations of heading 3207, 3208, 3209, 3210, 3212, 3213 and 3215)	6,5	4	
32062000	Pigments and preparations of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations based on chromium compounds (excl. preparations of headings 3207, 3208, 3209, 3210, 3212, 3213 and 3215)	6,5	4	
32064100	Ultramarine and preparations based thereon of a kind used for colouring any material or produce colorant preparations (excl. preparations of heading 3207, 3208, 3209, 3210, 3213 and 3215)	6,5	4	
32064200	Lithopone and other pigments and preparations based on zinc sulphide of a kind used for colouring any material or produce colorant preparations (excl. preparations of heading 3207, 3208, 3209, 3210, 3213 and 3215)	6,5	4	
32064910	Magnetite, fine-ground	4,9	0	
32064970	Inorganic or mineral colouring matter, n.e.s.; preparations based on inorganic or mineral colouring matter of a kind used for colouring any material or produce colorant preparations, n.e.s. (excl. preparations of heading 3207, 3208, 3209, 3210, 3213 and 3215, inorganic products of a kind used as liminophores and magnetite)	6,5	4	
32065000	Inorganic products of a kind used as luminophores, whether or not chemically defined	5,3	4	
32071000	Prepared pigments, prepared opacifiers, prepared colours and similar preparations of a kind used in the ceramic, enamelling or glass industry	6,5	4	

CN 2013	Description	Base rate	Staging category	Notes
32072010	Engobes ”slips”	5,3	4	
32072090	Vitrifiable enamels and glazes and similar preparations (excl. englobes)	6,3	4	
32073000	Liquid lustres and similar preparations of the kind used in the ceramic, enamelling or glass industry	5,3	4	
32074040	Glass in the form of flakes of a length of ≥ 0,1 mm but ≤ 3,5 mm and of a thickness of ≥ 2 micrometres but ≤ 5 micrometres and glass in the form of powder or granules, containing by weight ≥ 99 % of silicon dioxide (excl. enamel glass)	Free	0	
32074085	Glass frit and other glass in the form of powder, granules or flakes (excl. glass in the form of flakes of a length of ≥ 0,1 mm but ≤ 3,5 mm and of a thickness of ≥ 2 but ≤ 5 micrometres and glass in the form of powder or granules containing by weight ≥ 99 % of silicon dioxide)	3,7	0	
32081010	Polyester-based solutions in volatile organic solvents, containing > 50 % solvent by weight	6,5	4	
32081090	Paints and varnishes, incl. enamels and lacquers, based on polyesters, dispersed or dissolved in a non-aqueous medium	6,5	4	
32082010	Solutions based on acrylic or vinyl polymers in volatile organic solvents, containing > 50 % solvent by weight	6,5	4	
32082090	Paints and varnishes, incl. enamels and lacquers, based on acrylic or vinyl polymers, dispersed or dissolved in a non-aqueous medium	6,5	4	
32089011	Polyurethane of 2,2’-”tert-butylimino”diethanol and 4,4’-methylenedicyclohexyl diisocyanate, in the form of a solution in N,N-dimethylacetamide, containing by weight ≥ 48 %, but < 50 % of polymer	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
32089013	Copolymer of p-cresol and divinylbenzene, in the form of a solution in N,N-dimethylacetamide, containing by weight ≥ 48 %, but < 50 % of polymer	Free	0	
32089019	Solutions of products of headings 3901 to 3913 in volatile organic solvents, containing > 50 % solvent by weight (excl. polyesters, acrylic or vinyl polymers and collodion, and polyurethane of 2,2'-"tert-butylimino"diethanol and 4,4'-methylenedicyclohexyl diisocyanate and copolymer of p-cresol and divinylbenzene, both in the form of a solution in n,n-dimethylacetamide, containing by weight ≥ 48 % of polymer)	6,5	4	
32089091	Paints and varnishes, incl. enamels and lacquers, based on synthetic polymers, dispersed or dissolved in a non-aqueous medium (excl. those based on polyesters and acrylic or vinyl polymers)	6,5	4	
32089099	Paints and varnishes, incl. enamels and lacquers, based on chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium	6,5	4	
32091000	Paints and varnishes, incl. enamels and lacquers, based on acrylic or vinyl polymers, dispersed or dissolved in an aqueous medium	6,5	4	
32099000	Paints and varnishes, incl. enamels and lacquers, based on synthetic or chemically modified natural polymers, dispersed or dissolved in an aqueous medium (excl. those based on acrylic or vinyl polymers)	6,5	4	
32100010	Oil paints and varnishes, incl. enamels and lacquers	6,5	4	
32100090	Paints and varnishes, incl. enamels, lacquers and distempers (excl. those based on synthetic polymers or chemically modified natural polymers, oil paints and varnishes, incl. enamels and lacquers); prepared water pigments of a kind used for finishing leather	6,5	4	

CN 2013	Description	Base rate	Staging category	Notes
32110000	Prepared driers	6,5	4	
32121000	Stamping foils of a kind used in the printing of book bindings or hatband leather	6,5	4	
32129000	Pigments, incl. metallic powders and flakes, dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints; colorants and other colouring matter, n.e.s. put up for retail sale	6,5	4	
32131000	Sets of artist's, student's or signboard painter's colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or similar packages	6,5	4	
32139000	Artist's, student's or signboard painter's colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or similar packages (excl. those in sets)	6,5	4	
32141010	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics	5	4	
32141090	Painter's fillings	5	4	
32149000	Non-refractory surfacing preparations for facades, inside walls, floors, ceilings and the like	5	4	
32151100	Black printing ink, whether or not concentrated or solid	6,5	4	
32151900	Printing ink, whether or not concentrated or solid (excl. black ink)	6,5	4	
32159000	Ink, whether or not concentrated or solid (excl. printing ink)	6,5	4	
33011210	Terpenic oils of sweet and bitter orange, incl. concretes and absolutes (excl. orange-flower oil)	7	0	

CN 2013	Description	Base rate	Staging category	Notes
33011290	Terpeneless oils of sweet and bitter orange, incl. concretes and absolutes (excl. orange-flower oil)	4,4	0	
33011310	Terpenic essential oils of lemon, incl. concretes and absolutes	7	0	
33011390	Terpeneless oils of lemon, incl. concretes and absolutes	4,4	0	
33011920	Terpenic essential oils of citrus fruit, incl. concretes and absolutes (excl. those of seet and bitter orange and lemon)	7	0	
33011980	Terpeneless essential oils of citrus fruit, incl. concretes and absolutes (excl. those of sweet and bitter orange and lemon)	4,4	0	
33012410	Terpenic oils of peppermint "*Mentha piperita*", incl. concretes and absolutes	Free	0	
33012490	Terpeneless oils of peppermint "*Mentha piperita*", incl. concretes and absolutes	2,9	0	
33012510	Terpenic oils of mints, incl. concretes and absolutes (excl. those of peppermint "*Mentha piperita*")	Free	0	
33012590	Terpeneless oils of mints, incl. concretes and absolutes (excl. those of peppermint "*Mentha piperita*")	2,9	0	
33012911	Terpenic oils of clove, niaouli and ylang-ylang, incl. concretes and absolutes	Free	0	
33012931	Terpeneless oils of clove, niaouli and ylang-ylang, incl. concretes and absolutes	2,9	0	
33012941	Essential oils, not deterpenated, incl. concretes and absolutes (except of citrus fruit, mint, clove, niaouli and ylang-ylang)	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
33012971	Terpeneless oils of geranium, jasmine and vetiver, incl. concretes and absolutes	2,3	0	
33012979	Terpeneless oils of lavender or of lavandin, incl. concretes and absolutes	2,9	0	
33012991	Terpeneless essential oils, incl. concretes and absolutes (excl. of citrus fruit, geranium, jasmine, lavender or of lavandin, mint, vetiver, clove, niaouli and ylang-ylang)	2,9	0	
33013000	Resinoids	2	0	
33019010	Terpenic by-products of the deterpenation of essential oils	2,3	0	
33019021	Extracted oleoresins of liquorice and hops	3,2	0	
33019030	Extracted oleoresins of quassia wood, aloe, manna and other plants (excl. vanilla, liquorice and hops)	Free	0	
33019090	Concentrates of essential oils in fats, fixed oils, waxes or the like, obtained by enfleurage or maceration; aqueous distillates and aqueous solutions of essential oils	3	0	
33021010	Preparations based on odoriferous substances, containing all flavouring agents characterizing a beverage, of an actual alcoholic strength of > 0,5 % vol, of a kind used in the drink industries	17,3 MIN 1 EUR/ % vol/hl	0	
33021021	Preparations based on odoriferous substances, containing all flavouring agents characterizing a beverage, containing no milkfats, sucrose, isoglucose, glucose or starch or containing, by weight, < 1,5 % milkfat, < 5 % sucrose or isoglucose, < 5 % glucose or < 5 % starch, of a kind used in the drink industries (excl. of an actual alcoholic strength of > 0,5 % vol)	12,8	0	

CN 2013	Description	Base rate	Staging category	Notes
33021029	Preparations based on odoriferous substances, containing all flavouring agents characterizing a beverage, containing, by weight, ≥ 1,5 % milkfat, ≥ 5 % sucrose or isoglucose, ≥ 5 % glucose or ≥ 5 % starch, of a kind used in the drink industries (excl. of an actual alcoholic strength of > 0,5 % vol)	9 + EA	10/OS ≥ 70 %	PY
33021040	Mixtures of odoriferous substances and mixtures, incl. alcoholic solutions, with a basis of one or more of these substances, of a kind used as raw materials in the drink industries, and preparations based on odoriferous substances of a kind used in the drink industries (excl. those containing all flavouring agents characterizing a beverage)	Free	0	
33021090	Mixtures of odoriferous substances and mixtures, incl. alcoholic solutions, with a basis of one or more of these substances, of a kind used as raw materials in the food industries	Free	0	
33029010	Mixtures of odoriferous substances and mixtures based on one or more of these substances, of a kind used as raw materials in industry, as alcoholic solutions (excl. the food and drink industries)	Free	0	
33029090	Mixtures of odoriferous substances and mixtures based on one or more of these substances, of a kind used as raw materials in industry (excl. the food and drink industries and alcoholic solutions)	Free	0	
33030010	Perfumes (excl. aftershave lotions and personal deodorants)	Free	0	
33030090	Toilet waters (excl. aftershave lotions, deodorants and hair lotions)	Free	0	
33041000	Lip make-up preparations	Free	0	
33042000	Eye make-up preparations	Free	0	
33043000	Manicure or pedicure preparations	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
33049100	Make-up or skin care powders, incl. baby powders, whether or not compressed (excl. medicaments)	Free	0	
33049900	Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), incl. sunscreen or suntan preparations (excl. medicaments, lip and eye make-up preparations, manicure or pedicure preparations and make-up or skin care powders, incl. baby powders)	Free	0	
33051000	Shampoos	Free	0	
33052000	Preparations for permanent waving or straightening	Free	0	
33053000	Hair lacquers	Free	0	
33059000	Preparations for use on the hair (excl. shampoos, preparations for permanent waving or straightening and hair lacquers)	Free	0	
33061000	Dentifrices, incl. those used by dental practitioners	Free	0	
33062000	Yarn used to clean between the teeth ”dental floss”, in individual retail packages	4	0	
33069000	Preparations for oral or dental hygiene, incl. denture fixative pastes and powders (excl. dentifrices and yarn used to clean between the teeth ”dental floss”)	Free	0	
33071000	Shaving preparations, incl. pre-shave and aftershave products	6,5	4	
33072000	Personal deodorants and antiperspirants	6,5	4	
33073000	Perfumed bath salts and other bath and shower preparations	6,5	4	

CN 2013	Description	Base rate	Staging category	Notes
33074100	”Agarbatti” and other odoriferous preparations which operate by burning	6,5	4	
33074900	Preparations for perfuming or deodorising rooms, incl. odoriferous preparations used during religious rites (excl. agarbatti and other odoriferous preparations which operate by burning)	6,5	4	
33079000	Depilatories and other perfumery, toilet or cosmetic preparations, n.e.s.	6,5	4	
34011100	Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent, for toilet use, incl. medicated products	Free	0	
34011900	Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent (excl. those for toilet use, incl. medicated products)	Free	0	
34012010	Soap in the form of flakes, granules or powders	Free	0	
34012090	Soap in paste form ”soft soap” or in aqueous solution ”liquid soap”	Free	0	
34013000	Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap	4	0	
34021110	Aqueous solution containing by weight ≥ 30 % but ≤ 50 % of disodium alkyl[oxydi”benzenesulphonate”] (excl. soaps)	Free	0	
34021190	Anionic organic surface-active agents, whether or not put up for retail sale (excl. soaps and aqueous solution containing by weight ≥ 30 % but ≤ 50 % of disodium alkyl[oxydi”benzenesulphonate”])	4	0	

CN 2013	Description	Base rate	Staging category	Notes
34021200	Cationic organic surface-active agents, whether or not put up for retail sale (excl. soap)	4	0	
34021300	Non-ionic organic surface-active agents, whether or not put up for retail sale (excl. soap)	4	0	
34021900	Organic surface-active agents, whether or not put up for retail sale (excl. anionic, cationic or non-ionic agents and soap)	4	0	
34022020	Surface-active preparations put up for retail sale (excl. organic surface-active preparations in the form of bars, cakes, moulded pieces or shapes, and organic surface-active products and preparations for washing the skin in the form of liquid or cream)	4	0	
34022090	Washing preparations, incl. auxiliary washing preparations and cleaning preparations put up for retail sale (excl. organic surface-active agents, soap and surface-active preparations, and products and preparations for washing the skin in the form of liquid or cream)	4	0	
34029010	Surface-active preparations (excl. those put up for retail sale, organic surface-active preparations in the form of bars, cakes, moulded pieces or shapes, and products and preparations for washing the skin in the form of liquid or cream)	4	0	
34029090	Washing preparations, incl. auxiliary washing preparations and cleaning preparations (excl. those put up for retail sale, organic surface-active agents, soap and surface-active preparations and products and preparations for washing the skin in the form of liquid or cream)	4	0	
34031100	Textile lubricant preparations and preparations of a kind used for the oil or grease treatment of leather, furskins or other material containing petroleum oil or bituminous mineral oil (excl. preparations containing, as basic constituents, ≥ 70 % petroleum oil or bituminous mineral oil by weight)	4,6	4	

ELI: http://data.europa.eu/eli/agree_internation/2026/184/oj

CN 2013	Description	Base rate	Staging category	Notes
34031910	Lubricant preparations, incl. cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould-release preparations, based on lubricants and containing, as non-basic constituents, ≥ 70 % petroleum oil or bituminous mineral oil by weight (excl. preparations for the treatment of textiles, leather, furskins and other materials)	6,5	4	
34031990	Lubricating preparations, incl. cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould-release preparations, based on lubricants, containing, by weight, < 70 % of petroleum oil or oil obtained from bituminous minerals (excl. preparations for the treatment of textile materials, leather, fur skins or other materials)	4,6	4	
34039100	Textile lubricant preparations and preparations of a kind used for the oil or grease treatment of leather, furskins or other material not containing petroleum oil or bituminous mineral oil	4,6	4	
34039900	Lubricant preparations, incl. cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould-release preparations, based on lubricants but not containing petroleum oil or bituminous mineral oil (excl. preparations for the treatment of textiles, leather, furskins and other materials)	4,6	4	
34042000	Poly"oxyethylene" [polyethylene glycol] waxes	Free	0	
34049000	Artificial waxes and prepared waxes (excl. poly"oxyethylene" [polyethylene glycol] waxes)	Free	0	
34051000	Polishes, creams and similar preparations, for footwear or leather, whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations (excl. artificial and prepared waxes of heading 3404)	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
34052000	Polishes, creams and similar preparations, for the maintenance of wooden furniture, floors or other woodwork, whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations (excl. artificial and prepared waxes of heading 3404)	Free	0	
34053000	Polishes and similar preparations for coachwork, whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations (excl. artificial and prepared waxes of heading 3404 and metal polishes)	Free	0	
34054000	Scouring pastes and powders and other scouring preparations, whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations	Free	0	
34059010	Metal polishes, whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations	Free	0	
34059090	Glass polishes, whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations	Free	0	
34060000	Candles, tapers and the like	Free	0	
34070000	Modelling pastes, incl. those put up for children's amusement; preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster "of calcined gypsum or calcium sulphate"	Free	0	
35011010	Casein for the manufacture of artificial textile fibres	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
35011050	Casein for industrial uses (excl. the manufacture of foodstuffs or fodder and artificial textile fibres)	3,2	0	
35011090	Casein for the manufacture of foodstuffs and fodder and other types of casein (excl. the manufacture of artificial textile fibres and other industrial uses)	9	4	
35019010	Casein glues (excl. those put up for retail sale as glue and weighing net ≤ 1 kg)	8,3	4	
35019090	Caseinates and other casein derivatives	6,4	4	
35021110	Egg albumin, dried "e.g. in sheets, scales, flakes, powder", unfit, or to be rendered unfit, for human consumption	Free	0	
35021190	Egg albumin, dried "e.g. in sheets, scales, flakes, powder", fit for human consumption	123,5 EUR/ 100 kg/net	EG2	
35021910	Egg albumin, unfit, or to be rendered unfit, for human consumption (excl. dried [e.g. in sheets, scales, flakes, powder])	Free	0	
35021990	Egg albumin, fit for human consumption (excl. dried [e.g. in sheets, flakes, crystals, powder])	16,7 EUR/ 100 kg/net	EG2	
35022010	Milk albumin "lactalbumin", incl. concentrates of two or more whey proteins, containing by weight > 80 % whey proteins, calculated on the dry matter, unfit, or to be rendered unfit, for human consumption	Free	0	
35022091	Milk albumin "lactalbumin", incl. concentrates of two or more whey proteins, containing by weight > 80 % whey proteins, calculated on the dry matter, fit for human consumption, dried "e.g. in sheets, scales, flakes, powder"	123,5 EUR/ 100 kg/net	7	

CN 2013	Description	Base rate	Staging category	Notes
35022099	Milk albumin "lactalbumin", incl. concentrates of two or more whey proteins, containing by weight > 80 % whey proteins, calculated on the dry matter, fit for human consumption (excl. dried [e.g. in sheets, flakes, crystals, powder])	16,7 EUR/ 100 kg/net	7	
35029020	Albumins, unfit, or to be rendered unfit, for human consumption (excl. egg albumin and milk albumin [incl. concentrates of two or more whey proteins containing by weight > 80 % whey proteins, calculated on the dry matter])	Free	0	
35029070	Albumins, fit for human consumption (excl. egg albumin and milk albumin [incl. concentrates of two or more whey proteins containing by weight > 80 % whey proteins, calculated on the dry matter])	6,4	4	
35029090	Albuminates and other albumin derivatives	7,7	4	
35030010	Gelatin, whether or not in square or rectangular sheets, whether or not surface-worked or coloured, and derivatives thereof (excl. impure gelatins)	7,7	4	
35030080	Isinglass; other glues of animal origin (excl. casein glues of heading 3501)	7,7	4	
35040010	Concentrated milk proteins with a protein content > 85 % by weight, calculated on the dry matter	3,4	0	
35040090	Peptones and their derivatives; other albuminous substances and their derivatives, n.e.s.; hide powder, whether or not chromed (excl. concentrated milk proteins with a protein content > 85 % by weight, calculated on the dry matter	3,4	0	
35051010	Dextrins	9 + 17,7 EUR/ 100 kg/net	SH2	

CN 2013	Description	Base rate	Staging category	Notes
35051050	Starches, etherified or esterified (excl. dextrins)	7,7	10	
35051090	Modified starches (excl. etherified starches, esterified starches and dextrins)	9 + 17,7 EUR/ 100 kg/net	SH2	
35052010	Glues containing < 25 % starches, dextrins or other modified starches by weight (excl. those put up for retail sale and weighing net ≤ 1 kg)	8,3 + 4,5 EUR/ 100 kg/net MAX 11,5	7	
35052030	Glues containing ≥ 25 % but < 55 % starches, dextrins or other modified starches by weight (excl. those put up for retail sale and weighing net ≤ 1 kg)	8,3 + 8,9 EUR/ 100 kg/net MAX 11,5	7	
35052050	Glues containing ≥ 55 % but < 80 % starches, dextrins or other modified starches by weight (excl. those put up for retail sale and weighing net ≤ 1 kg)	8,3 + 14,2 EUR/ 100 kg/net MAX 11,5	7	
35052090	Glues containing ≥ 80 % starches, dextrins or other modified starches by weight (excl. those put up for retail sale and weighing net ≤ 1 kg)	8,3 + 17,7 EUR/ 100 kg/net MAX 11,5	7	
35061000	Products suitable for use as glues or adhesives put up for retail sale as glues or adhesives, with a net weight of ≤ 1 kg	6,5	4	
35069100	Adhesives based on polymers of heading 3901 to 3913 or on rubber (excl. products suitable for use as glues or adhesives put up for retail sale as glues or adhesives, with a net weight of ≤ 1 kg)	6,5	4	
35069900	Glues, prepared, and other prepared adhesives, n.e.s.	6,5	4	
35071000	Rennet and concentrates thereof	6,3	4	

CN 2013	Description	Base rate	Staging category	Notes
35079030	Lipoprotein lipase and aspergillus alkaline protease	Free	0	
35079090	Enzymes and prepared enzymes, n.e.s. (excl. rennet and concentrates thereof, lipoprotein lipase and Aspergillus alkaline protease)	6,3	4	
36010000	Propellent powders	5,7	4	
36020000	Prepared explosives (excl. propellent powders)	6,5	4	
36030010	Safety fuses and detonating fuses	6	4	
36030090	Percussion or detonating caps, igniters and electric detonators (excl. grenade detonators and cartridge cases, whether or not with percussion caps)	6,5	4	
36041000	Fireworks	6,5	4	
36049000	Signalling flares, rain rockets, fog signals and other pyrotechnic articles (excl. fireworks and cartridge blanks)	6,5	4	
36050000	Matches (excl. pyrotechnic articles of heading 3604)	6,5	4	
36061000	Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters, with a capacity of ≤ 300 cm^3	6,5	4	
36069010	Ferro-cerium and other pyrophoric alloys in all forms	6	4	

CN 2013	Description	Base rate	Staging category	Notes
36069090	Metaldehyde, hexamethylenetetramine and similar products in tablets, sticks or similar forms, for use as fuel; alcohol-based fuels and prepared fuels of a similar kind, whether solid or in paste form; resin torches, firelighters and the like	6,5	4	
37011000	Photographic plates and film in the flat, sensitised, unexposed, for X-ray (excl. of paper, paperboard and textiles)	6,5	4	
37012000	Instant print film in the flat, sensitised, unexposed, whether or not in packs	6,5	4	
37013000	Photographic plates and film in the flat, sensitised, unexposed, with any side > 255 mm	6,5	0	
37019100	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles, for colour photography ”polychrome” (excl. instant print film)	6,5	4	
37019900	Photographic plates and film in the flat for monochrome photography, sensitised, unexposed, of any material other than paper, paperboard or textiles (excl. X-ray film and photographic plates, film in the flat with any side > 255 mm, and instant print film)	6,5	0	
37021000	Photographic film in rolls, unexposed, for X-ray (excl. of paper, paperboard or textiles)	6,5	4	
37023191	Colour negative film of a width of ≥ 75 mm but ≤ 105 mm and of a length of ≥ 100 m for the manufacture of instant-picture film-packs, in rolls, sensitised, unexposed, without perforations (excl. that of paper, paperboard or textiles)	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
37023197	Photographic film "incl. instant print film", in rolls, sensitised, unexposed, without perforations, width ≤ 105 mm, for colour photography "polychrome" (excl. that of paper, paperboard or textiles and negative film of a width of ≥ 75 mm but ≤ 105 mm and of a length of ≥ 100 m for the manufacture of instant-picture film-packs)	6,5	4	
37023210	Microfilm and photographic film "incl. instant print film" for the graphic arts, sensitised, in rolls, unexposed, without perforations, width ≤ 35 mm, with silver halide emulsion for monochrome photography (excl. that of paper, paperboard or textiles)	6,5	4	
37023220	Photographic film "incl. instant print film", sensitised, in rolls, unexposed, without perforations, width ≤ 35 mm, with silver halide emulsion for monochrome photography (excl. that of paper, paperboard or textiles, X-ray film, microfilm and film for the graphic arts)	5,3	4	
37023285	Photographic film "incl. instant print film", sensitised, in rolls, unexposed, without perforations, of a width of > 35 mm to 105 mm and with silver halide emulsion other than for monochrome photography (excl. film made of paper, paperboard or textiles and films for x-ray)	6,5	4	
37023900	Photographic film "incl. instant print film", sensitised, in rolls, unexposed, without perforations, width ≤ 105 mm, for monochrome photography (excl. film with silver halide emulsion, film made of paper, paperboard or textiles and X-ray film)	6,5	4	
37024100	Photographic film "incl. instant print film", sensitised, in rolls, unexposed, without perforations, width > 610 mm, length > 200 m, for colour photography "polychrome" (excl. that of paper, paperboard or textiles)	6,5	4	

CN 2013	Description	Base rate	Staging category	Notes
37024200	Photographic film ”incl. instant print film”, sensitised, in rolls, unexposed, without perforations, width > 610 mm, length > 200 m, for monochrome photography (excl. that of paper, paperboard or textiles)	6,5	4	
37024300	Photographic film ”incl. instant print film”, sensitised, in rolls, unexposed, without perforations, width > 610 mm, length ≤ 200 m (excl. that of paper, paperboard or textiles)	6,5	4	
37024400	Photographic film ”incl. instant print film”, sensitised, in rolls, unexposed, without perforations, width > 105 mm to 610 mm (excl. that of paper, paperboard or textiles)	6,5	4	
37025200	Photographic film, sensitised, in rolls, unexposed, with perforations, for colour photography ”polychrome”, width ≤ 16 mm (excl. of paper, paperboard or textiles)	5,3	4	
37025300	Photographic film, sensitised, in rolls, unexposed, with perforations, for colour photography ”polychrome”, width > 16 mm to 35 mm, length ≤ 30 m, for slides	5,3	4	
37025400	Photographic film, sensitised, in rolls, unexposed, with perforations, for colour photography ”polychrome”, width > 16 mm but ≤ 35 mm, length ≤ 30 m (excl. of paper, paperboard and textiles; for slides)	5	4	
37025500	Photographic film, sensitised, in rolls, unexposed, with perforations, for colour photography ”polychrome”, width > 16 mm but ≤ 35 mm, length > 30 m (excl. of paper, paperboard and textiles; for slides)	5,3	4	
37025600	Photographic film, sensitised, in rolls, unexposed, with perforations, for colour photography ”polychrome”, width > 35 mm (excl. that of paper, paperboard or textiles)	6,5	4	
37029610	Microfilm and film for the graphic arts, sensitised, in rolls, unexposed, with perforations, for monochrome photography, width ≤ 35 mm, length ≤ 30 m	6,5	4	

CN 2013	Description	Base rate	Staging category	Notes
37029690	Photographic film, sensitised, in rolls, unexposed, with perforations, for monochrome photography, width ≤ 35 mm, length ≤ 30 m (excl. of paper, paperboard and textiles; X-ray film, instant print roll film, microfilm and film for the graphic arts)	5,3	4	
37029710	Microfilm and film for the graphic arts, sensitised, in rolls, unexposed, with perforations, for monochrome photography, width ≤ 35 mm, length > 30 m (excl. of paper, paperboard and textiles)	6,5	4	
37029790	Photographic film, sensitised, in rolls, unexposed, with perforations, for monochrome photography, width ≤ 35 mm, length > 30 m (excl. of paper, paperboard and textiles; X-ray film, instant print roll film, microfilm and film for the graphic arts)	5,3	4	
37029800	Photographic film, sensitised, in rolls, unexposed, with perforations, for monochrome photography, width > 35 mm (excl. of paper, paperboard and textiles; X-ray film)	6,5	4	
37031000	Photographic paper, paperboard and textiles, sensitised, unexposed, in rolls > 610 mm wide	6,5	4	
37032000	Photographic paper, paperboard and textiles, sensitised, unexposed, for colour photography "polychrome" (excl. products in rolls > 610 mm wide)	6,5	4	
37039000	Photographic paper, paperboard and textiles, sensitised, unexposed, for monochrome photography (excl. products in rolls > 610 mm wide)	6,5	4	
37040010	Photographic plates and film, exposed but not developed (excl. products made of paper, paperboard or textiles)	Free	0	
37040090	Photographic paper, paperboard and textiles, exposed but not developed	6,5	4	

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CN 2013	Description	Base rate	Staging category	Notes
37051000	Photographic plates and film, exposed and developed, for offset reproduction (excl. products made of paper, paperboard or textiles and ready-to-use plates)	5,3	4	
37059010	Microfilm, exposed and developed (excl. microfilm for offset reproduction)	3,2	0	
37059090	Photographic plates and film, exposed and developed (excl. products made of paper, paperboard or textiles, cinematographic film, film for offset reproduction and microfilm)	5,3	0	
37061020	Cinematographic film, exposed and developed, consisting only of soundtrack, width ≥ 35 mm; Negatives and intermediate positives of cinematographic film, exposed and developed, whether or not incorporating soundtrack, width ≥ 35 mm	Free	0	
37061099	Positives of cinematographic film, exposed and developed, whether or not incorporating soundtrack, width ≥ 35 mm (excl. intermediate positives, and consisting only of soundtrack)	6,5	4	
37069052	Cinematographic film, exposed and developed, consisting only of soundtrack, width < 35 mm; Negatives, intermediate positives and newsreels of cinematographic film, exposed and developed, whether or not incorporating soundtrack, width < 35 mm	Free	0	
37069091	Positives of cinematographic film, exposed and developed, whether or not incorporating soundtrack, width < 10 mm (excl. intermediate positives and newsreels, and consisting only of soundtrack)	Free	0	
37069099	Positives of cinematographic film, exposed and developed, whether or not incorporating soundtrack, width ≥ 10 mm but < 35 mm (excl. intermediate positives and newsreels, and consisting only of soundtrack)	5,4	4	
37071000	Sensitising emulsions ”for photographic uses”	6	4	

CN 2013	Description	Base rate	Staging category	Notes
37079020	Developers and fixers in the form of chemical preparations for photographic use, incl. unmixed products, in measured doses or put up for retail sale ready for use (excl. salts and compounds of heading 2843 to 2846)	6	0	
37079090	Preparation of chemicals for photographic uses, incl. unmixed products put up in measured portions or put up for retail sale in a form ready for use (excl. varnishes, glues, adhesives and similar preparations, sensitising emulsions, developers and fixers and salts and precious-metal compounds etc. of heading 2843 to 2846)	6	0	
38011000	Artificial graphite (excl. retort graphite, retort carbon and goods of artificial graphite, incl. refractory materials based on artificial graphite)	3,6	0	
38012010	Colloidal graphite in suspension in oil; semi-colloidal graphite	6,5	4	
38012090	Colloidal graphite (excl. in suspension in oil and semi-colloidal graphite)	4,1	0	
38013000	Carbonaceous pastes for electrodes and similar pastes for furnace linings	5,3	4	
38019000	Preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures (excl. carbonaceous pastes for electrodes and similar pastes for furnace linings)	3,7	0	
38021000	Activated carbon (excl. medicaments or deodorant products for fridges, vehicles etc., put up for retail sale)	3,2	0	
38029000	Activated kieselguhr and other activated natural mineral products; animal black, whether or not spent (excl. activated carbon, calcinated diatomite without the addition of sintering agents and activated chemical products)	5,7	4	

CN 2013	Description	Base rate	Staging category	Notes
38030010	Crude tall oil	Free	0	
38030090	Tall oil, whether or not refined (excl. crude tall oil)	4,1	0	
38040000	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, incl. lignin sulphonates (excl. tall oil, sodium hydroxide "caustic soda" and sulphate pitch)	5	4	
38051010	Gum turpentine	4	0	
38051030	Wood turpentine	3,7	0	
38051090	Sulphate turpentine	3,2	0	
38059010	Pine oil containing alpha-terpineol as the main constituent	3,7	0	
38059090	Crude dipentene; sulphite turpentine and other crude para-cymene; terpenic oils produced by the distillation or other treatment of coniferous woods (excl. gum turpentine, wood turpentine, sulphate turpentine and pine oil containing alpha-terpineol as the main constituent)	3,4	0	
38061000	Rosin and resin acids	5	4	
38062000	Salts of rosin, of resin acids or of derivatives of rosin or resin acids (excl. salts of rosin adducts)	4,2	0	
38063000	Ester gums	6,5	4	

CN 2013	Description	Base rate	Staging category	Notes
38069000	Derivatives of rosin, incl. salts of rosin adducts, and of resin acids, light and heavy resin oils and modified natural resins obtained by heat treatment "run gums" (excl. salts of rosin, of resin acids or salts of derivatives of rosin or resin acids, and ester gums)	4,2	0	
38070010	Wood tar	2,1	0	
38070090	Brewer's pitch and similar preparations based on rosin, resin acids or vegetable pitch; wood tar oils, wood creosote, wood naphtha and vegetable pitch (excl. wood tar, Burgundy pitch, yellow pitch, stearin pitch, fatty acid pitch, fatty tar and glycerin pitch)	4,6	4	
38085000	Goods of heading 3808 containing one or more of the following substances: aldrin (ISO); binapacryl (ISO); camphechlor (ISO) (toxaphene); captafol (ISO); chlordane (ISO); chlordimeform (ISO); chlorobenzilate (ISO); DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane); dieldrin (iso, inn); 4,6-dinitro-o-cresol (dnoc (iso)) or its salts; dinoseb (iso), its salts or its esters; ethylene dibromide (iso) (1,2-dibromoethane); ethylene dichloride (iso) (1,2-dichloroethane); fluoroacetamide (iso); heptachlor (iso); hexachlorobenzene (iso); 1,2,3,4,5,6-hexachlorocyclohexane (hch (iso)), including lindane (iso, inn); mercury compounds; methamidophos (iso); monocrotophos (iso); oxirane (ethylene oxide); parathion (iso); parathion-methyl (iso) (methyl-parathion); pentachlorophenol (iso), its salts or its esters; phosphamidon (iso); 2,4,5-t (iso) (2,4,5-trichlorophenoxyacetic acid), its salts or its esters; tributyltin compounds. also dustable powder formulations containing a mixture of benomyl (iso), carbofuran (iso) and thiram (iso).	6	4	
38089110	Insecticides based on pyrethroids, put up in forms or packings for retail sale or as preparations or articles (excl. goods of subheading 3808.50)	6	4	
38089120	Insecticides based on chlorinated hydrocarbons, put up in forms or packings for retail sale or as preparations or articles (excl. goods of subheading 3808.50)	6	4	

CN 2013	Description	Base rate	Staging category	Notes
38089130	Insecticides based on carbamates, put up in forms or packings for retail sale or as preparations or articles (excl. goods of subheading 3808.50)	6	4	
38089140	Insecticides based on organophosphorus compounds, put up in forms or packings for retail sale or as preparations or articles (excl. goods of subheading 3808.50)	6	4	
38089190	Insecticides put up in forms or packings for retail sale or as preparations or articles (excl. such products based on pyrethroids, chlorinated hydrocarbons, carbamates or organophosphorus compounds and goods of subheading 3808.50)	6	4	
38089210	Fungicide preparations based on copper compounds, inorganic (excl. goods of subheading 3808.50)	4,6	4	
38089220	Fungicides, put up in forms or packings for retail sale or as preparations or articles, inorganic (excl. preparations based on copper compounds and goods of subheading 3808.50)	6	4	
38089230	Fungicides based on dithiocarbamates, put up in forms or packings for retail sale or as preparations or articles (excl. inorganic fungicides and goods of subheading 3808.50)	6	4	
38089240	Fungicides based on benzimidazoles, put up in forms or packings for retail sale or as preparations or articles (excl. inorganic fungicides and goods of subheading 3808.50)	6	4	
38089250	Fungicides based on diazoles or triazoles, put up in forms or packings for retail sale or as preparations or articles (excl. inorganic fungicides and goods of subheading 3808.50)	6	4	
38089260	Fungicides based on diazines or morpholines, put up in forms or packings for retail sale or as preparations or articles (excl. inorganic fungicides and goods of subheading 3808.50)	6	4	

CN 2013	Description	Base rate	Staging category	Notes
38089290	Fungicides put up in forms or packings for retail sale or as preparations or articles (excl. inorganic fungicides and fungicides based on dithiocarbamates, benzimidazoles, diazoles, triazoles, diazines or morpholines and goods of subheading 3808.50)	6	4	
38089311	Herbicides based on phenoxy-phytohormones, put up in forms or packings for retail sale or as preparations or articles (excl. goods of subheading 3808.50)	6	4	
38089313	Herbicides based on triazines, put up in forms or packings for retail sale or as preparations or articles (excl. goods of subheading 3808.50)	6	4	
38089315	Herbicides based on amides, put up in forms or packings for retail sale or as preparations or articles (excl. goods of subheading 3808.50)	6	4	
38089317	Herbicides based on carbamates, put up in forms or packings for retail sale or as preparations or articles (excl. goods of subheading 3808.50)	6	4	
38089321	Herbicides based on dinitroaniline derivatives, put up in forms or packings for retail sale or as preparations or articles (excl. goods of subheading 3808.50)	6	4	
38089323	Herbicides based on derivatives of urea, uracil or of sulphonylurea, put up in forms or packings for retail sale or as preparations or articles (excl. goods of subheading 3808.50)	6	4	
38089327	Herbicides put up in forms or packings for retail sale or as preparations or articles (excl. such products based on phenoxy-phytohormones, triazines, amides, carbamates, dinitroaniline derivatives or derivatives of urea, uracil or of sulphonylurea and goods of subheading 3808.50)	6	4	

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CN 2013	Description	Base rate	Staging category	Notes
38089330	Anti-sprouting products put up for retail sale or as preparations or articles (excl. goods of subheading 3808.50)	6	4	
38089390	Plant-growth regulators put up for retail sale or as preparations or articles (excl. goods of subheading 3808.50)	6,5	4	
38089410	Disinfectants, based on quaternary ammonium salts, put up for retail sale or as preparations or articles (excl. goods of subheading 3808.50)	6	4	
38089420	Disinfectants, based on halogenated compounds, put up for retail sale or as preparations or articles (excl. goods of subheading 3808.50)	6	4	
38089490	Disinfectants, put up for retail sale or as preparations or articles (excl. such products based on quaternary ammonium salts or halogenated compounds and goods of subheading 3808.50)	6	4	
38089910	Rodenticides, put up for retail sale or as preparations or articles (excl. goods of subheading 3808.50)	6	4	
38089990	Plant protection products, put up in forms or packings for retail sale or as preparations or articles (excl. insecticides, fungicides, herbicides, disinfectants, rodenticides, and goods of subheading 3808.50)	6	4	
38091010	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations such as dressings and mordants of a kind used in the textile, paper, leather or like industries, n.e.s., with a basis of amylaceous substances, containing < 55 % of these substances by weight	8,3 + 8,9 EUR/ 100 kg/net MAX 12,8	7	
38091030	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations such as dressings and mordants of a kind used in the textile, paper, leather or like industries, n.e.s., with a basis of amylaceous substances, containing ≥ 55 % to < 70 % of these substances by weight	8,3 + 12,4 EUR/ 100 kg/net MAX 12,8	7	

CN 2013	Description	Base rate	Staging category	Notes
38091050	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations such as dressings and mordants of a kind used in the textile, paper, leather or like industries, n.e.s., with a basis of amylaceous substances, containing ≥ 70 % to < 83 % of these substances by weight	8,3 + 15,1 EUR/ 100 kg/net MAX 12,8	7	
38091090	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations such as dressings and mordants of a kind used in the textile, paper, leather or like industries, n.e.s., with a basis of amylaceous substances, containing ≥ 83 % of these substances by weight	8,3 + 17,7 EUR/ 100 kg/net MAX 12,8	7	
38099100	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs, and other products and preparations, e.g. dressings and mordants of a kind used in the textile or similar industries, n.e.s. (excl. those with a basis of amylaceous substances)	6,3	4	
38099200	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs, and other products and preparations, e.g. dressings and mordants of a kind used in the paper or similar industries, n.e.s. (excl. those with a basis of amylaceous substances)	6,3	4	
38099300	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs, and other products and preparations, e.g. dressings and mordants of a kind used in the leather or similar industries, n.e.s. (excl. those with a basis of amylaceous substances)	6,3	4	
38101000	Pickling preparations for metal surfaces; soldering, brazing or welding pastes and powders consisting of metal and other materials	6,5	4	
38109010	Preparations of a kind used as coatings or cores for welding electrodes or rods	4,1	0	

CN 2013	Description	Base rate	Staging category	Notes
38109090	Fluxes and other auxiliary preparations for soldering, brazing or welding (excl. preparations of a kind used as cores or coatings for welding electrodes or rods, soldering, brazing or welding powders and pastes consisting of metal and other materials, and welding electrodes or rods of base metals or metal carbides coated with fluxes)	5	4	
38111110	Anti-knock preparations for motor fuels based on tetraethyl-lead	6,5	4	
38111190	Anti-knock preparations for motor fuels based on lead compounds (excl. tetraethyl-lead)	5,8	4	
38111900	Anti-knock preparations for motor fuels (excl. those based on lead compounds)	5,8	4	
38112100	Prepared additives for oil lubricants containing petroleum oil or bituminous mineral oil	5,3	4	
38112900	Prepared additives for oil lubricants not containing petroleum oil or bituminous mineral oil	5,8	4	
38119000	Oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives for mineral oils, incl. gasoline, or for other liquids used for the same purposes as mineral oils (excl. anti-knock preparations and oil lubricant additives)	5,8	4	
38121000	Prepared rubber accelerators	6,3	4	
38122010	Reaction mixture containing benzyl 3-isobutyryloxy-1-isopropyl-2,2-dimethylpropyl phthalate and benzyl 3-isobutyryloxy-2,2,4-trimethylpentyl phthalate as composite plasticisers for rubber or plastics	Free	0	
38122090	Composite plasticisers for rubber or plastics, n.e.s. (excl. reaction mixture containing benzyl 3-isobutyryloxy-1-isopropyl-2,2-dimethylpropyl phthalate and benzyl 3-isobutyryloxy-2,2,4-trimethylpentyl phthalate)	6,5	4	

CN 2013	Description	Base rate	Staging category	Notes
38123021	Mixtures of oligomers of 1,2-dihydro-2,2,4-trimethyl-quinoline	6,5	4	
38123029	Anti-oxidising preparations for rubber or plastics (excl. mixtures of oligomers of 1,2-dihydro-2,2,4-trimethyl-quinoline)	6,5	4	
38123080	Compound stabilisers for rubber or plastics (excl. anti-oxidising preparations)	6,5	4	
38130000	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades (excl. full or empty fire-extinguishing devices, whether or not portable, unmixed chemically undefined products with fire-extinguishing properties in other forms)	6,5	4	
38140010	Organic composite solvents and thinners and prepared paint or varnish removers, based on butyl acetate (excl. nail varnish remover)	6,5	4	
38140090	Organic composite solvents and thinners and prepared paint or varnish removers (excl. those based on butyl acetate and nail varnish remover)	6,5	4	
38151100	Supported catalysts with nickel or a nickel compound as the active substance, n.e.s.	6,5	4	
38151200	Supported catalysts with precious metal or a precious-metal compound as the active substance, n.e.s.	6,5	4	
38151910	Catalysts in the form of grains of which ≥ 90 % by weight have a particle-size ≤ 10 micrometres, consisting of a mixture of oxides on a magnesium-silicate support, containing by weight ≥ 20 % but ≤ 35 % of copper and ≥ 2 % but ≤ 3 % of bismuth and of an apparent specific gravity of ≥ 0,2 but ≤ 1,0	Free	0	

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CN 2013	Description	Base rate	Staging category	Notes
38151990	Supported catalysts, n.e.s. (excl. supported catalysts with precious metal, a precious-metal compound, nickel or a nickel compound as the active substance and catalysts in the form of grains of which ≥ 90 % by weight have a particle-size ≤ 10 micrometres, consisting of a mixture of oxides on a magnesium-silicate support, containing by weight ≥ 20 % but ≤ 35 % of copper and ≥ 2 % but ≤ 3 % of bismuth and of an apparent specific gravity of ≥ 0,2 but ≤ 1,0)	6,5	4	
38159010	Catalysts consisting of ethyltriphenylphosphonium acetate in the form of a solution in methanol (excl. supported catalysts)	Free	0	
38159090	Reaction initiators, reaction accelerators and catalytic preparations, n.e.s. (excl. rubber accelerators, supported catalysts and catalysts consisting of ethyltriphenylphosphonium acetate in the form of a solution in methanol)	6,5	4	
38160000	Refractory cements, mortars, concretes and similar compositions (excl. preparations based on graphite or other carbonaceous substances)	2,7	0	
38170050	Linear alkylbenzene	6,3	4	
38170080	Mixed alkylbenzenes and mixed alkylnaphthalenes, produced by the alkylation of benzene and naphthalene (excl. linear alkylbenzene and mixed isomers of cyclic hydrocarbons)	6,3	4	
38180010	Silicon doped for use in electronics, in the form of discs, wafers, cylinders, rods or similar forms, whether or not polished or with a uniform epitaxial coating (excl. elements that have been further processed, e.g. by selective diffusion)	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
38180090	Chemical elements and compounds doped for use in electronics, in the form of discs, wafers, cylinders, rods or similar forms, or cut into discs, wafers or similar forms, whether or not polished or with a uniform epitaxial coating (excl. elements that have been further processed, e.g. by selective diffusion, and doped silicon)	Free	0	
38190000	Hydraulic brake fluids and other prepared liquids for hydraulic transmission not containing petroleum oil or bituminous mineral oil, or containing < 70 % petroleum oil or bituminous mineral oil by weight	6,5	4	
38200000	Anti-freezing preparations and prepared de-icing fluids (excl. prepared additives for mineral oils or other liquids used for the same purposes as mineral oils)	6,5	4	
38210000	Prepared culture media for the development or maintenance of micro-organisms ”incl. viruses and the like” or of plant, human or animal cells	5	4	
38220000	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, and certified reference materials (excl. compound diagnostic reagents designed to be administered to the patient, blood-grouping reagents)	Free	0	
38231100	Stearic acid, industrial	5,1	0	
38231200	Oleic acid, industrial	4,5	0	
38231300	Tall oil fatty acids, industrial	2,9	0	
38231910	Fatty acids, distilled	2,9	0	
38231930	Fatty acid distillate	2,9	0	

CN 2013	Description	Base rate	Staging category	Notes
38231990	Fatty acids, industrial, monocarboxylic; acid oils from refining (excl. stearic acid, oleic acid and tall oil fatty acids, distilled fatty acids and fatty acid distillate)	2,9	0	
38237000	Fatty alcohols, industrial	3,8	0	
38241000	Prepared binders for foundry moulds or cores	6,5	4	
38243000	Non-agglomerated metal carbides mixed together or with metallic binders	5,3	4	
38244000	Prepared additives for cements, mortars or concretes	6,5	4	
38245010	Concrete ready to pour	6,5	4	
38245090	Non-refractory mortars and concretes (excl. concrete ready to pour)	6,5	4	
38246011	Sorbitol in aqueous solution, containing ≤ 2 % by weight of D-mannitol, calculated on the D-glucitol content (excl. Dglucitol [sorbitol])	7,7 + 16,1 EUR/ 100 kg/net	SH2	
38246019	Sorbitol in aqueous solution, containing > 2 % by weight of D-mannitol, calculated on the D-glucitol content (excl. Dglucitol [sorbitol])	9,6 + 37,8 EUR/ 100 kg/net	SH2	
38246091	Sorbitol containing ≤ 2 % by weight of D-mannitol, calculated on the D-glucitol content (excl. sorbitol in aqueous solution and Dglucitol [sorbitol])	7,7 + 23 EUR/ 100 kg/net	SH2	
38246099	Sorbitol containing > 2 % by weight of D-mannitol, calculated on the D-glucitol content (excl. sorbitol in aqueous solution and Dglucitol [sorbitol])	9,6 + 53,7 EUR/ 100 kg/net	SH2	

CN 2013	Description	Base rate	Staging category	Notes
38247100	Mixtures containing chlorofluorocarbons ”CFCs”, whether or not containing hydrochlorofluorocarbons ”HCFCs”, perfluorocarbons ”PFCs” or hydrofluorocarbons ”HFCs”	6,5	4	
38247200	Mixtures containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	6,5	4	
38247300	Mixtures containing hydrobromofluorocarbons ”HBFCs”	6,5	4	
38247400	Mixtures containing hydrochlorofluorocarbons ”HCFCs”, whether or not containing perfluorocarbons ”PFCs” or hydrofluorocarbons ”HFCs”, but not containing chlorofluorocarbons ”CFCs”	6,5	4	
38247500	Mixtures containing carbon tetrachloride	6,5	4	
38247600	Mixtures containing 1,1,1-trichloroethane ”methyl chloroform”	6,5	4	
38247700	Mixtures containing bromomethane ”methyl bromide” or bromochloromethane	6,5	4	
38247800	Mixtures containing perfluorocarbons ”PFCs” or hydrofluorocarbons ”HFCs”, but not containing chlorofluorocarbons ”CFCs” or hydrochlorofluorocarbons ”HCFCs”	6,5	4	
38247900	Mixtures containing halogenated derivatives of methane, ethane or propane (excl. those of subheadings 3824.71.00 to 3824.78.00)	6,5	4	
38248100	Mixtures and preparations containing oxirane ”ethylene oxide”	6,5	4	
38248200	Mixtures and preparations containing polychlorinated biphenyls ”PCBs”, polychlorinated terphenyls ”PCTs” or polybrominated biphenyls ”PBBs”	6,5	4	

CN 2013	Description	Base rate	Staging category	Notes
38248300	Mixtures and preparations containing tris"2,3-dibromopropyl" phosphate	6,5	4	
38249010	Thiophenated sulphonic acids of bituminous mineral oil, and salts thereof; petroleum sulphonates (excl. those of ammonium, alkali metals or ethanolamines)	5,7	4	
38249015	Ion-exchangers (excl. polymers of Chapter 39)	6,5	4	
38249020	Getters for electric vacuum tubes	6	4	
38249025	Pyrolignites, e.g. of calcium; crude calcium tartrate; crude calcium citrate	5,1	4	
38249030	Naphthenic acids and the water-insoluble salts and esters thereof	3,2	4	
38249035	Anti-rust preparations containing amines as active constituents	6,5	4	
38249040	Inorganic composite solvents and thinners for varnishes and similar products	6,5	4	
38249045	Anti-scaling and similar compounds	6,5	4	
38249050	Preparations for electroplating for the chemical and allied industries	6,5	4	
38249055	Mixtures of mono-, di- and tri-, fatty acid esters of glycerol "emulsifiers for fats"	6,5	4	
38249058	Nicotine patches (transdermal systems), intended to assist smokers to stop smoking	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
38249061	Intermediate products of the antibiotics manufacturing process obtained from the fermentation of *Streptomyces tenebrarius*, whether or not dried, for use in the manufacture of human medicaments of heading 3004	Free	0	
38249062	Intermediate products from the manufacture of monensin salts for pharmaceutical or chemical uses	Free	0	
38249064	Products and preparations for the chemical and allied industries for pharmaceutical or chemical uses, n.e.s. (excl. intermediate products of the antibiotics manufacturing process obtained from the fermentation of *Streptomyces tenebrarius*, whether or not dried, for use in the manufacture of human medicaments of heading 3004 and intermediate products from the manufacture of monensin salts)	6,5	4	
38249065	Auxiliary products in the form of chemical preparations of a kind used in foundries (excl. prepared binders for foundry moulds or cores)	6,5	4	
38249070	Fire-proofing, water-proofing and similar chemical protective preparations used in the building industry	6,5	4	
38249075	Lithium niobate wafer, undoped	Free	0	
38249080	Mixture of amines derived from dimerised fatty acids, of an average molecular weight of ≥ 520 but ≤ 550	Free	0	
38249085	3-"1-Ethyl-1-methylpropyl"isoxazol-5-ylamine, in the form of a solution in toluene	Free	0	
38249087	Mixtures consisting mainly of (5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl methyl methylphosphonate and bis[(5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl] methylphosphonate and mixtures consisting mainly of dimethyl methylphosphonate, oxirane and diphosphorus pentaoxide	6,5	4	

CN 2013	Description	Base rate	Staging category	Notes
38249097	Chemical products and preparations of the chemical or allied industries, incl. those consisting of mixtures of natural products, n.e.s.	6,5	4	
38251000	Municipal waste	6,5	4	
38252000	Sewage sludge	6,5	4	
38253000	Clinical waste	6,5	4	
38254100	Waste organic solvents, halogenated	6,5	4	
38254900	Waste organic solvents, non-halogenated	6,5	4	
38255000	Wastes of metal pickling liquors, of hydraulic fluids, brake fluids and anti-freeze fluids	6,5	4	
38256100	Wastes from chemical or allied industries, mainly containing organic constituents (excl. anti-freeze fluids)	6,5	4	
38256900	Wastes from chemical or allied industries (excl. wastes of metal pickling liquors, of hydraulic fluids, brake fluids and anti-freeze fluids and those mainly containing organic constituents)	6,5	4	
38259010	Alkaline iron oxide for the purification of gas	5	4	
38259090	Residual products of the chemical or allied industries, n.e.s. (excl. waste)	6,5	4	
38260010	Fatty-acid mono-alkyl esters, containing by volume ≥ 96,5 % of esters "FAMAE"	6,5	10	

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CN 2013	Description	Base rate	Staging category	Notes
38260090	Biodiesel and mixtures thereof, not containing or containing < 70 % by weight of petroleum oils or oils obtained from bituminous minerals (excl. fatty-acid mono-alkyl esters containing by volume ≥ 96,5 % of esters "FAMAE")	6,5	10	
39011010	Linear polyethylene with a specific gravity of < 0,94, in primary forms	6,5	4	
39011090	Polyethylene with a specific gravity of < 0,94, in primary forms (excl. linear polyethylene)	6,5	4	
39012010	Polyethylene in blocks of irregular shape, lumps, powders, granules, flakes and similar bulk forms, of a specific gravity of ≥ 0,958 at 23 °C, containing ≤ 50 mg/kg of aluminium, ≤ 2 mg/kg of calcium, of chromium, of iron, of nickel and of titanium each and ≤ 8 mg/kg of vanadium, for the manufacture of chlorosulphonated polyethylene	Free	0	
39012090	Polyethylene with a specific gravity of ≥ 0,94, in primary forms (excl. polyethylene in blocks of irregular shape, lumps, powders, granules, flakes and similar bulk forms, of a specific gravity of ≥ 0,958 at 23 °C, containing ≤ 50mg/kg of aluminium, ≤ 2 mg/kg of calcium, of chromium, of iron, of nickel and of titanium each and ≤ 8 mg/kg of vanadium, for the manufacture of chlorosulphonated polyethylene)	6,5	4	
39013000	Ethylene-vinyl acetate copolymers, in primary forms	6,5	4	
39019030	Ionomer resin consisting of a salt of a terpolymer of ethylene with isobutyl acrylate and methacrylic acid, in primary forms, and A-B-A block copolymer of ethylene of polystyrene, ethylene-butylene copolymer and polystyrene, containing by weight ≤ 35 % of styrene, in blocks of irregular shape, lumps, powders, granules, flakes and similar bulk forms	Free	0	

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CN 2013	Description	Base rate	Staging category	Notes
39019090	Polymers of ethylene, in primary forms (excl. polyethylene, ethylene-vinyl acetate copolymers, ionomer resin consisting of a salt of a terpolymer of ethylene with isobutyl acrylate and methacrylic acid and A-B-A block copolymer of ethylene of polystyrene, ethylene-butylene copolymer and polystyrene, containing by weight ≤ 35 % of styrene, in blocks of irregular shape, lumps, powders, granules, flakes and similar bulk forms)	6,5	4	
39021000	Polypropylene, in primary forms	6,5	4	
39022000	Polyisobutylene, in primary forms	6,5	4	
39023000	Propylene copolymers, in primary forms	6,5	4	
39029010	A-B-A block copolymer of propylene or of other olefins, of polystyrene, ethylene-butylene copolymer and polystyrene, containing by weight ≤ 35 % of styrene, in blocks of irregular shape, lumps, powders, granules, flakes and similar bulk forms	Free	0	
39029020	Polybut-1-ene, a copolymer of but-1-ene with ethylene containing by weight ≤ 10 % of ethylene, or a blend of polybut-1-ene with polyethylene and/or polypropylene containing by weight ≤ 10 % of polyethylene and/or ≤ 25 % of polypropylene, in blocks of irregular shape, lumps, powders, granules, flakes and similar bulk forms	Free	0	
39029090	Polymers of propylene or of other olefins, in primary forms (excl. polypropylene, polyisobutylene, propylene copolymers, and a A-B-A block copolymer of polystyrene, ethylene-butylene copolymer and polystyrene, containing by weight ≤ 35 % of styrene and polybut-1-ene, a copolymer of but-1-ene with ethylene containing by weight ≤ 10 % of ethylene, or a blend of polybut-1-ene with polyethylene and/or polypropylene containing by weight ≤ 10 % of polyethylene and/or ≤ 25 % of polypropylene, in blocks of irregular shape, lumps, powders, granules, flakes and similar bulk forms)	6,5	4	

CN 2013	Description	Base rate	Staging category	Notes
39031100	Expansible polystyrene, in primary forms	6,5	4	
39031900	Polystyrene, in primary forms (excl. expansible)	6,5	4	
39032000	Styrene-acrylonitrile copolymers ”SAN”, in primary forms	6,5	4	
39033000	Acrylonitrile-butadiene-styrene copolymers ”ABS”, in primary forms	6,5	4	
39039010	Copolymer solely of styrene with allyl alcohol, of an acetyl value of ≥ 175, in primary form	Free	0	
39039020	Brominated polystyrene containing by weight ≥ 58 % but ≤ 71 % of bromine, in blocks of irregular shape, lumps, powders, granules, flakes and similar bulk forms	Free	0	
39039090	Polymers of styrene, in primary forms (excl. polystyrene, styrene-acrylonitrile copolymers ”SAN”, acrylonitrile-butadiene-styrene ”ABS”, copolymer solely of styrene with allyl alcohol, of an acetyl value of ≥ 175 and brominated polystyrene, containing by weight ≥ 58 % but ≤ 71 % of bromine, in blocks of irregular shape, lumps, powders, granules, flakes and similar bulk forms)	6,5	4	
39041000	Poly”vinyl chloride”, in primary forms, not mixed with any other substances	6,5	4	
39042100	Non-plasticised poly”vinyl chloride”, in primary forms, mixed with other substances	6,5	4	
39042200	Plasticised poly”vinyl chloride”, in primary forms, mixed with other substances	6,5	4	
39043000	Vinyl chloride-vinyl acetate copolymers, in primary forms	6,5	4	
39044000	Vinyl chloride copolymers, in primary forms (excl. vinyl chloride-vinyl acetate copolymers)	6,5	4	

CN 2013	Description	Base rate	Staging category	Notes
39045010	Copolymer of vinylidene chloride with acrylonitrile, in the form of expansible beads of a diameter of ≥ 4 micrometres but ≤ 20 micrometres	Free	0	
39045090	Vinylidene chloride polymers, in primary forms (excl. copolymer of vinylidene chloride with acrylonitrile, in the form of expansible beads of a diameter of ≥ 4 but ≤ 20 micrometres)	6,5	4	
39046100	Polytetrafluoroethylene, in primary forms	6,5	4	
39046910	Poly”vinyl fluoride” in blocks of irregular shape, lumps, powders, granules, flakes and similar bulk forms	Free	0	
39046920	Fluoroelastomers FKM, in primary forms	6,5	4	
39046980	Fluoropolymers of vinyl chloride or of other halogenated olefins, in primary forms (excl. fluoroelastomers FKM, polytetrafluoroethylene, poly(vinyl fluoride) in blocks of irregular shape, lumps, powders, granules, flakes and similar bulk forms)	6,5	4	
39049000	Polymers of vinyl chloride or other halogenated olefins, in primary forms (excl. poly”vinyl chloride”, copolymers of vinyl chloride, polymers of vinyl chloride and fluoropolymers)	6,5	4	
39051200	Poly”vinyl acetate”, in aqueous dispersion	6,5	4	
39051900	Poly”vinyl acetate”, in primary forms (excl. in aqueous dispersion)	6,5	4	
39052100	Vinyl acetate copolymers, in aqueous dispersion	6,5	4	
39052900	Vinyl acetate copolymers, in primary forms (excl. in aqueous dispersion)	6,5	4	

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CN 2013	Description	Base rate	Staging category	Notes
39053000	Poly”vinyl alcohol”, in primary forms, whether or not containing unhydrolyzed acetate groups	6,5	4	
39059100	Copolymers of vinyl, in primary forms (excl. vinyl chloride-vinyl acetate copolymers and other vinyl chloride copolymers, and vinyl acetate copolymers)	6,5	4	
39059910	Poly”vinyl formal” in blocks of irregular shape, lumps, powders, granules, flakes and similar bulk forms, of a molecular weight of ≥ 10 000 but ≤ 40 000 and containing by weight ≥ 9,5 % but ≤ 13 % of acetyl groups evaluated as vinyl acetate and ≥ 5 % but ≤ 6,5 % of hydroxy groups evaluated as vinyl alcohol	Free	0	
39059990	Polymers of vinyl esters and other vinyl polymers, in primary forms (excl. those of vinyl chloride or other halogenated olefins, poly”vinyl acetate”, copolymers and poly”vinyl alcohol”, whether or not containing unhydrolised acetate groups, and poly”vinyl formal” in blocks of irregular shape, lumps, powders, granules, flakes and similar bulk forms, of a molecular weight of ≥ 10 000 but ≤ 40 000 and containing by weight ≥ 9,5 % but ≤ 13 % of acetyl groups evaluated as vinyl acetate and ≥ 5 % but ≤ 6,5 % of hydroxy groups evaluated as vinyl alcohol)	6,5	4	
39061000	Poly”methyl methacrylate”, in primary forms	6,5	4	
39069010	Poly[N-”3-hydroxyimino-1,1-dimethylbutyl”acrylamide], in primary forms	Free	0	
39069020	Copolymer of 2-diisopropylaminoethyl methacrylate with decyl methacrylate in the form of a solution in N, N-dimethylacetamide, containing by weight ≥ 55 % of copolymer	Free	0	
39069030	Copolymer of acrylic acid with 2-ethylhexyl acrylate containing by weight ≥ 10 % but ≤ 11 % of 2-ethylhexyl acrylate, in primary forms	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
39069040	Copolymer of acrylonitrile with methyl acrylate, modified with polybutadiene-acrylonitrile "NBR", in primary forms	Free	0	
39069050	Polymerization product of acrylic acid with alkyl methacrylate and small quantities of other monomers, for use as a thickener in the manufacture of textile printing pastes	Free	0	
39069060	Copolymer of methyl acrylate with ethylene and a monomer containing a non-terminal carboxy group as a substituent, containing by weight ≥ 50 % of methyl acrylate, whether or not compounded with silica, in primary forms	5	4	
39069090	Acrylic polymers in primary forms (excl. poly"methyl methacrylate", poly [N-"3-hydroxyimino-1,1-dimethylbutyl"acrylamide], copolymer of 2-diisopropylaminoethyl methacrylate with decyl methacrylate in the form of a solution in N,N-dimethylacetamide, containing by weight ≥ 55 % of copolymer, copolymer of acrylic acid with 2-ethylhexyl acrylate containing by weight ≥ 10 % but ≤ 11 % of 2-ethylhexyl acrylate, copolymer of acrylonitrile with methyl acrylate modified with polybutadiene-acrylonitrile "nbr", polymerization product of acrylic acid with alkyl methacrylate and small quantities of other monomers for use as a thickener in the manufacture of textile printing pastes and copolymer of methyl acrylate with ethylene and a monomer containing a non-terminal carboxy group as a substituent, containing by weight ≥ 50 % of methyl acrylate, whether or not compounded with silica)	6,5	4	
39071000	Polyacetals, in primary forms	6,5	4	
39072011	Polyethylene glycols, in primary forms	6,5	4	
39072020	Polyether alcohols, in primary forms (excl. polyethylene glycols)	6,5	4	
39072091	Copolymer of 1-chloro-2,3-epoxypropane with ethylene oxide, in primary forms	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
39072099	Polyethers in primary forms (excl. polyether alcohols, polyacetals and copolymer of 1-chloro-2,3-epoxypropane with ethylene oxide)	6,5	4	
39073000	Epoxide resins, in primary forms	6,5	4	
39074000	Polycarbonates, in primary forms	6,5	4	
39075000	Alkyd resins, in primary forms	6,5	4	
39076020	Poly”ethylene terephthalate”, in primary forms, having a viscosity number of ≥ 78 ml/g	6,5	7	
39076080	Poly”ethylene terephthalate”, in primary forms, having a viscosity number of < 78 ml/g	6,5	4	
39077000	Poly”lactic acid”, in primary forms	6,5	4	
39079110	Unsaturated liquid polyesters, in primary forms (excl. polycarbonates, alkyd resins, poly”ethylene terephthalate” and poly”lactic acid”)	6,5	4	
39079190	Unsaturated polyesters, in primary forms (excl. liquid, and polycarbonates, alkyd resins, poly”ethylene terephthalate” and poly”lactic acid”)	6,5	4	
39079910	Poly”ethylene naphthalene-2,6-dicarboxylate”, saturated, in primary forms	Free	0	
39079990	Polyesters, saturated, in primary forms (excl. polycarbonates, alkyd resins, poly”ethylene terephthalate”, poly”lactic acid” and poly”ethylene naphthalene-2,6-dicarboxylate”)	6,5	4	
39081000	Polyamides-6, -11, -12, - 6,6, - 6,9, - 6,10 or - 6,12, in primary forms	6,5	4	

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CN 2013	Description	Base rate	Staging category	Notes
39089000	Polyamides, in primary forms (excl. polyamides-6, -11, -12, - 6,6, - 6,9, - 6,10 and - 6,12)	6,5	4	
39091000	Urea resins and thiourea resins, in primary forms	6,5	4	
39092000	Melamine resins, in primary forms	6,5	4	
39093000	Amino-resins, in primary forms (excl. urea resins, thiourea resins and melamine resins)	6,5	4	
39094000	Phenolic resins, in primary forms	6,5	4	
39095010	Polyurethane of 2,2'-"tert-butylimino"diethanol and 4,4'-methylenedicyclohexyl diisocyanate, in the form of a solution in N,N-dimethylacetamide, containing by weight ≥ 50 % of polymer	Free	0	
39095090	Polyurethanes in primary forms (excl. polyurethane of 2,2'-"tert-butylimino"diethanol and 4,4'-methylenedicyclohexyl diisocyanate, in the form of a solution in N,N-dimethylacetamide)	6,5	4	
39100000	Silicones in primary forms	6,5	4	
39111000	Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes, in primary forms	6,5	4	
39119011	Poly"oxy-1,4-phenylenesulphonyl-1,4-phenyleneoxy-1,4-phenyleneisopropylidene-1,4-phenylene" in blocks of irregular shape, lumps, powders, granules, flakes and similar bulk forms, whether or not chemically modified	3,5	0	
39119013	Poly"thio-1,4-phenylene", whether or not chemically modified, in primary forms	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
39119019	Condensation or rearrangement polymerization products, whether or not chemically modified, n.e.s., in primary forms (excl. poly"oxy-1,4-phenylenesulphonyl-1,4-phenyleneoxy-1,4-phenyleneisopropylidene-1,4-phenylene" in blocks of irregular shape, lumps, powders, granules, flakes and similar bulk forms and poly"thio-1,4-phenylene)	6,5	4	
39119092	Hydrogenated copolymers of vinyltoluene and alfa-methylstyrene, and copolymer of p-cresol and divinylbenzene, in the form of a solution in N,N-dimethylacetamide containing by weight50 % or more of polymer, produced by chemical synthesis, in primary forms	Free	0	
39119099	Polymer and prepolymer plastics produced by chemical synthesis, n.e.s., in primary forms (excl. copolymer of p-cresol and divinylbenzene in the form of a solution in N,N-dimethylacetamide containing by weight ≥ 50 % of polymer and hydrogenated copolymers of vinyltoluene and alfa-methylstyrene)	6,5	4	
39121100	Non-plasticised cellulose acetates, in primary forms	6,5	4	
39121200	Plasticised cellulose acetates, in primary forms	6,5	4	
39122011	Non-plasticised collodions and celloidin, in primary forms	6,5	10	
39122019	Non-plasticised cellulose nitrates, in primary forms (excl. collodions and colloidin)	6	10	
39122090	Plasticised cellulose nitrates, incl. collodions, in primary forms	6,5	10	
39123100	Carboxymethylcellulose and its salts, in primary forms	6,5	4	
39123920	Hydroxypropylcellulose in primary forms	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
39123985	Cellulose ethers in primary forms (excl. carboxymethylcellulose and its salts and hydroxypropylcellulose)	6,5	4	
39129010	Cellulose esters, in primary forms	6,4	4	
39129090	Cellulose and chemical derivatives thereof, n.e.s., in primary forms (excl. cellulose acetates, cellulose nitrates, cellulose ethers and cellulose esters)	6,5	4	
39131000	Alginic acid, its salts and esters, in primary forms	5	4	
39139000	Natural polymers and modified natural polymers, e.g. hardened proteins, chemical derivatives of natural rubber, n.e.s., in primary forms (excl. alginic acid and its salts and esters)	6,5	4	
39140000	Ion-exchangers based on polymers of heading 3901 to 3913, in primary forms	6,5	4	
39151000	Waste, parings and scrap, of polymers of ethylene	6,5	4	
39152000	Waste, parings and scrap, of polymers of styrene	6,5	4	
39153000	Waste, parings and scrap, of polymers of vinyl chloride	6,5	4	
39159011	Waste, parings and scrap, of polymers of propylene	6,5	4	
39159080	Waste, parings and scrap, of plastics (excl. that of polymers of ethylene, styrene, vinyl chloride and propylene)	6,5	4	
39161000	Monofilament of which any cross-sectional dimension > 1 mm, rods, sticks and profile shapes, of polymers of ethylene, whether or not surface-worked but not further worked	6,5	4	

CN 2013	Description	Base rate	Staging category	Notes
39162000	Monofilament with any cross-sectional dimension of > 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of polymers of vinyl chloride	6,5	4	
39169010	Monofilament of which any cross-sectional dimension > 1 mm, rods, sticks and profile shapes, of condensation or rearrangement polymerization products, whether or not surface-worked but not further worked, whether or not chemically modified	6,5	4	
39169050	Monofilament of which any cross-sectional dimension > 1 mm, rods, sticks and profile shapes, of addition polymerisation products, whether or not surface-worked but not further worked (excl. that of polymers of ethylene and vinyl chloride)	6,5	4	
39169090	Monofilament of which any cross-sectional dimension > 1 mm, rods, sticks and profile shapes, of plastics, whether or not surface-worked but not further worked (excl. that of addition polymerization products, condensation or rearrangement polymerization products, whether or not chemically modified)	6,5	4	
39171010	Artificial guts ”sausage casings” of hardened protein	5,3	4	
39171090	Artificial guts ”sausage casings” of cellulose materials	6,5	4	
39172110	Rigid tubes, pipes and hoses, of polymers of ethylene, seamless and of a length > the maximum cross-sectional dimension, whether or not surface-worked, but not otherwise worked	6,5	4	
39172190	Rigid tubes, pipes and hoses, of polymers of ethylene (excl. seamless and cut to length only)	6,5	4	
39172210	Rigid tubes, pipes and hoses, of polymers of propylene, seamless and of a length > the maximum cross-sectional dimension, whether or not surface-worked, but not otherwise worked	6,5	4	

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CN 2013	Description	Base rate	Staging category	Notes
39172290	Rigid tubes, pipes and hoses, of polymers of propylene (excl. seamless and cut to length only)	6,5	4	
39172310	Rigid tubes, pipes and hoses, of polymers of vinyl chloride, seamless and of a length > the maximum cross-sectional dimension, whether or not surface-worked, but not otherwise worked	6,5	4	
39172390	Rigid tubes, pipes and hoses, of polymers of vinyl chloride (excl. seamless and cut to length only)	6,5	4	
39172900	Rigid tubes, pipes and hoses, of plastics (excl. those of polymers of ethylene, propylene and vinyl chloride)	6,5	4	
39173100	Flexible tubes, pipes and hoses, of plastics, burst pressure ≥ 27,6 MPa	6,5	4	
39173200	Flexible tubes, pipes and hoses of plastics, not reinforced or otherwise combined with other materials, without fittings	6,5	4	
39173300	Flexible tubes, pipes and hoses of plastics, not reinforced or otherwise combined with other materials, with fittings, seals or connectors	6,5	4	
39173900	Flexible tubes, pipes and hoses, of plastics, reinforced or otherwise combined with other materials (excl. those with a burst pressure of ≥ 27,6 MPa)	6,5	4	
39174000	Fittings, e.g. joints, elbows, flanges, of plastics, for tubes, pipes and hoses	6,5	4	
39181010	Floor coverings, whether or not self-adhesive, in rolls or in the form of tiles, and wall or ceiling coverings "in rolls with a width of ≥ 45 cm, consisting of a layer of plastics fixed permanently on a backing of any material other than paper, the face side of which is grained, embossed, coloured, design-printed or otherwise decorated", on a support impregnated, coated or covered with poly"vinyl chloride"	6,5	4	

CN 2013	Description	Base rate	Staging category	Notes
39181090	Floor coverings of polymers of vinyl chloride, whether or not self-adhesive, in rolls or in the form of tiles (excl. those on a backing coated, impregnated or covered with poly"vinyl chloride")	6,5	4	
39189000	Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles, and wall or ceiling coverings in rolls with a width of ≥ 45 cm, consisting of a layer of plastics fixed permanently on a backing of any material other than paper	6,5	4	
39191012	Plastic strips of poly"vinyl chloride" or of polyethylene, coated with unvulcanised natural or synthetic rubber, self-adhesive, in rolls ≤ 20 cm wide	6,3	4	
39191015	Plastic strips of polypropylene, coated with unvulcanised natural or synthetic rubber, self-adhesive, in rolls ≤ 20 cm wide	6,3	4	
39191019	Plastic strips, coated with unvulcanised natural or synthetic rubber, self-adhesive, in rolls ≤ 20 cm wide (excl. such products of poly"vinyl chloride", polyethylenes or polypropylenes)	6,3	4	
39191080	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, in rolls ≤ 20 cm wide (excl. plastic strips coated with unvulcanised natural or synthetic rubber)	6,5	4	
39199000	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls > 20 cm wide (excl. floor, wall and ceiling coverings of heading 3918)	6,5	4	
39201023	Non-cellular polyethylene film of a thickness of ≥ 20micrometres but ≤ 40 micrometres, for the production of photoresist film used in the manufacture of semiconductors or printed circuits	Free	0	
39201024	Stretch film of non-cellular polyethylene, not printed, of a thickness of ≤ 0,125 mm and of a specific gravity of < 0,94	6,5	4	

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CN 2013	Description	Base rate	Staging category	Notes
39201025	Plates, sheets, film, foil and strip, of non-cellular polyethylene, printed, not reinforced, laminated, supported or similarly combined with other materials, unworked or not further worked than surface-worked or only cut to square or rectangular shapes, of a thickness of ≤ 0,125 mm and of a specific gravity of < 0,94, n.e.s. (excl. not printed stretch film, and polyethylene film of a thickness of ≥ 20 but ≤ 40 micrometres for the production of photoresist film used in the manufacture of semiconductors or printed circuits)	6,5	4	
39201028	Plates, sheets, film, foil and strip, of non-cellular polythene, not reinforced, laminated, supported or similarly combined with other materials, unworked or not further worked than surface-worked or only cut to square or rectangular shapes, of a thickness of ≤ 0,125 mm and of a specific gravity of ≥ 0,94, n.e.s.	6,5	4	
39201040	Plates, sheets, film, foil and strip, of non-cellular polymers of ethylene, not reinforced, laminated, supported or similarly combined with other materials, unworked or not further worked than surface-worked or only cut to square or rectangular shapes, of a thickness of ≤ 0,125 mm (other than self-adhesive, and wall and ceiling coverings of heading 3918)	6,5	4	
39201081	Synthetic paper pulp in the form of moist sheets made from unconnected finely branched non-cellular polyethylene fibrils, whether or not blended with cellulose fibres in a quantity ≤ 15 %, containing poly(vinyl alcohol) dissolved in water as the moistening agent, with a thickness of > 0,125 mm	Free	0	
39201089	Plates, sheets, film, foil, tape, strip, of unexpanded polymers of ethylene, not reinforced and non-cellular ”laminated” or supported or similarly combined with other materials, unworked or not further worked than surface-worked or only cut to square or rectangular shapes, with a thickness of > 0,125 mm (other than self-adhesive and floor, wall and ceiling coverings of heading 3918, and synthetic paper pulp in the form of moist sheets made from unconnected finely branched polyethylene fibrils, whether or not blended with cellulose fibres in a quantity ≥ 15 %, containing poly”vinyl alcohol” dissolved in water as the moistening agent)	6,5	4	

CN 2013	Description	Base rate	Staging category	Notes
39202021	Plates, sheets, film, foil and strip, of non-cellular polymers of propylene, not reinforced, laminated, supported or similarly combined with other materials, not further worked or only surface-worked and not cut to shapes other than rectangular "incl. square" of a thickness of ≤ 0,10 mm, biaxially oriented (excl. self-adhesive and wall or ceiling coverings of heading 3918)	6,5	4	
39202029	Plates, sheets, film, foil and strip, of non-cellular polymers of propylene, not reinforced, laminated, supported or similarly combined with other materials, not further worked or only surface-worked and not cut to shapes other than rectangular "incl. square" of a thickness of ≤ 0,10 mm, not biaxially oriented	6,5	4	
39202080	Plates, sheets, film, foil and strip, of non-cellular polymers of propylene, not reinforced, laminated, supported or similarly combined with other materials, not further worked or only surface-worked and not cut to shapes other than rectangular "incl. square" of a thickness of > 0,10 mm, n.e.s.	6,5	4	
39203000	Plates, sheets, foil, film and strip, of non-cellular polymers of styrene, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, and floor, wall and ceiling coverings of heading 3918)	6,5	4	
39204310	Plates, sheets, film, foil and strip, of non-cellular polymers of vinyl chloride, containing by weight ≥ 6 % of plasticisers, of a thickness of ≤ 1 mm, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, and floor, wall and ceiling coverings of heading 3918)	6,5	4	
39204390	Plates, sheets, film, foil and strip, of non-cellular polymers of vinyl chloride, containing by weight ≥ 6 % of plasticisers, of a thickness of > 1 mm, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, and floor, wall and ceiling coverings of heading 3918)	6,5	4	

CN 2013	Description	Base rate	Staging category	Notes
39204910	Plates, sheets, film, foil and strip, of non-cellular polymers of vinyl chloride, containing by weight < 6 % of plasticisers, of a thickness of ≤ 1 mm, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, and floor, wall and ceiling coverings of heading 3918)	6,5	4	
39204990	Plates, sheets, film, foil and strip, of non-cellular polymers of vinyl chloride, containing by weight < 6 % of plasticisers, of a thickness of > 1 mm, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, and floor, wall and ceiling coverings of heading 3918)	6,5	4	
39205100	Plates, sheets, film, foil and strip, of non-cellular poly"methyl methacrylate", not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, and floor, wall and ceiling coverings of heading 3918)	6,5	4	
39205910	Copolymer of non-cellular acrylic and methacrylic esters, in the form of film of a thickness of ≤ 150 micrometres	Free	0	
39205990	Plates, sheets, foil, film and strip of non-cellular acrylic polymers, not reinforced, coated, laminated or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. those of poly"methyl methacrylate", self-adhesive products and floor, wall and ceiling coverings of heading 3918, and copolymer of acrylic and methacrylic esters in the form of film of a thickness of ≤ 150 micrometres)	6,5	4	

CN 2013	Description	Base rate	Staging category	Notes
39206100	Plates, sheets, film, foil and strip, of non-cellular polycarbonates, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. those of poly"methyl methacrylate", self-adhesive products, and floor, wall and ceiling coverings of heading 3918)	6,5	4	
39206212	Poly(ethylene terephthalate) film of a thickness of 72 micrometres or more but not exceeding 79 micrometres, for the manufacture of flexible magnetic disks, and poly"ethylene terephthalate" film, not reinforced, of a thickness of ≥ 100 micrometres but ≤ 150 micrometres, for the manufacture of photopolymer printing plates	Free	0	
39206219	Plates, sheets, film, foil and strip, of non-cellular poly"ethylene terephthalate", not reinforced, laminated, supported or similarly combined with other materials, without support, unworked or not further worked than surface-worked or merely cut into squares or rectangles, of a thickness of ≤ 0,35 mm (excl. such self-adhesive products, floor, wall and ceiling coverings of heading 3918, poly"ethylene terephthalate" film of a thickness of ≥ 100 but ≤ 150 micrometres for the manufacture of photopolymer printing plates and poly"ethylene terephthalate" film of a thickness of ≥ 72 but ≤ 79 micrometres for the manufacture of flexible magnetic disks)	6,5	4	
39206290	Plates, sheets, film, foil and strip, of non-cellular poly"ethylene terephthalate", not reinforced, laminated, supported or similarly combined with other materials, without support, unworked or not further worked than surface-worked or merely cut into squares or rectangles, of a thickness of > 0,35 mm (excl. such self-adhesive products, and floor, wall and ceiling coverings of heading 3918)	6,5	4	
39206300	Plates, sheets, film, foil and strip, of non-cellular unsaturated polyesters, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. those of poly"methyl methacrylate", self-adhesive products, and floor, wall and ceiling coverings of heading 3918)	6,5	4	

CN 2013	Description	Base rate	Staging category	Notes
39206900	Plates, sheets, film, foil and strip, of non-cellular polyesters, not reinforced, laminated, supported or similarly combined with other materials, not worked or only surface-worked, or only cut to rectangular, incl. square, shapes (excl. polycarbonates, polythylene terephthalate and other unsaturated polyesters, self-adhesive products, and floor, wall and ceiling coverings in heading 3918)	6,5	4	
39207100	Plates, sheets, film, foil and strip, of non-cellular regenerated cellulose, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, and floor, wall and ceiling coverings of heading 3918)	6,5	4	
39207310	Film backing in rolls or strips for use as carriers for sensitised surfaces in the manufacture of films, of non-cellular cellulose acetate	6,3	4	
39207380	Plates, sheets, film, foil, tape and strip of non-cellular cellulose acetates, not reinforced, laminated, supported or similarly combined with other materials, not worked or only surface-worked, or only cut to rectangular, incl. square, shapes (excl. film in rolls or in strips, for cinematography or photography, self-adhesive products, and floor, wall and ceiling coverings in heading 3918)	6,5	4	
39207910	Plates, sheets, film, foil and strip of vulcanised fibre, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles	5,7	4	
39207990	Plates, sheets, film, foil and strip, of non-cellular cellulose derivatives, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. products of cellulose acetates, vulcanised fibre, self-adhesive products, floor, wall and ceiling coverings of heading 3918)	6,5	4	

CN 2013	Description	Base rate	Staging category	Notes
39209100	Plates, sheets, film, foil and strip, of non-cellular poly"vinyl butyral", not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918)	6,1	4	
39209200	Plates, sheets, film, foil and strip, of non-cellular polyamides, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918)	6,5	4	
39209300	Plates, sheets, film, foil and strip, of non-cellular amino-resins, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918)	6,5	4	
39209400	Plates, sheets, film, foil and strip, of non-cellular phenolic resins, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self adhesive products, floor, wall and ceiling coverings of heading 3918)	6,5	4	
39209921	Polyimide sheet and strip, non-cellular, uncoated, or coated or covered solely with plastic, not reinforced, laminated, supported or similarly combined with other materials, not worked or only surface-worked, or only cut to rectangular, incl. square, shapes (excl. self-adhesive products, and floor, wall and ceiling coverings in heading 3918)	Free	0	

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CN 2013	Description	Base rate	Staging category	Notes
39209928	Plates, sheets, film, foil and strip, of non-cellular condensation polymerization products and rearrangement polymerization products, n.e.s., not reinforced, laminated, supported or similarly combined with other materials, not worked or only surface-worked, or only cut to rectangular, incl. square, shapes (excl. self-adhesive products, floor, wall and ceiling coverings in heading 3918 and polyimide foil and strip, uncoated, or coated or covered solely with plastic)	6,5	4	
39209952	Poly(vinyl fluoride) sheet, and biaxially oriented non-cellular poly"vinyl alcohol" film containing by weight ≥ 97 % of poly"vinyl alcohol", uncoated, of a thickness of ≤ 1 mm, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918)	Free	0	
39209953	Ion-exchange membranes of fluorinated non-cellular plastic material, for use in chlor-alkali electrolytic cells	Free	0	
39209959	Plates, sheets, film, foil and strip, of non-cellular addition polymerization products, n.e.s., not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918, poly"vinyl fluoride" sheet, ion-exchange membranes of fluorinated plastic material for use in chlor-alkali electrolytic cells and biaxially oriented poly"vinyl alcohol" film containing by weight ≥ 97 % of poly"vinyl alcohol", uncoated, of a thickness of ≤ 1 mm)	6,5	4	
39209990	Plates, sheets, film, foil and strip, of non-cellular plastics, n.e.s., not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. sellf-adhesive products, those of addition polymerization, condensation and rearrangement polymerization products, floor, wall and ceiling coverings of heading 3918 and sterile surgical or dental adhesion barriers of subheading 3006.10.30)	6,5	4	

CN 2013	Description	Base rate	Staging category	Notes
39211100	Plates, sheets, film, foil and strip, of cellular polymers of styrene, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918 and sterile surgical or dental adhesion barriers of subheading 3006.10.30)	6,5	4	
39211200	Plates, sheets, film, foil and strip, of cellular polymers of vinyl chloride, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918 and sterile surgical or dental adhesion barriers of subheading 3006.10.30)	6,5	4	
39211310	Plates, sheets, film, foil and strip, of flexible cellular polyurethane, unworked or not further worked than surface-worked or merely cut into squares or rectangles (excl. such self-adhesive products, and floor, wall and ceiling coverings of heading 3918 and sterile surgical or dental adhesion barriers of subheading 3006.10.30)	6,5	4	
39211390	Plates, sheets, film, foil and strip, of rigid cellular polyurethane, unworked or not further worked than surface-worked or merely cut into squares or rectangles (excl. such self-adhesive products, and floor, wall and ceiling coverings of heading 3918 and sterile surgical or dental adhesion barriers of subheading 3006.10.30)	6,5	4	
39211400	Plates, sheets, film, foil and strip, of regenerated cellular cellulose, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918 and sterile surgical or dental adhesion barriers of subheading 3006.10.30)	6,5	4	
39211900	Plates, sheets, film, foil and strip, of cellular plastic, unworked or merely surface-worked or merely cut into squares or rectangles (excl. those of polymers of styrene, vinyl chloride, polyurethanes and regenerated cellulose, self-adhesive products, floor, wall and ceiling coverings of heading 3918 and sterile surgical or dental adhesion barriers of subheading 3006.10.30)	6,5	4	

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CN 2013	Description	Base rate	Staging category	Notes
39219010	Plates, sheets, film, foil and strip, of polyesters, reinforced, laminated, supported or similarly combined with other materials, unworked or merely surface-worked or merely cut into squares or rectangles (excl. of cellular plastic; self-adhesive products, floor, wall and ceiling coverings of heading 3918)	6,5	4	
39219030	Plates, sheets, film, foil and strip, of phenolic resins, reinforced, laminated, supported or similarly combined with other materials, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918)	6,5	4	
39219041	High-pressure laminates of amino-resins, with a decorative surface on one or both sides but otherwise unworked or merely cut into squares or rectangles	6,5	4	
39219043	Plates, sheets, film, foil and strip, of laminated amino-resins, reinforced, laminated, supported or similarly combined with other materials, unworked or merely surface-worked or merely cut into squares or rectangles (excl. high-pressure laminates of amino-resins, with a decorative surface on one or both sides, and floor coverings)	6,5	4	
39219049	Plates, sheets, film, foil and strip, of unlaminated amino-resins, reinforced, laminated, supported or similarly combined with other materials, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918)	6,5	4	
39219055	Plates, sheets, film, foil and strip, of condensation or rearrangement polymerization products, whether or not chemically modified, reinforced, laminated, supported or similarly combined with other materials, unworked or merely surface-worked or merely cut into squares or rectangles (excl. products of polyesters, phenolic resins and amino-resins; self-adhesive products and floor coverings of heading 3918)	6,5	4	

CN 2013	Description	Base rate	Staging category	Notes
39219060	Plates, sheets, film, foil and strip, of addition polymerization products, reinforced, laminated, supported or similarly combined with other materials, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918)	6,5	4	
39219090	Plates, sheets, film, foil and strip, of plastics, reinforced, laminated, supported or similarly combined with other materials, unworked or merely surface-worked or merely cut into squares or rectangles (excl. of cellular plastic, addition polymerization products, condensation polymerization products and rearrangement polymerization products; self-adhesive products and floor, wall and ceiling coverings of heading 3918)	6,5	4	
39221000	Baths, shower-baths, sinks and washbasins, of plastics	6,5	4	
39222000	Lavatory seats and covers, of plastics	6,5	4	
39229000	Bidets, lavatory pans, flushing cisterns and similar sanitary ware, of plastics (excl. baths, shower-baths, sinks, washbasins, lavatory seats and covers)	6,5	4	
39231000	Boxes, cases, crates and similar articles for the conveyance or packaging of goods, of plastics	6,5	4	
39232100	Sacks and bags, incl. cones, of polymers of ethylene	6,5	4	
39232910	Sacks and bags, incl. cones, of poly”vinyl chloride”	6,5	4	
39232990	Sacks and bags, incl. cones, of plastics (excl. those of poly”vinyl chloride” and polymers of ethylene)	6,5	4	
39233010	Carboys, bottles, flasks and similar articles for the conveyance or packaging of goods, of plastics, with a capacity of ≤ 2l	6,5	4	

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CN 2013	Description	Base rate	Staging category	Notes
39233090	Carboys, bottles, flasks and similar articles for the conveyance or packaging of goods, of plastics, with a capacity of > 2l	6,5	4	
39234010	Spools, reels and similar supports, of plastics, for photographic and cinematographic film or for tapes, films and the like, for sound or video recordings or the recording of signals, data or programmes	5,3	4	
39234090	Spools, cops, bobbins and similar supports, of plastics (excl. those for photographic and cinematographic film or for tapes, films and the like, for sound or video recordings or the recording of signals, data or programmes)	6,5	4	
39235010	Caps and capsules for bottles, of plastics	6,5	4	
39235090	Stoppers, lids, caps and other closures, of plastics (excl. caps and capsules for bottles)	6,5	4	
39239000	Articles for the conveyance or packaging of goods, of plastics (excl. boxes, cases, crates and similar articles; sacks and bags, incl. cones; carboys, bottles, flasks and similar articles; spools, spindles, bobbins and similar supports; stoppers, lids, caps and other closures)	6,5	4	
39241000	Tableware and kitchenware, of plastics	6,5	4	
39249000	Household articles and toilet articles, of plastics (excl. tableware, kitchenware, baths, shower-baths, washbasins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware)	6,5	4	
39251000	Reservoirs, tanks, vats and similar containers, of plastics, with a capacity of > 300 l	6,5	4	
39252000	Doors, windows and their frames and thresholds for doors, of plastics	6,5	4	

CN 2013	Description	Base rate	Staging category	Notes
39253000	Shutters, blinds, incl. Venetian blinds, and similar articles and parts thereof, of plastics (excl. fittings and similar articles)	6,5	4	
39259010	Fittings and mountings intended for permanent installation in or on doors, windows, staircases, walls or other parts of buildings, of plastics	6,5	4	
39259020	Trunking, ducting and cable trays for electrical circuits, of plastics	6,5	4	
39259080	Builders' ware for the manufacture of flooring, walls, partition walls, ceilings, roofing, etc. guttering and accessories, banisters, fences and the like, fitted shelving for shops, factories, warehouses, storerooms, etc., architectural ornaments such as fluting, vaulting and friezes, of plastics, n.e.s.	6,5	4	
39261000	Office or school supplies, of plastics, n.e.s.	6,5	4	
39262000	Articles of apparel and clothing accessories produced by the stitching or sticking together of plastic sheeting, incl. gloves, mittens and mitts (excl. goods of 9619)	6,5	4	
39263000	Fittings for furniture, coachwork and the like, of plastics (excl. building components for permanent mounting on parts of buildings)	6,5	4	
39264000	Statuettes and other ornamental articles, of plastics	6,5	4	
39269050	Perforated buckets and similar articles used to filter water at the entrance to drains, of plastics	6,5	4	
39269092	Articles made from plastic sheet, n.e.s.	6,5	4	
39269097	Articles of plastics and articles of other materials of heading 3901 to 3914, n.e.s.	6,5	4	

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CN 2013	Description	Base rate	Staging category	Notes
40011000	Natural rubber latex, whether or not prevulcanised	Free	0	
40012100	Smoked sheets of natural rubber	Free	0	
40012200	Technically specified natural rubber "TSNR"	Free	0	
40012900	Natural rubber in primary forms or in plates, sheets or strip (excl. smoked sheets, technically specified natural rubber "TSNR" and natural rubber latex, whether or not prevulcanised)	Free	0	
40013000	Balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip (excl. natural rubber, whether or not prevulcanised)	Free	0	
40021100	Styrene-butadiene rubber latex "SBR"; carboxylated styrene-butadiene rubber latex "XSBR"	Free	0	
40021910	Styrene-butadiene rubber produced by emulsion polymerisation "E-SBR", in bales	Free	0	
40021920	Styrene-butadiene-styrene block copolymers produced by solution polymerisation "SBS, thermoplastic elastomers", in granules, crumbs or powders	Free	0	
40021930	Styrene-butadiene rubber produced by solution polymerisation "S-SBR", in bales	Free	0	
40021990	Styrene-butadiene rubber "SBR" and carboxylated styrene-butadiene rubber "XSBR", in primary forms or in plates, sheets or strip (excl. E-SBR and S-SBR in bales, SBS thermoplastic elastomers in granules, crumbs or powder and latex)	Free	0	
40022000	Butadiene rubber "BR", in primary forms or in plates, sheets or strip	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
40023100	Isobutylene isoprene rubber "IIR", in primary forms or in plates, sheets or strip	Free	0	
40023900	Halo-isobutene-isoprene rubber "CIIR" or "BIIR", in primary forms or in plates, sheets or strip	Free	0	
40024100	Chloroprene latex "chlorobutadiene rubber, CR"	Free	0	
40024900	Chloroprene "chlorobutadiene rubber, CR", in primary forms or in plates, sheets or strip (excl. latex)	Free	0	
40025100	Latex of acrylonitrile-butadiene rubber "NBR"	Free	0	
40025900	Acrylonitrile-butadiene rubber "NBR", in primary forms or in plates, sheets or strip (excl. latex)	Free	0	
40026000	Isoprene rubber "IR", in primary forms or in plates, sheets or strip	Free	0	
40027000	Ethylene-propylene diene rubber "EPDM", non-conjugated, in primary forms or in plates, sheets or strip	Free	0	
40028000	Mixtures of natural rubber, balata, gutta-percha, guayule, chicle or similar types of natural rubber with synthetic rubber or factice, in primary forms or in plates, sheets or strip	Free	0	
40029100	Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip (excl. styrene-butadiene rubber "SBR", carboxylated styrene-butadiene rubber "XSBR", butadiene rubber "BR", isobutylene isoprene rubber "IIR", halo-isobutene-isoprene rubber "ciir" or "biir", chloroprene rubber "cr", acrylonitrile-butadiene rubber "nbr", isoprene rubber "ir" and non-conjugated ethylene-propylene diene rubber "epdm")	Free	0	
40029910	Natural rubber products modified by the incorporation of plastics (excl. depolymerised natural rubber)	2,9	0	

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CN 2013	Description	Base rate	Staging category	Notes
40029990	Synthetic rubber and factice derived from oils, in primary forms or plates, sheets or strip (excl. latex; styrene-butadiene "SBR", carboxylated styrene-butadiene "XSBR", butadiene "BR" butyl "IIR", halo-isobutene-isoprene "CIIR" or "BIIR", chloroprene -chlorobutadiene- "cr", acrylonitrile-butadiene "nbr", isoprene "ir" or ethylene-propylene-non-conjugated diene "epdm" rubber; products modified by the incorporation of plastics)	Free	0	
40030000	Reclaimed rubber in primary forms or in plates, sheets or strip	Free	0	
40040000	Waste, parings and scrap of soft rubber and powders and granules obtained therefrom	Free	0	
40051000	Rubber, unvulcanised, compounded with carbon black or silica, in primary forms or in plates, sheets or strip	Free	0	
40052000	Compounded rubber, unvulcanised, in the form of solutions or dispersions (excl. rubber compounded with carbon black or silica, and mixtures of natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums containing synthetic rubber or factice derived from oils)	Free	0	
40059100	Compounded rubber, unvulcanised, in the form of plates, sheets or strip (excl. rubber compounded with carbon black or silica, and mixtures of natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums containing synthetic rubber or factice derived from oils)	Free	0	
40059900	Compounded, unvulcanised rubber in primary forms (excl. solutions and dispersions, those containing carbon black or silica, mixtures of natural rubber, balata, gutta-percha, guayule, chicle or similar types of natural rubber with synthetic rubber or factice, and those in the form of plates, sheets or strip)	Free	0	
40061000	"Camel-back" strips of unvulcanised rubber, for retreading rubber tyres	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
40069000	Rods, bars, tubes, profiles and other forms of unvulcanised rubber, incl. mixed rubber, and articles of unvulcanised rubber, incl. mixed rubber (excl. plates, sheets and strip which, apart from basic surface-working, have not been cut, or have merely been cut into square or rectangular shapes, and 'camel-back' strips)	Free	0	
40070000	Vulcanised rubber thread and cord (excl. ungimped single thread with a diameter of > 5 mm and textiles combined with rubber thread, e.g. textile-covered thread and cord)	3	0	
40081100	Plates, sheets and strip of cellular rubber	3	0	
40081900	Rods and profile shapes, of cellular rubber	2,9	0	
40082110	Floor coverings and mats, uncut or simply cut to rectangular or square shape, of non-cellular rubber	3	0	
40082190	Plates, sheets and strip, of non-cellular rubber (excl. floor coverings and mats)	3	0	
40082900	Rods, tubes and profile shapes, of non-cellular rubber	2,9	0	
40091100	Tubes, pipes and hoses, of vulcanised rubber (excl. hard rubber), not reinforced or otherwise combined with other materials, without fittings	3	0	
40091200	Tubes, pipes and hoses, of vulcanised rubber (excl. hard rubber), not reinforced or otherwise combined with other materials, with fittings	3	0	
40092100	Tubes, pipes and hoses, of vulcanised rubber (excl. hard rubber), reinforced or otherwise combined only with metal, without fittings	3	0	

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CN 2013	Description	Base rate	Staging category	Notes
40092200	Tubes, pipes and hoses, of vulcanised rubber (excl. hard rubber), reinforced or otherwise combined only with metal, with fittings	3	0	
40093100	Tubes, pipes and hoses, of vulcanised rubber (excl. hard rubber), reinforced or otherwise combined only with textile materials, without fittings	3	0	
40093200	Tubes, pipes and hoses, of vulcanised rubber (excl. hard rubber), reinforced or otherwise combined only with textile materials, with fittings	3	0	
40094100	Tubes, pipes and hoses, of vulcanised rubber (excl. hard rubber), reinforced or otherwise combined with materials other than metal or textile materials, without fittings	3	0	
40094200	Tubes, pipes and hoses, of vulcanised rubber (excl. hard rubber), reinforced or otherwise combined with materials other than metal or textile materials, with fittings	3	0	
40101100	Conveyor belts or belting, of vulcanised rubber, reinforced only with metal	6,5	4	
40101200	Conveyor belts or belting, of vulcanised rubber, reinforced only with textile materials	6,5	4	
40101900	Conveyor belts or belting, of vulcanised rubber (excl. reinforced only with metal or only with textile materials)	6,5	4	
40103100	Endless transmission belts of trapezoidal cross-section "V-belts", of vulcanised rubber, V-ribbed, of an outside circumference > 60 cm but ≤ 180 cm	6,5	4	
40103200	Endless transmission belts of trapezoidal cross-section "V-belts", of vulcanised rubber, of an outside circumference > 60 cm but ≤ 180 cm (excl. V-ribbed)	6,5	4	

CN 2013	Description	Base rate	Staging category	Notes
40103300	Endless transmission belts of trapezoidal cross-section "V-belts", of vulcanised rubber, V-ribbed, of an outside circumference > 180 cm but ≤ 240 cm	6,5	4	
40103400	Endless transmission belts of trapezoidal cross-section "V-belts", of vulcanised rubber, of an outside circumference > 180 cm but ≤ 240 cm (excl. V-ribbed)	6,5	4	
40103500	Endless synchronous belts, of vulcanised rubber, of an outside circumference > 60 cm but ≤ 150 cm	6,5	4	
40103600	Endless synchronous belts, of vulcanised rubber, of an outside circumference > 150 cm but ≤ 198cm	6,5	4	
40103900	Transmission belts or belting, of vulcanised rubber (excl. endless transmission belts of trapezoidal cross-section "V-belts", V-ribbed, of an outside circumference > 60 cm but ≤ 240 cm and endless synchronous belts of an outside circumference > 60 cm but ≤ 198 cm)	6,5	4	
40111000	New pneumatic tyres, of rubber, of a kind used for motor cars, incl. station wagons and racing cars	4,5	0	
40112010	Pneumatic tyres, new, of rubber, of a kind used for buses or lorries, with a load index of ≤ 121	4,5	0	
40112090	Pneumatic tyres, new, of rubber, of a kind used for buses or lorries, with a load index of > 121	4,5	0	
40113000	New pneumatic tyres, of rubber, of a kind used for aircraft	4,5	0	
40114000	New pneumatic tyres, of rubber, of a kind used for motorcycles	4,5	0	
40115000	New pneumatic tyres, of rubber, of a kind used for bicycles	4	0	

CN 2013	Description	Base rate	Staging category	Notes
40116100	Pneumatic tyres, new, of rubber, having a ”herring-bone” or similar tread, of a kind used on agricultural or forestry vehicles and machines	4	0	
40116200	Pneumatic tyres, new, of rubber, having a ”herring-bone” or similar tread, of a kind used on construction or industrial handling vehicles and machines and having a rim size ≤ 61 cm	4	0	
40116300	Pneumatic tyres, new, of rubber, having a ”herring-bone” or similar tread, of a kind used on construction or industrial handling vehicles and machines and having a rim size > 61 cm	4	0	
40116900	Pneumatic tyres, new, of rubber, having a ”herring-bone” or similar tread (excl. of a kind used on agricultural or forestry and construction or industrial handling vehicles and machines)	4	0	
40119200	Pneumatic tyres, of rubber, new, of a kind used on agricultural or forestry vehicles and machines (excl. having a ”herring-bone” or similar tread)	4	0	
40119300	Pneumatic tyres, new, of rubber, of a kind used on construction or industrial handling vehicles and machines and having a rim size ≤ 61 cm (excl. having a ”herring-bone” or similar tread)	4	0	
40119400	Pneumatic tyres, new, of rubber, of a kind used on construction or industrial handling vehicles and machines and having a rim size > 61 cm (excl. having a ”herring-bone” or similar tread)	4	0	
40119900	Pneumatic tyres, new, of rubber (excl. having a ”herring-bone” or similar tread and pneumatic tyres of a kind used on agricultural or forestry and construction or industrial handling vehicles and machines, on motor cars, station wagons, racing cars, buses, lorries, aircraft, motorcycles and bicycles)	4	0	
40121100	Retreaded pneumatic tyres, of rubber, of a kind used on motor cars ”incl. station wagons and racing cars”	4,5	0	

CN 2013	Description	Base rate	Staging category	Notes
40121200	Retreaded pneumatic tyres, of rubber, of a kind used on buses or lorries	4,5	0	
40121300	Retreaded pneumatic tyres, of rubber, of a kind used on aircraft	4,5	0	
40121900	Retreaded pneumatic tyres, of rubber (excl. of a kind used on motor cars, station wagons, racing cars, buses, lorries and aircraft)	4,5	0	
40122000	Used pneumatic tyres of rubber	4,5	0	
40129020	Solid or cushion tyres, of rubber	2,5	0	
40129030	Tyre treads, of rubber	2,5	0	
40129090	Tyre flaps, of rubber	4	0	
40131000	Inner tubes, of rubber, of a kind used on motor cars, incl. station wagons and racing cars, buses and lorries	4	0	
40132000	Inner tubes, of rubber, of a kind used for bicycles	4	0	
40139000	Inner tubes, of rubber (excl. those of a kind used on motor cars, incl. station wagons and racing cars, buses, lorries and bicycles)	4	0	
40141000	Sheath contraceptives, of vulcanised rubber (excl. hard rubber)	Free	0	
40149000	Hygienic or pharmaceutical articles, incl. teats, of vulcanised rubber (excl. hard rubber), with or without fittings of hard rubber, n.e.s. (excl. sheath contraceptives and articles of apparel and clothing accessories, incl. gloves, for all purposes)	Free	0	

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CN 2013	Description	Base rate	Staging category	Notes
40151100	Surgical gloves, of vulcanised rubber (excl. fingerstalls)	2	0	
40151900	Gloves, mittens and mitts, of vulcanised rubber (excl. surgical gloves)	2,7	0	
40159000	Articles of apparel and clothing accessories, for all purposes, of vulcanised rubber (excl. hard rubber and footwear and headgear and parts thereof, and gloves, mittens and mitts)	5	4	
40161000	Articles of cellular rubber, n.e.s.	3,5	0	
40169100	Floor coverings and mats, of vulcanised rubber (excl. hard rubber), with chamfered sides, rounded corners or shaped edges or otherwise worked (excl. those simply cut to rectangular or square shape and goods of cellular rubber)	2,5	0	
40169200	Erasers, of vulcanised rubber (excl. hard rubber), conditioned (excl. those simply cut to rectangular or square shape)	2,5	0	
40169300	Gaskets, washers and other seals, of vulcanised rubber (excl. hard rubber and those of cellular rubber)	2,5	0	
40169400	Boat or dock fenders, whether or not inflatable, of vulcanised rubber (excl. hard rubber and those of cellular rubber)	2,5	0	
40169500	Inflatable mattresses and cushions and other inflatable articles, of vulcanised rubber (excl. hard rubber and fenders, boats, rafts and other floating devices, and hygienic or pharmaceutical articles)	2,5	0	
40169952	Rubber-to-metal bonded parts of vulcanised rubber (excl. hard rubber), of a type intended exclusively or mainly for use in motor vehicles of heading 8701 to 8705 (excl. those of cellular rubber)	2,5	0	

CN 2013	Description	Base rate	Staging category	Notes
40169957	Articles of vulcanised rubber (excl. hard rubber), of a type intended exclusively or mainly for use in motor vehicles of heading 8701 to 8705, n.e.s. (excl. those of cellular rubber, and rubber-to-metal bonded parts)	2,5	0	
40169991	Rubber-to-metal bonded parts of vulcanised rubber (excl. hard rubber and those of cellular rubber and those of a type intended exclusively or mainly for use in motor vehicles of heading 8701 to 8705)	2,5	0	
40169997	Articles of vulcanised rubber, n.e.s. (excl. hard rubber and those of cellular rubber)	2,5	0	
40170000	Hard rubber, e.g. ebonite, in all forms, incl. waste and scrap; articles of hard rubber, n.e.s.	Free	0	
41012010	Whole raw hides and skins of bovine "incl. buffalo" or equine animals, whether or not dehaired, unsplit, of a weight per skin ≤ 16 kg, fresh	Free	0	
41012030	Whole raw hides and skins of bovine "incl. buffalo" or equine animals, whether or not dehaired, unsplit, of a weight per skin ≤ 16 kg, wet-salted	Free	0	
41012050	Whole raw hides and skins of bovine "incl. buffalo" or equine animals, whether or not dehaired, unsplit, of a weight per skin ≤ 8 kg when simply dried or ≤ 10 kg when dry-salted	Free	0	
41012080	Whole raw hides and skins of bovine "incl. buffalo" or equine animals, whether or not dehaired, unsplit, of a weight per skin ≤ 16 kg, limed, pickled or otherwise preserved (excl. fresh or wet-salted, simply dried or dry-salted, tanned, parchment-dressed	Free	0	
41015010	Whole raw hides and skins of bovine "incl. buffalo" or equine animals, whether or not dehaired or split, of a weight per skin > 16 kg, fresh	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
41015030	Whole raw hides and skins of bovine "incl. buffalo" or equine animals, whether or not dehaired or split, of a weight per skin > 16 kg, wet-salted	Free	0	
41015050	Whole raw hides and skins of bovine "incl. buffalo" or equine animals, whether or not dehaired or split, of a weight per skin > 16 kg, dried or dry-salted	Free	0	
41015090	Whole raw hides and skins of bovine "incl. buffalo" or equine animals, whether or not dehaired or split, of a weight per skin > 16 kg, limed, pickled or otherwise preserved (excl. fresh or wet-salted, simply dried or dry-salted, tanned, parchment-dressed or further prepared)	Free	0	
41019000	Butts, bends, bellies and split raw hides and skins of bovine "incl. buffalo" or equine animals, whether or not dehaired, fresh, or salted, dried, limed, pickled or otherwise preserved, and whole raw hides and skins of a weight per skin > 8 kg but < 16 kg	Free	0	
41021010	Raw skins of lambs, with wool on, fresh or salted, dried, limed, pickled or otherwise preserved (excl. those of Astrakhan, Caracul, Persian, Broadtail or similar lambs, or of Indian, Chinese, Mongolian or Tibetan lambs and tanned, parchment-dressed or further prepared)	Free	0	
41021090	Raw skins of sheep, with wool on, fresh or salted, dried, limed, pickled or otherwise preserved (excl. those of lambs and tanned, parchment-dressed or further prepared)	Free	0	
41022100	Raw skins of sheep or lambs, without wool on, pickled, whether or not split	Free	0	
41022900	Raw skins of sheep or lambs, without wool on, fresh or salted, dried, limed or otherwise preserved, whether or not split (excl. pickled, tanned, parchment-dressed or further prepared)	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
41032000	Raw hides and skins of reptiles, fresh or salted, dried, limed, pickled or otherwise preserved (excl. tanned, parchment-dressed or further prepared)	Free	0	
41033000	Raw hides and skins of swine, fresh, or salted, dried, limed, pickled or otherwise preserved, whether or not dehaired or split (excl. tanned, parchment-dressed or further prepared)	Free	0	
41039000	Raw hides and skins, fresh, or salted, dried, limed, pickled or otherwise preserved, whether or not dehaired, incl. birdskins without feathers or down (excl. tanned, parchment-dressed or further prepared, hides and skins of bovine "incl. buffalo" animals, equine animals, sheep, lambs, reptiles and swine)	Free	0	
41041110	Full grains, unsplit and grain splits, in the wet state "incl. wet-blue", of the whole hides and skins of bovine "incl. buffalo" animals, with a surface area of ≤ 2,6 m^2, tanned, without hair on (excl. further prepared)	Free	0	
41041151	Full grains, unsplit and grain splits, in the wet state "incl. wet-blue", of the whole hides and skins of bovine "incl. buffalo" animals, with a surface area of > 2,6 m^2, tanned, without hair on (excl. further prepared)	Free	0	
41041159	Full grains, unsplit and grain splits, in the wet state "incl. wet-blue", of hides and skins of bovine "incl. buffalo" animals, tanned, without hair on (excl. further prepared and of the whole hides and skins)	Free	0	
41041190	Full grains, unsplit and grain splits, in the wet state "incl. wet-blue", of hides and skins of equine animals, tanned, without hair on (excl. further prepared)	5,5	4	
41041910	Whole hides and skins of bovine "incl. buffalo" animals, with a surface area of ≤ 2,6 m^2, in the wet state "incl. wet-blue", tanned, without hair on, whether or not split (excl. further prepared and full grains, unsplit and grain splits)	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
41041951	Whole hides and skins of bovine "incl. buffalo" animals, with a surface area of > 2,6 m^2, in the wet state "incl. wet-blue", tanned, without hair on, whether or not split (excl. further prepared and full grains, unsplit and grain splits)	Free	0	
41041959	Hides and skins of bovine "incl. buffalo" animals, in the wet state "incl. wet-blue", tanned, without hair on, whether or not split (excl. further prepared and whole hides and skins and full grains, unsplit and grain splits)	Free	0	
41041990	Hides and skins of equine animals, in the wet state "incl. wet-blue", tanned, without hair on, whether or not split (excl. further prepared and full grains, unsplit and grain splits)	5,5	4	
41044111	Full grains leather, unsplit and grain splits leather of East India kip, without hair on, whole, whether or not the heads and legs have been removed, in the dry state "crust", with a surface area of ≤ 2,6 m^2 "28 square feet" and each weighing ≤ 4,5 kg, not further prepared than vegetable tanned, whether or not having undergone certain treatments, but obviously unsuitable for immediate use for the manufacture of leather articles	Free	0	
41044119	Full grains leather, unsplit and grain splits leather, in the dry state "crust", of whole hides and skins of bovine "incl. buffalo", with a surface area of ≤ 2,6 m^2 "28 square feet", without hair on (excl. further prepared and East India kip of subheading 4104.41.11)	6,5	4	
41044151	Full grains leather, unsplit and grain splits leather, in the dry state "crust", of whole hides and skins of bovine "incl. buffalo" animals, with a surface area of > 2,6 m^2 "28 square feet", without hair on (excl. further prepared and East India kip of subheading 4104.41.11)	6,5	0	

CN 2013	Description	Base rate	Staging category	Notes
41044159	Full grains leather, unsplit and grain splits leather, in the dry state "crust", of hides and skins of bovine "incl. buffalo" animals, with a surface area of > 2,6 m^2 "28 square feet", without hair on (excl. further prepared and whole hides and skins and east india kip of subheading 4104.41.11)	6,5	4	
41044190	Full grains leather, unsplit and grain splits leather, in the dry state "crust", of hides and skins of equine animals, without hair on (excl. further prepared)	5,5	4	
41044911	Hides and skins of East India kip, without hair on, whole, whether or not the heads and legs have been removed, in the dry state "crust", with a surface area of ≤ 2,6 m^2 "28 square feet" and each weighing ≤ 4,5 kg, not further prepared than vegetable tanned, whether or not having undergone certain treatments, but obviously unsuitable for immediate use for the manufacture of leather articles (excl. full grains, unsplit and grain splits)	Free	0	
41044919	Whole hides and skins of bovine "incl. buffalo" animals, with a surface area of ≤ 2,6 m^2 "28 square feet", in the dry state "crust", without hair on, whether or not split (excl. further prepared and full grains, unsplit, grain splits and hides and skins of east india kip of subheading 4104.49.11)	6,5	4	
41044951	Whole hides and skins of bovine "incl. buffalo" animals, with a surface area of > 2,6 m^2 "28 square feet", in the dry state "crust", without hair on, whether or not split (excl. further prepared and full grains, unsplit and grain splits)	6,5	4	
41044959	Hides and skins of bovine "incl. buffalo" animals, with a surface area of > 2,6 m^2 "28 square feet", in the dry state "crust", without hair on, whether or not split (excl. further prepared and whole hides and skins and full grains, unsplit and grain splits)	6,5	4	
41044990	Hides and skins of equine animals, in the dry state "crust", without hair on, whether or not split (excl. further prepared and full grains, unsplit and grain splits)	5,5	4	

CN 2013	Description	Base rate	Staging category	Notes
41051000	Skins of sheep or lambs, in the wet state "incl. wet-blue", tanned, without wool on, whether or not split (excl. further prepared and pre-tanned only)	2	0	
41053010	Indian hair sheep skins, in the dry state "crust", without wool on, vegetable pre-tanned, whether or not having undergone certain treatments, but obviously unsuitable for immediate use for the manufacture of leather articles	Free	0	
41053090	Skins of sheep or lambs, in the dry state "crust", without wool on (excl. further prepared and pre-tanned only, and Indian hair sheep skins, vegetable pre-tanned, whether or not having undergone certain treatments, but obviously unsuitable for immediate use for the manufacture of leather articles)	2	0	
41062100	Hides and skins of goats or kids, in the wet state "incl. wet-blue", tanned, without wool on, whether or not split (excl. further prepared and pre-tanned only)	2	0	
41062210	Indian goat or kid skins, in the dry state "crust", without wool on, vegetable pre-tanned, whether or not having undergone certain treatments, but obviously unsuitable for immediate use for the manufacture of leather articles	Free	0	
41062290	Hides and skins of goats or kids, in the dry state "crust", without wool on, whether or not split (excl. further prepared and pre-tanned only and vegetable pre-tanned Indian goat or kid hides and skins of subheading 4106.22.10)	2	0	
41063100	Hides and skins of swine, in the wet state (incl. wet-blue), tanned, without wool on, whether or not split (excl. further prepared and pre-tanned only)	2	0	
41063200	Hides and skins of swine, in the dry state (crust), without wool on, whether or not split (excl. further prepared and pre-tanned only)	2	0	

CN 2013	Description	Base rate	Staging category	Notes
41064010	Hides and skins of reptiles, vegetable pre-tanned only	Free	0	
41064090	Tanned or crust hides and skins of reptiles, whether or not split (excl. further prepared and vegetable pre-tanned only)	2	0	
41069100	Hides and skins of antelopes, deer, elks, elephants and other animals, incl. sea animals, without wool or hair on, and leather of hairless animals, in the wet state "incl. wet-blue", tanned, whether or not split (excl. further prepared and of bovine and equine animals, sheep and lambs, goats and kids, swine and reptiles, and pre-tanned only)	2	0	
41069200	Hides and skins of antelopes, deer, elks, elephants and other animals, incl. sea animals, without wool or hair on, and leather of hairless animals, in the dry state "crust", whether or not split (excl. further prepared and of bovine and equine animals, sheep and lambs, goats and kids, swine and reptiles, and pre-tanned only)	2	0	
41071111	Boxcalf full grains leather, unsplit, of whole calfhides and calfskins, with a surface area of ≤ 2,6 m^2 "28 square feet"	6,5	4	
41071119	Full grains leather "incl. parchment-dressed leather", unsplit, of the whole hides and skins of bovine "incl. buffalo" animals, with a surface area of ≤ 2,6 m^2 "28 square feet", without hair on (excl. boxcalf, chamois leather, patent leather, patent laminated leather and metallised leather)	6,5	4	
41071190	Full grains leather "incl. parchment-dressed leather", unsplit, of the whole hides and skins of bovine "incl. buffalo" or equine animals, further prepared after tanning or crusting, without hair on (excl. of bovine "incl. buffalo" animals with a surface area of ≤ 2,6 m^2 "28 square feet", chamois leather, patent leather and patent laminated leather, and metallised leather)	6,5	4	

CN 2013	Description	Base rate	Staging category	Notes
41071211	Boxcalf grain splits leather, of whole calfhides and calfskins, with a surface area of ≤ 2,6 m^2 ”28 square feet”	6,5	4	
41071219	Grain splits leather ”incl. parchment-dressed leather”, of the whole hides and skins of bovine ”incl. buffalo” animals, with a surface area of ≤ 2,6 m^2 ”28 square feet”, without hair on (excl. boxcalf, chamois leather, patent leather, patent laminated leather and metallised leather)	6,5	4	
41071291	Grain splits leather ”incl. parchment-dressed leather”, of the whole hides and skins of bovine ”incl. buffalo” animals, further prepared after tanning or crusting, without hair on (excl. of bovine ”incl. buffalo” animals with a surface area of ≤ 2,6 m^2 ”28 square feet”, chamois leather, patent leather and patent laminated leather, and metallised leather)	5,5	0	
41071299	Grain splits leather ”incl. parchment-dressed leather”, of the whole hides and skins of equine animals, further prepared after tanning or crusting, without hair on (excl. chamois leather, patent leather and patent laminated leather, and metallised leather	6,5	4	
41071910	Leather ”incl. parchment-dressed leather” of the whole hides and skins of bovine ”incl. buffalo” animals, with a surface area of ≤ 2,6 m^2 ”28 square feet”, without hair on (excl. unsplit full grains leather, grain splits leather, chamois leather, patent leather, patent laminated leather and metallised leather)	6,5	4	
41071990	Leather ”incl. parchment-dressed leather” of the whole hides and skins of bovine ”incl. buffalo” or equine animals, further prepared after tanning or crusting, without hair on (excl. of bovine ”incl. buffalo” animals with a surface area of ≤ 2,6 m^2 ”28 square feet”, unsplit full grains leather, grain splits leather, chamois leather, patent leather and patent laminated leather, and metallised leather)	6,5	4	

CN 2013	Description	Base rate	Staging category	Notes
41079110	Full grains sole leather "incl. parchment-dressed leather", unsplit, of the portions, strips or sheets of hides and skins of bovine "incl. buffalo" or equine animals, further prepared after tanning or crusting, without hair on (excl. chamois leather, patent leather and patent laminated leather, and metallised leather)	6,5	4	
41079190	Full grains leather "incl. parchment-dressed leather", unsplit, of the portions, strips or sheets of hides and skins of bovine "incl. buffalo" or equine animals, further prepared after tanning or crusting, without hair on (excl. sole leather, chamois leather, patent leather and patent laminated leather, and metallised leather)	6,5	4	
41079210	Grain splits leather "incl. parchment-dressed leather", of the portions, strips or sheets of hides and skins of bovine "incl. buffalo" animals, further prepared after tanning or crusting, without hair on (excl. chamois leather, patent leather and patent laminated leather, and metallised leather)	5,5	0	
41079290	Grain splits leather "incl. parchment-dressed leather", of the portions, strips or sheets of hides and skins of equine animals, further prepared after tanning or crusting, without hair on (excl. chamois leather, patent leather and patent laminated leather, and metallised leather)	6,5	4	
41079910	Leather "incl. parchment-dressed leather" of the portions, strips or sheets of hides and skins of bovine "incl. buffalo" animals, further prepared after tanning or crusting, without hair on (excl. unsplit full grains leather, grain splits leather, chamois leather, patent leather and patent laminated leather, and metallised leather)	6,5	4	
41079990	Leather "incl. parchment-dressed leather" of the portions, strips or sheets of hides and skins of equine animals, further prepared after tanning or crusting, without hair on (excl. unsplit full grains leather, grain splits leather, chamois leather, patent leather and patent laminated leather, and metallised leather)	6,5	4	

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CN 2013	Description	Base rate	Staging category	Notes
41120000	Leather further prepared after tanning or crusting ”incl. parchment-dressed leather”, of sheep or lambs, without wool on, whether or not split (excl. chamois leather, patent leather and patent laminated leather, and metallised leather)	3,5	0	
41131000	Leather further prepared after tanning or crusting ”incl. parchment-dressed leather”, of goats or kids, without wool or hair on, whether or not split (excl. chamois leather, patent leather and patent laminated leather, and metallised leather)	3,5	0	
41132000	Leather further prepared after tanning or crusting ”incl. parchment-dressed leather”, of pigs, without hair on, whether or not split (excl. chamois leather, patent leather and patent laminated leather, and metallised leather)	2	0	
41133000	Leather further prepared after tanning or crusting ”incl. parchment-dressed leather”, of reptiles,, whether or not split (excl. chamois leather, patent leather and patent laminated leather, and metallised leather)	2	0	
41139000	Leather further prepared after tanning or crusting ”incl. parchment-dressed leather”, of antelopes, deer, elks, elephants and other animals, incl. sea animals, without wool or hair on, and leather of hairless animals, whether or not split (excl. leather of bovine and equine animals, sheep and lambs, goats or kids, swine and reptiles, and chamois leather, patent leather, patent laminated leather and metallised leather)	2	0	
41141010	Chamois leather, incl. combination chamois leather, of sheep or lambs (excl. glacé-tanned leather subsequently treated with formaldehyde and leather stuffed with oil only after tanning)	2,5	0	
41141090	Chamois leather, incl. combination chamois leather (excl. that of sheep or lambs, glacé-tanned leather subsequently treated with formaldehyde and leather stuffed with oil only after tanning)	2,5	0	

CN 2013	Description	Base rate	Staging category	Notes
41142000	Patent leather and patent laminated leather; metallised leather (excl. lacquered or metallised reconstituted leather)	2,5	0	
41151000	Composition leather based on leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	2,5	0	
41152000	Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	Free	0	
42010000	Saddlery and harness for any animal, incl. traces, leads, knee pads, muzzles, saddle cloths, saddlebags, dog coats and the like, of any material (excl. harnesses for children and adults, riding whips and other goods of heading 6602)	2,7	0	
42021110	Executive-cases, briefcases, portfolios, school satchels and similar containers with outer surface of leather, composition leather or patent leather	3	0	
42021190	Trunks, suitcases, vanity cases and similar containers, with outer surface of leather, composition leather or patent leather (excl. executive-cases)	3	0	
42021211	Executive-cases, briefcases, school satchels and similar containers, with outer surface of plastic sheeting	9,7	7	
42021219	Trunks, suitcases, vanity cases and similar containers of leather, with outer surface of plastic sheeting (excl. executive-cases)	9,7	7	
42021250	Trunks, suitcases, vanity cases, executive-cases, briefcases, school satchels and similar containers, with outer surface of moulded plastic material	5,2	4	

CN 2013	Description	Base rate	Staging category	Notes
42021291	Executive-cases, briefcases, school satchels and similar containers, with outer surface of plastic, incl. vulcanised fibre, or of textile materials (excl. those with an outer surface of plastic sheeting or moulded plastic material)	3,7	0	
42021299	Trunks, suitcases, vanity cases and similar cases, with outer surface of plastics or textile materials (excl. those with an outer surface of plastic sheeting or moulded plastic material, and executive-cases)	3,7	0	
42021910	Trunks, suitcases, vanity cases, executive-cases, briefcases, school satchels and similar containers, with outer surface of aluminium	5,7	4	
42021990	Trunks, suitcases, vanity cases, executive-cases, briefcases, school satchels and similar containers (excl. with outer surface of leather, composition leather, patent leather, plastics, textile materials or aluminium)	3,7	0	
42022100	Handbags, whether or not with shoulder straps, incl. those without handles, with outer surface of leather, composition leather or patent leather	3	0	
42022210	Handbags, whether or not with shoulder straps, incl. those without handles, with outer surface of plastic sheeting	9,7	7	
42022290	Handbags, whether or not with shoulder straps, incl. those without handles, with outer surface of textile materials	3,7	0	
42022900	Handbags, whether or not with shoulder strap, incl. those without handle, with outer surface of vulcanised fibre or paperboard, or wholly or mainly covered with such materials or with paper	3,7	0	
42023100	Wallets, purses, key-pouches, cigarette-cases, tobacco-pouches and similar articles carried in the pocket or handbag, with outer surface of leather, composition leather or patent leather	3	0	

CN 2013	Description	Base rate	Staging category	Notes
42023210	Wallets, purses, key-pouches, cigarette-cases, tobacco-pouches and similar articles carried in the pocket or handbag, with outer surface of plastic sheeting	9,7	7	
42023290	Wallets, purses, key-pouches, cigarette-cases, tobacco-pouches and similar articles carried in the pocket or handbag, with outer surface of textile materials	3,7	0	
42023900	Wallets, purses, key-cases, cigarette-cases, tobacco-pouches and similar articles of a kind normally carried in the pocket or handbag, with outer surface of vulcanised fibre or paperboard, or wholly or mainly covered with such materials or with paper, incl. spectacle cases of moulded plastic material	3,7	0	
42029110	Travelling-bags, toilet bags, rucksacks and sports bags with outer surface of leather, composition leather or patent leather	3	0	
42029180	Insulated food or beverage bags, shopping bags, map-cases, tool bags, jewellery boxes, cutlery cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers, with outer surface of leather, composition leather of patent leather (excl. trunks, briefcases, school satchels and similar; articles normally carried in the pocket or in the handbag; travelling, toilet or sports bags; rucksacks)	3	0	
42029211	Travelling-bags, toilet bags, rucksacks and sports bags, with outer surface of plastic sheeting	9,7	7	
42029215	Musical instrument cases with outer surface of plastic sheeting	6,7	4	
42029219	Insulated food or beverage bags, shopping bags, map-cases, tool bags, jewellery boxes, cutlery cases, binocular cases, camera cases, gun cases, holsters and similar containers, with outer surface of plastic sheeting (excl. travelling-cases, briefcases, satchels and similar containers, bag or handbag articles, travelling-bags, toilet bags, sports bags, rucksacks and musical instrument cases)	9,7	7	

CN 2013	Description	Base rate	Staging category	Notes
42029291	Travelling-bags, toilet bags, rucksacks and sports bags, with outer surface of textile materials	2,7	0	
42029298	Insulated food or beverage bags, shopping bags, map-cases, tool bags, jewellery boxes, cutlery cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers, with outer surface of textile materials (excl. trunks, briefcases, school satchels and similar containers, articles of a kind normally carried in the pocket or in the handbag, travelling-bags, toilet bags, sports bags and rucksacks)	2,7	0	
42029900	Travelling-bags, shopping or tool bags, jewellery boxes, cutlery cases and similar, with outer surface of vulcanised fibre or paperboard; cases for binoculars, cameras, musical instruments, guns, holsters and similar containers with outer surface of materials (not leather, plastic sheeting or textile materials) (excl. trunks, briefcases, school satchels and similar; handbags; articles normally carried in pocket or handbag)	3,7	0	
42031000	Articles of apparel, of leather or composition leather (excl. clothing accessories, footwear and headgear and parts thereof, and goods of Chapter 95, e.g. shin guards, fencing masks)	4	0	
42032100	Specially designed gloves for use in sport, of leather or composition leather	9	7	
42032910	Protective gloves of leather or composition leather, for all trades	9	7	
42032990	Gloves, mittens and mitts, of leather or composition leather (excl. special sports gloves and protective gloves for all trades)	7	0	
42033000	Belts and bandoliers, of leather or composition leather	5	0	
42034000	Clothing accessories of leather or composition leather (excl. gloves, mittens and mitts, belts, bandoliers, footwear and headgear and parts thereof, and goods of Chapter 95 [e.g. shin guards, fencing masks])	5	0	

CN 2013	Description	Base rate	Staging category	Notes
42050011	Conveyor or transmission belts or belting, of leather or composition leather	2	0	
42050019	Articles for technical use, of leather or composition leather (excl. conveyor or transmission belts or belting)	3	0	
42050090	Articles of leather or composition leather (excl. saddlery and harness bags; cases and similar containers; apparel and clothing accessories; articles for technical uses; whips, riding-crops and similar of heading 6602; furniture; lighting appliances; toys; games; sports articles; buttons and parts thereof; cuff links, bracelets or other imitation jewellery; made-up articles of netting of heading 5608; and articles of plaiting materials)	2,5	0	
42060000	Articles of gut, goldbeater's skin, bladders or tendons (excl. silkworm gut, sterile catgut, other sterile surgical suture material and strings for musical instruments)	1,7	0	
43011000	Raw furskins of mink, whole, with or without heads, tails or paws	Free	0	
43013000	Raw furskins of the following types of lamb: Astrakhan, Caracul, Persian, Broadtail and similar, and Indian, Chinese, Mongolian or Tibetan, whole, with or without heads, tails or paws	Free	0	
43016000	Raw furskins of fox, with or without heads, tails or paws	Free	0	
43018000	Raw furskins, whole, with or without heads, tails or paws (excl. those of mink, lamb - Astrachan, Caracul, Persian, Broadtail and similar, and Indian, Chinese, Mongolian or Tibetan - and fox)	Free	0	
43019000	Heads, tails, paws and other pieces or cuttings of furskins suitable for use in furriery	Free	0	
43021100	Tanned or dressed furskins of mink, whole, with or without heads, tails or paws, not assembled	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
43021915	Tanned or dressed furskins of beaver, muskrat or fox, whole, with or without heads, tails or paws, not assembled	Free	0	
43021935	Tanned or dressed furskins of rabbit or hare, whole, with or without heads, tails or paws, not assembled	Free	0	
43021941	Tanned or dressed furskins of whitecoat pups of harp seal or blueback pups of hooded seal, whole, with or without heads, tails or paws, not assembled	2,2	0	
43021949	Tanned or dressed furskins of seal, whole, with or without heads, tails or paws, not assembled (excl. whitecoat pups of harp seal or blueback pups of hooded seal)	2,2	0	
43021975	Tanned or dressed furskins of Astrakhan, Caracul, Persian, Broadtail or similar lamb, and Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without heads, tails or paws, not assembled	Free	0	
43021980	Tanned or dressed furskins of sheep or lambs, whole, with or without heads, tails or paws, not assembled (excl. of Astrakhan, Caracul, Persian, Broadtail or similar lamb, and Indian, Chinese, Mongolian or Tibetan lamb)	2,2	0	
43021999	Furskins, tanned or dressed, whole, with or without heads, tails or paws, not assembled (excl. furskins of mink, rabbit, hare, beaver, muskrat, fox, seal, sheep and lambs)	2,2	0	
43022000	Heads, tails, paws and other pieces or cuttings of tanned or dressed furskins, not assembled	Free	0	
43023010	Tanned and dressed ”dropped” furskins	2,7	0	

CN 2013	Description	Base rate	Staging category	Notes
43023025	Tanned or dressed whole furskins of rabbit or hare, and pieces or cuttings thereof, assembled, without the addition of other materials (excl. ”dropped” furskins, clothing, clothing accessories and other furskin articles)	2,2	0	
43023051	Tanned or dressed whole furskins of whitecoat pups of harp seal or blueback pups of hooded seal, and pieces or cuttings thereof, assembled, without the addition of other materials (excl. ”dropped” furskins, clothing, clothing accessories and other furskin articles)	2,2	0	
43023055	Tanned or dressed whole furskins of seal, and pieces or cuttings thereof, assembled, without the addition of other materials (excl. of whitecoat pups of harp seal or blueback pups of hooded seal, and ”dropped” furskins, clothing, clothing accessories and other furskin articles)	2,2	0	
43023099	Tanned or dressed furskins, whole or in pieces or cuttings, assembled, without the addition of other materials (excl. furskins of rabbit, hare and seal; ”dropped” furskins; articles of apparel and other articles of furskin)	2,2	0	
43031010	Articles of apparel and clothing accessories made of the furskin of whitecoat pups of harp seal or blueback pups of hooded seal (excl. gloves made of leather and furskin, footwear and headgear and parts thereof)	3,7	0	
43031090	Articles of apparel and clothing accessories made of furskin (excl. those of whitecoat pups of harp seal or blueback pups of hooded seal, gloves made of leather and furskin, footwear and headgear and parts thereof)	3,7	0	
43039000	Articles of furskin (excl. articles of apparel, clothing accessories and goods of Chapter 95, e.g. toys, games and sports equipment)	3,7	0	

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CN 2013	Description	Base rate	Staging category	Notes
43040000	Artificial fur and articles thereof (excl. gloves made of leather and artificial fur, footwear and headgear and parts thereof, and goods of Chapter 95, e.g. toys, games and sports equipment)	3,2	0	
44011000	Fuel wood, in logs, billets, twigs, faggots or similar forms	Free	0	
44012100	Coniferous wood in chips or particles (excl. those of a kind used principally for dying or tanning purposes)	Free	0	
44012200	Wood in chips or particles (excl. those of a kind used principally for dying or tanning purposes, and coniferous wood)	Free	0	
44013100	Wood pellets	Free	0	
44013920	Sawdust and wood waste and scrap, agglomerated in logs, briquettes or similar forms (excl. pellets)	Free	0	
44013930	Sawdust of wood, not agglomerated	Free	0	
44013980	Wood waste and scrap, not agglomerated (excl. sawdust)	Free	0	

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CN 2013	Description	Base rate	Staging category	Notes
44021000	Bamboo charcoal, incl. shell or nut charcoal, whether or not agglomerated (excl. used as a medicament, mixed with incense, activated bamboo charcoal and in the form of crayons)	Free	0	
44029000	Wood charcoal, incl. shell or nut charcoal, whether or not agglomerated (excl. bamboo charcoal, wood charcoal used as a medicament, charcoal mixed with incense, activated charcoal and charcoal in the form of crayons)	Free	0	
44031000	Wood in the rough, treated with paint, stains, creosote or other preservatives (excl. rough-cut wood for walking sticks, umbrellas, tool shafts and the like; wood in the form of railway sleepers; wood cut into boards or beams, etc.)	Free	0	
44032011	Sawlogs of spruce of the species "*Picea abies* Karst." or silver fir "*Abies alba* Mill.", whether or not stripped of bark or sapwood, or roughly squared	Free	0	
44032019	Spruce of the species "*Picea abies* Karst." or silver fir "*Abies alba* Mill.", in the rough, whether or not stripped of bark or sapwood, or roughly squared (excl. sawlogs; rough-cut wood for walking sticks, umbrellas, tool shafts and the like; wood in the form of railway sleepers; wood cut into boards or beams, etc.; wood treated with paint, stains, creosote or other preservatives)	Free	0	
44032031	Sawlogs of pine of the species "*Pinus sylvestris* L.", whether or not stripped of bark or sapwood, or roughly squared	Free	0	
44032039	Pine of the species "*Pinus sylvestris* L." in the rough, whether or not stripped of bark or sapwood, or roughly squared (excl. sawlogs; rough-cut wood for walking sticks, umbrellas, tool shafts and the like; wood in the form of railway sleepers; wood cut into boards or beams, etc.; wood treated with paint, stains, creosote or other preservatives)	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
44032091	Sawlogs of coniferous wood, whether or not stripped of bark or sapwood, or roughly squared (excl. spruce of the species "*Picea abies* Karst.", silver fir "*Abies alba* Mill." and pine of the species "*Pinus sylvestris* L.")	Free	0	
44032099	Coniferous wood in the rough, whether or not stripped of bark or sapwood, or roughly squared (excl. sawlogs; rough-cut wood for walking sticks, umbrellas, tool shafts and the like; wood in the form of railway sleepers; wood cut into boards or beams, etc.; wood treated with paint, stains, creosote or other preservatives; and spruce of the species "*Picea abies* Karst.", silver fir "*Abies alba* Mill." and pine of the species "*Pinus sylvestris* L.")	Free	0	
44034100	Dark red meranti, light red meranti and meranti bakau wood in the rough, whether or not stripped of bark or sapwood, or roughly squared (excl. rough-cut wood for walking sticks, umbrellas, tool shafts and the like; wood cut into boards or beams, etc.; wood treated with paint, stains, creosote or other preservatives)	Free	0	
44034910	Sapelli, acajou d'Afrique and iroko in the rough, whether or not stripped of bark or sapwood, or roughly squared (excl. rough-cut wood for walking sticks, umbrellas, tool shafts and the like; wood cut into boards or beams, etc.; wood treated with paint, stains, creosote or other preservatives)	Free	0	
44034935	Okoumé and sipo in the rough, whether or not stripped of bark or sapwood, or roughly squared (excl. rough-cut wood for walking sticks, umbrellas, tool shafts and the like; wood cut into boards or beams, etc.; wood treated with paint, stains, creosote or other preservatives)	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
44034995	Abura, afrormosia, ako, alan, andiroba, aningré, avodiré, azobé, balau, balsa, bossé clair, bossé foncé, cativo, cedro, dabema, dibétou, doussié, framiré, freijo, fromager, fuma, geronggang, ilomba, imbuia, ipé, jaboty, jelutong, jequitiba, jongkong, kapur, kempas, keruing, kosipo, kotibé, koto, limba, louro, maçaranduba, mahogany, makoré, mandioqueira, mansonia, mengkulang, merawan, merbau, merpauh, mersawa, moabi, niangon, nyatoh, obeche, onzabili, orey, ovengkol, ozigo, padauk, paldao, palissandre de guatemala, palissandre de rio, palissandre de para, palissandre de rose, pau amarelo, pau marfim, pulai, punah, quaruba, ramin, saqui-saqui, sepetir, sucupira, suren, tauari, teak, tiama, tola, virola, white lauan, white meranti, white seraya and yellow meranti, in the rough, whether or not stripped of bark or sapwood, or roughly squared (excl. rough-cut wood for walking sticks, umbrellas, tool shafts and the like; wood cut into boards or beams, etc.; wood treated with paint, stains, creosote or other preservatives)	Free	0	
44039110	Sawlogs of oak "*Quercus* spp.", whether or not stripped of bark or sapwood, or roughly squared	Free	0	
44039190	Oak "*Quercus* spp." in the rough, whether or not stripped of bark or sapwood, or roughly squared (excl. sawlogs; rough-cut wood for walking sticks, umbrellas, tool shafts and the like; wood in the form of railway sleepers; wood cut into boards or beams, etc.; wood treated with paint, stains, creosote or other preservatives)	Free	0	
44039210	Sawlogs of beech "*Fagus* spp.", whether or not stripped of bark or sapwood, or roughly squared	Free	0	
44039290	Beech "*Fagus* spp." in the rough, whether or not stripped of bark or sapwood, or roughly squared (excl. sawlogs; rough-cut wood for walking sticks, umbrellas, tool shafts and the like; wood in the form of railway sleepers; wood cut into boards or beams, etc.; wood treated with paint, stains, creosote or other preservatives)	Free	0	

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CN 2013	Description	Base rate	Staging category	Notes
44039910	Poplar in the rough, whether or not stripped of bark or sapwood, or roughly squared (excl. rough-cut wood for walking sticks, umbrellas, tool shafts and the like; wood cut into boards or beams, etc.; wood treated with paint, stains, creosote or other preservatives)	Free	0	
44039930	Eucalyptus wood in the rough, whether or not stripped of bark or sapwood, or roughly squared (excl. rough-cut wood for walking sticks, umbrellas, tool shafts and the like; wood cut into boards or beams, etc.; wood treated with paint, stains, creosote or other preservatives)	Free	0	
44039951	Sawlogs of birch, whether or not stripped of bark or sapwood, or roughly squared	Free	0	
44039959	Birch, in the rough, whether or not stripped of bark or sapwood, or roughly squared (excl. sawlogs; rough-cut wood for walking sticks, umbrellas, tool shafts and the like; wood cut into boards or beams, etc.; wood treated with paint, stains, creosote or other preservatives)	Free	0	
44039995	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared (excl. rough-cut wood for walking sticks, umbrellas, tool shafts and the like; wood cut into boards or beams, etc.; wood treated with paint, stains, creosote or other preservatives, tropical wood of Subheading Note 1 to this Chapter and coniferous wood, oak, beech, poplar, eucalyptus and birch wood)	Free	0	
44041000	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking sticks, umbrellas, tool handles or the like; chipwood and the like, of coniferous wood (excl. hoopwood sawn lengthwise and carved or notched at the ends; brushmounts, lasts)	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
44042000	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 and the like; chipwood and the like (excl. hoopwood sawn lengthwise and carved or notched at the ends; brushmounts, lasts; coniferous wood in general)	Free	0	
44050000	Wood wool; wood flour "wood powder able to pass through a fine", 0,63 mm mesh, sieve with a residue of ≤ 8 % by weight	Free	0	
44061000	Railway or tramway sleepers "cross-ties" of wood, not impregnated	Free	0	
44069000	Railway or tramway sleepers "cross-ties" of wood, impregnated	Free	0	
44071015	Coniferous wood sawn or chipped lengthwise, sliced or peeled, of a thickness of > 6 mm, sanded, or end-jointed, whether or not planed or sanded	Free	0	
44071031	Spruce of the species "*Picea abies* Karst." or silver fir "*Abies alba* Mill.", sawn or chipped lengthwise, sliced or peeled, of a thickness of > 6 mm, planed (excl. end-jointed)	Free	0	
44071033	Pine of the species "*Pinus sylvestris* L.", sawn or chipped lengthwise, sliced or peeled, of a thickness of > 6 mm, planed (excl. end-jointed)	Free	0	
44071038	Coniferous wood sawn or chipped lengthwise, sliced or peeled, of a thickness of > 6 mm, planed (excl. end-jointed, spruce of the species "*Picea abies* Karst.", silver fir "*Abies alba* Mill." and pine of the species "*Pinus sylvestris* L.")	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
44071091	Spruce "*Picea abies* Karst." or silver fir "*Abies alba* Mill.", sawn or chipped lengthwise, sliced or peeled, of a thickness of > 6 mm (excl. planed, sanded or end-jointed; boards for the manufacture of pencils; wood with a length of ≤ 125 mm and a thickness of < 12,5 mm)	Free	0	
44071093	Pine of the species "*Pinus silvestris* L.", sawn or cut lengthwise, sliced or peeled, with a thickness of > 6 mm (excl. planed, sanded or end-jointed; boards for the manufacture of lead pencils, tracer pencils, colour pencils, slate pencils and other pencils with a wood casing; wood with a length of ≤ 125 mm and a thickness of < 12,5 mm)	Free	0	
44071098	Coniferous wood sawn or chipped lengthwise, sliced or peeled, of a thickness of > 6 mm (excl. planed or sanded, and spruce "*Picea abies* Karst.", silver fir "*Abies alba* Mill." and pine "*Pinus sylvestris* L.")	Free	0	
44072110	Mahogany "*Swietenia* spp.", sawn or chipped lengthwise, sliced or peeled, of a thickness of > 6 mm, sanded, or end-jointed, whether or not planed or sanded	4,9	4	
44072191	Mahogany "*Swietenia* spp.", sawn or chipped lengthwise, sliced or peeled, of a thickness of > 6 mm, planed (excl. end-jointed)	4	0	
44072199	Mahogany "*Swietenia* spp.", sawn or chipped lengthwise, sliced or peeled, of a thickness of > 6 mm (excl. planed, sanded or end-jointed)	Free	0	
44072210	Virola, imbuia and balsa, sawn or chipped lengthwise, sliced or peeled, of a thickness of > 6 mm, sanded, or end-jointed, whether or not planed or sanded	4,9	4	
44072291	Virola, imbuia and balsa, sawn or chipped lengthwise, sliced or peeled, of a thickness of > 6 mm, planed (excl. end-jointed)	4	0	

CN 2013	Description	Base rate	Staging category	Notes
44072299	Virola, imbuia and balsa, sawn or chipped lengthwise, sliced or peeled, of a thickness of > 6 mm (excl. planed, sanded or end-jointed)	Free	0	
44072510	Dark red meranti, light red meranti and meranti bakau, sawn or chipped lengthwise, sliced or peeled, of a thickness of > 6 mm, end-jointed, whether or not planed or sanded	4,9	4	
44072530	Dark red meranti, light red meranti and meranti bakau, sawn or chipped lengthwise, sliced or peeled, of a thickness of > 6 mm, planed (excl. end-jointed)	4	0	
44072550	Dark red meranti, light red meranti and meranti bakau, sawn or chipped lengthwise, sliced or peeled, of a thickness of > 6 mm, sanded (excl. end-jointed)	4,9	4	
44072590	Dark red meranti, light red meranti and meranti bakau, sawn or chipped lengthwise, sliced or peeled, of a thickness of > 6 mm (excl. such products planed, sanded or end-jointed)	Free	0	
44072610	White lauan, white meranti, white seraya, yellow meranti and alan, sawn or chipped lengthwise, sliced or peeled, of a thickness of > 6 mm, end-jointed, whether or not planed or sanded	4,9	4	
44072630	White lauan, white meranti, white seraya, yellow meranti and alan, sawn or chipped lengthwise, sliced or peeled, of a thickness of > 6 mm, planed (excl. end-jointed)	4	0	
44072650	White lauan, white meranti, white seraya, yellow meranti and alan, sawn or chipped lengthwise, sliced or peeled, of a thickness of > 6 mm, sanded (excl. end-jointed)	4,9	4	
44072690	White lauan, white meranti, white seraya, yellow meranti and alan, sawn or chipped lengthwise, sliced or peeled, of a thickness of > 6 mm (excl. planed, sanded or end-jointed)	Free	0	

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CN 2013	Description	Base rate	Staging category	Notes
44072710	Sapelli, sawn or chipped lengthwise, sliced or peeled, of a thickness of > 6 mm, sanded, or end-jointed, whether or not planed or sanded	4,9	4	
44072791	Sapelli, sawn or chipped lengthwise, sliced or peeled, of a thickness of > 6 mm, planed (excl. end-jointed)	4	0	
44072799	Sapelli, sawn or chipped lengthwise, sliced or peeled, of a thickness of > 6 mm (excl. planed, sanded or end-jointed)	Free	0	
44072810	Iroko, sawn or chipped lengthwise, sliced or peeled, of a thickness of > 6 mm, sanded, or end-jointed, whether or not planed or sanded	4,9	4	
44072891	Iroko, sawn or chipped lengthwise, sliced or peeled, of a thickness of > 6 mm, planed (excl. end-jointed)	4	0	
44072899	Iroko, sawn or chipped lengthwise, sliced or peeled, of a thickness of > 6 mm (excl. planed, sanded or end-jointed)	Free	0	
44072915	Keruing, ramin, kapur, teak, jongkong, merbau, jelutong, kempas, okoumé, obeche, sipo, acajou d'Afrique, makoré, tiama, mansonia, ilomba, dibétou, limba, azobé, palissandre de Rio, palissandre de Para, palissandre de rose, abura, afrormosia, ako, andiroba, aningré, avodiré, balau, bossé clair, bossé foncé, cativo, cedro, dabema, doussié, framiré, freijo, fromager, fuma, geronggang, ipé, jaboty, jequitiba, kosipo, kotibé, koto, louro, maçaranduba, mahogany (excl. "*Swietenia* spp."), mandioqueira, mengkulang, merawan, merpauh, mersawa, moabi, niangon, nyatoh, onzabili, orey, ovengkol, ozigo, padauk, paldao, palissandre de guatemala, pau amarelo, pau marfim, pulai, punah, quaruba, saqui-saqui, sepetir, sucupira, suren, tauari and tola, sawn or chipped lengthwise, sliced or peeled, of a thickness of > 6 mm, end-jointed, whether or not planed or sanded	4,9	4	

CN 2013	Description	Base rate	Staging category	Notes
44072920	Palissandre de Rio, palissandre de Para and palissandre de rose, sawn or chipped lengthwise, sliced or peeled, planed, of a thickness of > 6 mm (excl. end-jointed)	4,9	4	
44072925	Keruing, ramin, kapur, teak, jongkong, merbau, jelutong, kempas, okoumé, obeche, sipo, acajou d'Afrique, makoré, tiama, mansonia, ilomba, dibétou, limba and azobé, sawn or chipped lengthwise, sliced or peeled, of a thickness of > 6 mm, planed (excl. end-jointed)	4	0	
44072945	Keruing, ramin, kapur, teak, jongkong, merbau, jelutong, kempas, okoumé, obeche, sipo, acajou d'Afrique, makoré, tiama, mansonia, ilomba, dibétou, limba, azobé, palissandre de Rio, palissandre de Para and palissandre de rose, sawn or chipped lengthwise, sliced or peeled, of a thickness of > 6 mm, sanded (excl. end-jointed)	4,9	4	
44072960	Keruing, ramin, kapur, teak, jongkong, merbau, jelutong, kempas, okoumé, obeche, sipo, acajou d'Afrique, makoré, tiama, mansonia, ilomba, dibétou, limba, azobé, palissandre de Rio, palissandre de Para and palissandre de rose, sawn or chipped lengthwise, sliced or peeled, of a thickness of > 6 mm (excl. such products planed, sanded or end-jointed)	Free	0	
44072983	Abura, afrormosia, ako, andiroba, aningré, avodiré, balau, bossé clair, bossé foncé, cativo, cedro, dabema, doussié, framiré, freijo, fromager, fuma, geronggang, ipé, jaboty, jequitiba, kosipo, kotibé, koto, louro, maçaranduba, mahogany (excl. "*Swietenia* spp."), mandioqueira, mengkulang, merawan, merpauh, mersawa, moabi, niangon, nyatoh, onzabili, orey, ovengkol, ozigo, padauk, paldao, palissandre de guatemala, pau amarelo, pau marfim, pulai, punah, quaruba, saqui-saqui, sepetir, sucupira, suren, tauari and tola, sawn or chipped lengthwise, sliced or peeled, of a thickness of > 6 mm, planed (excl. end-jointed)	4	0	

CN 2013	Description	Base rate	Staging category	Notes
44072985	Abura, afrormosia, ako, andiroba, aningré, avodiré, balau, bossé clair, bossé foncé, cativo, cedro, dabema, doussié, framiré, freijo, fromager, fuma, geronggang, ipé, jaboty, jequitiba, kosipo, kotibé, koto, louro, maçaranduba, mahogany (excl. "*Swietenia* spp."), mandioqueira, mengkulang, merawan, merpauh, mersawa, moabi, niangon, nyatoh, onzabili, orey, ovengkol, ozigo, padauk, paldao, palissandre de guatemala, pau amarelo, pau marfim, pulai, punah, quaruba, saqui-saqui, sepetir, sucupira, suren, tauari and tola, sawn or chipped lengthwise, sliced or peeled, of a thickness of > 6 mm, sanded (excl. end-jointed)	4,9	4	
44072995	Abura, afrormosia, ako, andiroba, aningré, avodiré, balau, bossé clair, bossé foncé, cativo, cedro, dabema, doussié, framiré, freijo, fromager, fuma, geronggang, ipé, jaboty, jequitiba, kosipo, kotibé, koto, louro, maçaranduba, mahogany (excl. "*Swietenia* spp."), mandioqueira, mengkulang, merawan, merpauh, mersawa, moabi, niangon, nyatoh, onzabili, orey, ovengkol, ozigo, padauk, paldao, palissandre de guatemala, pau amarelo, pau marfim, pulai, punah, quaruba, saqui-saqui, sepetir, sucupira, suren, tauari and tola, sawn or chipped lengthwise, sliced or peeled, of a thickness of > 6 mm (excl. end-jointed, planed or sanded	Free	0	
44079115	Oak "*Quercus* spp.", sawn or chipped lengthwise, sliced or peeled, of a thickness of > 6 mm, sanded, or end-jointed, whether or not planed or sanded	Free	0	
44079131	Blocks, strips and friezes of oak "*Quercus* spp." for parquet or wood block flooring, not assembled, of a thickness of > 6 mm, planed (excl. veneered or of plywood)	Free	0	
44079139	Oak "*Quercus* spp.", sawn or chipped lengthwise, sliced or peeled, of a thickness of > 6 mm, planed (excl. end-jointed and blocks, strips and friezes for parquet or wood block flooring)	Free	0	
44079190	Oak "*Quercus* spp.", sawn or chipped lengthwise, sliced or peeled, of a thickness of > 6 mm (excl. planed, sanded or end-jointed)	Free	0	

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CN 2013	Description	Base rate	Staging category	Notes
44079200	Beech "*Fagus* spp.", sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness of > 6 mm	Free	0	
44079310	Maple "*Acer* spp.", sawn or chipped lengthwise, sliced or peeled, of a thickness of > 6 mm, planed, or end-jointed, whether or not planed or sanded	Free	0	
44079391	Maple "*Acer* spp.", sawn or chipped lengthwise, sliced or peeled, of a thickness of > 6 mm, sanded (excl. end-jointed)	2,5	0	
44079399	Maple "*Acer* spp.", sawn or chipped lengthwise, sliced or peeled, of a thickness of > 6 mm (excl. planed, sanded or end-jointed)	Free	0	
44079410	Cherry "*Prunus* spp.", sawn or chipped lengthwise, sliced or peeled, of a thickness of > 6 mm, planed, or end-jointed, whether or not planed or sanded	Free	0	
44079491	Cherry "*Prunus* spp.", sawn or chipped lengthwise, sliced or peeled, of a thickness of > 6 mm, sanded (excl. end-jointed)	2,5	0	
44079499	Cherry "*Prunus* spp.", sawn or chipped lengthwise, sliced or peeled, of a thickness of > 6 mm (excl. planed, sanded or end-jointed)	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
44079510	Ash "*Fraxinus* spp.", sawn or chipped lengthwise, sliced or peeled, of a thickness of > 6 mm, planed, or end-jointed, whether or not planed or sanded	Free	0	
44079591	Ash "*Fraxinus* spp.", sawn or chipped lengthwise, sliced or peeled, of a thickness of > 6 mm, sanded (excl. end-jointed)	2,5	0	
44079599	Ash "*Fraxinus* spp.", sawn or chipped lengthwise, sliced or peeled, of a thickness of > 6 mm (excl. planed, sanded or end-jointed)	Free	0	
44079927	Wood sawn or cut lengthwise, sliced or peeled, of a thickness of > 6 mm, planed, or end-jointed, whether or not planed or sanded (excl. tropical wood specified in Subheading Note 2 to this Chapter, coniferous wood, oak "*Quercus* spp.", beech "*Fagus* spp.", maple "*Acer* spp.", cherry "*Prunus* spp." and ash "*Fraxinus* spp.")	Free	0	
44079940	Wood sawn or cut lengthwise, sliced or peeled, sanded, of a thickness of > 6 mm (excl. end-jointed; tropical wood specified in Subheading Note 2 to this Chapter, coniferous wood, oak "*Quercus* spp.", beech "*Fagus* spp.", maple "*Acer* spp.", cherry "*Prunus* spp." and ash "*Fraxinus* spp.")	2,5	0	
44079991	Poplar, sawn or chipped lengthwise, sliced or peeled, of a thickness of > 6 mm (excl. planed, sanded or end-jointed)	Free	0	
44079996	Tropical wood, sawn or chipped lengthwise, sliced or peeled, of a thickness of > 6 mm (excl. planed, sanded or end-jointed, and tropical wood specified in Subheading Note 2 to this Chapter)	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
44079998	Wood, sawn or chipped lengthwise, sliced or peeled, of a thickness of > 6 mm (excl. planed, sanded or end-jointed, and tropical wood, coniferous wood, oak "*Quercus* spp.", beech "*Fagus* spp.", maple "*Acer* spp.", cherry "*Prunus* spp.", ash "*Fraxinus* spp." and poplar)	Free	0	
44081015	Sheets for veneering, incl. those obtained by slicing laminated wood, for coniferous plywood or for other similar laminated coniferous wood and other coniferous wood, sawn lengthwise, sliced or peeled, of a thickness of ≤ 6 mm, planed, sanded or end-jointed	3	0	
44081091	Small boards for the manufacture of pencils, of coniferous wood, of a thickness of ≤ 6 mm	Free	0	
44081098	Sheets for veneering, incl. those obtained by slicing laminated wood, for coniferous plywood or for other similar laminated coniferous wood and other coniferous wood, sawn lengthwise, sliced or peeled, whether or not spliced, of a thickness of ≤ 6 mm (excl. planed, sanded or end-jointed, and small boards for the manufacture of pencils)	4	0	
44083111	Sheets for veneering, incl. those obtained by slicing laminated wood, for plywood or for other similar laminated wood and other wood, sawn lengthwise, sliced or peeled, of a thickness of ≤ 6 mm, end-jointed, whether or not planed or sanded, of dark red meranti, light red meranti and meranti bakau	4,9	4	
44083121	Sheets for veneering, incl. those obtained by slicing laminated wood, for plywood or for other similar laminated wood and other wood, sawn lengthwise, sliced or peeled, of a thickness of ≤ 6 mm, planed, of dark red meranti, light red meranti and merantibakau (excl. end-jointed)	4	0	

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CN 2013	Description	Base rate	Staging category	Notes
44083125	Sheets for veneering, incl. those obtained by slicing laminated wood, for plywood or for other similar laminated wood and other wood, sawn lengthwise, sliced or peeled, of a thickness of ≤ 6 mm, sanded, of dark red meranti, light red meranti and meranti bakau (excl. end-jointed)	4,9	4	
44083130	Sheets for veneering, incl. those obtained by slicing laminated wood, for plywood or for other similar laminated wood and other wood, sawn lengthwise, sliced or peeled, of a thickness of ≤ 6 mm, whether or not spliced, of dark red meranti, light red meranti and meranti bakau (excl. planed, sanded or end-jointed)	6	4	
44083915	Sheets for veneering, incl. those obtained by slicing laminated wood, for plywood or for other similar laminated wood and other wood, sawn lengthwise, sliced or peeled, of a thickness of ≤ 6 mm, sanded, or end-jointed, whether or not planed, of white lauan, sipo, limba, okoumé, obeche, acajou d'Afrique, sapelli, virola, mahogany "*Swietenia* spp.", palissandre de rio, palissandre de para and palissandre de rose	4,9	4	
44083921	Sheets for veneering, incl. those obtained by slicing laminated wood, for plywood or for other similar laminated wood and other wood, sawn lengthwise, sliced or peeled, of a thickness of ≤ 6 mm, planed, of white lauan, sipo, limba, okoumé, obeche, acajou d'Afrique, sapelli, virola, mahogany "*Swietenia* spp.", palissandre de rio, palissandre de para and palissandre de rose (excl. end-jointed)	4	0	
44083930	Sheets for veneering, incl. those obtained by slicing laminated wood, for plywood or for other similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not spliced, of a thickness of ≤ 6 mm, of white lauan, sipo, limba, okoumé, obeche, acajou d'Afrique, sapelli, virola, mahogany "*Swietenia* spp.", palissandre de rio, palissandre de para and palissandre de rose (excl. planed, sanded or end-jointed)	6	4	

CN 2013	Description	Base rate	Staging category	Notes
44083955	Sheets for veneering, incl. those obtained by slicing laminated wood, for plywood or for other similar laminated wood and other wood, sawn lengthwise, sliced or peeled, of a thickness of ≤ 6 mm, planed, sanded or end-jointed, of abura, afrormosia, ako, alan, andiroba, aningré, avodiré, azobé, balau, balsa, bossé clair, bossé foncé, cativo, cedro, dabema, dibétou, doussié, framiré, freijo, fromager, fuma, geronggang, ilomba, imbuia, ipé, iroko, jaboty, jelutong, jequitiba, jongkong, kapur, kempas, keruing, kosipo, kotibé, koto, louro, maçaranduba, mahogany (excl. "*Swietenia* spp."), makoré, mandioqueira, mansonia, merawan, mengkulang, merbau, merpauh, mersawa, moabi, niangon, nyatoh, onzabili, orey, ovengkol, ozigo, padauk, paldao, palissandre de guatemala, pau amarelo, pau marfim, pulai, punah, quaruba, ramin, saqui-saqui, sepetir, sucupira, suren, tauari, teak, tiama, tola, white meranti, white seraya and yellow meranti	3	0	
44083970	Small boards for the manufacture of pencils, of a thickness of ≤ 6 mm, of abura, afrormosia, ako, alan, andiroba, aningré, avodiré, azobé, balau, balsa, bossé clair, bossé foncé, cativo, cedro, dabema, dibétou, doussié, framiré, freijo, fromager, fuma, geronggang, ilomba, imbuia, ipé, iroko, jaboty, jelutong, jequitiba, jongkong, kapur, kempas, keruing, kosipo, kotibé, koto, louro, maçaranduba, mahogany (excl. "*Swietenia* spp."), makoré, mandioqueira, mansonia, merawan, mengkulang, merbau, merpauh, mersawa, moabi, niangon, nyatoh, onzabili, orey, ovengkol, ozigo, padauk, paldao, palissandre de guatemala, pau amarelo, pau marfim, pulai, punah, quaruba, ramin, saqui-saqui, sepetir, sucupira, suren, tauari, teak, tiama, tola, white meranti, white seraya and yellow meranti	Free	0	
44083985	Sheets for veneering, incl. those obtained by slicing laminated wood, for plywood or for other similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not spliced, of a thickness of ≤ 1 mm, of abura, afrormosia, ako, alan, andiroba, aningré, avodiré, azobé, balau, balsa, bossé clair, bossé foncé, cativo, cedro, dabema, dibétou, doussié, framiré, freijo, fromager, fuma, geronggang, ilomba, imbuia, ipé, iroko, jaboty, jelutong, jequitiba, jongkong, kapur, kempas, keruing, kosipo, kotibé, koto, louro, maçaranduba, mahogany (excl. "*Swietenia* spp."), makoré, mandioqueira, mansonia, merawan, mengkulang, merbau, merpauh, mersawa, moabi, niangon, nyatoh, onzabili, orey, ovengkol, ozigo, padauk, paldao, palissandre de guatemala, pau amarelo, pau marfim, pulai, punah, quaruba, ramin, saqui-saqui, sepetir, sucupira, suren, tauari, teak, tiama, tola, white meranti, white seraya and yellow meranti (excl. planed, sanded or end-jointed)	4	0	

CN 2013	Description	Base rate	Staging category	Notes
44083995	Sheets for veneering, incl. those obtained by slicing laminated wood, for plywood or for other similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not spliced, of a thickness of > 1 mm but ≤ 6 mm, of abura, afrormosia, ako, alan, andiroba, aningré, avodiré, azobé, balau, balsa, bossé clair, bossé foncé, cativo, cedro, dabema, dibétou, doussié, framiré, freijo, fromager, fuma, geronggang, ilomba, imbuia, ipé, iroko, jaboty, jelutong, jequitiba, jongkong, kapur, kempas, keruing, kosipo, kotibé, koto, louro, maçaranduba, mahogany (excl. "*Swietenia* spp."), makoré, mandioqueira, mansonia, merawan, mengkulang, merbau, merpauh, mersawa, moabi, niangon, nyatoh, onzabili, orey, ovengkol, ozigo, padauk, paldao, palissandre de guatemala, pau amarelo, pau marfim, pulai, punah, quaruba, ramin, saqui-saqui, sepetir, sucupira, suren, tauari, teak, tiama, tola, white meranti, white seraya and yellow meranti (excl. planed, sanded or end-jointed)	4	0	
44089015	Sheets for veneering, incl. those obtained by slicing laminated wood, for plywood or for other similar laminated wood and other wood, sawn lengthwise, sliced or peeled, of a thickness of ≤ 6 mm, planed, sanded or end-jointed (excl. tropical wood of Subheading Note 2 to this Chapter and coniferous wood)	3	0	
44089035	Small boards for the manufacture of pencils, of wood, of a thickness of ≤ 6 mm (excl. tropical wood of Subheading Note 2 to this Chapter and coniferous wood)	Free	0	
44089085	Sheets for veneering, incl. those obtained by slicing laminated wood, for plywood or for other similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not spliced, of a thickness of ≤ 1 mm (excl. planed, sanded or end-jointed, and tropical wood of Subheading Note 2 to this Chapter and coniferous wood)	4	0	
44089095	Sheets for veneering, incl. those obtained by slicing laminated wood, for plywood or for other similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not spliced, of a thickness of > 1 mm (excl. planed, sanded or end-jointed, and tropical wood of Subheading Note 2 to this Chapter and coniferous wood)	4	0	

CN 2013	Description	Base rate	Staging category	Notes
44091011	Mouldings for frames for paintings, photographs, mirrors or similar objects, of coniferous wood	Free	0	
44091018	Coniferous wood, incl. 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	Free	0	
44092100	Bamboo, incl. strips and friezes for parquet flooring, not assembled, continuously shaped "tongued, grooved, rebated, chamfered, V-jointed beaded, moulded, rounded or the like" along any of its edges, ends or faces, whether or not planed, sanded or end-jointed	Free	0	
44092910	Mouldings for frames for paintings, photographs, mirrors or similar objects, of wood (excl. coniferous wood and bamboo)	Free	0	
44092991	Blocks, strips and friezes for parquet flooring, not assembled, continuously shaped "tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like" along any of its edges, ends or faces, whether or not planed, sanded or end-jointed of wood (excl. coniferous wood and bamboo)	Free	0	
44092999	Wood, continuously shaped "tongued, grooved, rebated, chamfered, V-jointed beaded, moulded, rounded or the like" along any of its edges, ends or faces, whether or not planed, sanded or end-jointed (excl. coniferous wood and bamboo, and mouldings for frames for paintings, photographs, mirrors or similar objects, blocks, strips and friezes for parquet flooring)	Free	0	
44101110	Particle board of wood, whether or not agglomerated with resins or other organic binding substances, unworked or not further worked than sanded (excl. oriented strand board and waferboard, fibreboard and cellular wood panels)	7	7	

CN 2013	Description	Base rate	Staging category	Notes
44101130	Particle board of wood, whether or not agglomerated with resins or other organic binding substances, surface-covered with melamine-impregnated paper (excl. oriented strand board and waferboard, fibreboard and cellular wood panels)	7	7	
44101150	Particle board of wood, whether or not agglomerated with resins or other organic binding substances, surface-covered with decorative laminates of plastics (excl. oriented strand board and waferboard, fibreboard and cellular wood panels)	7	7	
44101190	Particle board of wood, whether or not agglomerated with resins or other organic binding substances (excl. unworked or not further worked than sanded, surface-covered with melamine-impregnated paper or with decorative laminates of plastics, oriented strand board and waferboard, fibreboard and cellular wood panels)	7	7	
44101210	Oriented strand "OSB", of wood, unworked or not further worked than sanded	7	7	
44101290	Oriented strand board "OSB" of wood (excl. unworked or not further worked than sanded)	7	7	
44101900	Waferboard and similar board, of wood, whether or not agglomerated with resins or other organic binding substances (excl. particle board, oriented strand board, fibreboard and cellular wood panels)	7	7	
44109000	Board of bagasse, bamboo or cereal straw particles or other ligneous materials, whether or not agglomerated with resins or other organic binding substances (excl. of wood, and fibreboard, cellular wood panels, veneered panels, panels of ligneous materials agglomerated with cement, plaster or other mineral binders)	7	7	
44111210	Medium density fibreboard "MDF" of wood, of a thickness ≤ 5 mm, not mechanically worked or surface-covered	7	7	

CN 2013	Description	Base rate	Staging category	Notes
44111290	Medium density fibreboard ”MDF” of wood, of a thickness ≤ 5 mm, mechanically worked or surface-covered	7	7	
44111310	Medium density fibreboard ”MDF” of wood, of a thickness > 5 mm but ≤ 9 mm, not mechanically worked or surface-covered	7	7	
44111390	Medium density fibreboard ”MDF” of wood, of a thickness > 5 mm but ≤ 9 mm, mechanically worked or surface-covered	7	7	
44111410	Medium density fibreboard ”MDF” of wood, of a thickness > 9 mm, not mechanically worked or surface-covered	7	7	
44111490	Medium density fibreboard ”MDF” of wood, of a thickness > 9 mm, mechanically worked or surface-covered	7	7	
44119210	Fibreboard of wood or other ligneous materials, whether or not agglomerated with resins or other organic bonding agents, of a density of > 0,8 g/cm³, not mechanically worked or surface-covered (excl. medium density fibreboard ”MDF”; particle board, whether or not bonded with one or more sheets of fibreboard; laminated wood with a layer of plywood; cellular wood panels of which both sides are fibreboard; paperboard; furniture components identifiable as such)	7	7	
44119290	Fibreboard of wood or other ligneous materials, whether or not agglomerated with resins or other organic bonding agents, of a density of > 0,8 g/cm³, mechanically worked or surface-covered (excl. medium density fibreboard ”MDF”; particle board, whether or not bonded with one or more sheets of fibreboard; laminated wood with a layer of plywood; cellular wood panels of which both sides are fibreboard; paperboard; identifiable furniture components)	7	7	

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CN 2013	Description	Base rate	Staging category	Notes
44119310	Fibreboard of wood or other ligneous materials, whether or not agglomerated with resins or other organic bonding agents, of a density of > 0,5 g to 0,8 g/cm³, not mechanically worked or surface-covered (excl. medium density fibreboard "MDF"; particle board, whether or not bonded with one or more sheets of fibreboard; laminated wood with a layer of plywood; cellular wood panels of which both sides are fibreboard; paperboard; identifiable furniture components)	7	7	
44119390	Fibreboard of wood or other ligneous materials, whether or not agglomerated with resins or organic bonding agents, of a density of > 0,5 g to 0,8 g/cm³, mechanically worked or surface-covered (excl. medium density fibreboard "MDF"; particle board, whether or not bonded with one or more sheets of fibreboard; laminated wood with a layer of plywood; cellular wood panels of which both sides are fibreboard; paperboard; identifiable furniture components)	7	7	
44119410	Fibreboard of wood or other ligneous materials, whether or not agglomerated with resins or other organic bonding agents, of a density of ≤ 0,5 g/cm³ (excl. mechanically worked or surface-covered; medium density fibreboard "MDF"; particle board, whether or not bonded with one or more sheets of fibreboard; laminated wood with a layer of plywood; cellular wood panels of which both sides are fibreboard; paperboard; identifiable furniture components)	7	7	
44119490	Fibreboard of wood or other ligneous materials, whether or not agglomerated with resins or other organic bonding agents, with a density of ≤ 0,5 g/cm³, mechanically worked or surface-covered (excl. medium density fibreboard "MDF"; particle board, whether or not bonded with one or more sheets of fibreboard; laminated wood with a layer of plywood; cellular wood panels of which both sides are fibreboard; paperboard; identifiable furniture components)	7	7	
44121000	Plywood, veneered panel and similar laminated wood, of bamboo, not containing particle board and without blockboard, laminboard or battenboard (excl. sheets of compressed wood, cellular wood panels, parquet panels or sheets, inlaid wood and sheets identifiable as furniture components)	10	7	

CN 2013	Description	Base rate	Staging category	Notes
44123110	Plywood consisting solely of sheets of wood ≤ 6 mm thick, with at least one outer ply of one the following: dark red meranti, light red meranti, white lauan, sipo, limba, obeche, okoumé, acajou d'Afrique, sapelli, virola, mahogany "*Swietenia* spp.", palissandre de rio, palissandre de para or palissandre de rose (excl. sheets of compressed wood, cellular wood panels, inlaid wood and sheets identifiable as furniture components)	10	7	
44123190	Plywood consisting solely of sheets of wood ≤ 6 mm thick, with at least one outer ply of a tropical wood specified in Subheading Note 1 to this Chapter (excl. okoumé, dark red meranti, light red meranti, white lauan, sipo, limba, obeche, acajou d'Afrique, sapelli, virola, mahogany "*Swietenia* spp.", palissandre de rio, palissandre de para or palissandre de rose, sheets of compressed wood, cellular wood panels, inlaid wood and sheets identifiable as furniture components)	7	7	
44123210	Plywood consisting solely of sheets of wood ≤ 6 mm thick, with at least one outer ply of alder, ash, beech, birch, cherry, chestnut, elm, hickory, hornbeam, horse chestnut, lime, maple, oak, plane tree, poplar, robinia, walnut or yellow poplar (excl. sheets of compressed wood, cellular wood panels, inlaid wood and sheets identifiable as furniture components)	7	7	
44123290	Plywood consisting solely of sheets of wood ≤ 6 mm thick, with at least one outer ply of non-coniferous wood or other tropical wood than specified in Subheading Note 1 to this Chapter (excl. of alder, ash, beech, birch, cherry, chestnut, elm, hickory, hornbeam, horse chestnut, lime, maple, oak, plane tree, poplar, robinia, walnut, yellow poplar, bamboo, and sheets of compressed wood, cellular wood panels, inlaid wood and sheets identifiable as furniture components)	7	7	
44123900	Plywood consisting solely of sheets of wood ≤ 6 mm thick (excl. of bamboo, plywood of subheadings 4412.31 and 4412.32; sheets of compressed wood, cellular wood panels, inlaid wood and sheets identifiable as furniture components)	7	7	

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CN 2013	Description	Base rate	Staging category	Notes
44129410	Laminated wood with at least one outer ply of non-coniferous wood, and containing blockboard, laminboard or battenboard (excl. of bamboo, plywood consisting solely of sheets of wood ≤ 6 mm thick, sheets of compressed wood, inlaid wood and sheets identifiable as furniture components)	10	7	
44129490	Laminated wood as blockboard, laminboard or battenboard (excl. of bamboo, such with at least one outer ply of non-coniferous wood, plywood consisting solely of sheets of wood ≤ 6 mm thick, sheets of compressed wood, cellular wood panels, inlaid wood and sheets identifiable as furniture components)	6	4	
44129930	Veneered panels and similar laminated wood with at least one layer of particle board, without blockboard, laminboard or battenboard (excl. of bamboo, plywood consisting solely of sheets of wood ≤ 6 mm thick, sheets of compressed wood, cellular wood panel, inlaid wood and sheets identifiable as furniture components)	6	4	
44129940	Veneered panels and similar laminated wood with at least one outer ply of alder, ash, beech, birch, cherry, chestnut, elm, hickory, hornbeam, horse chestnut, lime, maple, oak, plane tree, poplar, robinia, walnut or yellow poplar, not containing layers of particle board and without blockboard, laminboard or battenboard (excl. plywood consisting solely of sheets of wood ≤ 6 mm thick, sheets of compressed wood, cellular wood panels, inlaid wood and sheets identifiable as furniture components)	10	7	
44129950	Veneered panels and similar laminated wood with at least one outer ply of non-coniferous wood, not containing layers of particle board and without blockboard, laminboard or battenboard (excl. of alder, ash, beech, birch, cherry, chestnut, elm, hickory, hornbeam, horse chestnut, lime, maple, oak, plane tree, poplar, robinia, walnut or yellow poplar, plywood consisting solely of sheets of wood ≤ 6 mm thick, sheets of compressed wood, cellular wood panels, inlaid wood and sheets identifiable as furniture components)	10	7	

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CN 2013	Description	Base rate	Staging category	Notes
44129985	Veneered panels and similar laminated wood not containing layers of particle board and without blockboard, laminboard or battenboard (excl. those containing at least one outer ply of non-coniferous wood, of bamboo, plywood consisting solely of sheets of wood ≤ 6 mm thick, sheets of compressed wood, cellular wood panels, inlaid wood and sheets identifiable as furniture components)	10	7	
44130000	Metallised wood and other densified wood in blocks, plates, strips or profile shapes	Free	0	
44140010	Wooden frames for paintings, photographs, mirrors or similar objects, of tropical wood "okoumé, obeche, sapelli, sipo, acajou d'Afrique, makoré, iroko, tiama, mansonia, ilomba, dibétou, limba, azobé, dark red meranti, light red meranti, meranti bakau, white meranti, white seraya, yellow meranti, alan, keruing, ramin, kapur, teak, jongkong, merbau, jelutong, kempas, virola, mahogany "*Swietenia* spp.", imbuia, balsa, palissandre de rio, palissandre du brésil and palissandre de rose"	5,1	4	
44140090	Wooden frames for paintings, photographs, mirrors or similar objects (excl. of tropical wood "okoumé, obeche, sapelli, sipo, acajou d'Afrique, makoré, iroko, tiama, mansonia, ilomba, dibétou, limba, azobé, dark red meranti, light red meranti, meranti bakau, white lauan, white meranti, white seraya, yellow meranti, alan, keruing, ramin, kapur, teak, jongkong, merbau, jelutong, kempas, virola, mahogany "*Swietenia* spp.", imbuia, balsa, palissandre de rio, palissandre du brésil and palissandre de rose")	Free	0	
44151010	Cases, boxes, crates, drums and similar packings, of wood	4	0	
44151090	Cable drums of wood	3	0	
44152020	Pallets and pallet collars, of wood	3	0	
44152090	Box pallets and other load boards, of wood (excl. containers specially designed and equipped for one or more modes of transport; flat pallets and pallet collars)	4	0	

CN 2013	Description	Base rate	Staging category	Notes
44160000	Casks, barrels, vats, tubs and other coopers' products parts thereof, of wood, incl. staves	Free	0	
44170000	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and shoetrees, of wood (excl. forms used in the manufacture of hats, forms of heading 8480, other machines and machine components, of wood)	Free	0	
44181010	Windows and French windows and their frames, of okoumé, obeche, sapelli, sipo, acajou d'Afrique, makoré, iroko, tiama, mansonia, ilomba, dibétou, limba, azobé, dark red meranti, light red meranti, meranti bakau, white lauan, white meranti, white seraya, yellow meranti, alan, keruing, ramin, kapur, teak, jongkong, merbau, jelutong, kempas, virola, mahogany "*Swietenia* spp.", imbuia, balsa, palissandre de rio, palissandre de para and palissandre de rose	3	0	
44181050	Windows and French windows and their frames, of coniferous wood	3	0	
44181090	Windows and French windows and their frames, of wood (excl. okoumé, obeche, sapelli, sipo, acajou d'Afrique, makoré, iroko, tiama, mansonia, ilomba, dibétou, limba, azobé, dark red meranti, light red meranti, meranti bakau, white lauan, white meranti, white seraya, yellow meranti, alan, keruing, ramin, kapur, teak, jongkong, merbau, jelutong, kempas, virola, mahogany "*Swietenia* spp.", imbuia, balsa, palissandre de rio, palissandre de para and palissandre de rose, and coniferous wood)	3	0	
44182010	Doors and their frames and thresholds, of okoumé, obeche, sapelli, sipo, acajou d'Afrique, makoré, iroko, tiama, mansonia, ilomba, dibétou, limba, azobé, dark red meranti, light red meranti, meranti bakau, white lauan, white meranti, white seraya, yellow meranti, alan, keruing, ramin, kapur, teak, jongkong, merbau, jelutong, kempas, virola, mahogany "*Swietenia* spp.", imbuia, balsa, palissandre de rio, palissandre de para and palissandre de rose	6	4	
44182050	Doors and their frames and thresholds, of coniferous wood	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
44182080	Doors and their frames and thresholds, of wood (excl. okoumé, obeche, sapelli, sipo, acajou d'Afrique, makoré, iroko, tiama, mansonia, ilomba, dibétou, limba, azobé, dark red meranti, light red meranti, meranti bakau, white lauan, white meranti, white seraya, yellow meranti, alan, keruing, ramin, kapur, teak, jongkong, merbau, jelutong, kempas, virola, mahogany "*Swietenia* spp.", imbuia, balsa, palissandre de rio, palissandre de para and palissandre de rose, and coniferous wood)	Free	0	
44184000	Wooden shuttering for concrete constructional work (excl. plywood boarding)	Free	0	
44185000	Shingles and shakes, of wood	Free	0	
44186000	Posts and beams, of wood	Free	0	
44187100	Flooring panels for mosaic floors, assembled, of wood	3	0	
44187200	Flooring panels, multilayer, assembled, of wood (excl. for mosaic floors)	Free	0	
44187900	Flooring panels, assembled, of wood (excl. multilayer panels and flooring panels for mosaic floors)	Free	0	
44189010	Builders' joinery and carpentry, of glue-laminated timber (excl. windows and French windows and their frames, doors and their frames and thresholds, wooden shuttering for concrete constructional work, shingles, shakes and prefabricated buildings)	Free	0	
44189080	Builders' joinery and carpentry, of wood, incl. cellular wood panels (excl. of glue-laminated timber, and windows, French windows and their frames, doors and their frames and thresholds, posts and beams, assembled flooring panels, wooden shuttering for concrete constructional work, shingles, shakes and prefabricated buildings)	Free	0	

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CN 2013	Description	Base rate	Staging category	Notes
44190010	Tableware and kitchenware, of okoumé, obeche, sapelli, sipo, acajou d'Afrique, makoré, iroko, tiama, mansonia, ilomba, dibétou, limba, azobé, dark red meranti, light red meranti, meranti bakau, white lauan, white meranti, white seraya, yellow meranti, alan, keruing, ramin, kapur, teak, jongkong, merbau, jelutong, kempas, virola, mahogany "*Swietenia* spp.", imbuia, balsa, palissandre de rio, palissandre de para and palissandre de rose	3	0	
44190090	Tableware and kitchenware, of wood (excl. okoumé, obeche, sapelli, sipo, acajou d'Afrique, makoré, iroko, tiama, mansonia, ilomba, dibétou, limba, azobé, dark red meranti, light red meranti, meranti bakau, white lauan, white meranti, white seraya, yellow meranti, alan, keruing, ramin, kapur, teak, jongkong, merbau, jelutong, kempas, virola, mahogany "*Swietenia* spp.", imbuia, balsa, palissandre de rio, palissandre du brésil and palissandre de rose; objects for furniture, ornamental objects, cooper's products, parts for wooden tableware and kitchenware, brushes, paintbrushes, brooms and hand sieves)	Free	0	
44201011	Statuettes and other ornaments, of okoumé, obeche, sapelli, sipo, acajou d'Afrique, makoré, iroko, tiama, mansonia, ilomba, dibétou, limba, azobé, dark red meranti, light red meranti, meranti bakau, white lauan, white meranti, white seraya, yellow meranti, alan, keruing, ramin, kapur, teak, jongkong, merbau, jelutong, kempas, virola, mahogany "*Swietenia* spp.", imbuia, balsa, palissandre de rio, palissandre de para and palissandre de rose (excl. wood marquetry and inlaid wood)	6	4	
44201019	Statuettes and other ornaments, of wood (excl. okoumé, obeche, sapelli, sipo, acajou d'Afrique, makoré, iroko, tiama, mansonia, ilomba, dibétou, limba, azobé, dark red meranti, light red meranti, meranti bakau, white lauan, white meranti, white seraya, yellow meranti, alan, keruing, ramin, kapur, teak, jongkong, merbau, jelutong, kempas, virola, mahogany "*Swietenia* spp.", imbuia, balsa, palissandre de rio, palissandre du brésil and palissandre de rose; wood marquetry and inlaid wood)	Free	0	
44209010	Wood marquetry and inlaid wood (excl. statuettes and other ornaments, articles of furniture, lamps and lighting fittings and parts thereof)	4	0	

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CN 2013	Description	Base rate	Staging category	Notes
44209091	Caskets and cases for jewellery or cutlery, and similar articles and articles of furniture of okoumé, obeche, sapelli, sipo, acajou d'Afrique, makoré, iroko, tiama, mansonia, ilomba, dibétou, limba, azobé, dark red meranti, light red meranti, meranti bakau, white lauan, white meranti, white seraya, yellow meranti, alan, keruing, ramin, kapur, teak, jongkong, merbau, jelutong, kempas, virola, mahogany "*Swietenia* spp.", imbuia, balsa, palissandre de rio, palissandre de para and palissandre de rose	6	4	
44209099	Caskets and cases for jewellery or cutlery, and similar articles and articles of furniture (excl. okoumé, obeche, sapelli, sipo, acajou d'Afrique, makoré, iroko, tiama, mansonia, ilomba, dibétou, limba, azobé, dark red meranti, light red meranti, meranti bakau, white lauan, white meranti, white seraya, yellow meranti, alan, keruing, ramin, kapur, teak, jongkong, merbau, jelutong, kempas, virola, mahogany "*Swietenia* spp.", imbuia, balsa, palissandre de rio, palissandre de para and palissandre de rose; statuettes and other ornaments, wood marquetry and inlaid wood, articles of furniture, lamps and lighting fittings and parts thereof)	Free	0	
44211000	Clothes hangers of wood	Free	0	
44219091	Articles of fibreboard, n.e.s.	4	0	
44219098	Articles of wood, n.e.s.	Free	0	
45011000	Natural cork, raw or simply prepared "merely surface-worked or otherwise cleaned"	Free	0	
45019000	Cork waste; crushed, powdered or ground cork	Free	0	
45020000	Natural cork, debacked or roughly squared, or in square or rectangular blocks, plates, sheets or strip, incl. sharp-edged blanks for corks or stoppers	Free	0	

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CN 2013	Description	Base rate	Staging category	Notes
45031010	Corks and stoppers, cylindrical, of natural cork	4,7	4	
45031090	Corks and stoppers of all types, incl. round-edged blanks (excl. cylindrical)	4,7	4	
45039000	Articles of natural cork (excl. cork in square or rectangular blocks, plates, sheets or strips; corks, stoppers and cork blanks; footwear and parts thereof; insoles, whether or not removable; headgear and parts thereof; plugs and dividers for shotgun cartridges; toys, games and sports equipment and parts thereof)	4,7	4	
45041011	Corks and stoppers, cylindrical, for sparkling wine, of agglomerated cork, incl. those with discs of natural cork	4,7	4	
45041019	Corks and stoppers, cylindrical, of agglomerated cork (excl. such products for sparkling wine)	4,7	4	
45041091	Tiles of any shape, blocks, plates, sheets and strip, solid cylinders, incl. discs, of agglomerated cork, with a binding substance (excl. corks and stoppers)	4,7	4	
45041099	Tiles of any shape, blocks, plates, sheets and strip, solid cylinders, incl. discs, of agglomerated cork, without binding substance (excl. corks and stoppers)	4,7	4	
45049020	Corks and stoppers, of agglomerated cork (excl. cylindrical)	4,7	4	
45049080	Agglomerated cork, with or without a binding substance, and articles of agglomerated cork (excl. footwear and parts thereof, insoles, whether or not removable; headgear and parts thereof; plugs and dividers for shotgun cartridges; toys, games and sports equipment and parts thereof; blocks, plates, sheets or strips; tiles of any shape; solid cylinders, incl. discs; corks and stoppers)	4,7	4	

CN 2013	Description	Base rate	Staging category	Notes
46012110	Mats, matting and screens, flat-woven or bound together in parallel, of plaits or similar products of plaiting materials of bamboo, worked lengthwise	3,7	0	
46012190	Mats, matting and screens, of bamboo plaiting materials, flat-woven or bound together in parallel (excl. those of plaits or similar products of plaiting materials worked lengthwise)	2,2	0	
46012210	Mats, matting and screens, flat-woven or bound together in parallel, of plaits or similar products of plaiting materials of rattan, worked lengthwise	3,7	0	
46012290	Mats, matting and screens, of rattan plaiting materials, flat-woven or bound together in parallel (excl. those of plaits or similar products of plaiting materials worked lengthwise)	2,2	0	
46012910	Mats, matting and screens, of vegetable plaiting materials, flat-woven or bound together in parallel, of plaits or similar products of plaiting materials worked lengthwise (excl. of bamboo and rattan)	3,7	0	
46012990	Mats, matting and screens, of vegetable plaiting materials, flat-woven or bound together in parallel (excl. of bamboo and rattan and those of plaits or similar products of plaiting materials worked lengthwise)	2,2	0	
46019205	Plaits and similar products of bamboo plaiting materials worked lengthwise, whether or not assembled into strips (excl. mats, matting and screens; twine, cord and rope; parts of footwear or headgear)	Free	0	
46019210	Plaiting materials, plaits and similar products of bamboo plaiting materials, flat-woven or bound together in parallel, made of plaits or similar plaiting materials worked lengthwise (excl. mats, matting and screens; wallcoverings of heading 4814; parts of footwear or headgear)	3,7	0	

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CN 2013	Description	Base rate	Staging category	Notes
46019290	Plaiting materials, plaits and similar products of bamboo plaiting materials, flat-woven or bound together in parallel (excl. those of plaits or similar products of plaiting materials worked lengthwise; mats, matting and screens; wallcoverings of heading 4814; parts of footwear or headgear)	2,2	0	
46019305	Plaits and similar products of rattan plaiting materials worked lengthwise, whether or not assembled into strips (excl. twine, cord and rope; parts of footwear or headgear)	Free	0	
46019310	Plaiting materials, plaits and similar products of rattan materials, flat-woven or bound together in parallel, made of plaits or similar plaiting materials worked lengthwise (excl. mats, matting and screens; wallcoverings of heading 4814; parts of footwear or headgear)	3,7	0	
46019390	Plaiting materials, plaits and similar products of rattan plaiting materials, flat-woven or bound together in parallel (excl. those of plaits or similar products of plaiting materials worked lengthwise; mats, matting and screens; wallcoverings of heading 4814; parts of footwear or headgear)	2,2	0	
46019405	Plaits and similar products of vegetable plaiting materials worked lengthwise, whether or not assembled into strips (excl. of bamboo and rattan, and twine, cord and rope; parts of footware or headgear)	Free	0	
46019410	Plaiting materials, plaits and similar products of vegetable materials, flat-woven or bound together in parallel, made of plaits or similar plaiting materials worked lengthwise (excl. of bamboo and rattan; mats, matting and screens; wallcoverings of heading 4814; parts of footwear or headgear)	3,7	0	
46019490	Plaiting materials, plaits and similar products of vegetable plaiting materials, flat-woven or bound together in parallel (excl. of bamboo and rattan; those of plaits or similar products of plaiting materials worked lengthwise; mats, matting and screens; wallcoverings of heading 4814; parts of footwear or headgear)	2,2	0	

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CN 2013	Description	Base rate	Staging category	Notes
46019905	Plaits and similar products of non-vegetable plaiting materials worked lengthwise, whether or not assembled into strips (excl. twine, cord and rope; parts of footwear or headgear)	1,7	0	
46019910	Plaiting materials, plaits and similar products of non-vegetable plaiting materials, flat-woven or bound together in parallel, made of plaits or similar plaiting materials worked lengthwise (excl. wallcoverings of heading 4814; parts of footwear or headgear)	4,7	4	
46019990	Plaiting materials, plaits and similar products of non-vegetable materials, flat-woven or bound together in parallel (excl. those made of plaits or similar products of plaiting materials worked lengthwise; wallcoverings of heading 4814; parts of footwear or headgear)	2,7	0	
46021100	Basketwork, wickerwork and other articles, made directly to shape from bamboo plaiting materials or made up from goods of bamboo plaiting materials of heading 4601, and articles of loofah (excl. wallcoverings of heading 4814; twine, cord and rope; footwear and headgear and parts thereof; vehicles and vehicle superstructures; goods of Chapter 94, e.g. furniture, lighting fixtures)	3,7	0	
46021200	Basketwork, wickerwork and other articles, made directly to shape from rattan plaiting materials or made up from goods of rattan plaiting materials of heading 4601, and articles of loofah (excl. wallcoverings of heading 4814; twine, cord and rope; footwear and headgear and parts thereof; vehicles and vehicle superstructures; goods of Chapter 94, e.g. furniture, lighting fixtures)	3,7	0	
46021910	Bottle envelopes made directly from straw or from vegetable plaiting materials of heading 4601 (excl. of bamboo and rattan)	1,7	0	

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CN 2013	Description	Base rate	Staging category	Notes
46021990	Basketwork, wickerwork and other articles, made directly to shape from vegetable plaiting materials or from goods of vegetable materials of heading 4601, and articles of loofah (excl. of bamboo and rattan; bottle envelopes of straw, wallcoverings of heading 4814; twine, cord and rope; footwear and headgear and parts thereof; vehicles and vehicle superstructures; goods of Chapter 94, e.g. furniture, lighting fixtures)	3,7	0	
46029000	Basketwork, wickerwork and other articles, made directly to shape from non-vegetable plaiting materials or made up from goods of non-vegetable plaiting materials of heading 4601 (excl. wallcoverings of heading 4814; twine, cord and rope; footwear and headgear and parts thereof; vehicles and vehicle superstructures; goods of Chapter 94, e.g. furniture, lighting fixtures)	4,7	4	
47010010	Thermo-mechanical wood pulp, not chemically treated	Free	0	
47010090	Mechanical wood pulp, not chemically treated (excl. thermo-mechanical wood pulp)	Free	0	
47020000	Chemical wood pulp, dissolving grades	Free	0	
47031100	Unbleached coniferous chemical wood pulp, soda or sulphate (excl. dissolving grades)	Free	0	
47031900	Unbleached non-coniferous chemical wood pulp, soda or sulphate (excl. dissolving grades)	Free	0	
47032100	Semi-bleached or bleached coniferous chemical wood pulp, soda or sulphate (excl. dissolving grades)	Free	0	
47032900	Semi-bleached or bleached non-coniferous chemical wood pulp, soda or sulphate (excl. dissolving grades)	Free	0	
47041100	Unbleached coniferous chemical wood pulp, sulphite (excl. dissolving grades)	Free	0	
47041900	Unbleached non-coniferous chemical wood pulp, sulphite (excl. dissolving grades)	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
47042100	Semi-bleached or bleached coniferous chemical wood pulp, sulphite (excl. dissolving grades)	Free	0	
47042900	Semi-bleached or bleached non-coniferous chemical wood pulp, sulphite (excl. dissolving grades)	Free	0	
47050000	Wood pulp obtained by a combination of mechanical and chemical pulping processes	Free	0	
47061000	Pulp of cotton linters	Free	0	
47062000	Pulps of fibres derived from recovered "waste and scrap" paper or paperboard	Free	0	
47063000	Pulps of fibrous cellulosic bamboo material	Free	0	
47069100	Mechanical pulp of fibrous cellulosic material (excl. that of bamboo, wood, cotton linters and fibres derived from recovered [waste and scrap] paper or paperboard)	Free	0	
47069200	Chemical pulp of fibrous cellulosic material (excl. that of bamboo, wood, cotton linters and fibres derived from recovered [waste and scrap] paper or paperboard)	Free	0	
47069300	Semi-chemical pulp of fibrous cellulosic material (excl. that of bamboo, wood, cotton linters and fibres derived from recovered [waste and scrap] paper or paperboard)	Free	0	
47071000	Recovered "waste and scrap" paper or paperboard of unbleached kraft paper, corrugated paper or corrugated paperboard	Free	0	
47072000	Recovered "waste and scrap" paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	Free	0	

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CN 2013	Description	Base rate	Staging category	Notes
47073010	Old and unsold newspapers and magazines, telephone directories, brochures and printed advertising material	Free	0	
47073090	”Waste and scrap” of paper or paperboard made mainly of mechanical pulp (excl. old and unsold newspapers and magazines, telephone directories, brochures and printed advertising material)	Free	0	
47079010	Unsorted, recovered ”waste and scrap” paper or paperboard (excl. paper wool)	Free	0	
47079090	Sorted, recovered ”waste and scrap” paper or paperboard (excl. waste and scrap of unbleached kraft paper or kraft paperboard, or of corrugated paper or corrugated paperboard, that of paper or paperboard made mainly of bleached chemical pulp not coloured in the mass, that of paper or paperboard made mainly of mechanical pulp, and paper wool)	Free	0	
48010000	Newsprint as specified in Note 4 to Chapter 48, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state	Free	0	
48021000	Handmade paper and paperboard of any size or shape	Free	0	
48022000	Paper and paperboard of a kind used as a base for photosensitive, heat-sensitive or electrosensitive paper and paperboard, uncoated, in rolls or in square or rectangular sheets, of any size	Free	0	
48024010	Wallpaper base, uncoated, not containing fibres obtained by a mechanical process or of which ≤ 10 % by weight of the total fibre content consists of such fibres	Free	0	
48024090	Wallpaper base, uncoated, of which > 10 % by weight of the total fibre content consists of fibres obtained by a mechanical process	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
48025400	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non-perforated punchcards and punch-tape paper, in rolls or in square or rectangular sheets, of any size, not containing fibres obtained by a mechanical or chemi-mechanical process or of which ≤ 10 % by weight of the total fibre content consists of such fibres, weighing < 40 g/m², n.e.s.	Free	0	
48025515	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non-perforated punchcards and punch-tape paper, in rolls of any size, not containing fibres obtained by a mechanical or chemi-mechanical process or of which ≤ 10 % by weight of the total fibre content consists of such fibres, and weighing ≥ 40 g/m² but < 60 g/m², n.e.s.	Free	0	
48025525	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non-perforated punchcards and punch-tape paper, in rolls of any size, not containing fibres obtained by a mechanical or chemi-mechanical process or of which ≤ 10 % by weight of the total fibre content consists of such fibres, and weighing ≥ 60 g/m² but < 75 g/m², n.e.s.	Free	0	
48025530	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non-perforated punchcards and punch-tape paper, in rolls of any size, not containing fibres obtained by a mechanical or chemi-mechanical process or of which ≤ 10 % by weight of the total fibre content consists of such fibres, and weighing ≥ 75 g/m² but < 80 g/m², n.e.s.	Free	0	
48025590	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non-perforated punchcards and punch-tape paper, in rolls of any size, not containing fibres obtained by a mechanical or chemi-mechanical process or of which ≤ 10 % by weight of the total fibre content consists of such fibres, and weighing ≥ 80 g/m² but ≤ 150 g/m², n.e.s.	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
48025620	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non-perforated punchcards and punch-tape paper, in rectangular sheets with one side measuring 297 mm and the other side 210 mm "A4-format", not containing fibres obtained by a mechanical or chemi-mechanical process or of which ≤ 10 % by weight of the total fibre content consists of such fibres, and weighing 40 g/m² to 150 g/m², n.e.s.	Free	0	
48025680	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non-perforated punchcards and punch-tape paper, in square or rectangular sheets with one side ≤ 435 mm and the other side ≤ 297 mm in the unfolded state, not containing fibres obtained by a mechanical or chemi-mechanical process or of which ≤ 10 % by weight of the total fibre content consists of such fibres, and weighing 40 g/m² to 150 g/m², n.e.s. (excl. with one side measuring 297 mm and the other side 210 mm in the unfolded state "a4-format")	Free	0	
48025700	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non-perforated punchcards and punch-tape paper, in square or rectangular sheets with one side > 435 mm or with one side ≤ 435 mm and the other side > 297 mm in the unfolded state, not containing fibres obtained by a mechanical or chemi-mechanical process or of which ≤ 10 % by weight of the total fibre content consists of such fibres, and weighing 40 g/m² to 150 g/m², n.e.s.	Free	0	
48025810	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non-perforated punchcards and punch-tape paper, in rolls of any size, not containing fibres obtained by a mechanical or chemi-mechanical process or of which ≤ 10 % by weight of the total fibre content consists of such fibres, weighing > 150 g/m², n.e.s.	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
48025890	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non-perforated punchcards and punch-tape paper, in square or rectangular sheets of any size, not containing fibres obtained by a mechanical or chemi-mechanical process or of which ≤ 10 % by weight of the total fibre content consists of such fibres, weighing > 150 g/m², n.e.s.	Free	0	
48026115	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non-perforated punchcards and punch-tape paper, in rolls of any size, weighing < 72 g/m² and of which > 50 % by weight of the total fibre content consists of fibres obtained by a mechanical process, n.e.s.	Free	0	
48026180	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non-perforated punchcards and punch-tape paper, in rolls of any size, of which > 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process, n.e.s. (excl. products weighing < 72 g/m² and of which > 50 % by weight of the total fibre content consists of fibres obtained by a mechanical process)	Free	0	
48026200	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non-perforated punchcards and punch-tape paper, in square or rectangular sheets with one side ≤ 435 mm and the other side ≤ 297 mm in the unfolded state, of which > 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process, n.e.s.	Free	0	
48026900	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non-perforated punchcards and punch-tape paper, in square or rectangular sheets with one side > 435 mm or with one side ≤ 435 mm and the other side > 297 mm in the unfolded state, of which > 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process, n.e.s.	Free	0	
48030010	Cellulose wadding in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state	Free	0	

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CN 2013	Description	Base rate	Staging category	Notes
48030031	Creped paper for household or sanitary purposes and webs of cellulose fibres "tissues", in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state, weighing ≤ 25 g/m² per ply	Free	0	
48030039	Creped paper for household or sanitary purposes and webs of cellulose fibres "tissues", in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state, weighing > 25 g/m² per ply	Free	0	
48030090	Toilet or facial tissue stock, towel or napkin stock and similar paper for household or sanitary purposes, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state (excl. cellulose wadding, creped paper and webs of cellulose fibres "tissues")	Free	0	
48041111	Unbleached kraftliner, uncoated, in rolls of a width > 36 cm, containing ≥ 80 % coniferous wood sulphate or soda pulp by weight in relation to the total fibre content and weighing < 150 g/m² (excl. goods of heading 4802 and 4803)	Free	0	
48041115	Unbleached kraftliner, uncoated, in rolls of a width > 36 cm, containing ≥ 80 % coniferous wood sulphate or soda pulp by weight in relation to the total fibre content and weighing ≥ 150 g to < 175 g/m² (excl. goods of heading 4802 and 4803)	Free	0	
48041119	Unbleached kraftliner, uncoated, in rolls of a width > 36 cm, containing ≥ 80 % coniferous wood sulphate or soda pulp by weight in relation to the total fibre content and weighing ≥ 175 g/m² (excl. goods of heading 4802 and 4803)	Free	0	
48041190	Unbleached kraftliner, uncoated, in rolls of a width > 36 cm (excl. that containing > 80 % coniferous wood sulphate or soda pulp by weight in relation to the total fibre content and goods of heading 4802 and 4803)	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
48041912	Kraftliner, uncoated, in rolls of a width > 36 cm, containing ≥ 80 % coniferous wood sulphate or soda pulp by weight in relation to the total fibre content, comprising one or more unbleached plies and a bleached, semi-bleached or coloured outer ply, weighing < 175 g/m² (excl. goods of heading 4802 and 4803)	Free	0	
48041919	Kraftliner, uncoated, in rolls of a width > 36 cm, containing ≥ 80 % coniferous wood sulphate or soda pulp by weight in relation to the total fibre content, comprising one or more unbleached plies and a bleached, semi-bleached or coloured outer ply, weighing ≥ 175 g/m² (excl. goods of heading 4802 and 4803)	Free	0	
48041930	Kraftliner, uncoated, in rolls of a width > 36 cm, containing ≥ 80 % coniferous wood sulphate or soda pulp by weight in relation to the total fibre content (excl. unbleached or kraftliner comprising one or more unbleached plies and a bleached, semi-bleached or coloured outer ply, and goods of heading 4802 and 4803)	Free	0	
48041990	Kraftliner, uncoated, in rolls of a width > 36 cm (excl. unbleached, kraftliner containing ≥ 80 % coniferous wood sulphate or soda pulp by weight in relation to the total fibre content, and goods of heading 4802 and 4803)	Free	0	
48042110	Unbleached sack kraft paper, uncoated, in rolls of a width > 36 cm, containing ≥ 80 % coniferous wood sulphate or soda pulp by weight in relation to the total fibre content (excl. goods of heading 4802, 4803 or 4808)	Free	0	
48042190	Unbleached sack kraft paper, uncoated, in rolls of a width > 36 cm (excl. kraft paper containing ≥ 80 % coniferous wood sulphate or soda pulp by weight in relation to the total fibre content, and goods of heading 4802, 4803 or 4808)	Free	0	
48042910	Sack kraft paper, uncoated, in rolls of a width > 36 cm, containing ≥ 80 % coniferous wood sulphate or soda pulp by weight in relation to the total fibre content (excl. unbleached, and goods of heading 4802, 4803 or 4808)	Free	0	

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CN 2013	Description	Base rate	Staging category	Notes
48042990	Sack kraft paper, uncoated, in rolls of a width > 36 cm (excl. unbleached, kraft paper containing ≥ 80 % coniferous wood sulphate or soda pulp by weight in relation to the total fibre content, and goods of heading 4802, 4803 or 4808)	Free	0	
48043151	Unbleached kraft insulating paper for electro-technical purposes, uncoated, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state, weighing ≤ 150 g/m², containing ≥ 80 % coniferous wood sulphate or soda pulp by weight in relation to the total fibre content (excl. kraftliner and sack kraft paper)	Free	0	
48043158	Unbleached kraft paper and paperboard, uncoated, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state, weighing ≤ 150 g/m², containing ≥ 80 % coniferous wood sulphate or soda pulp by weight of total fibre content (excl. kraft insulating paper for electro-technical purposes; goods of heading 4802, 4803 or 4808)	Free	0	
48043180	Unbleached kraft paper and paperboard, uncoated, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state, weighing ≤ 150 g/m² (excl. kraft paper containing ≥ 80 % coniferous wood sulphate or soda pulp by weight of total fibre content; kraftliner and sack kraft paper; goods of heading 4802, 4803 or 4808)	Free	0	
48043951	Kraft paper and paperboard, uncoated, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state, weighing ≤ 150 g/m², uniformly bleached in the mass, containing ≥ 80 % coniferous wood sulphate or soda pulp by weight of total fibre content (excl. as used in the manufacture of paper yarn of heading 5308 and 5607; kraft insulating paper for electro-technical purposes; goods of heading 4802, 4803 or 4808)	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
48043958	Kraft paper and paperboard, uncoated, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state, weighing ≤ 150 g/m², containing ≥ 80 % coniferous wood sulphate or soda pulp by weight in relation to the total fibre content (excl. unbleached or uniformly bleached in the mass; kraftliner, sack kraft paper and goods of heading 4802, 4803 or 4808)	Free	0	
48043980	Kraft paper and paperboard, uncoated, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state, weighing ≤ 150 g/m² (excl. unbleached and that containing ≥ 80 % coniferous wood sulphate or soda pulp by weight in relation to the total fibre content, kraftliner, sack kraft paper; goods of heading 4802, 4803 or 4808)	Free	0	
48044191	Unbleached saturating kraft paper and paperboard, uncoated, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state, weighing > 150 g to < 225 g/m²	Free	0	
48044198	Unbleached kraft paper and paperboard, uncoated, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state, weighing > 150 g to < 225 g/m² (excl. saturating kraft paper, kraftliner, sack kraft paper and goods of heading 4802, 4803 or 4808)	Free	0	
48044200	Kraft paper and paperboard, uncoated, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state, weighing > 150 g to < 225 g/m², bleached uniformly in the mass, containing > 95 % chemically processed wood fibre by weight in relation to the total fibre content (excl. kraftliner, sack kraft paper and goods of heading 4802, 4803 or 4808)	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
48044900	Kraft paper and paperboard, uncoated, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state, weighing > 150 g to < 225 g/m² (excl. unbleached, bleached uniformly in the mass and containing > 95 % chemically processed wood fibre by weight in relation to the total fibre content, kraftliner, sack kraft paper and goods of heading 4802, 4803 or 4808)	Free	0	
48045100	Unbleached kraft paper and paperboard, uncoated, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state, weighing ≥ 225 g/m² (excl. kraftliner, sack kraft paper and goods of heading 4802, 4803 or 4808)	Free	0	
48045200	Kraft paper and paperboard, uncoated, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state, weighing ≥ 225 g/m², bleached uniformly in the mass, containing > 95 % chemically processed wood fibre by weight in relation to the total fibre content (excl. kraftliner, sack kraft paper and goods of heading 4802, 4803 or 4808)	Free	0	
48045910	Kraft paper and paperboard, uncoated, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state, weighing ≥ 225 g/m², containing ≥ 80 % coniferous wood sulphate or soda pulp by weight in relation to the total fibre content (excl. unbleached or bleached uniformly in the mass and containing > 95 % chemically prepared wood fibre by weight in relation to the total fibre content)	Free	0	
48045990	Kraft paper and paperboard, uncoated, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state, weighing ≥ 225 g/m² (excl. unbleached or bleached uniformly in the mass and containing > 95 % chemically prepared wood fibre or ≥ 80 % coniferous wood sulphate or soda pulp by weight in relation to the total fibre content)	Free	0	
48051100	Semi-chemical fluting paper, uncoated, in rolls of a width > 36 cm	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
48051200	Straw fluting paper, in rolls of a width > 36 cm, weighing ≥ 130 g/m²	Free	0	
48051910	Wellenstoff, uncoated, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state	Free	0	
48051990	Fluting paper, uncoated, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state (excl. semi-chemical fluting paper, straw fluting paper and Wellenstoff)	Free	0	
48052400	Testliner "recycled liner board", uncoated, in rolls of a width > 36 cm or in square or rectangular sheets with oneside > 36 cm and the other side > 15 cm in the unfolded state, weighing ≤ 150 g/m²	Free	0	
48052500	Testliner "recycled liner board", uncoated, in rolls of a width > 36 cm or in square or rectangular sheets with oneside > 36 cm and the other side > 15 cm in the unfolded state, weighing > 150 g/m²	Free	0	
48053000	Sulphite wrapping paper, uncoated, in rolls of a width > 36 cm or in square or rectangular sheets with oneside > 36 cm and the other side > 15 cm in the unfolded state	Free	0	
48054000	Filter paper and paperboard, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state	Free	0	
48055000	Felt paper and paperboard, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state	Free	0	
48059100	Paper and paperboard, uncoated, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state, weighing ≤ 150 g/m², n.e.s.	Free	0	

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CN 2013	Description	Base rate	Staging category	Notes
48059200	Paper and paperboard, uncoated, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state, weighing > 150 g to < 225 g/m^2, n.e.s.	Free	0	
48059320	Paper and paperboard made from recovered paper, uncoated, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state, weighing ≥ 225 g/m^2, n.e.s.	Free	0	
48059380	Paper and paperboard, uncoated, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state, weighing ≥ 225 g/m^2, n.e.s.	Free	0	
48061000	Vegetable parchment, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state	Free	0	
48062000	Greaseproof papers, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state	Free	0	
48063000	Tracing papers, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state	Free	0	
48064010	Glassine papers in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state	Free	0	
48064090	Transparent or translucent papers, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state (excl. vegetable parchment, greaseproof papers, tracing papers and glassine papers)	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
48070030	Composite paper and paperboard made from recovered paper, whether or not covered with paper, not surface-coated or impregnated, whether or not internally reinforced, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state (excl. that laminated internally with bitumen, tar or asphalt)	Free	0	
48070080	Composite paper and paperboard, not surface-coated or impregnated, whether or not internally reinforced, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state (excl. that laminated internally with bitumen, tar or asphalt; straw paper and paperboard, whether or not covered with non-straw paper; paper and paperboard made from recovered paper, whether or not coated with paper)	Free	0	
48081000	Corrugated paper and paperboard "with or without glued flat surface sheets", whether or not perforated, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state	Free	0	
48084000	Kraft paper, creped or crinkled, whether or not embossed or perforated, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state	Free	0	
48089000	Paper and paperboard, creped, crinkled, embossed or perforated, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state (excl. sack kraft and other kraft paper, and goods of heading 4803)	Free	0	
48092000	Self-copy paper, whether or not printed, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state (excl. carbon and similar copying papers)	Free	0	

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CN 2013	Description	Base rate	Staging category	Notes
48099000	Transfer papers, incl. coated or impregnated paper for duplicator stencils or offset plates, whether or not printed, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state (excl. self-copy paper)	Free	0	
48101300	Paper and paperboard used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which ≤ 10 % by weight of the total fibre content consists of such fibres, coated on one or both sides with kaolin or other inorganic substances, in rolls of any size	Free	0	
48101400	Paper and paperboard used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which ≤ 10 % by weight of the total fibre content consists of such fibres, coated on one or both sides with kaolin or other inorganic substances, in square or rectangular sheets with one side ≤ 435 mm and the other side ≤ 297 mm in the unfolded state	Free	0	
48101900	Paper and paperboard used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which ≤ 10 % by weight of the total fibre content consists of such fibres, coated on one or both sides with kaolin or other inorganic substances, in square or rectangular sheets with one side > 435 mm or with one side ≤ 435 mm and the other side > 297 mm in the unfolded state	Free	0	
48102200	Lightweight coated paper used for writing, printing or other graphic purposes, total weight ≤ 72 g/m^2, coating weight ≤ 15 g/m^2 per side, on a base of which ≥ 50 % by weight of the total fibre content consists of fibres obtained by a mechanical process, coated on both sides with kaolin or other inorganic substances, in rolls or in square or rectangular sheets, of any size	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
48102930	Paper and paperboard used for writing, printing or other graphic purposes, of which > 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process, coated on one or both sides with kaolin or other inorganic substances, in rolls of any size (excl. lightweight paper; paper and paperboard for office machines and the like)	Free	0	
48102980	Paper and paperboard used for writing, printing or other graphic purposes, of which > 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process, coated on one or both sides with kaolin or other inorganic substances, in square or rectangular sheets of any size (excl. lightweight paper; paper and paperboard for office machines and the like)	Free	0	
48103100	Kraft paper and paperboard, bleached uniformly throughout the mass and containing > 95 % chemically processed wood fibres by weight in relation to the total fibre content, coated on one or both sides with kaolin or other inorganic substances, in rolls or in square or rectangular sheets, of any size, weighing ≤ 150 g/m² (excl. that for writing, printing or other graphic purposes)	Free	0	
48103210	Kraft paper and paperboard, bleached uniformly throughout the mass and containing > 95 % chemically processed wood fibres by weight in relation to the total fibre content, coated on one or both sides with kaolin, in rolls or in square or rectangular sheets of any size, weighing > 150 g/m² (excl. paper and paperboard for graphic purposes)	Free	0	
48103290	Kraft paper and paperboard, bleached uniformly throughout the mass and containing > 95 % chemically processed wood fibres by weight in relation to the total fibre content, coated on one or both sides with inorganic substances, in rolls or in square or rectangular sheets, of any size, weighing > 150 g/m² (excl. kraft paper coated with kaolin; paper and paperboard for graphic purposes)	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
48103900	Kraft paper and paperboard, coated on one or both sides with kaolin or other inorganic substances, in rolls or in square or rectangular sheets, of any size (excl. that for writing, printing or other graphic purposes; paper and paperboard bleached uniformly in the mass and containing > 95 % chemically processed wood fibres by weight in relation to the total fibre content)	Free	0	
48109210	Multi-ply paper and paperboard, each layer bleached, coated on one or both sides with kaolin or other inorganic substances, in rolls or in square or rectangular sheets, of any size (excl. that for writing, printing or other graphic purposes, kraft paper and paperboard)	Free	0	
48109230	Multi-ply paper and paperboard, with only one outer layer bleached, coated on one or both sides with kaolin or other inorganic substances, in rolls or in square or rectangular sheets, of any size (excl. that for writing, printing or other graphic purposes, kraft paper and paperboard)	Free	0	
48109290	Multi-ply paper and paperboard, coated on one or both sides with kaolin or other inorganic substances, in rolls or in square or rectangular sheets, of any size (excl. multi-ply paper and paperboard with each layer bleached, with one bleached outer layer only, paper and paperboard for writing, printing or other graphic purposes, kraft paper and paperboard)	Free	0	
48109910	Bleached paper and paperboard, coated on one or both sides with kaolin, in rolls or in square or rectangular sheets, of any size (excl. that for writing, printing or other graphic purposes, kraft paper and paperboard, multi-ply paper and paperboard, and with no other coating	Free	0	
48109980	Paper and paperboard, coated on one or both sides with inorganic substances, in rolls or in square or rectangular sheets, of any size (excl. bleached paper and paperboard coated with kaolin, paper or paperboard for writing, printing or other graphic purposes, kraft paper and paperboard, multi-ply paper and paperboard, and with no other coating)	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
48111000	Tarred, bituminised or asphalted paper and paperboard, in rolls or in square or rectangular sheets, of any size	Free	0	
48114120	Self-adhesive paper and paperboard, surface-coloured, surface-decorated or printed, in strips, rolls or sheets of a width of ≤ 10 cm, coated with unvulcanised natural or synthetic rubber	Free	0	
48114190	Self-adhesive paper and paperboard, surface-coloured, surface-decorated or printed, in rolls or in square or rectangular sheets, of any size (excl. of a width of ≤ 10 cm coated with unvulcanised natural or synthetic rubber and goods of heading 4810)	Free	0	
48114900	Gummed or adhesive paper and paperboard, surface-coloured, surface-decorated or printed, in rolls or in square or rectangular sheets, of any size (excl. self-adhesive and goods of heading 4810)	Free	0	
48115100	Paper and paperboard, surface-coloured, surface-decorated or printed, coated, impregnated or covered with artificial resins or plastics, in rolls or in square or rectangular sheets, of any size, bleached and weighing > 150 g/m² (excl. adhesives)	Free	0	
48115900	Paper and paperboard, surface-coloured, surface-decorated or printed, coated, impregnated or covered with artificial resins or plastics, in rolls or in square or rectangular sheets, of any size (excl. bleached and weighing > 150 g/m², and adhesives)	Free	0	
48116000	Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol, in rolls or in square or rectangular sheets, of any size (excl. goods of heading 4803, 4809 and 4818)	Free	0	
48119000	Paper, paperboard, cellulose wadding and webs of soft cellulose, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or in square or rectangular sheets, of any size (excl. goods of heading 4803, 4809, 4810 and 4818, and of subheading 4811.10 to 4811.60)	Free	0	

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CN 2013	Description	Base rate	Staging category	Notes
48120000	Filter blocks, slabs and plates, of paper pulp	Free	0	
48131000	Cigarette paper in the form of booklets or tubes	Free	0	
48132000	Cigarette paper in rolls of a width of ≤ 5 cm	Free	0	
48139010	Cigarette paper in rolls of a width > 5 cm but ≤ 15 cm	Free	0	
48139090	Cigarette paper, whether or not cut to size (excl. in the form of booklets or tubes, and in rolls of a width ≤ 15 cm)	Free	0	
48142000	Wallpaper and similar wallcoverings of paper, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured or design-printed or otherwise decorated layer of plastics	Free	0	
48149010	Wallpaper and similar wallcoverings of paper, consisting of grained, embossed, surface-coloured, design-printed or otherwise surface-decorated or covered with transparent protective plastics	Free	0	
48149070	Wallpaper and similar wallcoverings of paper, and window transparencies of paper (excl. goods of subheadings 4814.20 and 4814.90.10)	Free	0	
48162000	Self-copy paper, in rolls of a width of ≤ 36 cm or in rectangular or square sheets with no side measuring > 36 cm in the unfolded state, or cut into shapes other than rectangles or squares, whether or not in boxes (excl. carbon or similar copying papers)	Free	0	
48169000	Copying or transfer papers, in rolls of a width of ≤ 36 cm or in rectangular or square sheets with no side measuring > 36 cm in the unfolded state, or cut into shapes other than rectangles or squares, whether or not in boxes, together with offset plates of paper (excl. self-copy paper)	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
48171000	Envelopes of paper or paperboard (excl. letter cards)	Free	0	
48172000	Letter cards, plain postcards and correspondence cards, of paper or paperboard (excl. those with imprinted postage stamps)	Free	0	
48173000	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	Free	0	
48181010	Toilet paper in rolls of a width of ≤ 36 cm, weighing per ply ≤ 25 g/m^2	Free	0	
48181090	Toilet paper in rolls of a width of ≤ 36 cm, weighing per ply > 25 g/m^2	Free	0	
48182010	Handkerchiefs, cleansing or facial tissues and towels, of paper pulp, paper, cellulose wadding or webs of cellulose fibres	Free	0	
48182091	Hand towels of paper pulp, paper, cellulose wadding or webs of cellulose fibres, in rolls of a width ≤ 36 cm	Free	0	
48182099	Hand towels of paper pulp, paper, cellulose wadding or webs of cellulose fibres (excl. those in rolls of a width ≤ 36 cm)	Free	0	
48183000	Tablecloths and serviettes of paper pulp, paper, cellulose wadding or webs of cellulose fibres	Free	0	
48185000	Articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres (excl. footwear and parts thereof, incl. insoles, heel pieces and similar removable products, gaiters and similar products, headgear and parts thereof)	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
48189010	Articles of paper pulp, paper, cellulose wadding or webs of cellulose fibre of a kind used for surgical, medical or hygienic purposes (excl. toilet paper, handkerchiefs, cleansing or facial tissues and towels, tablecloths, serviettes, sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, and goods put up for retail sale)	Free	0	
48189090	Paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width ≤ 36 cm, or cut to size or shape; articles of paper pulp, paper, cellulose wadding or webs of cellulose fibres for household, sanitary or hospital use (excl. toilet paper, handkerchiefs, cleansing or facial tissues and towels, tablecloths, serviettes, sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, and articles of a kind used for surgical, medical or hygienic purposes not put up for retail sale)	Free	0	
48191000	Cartons, boxes and cases, of corrugated paper or paperboard	Free	0	
48192000	Folding cartons, boxes and cases, of non-corrugated paper or paperboard	Free	0	
48193000	Sacks and bags, of paper, paperboard, cellulose wadding or webs of cellulose fibres, having a base of a width of ≥ 40 cm	Free	0	
48194000	Sacks and bags, incl. cones, of paper, paperboard, cellulose wadding or webs of cellulose fibres (excl. those having a base of a width of ≥ 40 cm, and record sleeves)	Free	0	
48195000	Packing containers, incl. record sleeves, of paper, paperboard, cellulose wadding or webs of cellulose fibres (excl. cartons, boxes and cases, of corrugated paper or paperboard, folding cartons, boxes and cases, of uncorrugated paper or paperboard, sacks and bags)	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
48196000	Box files, letter trays, storage boxes and similar articles, of paperboard, of a kind used in offices, shops or the like (excl. packing containers)	Free	0	
48201010	Registers, account books, order books and receipt books, of paper or paperboard	Free	0	
48201030	Notebooks, letter pads and memorandum pads, without calendars, of paper or paperboard	Free	0	
48201050	Diaries with calendars, of paper or paperboard	Free	0	
48201090	Writing pads and the like, of paper or paperboard	Free	0	
48202000	Exercise books of paper or paperboard	Free	0	
48203000	Binders (other than book covers), folders and file covers, of paper or paperboard	Free	0	
48204000	Manifold business forms and interleaved carbon sets, of paper or paperboard	Free	0	
48205000	Albums for samples or collections, of paper or paperboard	Free	0	
48209000	Blotting pads and similar articles of stationery, of paper and paperboard, and book covers of paper or paperboard (excl. registers, account books, notebooks, order books, receipt books, letter pads, memorandum pads, diaries, exercise books, binders, folders, file covers, manifold business forms and interleaved carbon sets, and albums for samples or for collections)	Free	0	
48211010	Self-adhesive paper or paperboard labels of all kinds, printed	Free	0	
48211090	Paper or paperboard labels of all kinds, printed (excl. self-adhesive)	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
48219010	Self-adhesive paper or paperboard labels of all kinds, non-printed	Free	0	
48219090	Paper or paperboard labels of all kinds, non-printed (excl. self-adhesive)	Free	0	
48221000	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard, whether or not perforated or hardened, for winding textile yarn	Free	0	
48229000	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard, whether or not perforated or hardened (excl. those for winding textile yarn)	Free	0	
48232000	Filter paper and paperboard, in strips or rolls of a width ≤ 36 cm, in rectangular or square sheets, of which no side > 36 cm in the unfolded state, or cut to shape other than rectangular or square	Free	0	
48234000	Rolls, sheets and dials, printed for self-recording apparatus, in rolls of a width ≤ 36 cm, in rectangular or square sheets of which no side > 36 cm in the unfolded state, or cut into dials	Free	0	
48236100	Trays, dishes, plates, cups and the like, of bamboo paper or bamboo paperboard	Free	0	
48236910	Trays, dishes and plates, of paper or paperboard (excl. of bamboo paper or bamboo paperboard)	Free	0	
48236990	Cups and the like, of paper or paperboard (excl. of bamboo paper or bamboo paperboard, and trays, dishes and plates)	Free	0	
48237010	Trays and boxes for packing eggs, of moulded paper pulp	Free	0	
48237090	Moulded or pressed articles of paper pulp, n.e.s.	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
48239040	Paper and paperboard used for writing, printing or other graphic purposes, n.e.s.	Free	0	
48239085	Paper, paperboard, cellulose wadding and webs of cellulose fibres, in strips or rolls of a width ≤ 36 cm, in rectangular or square sheets, of which no side > 36 cm in the unfolded state, or cut to shape other than rectangular or square, and articles of paper pulp, paper, cellulose wadding or webs of cellulose fibres, n.e.s.	Free	0	
49011000	Printed books, brochures and similar printed matter, in single sheets, whether or not folded (excl. periodicals and publications which are essentially devoted to advertising)	Free	0	
49019100	Dictionaries and encyclopaedias, and serial instalments thereof	Free	0	
49019900	Printed books, brochures and similar printed matter (excl. those in single sheets; dictionaries, encyclopaedias, periodicals and publications which are essentially devoted to advertising)	Free	0	
49021000	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material, appearing at least four times a week	Free	0	
49029000	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material (excl. those appearing at least four times a week)	Free	0	
49030000	Children's picture, drawing or colouring books	Free	0	
49040000	Music, printed or in manuscript, whether or not bound or illustrated	Free	0	
49051000	Globes, printed (excl. relief globes)	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
49059100	Maps and hydrographic or similar charts of all kinds, incl. atlases and topographical plans, printed and in book form (excl. globes, and maps and plans, in relief)	Free	0	
49059900	Maps and hydrographic or similar charts of all kinds, incl. atlases, wall maps and topographical plans, printed (excl. those in book form, and maps, plans and globes, in relief)	Free	0	
49060000	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; handwritten texts; photographic reproductions on sensitised paper and carbon copies of the foregoing	Free	0	
49070010	Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value	Free	0	
49070030	Banknotes	Free	0	
49070090	Stamp-impressed paper; cheque forms; stock, share or bond certificates and similar documents	Free	0	
49081000	Transfers ”decalcomanias”, vitrifiable	Free	0	
49089000	Transfers ”decalcomanias” (excl. vitrifiable)	Free	0	
49090000	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	Free	0	
49100000	Calendars of any kinds, printed, incl. calendars blocks	Free	0	
49111010	Commercial catalogues	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
49111090	Trade advertising material and the like (other than commercial catalogues)	Free	0	
49119100	Pictures, prints and photographs, n.e.s.	Free	0	
49119900	Printed matter, n.e.s.	Free	0	
50010000	Silkworm cocoons suitable for reeling	Free	0	
50020000	Raw silk "non-thrown"	Free	0	
50030000	Silk waste, incl. cocoons unsuitable for reeling, yarn waste and garnetted stock	Free	0	
50040010	Silk yarn, unbleached, scoured or bleached (excl. that spun from silk waste and that put up for retail sale)	4	4	
50040090	Silk yarn (excl. unbleached, scoured or bleached, that spun from silk waste and that put up for retail sale)	4	4	
50050010	Yarn spun from silk waste, unbleached, scoured or bleached (excl. that put up for retail sale)	2,9	4	
50050090	Yarn spun from silk waste (excl. unbleached, scoured or bleached, or put up for retail sale)	2,9	4	
50060010	Silk yarn, put up for retail sale (excl. yarn spun from silk waste)	5	4	
50060090	Yarn spun from noil or other silk waste, put up for retail sale; silkworm gut	2,9	4	
50071000	Woven fabrics of noil silk	3	8	
50072011	Crêpes, containing ≥ 85 % silk or silk waste by weight, unbleached, scoured or bleached	6,9	8	

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CN 2013	Description	Base rate	Staging category	Notes
50072019	Crêpes, containing ≥ 85 % silk or silk waste by weight (excl. unbleached, scoured or bleached)	6,9	8	
50072021	Pongee, habutai, honan, shantung, corah and similar far eastern fabrics, wholly of silk, plain-woven, unbleached or not further processed than scoured (excl. those mixed with noil or other silk waste or with other textile materials)	5,3	8	
50072031	Pongee, habutai, honan, shantung, corah and similar far eastern fabrics, wholly of silk, plain-woven (excl. unbleached or not further processed than scoured, and those mixed with noil or other silk waste or with other textile materials)	7,5	8	
50072039	Pongee, habutai, honan, shantung, corah and similar far eastern fabrics, wholly of silk (excl. plain-woven and those mixed with noil or other silk waste or with other textile materials)	7,5	8	
50072041	Diaphanous fabrics "open weave" containing ≥ 85 % silk or silk waste by weight	7,2	8	
50072051	Densely-woven fabrics containing ≥ 85 % silk or silk waste by weight, unbleached, scoured or bleached (excl. crêpes, and pongee, habutai, honan, shantung, corah and similar far eastern fabrics wholly of silk)	7,2	8	
50072059	Densely-woven fabrics containing ≥ 85 % silk or silk waste by weight, dyed (excl. crêpes, and pongee, habutai, honan, shantung, corah and similar far eastern fabrics wholly of silk)	7,2	8	
50072061	Densely-woven fabrics made from yarn of different colours, containing ≥ 85 % silk or silk waste by weight, of a width > 57 cm to 75 cm (excl. crêpes, and pongee, habutai, honan, shantung, corah and similar far eastern fabrics wholly of silk)	7,2	8	

CN 2013	Description	Base rate	Staging category	Notes
50072069	Densely-woven fabrics made from yarn of different colours, containing ≥ 85 % silk or silk waste by weight (excl. those of a width > 57 cm to 75 cm, crêpes, and pongee, habutai, honan, shantung, corah and similar far eastern fabrics wholly of silk)	7,2	8	
50072071	Densely-woven fabrics, containing ≥ 85 % silk or silk waste by weight, printed (excl. crêpes, and pongee, habutai, honan, shantung, corah and similar far eastern fabrics wholly of silk)	7,2	8	
50079010	Woven fabrics containing predominantly, but < 85 % silk or silk waste by weight, unbleached, scoured or bleached	6,9	8	
50079030	Dyed woven fabrics containing predominantly, but < 85 %silk or silk waste by weight	6,9	8	
50079050	Fabrics woven from yarns of different colours, containing predominantly, but < 85 % silk or silk waste by weight	6,9	8	
50079090	Printed woven fabrics containing predominantly, but < 85 % silk or silk waste by weight	6,9	8	
51011100	Greasy shorn wool, incl. fleece-washed wool, neither carded nor combed	Free	0	
51011900	Greasy wool, incl. fleece-washed wool, neither carded nor combed (excl. shorn wool)	Free	0	
51012100	Shorn wool, degreased, non-carbonised, neither carded nor combed	Free	0	
51012900	Degreased wool, non-carbonised, neither carded nor combed (excl. shorn wool)	Free	0	
51013000	Carbonised wool, neither carded nor combed	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
51021100	Hair of Kashmir "cashmere" goats, neither carded nor combed	Free	0	
51021910	Hair of angora rabbit, neither carded nor combed	Free	0	
51021930	Hair of alpaca, llama or vicuna, neither carded nor combed	Free	0	
51021940	Hair of camel or yak, or of angora goats, Tibetan goats or similar goats, neither carded nor combed	Free	0	
51021990	Hair of rabbit, hare, beaver, nutria "coypu" or muskrat, neither carded nor combed (excl. of angora rabbit)	Free	0	
51022000	Coarse animal hair, neither carded nor combed (excl. wool, hair and bristles used in the manufacture of brooms and brushes, and horsehair from the mane or tail)	Free	0	
51031010	Noils of wool or of fine animal hair, non-carbonised (excl. garnetted stock)	Free	0	
51031090	Noils of wool or of fine animal hair, carbonised (excl. garnetted stock)	Free	0	
51032000	Waste of wool or of fine animal hair, incl. yarn waste (excl. noils and garnetted stock)	Free	0	
51033000	Waste of coarse animal hair, incl. yarn waste (excl. garnetted stock, waste of hair or bristles used in the manufacture of brooms and brushes, and of horsehair from the mane or tail)	Free	0	
51040000	Garnetted stock of wool or of fine or coarse animal hair, neither carded nor combed	Free	0	
51051000	Wool, carded	2	0	
51052100	Wool, combed, in fragments "open tops"	2	0	

CN 2013	Description	Base rate	Staging category	Notes
51052900	Wool, combed (excl. that in fragments ”open tops”)	2	0	
51053100	Hair of Kashmir ”cashmere” goats, carded or combed	2	0	
51053900	Fine animal hair, carded or combed (excl. wool and hair of Kashmir ”cashmere” goats)	2	0	
51054000	Coarse animal hair, carded or combed	2	0	
51061010	Carded wool yarn containing ≥ 85 % wool by weight, unbleached (excl. that put up for retail sale)	3,8	4	
51061090	Carded wool yarn containing ≥ 85 % wool by weight (excl. unbleached and that put up for retail sale)	3,8	4	
51062010	Carded wool yarn containing predominantly, but < 85 % wool by weight, with a wool and fine animal hair content of ≥ 85 % (excl. put up for retail sale)	4	4	
51062091	Carded wool yarn containing predominantly, but < 85 % wool by weight, unbleached (excl. that with a wool and fine animal hair content of ≥ 85 % and that put up for retail sale)	4	4	
51062099	Carded wool yarn containing predominantly, but < 85 % wool by weight (excl. unbleached yarn, yarn with a wool and fine animal hair content of ≥ 85 % and yarn put up for retail sale)	4	4	
51071010	Yarn of combed wool containing ≥ 85 % wool by weight, unbleached (excl. that put up for retail sale)	3,8	4	
51071090	Yarn of combed wool containing ≥ 85 % wool by weight (excl. unbleached and that put up for retail sale)	3,8	4	
51072010	Yarn of combed wool containing predominantly, but < 85 % wool by weight, with a wool and fine animal hair content of ≥ 85 %, unbleached (excl. that put up for retail sale)	4	4	

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CN 2013	Description	Base rate	Staging category	Notes
51072030	Yarn of combed wool containing predominantly, but < 85 % wool by weight, with a wool and fine animal hair content of ≥ 85 % (excl. unbleached and that put up for retail sale)	4	4	
51072051	Yarn of combed wool containing predominantly, but < 85 % wool by weight, mixed principally or solely with synthetic staple fibres, unbleached (excl. that put up for retail sale)	4	4	
51072059	Yarn of combed wool containing predominantly, but < 85 % wool by weight, mixed principally or solely with synthetic staple fibres (excl. unbleached and that put up for retail sale)	4	4	
51072091	Yarn of combed wool containing predominantly, but < 85 % wool by weight, unbleached (excl. yarn mixed principally or solely with synthetic staple fibres, yarn with a wool and fine animal hair content of ≥ 85 %, and yarn put up for retail sale)	4	4	
51072099	Yarn of combed wool containing predominantly, but < 85 % wool by weight (excl. unbleached yarn, yarn mixed principally or solely with synthetic staple fibres, yarn with a wool and fine animal hair content of ≥ 85 %, and yarn put up for retail sale)	4	4	
51081010	Carded yarn of fine animal hair, unbleached (excl. that of wool or that put up for retail sale)	3,2	4	
51081090	Carded yarn of fine animal hair (excl. unbleached yarn, yarn of wool and yarn put up for retail sale)	3,2	4	
51082010	Combed yarn of fine animal hair, unbleached (excl. that of wool and that put up for retail sale)	3,2	4	
51082090	Combed yarn of fine animal hair (excl. unbleached yarn, yarn of wool and yarn put up for retail sale)	3,2	4	
51091010	Yarn containing ≥ 85 % wool or fine animal hair by weight, put up for retail sale in balls, hanks or skeins, weighing > 125 g but ≤ 500 g	3,8	4	

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CN 2013	Description	Base rate	Staging category	Notes
51091090	Yarn containing ≥ 85 % wool or fine animal hair by weight, put up for retail sale (excl. that in balls, hanks or skeins and weighing > 125 g but ≤ 500 g)	5	4	
51099000	Yarn containing predominantly, but < 85 % wool or fine animal hair by weight, put up for retail sale	5	4	
51100000	Yarn of coarse animal hair or of horsehair, incl. gimped horsehair yarn, whether or not put up for retail sale (excl. horsehair and yarn not joined together)	3,5	4	
51111100	Woven fabrics containing ≥ 85 % carded wool or carded fine animal hair by weight and weighing ≤ 300 g/m²	8	8	
51111900	Woven fabrics containing ≥ 85 % carded wool or carded fine animal hair by weight and weighing > 300 g/m² (excl. fabrics for technical uses specified in heading 5911)	8	8	
51112000	Woven fabrics containing predominantly, but < 85 % carded wool or carded fine animal hair by weight, mixed principally or solely with synthetic or artificial filaments	8	8	
51113010	Woven fabrics containing predominantly, but < 85 % carded wool or carded fine animal hair by weight, mixed principally or solely with synthetic or artificial staple fibres and weighing ≤ 300 g/m²	8	8	
51113080	Woven fabrics containing predominantly, but < 85 % carded wool or carded fine animal hair by weight, mixed principally or solely with synthetic or artificial staple fibres and weighing > 300 g/m²	8	8	
51119010	Woven fabrics containing predominantly, but < 85 % carded wool or carded fine animal hair and > 10 % silk, silk waste by weight (excl. those mixed principally or solely with synthetic or artificial filaments or staple fibres)	7,2	8	

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CN 2013	Description	Base rate	Staging category	Notes
51119091	Woven fabrics containing predominantly, but < 85 % carded wool or carded fine animal hair by weight and weighing ≤ 300 g/m² (excl. those mixed principally or solely with synthetic or artificial filaments or staple fibres and those containing > 10 % silk, silk waste by weight)	8	8	
51119098	Woven fabrics containing predominantly, but < 85 % carded wool or carded fine animal hair by weight and weighing > 300 g/m² (excl. those mixed principally or solely with synthetic or artificial filaments or staple fibres and fabrics containing > 10 % silk, silk waste by weight)	8	8	
51121100	Woven fabrics containing ≥ 85 % combed wool or combed fine animal hair by weight and weighing ≤ 200 g/m² (excl. fabrics for technical uses of heading 5911)	8	8	
51121900	Woven fabrics containing ≥ 85 % combed wool or combed fine animal hair by weight and weighing > 200 g/m²	8	8	
51122000	Woven fabrics containing predominantly, but < 85 % combed wool or combed fine animal hair by weight, mixed principally or solely with synthetic or artificial filaments (excl. fabrics for technical uses of heading 5911)	8	8	
51123010	Woven fabrics containing predominantly, but < 85 % combed wool or combed fine animal hair by weight, mixed principally or solely with synthetic or artificial staple fibres and weighing ≤ 200 g/m² (excl. fabrics for technical uses of heading 5911)	8	8	
51123080	Woven fabrics containing predominantly, but < 85 % combed wool or combed fine animal hair by weight, mixed principally or solely with synthetic or artificial staple fibres and weighing > 200 g/m² (excl. fabrics for technical uses of heading 5911)	8	8	

CN 2013	Description	Base rate	Staging category	Notes
51129010	Woven fabrics containing predominantly, but < 85 % combed wool or combed fine animal hair by weight and > 10 % silk, silk waste by weight (excl. those mixed principally or solely with synthetic or artificial filaments or staple fibres and fabrics for technical uses of heading 5911)	7,2	8	
51129091	Woven fabrics containing predominantly, but < 85 % combed wool or combed fine animal hair by weight and weighing ≤ 200 g/m^2 (excl. those mixed principally or solely with synthetic or artificial filaments or staple fibres, those containing > 10 % silk, silk waste by weight and fabrics for technical uses of heading 5911)	8	8	
51129098	Woven fabrics containing predominantly, but < 85 % combed wool or combed fine animal hair by weight and weighing > 200 g/m^2 (excl. those mixed principally or solely with synthetic or artificial filaments or staple fibres, those containing > 10 % silk, silk waste by weight and fabrics for technical uses of heading 5911)	8	8	
51130000	Woven fabrics of coarse animal hair or of horsehair (excl. fabrics for technical uses of heading 5911)	5,3	8	
52010010	Cotton, neither carded nor combed, rendered absorbent or bleached	Free	0	
52010090	Cotton, neither carded nor combed (excl. rendered absorbent or bleached)	Free	0	
52021000	Cotton yarn waste, incl. thread waste	Free	0	
52029100	Garnetted stock of cotton	Free	0	
52029900	Cotton waste (excl. yarn waste, thread waste and garnetted stock)	Free	0	
52030000	Cotton, carded or combed	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
52041100	Sewing thread, containing ≥ 85 % cotton by weight (excl. that put up for retail sale)	4	4	
52041900	Sewing thread, containing predominantly, but < 85 % cotton by weight (excl. that put up for retail sale)	4	4	
52042000	Cotton sewing thread, put up for retail sale	5	4	
52051100	Single cotton yarn, of uncombed fibres, containing ≥ 85 % cotton by weight and with a linear density of ≥ 714,29 decitex "≤ MN 14" (excl. sewing thread and yarn put up for retail sale)	4	4	
52051200	Single cotton yarn, of uncombed fibres, containing ≥ 85 % cotton by weight and with a linear density of 232,56 decitex to < 714,29 decitex "> MN 14 to MN 43" (excl. sewing thread and yarn put up for retail sale)	4	4	
52051300	Single cotton yarn, of uncombed fibres, containing ≥ 85 % cotton by weight and with a linear density of 192,31 decitex to < 232,56 decitex "> MN 43 to MN 52" (excl. sewing thread and yarn put up for retail sale)	4	4	
52051400	Single cotton yarn, of uncombed fibres, containing ≥ 85 % cotton by weight and with a linear density of 125 decitex to < 192,31 decitex "> MN 52 to MN 80" (excl. sewing thread and yarn put up for retail sale)	4	4	
52051510	Single cotton yarn, of uncombed fibres, containing ≥ 85 % cotton by weight and with a linear density of 83,33 decitex to < 125 decitex "> MN 80 to MN 120" (excl. sewing thread and yarn put up for retail sale)	4,4	4	
52051590	Single cotton yarn, of uncombed fibres, containing ≥ 85 % cotton by weight and with a linear density of < 83,33 decitex "> MN 120" (excl. sewing thread and yarn put up for retail sale)	4	4	

CN 2013	Description	Base rate	Staging category	Notes
52052100	Single cotton yarn, of combed fibres, containing ≥ 85 % cotton by weight and with a linear density of ≥ 714,29 decitex "≤ MN 14" (excl. sewing thread and yarn put up for retail sale)	4	4	
52052200	Single cotton yarn, of combed fibres, containing ≥ 85 % cotton by weight and with a linear density of 232,56 decitex to < 714,29 decitex "> MN 14 to MN 43" (excl. sewing thread and yarn put up for retail sale)	4	4	
52052300	Single cotton yarn, of combed fibres, containing ≥ 85 % cotton by weight and with a linear density of 192,31 decitex to < 232,56 decitex "> MN 43 to MN 52" (excl. sewing thread and yarn put up for retail sale)	4	4	
52052400	Single cotton yarn, of combed fibres, containing ≥ 85 % cotton by weight and with a linear density of 125 decitex to < 192,31 decitex "> MN 52 to MN 80" (excl. sewing thread and yarn put up for retail sale)	4	4	
52052600	Single cotton yarn, of combed fibres, containing ≥ 85 % cotton by weight and with a linear density of 106,38 decitex to < 125 decitex "> MN 80 to MN 94" (excl. sewing thread and yarn put up for retail sale)	4	4	
52052700	Single cotton yarn, of combed fibres, containing ≥ 85 % cotton by weight and with a linear density of 83,33 decitex to < 106,38 decitex "> MN 94 to MN 120" (excl. sewing thread and yarn put up for retail sale)	4	4	
52052800	Single cotton yarn, of combed fibres, containing ≥ 85 % cotton by weight and with a linear density of < 83,33 decitex "> MN 120" (excl. sewing thread and yarn put up for retail sale)	4	4	
52053100	Multiple "folded" or cabled cotton yarn, of uncombed fibres, containing ≥ 85 % cotton by weight and with a linear density of ≥ 714,29 decitex "≤ MN 14" per single yarn (excl. sewing thread and yarn put up for retail sale)	4	4	

CN 2013	Description	Base rate	Staging category	Notes
52053200	Multiple ”folded” or cabled cotton yarn, of uncombed fibres, containing ≥ 85 % cotton by weight and with a linear density of 232,56 decitex to < 714,29 decitex ”> MN 14 to MN 43” per single yarn (excl. sewing thread and yarn put up for retail sale)	4	4	
52053300	Multiple ”folded” or cabled cotton yarn, of uncombed fibres, containing ≥ 85 % cotton by weight and with a linear density of 192,31 decitex to < 232,56 decitex ”> MN 43 to MN 52” per single yarn (excl. sewing thread and yarn put up for retail sale)	4	4	
52053400	Multiple ”folded” or cabled cotton yarn, of uncombed fibres, containing ≥ 85 % cotton by weight and with a linear density of 125 decitex to < 192,31 decitex ”> MN 52 to MN 80” per single yarn (excl. sewing thread and yarn put up for retail sale)	4	4	
52053500	Multiple ”folded” or cabled cotton yarn, of uncombed fibres, containing ≥ 85 % cotton by weight and with a linear density of < 125 decitex ”> MN 80” per single yarn (excl. sewing thread and yarn put up for retail sale)	4	4	
52054100	Multiple ”folded” or cabled cotton yarn, of combed fibres, containing ≥ 85 % cotton by weight and with a linear density of ≥ 714,29 decitex ”≤ MN 14” per single yarn (excl. sewing thread and yarn put up for retail sale)	4	4	
52054200	Multiple ”folded” or cabled cotton yarn, of combed fibres, containing ≥ 85 % cotton by weight and with a linear density of 232,56 decitex to < 714,29 decitex ”> MN 14 to MN 43” per single yarn (excl. sewing thread and yarn put up for retail sale)	4	4	
52054300	Multiple ”folded” or cabled cotton yarn, of combed fibres, containing ≥ 85 % cotton by weight and with a linear density of 192,31 decitex to < 232,56 decitex ”> MN 43 to MN 52” per single yarn (excl. sewing thread and yarn put up for retail sale)	4	4	

CN 2013	Description	Base rate	Staging category	Notes
52054400	Multiple ”folded” or cabled cotton yarn, of combed fibres, containing ≥ 85 % cotton by weight and with a linear density of 125 decitex to < 192,31 decitex ”> MN 52 to MN 80” per single yarn (excl. sewing thread and yarn put up for retail sale)	4	4	
52054600	Multiple ”folded” or cabled cotton yarn, of combed fibres, containing ≥ 85 % cotton by weight and with a linear density of 106,38 decitex to < 125 decitex ”> MN 80 to MN 94” per single yarn (excl. sewing thread and yarn put up for retail sale)	4	4	
52054700	Multiple ”folded” or cabled cotton yarn, of combed fibres, containing ≥ 85 % cotton by weight and with a linear density of 83,33 decitex to < 106,38 decitex ”> MN 94 to MN 120” per single yarn (excl. sewing thread and yarn put up for retail sale)	4	4	
52054800	Multiple ”folded” or cabled cotton yarn, of combed fibres, containing ≥ 85 % cotton by weight and with a linear density of < 83,33 decitex ”> MN 120” per single yarn (excl. sewing thread and yarn put up for retail sale)	4	4	
52061100	Single cotton yarn containing predominantly, but < 85 % cotton by weight, of uncombed fibres and with a linear density of ≥ 714,29 decitex ”≤ MN 14” (excl. sewing thread and yarn put up for retail sale)	4	4	
52061200	Single cotton yarn containing predominantly, but < 85 % cotton by weight, of uncombed fibres and with a linear density of 232,56 decitex to < 714,29 decitex ”> MN 14 to MN 43” (excl. sewing thread and yarn put up for retail sale)	4	4	
52061300	Single cotton yarn containing predominantly, but < 85 % cotton by weight, of uncombed fibres and with a linear density of 192,31 decitex to < 232,56 decitex ”> MN 43 to MN 52” (excl. sewing thread and yarn put up for retail sale)	4	4	

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CN 2013	Description	Base rate	Staging category	Notes
52061400	Single cotton yarn containing predominantly, but < 85 % cotton by weight, of uncombed fibres and with a linear density of 125 decitex to < 192,31 decitex ”> MN 52 to MN 80” (excl. sewing thread and yarn put up for retail sale)	4	4	
52061500	Single cotton yarn containing predominantly, but < 85 % cotton by weight, of uncombed fibres and with a linear density of < 125 decitex ”> MN 80” (excl. sewing thread and yarn put up for retail sale)	4	4	
52062100	Single cotton yarn containing predominantly, but < 85 % cotton by weight, of combed fibres and with a linear density of ≥ 714,29 decitex ”≤ MN 14” (excl. sewing thread and yarn put up for retail sale)	4	4	
52062200	Single cotton yarn containing predominantly, but < 85 % cotton by weight, of combed fibres and with a linear density of 232,56 decitex to < 714,29 decitex ”> MN 14 to MN 43” (excl. sewing thread and yarn put up for retail sale)	4	4	
52062300	Single cotton yarn containing predominantly, but < 85 % cotton by weight, of combed fibres and with a linear density of 192,31 decitex to < 232,56 decitex ”> MN 43 to MN 52” (excl. sewing thread and yarn put up for retail sale)	4	4	
52062400	Single cotton yarn containing predominantly, but < 85 % cotton by weight, of combed fibres and with a linear density of 125 decitex to < 192,31 decitex ”> MN 52 to MN 80” (excl. sewing thread and yarn put up for retail sale)	4	4	
52062500	Single cotton yarn containing predominantly, but < 85 % cotton by weight, of combed fibres and with a linear density of < 125 decitex ”> MN 80” (excl. sewing thread and yarn put up for retail sale)	4	4	
52063100	Multiple ”folded” or cabled cotton yarn containing predominantly, but < 85 % cotton by weight, of uncombed fibres and with a linear density of ≥ 714,29 decitex ”≤ MN 14” per single yarn (excl. sewing thread and yarn put up for retail sale)	4	4	

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CN 2013	Description	Base rate	Staging category	Notes
52063200	Multiple "folded" or cabled cotton yarn containing predominantly, but < 85 % cotton by weight, of uncombed fibres and with a linear density of 232,56 decitex to < 714,29 decitex "> MN 14 to MN 43" per single yarn (excl. sewing thread and yarn put up for retail sale)	4	4	
52063300	Multiple "folded" or cabled cotton yarn containing predominantly, but < 85 % cotton by weight, of uncombed fibres and with a linear density of 192,31 decitex to < 232,56 decitex "> MN 43 to MN 52" per single yarn (excl. sewing thread and yarn put up for retail sale)	4	4	
52063400	Multiple "folded" or cabled cotton yarn containing predominantly, but < 85 % cotton by weight, of uncombed fibres and with a linear density of 125 decitex to < 192,31 decitex "> MN 52 to MN 80" per single yarn (excl. sewing thread and yarn put up for retail sale)	4	4	
52063500	Multiple "folded" or cabled cotton yarn containing predominantly, but < 85 % cotton by weight, of uncombed fibres and with a linear density of < 125 decitex "> MN 80" per single yarn (excl. sewing thread and yarn put up for retail sale)	4	4	
52064100	Multiple "folded" or cabled cotton yarn containing predominantly, but < 85 % cotton by weight, of combed fibres and with a linear density of ≥ 714,29 decitex "< MN 14" per single yarn (excl. sewing thread and yarn put up for retail sale)	4	4	
52064200	Multiple "folded" or cabled cotton yarn containing predominantly, but < 85 % cotton by weight, of combed fibres and with a linear density of 232,56 decitex to < 714,29 decitex "> MN 14 to MN 43" per single yarn (excl. sewing thread and yarn put up for retail sale)	4	4	

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CN 2013	Description	Base rate	Staging category	Notes
52064300	Multiple "folded" or cabled cotton yarn containing predominantly, but < 85 % cotton by weight, of combed fibres and with a linear density of 192,31 decitex to < 232,56 decitex "> MN 43 to MN 52" per single yarn (excl. sewing thread and yarn put up for retail sale)	4	4	
52064400	Multiple "folded" or cabled cotton yarn containing predominantly, but < 85 % cotton by weight, of combed fibres and with a linear density of 125 decitex to < 192,31 decitex "> MN 52 to MN 80" per single yarn (excl. sewing thread and yarn put up for retail sale)	4	4	
52064500	Multiple "folded" or cabled cotton yarn containing predominantly, but < 85 % cotton by weight, of combed fibres and with a linear density of < 125 decitex "> MN 80" per single yarn (excl. sewing thread and yarn put up for retail sale)	4	4	
52071000	Cotton yarn containing ≥ 85 % cotton by weight, put up for retail sale (excl. sewing thread)	5	4	
52079000	Cotton yarn containing predominantly, but < 85 % cotton by weight, put up for retail sale (excl. sewing thread)	5	4	
52081110	Plain woven fabrics of cotton for the manufacture of bandages, dressings and medical gauzes, containing ≥ 85 % cotton by weight and weighing ≤ 100 g/m^2, unbleached	8	8	
52081190	Plain woven fabrics of cotton, containing ≥ 85 % cotton by weight and weighing ≤ 100 g/m^2, unbleached (excl. fabrics for the manufacture of bandages, dressings and medical gauzes)	8	8	
52081216	Plain woven fabrics of cotton, containing ≥ 85 % cotton by weight and weighing > 100 g/m^2 to 130 g/m^2, unbleached, with a width of ≤ 165 cm	8	8	

CN 2013	Description	Base rate	Staging category	Notes
52081219	Plain woven fabrics of cotton, containing ≥ 85 % cotton by weight and weighing > 100 g/m² to 130 g/m², unbleached, with a width of > 165 cm	8	8	
52081296	Plain woven fabrics of cotton, containing ≥ 85 % cotton by weight and weighing > 130 g/m² to 200 g/m², unbleached, with a width of ≤ 165 cm	8	8	
52081299	Plain woven fabrics of cotton, containing ≥ 85 % cotton by weight and weighing > 130 g/m² to 200 g/m², unbleached, with a width of > 165 cm	8	8	
52081300	Woven fabrics of cotton, containing ≥ 85 % cotton by weight and weighing ≤ 200 g/m², in three-thread or four-thread twill, incl. cross twill, unbleached	8	8	
52081900	Woven fabrics of cotton, containing ≥ 85 % cotton by weight and weighing ≤ 200 g/m², unbleached (excl. those in three-thread or four-thread twill, incl. cross twill, and plain woven fabrics)	8	8	
52082110	Plain woven fabrics of cotton for the manufacture of bandages, dressings and medical gauzes, containing ≥ 85 % cotton by weight and weighing ≤ 100 g/m², bleached	8	8	
52082190	Plain woven fabrics of cotton, containing ≥ 85 % cotton by weight and weighing ≤ 100 g/m², bleached (excl. fabrics for the manufacture of bandages, dressings and medical gauzes)	8	8	
52082216	Plain woven fabrics of cotton, containing ≥ 85 % cotton by weight and weighing > 100 g/m² to 130 g/m², bleached, with a width of ≤ 165 cm	8	8	
52082219	Plain woven fabrics of cotton, containing ≥ 85 % cotton by weight and weighing > 100 g/m² to 130 g/m², bleached, with a width of > 165 cm	8	8	

CN 2013	Description	Base rate	Staging category	Notes
52082296	Plain woven fabrics of cotton, containing ≥ 85 % cotton by weight and weighing > 130 g/m² to 200 g/m², bleached, with a width of ≤ 165 cm	8	8	
52082299	Plain woven fabrics of cotton, containing ≥ 85 % cotton by weight and weighing > 130 g/m² to 200 g/m², bleached, with a width of > 165 cm	8	8	
52082300	Woven fabrics of cotton, containing ≥ 85 % cotton by weight and weighing ≤ 200 g/m², in three-thread or four-thread twill, incl. cross twill, bleached	8	8	
52082900	Woven fabrics of cotton, containing ≥ 85 % cotton by weight and weighing ≤ 200 g/m², bleached (excl. those in three-thread or four-thread twill, incl. cross twill, and plain woven fabrics)	8	8	
52083100	Plain woven fabrics of cotton, containing ≥ 85 % cotton by weight and weighing ≤ 100 g/m², dyed	8	8	
52083216	Plain woven fabrics of cotton, containing ≥ 85 % cotton by weight and weighing > 100 g/m² to 130 g/m², dyed, with a width of ≤ 165 cm	8	8	
52083219	Plain woven fabrics of cotton, containing ≥ 85 % cotton by weight and weighing > 100 g/m² to 130 g/m², dyed, with a width of > 165 cm	8	8	
52083296	Plain woven fabrics of cotton, containing ≥ 85 % cotton by weight and weighing > 130 g/m² to 200 g/m², dyed, with a width of ≤ 165 cm	8	8	
52083299	Plain woven fabrics of cotton, containing ≥ 85 % cotton by weight and weighing > 130 g/m² to 200 g/m², dyed, with a width of > 165 cm	8	8	

CN 2013	Description	Base rate	Staging category	Notes
52083300	Woven fabrics of cotton, containing ≥ 85 % cotton by weight and weighing ≤ 200 g/m², in three-thread or four-thread twill, incl. cross twill, dyed	8	8	
52083900	Woven fabrics of cotton, containing ≥ 85 % cotton by weight and weighing ≤ 200 g/m², dyed (excl. those in three-thread or four-thread twill, incl. cross twill, and plain woven fabrics)	8	8	
52084100	Plain woven fabrics of cotton, containing ≥ 85 % cotton by weight and weighing ≤ 100 g/m², made from yarn of different colours	8	8	
52084200	Plain woven fabrics of cotton, containing ≥ 85 % cotton by weight and weighing > 100 g/m² to 200 g/m², made from yarn of different colours	8	8	
52084300	Woven fabrics of cotton, containing ≥ 85 % cotton by weight and weighing ≤ 200 g/m², in three-thread or four-thread twill, incl. cross twill, made from yarn of different colours	8	8	
52084900	Woven fabrics of cotton, containing ≥ 85 % cotton by weight and weighing ≤ 200 g/m², made from yarn of different colours (excl. those in three-thread or four-thread twill, incl. cross twill, and plain woven fabrics)	8	8	
52085100	Plain woven fabrics of cotton, containing ≥ 85 % cotton by weight and weighing ≤ 100 g/m², printed	8	8	
52085200	Plain woven fabrics of cotton, containing ≥ 85 % cotton by weight and weighing > 100 g/m² to 200 g/m², printed	8	8	
52085910	Woven fabrics of cotton, containing ≥ 85 % cotton by weight and weighing ≤ 200 g/m², in three-thread or four-thread twill, incl. cross twill, printed	8	8	

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CN 2013	Description	Base rate	Staging category	Notes
52085990	Woven fabrics of cotton, containing ≥ 85 % cotton by weight and weighing ≤ 200 g/m², printed (excl. those in three-thread or four-thread twill, incl. cross twill, and plain woven fabrics)	8	8	
52091100	Plain woven fabrics of cotton, containing ≥ 85 % cotton by weight and weighing > 200 g/m², unbleached	8	8	
52091200	Woven fabrics of cotton, containing ≥ 85 % cotton by weight and weighing > 200 g/m², in three-thread or four-thread twill, incl. cross twill, unbleached	8	8	
52091900	Woven fabrics of cotton, containing ≥ 85 % cotton by weight and weighing > 200 g/m², unbleached (excl. those in three-thread or four-thread twill, incl. cross twill, and plain woven fabrics)	8	8	
52092100	Plain woven fabrics of cotton, containing ≥ 85 % cotton by weight and weighing > 200 g/m², bleached	8	8	
52092200	Woven fabrics of cotton, containing ≥ 85 % cotton by weight and weighing > 200 g/m², in three-thread or four-thread twill, incl. cross twill, bleached	8	8	
52092900	Woven fabrics of cotton, containing ≥ 85 % cotton by weight and weighing > 200 g/m², bleached (excl. those in three-thread or four-thread twill, incl. cross twill, and plain woven fabrics)	8	8	
52093100	Plain woven fabrics of cotton, containing ≥ 85 % cotton by weight and weighing > 200 g/m², dyed	8	8	
52093200	Woven fabrics of cotton, containing ≥ 85 % cotton by weight and weighing > 200 g/m², in three-thread or four-thread twill, incl. cross twill, dyed	8	8	
52093900	Woven fabrics of cotton, containing ≥ 85 % cotton by weight and weighing > 200 g/m², dyed (excl. those in three-thread or four-thread twill, incl. cross twill, and plain woven fabrics)	8	8	

CN 2013	Description	Base rate	Staging category	Notes
52094100	Plain woven fabrics of cotton, containing ≥ 85 % cotton by weight and weighing > 200 g/m², made of yarn of different colours	8	8	
52094200	Denim, containing ≥ 85 % cotton by weight and weighing > 200 g/m², made of yarn of different colours	8	8	
52094300	Woven fabrics of cotton, containing ≥ 85 % cotton by weight and weighing > 200 g/m², in three-thread or four-thread twill, incl. cross twill, made of yarn of different colours	8	8	
52094900	Woven fabrics of cotton, containing ≥ 85 % cotton by weight and weighing > 200 g/m², made of yarn of different colours (excl. those in three-thread or four-thread twill, incl. cross twill, and plain woven fabrics)	8	8	
52095100	Plain woven fabrics of cotton, containing ≥ 85 % cotton by weight and weighing > 200 g/m², printed	8	8	
52095200	Woven fabrics of cotton, containing ≥ 85 % cotton by weight and weighing > 200 g/m², in three-thread or four-thread twill, incl. cross twill, printed	8	8	
52095900	Woven fabrics of cotton, containing ≥ 85 % cotton by weight and weighing > 200 g/m², printed (excl. those in three-thread or four-thread twill, incl. cross twill, and plain woven fabrics)	8	8	
52101100	Plain woven fabrics of cotton, containing predominantly, but < 85 % cotton by weight, mixed principally or solely with man-made fibres and weighing ≤ 200 g/m², unbleached	8	8	
52101900	Woven fabrics of cotton, containing predominantly, but < 85 % cotton by weight, mixed principally or solely with man-made fibres and weighing ≤ 200 g/m², unbleached (excl. plain woven fabrics)	8	8	
52102100	Plain woven fabrics of cotton, containing predominantly, but < 85 % cotton by weight, mixed principally or solely with man-made fibres and weighing ≤ 200 g/m², bleached	8	8	

CN 2013	Description	Base rate	Staging category	Notes
52102900	Woven fabrics of cotton, containing predominantly, but < 85 % cotton by weight, mixed principally or solely with man-made fibres and weighing ≤ 200 g/m², bleached (excl. plain woven fabrics)	8	8	
52103100	Plain woven fabrics of cotton, containing predominantly, but < 85 % cotton by weight, mixed principally or solely with man-made fibres and weighing ≤ 200 g/m², dyed	8	8	
52103200	Woven fabrics of cotton, containing predominantly, but < 85 % cotton by weight, mixed principally or solely with man-made fibres and weighing ≤ 200 g/m², in three-thread or four-thread twill, incl. cross twill, dyed	8	8	
52103900	Woven fabrics of cotton, containing predominantly, but < 85 % cotton by weight, mixed principally or solely with man-made fibres and weighing ≤ 200 g/m², dyed (excl. those in three-thread or four-thread twill, incl. cross twill, and plain woven fabrics)	8	8	
52104100	Plain woven fabrics of cotton, containing predominantly, but < 85 % cotton by weight, mixed principally or solely with man-made fibres and weighing ≤ 200 g/m², made of yarn of different colours	8	8	
52104900	Woven fabrics of cotton, containing predominantly, but < 85 % cotton by weight, mixed principally or solely with man-made fibres and weighing ≤ 200 g/m², made from yarn of different colours (excl. plain woven fabrics)	8	8	
52105100	Plain woven fabrics of cotton, containing predominantly, but < 85 % cotton by weight, mixed principally or solely with man-made fibres and weighing ≤ 200 g/m², printed	8	8	
52105900	Woven fabrics of cotton, containing predominantly, but < 85 % cotton by weight, mixed principally or solely with man-made fibres and weighing ≤ 200 g/m², printed (excl. plain woven fabrics)	8	8	

CN 2013	Description	Base rate	Staging category	Notes
52111100	Plain woven fabrics of cotton, containing predominantly, but < 85 % cotton by weight, mixed principally or solely with man-made fibres and weighing > 200 g/m², unbleached	8	8	
52111200	Woven fabrics of cotton, containing predominantly, but < 85 % cotton by weight, mixed principally or solely with man-made fibres and weighing > 200 g/m², in three-thread or four-thread twill, incl. cross twill, unbleached	8	8	
52111900	Woven fabrics of cotton, containing predominantly, but < 85 % cotton by weight, mixed principally or solely with man-made fibres and weighing > 200 g/m², unbleached (excl. those in three-thread or four-thread twill, incl. cross twill, and plain woven fabrics)	8	8	
52112000	Woven fabrics of cotton, containing predominantly, but < 85 % cotton by weight, mixed principally or solely with man-made fibres and weighing > 200 g/m², bleached	8	8	
52113100	Plain woven fabrics of cotton, containing predominantly, but < 85 % cotton by weight, mixed principally or solely with man-made fibres and weighing > 200 g/m², dyed	8	8	
52113200	Woven fabrics of cotton, containing predominantly, but < 85 % cotton by weight, mixed principally or solely with man-made fibres and weighing > 200 g/m², in three-thread or four-thread twill, incl. cross twill, dyed	8	8	
52113900	Woven fabrics of cotton, containing predominantly, but < 85 % cotton by weight, mixed principally or solely with man-made fibres and weighing > 200 g/m², dyed (excl. those in three-thread or four-thread twill, incl. cross twill, and plain woven fabrics)	8	8	
52114100	Plain woven fabrics of cotton, containing predominantly, but < 85 % cotton by weight, mixed principally or solely with man-made fibres and weighing > 200 g/m², made of yarn of different colours	8	8	

CN 2013	Description	Base rate	Staging category	Notes
52114200	Denim, containing predominantly, but < 85 % cotton by weight, mixed principally or solely with man-made fibres and weighing > 200 g/m², made of yarn of different colours	8	8	
52114300	Woven fabrics of cotton, containing predominantly, but < 85 % cotton by weight, mixed principally or solely with man-made fibres and weighing > 200 g/m², in three-thread or four-thread twill, incl. cross twill, made of yarn of different colours	8	8	
52114910	Woven jacquard fabrics containing predominantly, but < 85 % cotton by weight, mixed mainly or solely with man-made fibres and weighing > 200 g/m², made of yarn of different colours	8	8	
52114990	Woven fabrics of cotton, containing predominantly, but < 85 % cotton by weight, mixed principally or solely with man-made fibres and weighing > 200 g/m², made of yarn of different colours (excl. those in three-thread or four-thread twill, incl. cross twill, denim, jacquard fabrics and plain woven fabrics)	8	8	
52115100	Plain woven fabrics of cotton, containing predominantly, but < 85 % cotton by weight, mixed principally or solely with man-made fibres and weighing > 200 g/m², printed	8	8	
52115200	Woven fabrics of cotton, containing predominantly, but < 85 % cotton by weight, mixed principally or solely with man-made fibres and weighing > 200 g/m², in three-thread or four-thread twill, incl. cross twill, printed	8	8	
52115900	Woven fabrics of cotton, containing predominantly, but < 85 % cotton by weight, mixed principally or solely with man-made fibres and weighing > 200 g/m², printed (excl. those in three-thread or four-thread twill, incl. cross twill, and plain woven fabrics)	8	8	
52121110	Woven fabrics of cotton, containing predominantly, but < 85 % cotton by weight, mixed principally or solely with flax, weighing ≤ 200 g/m², unbleached	8	8	

CN 2013	Description	Base rate	Staging category	Notes
52121190	Woven fabrics of cotton, containing predominantly, but < 85 % cotton by weight, other than those mixed principally or solely with man-made fibres or principally or solely with flax, weighing ≤ 200 g/m², unbleached	8	8	
52121210	Woven fabrics of cotton, containing predominantly, but < 85 % cotton by weight, mixed principally or solely with flax, weighing ≤ 200 g/m², bleached	8	8	
52121290	Woven fabrics of cotton, containing predominantly, but < 85 % cotton by weight, other than those mixed principally or solely with man-made fibres or principally or solely with flax, weighing ≤ 200 g/m², bleached	8	8	
52121310	Woven fabrics of cotton, containing predominantly, but < 85 % cotton by weight, mixed principally or solely with flax, weighing ≤ 200 g/m², dyed	8	8	
52121390	Woven fabrics of cotton, containing predominantly, but < 85 % cotton by weight, other than those mixed principally or solely with man-made fibres or principally or solely with flax, weighing ≤ 200 g/m², dyed	8	8	
52121410	Woven fabrics of cotton, containing predominantly, but < 85 % cotton by weight, mixed principally or solely with flax, weighing ≤ 200 g/m², made of yarn of different colours	8	8	
52121490	Woven fabrics of cotton, containing predominantly, but < 85 % cotton by weight, other than those mixed principally or solely with man-made fibres or principally or solely with flax, weighing ≤ 200 g/m², made of yarn of different colours	8	8	
52121510	Woven fabrics of cotton, containing predominantly, but < 85 % cotton by weight, mixed principally or solely with flax, weighing ≤ 200 g/m², printed	8	8	

CN 2013	Description	Base rate	Staging category	Notes
52121590	Woven fabrics of cotton, containing predominantly, but < 85 % cotton by weight, other than those mixed principally or solely with man-made fibres or principally or solely with flax, weighing ≤ 200 g/m², printed	8	8	
52122110	Woven fabrics of cotton, containing predominantly, but < 85 % cotton by weight, mixed principally or solely with flax, weighing > 200 g/m², unbleached	8	8	
52122190	Woven fabrics of cotton, containing predominantly, but < 85 % cotton by weight, other than those mixed principally or solely with man-made fibres or principally or solely with flax, weighing > 200 g/m², unbleached	8	8	
52122210	Woven fabrics of cotton, containing predominantly, but < 85 % cotton by weight, mixed principally or solely with flax, weighing > 200 g/m², bleached	8	8	
52122290	Woven fabrics of cotton, containing predominantly, but < 85 % cotton by weight, other than those mixed principally or solely with man-made fibres or principally or solely with flax, weighing > 200 g/m², bleached	8	8	
52122310	Woven fabrics of cotton, containing predominantly, but < 85 % cotton by weight, other than those mixed principally or solely with flax, weighing > 200 g/m², dyed	8	8	
52122390	Woven fabrics of cotton, containing predominantly, but < 85 % cotton by weight, other than those mixed principally or solely with man-made fibres or principally or solely with flax, weighing > 200 g/m², dyed	8	8	
52122410	Woven fabrics of cotton, containing predominantly, but < 85 % cotton by weight, mixed principally or solely with flax, weighing > 200 g/m², made of yarn of different colours	8	8	

CN 2013	Description	Base rate	Staging category	Notes
52122490	Woven fabrics of cotton, containing predominantly, but < 85 % cotton by weight, other than those mixed principally or solely with man-made fibres or principally or solely with flax, weighing > 200 g/m², made of yarn of different colours	8	8	
52122510	Woven fabrics of cotton, containing predominantly, but < 85 % cotton by weight, mixed principally or solely with flax, weighing > 200 g/m², printed	8	8	
52122590	Woven fabrics of cotton, containing predominantly, but < 85 % cotton by weight, other than those mixed principally or solely with man-made fibres or principally or solely with flax, weighing > 200 g/m², printed	8	8	
53011000	Flax, raw or retted	Free	0	
53012100	Flax, broken or scutched	Free	0	
53012900	Flax, hackled or otherwise processed, but not spun (excl. broken, scutched and retted flax)	Free	0	
53013000	Flax tow and waste, incl. yarn waste and garnetted stock	Free	0	
53021000	True hemp "*Cannabis sativa* L.", raw or retted	Free	0	
53029000	True hemp "*Cannabis sativa* L.", processed but not spun; tow and waste of hemp, incl. yarn waste and garnetted stock (excl. retted hemp)	Free	0	
53031000	Jute and other textile bast fibres, raw or retted (excl. flax, true hemp and ramie)	Free	0	
53039000	Jute and other textile bast fibres, processed but not spun; tow and waste of such fibres, incl. yarn waste and garnetted stock (excl. retted fibres of this kind, flax, true hemp and ramie)	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
53050000	Coconut, abaca "Manila hemp or *Musa textilis* Nee", ramie, agave and other vegetable textile fibres, n.e.s., raw or processed, but not spun; tow, noils and waste of such fibres, incl. yarn waste and garnetted stock	Free	0	
53061010	Single flax yarn, with a linear density of ≥ 833,3 decitex "≤ metric number 12" (excl. put up for retail sale)	4	4	
53061030	Single flax yarn, with a linear density of 277,8 decitex to < 833,3 decitex "> MN 12 to MN 36" (excl. put up for retail sale)	4	4	
53061050	Single flax yarn, with a linear density of < 277,8 decitex "> MN 36" (excl. that put up for retail sale)	3,8	4	
53061090	Single flax yarn, put up for retail sale	5	4	
53062010	Multiple "folded" or cabled flax yarn (excl. for retail sale)	4	4	
53062090	Multiple "folded" or cabled flax yarn, put up for retail sale	5	4	
53071000	Single yarn of jute or of other textile bast fibres of heading 5303	Free	0	
53072000	Multiple "folded" or cabled yarn of jute or of other textile bast fibres of heading 5303	Free	0	
53081000	Coconut "coir" yarn	Free	0	
53082010	Hemp yarn (excl. that put up for retail sale)	3	4	
53082090	Hemp yarn put up for retail sale	4,9	4	
53089012	Ramie yarn, with a linear density of ≥ 277,8 decitex "≤ MN 36"	4	4	

CN 2013	Description	Base rate	Staging category	Notes
53089019	Ramie yarn, with a linear density of < 277,8 decitex ”> MN 36”	3,8	4	
53089050	Paper yarn	4	4	
53089090	Yarn of vegetable textile fibres (excl. flax yarn, yarn of jute or of other textile bast fibres of heading 5303, coconut ”coir” yarn, hemp yarn, paper yarn, ramie yarn and cotton yarn)	3,8	4	
53091110	Woven fabrics of flax, containing ≥ 85 % flax by weight, unbleached	8	8	
53091190	Woven fabrics of flax, containing ≥ 85 % flax by weight, bleached	8	8	
53091900	Woven fabrics of flax, containing ≥ 85 % flax by weight, dyed, made of yarn of different colours, or printed	8	8	
53092100	Woven fabrics of flax, containing predominantly, but < 85 % flax by weight, unbleached or bleached	8	8	
53092900	Woven fabrics of flax, containing predominantly, but < 85 % flax by weight, dyed, made of yarn of different colours, or printed	8	8	
53101010	Woven fabrics of jute or of other textile bast fibres of heading 5303, unbleached, of a width of ≤ 150 cm	4	8	
53101090	Woven fabrics of jute or of other textile bast fibres of heading 5303, unbleached, of a width of > 150 cm	4	8	
53109000	Woven fabrics of jute or of other textile bast fibres of heading 5303, bleached, dyed, made of yarn of different colours, or printed	4	8	
53110010	Woven fabrics of ramie	8	8	

CN 2013	Description	Base rate	Staging category	Notes
53110090	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn (excl. those of flax, jute, other textile bast fibres of heading 5303, ramie and cotton yarn)	5,8	8	
54011012	Sewing thread ”core yarn” of polyester filament surrounded by cotton fibres (excl. that put up for retail sale)	4	4	
54011014	Core yarn of synthetic filaments (excl. that put up for retail sale and polyester filament surrounded by cotton fibres)	4	4	
54011016	Textured sewing yarn of synthetic filaments (excl. core yarn and yarn put up for retail sale)	4	4	
54011018	Sewing thread of synthetic filaments (excl. core yarn, textured yarn and yarn put up for retail sale)	4	4	
54011090	Sewing thread of synthetic filaments, put up for retail sale	5	4	
54012010	Sewing thread of artificial filaments (excl. that put up for retail sale)	4	4	
54012090	Sewing thread of artificial filaments, put up for retail sale	5	4	
54021100	High-tenacity filament yarn of aramids (excl. sewing thread and yarn put up for retail sale)	4	0	
54021900	High-tenacity filament yarn of nylon or other polyamides (excl. sewing thread, yarn put up for retail sale and high-tenacity filament yarn of aramids)	4	8	
54022000	High-tenacity filament yarn of polyesters (excl. that put up for retail sale)	4	8	

CN 2013	Description	Base rate	Staging category	Notes
54023100	Textured filament yarn of nylon or other polyamides, with a linear density of ≤ 50 tex per single yarn (excl. sewing thread and yarn put up for retail sale)	4	8	
54023200	Textured filament yarn of nylon or other polyamides, with a linear density of > 50 tex per single yarn (excl. sewing thread and yarn put up for retail sale)	4	8	
54023300	Textured filament yarn of polyester (excl. that put up for retail sale)	4	8	
54023400	Textured synthetic filament yarn of polypropylene (excl. sewing thread and yarn put up for retail sale)	4	4	
54023900	Textured synthetic filament yarn (excl. sewing thread, yarn put up for retail sale and textured filament yarn of polypropylene, polyester, nylon or other polyamides)	4	8	
54024400	Synthetic filament elastomeric yarn, single, untwisted or with a twist of ≤ 50 turns per metre (excl. sewing thread, yarn put up for retail sale, textured yarn and filament yarn of polyester, nylon or other polyamides)	4	8	
54024500	Filament yarn of nylon or other polyamides, incl. monofilament of < 67 decitex, single, untwisted or with a twist of ≤ 50 turns per metre (excl. sewing thread, yarn put up for retail sale, elastomeric yarn, high-tenacity yarn and textured yarn)	4	8	
54024600	Filament yarn of polyester, incl. monofilament of < 67 decitex, single, untwisted or with a twist of ≤ 50 turns per metre, partially oriented (excl. elastomeric yarn, sewing thread, yarn put up for retail sale and textured yarn)	4	8	
54024700	Filament yarn of polyester, incl. monofilament of < 67 decitex, single, untwisted or with a twist of ≤ 50 turns per metre (excl. elastomeric yarn, sewing thread, yarn put up for retail sale, textured yarn and yarn of partially oriented polyester filament)	4	10	

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CN 2013	Description	Base rate	Staging category	Notes
54024800	Filament yarn of polypropylene, incl. monofilament of < 67 decitex, single, untwisted or with a twist of ≤ 50 turns per metre (excl. elastomeric yarn, sewing thread, yarn put up for retail sale and textured yarn)	4	4	
54024900	Synthetic filament yarn, incl. synthetic monofilament of < 67 decitex, single, untwisted or with a twist of ≤ 50 turns per metre (excl. sewing thread, yarn put up for retail sale, textured yarn, elastomeric yarn and filament yarn of polyester, nylon or other polyamides)	4	8	
54025100	Filament yarn of nylon or other polyamides, incl. monofilament of < 67 decitex, single, with a twist of > 50 turns per metre (excl. sewing thread, yarn put up for retail sale, high-tenacity yarn or textured yarn)	4	8	
54025200	Filament yarn of polyester, incl. monofilament of < 67 decitex, single, with a twist of > 50 turns per metre (excl. sewing thread, yarn put up for retail sale and textured yarn)	4	8	
54025910	Filament yarn of polypropylene, incl. monofilament of < 67 decitex, single, with a twist of > 50 turns per metre (excl. sewing thread, yarn put up for retail sale and textured yarn)	4	8	
54025990	Synthetic filament yarn, incl. synthetic monofilament of < 67 decitex, single, with a twist of > 50 turns per metre (excl. sewing thread, yarn put up for retail sale, textured yarn and filament yarn of polypropylene, polyester, nylon or other polyamides)	4	8	
54026100	Multiple "folded" or cabled filament yarn of nylon or other polyamides, incl. monofilament of < 67 decitex (excl. sewing thread, yarn put up for retail sale and high-tenacity yarn or textured yarn)	4	8	
54026200	Multiple "folded" or cabled filament yarn of polyester, incl. monofilament of < 67 decitex (excl. sewing thread, yarn put up for retail sale and textured yarn)	4	8	

CN 2013	Description	Base rate	Staging category	Notes
54026910	Multiple ”folded” or cabled synthetic filament yarn of polypropylene, incl. monofilament of < 67 decitex (excl. sewing thread, yarn put up for retail sale and textured yarn)	4	8	
54026990	Multiple ”folded” or cabled synthetic filament yarn, incl. synthetic monofilament of < 67 decitex (excl. sewing thread, yarn put up for retail sale, textured yarn and filament yarn of polypropylene, polyester, nylon or other polyamides)	4	8	
54031000	High-tenacity yarn of viscose rayon filament (excl. sewing thread and yarn put up for retail sale)	4	0	
54033100	Yarn of viscose rayon filament, incl. monofilament of < 67 decitex, single, untwisted or with a twist of ≤ 120 turns per metre (excl. sewing thread, high-tenacity yarn and yarn put up for retail sale)	4	0	
54033200	Yarn of viscose rayon filament, incl. monofilament of < 67 decitex, single, with a twist of > 120 turns per metre (excl. sewing thread, high-tenacity yarn and yarn put up for retail sale)	4	0	
54033300	Filament yarn of cellulose acetate, incl. monofilament of < 67 decitex, single (excl. sewing thread, high-tenacity yarn and yarn put up for retail sale)	4	8	
54033900	Artificial filament yarn, incl. artificial monofilament of < 67 decitex, single (excl. sewing thread, filament yarn of viscose or cellulose acetate and yarn put up for retail sale)	4	8	
54034100	Multiple ”folded” or cabled filament yarn of viscose rayon, incl. monofilament of < 67 decitex (excl. sewing thread, high-tenacity yarn and yarn put up for retail sale)	4	0	
54034200	Multiple ”folded” or cabled filament yarn of cellulose acetate, incl. monofilament of < 67 decitex (excl. sewing thread, high-tenacity yarn and yarn put up for retail sale)	4	8	

CN 2013	Description	Base rate	Staging category	Notes
54034900	Multiple "folded" or cabled artificial filament yarn, incl. artificial monofilament of < 67 decitex (excl. sewing thread, filament yarn of viscose or cellulose acetate and yarn put up for retail sale)	4	8	
54041100	Elastomeric monofilament of ≥ 67 decitex and with a cross sectional dimension of ≤ 1 mm	4	8	
54041200	Polypropylene monofilament of ≥ 67 decitex and with a cross sectional dimension of ≤ 1 mm (excl. elastomers)	4	4	
54041900	Synthetic monofilament of ≥ 67 decitex and with a cross sectional dimension of ≤ 1 mm (excl. of elastomers and polypropylene)	4	8	
54049010	Strip and the like, e.g. artificial straw, of polypropylene, with an apparent width of ≤ 5 mm	4	8	
54049090	Synthetic strip and the like, e.g. artificial straw, of synthetic textile material, with an apparent width of ≤ 5 mm (excl. that of polypropylene)	4	8	
54050000	Artificial monofilament of ≥ 67 decitex and with a cross sectional dimension of ≤ 1 mm; strip and the like, e. g. artificial straw, of synthetic textile material, with an apparent width of ≤ 5 mm	3,8	8	
54060000	Man-made filament yarn, put up for retail sale (excl. sewing thread)	5	8	
54071000	Woven fabrics of high-tenacity yarn, nylon, other polyamides or polyesters, incl. monofilament of ≥ 67 decitex and with a cross sectional dimension of ≤ 1 mm	8	8	
54072011	Woven fabrics of strip or the like, of polyethylene or polypropylene, incl. monofilament of ≥ 67 decitex and with a cross sectional dimension of ≤ 1 mm, with a width of < 3 m	8	8	

CN 2013	Description	Base rate	Staging category	Notes
54072019	Woven fabrics of strip or the like, of polyethylene or polypropylene, incl. monofilament of ≥ 67 decitex and with a cross sectional dimension of ≤ 1 mm, with a width of ≥ 3 m	8	8	
54072090	Woven fabrics of strip or the like, of synthetic filament, incl. monofilament of ≥ 67 decitex and with a cross sectional dimension of ≤ 1 mm (excl. those of polyethylene or polypropylene)	8	8	
54073000	Woven fabrics of synthetic filament yarn, incl. monofilament of ≥ 67 decitex and with a cross sectional dimension of ≤ 1 mm, consisting of layers of parallel textile yarns superimposed on each other at acute or right angles, the layers being bonded at the intersections of the yarns by an adhesive or by thermal bonding	8	8	
54074100	Woven fabrics of yarn containing ≥ 85 % by weight of filaments of nylon or other polyamides, incl. monofilament of ≥ 67 decitex and a maximum diameter of ≤ 1 mm, unbleached or bleached	8	8	
54074200	Woven fabrics of filament yarn containing ≥ 85 % nylon or other polyamides by weight, incl. monofilament of ≥ 67 decitex and a maximum diameter of ≤ 1 mm, dyed	8	8	
54074300	Woven fabrics of yarn containing ≥ 85 % by weight of filaments of nylon or other polyamides by weight, incl. monofilament of ≥ 67 decitex and a maximum diameter of ≤ 1 mm, made of yarn of different colours	8	8	
54074400	Woven fabrics of yarn containing ≥ 85 % by weight of filaments of nylon or other polyamides by weight, incl. monofilament of ≥ 67 decitex and a maximum diameter of ≤ 1 mm, printed	8	8	
54075100	Woven fabrics of yarn containing ≥ 85 % by weight of textured polyester filaments, incl. monofilament of ≥ 67 decitex and a maximum diameter of ≤ 1 mm, unbleached or bleached	8	8	

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CN 2013	Description	Base rate	Staging category	Notes
54075200	Woven fabrics of yarn containing ≥ 85 % by weight of textured polyester filaments, incl. monofilament of ≥ 67 decitex and a maximum diameter of ≤ 1 mm, dyed	8	8	
54075300	Woven fabrics of yarn containing ≥ 85 % by weight of textured polyester filaments, incl. monofilament of ≥ 67 decitex and a maximum diameter of ≤ 1 mm, made of yarn of different colours	8	8	
54075400	Woven fabrics of yarn containing ≥ 85 % by weight of textured polyester filaments, incl. monofilament of ≥ 67 decitex and a maximum diameter of ≤ 1 mm, printed	8	8	
54076110	Woven fabrics of yarn containing ≥ 85 % by weight of non-textured polyester filaments, incl. monofilament of ≥ 67 decitex and a maximum diameter of ≤ 1 mm, unbleached or bleached	8	8	
54076130	Woven fabrics of yarn containing ≥ 85 % by weight of non-textured polyester filaments, incl. monofilament of ≥ 67 decitex and a maximum diameter of ≤ 1 mm, dyed	8	8	
54076150	Woven fabrics of yarn containing ≥ 85 % by weight of non-textured polyester filaments, incl. monofilament of ≥ 67 decitex and a maximum diameter of ≤ 1 mm, made of yarn of different colours	8	8	
54076190	Woven fabrics of yarn containing ≥ 85 % by weight of non-textured polyester filaments, incl. monofilament of ≥ 67 decitex and a maximum diameter of ≤ 1 mm, printed	8	8	
54076910	Woven fabrics of yarn containing ≥ 85 % by weight of mixtures of textured and non-textured polyester filaments, incl. monofilament of ≥ 67 decitex and a maximum diameter of ≤ 1 mm, untreated or not further treated than bleached	8	8	

CN 2013	Description	Base rate	Staging category	Notes
54076990	Woven fabrics of yarn containing ≥ 85 % by weight of mixtures of textured and non-textured polyester filaments, incl. monofilament of ≥ 67 decitex and a maximum diameter of ≤ 1 mm, dyed, made of yarn of different colours or printed	8	8	
54077100	Woven fabrics of yarn containing ≥ 85 % synthetic filament by weight, incl. monofilament of ≥ 67 decitex and a maximum diameter of ≤ 1 mm, untreated or not further treated than bleached (excl. those of polyester, nylon or other polyamide filaments or monofilaments, and of mixtures of textured and non-textured polyester filaments)	8	8	
54077200	Woven fabrics of yarn containing ≥ 85 % synthetic filament by weight, incl. monofilament of ≥ 67 decitex and a maximum diameter of ≤ 1 mm, dyed (excl. those of polyester, nylon or other polyamide filaments or monofilaments, and of mixtures of textured and non-textured polyester filaments)	8	8	
54077300	Woven fabrics of yarn containing ≥ 85 % synthetic filament by weight, incl. monofilament of ≥ 67 decitex and a maximum diameter of ≤ 1 mm, made of yarn of different colours (excl. those of polyester, nylon or other polyamide filaments or monofilaments, and of mixtures of textured and non-textured polyester filaments)	8	8	
54077400	Woven fabrics of yarn containing ≥ 85 % synthetic filament by weight, incl. monofilament of ≥ 67 decitex and a maximum diameter of ≤ 1 mm, printed (excl. those of polyester, nylon or other polyamide filaments or monofilaments, and of mixtures of textured and non-textured polyester filaments)	8	8	
54078100	Woven fabrics of yarn containing predominantly, but < 85 % synthetic filament by weight, incl. monofilament of ≥ 67 decitex and a maximum diameter of ≤ 1 mm, mixed principally or solely with cotton, unbleached or bleached	8	8	

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CN 2013	Description	Base rate	Staging category	Notes
54078200	Woven fabrics of yarn containing predominantly, but < 85 % synthetic filament by weight, incl. monofilament of ≥ 67 decitex and a maximum diameter of ≤ 1 mm, mixed principally or solely with cotton, dyed	8	8	
54078300	Woven fabrics of yarn containing predominantly, but < 85 % synthetic filament by weight, incl. monofilament of ≥ 67 decitex and a maximum diameter of ≤ 1 mm, mixed principally or solely with cotton, made of yarn of different colours	8	8	
54078400	Woven fabrics of yarn containing predominantly, but < 85 % synthetic filament by weight, incl. monofilament of ≥ 67 decitex and a maximum diameter of ≤ 1 mm, mixed principally or solely with cotton, printed	8	8	
54079100	Woven fabrics of yarn containing predominantly, but < 85 % synthetic filament by weight, incl. monofilament of ≥ 67 decitex and a maximum diameter of ≤ 1 mm, unbleached or bleached, other than those mixed principally or solely with cotton	8	8	
54079200	Woven fabrics of yarn containing predominantly, but < 85 % synthetic filament by weight, incl. monofilament of ≥ 67 decitex and a maximum diameter of ≤ 1 mm, dyed, other than those mixed principally or solely with cotton	8	8	
54079300	Woven fabrics of yarn containing predominantly, but < 85 % synthetic filament by weight, incl. monofilament of ≥ 67 decitex and a maximum diameter of ≤ 1 mm, made of yarn of different colours, other than those mixed principally or solely with cotton	8	8	
54079400	Woven fabrics of yarn containing predominantly, but < 85 % synthetic filament by weight, incl. monofilament of ≥ 67 decitex and a maximum diameter of ≤ 1 mm, printed, other than those mixed principally or solely with cotton	8	8	

CN 2013	Description	Base rate	Staging category	Notes
54081000	Woven fabrics of high-tenacity viscose yarn, incl. monofilament of ≥ 67 decitex and a maximum diameter of ≤ 1 mm	8	8	
54082100	Woven fabrics of yarn containing ≥ 85 % artificial filament by weight, incl. monofilament of ≥ 67 decitex and a maximum diameter of ≤ 1 mm, unbleached or bleached (excl. those of high-tenacity viscose yarn)	8	8	
54082210	Woven fabrics of yarn containing ≥ 85 % artificial filament by weight, incl. monofilament of ≥ 67 decitex and a maximum diameter of ≤ 1 mm, dyed, with a width of > 135 cm to 155 cm, in plain, twill, cross twill or satin weave (excl. those of high-tenacity viscose yarn)	8	8	
54082290	Woven fabrics of yarn containing ≥ 85 % artificial filament by weight, incl. monofilament of ≥ 67 decitex and a maximum diameter of ≤ 1 mm, dyed (excl. those with a width of > 135 cm to 155 cm, in plain, twill, cross twill or satin weave, and fabrics of high-tenacity viscose yarn)	8	8	
54082300	Woven fabrics of yarn containing ≥ 85 % artificial filament by weight, incl. monofilament of ≥ 67 decitex and a maximum diameter of ≤ 1 mm, made of yarn of different colours (excl. those of high-tenacity viscose yarn)	8	8	
54082400	Woven fabrics of yarn containing ≥ 85 % artificial filament by weight, incl. monofilament of ≥ 67 decitex and a maximum diameter of ≤ 1 mm, printed (excl. those of high-tenacity viscose yarn)	8	8	
54083100	Woven fabrics of yarn containing predominantly, but < 85 % artificial filament by weight, incl. monofilament of ≥ 67 decitex and a maximum diameter of ≤ 1 mm, unbleached or bleached (excl. those of high-tenacity viscose yarn)	8	8	
54083200	Woven fabrics of yarn containing predominantly, but < 85 % artificial filament by weight, incl. monofilament of ≥ 67 decitex and a maximum diameter of ≤ 1 mm, dyed (excl. those of high-tenacity viscose yarn)	8	8	

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CN 2013	Description	Base rate	Staging category	Notes
54083300	Woven fabrics of yarn containing predominantly, but < 85 % artificial filament by weight, incl. monofilament of ≥ 67 decitex and a maximum diameter of ≤ 1 mm, made of yarn of different colours (excl. those of high-tenacity viscose yarn)	8	8	
54083400	Woven fabrics of yarn containing predominantly, but < 85 % artificial filament by weight, incl. monofilament of ≥ 67 decitex and a maximum diameter of ≤ 1 mm, printed (excl. those of high-tenacity viscose yarn)	8	8	
55011000	Filament tow as specified in Note 1 to Chapter 55, of nylon or other polyamides	4	8	
55012000	Filament tow as specified in Note 1 to Chapter 55, of polyesters	4	8	
55013000	Filament tow as specified in Note 1 to Chapter 55, acrylic or modacrylic	4	0	
55014000	Synthetic filament tow as specified in Note 1 to Chapter 55, of polypropylene	4	4	
55019000	Synthetic filament tow as specified in Note 1 to Chapter 55 (excl. that of acrylic, modacrylic, polyesters, polypropylene, nylon or other polyamide filament)	4	8	
55020010	Artificial filament tow as specified in Note 1 to Chapter 55, of viscose rayon	4	8	
55020040	Artificial filament tow as specified in Note 1 to Chapter 55, of acetate	4	10	
55020080	Artificial filament tow, as specified in Note 1 to Chapter 55 (excl. of viscose rayon or acetate)	4	10	
55031100	Staple fibres of aramids, not carded, combed or otherwise processed for spinning	4	0	

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CN 2013	Description	Base rate	Staging category	Notes
55031900	Staple fibres of nylon or other polyamides, not carded, combed or otherwise processed for spinning (excl. those of aramids)	4	4	
55032000	Staple fibres of polyesters, not carded, combed or otherwise processed for spinning	4	4	
55033000	Acrylic or modacrylic staple fibres, not carded, combed or otherwise processed for spinning	4	0	
55034000	Staple fibres of polypropylene, not carded, combed or otherwise processed for spinning	4	4	
55039000	Synthetic staple fibres, not carded, combed or otherwise processed for spinning (excl. those of polypropylene, acrylic, modacrylic, polyesters, nylon or other polyamides)	4	4	
55041000	Staple fibres of viscose rayon, not carded, combed or otherwise processed for spinning	4	0	
55049000	Artificial staple fibres, not carded, combed or otherwise processed for spinning (excl. those of viscose rayon)	4	0	
55051010	Waste of staple fibres of nylon or other polyamides, incl. noils, yarn waste and garnetted stock	4	4	
55051030	Waste of staple fibres of polyesters, incl. noils, yarn waste and garnetted stock	4	4	
55051050	Waste of acrylic or modacrylic staple fibres, incl. noils, yarn waste and garnetted stock	4	4	
55051070	Waste of polypropylene staple fibres, incl. noils, yarn waste and garnetted stock	4	4	
55051090	Waste of synthetic staple fibres, incl. noils, yarn waste and garnetted stock (excl. that of polypropylene, acrylic, modacrylic, polyester, nylon and other polyamide staple fibres)	4	4	

CN 2013	Description	Base rate	Staging category	Notes
55052000	Waste of artificial staple fibres, incl. noils, yarn waste and garnetted stock	4	4	
55061000	Staple fibres of nylon or other polyamides, carded, combed or otherwise processed for spinning	4	4	
55062000	Staple fibres of polyesters, carded, combed or otherwise processed for spinning	4	4	
55063000	Acrylic or modacrylic staple fibres, carded, combed or otherwise processed for spinning	4	0	
55069000	Synthetic staple fibres carded, combed or otherwise processed for spinning (excl. acrylic, modacrylic, polyester, nylon or other polyamides)	4	4	
55070000	Artificial staple fibres, carded, combed or otherwise processed for spinning	4	4	
55081010	Sewing thread of synthetic staple fibres (excl. that put up for retail sale)	4	4	
55081090	Sewing thread of synthetic staple fibres, put up for retail sale	5	4	
55082010	Sewing thread of artificial staple fibres (excl. that put up for retail sale)	4	4	
55082090	Sewing thread of artificial staple fibres, put up for retail sale	5	4	
55091100	Single yarn containing ≥ 85 % nylon or other polyamide staple fibres by weight (excl. sewing thread and yarn put up for retail sale)	4	8	
55091200	Multiple ”folded” or cabled yarn containing ≥ 85 % nylon or other polyamide staple fibres by weight (excl. sewing thread and yarn put up for retail sale)	4	8	

CN 2013	Description	Base rate	Staging category	Notes
55092100	Single yarn containing ≥ 85 % polyester staple fibres by weight (excl. sewing thread and yarn put up for retail sale)	4	8	
55092200	Multiple "folded" or cabled yarn containing ≥ 85 % polyester staple fibres by weight (excl. sewing thread and yarn put up for retail sale)	4	8	
55093100	Single yarn containing ≥ 85 % acrylic or modacrylic staple fibres by weight (excl. sewing thread and yarn put up for retail sale)	4	8	
55093200	Multiple "folded" or cabled yarn containing ≥ 85 % acrylic or modacrylic staple fibres by weight (excl. sewing thread and yarn put up for retail sale)	4	8	
55094100	Single yarn containing ≥ 85 % synthetic staple fibres by weight (excl. sewing thread, yarn put up for retail sale and yarn of acrylic, modacrylic, polyester, nylon or other polyamide staple fibres)	4	8	
55094200	Multiple "folded" or cabled yarn containing ≥ 85 % synthetic staple fibres by weight (excl. sewing thread, yarn put up for retail sale and yarn of acrylic, modacrylic, polyester, nylon or other polyamide staple fibres)	4	8	
55095100	Yarn containing predominantly, but < 85 % polyester staple fibres by weight, mixed principally or solely with artificial staple fibres (excl. sewing thread and yarn put up for retail sale)	4	8	
55095200	Yarn containing > 50 % to < 85 % polyester staple fibres by weight, mixed principally or solely with wool or fine animal hair (excl. sewing thread and yarn put up for retail sale)	4	8	
55095300	Yarn containing predominantly, but < 85 % polyester staple fibres by weight, mixed principally or solely with cotton (excl. sewing thread and yarn put up for retail sale)	4	8	

CN 2013	Description	Base rate	Staging category	Notes
55095900	Yarn containing predominantly, but < 85 % polyester staple fibres by weight, other than that mixed principally or solely with cotton, wool, fine animal hair or artificial staple fibres (excl. sewing thread and yarn put up for retail sale)	4	8	
55096100	Yarn containing predominantly, but < 85 % acrylic or modacrylic staple fibres by weight, mixed principally or solely with wool or fine animal hair (excl. sewing thread and yarn put up for retail sale)	4	8	
55096200	Yarn containing predominantly, but < 85 % acrylic or modacrylic staple fibres by weight, mixed principally or solely with cotton (excl. sewing thread and yarn put up for retail sale)	4	8	
55096900	Yarn containing predominantly, but < 85 % acrylic or modacrylic staple fibres by weight, other than that mixed principally or solely with cotton, wool or fine animal hair (excl. sewing thread and yarn put up for retail sale)	4	8	
55099100	Yarn containing predominantly, but < 85 % synthetic staple fibres by weight, mixed principally or solely with wool or fine animal hair (excl. sewing thread, yarn put up for retail sale and yarn of polyester, acrylic or modacrylic staple fibres)	4	8	
55099200	Yarn containing predominantly, but < 85 % synthetic staple fibres by weight, mixed principally or solely with cotton (excl. sewing thread, yarn put up for retail sale and yarn of polyester, acrylic or modacrylic staple fibres)	4	8	
55099900	Yarn containing predominantly, but < 85 % synthetic staple fibres by weight, other than that mixed principally or solely with cotton, wool or fine animal hair (excl. sewing thread, yarn put up for retail sale and yarn of polyester, acrylic or modacrylic staple fibres)	4	8	

CN 2013	Description	Base rate	Staging category	Notes
55101100	Single yarn, containing ≥ 85 % artificial staple fibres by weight (excl. sewing thread and yarn put up for retail sale)	4	8	
55101200	Multiple ”folded” or cabled yarn containing ≥ 85 % artificial staple fibres by weight (excl. sewing thread and yarn put up for retail sale)	4	8	
55102000	Yarn containing predominantly, but < 85 % artificial staple fibres by weight, mixed principally or solely with wool or fine animal hair (excl. sewing thread and yarn put up for retail sale)	4	8	
55103000	Yarn containing predominantly, but < 85 % artificial staple fibres by weight, mixed principally or solely with cotton (excl. sewing thread and yarn put up for retail sale)	4	8	
55109000	Yarn containing predominantly, but < 85 % artificial staple fibres by weight, other than that mixed principally or solely with cotton, wool or fine animal hair (excl. sewing thread and yarn put up for retail sale)	4	8	
55111000	Yarn containing ≥ 85 % synthetic staple fibres by weight, put up for retail sale (excl. sewing thread)	5	8	
55112000	Yarn containing predominantly, but < 85 % synthetic staple fibres by weight, put up for retail sale (excl. sewing thread)	5	8	
55113000	Yarn of artificial staple fibres, put up for retail sale (excl. sewing thread)	5	8	
55121100	Woven fabrics containing ≥ 85 % polyester staple fibres by weight, unbleached or bleached	8	8	
55121910	Woven fabrics containing ≥ 85 % polyester staple fibres by weight, printed	8	8	

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CN 2013	Description	Base rate	Staging category	Notes
55121990	Woven fabrics containing ≥ 85 % polyester staple fibres by weight, dyed or made of yarn of different colours	8	8	
55122100	Woven fabrics containing ≥ 85 % acrylic or modacrylic staple fibres by weight, unbleached or bleached	8	8	
55122910	Woven fabrics containing ≥ 85 % acrylic or modacrylic staple fibres by weight, printed	8	8	
55122990	Woven fabrics containing ≥ 85 % acrylic or modacrylic staple fibres by weight, dyed or made of yarn of different colours	8	8	
55129100	Woven fabrics containing ≥ 85 % synthetic staple fibres by weight, unbleached or bleached (excl. those of acrylic, modacrylic or polyester staple fibres)	8	8	
55129910	Woven fabrics containing ≥ 85 % synthetic staple fibres by weight, printed (excl. those of acrylic, modacrylic or polyester staple fibres)	8	8	
55129990	Woven fabrics containing ≥ 85 % synthetic staple fibres by weight, dyed or made of yarn of different colours (excl. those of acrylic, modacrylic or polyester staple fibres)	8	8	
55131120	Plain woven fabrics containing predominantly, but < 85 % polyester staple fibres by weight, mixed principally or solely with cotton and weighing ≤ 170 g/m², unbleached or bleached, with a width of ≤ 165 cm	8	8	
55131190	Plain woven fabrics containing predominantly, but < 85 % polyester staple fibres by weight, mixed principally or solely with cotton and weighing ≤ 170 g/m², unbleached or bleached, with a width of > 165 cm	8	8	

CN 2013	Description	Base rate	Staging category	Notes
55131200	Woven fabrics containing predominantly, but < 85 % polyester staple fibres by weight, mixed principally or solely with cotton and weighing ≤ 170 g/m², in three-thread or four-thread twill, incl. cross twill, unbleached or bleached	8	8	
55131300	Woven fabrics containing predominantly, but < 85 % polyester staple fibres by weight, mixed principally or solely with cotton and weighing ≤ 170 g/m², unbleached or bleached (excl. those in three-thread or four-thread twill, incl. cross twill, and plain woven fabrics)	8	8	
55131900	Woven fabrics containing predominantly, but < 85 % synthetic staple fibres by weight, mixed principally or solely with cotton and weighing ≤ 170 g/m², unbleached or bleached (excl. those of polyester staple fibres)	8	8	
55132100	Plain woven fabrics containing predominantly, but < 85 % polyester staple fibres by weight, mixed principally or solely with cotton and weighing ≤ 170 g/m², dyed	8	8	
55132310	Woven fabrics containing predominantly, but < 85 % polyester staple fibres by weight, mixed principally or solely with cotton and weighing ≤ 170 g/m², in three-thread or four-thread twill, incl. cross twill, dyed	8	8	
55132390	Woven fabrics containing predominantly, but < 85 % polyester staple fibres by weight, mixed principally or solely with cotton and weighing ≤ 170 g/m², dyed (excl. those in three-thread or four-thread twill, incl. cross twill, and plain woven fabrics)	8	8	
55132900	Woven fabrics containing predominantly, but < 85 % synthetic staple fibres by weight, mixed principally or solely with cotton and weighing ≤ 170 g/m², dyed (excl. those of polyester staple fibres)	8	8	
55133100	Plain woven fabrics containing predominantly, but < 85 % polyester staple fibres by weight, mixed principally or solely with cotton and weighing ≤ 170 g/m², made of yarn of different colours	8	8	

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CN 2013	Description	Base rate	Staging category	Notes
55133900	Woven fabrics containing predominantly, but < 85 % synthetic staple fibres by weight, mixed principally or solely with cotton and weighing ≤ 170 g/m², made of yarn of different colours (excl. plain woven fabrics of polyester staple fibres)	8	8	
55134100	Plain woven fabrics containing predominantly, but < 85 % polyester staple fibres by weight, mixed principally or solely with cotton and weighing ≤ 170 g/m², printed	8	8	
55134900	Woven fabrics containing predominantly, but < 85 % synthetic staple fibres by weight, mixed principally or solely with cotton and weighing ≤ 170 g/m², printed (excl. plain woven fabrics of polyester staple fibres)	8	8	
55141100	Plain woven fabrics containing predominantly, but < 85 % polyester staple fibres by weight, mixed principally or solely with cotton and weighing > 170 g/m², unbleached or bleached	8	8	
55141200	Woven fabrics containing predominantly, but < 85 % polyester staple fibres by weight, mixed principally or solely with cotton and weighing > 170 g/m², in three-thread or four-thread twill, incl. cross twill, unbleached or bleached	8	8	
55141910	Woven fabrics containing predominantly, but < 85 % polyester staple fibres by weight, mixed principally or solely with cotton and weighing > 170 g/m², unbleached or bleached (excl. those in three-thread or four-thread twill, incl. cross twill, and plain woven fabrics)	8	8	
55141990	Woven fabrics containing predominantly, but < 85 % synthetic staple fibres by weight, mixed principally or solely with cotton and weighing > 170 g/m², unbleached or bleached (excl. those of polyester staple fibres)	8	8	
55142100	Plain woven fabrics containing predominantly, but < 85 % polyester staple fibres by weight, mixed principally or solely with cotton and weighing > 170 g/m², dyed	8	8	

CN 2013	Description	Base rate	Staging category	Notes
55142200	Woven fabrics containing predominantly, but < 85 % polyester staple fibres by weight, mixed principally or solely with cotton and weighing > 170 g/m², in three-thread or four-thread twill, incl. cross twill, dyed	8	8	
55142300	Woven fabrics containing predominantly, but < 85 % polyester staple fibres by weight, mixed principally or solely with cotton and weighing > 170 g/m², dyed (excl. those in three-thread or four-thread twill, incl. cross twill, and plain woven fabrics)	8	8	
55142900	Woven fabrics containing predominantly, but < 85 % synthetic staple fibres by weight, mixed principally or solely with cotton and weighing > 170 g/m², dyed (excl. those of polyester staple fibres)	8	8	
55143010	Plain woven fabrics containing predominantly, but < 85 % polyester staple fibres by weight, mixed principally or solely with cotton and weighing > 170 g/m², made of yarn of different colours	8	8	
55143030	Woven fabrics containing predominantly, but < 85 % polyester staple fibres by weight, mixed principally or solely with cotton and weighing > 170 g/m², in three-thread or four-thread twill, incl. cross twill, made of yarn of different colours	8	8	
55143050	Woven fabrics containing predominantly, but < 85 % polyester staple fibres by weight, mixed principally or solely with cotton and weighing > 170 g/m², made of yarn of different colours (excl. those in three-thread or four-thread twill, incl. cross twill, and plain woven fabrics)	8	8	
55143090	Woven fabrics containing predominantly, but < 85 % synthetic staple fibres by weight, mixed principally or solely with cotton and weighing > 170 g/m², made of yarn of different colours (excl. those of polyester staple fibres)	8	8	
55144100	Plain woven fabrics containing predominantly, but < 85 % polyester staple fibres by weight, mixed principally or solely with cotton and weighing > 170 g/m², printed	8	8	

CN 2013	Description	Base rate	Staging category	Notes
55144200	Woven fabrics containing predominantly, but < 85 % polyester staple fibres by weight, mixed principally or solely with cotton and weighing > 170 g/m², in three-thread or four-thread twill, incl. cross twill, printed	8	8	
55144300	Woven fabrics containing predominantly, but < 85 % polyester staple fibres by weight, mixed principally or solely with cotton and weighing > 170 g/m², printed (excl. those in three-thread or four-thread twill, incl. cross twill, and plain woven fabrics)	8	8	
55144900	Woven fabrics containing predominantly, but < 85 % synthetic staple fibres by weight, mixed principally or solely with cotton and weighing > 170 g/m², printed (excl. those of polyester staple fibres)	8	8	
55151110	Woven fabrics containing predominantly, but < 85 % polyester staple fibres by weight, mixed principally or solely with viscose staple fibres, unbleached or bleached	8	8	
55151130	Woven fabrics containing predominantly, but < 85 % polyester staple fibres by weight, mixed principally or solely with viscose staple fibres, printed	8	8	
55151190	Woven fabrics containing predominantly, but < 85 % polyester staple fibres by weight, mixed principally or solely with viscose staple fibres, dyed, or made of yarn of different colours	8	8	
55151210	Woven fabrics containing predominantly, but < 85 % polyester staple fibres by weight, mixed principally or solely with man-made filament, unbleached or bleached	8	8	
55151230	Woven fabrics containing predominantly, but < 85 % polyester staple fibres by weight, mixed principally or solely with man-made filament, printed	8	8	

CN 2013	Description	Base rate	Staging category	Notes
55151290	Woven fabrics containing predominantly, but < 85 % polyester staple fibres by weight, mixed principally or solely with man-made filament, dyed or made of yarn of different colours	8	8	
55151311	Woven fabrics containing predominantly, but < 85 % polyester staple fibres by weight, mixed principally or solely with carded wool or carded fine animal hair, unbleached or bleached	8	8	
55151319	Woven fabrics containing predominantly, but < 85 % polyester staple fibres by weight, mixed principally or solely with carded wool or carded fine animal hair, dyed, made of yarn of different colours, or printed	8	8	
55151391	Woven fabrics containing predominantly, but < 85 % polyester staple fibres by weight, mixed principally or solely with combed wool or combed fine animal hair, unbleached or bleached	8	8	
55151399	Woven fabrics containing predominantly, but < 85 % polyester staple fibres by weight, mixed principally or solely with combed wool or combed fine animal hair, dyed, made of yarn of different colours, or printed	8	8	
55151910	Woven fabrics containing predominantly, but < 85 % polyester staple fibres by weight, other than those mixed principally or solely with wool or fine animal hair, man-made filament, viscose staple fibres or cotton, unbleached or bleached	8	8	
55151930	Woven fabrics containing predominantly, but < 85 % polyester staple fibres by weight, other than those mixed principally or solely with wool or fine animal hair, man-made filament, viscose staple fibres or cotton, printed	8	8	
55151990	Woven fabrics containing predominantly, but < 85 % polyester staple fibres by weight, other than those mixed principally or solely with wool or fine animal hair, man-made filament, viscose staple fibres or cotton, dyed or made of yarn of different colours	8	8	

CN 2013	Description	Base rate	Staging category	Notes
55152110	Woven fabrics containing predominantly, but < 85 % acrylic or modacrylic staple fibres by weight, mixed principally or solely with man-made filament, unbleached or bleached	8	8	
55152130	Woven fabrics containing predominantly, but < 85 % acrylic or modacrylic staple fibres by weight, mixed principally or solely with man-made filament, printed	8	8	
55152190	Woven fabrics containing predominantly, but < 85 % acrylic or modacrylic staple fibres by weight, mixed principally or solely with man-made filament, dyed or made of yarn of different colours	8	8	
55152211	Woven fabrics containing predominantly, but < 85 % acrylic or modacrylic staple fibres by weight, mixed principally or solely with carded wool or carded fine animal hair, unbleached or bleached	8	8	
55152219	Woven fabrics containing predominantly, but < 85 % acrylic or modacrylic staple fibres by weight, mixed principally or solely with carded wool or carded fine animal hair, dyed, made of yarn of different colours, or printed	8	8	
55152291	Woven fabrics containing predominantly, but < 85 % acrylic or modacrylic staple fibres by weight, mixed principally or solely with combed wool or combed fine animal hair, unbleached or bleached	8	8	
55152299	Woven fabrics containing predominantly, but < 85 % acrylic or modacrylic staple fibres by weight, mixed principally or solely with combed wool or combed fine animal hair, dyed, made of yarn of different colours, or printed	8	8	
55152900	Woven fabrics containing predominantly, but < 85 % acrylic or modacrylic staple fibres by weight, other than those mixed principally or solely with wool, fine animal hair, man-made filaments or cotton	8	8	

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CN 2013	Description	Base rate	Staging category	Notes
55159110	Woven fabrics containing predominantly, but < 85 % synthetic staple fibres, mixed principally or solely with man-made filament, unbleached or bleached (excl. those of acrylic, modacrylic or polyester staple fibres)	8	8	
55159130	Woven fabrics containing predominantly, but < 85 % synthetic staple fibres, mixed principally or solely with man-made filament, printed (excl. those of acrylic, modacrylic or polyester staple fibres)	8	8	
55159190	Woven fabrics containing predominantly, but < 85 % synthetic staple fibres, mixed principally or solely with man-made filament, dyed or made of yarn of different colours (excl. those of acrylic, modacrylic or polyester staple fibres)	8	8	
55159920	Woven fabrics containing predominantly, but < 85 % synthetic staple fibres, other than those mixed principally or solely with man-made filament or cotton, unbleached or bleached (excl. those of acrylic, modacrylic or polyester staple fibres)	8	8	
55159940	Woven fabrics containing predominantly, but < 85 % synthetic staple fibres, other than those mixed principally or solely with man-made filament or cotton, printed (excl. those of acrylic, modacrylic or polyester staple fibres)	8	8	
55159980	Woven fabrics containing predominantly, but < 85 % synthetic staple fibres, other than those mixed principally or solely with man-made filament or cotton, dyed or made of yarn of different colours (excl. those of acrylic, modacrylic or polyester staple fibres)	8	8	
55161100	Woven fabrics containing ≥ 85 % artificial staple fibres by weight, unbleached or bleached	8	8	
55161200	Woven fabrics containing ≥ 85 % artificial staple fibres by weight, dyed	8	8	

CN 2013	Description	Base rate	Staging category	Notes
55161300	Woven fabrics containing ≥ 85 % artificial staple fibres by weight, made of yarn of different colours	8	8	
55161400	Woven fabrics containing ≥ 85 % artificial staple fibres by weight, printed	8	8	
55162100	Woven fabrics containing predominantly, but < 85 % artificial staple fibres, mixed principally or solely with man-made filament, unbleached or bleached	8	8	
55162200	Woven fabrics containing predominantly, but < 85 % artificial staple fibres, mixed principally or solely with man-made filament, dyed	8	8	
55162310	Woven jacquard fabrics containing predominantly, but < 85 % artificial staple fibres, mixed principally or solely with man-made filament, made of yarn of different colours, with a width of ≥ 140 cm 'mattress tickings'	8	8	
55162390	Woven fabrics containing predominantly, but < 85 % artificial staple fibres by weight, mixed principally or solely with man-made filament, made of yarns of different colours (excl. jacquard fabrics with a width of ≥ 140 cm; mattress tickings)	8	8	
55162400	Woven fabrics containing predominantly, but < 85 % artificial staple fibres by weight, mixed principally or solely with man-made filament, printed	8	8	
55163100	Woven fabrics containing predominantly, but < 85 % artificial staple fibres by weight, mixed principally or solely with wool or fine animal hair, unbleached or bleached	8	8	
55163200	Woven fabrics containing predominantly, but < 85 % artificial staple fibres by weight, mixed principally or solely with wool or fine animal hair, dyed	8	8	

CN 2013	Description	Base rate	Staging category	Notes
55163300	Woven fabrics containing predominantly, but < 85 % artificial staple fibres by weight, mixed principally or solely with wool or fine animal hair, made of yarn of different colours	8	8	
55163400	Woven fabrics containing predominantly, but < 85 % artificial staple fibres by weight, mixed principally or solely with wool or fine animal hair, printed	8	8	
55164100	Woven fabrics containing predominantly, but < 85 % artificial staple fibres by weight, mixed principally or solely with cotton, unbleached or bleached	8	8	
55164200	Woven fabrics containing predominantly, but < 85 % artificial staple fibres by weight, mixed principally or solely with cotton, dyed	8	8	
55164300	Woven fabrics containing predominantly, but < 85 % artificial staple fibres by weight, mixed principally or solely with cotton, made of yarn of different colours	8	8	
55164400	Woven fabrics containing predominantly, but < 85 % artificial staple fibres by weight, mixed principally or solely with cotton, printed	8	8	
55169100	Woven fabrics containing predominantly, but < 85 % artificial staple fibres by weight, other than those mixed principally or solely with cotton, wool, fine animal hair or man-made filament, unbleached or bleached	8	8	
55169200	Woven fabrics containing predominantly, but < 85 % artificial staple fibres by weight, other than those mixed principally or solely with cotton, wool, fine animal hair or man-made filament, dyed	8	8	

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CN 2013	Description	Base rate	Staging category	Notes
55169300	Woven fabrics containing predominantly, but < 85 % artificial staple fibres by weight, other than those mixed principally or solely with cotton, wool, fine animal hair or man-made filament, made of yarn of different colours	8	8	
55169400	Woven fabrics containing predominantly, but < 85 % artificial staple fibres by weight, other than those mixed principally or solely with cotton, wool, fine animal hair or man-made filament, printed	8	8	
56012110	Absorbent cotton wadding and articles thereof (excl. sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, wadding and articles thereof impregnated or coated with pharmaceutical substances or put up for retail sale for medical, surgical, dental or veterinary purposes, and products impregnated, coated or covered with perfumes, cosmetics, soaps, detergents etc.)	3,8	8	
56012190	Wadding of non-absorbent cotton and articles thereof (excl. sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, wadding and articles thereof, impregnated or covered with medicated substances or put up for retail for medical, surgical, dental or veterinary purposes, or impregnated, coated or covered with perfumes, make-up, soaps, cleansing agents, etc.)	3,8	8	
56012210	Rolls of wadding of man-made fibres, of a diameter of ≤ 8mm (excl. those covered entirely with woven fabrics)	3,8	8	
56012290	Wadding of man-made fibres and articles thereof (excl. rolls of wadding of a diameter of ≤ 8mm, sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, wadding and articles thereof impregnated or coated with pharmaceutical substances or put up for retail sale for medical, surgical, dental or veterinary purposes, and products impregnated, coated or covered with perfumes, cosmetics, soaps etc.)	4	8	

CN 2013	Description	Base rate	Staging category	Notes
56012900	Wadding of textile materials and articles thereof (excl. of cotton or man-made fibres; sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, wadding and articles thereof, impregnated or covered with medicated substances or put up for retail for medical, surgical, dental or veterinary purposes, or impregnated, coated or covered with perfumes, make-up, soaps, cleansing agents, etc.)	3,8	8	
56013000	Textile flock and dust and mill neps	3,2	8	
56021011	Needleloom felt of jute or of other textile bast fibres of heading 5303, not impregnated, coated, covered or laminated, n.e.s.	6,7	10	
56021019	Needleloom felt, not impregnated, coated, covered or laminated, n.e.s.(excl. that of jute or of other textile bast fibres of heading 5303)	6,7	10	
56021031	Felt in the form of stitch-bonded fibre fabrics, not impregnated, coated, covered or laminated, of wool or fine animal hair, n.e.s.	6,7	10	
56021038	Felt in the form of stitch-bonded fibre fabrics, not impregnated, coated, covered or laminated, n.e.s. (excl. that of wool or of fine animal hair)	6,7	10	
56021090	Needleloom felt and stitch-bonded fibre fabrics, impregnated, coated, covered or laminated, n.e.s.	6,7	10	
56022100	Felt, not impregnated, coated, covered or laminated, of wool or fine animal hair, n.e.s. (excl. needleloom felt and stitch-bonded fibre fabrics)	6,7	10	
56022900	Felt, not impregnated, coated, covered or laminated (excl. that of wool or fine animal hair; needleloom felt and stitch-bonded fibre fabrics)	6,7	10	

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CN 2013	Description	Base rate	Staging category	Notes
56029000	Felt, impregnated, coated, covered or laminated (excl. needleloom felt and stitch-bonded fibre fabrics)	6,7	10	
56031110	Nonwovens, coated or covered, n.e.s., of man-made filaments, weighing ≤ 25 g/m²	4,3	8	
56031190	Nonwovens, whether or not impregnated or laminated, n.e.s., of man-made filaments, weighing ≤ 25 g/m² (excl. coated or covered)	4,3	8	
56031210	Nonwovens, coated or covered, n.e.s., of man-made filaments, weighing > 25 g/m² but ≤ 70 g/m²	4,3	8	
56031290	Nonwovens, whether or not impregnated or laminated, n.e.s., of man-made filaments, weighing > 25 g/m² but ≤ 70 g/m² (excl. coated or covered)	4,3	8	
56031310	Nonwovens, coated or covered, n.e.s., of man-made filaments, weighing > 70 g/m² but ≤ 150 g/m²	4,3	8	
56031390	Nonwovens, whether or not impregnated or laminated, n.e.s., of man-made filaments, weighing > 70 g/m² but ≤ 150 g/m² (excl. coated or covered)	4,3	8	
56031410	Nonwovens, coated or covered, n.e.s., of man-made filaments, weighing > 150 g/m²	4,3	8	
56031490	Nonwovens, whether or not impregnated or laminated, n.e.s., of man-made filaments, weighing > 150 g/m² (excl. coated or covered)	4,3	8	
56039110	Nonwovens, coated or covered, n.e.s., weighing ≤ 25 g/m² (excl. of man-made filaments)	4,3	8	
56039190	Nonwovens, whether or not impregnated or laminated, n.e.s., weighing ≤ 25 g/m² (excl. coated or covered or of man-made filaments)	4,3	8	

CN 2013	Description	Base rate	Staging category	Notes
56039210	Nonwovens, coated or covered, n.e.s., weighing > 25 g/m² but ≤ 70 g/m² (excl. of man-made filaments)	4,3	8	
56039290	Nonwovens, whether or not impregnated or laminated, n.e.s., weighing > 25 g/m² but ≤ 70 g/m² (excl. coated or covered or of man-made filaments)	4,3	8	
56039310	Nonwovens, coated or covered, n.e.s., weighing > 70 g/m² but ≤ 150 g/m² (excl. of man-made filaments)	4,3	8	
56039390	Nonwovens, whether or not impregnated or laminated, n.e.s., weighing > 70 g/m² but ≤ 150 g/m² (excl. coated or covered or of man-made filaments)	4,3	8	
56039410	Nonwovens, coated or covered, n.e.s., weighing > 150 g/m² (excl. of man-made filaments)	4,3	8	
56039490	Nonwovens, whether or not impregnated or laminated, n.e.s., weighing > 150 g/m² (excl. coated or covered or of man-made filaments)	4,3	8	
56041000	Textile-covered rubber thread and cord	4	4	
56049010	High-tenacity yarn of polyesters, nylon, other polyamides or viscose rayon, impregnated or coated with rubber or plastics	4	4	
56049090	Textile yarn, strip and the like of heading 5404 and 5405, impregnated, coated, covered or sheathed with rubber or plastics (excl. high-tenacity yarn of polyesters, nylon, other polyamides or viscose rayon, impregnated or coated with rubber or plastics; imitation catgut, thread and cord with fish-hook attachments or otherwise put up as fishing line)	4	4	

CN 2013	Description	Base rate	Staging category	Notes
56050000	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, of textile fibres, combined with metal in the form of thread, strip or powder or covered with metal (excl. yarns manufactured from a mixture of textile fibres and metal fibres, with anti-static properties; yarns reinforced with metal wire; articles with the character of trimmings)	4	4	
56060010	Loop wale-yarn (excl. metal yarn and metallised yarn of heading 5605; gimped horsehair yarn; textile-covered rubber thread; twine, cord and other gimped textile products of heading 5808; gimped metal yarn)	8	4	
56060091	Gimped yarn (excl. metal yarn and metallised yarn of heading 5605; gimped horsehair yarn; textile-covered rubber thread; twine, cord and other gimped textile products of heading 5808; gimped metal yarn)	5,3	4	
56060099	Chenille yarn, incl. flock chenille yarn; gimped strip and the like of heading 5404 and 5405 (excl. metal yarn and metallised yarn of heading 5605; gimped horsehair yarn; textile-covered rubber thread; twine, cord and other gimped textile products of heading 5808; gimped metal yarn)	5,3	4	
56072100	Binder or baler twine, of sisal or other textile fibres of the genus *Agave*	12	4	
56072900	Twine, cordage, ropes and cables, of sisal or other textile fibres of the genus *Agave*, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics (excl. binder or baler twine)	12	4	
56074100	Binder or baler twine, of polyethylene or polypropylene	8	4	
56074911	Twine, cordage, ropes and cables, of polyethylene or polypropylene, plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics, with a linear density of > 50 000 decitex ”5 g/m” (excl. binder or baler twine)	8	4	

CN 2013	Description	Base rate	Staging category	Notes
56074919	Twine, cordage, ropes and cables, of polyethylene or polypropylene, not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics, with a linear density of > 50 000 decitex ”5 g/m” (excl. binder or baler twine)	8	4	
56074990	Twine, cordage, ropes and cables, of polyethylene or polypropylene, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics, with a linear density of ≤ 50 000 decitex ”5 g/m” (excl. binder or baler twine)	8	4	
56075011	Twine, cordage, ropes and cables of nylon, other polyamides or polyesters, plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics, with a linear density of > 50 000 decitex ”5 g/m”	8	4	
56075019	Twine, cordage, ropes and cables, of nylon, other polyamides or polyesters, not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics, with a linear density of > 50 000 decitex ”5 g/m”	8	4	
56075030	Twine, cordage, ropes and cables, of nylon, other polyamides or polyester, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics, with a linear density of > 50 000 decitex ”5 g/m”	8	4	
56075090	Twine, cordage, ropes and cables, of synthetic fibres, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics (excl. polyethylene, polypropylene, polyesters, nylon or other polyamides)	8	4	
56079020	Twine, cordage, ropes and cables, of abaca ”Manila hemp or *Musa textilis* Nee” or other hard ”leaf” fibres and of jute or other textile bast fibres of heading 5303, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics	6	4	

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CN 2013	Description	Base rate	Staging category	Notes
56079090	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics (excl. that of synthetic fibres, of jute or other textile bast fibres of heading 5303, of sisal or other textile fibres of the genus *Agave*, of abaca "Manila hemp or *Musa textilis* Nee" or other hard leaf fibres)	8	4	
56081120	Made-up knotted fishing nets of twine, cordage, ropes or cables, of man-made textile materials (excl. landing nets)	8	4	
56081180	Made-up knotted fishing nets of yarn, of man-made textile materials (excl. those of twine, cordage, rope or cables and landing nets)	8	4	
56081911	Made-up knotted nets of twine, cordage, ropes or cables, of nylon or other polyamides (excl. fishing nets, hairnets, nets for sporting purposes, incl. landing nets, butterfly nets and the like)	8	4	
56081919	Made-up knotted nets of nylon or other polyamides (excl. those of twine, cordage, ropes or cables, fishing nets, hairnets, nets for sporting purposes, incl. landing nets, butterfly nets and the like)	8	4	
56081930	Made-up knotted nets of man-made textile materials (excl. those of nylon or other polyamides, fishing nets, hairnets, nets for sporting purposes, incl. landing nets, butterfly nets and the like)	8	4	
56081990	Knotted netting of twine, cordage, ropes or cables, by the piece or metre, of man-made textile materials (excl. made-up nets)	8	4	
56089000	Knotted netting of twine, cordage, ropes or cables, by the piece or metre; made-up fishing nets and other made-up nets, of vegetable textile materials (excl. hairnets, nets for sporting purposes, incl. landing nets, butterfly nets and the like)	8	4	

CN 2013	Description	Base rate	Staging category	Notes
56090000	Articles of yarn, strip or the like of heading 5404 or 5405, or of twine, cordage, ropes or cables of heading 5607, n.e.s.	5,8	4	
57011010	Carpets and other textile floor coverings, of wool or fine animal hair, knotted, whether or not made up, containing > 10 % silk or waste silk other than noil by weight	8	10	
57011090	Carpets and other textile floor coverings, of wool or fine animal hair, knotted, whether or not made up (excl. those containing > 10 % silk or waste silk other than noil by weight)	8 MAX 2,8 EUR/m^2	10	
57019010	Carpets and other textile floor coverings, of silk, waste silk other than noil, synthetic fibres or metallised yarn of heading 5605, or of textile materials containing metal yarn, knotted, whether or not made up	8	10	
57019090	Carpets and other textile floor coverings, of textile materials, knotted, whether or not made up (excl. those of wool or fine animal hair, of silk or waste silk other than noil, or of textile materials containing metal yarn)	3,5	10	
57021000	Kelem, Schumacks, Karamanie and similar hand-woven rugs, whether or not made up	3	10	
57022000	Floor coverings of coconut fibres "coir", woven, whether or not made up	4	10	
57023110	Axminster carpets of wool or fine animal hair, woven, not tufted or flocked, of pile construction, not made up	8	10	
57023180	Carpets and other floor coverings, of wool or fine animal hair, woven, not tufted or flocked, of pile construction, not made up (excl. Axminster, Kelem, Schumacks, Karamanie and similar hand-woven rugs)	8	10	

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CN 2013	Description	Base rate	Staging category	Notes
57023210	Axminster carpets of man-made textile materials, woven, not tufted or flocked, of pile construction, not made up	8	10	
57023290	Carpets and other floor coverings, of man-made textile materials, woven, not tufted or flocked, of pile construction, not made up (excl. Axminster, Kelem, Schumacks, Karamanie and similar hand-woven rugs)	8	10	
57023900	Carpets and other floor coverings, of vegetable textile materials or coarse animal hair, woven, not tufted or flocked, of pile construction, not made up (excl. Kelem, Schumacks, Karamanie and similar hand-woven rugs, and floor coverings of coconut fibres	8	10	
57024110	Axminster carpets of wool or fine animal hair, woven, not tufted or flocked, of pile construction, made up	8	10	
57024190	Carpets and other floor coverings, of wool or fine animal hair, woven, not tufted or flocked, of pile construction, made up (excl. Kelem, Schumacks, Karamanie and similar hand-woven rugs, and Axminster carpets)	8	10	
57024210	Axminster carpets of man-made textile materials, woven, not tufted or flocked, of pile construction, made up	8	10	
57024290	Carpets and other floor coverings, of man-made textile materials, woven, not tufted or flocked, of pile construction, made up (excl. Kelem, Schumacks, Karamanie and similar hand-woven rugs, and Axminster carpets)	8	10	
57024900	Carpets and other floor coverings, of vegetable textile materials or coarse animal hair, woven, not tufted or flocked, of pile construction, made up (excl. Kelem, Schumacks, Karamanie and similar hand-woven rugs, and floor coverings of coconut fibres ”coir”)	8	10	

CN 2013	Description	Base rate	Staging category	Notes
57025010	Carpets and other floor coverings, of wool or fine animal hair, woven, not tufted or flocked, not of pile construction, not made up (excl. Kelem, Schumacks, Karamanie and similar hand-woven rugs)	8	10	
57025031	Carpets and other floor coverings, of polypropylene, woven, not tufted or flocked, not of pile construction, not made up (excl. Kelem, Schumacks, Karamanie and similar hand-woven rugs)	8	10	
57025039	Carpets and other floor coverings, of man-made textile materials, woven, not tufted or flocked, not of pile construction, not made up (excl. those of polypropylene and Kelem, Schumacks, Karamanie and similar hand-woven rugs)	8	10	
57025090	Carpets and other floor coverings, of vegetable textile materials or coarse animal hair, woven, not tufted or flocked, not of pile construction, not made up (excl. Kelem, Schumacks, Karamanie and similar hand-woven rugs, and floor coverings of coconut fibres "coir")	8	10	
57029100	Carpets and other floor coverings, of wool or fine animal hair, woven, not tufted or flocked, not of pile construction, made up (excl. Kelem, Schumacks, Karamanie and similar hand-woven rugs)	8	10	
57029210	Carpets and other floor coverings, of polypropylene, woven, not tufted or flocked, not of pile construction, made up (excl. Kelem, Schumacks, Karamanie and similar hand-woven rugs)	8	10	
57029290	Carpets and other floor coverings, of man-made textile materials, woven, not tufted or flocked, not of pile construction, made up (excl. those of polypropylene and Kelem, Schumacks, Karamanie and similar hand-woven rugs)	8	10	
57029900	Carpets and other floor coverings, of vegetable textile materials or coarse animal hair, woven, not tufted or flocked, not of pile construction, made up (excl. Kelem, Schumacks, Karamanie and similar hand-woven rugs, and floor coverings of coconut fibres "coir")	8	10	

CN 2013	Description	Base rate	Staging category	Notes
57031000	Carpets and other floor coverings, of wool or fine animal hair, tufted "needle punched", whether or not made up	8	10	
57032012	Tiles, of nylon or other polyamides, tufted "needle punched", whether or not made up, printed (excl. carpet tiles with an area of > 1 m^2)	8	10	
57032018	Carpets and other floor coverings, of nylon or other polyamides, tufted "needle punched", whether or not made up, printed (excl. carpet tiles with an area of ≤ 1 m^2)	8	10	
57032092	Tiles, of nylon or other polyamides, tufted "needle punched", whether or not made up (excl. printed, and carpet tiles with an area of > 1 m^2)	8	10	
57032098	Carpets and other textile floor coverings, of nylon or other polyamides, tufted "needle punched", whether or not made up (excl. printed, and carpet tiles with an area of ≤ 1 m^2)	8	10	
57033012	Tiles, of polypropylene, tufted "needle punched", whether or not made up (excl. carpet tiles with an area of > 1 m^2)	8	10	
57033018	Carpets and other floor coverings, of polypropylene, tufted "needle punched", whether or not made up (excl. carpet tiles with an area of ≤ 1 m^2)	8	10	
57033082	Tiles, of man-made textile materials, tufted "needle punched", whether or not made up (excl. of polypropylene, nylon or other polyamides, and carpet tiles with an area of > 1 m^2)	8	10	
57033088	Carpets and other floor coverings, of man-made textile materials, tufted "needle punched", whether or not made up (excl. of polypropylene, nylon or other polyamides, and carpet tiles with an area of ≤ 1 m^2)	8	10	

CN 2013	Description	Base rate	Staging category	Notes
57039020	Tiles, of vegetable textile materials or coarse animal hair, tufted "needle punched", whether or not made up (excl. carpet tiles with an area of > 1 m^2)	8	10	
57039080	Carpet and other floor coverings, of vegetable textile materials or coarse animal hair, tufted "needle punched", whether or not made up (excl. carpet tiles with an area of ≤ 1 m^2)	8	10	
57041000	Floor tiles, of felt, not tufted or flocked, with an area of ≤ 0,3 m^2	6,7	10	
57049000	Carpets and other floor coverings, of felt, not tufted or flocked, whether or not made up (excl. floor tiles with an area of ≤ 0,3 m^2)	6,7	10	
57050030	Carpets and other floor coverings, of man-made textile materials, whether or not made up (excl. knotted, woven or tufted "needle punched", and of felt)	8	10	
57050080	Carpets and other textile floor coverings, of wool or animal hair or vegetable materials, whether or not made up (excl. knotted, tufted "needle punched", and woven or of felt but non-flocked)	8	10	
58011000	Woven pile fabrics and chenille fabrics, of wool or fine animal hair (excl. terry towelling and similar woven terry fabrics, tufted textile fabrics and narrow woven fabrics of heading 5806)	8	8	
58012100	Uncut weft pile fabrics, of cotton (excl. terry towelling and similar woven terry fabrics, tufted textile fabrics and narrow woven fabrics of heading 5806)	8	8	
58012200	Cut corduroy, of cotton (excl. terry towelling and similar woven terry fabrics, tufted textile fabrics and narrow woven fabrics of heading 5806)	8	8	

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CN 2013	Description	Base rate	Staging category	Notes
58012300	Cut weft pile fabrics, of cotton (excl. terry towelling and similar woven terry fabrics, tufted textile fabrics and narrow woven fabrics of heading 5806)	8	8	
58012600	Chenille fabrics, of cotton (excl. terry towelling and similar woven terry fabrics, tufted textile fabrics and narrow woven fabrics of heading 5806)	8	8	
58012700	Warp pile fabrics, of cotton (excl. terry towelling and similar woven terry fabrics, tufted textile fabrics and narrow woven fabrics of heading 5806)	8	8	
58013100	Uncut weft pile fabrics, of man-made fibres (excl. terry towelling and similar woven terry fabrics, tufted textile fabrics and narrow woven fabrics of heading 5806)	8	8	
58013200	Cut corduroy, of man-made fibres (excl. terry towelling and similar woven terry fabrics, tufted textile fabrics and narrow woven fabrics of heading 5806)	8	8	
58013300	Cut weft pile fabrics, of man-made fibres (excl. terry towelling and similar woven terry fabrics, tufted textile fabrics and narrow woven fabrics of heading 5806)	8	8	
58013600	Chenille fabrics, of man-made fibres (excl. terry towelling and similar woven terry fabrics, tufted textile fabrics and narrow woven fabrics of heading 5806)	8	8	
58013700	Warp pile fabrics, of man-made fibres (excl. terry towelling and similar woven terry fabrics, tufted textile fabrics and narrow woven fabrics of heading 5806)	8	8	
58019010	Woven pile fabrics and chenille fabrics, of flax (excl. terry towelling and similar woven terry fabrics, tufted textile fabrics and narrow woven fabrics of heading 5806)	8	8	

CN 2013	Description	Base rate	Staging category	Notes
58019090	Woven pile fabrics and chenille fabrics (excl. those of flax, man-made fibres, wool or fine animal hair, terry towelling and similar woven terry fabrics, tufted textile fabrics and narrow woven fabrics of heading 5806)	8	8	
58021100	Terry towelling and similar woven terry fabrics, of cotton, unbleached (excl. narrow woven fabrics of heading 5806, carpets and other floor coverings)	8	8	
58021900	Terry towelling and similar woven terry fabrics, of cotton (excl. unbleached, narrow woven fabrics of heading 5806, carpets and other floor coverings)	8	8	
58022000	Terry towelling and similar woven terry fabrics (excl. those of cotton, narrow woven fabrics of heading 5806, carpets and other floor coverings)	8	8	
58023000	Tufted textile fabrics (excl. carpets and other floor coverings)	8	8	
58030010	Cotton gauze (excl. narrow woven fabrics of heading 5806)	5,8	8	
58030030	Gauze of silk or silk waste (excl. narrow woven fabrics of heading 5806)	7,2	8	
58030090	Gauze (excl. that of silk, silk waste or cotton, and narrow woven fabrics of heading 5806)	8	8	
58041010	Tulles and other net fabrics, plain (excl. knotted net fabrics, and woven, knitted or crocheted fabrics)	6,5	8	
58041090	Tulles and other net fabrics, patterned (excl. woven, knitted or crocheted fabrics)	8	8	
58042110	Lace of man-made fibres in the piece, in strips or in motifs, made on mechanical bobbin machines (excl. fabrics of heading 6002 to 6006)	8	8	

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CN 2013	Description	Base rate	Staging category	Notes
58042190	Mechanically made lace of man-made fibres in the piece, in strips or in motifs (excl. that made on mechanical bobbin machines and fabrics of heading 6002 to 6006)	8	8	
58042910	Lace in the piece, in strips or in motifs, made on mechanical bobbin machines (excl. that of man-made fibres and fabrics of heading 6002 to 6006)	8	8	
58042990	Mechanically made lace in the piece, in strips or in motifs (excl. that of man-made fibres, lace made on mechanical bobbin machines and fabrics of heading 6002 to 6006)	8	8	
58043000	Handmade lace in the piece, in strips or in motifs (excl. fabrics of heading 6002 to 6006)	8	8	
58050000	Hand-woven tapestries of the type Gobelin, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries, e.g. petit point, cross-stitch, whether or not made up (excl. Kelem, Schumacks, Karamanie and the like, and tapestries > 100 years old)	5,6	8	
58061000	Narrow woven pile fabrics, incl. terry towelling and similar terry fabrics, and chenille fabrics, with a width of ≤ 30 cm (excl. labels, badges and similar articles)	6,3	8	
58062000	Narrow woven fabrics of textile materials, containing ≥ 5 % elastomeric yarn or rubber thread by weight, with a width of ≤ 30 cm (excl. woven pile fabrics, incl. terry towelling and similar terry fabrics, chenille fabrics, and labels, badges and similar articles)	7,5	8	
58063100	Narrow woven fabrics of cotton, with a width of ≤ 30 cm, n.e.s.	7,5	8	
58063210	Narrow woven fabrics of man-made fibres, with real selvedges, with a width of ≤ 30 cm, n.e.s.	7,5	8	
58063290	Narrow woven fabrics of man-made fibres, without real selvedges, with a width of ≤ 30 cm, n.e.s.	7,5	8	

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CN 2013	Description	Base rate	Staging category	Notes
58063900	Narrow woven fabrics of textile materials other than cotton or man-made fibres, with a width of ≤ 30 cm, n.e.s.	7,5	8	
58064000	Narrow fabrics consisting of warp without weft assembled by means of an adhesive "bolducs", with a width of ≤ 30 cm	6,2	8	
58071010	Labels, badges and similar articles, of textile materials, in the piece, in strips or cut to shape or size, woven, with woven inscriptions or motifs	6,2	8	
58071090	Labels, badges and similar articles, of textile materials, in the piece, in strips or cut to shape or size, woven, not embroidered (excl. those with woven inscriptions or motifs)	6,2	8	
58079010	Labels, badges and similar articles, of felt or nonwovens, in the piece, in strips or cut to shape or size, not embroidered	6,3	8	
58079090	Labels, badges and similar articles, of textile materials, in the piece, in strips or cut to shape or size, not embroidered (excl. woven and those of felt or nonwovens)	8	8	
58081000	Braids in the piece	5	8	
58089000	Ornamental trimmings of textile materials, in the piece, not embroidered, other than knitted or crocheted; tassels, pompons and similar articles of textile materials (excl. braids in the piece)	5,3	8	
58090000	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 5605, of a kind used in apparel, as furnishing fabrics or for similar purposes, n.e.s.	5,6	8	

CN 2013	Description	Base rate	Staging category	Notes
58101010	Embroidery on a textile fabric ground without visible ground, in the piece, in strips or in motifs, of a net value of > EUR 35 per kg	5,8	8	
58101090	Embroidery on a textile fabric ground without visible ground, in the piece, in strips or in motifs, of a net value of ≤ EUR 35 per kg	8	8	
58109110	Embroidery of cotton on a textile fabric ground, in the piece, in strips or in motifs, of a net value of > EUR 17,50 per kg (excl. embroidery without visible ground)	5,8	8	
58109190	Embroidery of cotton on a textile fabric ground, in the piece, in strips or in motifs, of a net value of ≤ EUR 17,50 per kg (excl. embroidery without visible ground)	7,2	8	
58109210	Embroidery of man-made fibres on a textile fabric base, in the piece, in strips or in motifs, of a net value of > EUR 17,50 per kg (excl. embroidery without visible ground)	5,8	8	
58109290	Embroidery of man-made fibres on a textile fabric base, in the piece, in strips or in motifs, of a net value of ≤ EUR 17,50 per kg (excl. embroidery without visible ground)	7,2	8	
58109910	Embroidery of materials other than cotton or man-made fibres, on a textile fabric base, in the piece, in strips or in motifs, of a net value of > EUR 17,50 per kg (excl. embroidery without visible ground)	5,8	8	
58109990	Embroidery of materials other than cotton or man-made fibres, on a textile fabric base, in the piece, in strips or in motifs, of a net value of ≤ EUR 17,50 per kg (excl. embroidery without visible ground)	7,2	8	
58110000	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise (excl. embroidery of heading 5810 and quilted fabrics for bedding and furnishings)	8	8	

CN 2013	Description	Base rate	Staging category	Notes
59011000	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books, the manufacture of boxes and articles of cardboard or the like	6,5	8	
59019000	Tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations (excl. plastic-coated textile fabrics)	6,5	8	
59021010	Tyre cord fabric of high-tenacity yarn of nylon or other polyamides, impregnated with rubber	5,6	4	
59021090	Tyre cord fabric of high-tenacity of nylon or other polyamides, whether or not dipped or impregnated with plastic (excl. that impregnated with rubber)	8	4	
59022010	Tyre cord fabric of high-tenacity polyester yarn, impregnated with rubber	5,6	4	
59022090	Tyre cord fabric of high-tenacity polyester yarn, whether or not dipped or impregnated with plastic (excl. that impregnated with rubber)	8	4	
59029010	Tyre cord fabric of high-tenacity viscose rayon yarn, impregnated with rubber	5,6	4	
59029090	Tyre cord fabric of high-tenacity viscose rayon yarn, whether or not dipped in plastic (excl. that impregnated with rubber)	8	4	
59031010	Textile fabrics impregnated with poly”vinyl chloride” (excl. wallcoverings of textile materials impregnated with poly”vinyl chloride”)	8	0	
59031090	Textile fabrics coated, covered or laminated with poly”vinyl chloride” (excl. wallcoverings of textile materials covered with poly”vinyl chloride”; floor coverings consisting of a textile backing and a top layer or covering of poly”vinyl chloride”)	8	0	

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CN 2013	Description	Base rate	Staging category	Notes
59032010	Textile fabrics impregnated with polyurethane (excl. wallcoverings of textile materials impregnated with polyurethane)	8	0	
59032090	Textile fabrics coated, covered or laminated with polyurethane (excl. wallcoverings of textile materials covered with polyurethane; floor coverings consisting of a textile backing and a top layer or covering of polyurethane)	8	0	
59039010	Textile fabrics impregnated with plastics other than poly"vinyl chloride" or polyurethane (excl. wallcoverings of textile materials impregnated with plastics)	8	0	
59039091	Textile fabrics coated, covered or laminated with cellulose derivatives or plastics other than poly"vinyl chloride" or polyurethane, with the fabric forming the right side (excl. wallcoverings of textile materials covered with plastics)	8	0	
59039099	Textile fabrics coated, covered or laminated with plastics other than poly"vinyl chloride" or polyurethane (excl. those with textile materials forming the right side, tyre cord fabric of high-tenacity yarn of nylon or other polyamides, polyesters or viscose rayon; wallcoverings of textile materials impregnated or covered with plastics; floor coverings consisting of a textile backing and a top layer or covering of plastics)	8	0	
59041000	Linoleum, whether or not cut to shape	5,3	0	
59049000	Floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape (excl. linoleum)	5,3	0	
59050010	Textile wallcoverings consisting of parallel yarns, fixed on a backing of any material	5,8	0	
59050030	Wallcoverings of flax (excl. consisting of parallel yarns, fixed on a backing of any material)	8	0	

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CN 2013	Description	Base rate	Staging category	Notes
59050050	Wallcoverings of jute (excl. those consisting of parallel yarns, fixed on a backing of any material)	4	0	
59050070	Wallcoverings of man-made fibres (excl. those consisting of parallel yarns, fixed on a backing of any material)	8	0	
59050090	Textile wallcoverings (excl. those of flax, jute or man-made fibres, and those consisting of parallel yarns, fixed on a backing of any material)	6	0	
59061000	Adhesive tape of rubberised textile fabrics, of a width of ≤ 20 cm (excl. that impregnated or coated with pharmaceutical substances or put up for retail sale for medical, surgical, dental or veterinary purposes)	4,6	8	
59069100	Knitted or crocheted textile fabrics, rubberised, n.e.s.	6,5	8	
59069910	Textile fabrics composed of parallel textile yarns agglomerated with rubber	8	8	
59069990	Rubberised textile fabrics (excl. knitted or crocheted textile fabrics, fabrics composed of parallel textile yarns agglomerated with rubber, adhesive tape of a width of ≤ 20 cm, and tyre cord fabric of high-tenacity yarn of nylon or other polyamides, polyesters or viscose rayon)	5,6	8	
59070000	Impregnated, coated or covered textile fabrics; painted canvas being theatrical scenery, studio backcloths or the like, n.e.s.	4,9	8	
59080000	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas-mantle fabric for incandescent gas mantles, whether or not impregnated (excl. wax-covered wicks of the taper variety, fuses and detonating fuses, wicks in the form of textile yarn and glass-fibre wicks)	5,6	8	

CN 2013	Description	Base rate	Staging category	Notes
59090010	Hosepiping and similar tubing of synthetic fibres, whether or not impregnated or coated, with or without lining, armour or accessories of other materials	6,5	4	
59090090	Textile hosepiping and similar textile tubing, whether or not impregnated or coated, with or without lining, armour or accessories of other materials (excl. tubing of synthetic fibres)	6,5	4	
59100000	Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material (excl. those of a thickness of < 3 mm and of indeterminate length or cut to length only, and those impregnated, coated, covered or laminated with rubber or made of yarn or cord impregnated or coated with rubber)	5,1	4	
59111000	Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, incl. narrow fabrics made of velvet	5,3	4	
59112000	Bolting cloth, whether or not made up	4,6	4	
59113111	Woven textile fabrics, whether or not felted, of silk or man-made fibres, endless or fitted with linking devices, of a kind used in papermaking machines, weighing < 650 g/m² (for example, forming fabrics)	5,8	10	
59113119	Woven textile fabrics and felts, of silk or artificial fibres, endless or fitted with linking devices, of a kind used in papermaking machines, incl. woven fabrics and felts of silk or man-made fibres for use in similar machines, e.g. for paper pulp or asbestos-cement, weighing < 650 g/m²	5,8	10	
59113190	Textile fabrics and felts, endless or fitted with linking devices, of a kind used in papermaking or similar machines, e.g. for paper pulp or asbestos-cement, weighing < 650 g/m² (excl. those of silk or man-made fibres)	4,4	10	

CN 2013	Description	Base rate	Staging category	Notes
59113211	Woven textile fabrics having a batt layer needled on them, of silk or man-made fibres, endless or fitted with linking devices, of a kind used in papermaking machines, weighing ≥ 650 g/m², (for example, press felts)	5,8	10	
59113219	Textile fabrics and felts, of silk or man-made fibres, endless or fitted with linking devices, of a kind used in papermaking or similar machines, e.g. for paper pulp or asbestos-cement, weighing ≥ 650 g/m² (excl. woven fabrics having a batt layer needled on them, press felts)	5,8	10	
59113290	Textile fabrics and felts, endless or fitted with linking devices, of a kind used in papermaking or similar machines, e.g. for paper pulp or asbestos-cement, weighing ≥ 650 g/m² (excl. those of silk or man-made fibres)	4,4	10	
59114000	Straining cloth of a kind used in oil-presses or for similar technical purposes, incl. that of human hair	6	4	
59119010	Felt products and articles, for technical purposes, specified in Note 7 to Chapter 59, n.e.s.	6	10	
59119090	Textile products and articles, for technical purposes, specified in Note 7 to Chapter 59, n.e.s. (excl. those of felt)	6	10	
60011000	"Long pile" fabrics, knitted or crocheted	8	8	
60012100	Looped pile fabrics of cotton, knitted or crocheted	8	8	
60012200	Looped pile fabrics of man-made fibres, knitted or crocheted	8	8	
60012900	Looped pile fabrics, knitted or crocheted (excl. of cotton or man-made fibres)	8	8	

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CN 2013	Description	Base rate	Staging category	Notes
60019100	Pile fabrics of cotton, knitted or crocheted (excl. "long pile" fabrics)	8	8	
60019200	Pile fabrics of man-made fibres, knitted or crocheted (excl. "long pile" fabrics)	8	8	
60019900	Pile fabrics, knitted or crocheted (excl. cotton or man-made fibres and "long pile" fabrics)	8	8	
60024000	Knitted or crocheted fabrics, of a width of ≤ 30 cm, containing ≥ 5 % by weight elastomeric yarn (excl. containing rubber thread, pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)	8	8	
60029000	Knitted or crocheted fabrics, of a width of ≤ 30 cm, containing ≥ 5 % by weight elastomeric yarn and rubber thread or rubber thread only (excl. pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, knitted or crocheted fabrics, impregnated, coated, covered or laminated, and sterile surgical or dental adhesion barriers of subheading 3006.10.30)	6,5	8	
60031000	Knitted or crocheted fabrics of wool or fine animal hair, of a width of ≤ 30 cm (excl. those containing by weight ≥ 5 % of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)	8	8	
60032000	Knitted or crocheted fabrics of cotton, of a width of ≤ 30 cm (excl. those containing by weight ≥ 5 % of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)	8	8	
60033010	Raschel lace of synthetic fibres, of a width of ≤ 30 cm (excl. those containing by weight ≥ 5 % of elastomeric yarn or rubber thread)	8	8	

CN 2013	Description	Base rate	Staging category	Notes
60033090	Knitted or crocheted fabrics of synthetic fibres, of a width of ≤ 30 cm (excl. Raschel lace, those containing by weight ≥ 5 % of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, knitted or crocheted fabrics, impregnated, coated, covered or laminated, and sterile surgical or dental adhesion barriers of subheading 3006.10.30)	8	8	
60034000	Knitted or crocheted fabrics of artificial fibres, of a width of ≤ 30 cm (excl. those containing by weight ≥ 5 % of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, knitted or crocheted fabrics, impregnated, coated, covered or laminated, and sterile surgical or dental adhesion barriers of subheading 3006.10.30)	8	8	
60039000	Knitted or crocheted fabrics of a width of ≤ 30 cm (excl. of cotton, man-made fibres, wool or fine animal hair, those containing by weight ≥ 5 % of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, knitted or crocheted fabrics, impregnated, coated, covered or laminated, and sterile surgical or dental adhesion barriers of subheading 3006.10.30)	8	8	
60041000	Knitted or crocheted fabrics, of a width of > 30 cm, containing ≥ 5 % by weight elastomeric yarn (excl. containing rubber thread, pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)	8	8	
60049000	Knitted or crocheted fabrics, of a width of > 30 cm, containing ≥ 5 % by weight elastomeric yarn and rubber thread or rubber thread only (excl. pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)	6,5	8	
60052100	Unbleached or bleached cotton warp knit fabrics "incl. those made on galloon knitting machines", of a width of > 30 cm (excl. those containing by weight ≥ 5 % of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)	8	8	

CN 2013	Description	Base rate	Staging category	Notes
60052200	Dyed cotton warp knit fabrics "incl. those made on galloon knitting machines", of a width of > 30 cm (excl. those containing by weight ≥ 5 % of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)	8	8	
60052300	Cotton warp knit fabrics of yarns of different colours "incl. those made on galloon knitting machines", of a width of > 30 cm (excl. those containing by weight ≥ 5 % of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)	8	8	
60052400	Printed cotton warp knit fabrics "incl. those made on galloon knitting machines", of a width of > 30 cm (excl. those containing by weight ≥ 5 % of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)	8	8	
60053110	Unbleached or bleached warp knit fabrics of synthetic fibres "incl. those made on galloon knitting machines", of a width of > 30 cm, for curtains, incl. net curtain fabric (excl. those containing by weight ≥ 5 % of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)	8	8	
60053150	Unbleached or bleached Raschel lace, warp knit, of synthetic fibres "incl. those made on galloon knitting machines", of a width of > 30 cm (excl. for curtains or net curtain fabric and those containing by weight ≥ 5 % of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)	8	8	

CN 2013	Description	Base rate	Staging category	Notes
60053190	Unbleached or bleached warp knit fabrics of synthetic fibres "incl. those made on galloon knitting machines", of a width of > 30 cm (excl. for curtains, raschel lace, those containing by weight ≥ 5 % of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)	8	8	
60053210	Dyed warp knit fabrics of synthetic fibres "incl. those made on galloon knitting machines", of a width of > 30 cm, for curtains, incl. net curtain fabric (excl. those containing by weight ≥ 5 % of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)	8	8	
60053250	Dyed Raschel lace, warp knit, of synthetic fibres "incl. those made on galloon knitting machines", of a width of > 30 cm (excl. for curtains or net curtain fabric and those containing by weight ≥ 5 % of elastomeric yarn or rubber thread)	8	8	
60053290	Dyed warp knit fabrics of synthetic fibres "incl. those made on galloon knitting machines", of a width of > 30 cm (excl. for curtains, raschel lace, those containing by weight ≥ 5 % of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)	8	8	
60053310	Warp knit fabrics of synthetic fibres, of yarns of different colours "incl. those made on galloon knitting machines", of a width of > 30 cm, for curtains, incl. net curtain fabric (excl. those containing by weight ≥ 5 % of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)	8	8	
60053350	Raschel lace, warp knit, of synthetic fibres, of yarns of different colours "incl. those made on galloon knitting machines", of a width of > 30 cm (excl. for curtains or net curtain fabric and those containing by weight ≥ 5 % of elastomeric yarn or rubber thread)	8	8	

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CN 2013	Description	Base rate	Staging category	Notes
60053390	Warp knit fabrics of synthetic fibres, of yarns of different colours "incl. those made on galloon knitting machines", of a width of > 30 cm (excl. for curtains, raschel lace, those containing by weight ≥ 5 % of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)	8	8	
60053410	Printed warp knit fabrics of synthetic fibres "incl. those made on galloon knitting machines", of a width of > 30 cm, for curtains, incl. net curtain fabric (excl. those containing by weight ≥ 5 % of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)	8	8	
60053450	Printed Raschel lace, warp knit, of synthetic fibres "incl. those made on galloon knitting machines", of a width of > 30 cm (excl. for curtains or net curtain fabric and those containing by weight ≥ 5 % of elastomeric yarn or rubber thread)	8	8	
60053490	Printed warp knit fabrics of synthetic fibres "incl. those made on galloon knitting machines", of a width of > 30 cm (excl. for curtains, raschel lace, those containing by weight ≥ 5 % of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)	8	8	
60054100	Unbleached or bleached warp knit fabrics of artificial fibres "incl. those made on galloon knitting machines", of a width of > 30 cm (excl. those containing by weight ≥ 5 % of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)	8	8	

CN 2013	Description	Base rate	Staging category	Notes
60054200	Dyed warp knit fabrics of artificial fibres "incl. those made on galloon knitting machines", of a width of > 30 cm (excl. those containing by weight ≥ 5 % of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)	8	8	
60054300	Warp knit fabrics of artificial fibres, of yarns of different colours "incl. those made on galloon knitting machines", of a width of > 30 cm (excl. those containing by weight ≥ 5 % of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)	8	8	
60054400	Printed warp knit fabrics of artificial fibres "incl. those made on galloon knitting machines", of a width of > 30 cm (excl. those containing by weight ≥ 5 % of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)	8	8	
60059010	Warp knit fabrics "incl. those made on galloon knitting machines", of a width of > 30 cm, of wool or fine animal hair (excl. those containing by weight ≥ 5 % of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)	8	8	
60059090	Warp knit fabrics "incl. those made on galloon knitting machines", of a width of > 30 cm (excl. of cotton, man-made fibres, wool or fine animal hair, those containing by weight ≥ 5 % of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)	8	8	

CN 2013	Description	Base rate	Staging category	Notes
60061000	Fabrics, knitted or crocheted, of a width of > 30 cm, of wool or fine animal hair (excl. warp knit fabrics "incl. those made on galloon knitting machines", those containing by weight ≥ 5 % of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)	8	8	
60062100	Unbleached or bleached cotton fabrics, knitted or crocheted, of a width of > 30 cm (excl. warp knit fabrics "incl. those made on galloon knitting machines", those containing by weight ≥ 5 % of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)	8	8	
60062200	Dyed cotton fabrics, knitted or crocheted, of a width of > 30 cm (excl. warp knit fabrics "incl. those made on galloon knitting machines", those containing by weight ≥ 5 % of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)	8	8	
60062300	Cotton fabrics, knitted or crocheted, of yarns of different colours, of a width of > 30 cm (excl. warp knit fabrics "incl. those made on galloon knitting machines", those containing by weight ≥ 5 % of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)	8	8	
60062400	Printed cotton fabrics, knitted or crocheted, of a width of > 30 cm (excl. warp knit fabrics "incl. those made on galloon knitting machines", those containing by weight ≥ 5 % of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)	8	8	

CN 2013	Description	Base rate	Staging category	Notes
60063110	Unbleached or bleached fabrics, knitted or crocheted, of synthetic fibres, of a width of > 30 cm, for curtains, incl. net curtain (excl. warp knit fabrics "incl. those made on galloon knitting machines", those containing by weight ≥ 5 % of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)	8	8	
60063190	Unbleached or bleached fabrics, knitted or crocheted, of synthetic fibres, of a width of > 30 cm (excl. for curtains, warp knit fabrics "incl. those made on galloon knitting machines", those containing by weight ≥ 5 % of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)	8	8	
60063210	Dyed fabrics, knitted or crocheted, of synthetic fibres, of a width of > 30 cm, for curtains, incl. net curtain (excl. warp knit fabrics "incl. those made on galloon knitting machines", those containing by weight ≥ 5 % of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)	8	8	
60063290	Dyed fabrics, knitted or crocheted, of synthetic fibres, of a width of > 30 cm (excl. for curtains, warp knit fabrics "incl. those made on galloon knitting machines", those containing by weight ≥ 5 % of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)	8	8	
60063310	Fabrics, knitted or crocheted, of synthetic fibres, of yarns of different colours, of a width of > 30 cm, for curtains, incl. net curtain (excl. warp knit fabrics "incl. those made on galloon knitting machines", those containing by weight ≥ 5 % of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)	8	8	

CN 2013	Description	Base rate	Staging category	Notes
60063390	Fabrics, knitted or crocheted, of synthetic fibres, of yarns of different colours, of a width of > 30 cm (excl. for curtains, warp knit fabrics "incl. those made on galloon knitting machines", those containing by weight ≥ 5 % of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)	8	8	
60063410	Printed fabrics, knitted or crocheted, of synthetic fibres, of a width of > 30 cm, for curtains, incl. net curtain (excl. warp knit fabrics "incl. those made on galloon knitting machines", those containing by weight ≥ 5 % of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)	8	8	
60063490	Printed fabrics, knitted or crocheted, of synthetic fibres, of a width of > 30 cm (excl. for curtains, warp knit fabrics "incl. those made on galloon knitting machines", those containing by weight ≥ 5 % of elastomeric yarn or rubber thread, and pile fabrics incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)	8	8	
60064100	Unbleached or bleached fabrics, knitted or crocheted, of artificial fibres, of a width of > 30 cm (excl. warp knit fabrics "incl. those made on galloon knitting machines", those containing by weight ≥ 5 % of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)	8	8	
60064200	Dyed fabrics, knitted or crocheted, of artificial fibres, of a width of > 30 cm (excl. warp knit fabrics "incl. those made on galloon knitting machines", those containing by weight ≥ 5 % of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)	8	8	

CN 2013	Description	Base rate	Staging category	Notes
60064300	Fabrics, knitted or crocheted, of artificial fibres, of yarns of different colours, of a width of > 30 cm (excl. warp knit fabrics "incl. those made on galloon knitting machines", those containing by weight ≥ 5 % of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)	8	8	
60064400	Printed fabrics, knitted or crocheted, of artificial fibres, of a width of > 30 cm (excl. warp knit fabrics "incl. those made on galloon knitting machines", those containing by weight ≥ 5 % of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)	8	8	
60069000	Fabrics, knitted or crocheted, of a width of > 30 cm (excl. of man-made fibres, cotton, wool or fine animal hair, warp knit fabrics "incl. those made on galloon knitting machines", those containing by weight ≥ 5 % of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)	8	8	
61012010	Men's or boys' overcoats, car coats, capes, cloaks and similar articles of cotton, knitted or crocheted	12	8	
61012090	Men's or boys' anoraks, incl. ski jackets, windcheaters, wind-jackets and similar articles of cotton, knitted or crocheted (excl. suits, ensembles, jackets, blazers, bib and brace overalls and trousers)	12	8	
61013010	Men's or boys' overcoats, car coats, capes, cloaks and similar articles of man-made fibres, knitted or crocheted	12	8	
61013090	Men's or boys' anoraks, incl. ski jackets, windcheaters, wind-jackets and similar articles of man-made fibres, knitted or crocheted (excl. suits, ensembles, jackets, blazers, bib and brace overalls and trousers)	12	8	

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CN 2013	Description	Base rate	Staging category	Notes
61019020	Men's or boys' overcoats, car coats, capes, cloaks and similar articles of textile materials, knitted or crocheted (excl. of cotton or man-made fibres)	12	8	
61019080	Men's or boys' anoraks, incl. ski jackets, windcheaters, wind-jackets and similar articles of textile materials, knitted or crocheted (excl. of cotton and man-made fibres, suits, ensembles, jackets, blazers, bib and brace overalls and trousers)	12	8	
61021010	Women's or girls' overcoats, car coats, capes, cloaks and similar articles of wool or fine animal hair, knitted or crocheted	12	8	
61021090	Women's or girls' anoraks, incl. ski jackets, windcheaters, wind-jackets and similar articles, of wool or fine animal hair, knitted or crocheted (excl. suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls)	12	8	
61022010	Women's or girls' overcoats, car coats, capes, cloaks and similar articles of cotton, knitted or crocheted	12	8	
61022090	Women's or girls' anoraks, incl. ski jackets, windcheaters, wind-jackets and similar articles, of cotton, knitted or crocheted (excl. suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls)	12	8	
61023010	Women's or girls' overcoats, car coats, capes, cloaks and similar articles of man-made fibres, knitted or crocheted	12	8	
61023090	Women's or girls' anoraks, incl. ski jackets, windcheaters, wind-jackets and similar articles, of man-made fibres, knitted or crocheted (excl. suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls)	12	8	

CN 2013	Description	Base rate	Staging category	Notes
61029010	Women's or girls' overcoats, car coats, capes, cloaks and similar articles, of textile materials, knitted or crocheted (excl. of wool, fine animal hair, cotton and man-made fibres)	12	8	
61029090	Women's or girls' anoraks, incl. ski jackets, windcheaters, wind-jackets and similar articles, of textile materials, knitted or crocheted (excl. of wool, fine animal hair, cotton and man-made fibres, suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls)	12	8	
61031010	Men's or boys' suits of textile materials, knitted or crocheted, of wool or fine animal hair (excl. tracksuits, ski suits and swimwear)	12	8	
61031090	Men's or boys' suits of textile materials, knitted or crocheted (excl. of wool or fine animal hair, tracksuits, ski suits and swimwear)	12	8	
61032200	Men's or boys' ensembles of cotton, knitted or crocheted (excl. ski ensembles and swimwear)	12	8	
61032300	Men's or boys' ensembles of synthetic fibres, knitted or crocheted (excl. ski ensembles and swimwear)	12	8	
61032900	Men's or boys' ensembles of textile materials (excl. wool, fine animal hair, cotton or synthetic fibres, ski ensembles and swimwear)	12	8	
61033100	Men's or boys' jackets and blazers of wool or fine animal hair, knitted or crocheted (excl. wind-jackets and similar articles)	12	8	
61033200	Men's or boys' jackets and blazers of cotton, knitted or crocheted (excl. wind-jackets and similar articles)	12	8	
61033300	Men's or boys' jackets and blazers of synthetic fibres, knitted or crocheted (excl. wind-jackets and similar articles)	12	8	

CN 2013	Description	Base rate	Staging category	Notes
61033900	Men's or boys' jackets and blazers of textile materials (excl. of wool, fine animal hair, cotton or synthetic fibres, wind-jackets and similar articles)	12	8	
61034100	Men's or boys' trousers, bib and brace overalls, breeches and shorts of wool or fine animal hair, knitted or crocheted (excl. swimwear and underpants)	12	8	
61034200	Men's or boys' trousers, bib and brace overalls, breeches and shorts of cotton, knitted or crocheted (excl. swimwear and underpants)	12	8	
61034300	Men's or boys' trousers, bib and brace overalls, breeches and shorts of synthetic fibres, knitted or crocheted (excl. swimwear and underpants)	12	8	
61034900	Men's or boys' trousers, bib and brace overalls, breeches and shorts of textile materials, knitted or crocheted (excl. of wool, fine animal hair, cotton or synthetic fibres, swimwear and underpants)	12	8	
61041300	Women's or girls' suits of synthetic fibres, knitted or crocheted (excl. ski overalls and swimwear)	12	8	
61041920	Women's or girls' suits of textile materials, knitted or crocheted, of cotton (excl. ski overalls and swimwear)	12	8	
61041990	Women's or girls' suits of textile materials, knitted or crocheted (excl. of synthetic fibres or of cotton, and ski overalls and swimwear)	12	8	
61042200	Women's or girls' ensembles of cotton, knitted or crocheted (excl. ski ensembles and swimwear)	12	8	
61042300	Women's or girls' ensembles of synthetic fibres, knitted or crocheted (excl. ski ensembles and swimwear)	12	8	

CN 2013	Description	Base rate	Staging category	Notes
61042910	Women's or girls' ensembles of textile materials (excl. of cotton or synthetic fibres, ski ensembles and swimwear) Of wool or fine animal hair	12	8	
61042990	Women's or girls' ensembles of textile materials (excl. of cotton or synthetic fibres, ski ensembles and swimwear) Other	12	8	
61043100	Women's or girls' jackets and blazers of wool or fine animal hair, knitted or crocheted (excl. wind-jackets and similar articles)	12	8	
61043200	Women's or girls' jackets and blazers of cotton, knitted or crocheted (excl. wind-jackets and similar articles)	12	8	
61043300	Women's or girls' jackets and blazers of synthetic fibres, knitted or crocheted (excl. wind-jackets and similar articles)	12	8	
61043900	Women's or girls' jackets and blazers of textile materials, knitted or crocheted (excl. of wool, fine animal hair, cotton or synthetic fibres, wind-jackets and similar articles)	12	8	
61044100	Women's or girls' dresses of wool or fine animal hair, knitted or crocheted (excl. petticoats)	12	8	
61044200	Women's or girls' dresses of cotton, knitted or crocheted (excl. petticoats)	12	8	
61044300	Women's or girls' dresses of synthetic fibres, knitted or crocheted (excl. petticoats)	12	8	
61044400	Women's or girls' dresses of artificial fibres, knitted or crocheted (excl. petticoats)	12	8	

CN 2013	Description	Base rate	Staging category	Notes
61044900	Women's or girls' dresses of textile materials, knitted or crocheted (excl. of wool, fine animal hair, cotton, man-made fibres and petticoats)	12	8	
61045100	Women's or girls' skirts and divided skirts of wool or fine animal hair, knitted or crocheted (excl. petticoats)	12	8	
61045200	Women's or girls' skirts and divided skirts of cotton, knitted or crocheted (excl. petticoats)	12	8	
61045300	Women's or girls' skirts and divided skirts of synthetic fibres, knitted or crocheted (excl. petticoats)	12	8	
61045900	Women's or girls' skirts and divided skirts of textile materials, knitted or crocheted (excl. of wool, fine animal hair, cotton or synthetic fibres, and petticoats)	12	8	
61046100	Women's or girls' trousers, bib and brace overalls, breeches and shorts of wool or fine animal hair, knitted or crocheted (excl. panties and swimwear)	12	8	
61046200	Women's or girls' trousers, bib and brace overalls, breeches and shorts of cotton, knitted or crocheted (excl. panties and swimwear)	12	8	
61046300	Women's or girls' trousers, bib and brace overalls, breeches and shorts of synthetic fibres, knitted or crocheted (excl. panties and swimwear)	12	8	
61046900	Women's or girls' trousers, bib and brace overalls, breeches and shorts of textile materials, knitted or crocheted (excl. of wool, fine animal hair, cotton or synthetic fibres, panties and swimwear)	12	8	
61051000	Men's or boys' shirts of cotton, knitted or crocheted (excl. nightshirts, T-shirts, singlets and other vests)	12	8	

CN 2013	Description	Base rate	Staging category	Notes
61052010	Men's or boys' shirts of synthetic fibres, knitted or crocheted (excl. nightshirts, T-shirts, singlets and other vests)	12	8	
61052090	Men's or boys' shirts of artificial fibres, knitted or crocheted (excl. nightshirts, T-shirts, singlets and other vests)	12	8	
61059010	Men's or boys' shirts of wool or fine animal hair, knitted or crocheted (excl. nightshirts, T-shirts, singlets and other vests)	12	8	
61059090	Men's or boys' shirts of textile materials, knitted or crocheted (excl. of cotton, man-made fibres, wool or fine animal hair, nightshirts, T-shirts, singlets and other vests)	12	8	
61061000	Women's or girls' blouses, shirts and shirt-blouses of cotton, knitted or crocheted (excl. T-shirts and vests)	12	8	
61062000	Women's or girls' blouses, shirts and shirt-blouses of man-made fibres, knitted or crocheted (excl. T-shirts and vests)	12	8	
61069010	Women's or girls' blouses, shirts and shirt-blouses of wool or fine animal hair, knitted or crocheted (excl. T-shirts and vests)	12	8	
61069030	Women's or girls' blouses, shirts and shirt-blouses of silk or silk waste, knitted or crocheted (excl. T-shirts and vests)	12	8	
61069050	Women's or girls' blouses, shirts and shirt-blouses of flax or ramie, knitted or crocheted (excl. T-shirts and vests)	12	8	

CN 2013	Description	Base rate	Staging category	Notes
61069090	Women's or girls' blouses, shirts and shirt-blouses of textile materials, knitted or crocheted (excl. of wool, fine animal hair, cotton or man-made fibres, silk or silk waste, flax or ramie, T-shirts and vests)	12	8	
61071100	Men's or boys' underpants and briefs of cotton, knitted or crocheted	12	8	
61071200	Men's or boys' underpants and briefs of man-made fibres, knitted or crocheted	12	8	
61071900	Men's or boys' underpants and briefs of other textile materials, knitted or crocheted (excl. of cotton or man-made fibres)	12	8	
61072100	Men's or boys' nightshirts and pyjamas of cotton, knitted or crocheted (excl. vests and singlets)	12	8	
61072200	Men's or boys' nightshirts and pyjamas of man-made fibres, knitted or crocheted (excl. vests and singlets)	12	8	
61072900	Men's or boys' nightshirts and pyjamas of textile materials, knitted or crocheted (excl. of cotton or man-made fibres, and vests and singlets)	12	8	
61079100	Men's or boys' bathrobes, dressing gowns and similar articles of cotton, knitted or crocheted	12	8	
61079900	Men's or boys' bathrobes, dressing gowns and similar articles of textile materials, knitted or crocheted (excl. of cotton)	12	8	
61081100	Women's or girls' slips and petticoats of man-made fibres, knitted or crocheted (excl. T-shirts and vests)	12	8	
61081900	Women's or girls' slips and petticoats of textile materials, knitted or crocheted (excl. man-made fibres, T-shirts and vests)	12	8	

CN 2013	Description	Base rate	Staging category	Notes
61082100	Women's or girls' briefs and panties of cotton, knitted or crocheted	12	8	
61082200	Women's or girls' briefs and panties of man-made fibres, knitted or crocheted	12	8	
61082900	Women's or girls' briefs and panties of textile materials, knitted or crocheted (excl. cotton or man-made fibres)	12	8	
61083100	Women's or girls' nightdresses and pyjamas of cotton, knitted or crocheted (excl. T-shirts, vests and négligés)	12	8	
61083200	Women's or girls' nightdresses and pyjamas of man-made fibres, knitted or crocheted (excl. T-shirts, vests and négligés)	12	8	
61083900	Women's or girls' nightdresses and pyjamas of textile materials, knitted or crocheted (excl. of cotton and man-made fibres, T-shirts, vests and négligés)	12	8	
61089100	Women's or girls' négligés, bathrobes, dressing gowns, housejackets and similar articles of cotton, knitted or crocheted (excl. vests, slips, petticoats, briefs and panties, nightdresses, pyjamas, brassiéres, girdles, corsets and similar articles)	12	8	
61089200	Women's or girls' négligés, bathrobes, dressing gowns, housejackets and similar articles of man-made fibres, knitted or crocheted (excl. vests, slips, petticoats, briefs and panties, nightdresses, pyjamas, brassiéres, girdles, corsets and similar articles)	12	8	
61089900	Women's or girls' négligés, bathrobes, dressing gowns, housejackets and similar articles of textile materials, knitted or crocheted (excl. of cotton or man-made fibres, vests, slips, petticoats, briefs and panties, nightdresses, pyjamas, brassiéres, girdles, corsets and similar articles)	12	8	

CN 2013	Description	Base rate	Staging category	Notes
61091000	T-shirts, singlets and other vests of cotton, knitted or crocheted	12	8	
61099020	T-shirts, singlets and other vests of wool or fine animal hair or man-made fibres, knitted or crocheted	12	8	
61099090	T-shirts, singlets and other vests of textile materials, knitted or crocheted (excl. of wool, fine animal hair, cotton or man-made fibres)	12	8	
61101110	Jerseys and pullovers containing ≥ 50 % by weight of wool and weighing ≥ 600 g/article, knitted or crocheted	10,5	8	
61101130	Men's or boys' jerseys, pullovers, cardigans, waistcoats and similar articles, of wool, knitted or crocheted (excl. jerseys and pullovers containing ≥ 50 % by weight of wool and weighing ≥ 600 g/article, and wadded waistcoats)	12	8	
61101190	Women's or girls' jerseys, pullovers, cardigans, waistcoats and similar articles, of wool, knitted or crocheted (excl. jerseys and pullovers containing ≥ 50 % by weight of wool and weighing ≥ 600 g/article, and wadded waistcoats)	12	8	
61101210	Jerseys, pullovers, cardigans, waistcoats and similar articles, of hair of Kashmir "cashmere" goats, knitted or crocheted, for men or boys (excl. quilted articles)	12	8	
61101290	Jerseys, pullovers, cardigans, waistcoats and similar articles, of hair of Kashmir "cashmere" goats, knitted or crocheted, for women or girls (excl. quilted articles)	12	8	
61101910	Jerseys, pullovers, cardigans, waistcoats and similar articles, of fine animal hair, knitted or crocheted, for men or boys (excl. from hair of Kashmir "cashmere" goats and quilted articles)	12	8	

CN 2013	Description	Base rate	Staging category	Notes
61101990	Jerseys, pullovers, cardigans, waistcoats and similar articles, of fine animal hair, knitted or crocheted, for women or girls (excl. from hair of Kashmir "cashmere" goats and quilted articles)	12	8	
61102010	Lightweight fine knit roll, polo or turtleneck jumpers and pullovers of cotton, knitted or crocheted	12	8	
61102091	Men's or boys' jerseys, pullovers, cardigans, waistcoats and similar articles, of cotton, knitted or crocheted (excl. lightweight fine knit roll, polo or turtleneck jumpers and pullovers and wadded waistcoats)	12	8	
61102099	Women's or girls' jerseys, pullovers, cardigans, waistcoats and similar articles, of cotton, knitted or crocheted (excl. lightweight fine knit roll, polo or turtleneck jumpers and pullovers and wadded waistcoats)	12	8	
61103010	Lightweight fine knit roll, polo or turtleneck jumpers and pullovers of man-made fibres, knitted or crocheted	12	8	
61103091	Men's or boys' jerseys, pullovers, cardigans, waistcoats and similar articles, of man-made fibres, knitted or crocheted (excl. lightweight fine knit roll, polo or turtleneck jumpers and pullovers and wadded waistcoats)	12	8	
61103099	Women's or girls' jerseys, pullovers, cardigans, waistcoats and similar articles, of man-made fibres, knitted or crocheted (excl. lightweight fine knit roll, polo or turtleneck jumpers and pullovers and wadded waistcoats)	12	8	
61109010	Jerseys, pullovers, cardigans, waistcoats and similar articles, of flax or ramie, knitted or crocheted (excl. wadded waistcoats)	12	8	
61109090	Jerseys, pullovers, cardigans, waistcoats and similar articles, of textile materials, knitted or crocheted (excl. of man-made fibres, wool, fine animal hair, cotton, flax or ramie, and wadded waistcoats)	12	8	

CN 2013	Description	Base rate	Staging category	Notes
61112010	Babies' gloves, mittens and mitts, of cotton, knitted or crocheted	8,9	8	
61112090	Babies' garments and clothing accessories, of cotton, knitted or crocheted (excl. gloves, mittens, mitts and hats)	12	8	
61113010	Babies' gloves, mittens and mitts for babies, of synthetic fibres, knitted or crocheted	8,9	8	
61113090	Babies' garments and clothing accessories, of synthetic fibres, knitted or crocheted (excl. gloves, mittens, mitts and hats)	12	8	
61119011	Babies' gloves, mittens and mitts, of wool or fine animal hair, knitted or crocheted	8,9	8	
61119019	Babies' garments and clothing accessories, of wool or fine animal hair, knitted or crocheted (excl. gloves, mittens, mitts and hats)	12	8	
61119090	Babies' garments and clothing accessories of textile materials, knitted or crocheted (excl. of wool, fine animal hair, cotton or synthetic fibres, and hats)	12	8	
61121100	Track-suits of cotton, knitted or crocheted	12	8	
61121200	Track-suits of synthetic fibres, knitted or crocheted	12	8	
61121900	Track-suits of textile materials, knitted or crocheted (excl. cotton or synthetic fibres)	12	8	
61122000	Ski-suits, knitted or crocheted	12	8	

CN 2013	Description	Base rate	Staging category	Notes
61123110	Men's or boys' swimwear of synthetic fibres, knitted or crocheted, containing ≥ 5 % by weight of rubber thread	8	8	
61123190	Men's or boys' swimwear of synthetic fibres, knitted or crocheted (excl. containing ≥ 5 % by weight of rubber thread)	12	8	
61123910	Men's or boys' swimwear of textile materials, knitted or crocheted, containing ≥ 5 % by weight of rubber thread (excl. synthetic fibres)	8	8	
61123990	Men's or boys' swimwear of textile materials, knitted or crocheted (excl. synthetic fibres and containing ≥ 5 % by weight of rubber thread)	12	8	
61124110	Women's or girls' swimwear of synthetic fibres, knitted or crocheted, containing ≥ 5 % by weight of rubber thread	8	8	
61124190	Women's or girls' swimwear of synthetic fibres, knitted or crocheted (excl. containing ≥ 5 % by weight of rubber thread)	12	8	
61124910	Women's or girls' swimwear of textile materials, knitted or crocheted, containing ≥ 5 % by weight of rubber thread (excl. synthetic fibres)	8	8	
61124990	Women's or girls' swimwear of textile materials, knitted or crocheted (excl. synthetic fibres and containing ≥ 5 % by weight of rubber thread)	12	8	
61130010	Garments, knitted or crocheted, rubberised (excl. babies' garments and clothing accessories)	8	8	

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CN 2013	Description	Base rate	Staging category	Notes
61130090	Garments, knitted or crocheted, impregnated, coated or covered with plastics or other materials (excl. rubberised and babies' garments and clothing accessories)	12	8	
61142000	Special garments for professional, sporting or other purposes, n.e.s., of cotton, knitted or crocheted	12	8	
61143000	Special garments for professional, sporting or other purposes, n.e.s., of man-made fibres, knitted or crocheted	12	8	
61149000	Special garments for professional, sporting or other purposes, n.e.s., of textile materials, knitted or crocheted (excl. of cotton and man-made fibres)	12	8	
61151010	Stockings for varicose veins of synthetic fibres, knitted or crocheted	8	8	
61151090	Graduated compression hosiery of textile materials, knitted or crocheted (excl. stockings for varicose veins of synthetic fibres and hosiery for babies)	12	8	
61152100	Pantyhose and tights of synthetic fibres, knitted or crocheted, measuring per single yarn < 67 decitex (excl. graduated compression hosiery)	12	8	
61152200	Pantyhose and tights of synthetic fibres, knitted or crocheted, measuring per single yarn ≥ 67 decitex (excl. graduated compression hosiery)	12	8	
61152900	Pantyhose and tights of textile materials, knitted or crocheted (excl. graduated compression hosiery, those of synthetic fibres and hosiery for babies)	12	8	
61153011	Women's knee-length stockings of synthetic fibres, knitted or crocheted, measuring per single yarn < 67 decitex (excl. graduated compression hosiery)	12	8	

CN 2013	Description	Base rate	Staging category	Notes
61153019	Women's full-length hosiery of synthetic fibres, knitted or crocheted, measuring per single yarn < 67 decitex (excl. graduated compression hosiery, pantyhose and tights and knee length stockings)	12	8	
61153090	Women's full-length and knee-length hosiery, knitted or crocheted, measuring per single yarn < 67 decitex (excl. graduated compression hosiery, those of synthetic fibres and pantyhose and tights)	12	8	
61159400	Full-length or knee-length stockings, socks and other hosiery, incl. footwear without applied soles, of wool or fine animal hair, knitted or crocheted (excl. graduated compression hosiery, pantyhose and tights, women's full-length or knee-length stockings, measuring per single yarn < 67 decitex, and hosiery for babies)	12	8	
61159500	Full-length or knee-length stockings, socks and other hosiery, incl. footwear without applied soles, of cotton, knitted or crocheted (excl. graduated compression hosiery, pantyhose and tights, women's full-length or knee-length stockings, measuring per single yarn < 67 decitex, and hosiery for babies)	12	8	
61159610	Knee-length stockings of synthetic fibres, knitted or crocheted (excl. graduated compression hosiery, women's full-length stockings measuring per single yarn < 67 decitex, and hosiery for babies)	12	8	
61159691	Women's stockings of synthetic fibres, knitted or crocheted (excl. graduated compression hosiery, pantyhose and tights, women's full-length stockings measuring per single yarn < 67 decitex and knee-length stockings)	12	8	
61159699	Full-length stockings, socks and other hosiery, incl. footwear without applied soles, of synthetic fibres, knitted or crocheted (excl. graduated compression hosiery, women's pantyhose and tights, full-length or knee-length stockings, and hosiery for babies)	12	8	

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CN 2013	Description	Base rate	Staging category	Notes
61159900	Full-length or knee-length stockings, socks and other hosiery, incl. footwear without applied soles, of textile materials, knitted or crocheted (excl. of wool, fine animal hair, cotton or synthetic fibres, graduated compression hosiery, pantyhose and tights, women's full-length or knee-length stockings, measuring per single yarn < 67 decitex, and hosiery for babies)	12	8	
61161020	Gloves, impregnated, coated or covered with rubber, knitted or crocheted	8	8	
61161080	Mittens and mitts, impregnated, coated or covered with plastics or rubber, knitted or crocheted, and gloves, impregnated, coated or covered with plastics, knitted or crocheted	8,9	8	
61169100	Gloves, mittens and mitts, of wool or fine animal hair, knitted or crocheted (excl. for babies)	8,9	8	
61169200	Gloves, mittens and mitts, of cotton, knitted or crocheted (excl. impregnated, coated or covered with plastics or rubber, and for babies)	8,9	8	
61169300	Gloves, mittens and mitts, of synthetic fibres, knitted or crocheted (excl. impregnated, coated or covered with plastics or rubber, and for babies)	8,9	8	
61169900	Gloves, mittens and mitts, of textile materials, knitted or crocheted (excl. of wool, fine animal hair, cotton or synthetic fibres, impregnated, coated or covered with plastics or rubber, and for babies)	8,9	8	
61171000	Shawls, scarves, mufflers, mantillas, veils and the like, knitted or crocheted	12	8	
61178010	Made-up clothing accessories, knitted or crocheted, elasticated or rubberised, n.e.s.	8	8	
61178080	Ties, bow ties, cravats and other made-up clothing accessories, knitted or crocheted, n.e.s. (excl. elasticated or rubberised, shawls, scarves, mufflers, mantillas, veils and the like)	12	8	

CN 2013	Description	Base rate	Staging category	Notes
61179000	Parts of garments or clothing accessories, knitted or crocheted, n.e.s.	12	8	
62011100	Men's or boys' overcoats, raincoats, car coats, capes, cloaks and similar articles, of wool or fine animal hair (excl. knitted or crocheted)	12	8	
62011210	Men's or boys' overcoats, raincoats, car coats, capes, cloaks and similar articles, of cotton, of a weight per garment of ≤ 1kg (excl. knitted or crocheted)	12	8	
62011290	Men's or boys' overcoats, raincoats, car coats, capes, cloaks and similar articles, of cotton, of a weight per garment of > 1kg (excl. knitted or crocheted)	12	8	
62011310	Men's or boys' overcoats, raincoats, car coats, capes, cloaks and similar articles, of man-made fibres, of a weight per garment of ≤ 1kg (excl. knitted or crocheted)	12	8	
62011390	Men's or boys' overcoats, raincoats, car coats, capes, cloaks and similar articles, of man-made fibres, of a weight per garment of > 1kg (excl. knitted or crocheted)	12	8	
62011900	Men's or boys' overcoats, raincoats, car coats, capes, cloaks and similar articles, of textile materials (excl. of wool or fine animal hair, cotton or man-made fibres, knitted or crocheted)	12	8	
62019100	Men's or boys' anoraks, incl. ski jackets, windcheaters, wind-jackets and similar articles, of wool or fine animal hair (excl. knitted or crocheted, suits, ensembles, jackets, blazers and trousers)	12	8	
62019200	Men's or boys' anoraks, windcheaters, wind jackets and similar articles, of cotton (not knitted or crocheted and excl. suits, ensembles, jackets, blazers, trousers and tops of ski suits)	12	8	

CN 2013	Description	Base rate	Staging category	Notes
62019300	Men's or boys' anoraks, windcheaters, wind jackets and similar articles, of man-made fibres (not knitted or crocheted and excl. suits, ensembles, jackets, blazers, trousers and tops of ski suits)	12	8	
62019900	Men's or boys' anoraks, incl. ski jackets, windcheaters, wind-jackets and similar articles of textile materials (excl. of wool, fine animal hair, cotton or man-made fibres, knitted or crocheted, suits, ensembles, jackets, blazers and trousers)	12	8	
62021100	Women's or girls' overcoats, raincoats, car coats, capes, cloaks and similar articles, of wool or fine animal hair (excl. knitted or crocheted)	12	8	
62021210	Women's or girls' overcoats, raincoats, car coats, capes, cloaks and similar articles, of cotton, of a weight per garment of ≤ 1kg (excl. knitted or crocheted)	12	8	
62021290	Women's or girls' overcoats, raincoats, car coats, capes, cloaks and similar articles, of cotton, of a weight per garment of > 1kg (excl. knitted or crocheted)	12	8	
62021310	Women's or girls' overcoats, raincoats, car coats, capes, cloaks and similar articles, of man-made fibres, of a weight per garment of ≤ 1kg (excl. knitted or crocheted)	12	8	
62021390	Women's or girls' overcoats, raincoats, car coats, capes, cloaks and similar articles, of man-made fibres, of a weight per garment of > 1kg (excl. knitted or crocheted)	12	8	
62021900	Women's or girls' overcoats, raincoats, car coats, capes, cloaks and similar articles, of textile materials (excl. of wool or fine animal hair, cotton or man-made fibres, knitted or crocheted)	12	8	
62029100	Women's or girls' anoraks, incl. ski jackets, windcheaters, wind-jackets and similar articles, of wool or fine animal hair (excl. knitted or crocheted, suits, ensembles, jackets, blazers and trousers)	12	8	

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CN 2013	Description	Base rate	Staging category	Notes
62029200	Women's or girls' anoraks, windcheaters, wind jackets and similar articles, of cotton (not knitted or crocheted and excl. suits, ensembles, jackets, blazers, trousers and tops of ski suits)	12	8	
62029300	Women's or girls' anoraks, windcheaters, wind jackets and similar articles, of man-made fibres (not knitted or crocheted and excl. suits, ensembles, jackets, blazers, trousers and tops of ski suits)	12	8	
62029900	Women's or girls' anoraks, incl. ski jackets, windcheaters, wind-jackets and similar articles, of textile materials (excl. of wool, fine animal hair, cotton or man-made fibres, knitted or crocheted, suits, ensembles, jackets, blazers and trousers)	12	8	
62031100	Men's or boys' suits of wool or fine animal hair (excl. knitted or crocheted, tracksuits, ski suits and swimwear)	12	8	
62031200	Men's or boys' suits of synthetic fibres (excl. knitted or crocheted, tracksuits, ski suits and swimwear)	12	8	
62031910	Men's or boys' suits of cotton (excl. knitted or crocheted, tracksuits, ski suits and swimwear)	12	8	
62031930	Men's or boys' suits of artificial fibres (excl. knitted or crocheted, tracksuits, ski suits and swimwear)	12	8	
62031990	Men's or boys' suits of textile materials (excl. of wool or fine animal hair, cotton or synthetic fibres, knitted or crocheted, tracksuits, ski suits and swimwear)	12	8	
62032210	Men's or boys' industrial and occupational ensembles of cotton (excl. knitted or crocheted)	12	8	
62032280	Men's or boys' ensembles, of cotton (not knitted or crocheted and excl. industrial and occupational clothing, tracksuits, ski ensembles and swimwear)	12	8	

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CN 2013	Description	Base rate	Staging category	Notes
62032310	Men's or boys' industrial and occupational ensembles of synthetic fibres (excl. knitted or crocheted)	12	8	
62032380	Men's or boys' ensembles, of synthetic fibres (not knitted or crocheted and excl. industrial and occupational clothing, tracksuits, ski ensembles and swimwear)	12	8	
62032911	Men's or boys' industrial and occupational ensembles of artificial fibres (excl. knitted or crocheted)	12	8	
62032918	Men's or boys' ensembles, of artificial fibres (not knitted or crocheted and excl. industrial and occupational clothing, tracksuits, ski ensembles and swimwear)	12	8	
62032930	Men's or boys' ensembles of wool or fine animal hair (excl. knitted or crocheted, ski ensembles and swimwear)	12	8	
62032990	Men's or boys' ensembles of textile materials (excl. of wool, fine animal hair, cotton, man-made fibres, knitted or crocheted, ski ensembles and swimwear)	12	8	
62033100	Men's or boys' jackets and blazers of wool or fine animal hair (excl. knitted or crocheted, and wind-jackets and similar articles)	12	8	
62033210	Men's or boys' jackets and blazers of cotton, industrial and occupational (excl. knitted or crocheted, and wind-jackets and similar articles)	12	8	
62033290	Men's or boys' jackets and blazers of cotton (excl. knitted or crocheted, industrial and occupational, and wind-jackets and similar articles)	12	8	
62033310	Men's or boys' jackets and blazers of synthetic fibres, industrial and occupational (excl. knitted or crocheted, and wind-jackets and similar articles)	12	8	

CN 2013	Description	Base rate	Staging category	Notes
62033390	Men's or boys' jackets and blazers of synthetic fibres (excl. knitted or crocheted, industrial and occupational, and wind-jackets and similar articles)	12	8	
62033911	Men's or boys' jackets and blazers of artificial fibres, industrial and occupational (excl. knitted or crocheted, and wind-jackets and similar articles)	12	8	
62033919	Men's or boys' jackets and blazers of artificial fibres (excl. knitted or crocheted, industrial and occupational, and wind-jackets and similar articles)	12	8	
62033990	Men's or boys' jackets and blazers of textile materials (excl. of wool, fine animal hair, cotton or man-made fibres, knitted or crocheted, and wind-jackets and similar articles)	12	8	
62034110	Men's or boys' trousers and breeches of wool or fine animal hair (excl. knitted or crocheted, bib and brace overalls and underpants)	12	8	
62034130	Men's or boys' bib and brace overalls of wool or fine animal hair (excl. knitted or crocheted)	12	8	
62034190	Men's or boys' shorts of wool or fine animal hair (excl. knitted or crocheted, underpants and swimwear)	12	8	
62034211	Men's or boys' industrial and occupational trousers and breeches of cotton (excl. knitted or crocheted and bib and brace overalls)	12	8	
62034231	Men's or boys' trousers and breeches of cotton denim (excl. knitted or crocheted, industrial and occupational, bib and brace overalls and underpants)	12	8	
62034233	Men's or boys' trousers and breeches of cotton cut corduroy (excl. knitted or crocheted, industrial and occupational, bib and brace overalls and underpants)	12	8	

CN 2013	Description	Base rate	Staging category	Notes
62034235	Men's or boys' trousers and breeches of cotton (excl. denim, cut corduroy, knitted or crocheted, industrial and occupational, bib and brace overalls and underpants)	12	8	
62034251	Men's or boys' bib and brace overalls, of cotton, industrial and occupational (excl. knitted or crocheted)	12	8	
62034259	Men's or boys' bib and brace overalls, of cotton (excl. knitted or crocheted, industrial and occupational)	12	8	
62034290	Men's or boys' shorts of cotton (excl. knitted or crocheted, swimwear and underpants)	12	8	
62034311	Men's or boys' trousers and breeches of synthetic fibres, industrial and occupational (excl. knitted or crocheted and bib and brace overalls)	12	8	
62034319	Men's or boys' trousers and breeches of synthetic fibres (excl. knitted or crocheted, industrial and occupational, bib and brace overalls and underpants)	12	8	
62034331	Men's or boys' bib and brace overalls of synthetic fibres, industrial and occupational (excl. knitted or crocheted)	12	8	
62034339	Men's or boys' bib and brace overalls of synthetic fibres (excl. knitted or crocheted, and industrial and occupational)	12	8	
62034390	Men's or boys' shorts of synthetic fibres (excl. knitted or crocheted, underpants and swimwear)	12	8	
62034911	Men's or boys' trousers and breeches of artificial fibres, industrial and occupational (excl. knitted or crocheted and bib and brace overalls)	12	8	

CN 2013	Description	Base rate	Staging category	Notes
62034919	Men's or boys' trousers and breeches of artificial fibres (excl. knitted or crocheted, industrial and occupational, bib and brace overalls and underpants)	12	8	
62034931	Men's or boys' bib and brace overalls of artificial fibres, industrial and occupational (excl. knitted or crocheted)	12	8	
62034939	Men's or boys' bib and brace overalls of artificial fibres (excl. knitted or crocheted, industrial and occupational)	12	8	
62034950	Men's or boys' shorts of artificial fibres (excl. knitted or crocheted, underpants and swimwear)	12	8	
62034990	Men's or boys' trousers, bib and brace overalls, breeches and shorts of textile materials (excl. of wool, fine animal hair, cotton or man-made fibres, knitted or crocheted, underpants and swimwear)	12	8	
62041100	Women's or girls' suits of wool or fine animal hair (excl. knitted or crocheted, ski overalls and swimwear)	12	8	
62041200	Women's or girls' suits of cotton (excl. knitted or crocheted, ski overalls and swimwear)	12	8	
62041300	Women's or girls' suits of synthetic fibres (excl. knitted or crocheted, ski overalls and swimwear)	12	8	
62041910	Women's or girls' suits of artificial fibres (excl. knitted or crocheted, ski overalls and swimwear)	12	8	
62041990	Women's or girls' suits of textile materials (excl. of wool, fine animal hair, cotton or man-made fibres, knitted or crocheted, ski overalls and swimwear)	12	8	
62042100	Women's or girls' ensembles of wool or fine animal hair (excl. knitted or crocheted, ski overalls and swimwear)	12	8	

CN 2013	Description	Base rate	Staging category	Notes
62042210	Women's or girls' ensembles of cotton, industrial and occupational (excl. knitted or crocheted)	12	8	
62042280	Women's or girls' ensembles, of cotton (not knitted or crocheted and excl. industrial and occupational clothing, tracksuits, ski ensembles and swimwear)	12	8	
62042310	Women's or girls' ensembles of synthetic fibres, industrial and occupational (excl. knitted or crocheted)	12	8	
62042380	Women's or girls' ensembles, of synthetic fibres (not knitted or crocheted and excl. industrial and occupational clothing, tracksuits, ski ensembles and swimwear)	12	8	
62042911	Women's or girls' ensembles, of artificial fibres, industrial and occupational (excl. knitted or crocheted)	12	8	
62042918	Women's or girls' ensembles, of artificial fibres (not knitted or crocheted and excl. industrial and occupational clothing, tracksuits, ski ensembles and swimwear)	12	8	
62042990	Women's or girls' ensembles of textile materials (excl. of wool, fine animal hair, cotton or man-made fibres, knitted or crocheted, ski overalls and swimwear)	12	8	
62043100	Women's or girls' jackets and blazers of wool or fine animal hair (excl. knitted or crocheted, wind-jackets and similar articles)	12	8	
62043210	Women's or girls' jackets and blazers of cotton, industrial and occupational (excl. knitted or crocheted, wind-jackets and similar articles)	12	8	
62043290	Women's or girls' jackets and blazers of cotton (excl. knitted or crocheted, industrial and occupational, wind-jackets and similar articles)	12	8	

CN 2013	Description	Base rate	Staging category	Notes
62043310	Women's or girls' jackets and blazers of synthetic fibres, industrial and occupational (excl. knitted or crocheted, wind-jackets and similar articles)	12	8	
62043390	Women's or girls' jackets and blazers of synthetic fibres (excl. knitted or crocheted, industrial and occupational, wind-jackets and similar articles)	12	8	
62043911	Women's or girls' jackets and blazers of artificial fibres, industrial and occupational (excl. knitted or crocheted, wind-jackets and similar articles)	12	8	
62043919	Women's or girls' jackets and blazers of artificial fibres (excl. knitted or crocheted, industrial and occupational, wind-jackets and similar articles)	12	8	
62043990	Women's or girls' jackets and blazers of textile materials (excl. of wool, fine animal hair, cotton or man-made fibres, knitted or crocheted, wind-jackets and similar articles)	12	8	
62044100	Women's or girls' dresses of wool or fine animal hair (excl. knitted or crocheted and petticoats)	12	8	
62044200	Women's or girls' dresses of cotton (excl. knitted or crocheted and petticoats)	12	8	
62044300	Women's or girls' dresses of synthetic fibres (excl. knitted or crocheted and petticoats)	12	8	
62044400	Women's or girls' dresses of artificial fibres (excl. knitted or crocheted and petticoats)	12	8	
62044910	Women's or girls' dresses of textile materials, of silk or silk waste (excl. knitted or crocheted and petticoats)	12	8	
62044990	Women's or girls' dresses of textile materials (excl. of silk or silk waste, wool, fine animal hair, cotton or man-made fibres, knitted or crocheted and petticoats)	12	8	

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CN 2013	Description	Base rate	Staging category	Notes
62045100	Women's or girls' skirts and divided skirts of wool or fine animal hair (excl. knitted or crocheted and petticoats)	12	8	
62045200	Women's or girls' skirts and divided skirts of cotton (excl. knitted or crocheted and petticoats)	12	8	
62045300	Women's or girls' skirts and divided skirts of synthetic fibres (excl. knitted or crocheted and petticoats)	12	8	
62045910	Women's or girls' skirts and divided skirts of artificial fibres (excl. knitted or crocheted and petticoats)	12	8	
62045990	Women's or girls' skirts and divided skirts of textile materials (excl. of wool, fine animal hair, cotton or man-made fibres, knitted or crocheted and petticoats)	12	8	
62046110	Women's or girls' trousers and breeches of wool or fine animal hair (excl. knitted or crocheted, panties and swimwear)	12	8	
62046185	Women's or girls' bib and brace overalls and shorts, of wool or fine animal hair (excl. knitted or crocheted, panties and swimwear)	12	8	
62046211	Women's or girls' trousers and breeches of cotton, industrial and occupational (excl. knitted or crocheted and bib and brace overalls)	12	8	
62046231	Women's or girls' cotton denim trousers and breeches (excl. industrial and occupational, bib and brace overalls and panties)	12	8	
62046233	Women's or girls' trousers and breeches of cotton cut corduroy (excl. industrial and occupational, bib and brace overalls and panties)	12	8	

CN 2013	Description	Base rate	Staging category	Notes
62046239	Women's or girls' trousers and breeches, of cotton (not of cut corduroy, of denim or knitted or crocheted and excl. industrial and occupational clothing, bib and brace overalls, briefs and tracksuit bottoms)	12	8	
62046251	Women's or girls' bib and brace overalls, of cotton, industrial and occupational (excl. knitted or crocheted)	12	8	
62046259	Women's or girls' cotton bib and brace overalls (excl. knitted or crocheted, industrial and occupational)	12	8	
62046290	Women's or girls' cotton shorts (excl. knitted or crocheted, panties and swimwear)	12	8	
62046311	Women's or girls' trousers and breeches, of synthetic fibres, industrial and occupational (excl. knitted or crocheted and bib and brace overalls)	12	8	
62046318	Women's or girls' trousers and breeches, of synthetic fibres (not of cut corduroy, of denim or knitted or crocheted and excl. industrial and occupational clothing, bib and brace overalls, briefs and tracksuit bottoms)	12	8	
62046331	Women's or girls' bib and brace overalls, of synthetic fibres, industrial and occupational (excl. knitted or crocheted)	12	8	
62046339	Women's or girls' bib and brace overalls, of synthetic fibres (excl. knitted or crocheted, occupational and industrial)	12	8	
62046390	Women's or girls' shorts of synthetic fibres (excl. knitted or crocheted, panties and swimwear)	12	8	
62046911	Women's or girls' trousers and breeches, of artificial fibres, industrial and occupational (excl. knitted or crocheted, and bib and brace overalls)	12	8	

CN 2013	Description	Base rate	Staging category	Notes
62046918	Women's or girls' trousers and breeches, of artificial fibres (not of cut corduroy, of denim or knitted or crocheted and excl. industrial and occupational clothing, bib and brace overalls, briefs and tracksuit bottoms)	12	8	
62046931	Women's or girls' bib and brace overalls, of artificial fibres, industrial and occupational (excl. knitted or crocheted)	12	8	
62046939	Women's or girls' bib and brace overalls of artificial fibres (excl. knitted or crocheted, industrial and occupational)	12	8	
62046950	Women's or girls' shorts of artificial fibres (excl. knitted or crocheted, panties and swimwear)	12	8	
62046990	Women's or girls' trousers, bib and brace overalls, breeches and shorts of textile materials (excl. of wool, fine animal hair, cotton or man-made fibres, knitted or crocheted, panties and swimwear)	12	8	
62052000	Men's or boys' shirts of cotton (excl. knitted or crocheted, nightshirts, singlets and other vests)	12	8	
62053000	Men's or boys' shirts of man-made fibres (excl. knitted or crocheted, nightshirts, singlets and other vests)	12	8	
62059010	Men's or boys' shirts of flax or ramie (excl. knitted or crocheted, nightshirts, singlets and other vests)	12	8	
62059080	Men's or boys' shirts of textile materials (excl. of cotton or man-made fibres, flax or ramie, knitted or crocheted, nightshirts, singlets and other vests)	12	8	
62061000	Women's or girls' blouses, shirts and shirt-blouses of silk or silk waste (excl. knitted or crocheted and vests)	12	8	

CN 2013	Description	Base rate	Staging category	Notes
62062000	Women's or girls' blouses, shirts and shirt-blouses of wool or fine animal hair (excl. knitted or crocheted and vests)	12	8	
62063000	Women's or girls' blouses, shirts and shirt-blouses of cotton (excl. knitted or crocheted and vests)	12	8	
62064000	Women's or girls' blouses, shirts and shirt-blouses of man-made fibres (excl. knitted or crocheted and vests)	12	8	
62069010	Women's or girls' blouses, shirts and shirt-blouses of flax or ramie (excl. knitted or crocheted and vests)	12	8	
62069090	Women's or girls' blouses, shirts and shirt-blouses of textile materials (excl. of silk, silk waste, wool, fine animal hair, cotton or man-made fibres, flax or ramie, knitted or crocheted and vests)	12	8	
62071100	Men's or boys' underpants and briefs of cotton (excl. knitted or crocheted)	12	8	
62071900	Men's or boys' underpants and briefs of textile materials (excl. cotton and knitted or crocheted)	12	8	
62072100	Men's or boys' nightshirts and pyjamas of cotton (excl. knitted or crocheted, vests, singlets and underpants)	12	8	
62072200	Men's or boys' nightshirts and pyjamas of man-made fibres (excl. knitted or crocheted, vests, singlets and underpants)	12	8	
62072900	Men's or boys' nightshirts and pyjamas of textile materials (excl. of cotton or man-made fibres, knitted or crocheted, vests, singlets and underpants)	12	8	

CN 2013	Description	Base rate	Staging category	Notes
62079100	Men's or boys' singlets and other vests, bathrobes, dressing gowns and similar articles of cotton (excl. knitted or crocheted, underpants, nightshirts and pyjamas)	12	8	
62079910	Men's or boys' singlets and other vests, bathrobes, dressing gowns and similar articles of man-made fibres (excl. knitted or crocheted, underpants, nightshirts and pyjamas)	12	8	
62079990	Men's or boys' singlets and other vests, bathrobes and dressing gowns of textile materials (excl. of cotton or man-made fibres, knitted or crocheted, underpants, nightshirts and pyjamas)	12	8	
62081100	Women's or girls' slips and petticoats of man-made fibres (excl. knitted or crocheted and vests)	12	8	
62081900	Women's or girls' slips and petticoats of textile materials (excl. man-made fibres, knitted or crocheted and vests)	12	8	
62082100	Women's or girls' nightdresses and pyjamas of cotton (excl. knitted or crocheted, vests and négligés)	12	8	
62082200	Women's or girls' nightdresses and pyjamas of man-made fibres (excl. knitted or crocheted, vests and négligés)	12	8	
62082900	Women's or girls' nightdresses and pyjamas of textile materials (excl. cotton and man-made fibres, knitted or crocheted, vests and négligés)	12	8	
62089100	Women's or girls' singlets and other vests, briefs, panties, négligés, bathrobes, dressing gowns, housecoats and similar articles of cotton (excl. knitted or crocheted, slips, petticoats, nightdresses and pyjamas, brassières, girdles, corsets and similar articles)	12	8	

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CN 2013	Description	Base rate	Staging category	Notes
62089200	Women's or girls' singlets and other vests, briefs, panties, négligés, bathrobes, dressing gowns, housecoats and similar articles of man-made fibres (excl. knitted or crocheted, slips, petticoats, nightdresses and pyjamas, brassières, girdles, corsets and similar articles)	12	8	
62089900	Women's or girls' singlets and other vests, briefs, panties, négligés, bathrobes, dressing gowns, housecoats and similar articles of textile materials (excl. of cotton or man-made fibres, knitted or crocheted, slips, petticoats, nightdresses and pyjamas, brassières, girdles, corsets and similar articles)	12	8	
62092000	Babies' garments and clothing accessories of cotton (excl. knitted or crocheted and hats, napkins and napkin liners [see 9619])	10,5	8	
62093000	Babies' garments and clothing accessories of synthetic fibres (excl. knitted or crocheted and hats, napkins and napkin liners [see 9619])	10,5	8	
62099010	Babies' garments and clothing accessories of wool or fine animal hair (excl. knitted or crocheted and hats)	10,5	8	
62099090	Babies' garments and clothing accessories of textile materials (excl. of wool or fine animal hair, cotton or synthetic fibres, knitted or crocheted and hats, and napkins and napkin liners [see 9619])	10,5	8	
62101010	Garments made up of felt, whether or not impregnated, coated, covered or laminated (excl. babies' garments and clothing accessories)	12	8	
62101092	Single-use gowns made up of nonwovens, of a kind used by patients or surgeons during surgical procedures	12	8	
62101098	Garments made up of nonwovens, whether or not impregnated, coated, covered or laminated (excl. babies' garments, clothing accessories, and single-use gowns used during surgical procedures)	12	8	

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CN 2013	Description	Base rate	Staging category	Notes
62102000	Garments of the type described in subheadings 6201.11 to 6201.19, rubberised or impregnated, coated, covered or laminated with plastics or other substances	12	8	
62103000	Garments of the type described in subheadings 6202.11 to 6202.19, rubberised or impregnated, coated, covered or laminated with plastics or other substances	12	8	
62104000	Men's or boys' garments of textile fabrics, rubberised or impregnated, coated, covered or laminated with plastics or other substances (excl. of the type described in subheadings 6201.11 to 6201.19, and babies' garments and clothing accessories)	12	8	
62105000	Women's or girls' garments of textile fabrics, rubberised or impregnated, coated, covered or laminated with plastics or other substances (excl. of the type described in subheadings 6202.11 to 6202.19, and babies' garments and clothing accessories)	12	8	
62111100	Men's or boys' swimwear (excl. knitted or crocheted)	12	8	
62111200	Women's or girls' swimwear (excl. knitted or crocheted)	12	8	
62112000	Ski suits (excl. knitted or crocheted)	12	8	
62113210	Men's or boys' industrial and occupational clothing of cotton (excl. knitted or crocheted)	12	8	
62113231	Men's or boys' lined tracksuits, of cotton, with an outer shell of a single identical fabric (not knitted or crocheted)	12	8	
62113241	Men's or boys' lined tracksuit tops "upper parts", of cotton (not knitted or crocheted and excl. tracksuit tops with an outer shell of a single identical fabric)	12	8	

CN 2013	Description	Base rate	Staging category	Notes
62113242	Men's or boy's lined tracksuit bottoms "lower parts", of cotton (not knitted or crocheted and excl. tracksuit bottoms with an outer shell of a single identical fabric)	12	8	
62113290	Men's or boys' garments, of cotton, n.e.s. (not knitted or crocheted)	12	8	
62113310	Men's or boys' industrial and occupational clothing of man-made fibres (excl. knitted or crocheted)	12	8	
62113331	Men's or boys' lined tracksuits, of man-made fibres, with an outer shell of a single identical fabric (not knitted or crocheted)	12	8	
62113341	Men's or boys' lined tracksuit tops "upper parts", of man-made fibres (not knitted or crocheted and excl. tracksuit tops with an outer shell of a single identical fabric)	12	8	
62113342	Men's or boys' lined tracksuit bottoms "lower parts", of man-made fibres (not knitted or crocheted and excl. tracksuit bottoms with an outer shell of a single identical fabric)	12	8	
62113390	Men's or boys' garments, of man-made fibres, n.e.s. (not knitted or crocheted)	12	8	
62113900	Men's or boys' tracksuits and other garments, n.e.s. of textile materials (excl. of cotton or man-made fibres, knitted or crocheted)	12	8	
62114210	Women's or girls' aprons, overalls, smock-overalls and other industrial and occupational clothing of cotton (excl. knitted or crocheted)	12	8	
62114231	Women's or girls' lined tracksuits, of cotton, with an outer shell of a single identical fabric (not knitted or crocheted)	12	8	

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CN 2013	Description	Base rate	Staging category	Notes
62114241	Women's or girls' lined tracksuit tops "upper parts", of cotton (not knitted or crocheted and excl. tracksuit tops with an outer shell of a single identical fabric)	12	8	
62114242	Women's or girls' lined tracksuit bottoms "lower parts", of cotton (not knitted or crocheted and excl. tracksuit bottoms with an outer shell of a single identical fabric)	12	8	
62114290	Women's or girls' garments, of cotton, n.e.s. (not knitted or crocheted)	12	8	
62114310	Women's or girls' aprons, overalls, smock-overalls and other industrial and occupational clothing, of man-made fibres (excl. knitted or crocheted)	12	8	
62114331	Women's or girls' lined tracksuits, of man-made fibres, with an outer shell of a single identical fabric (not knitted or crocheted)	12	8	
62114341	Women's or girls' lined tracksuit tops "upper parts", of man-made fibres (not knitted or crocheted and excl. tracksuit tops with an outer shell of a single identical fabric)	12	8	
62114342	Women's or girls' lined tracksuit bottoms "lower parts", of man-made fibres (not knitted or crocheted and excl. tracksuit bottoms with an outer shell of a single identical fabric)	12	8	
62114390	Women's or girls' garments, of man-made fibres, n.e.s. (not knitted or crocheted)	12	8	
62114900	Women's or girls' tracksuits and other garments, n.e.s. of textile materials (excl. of cotton or man-made fibres, knitted or crocheted and goods of 9619)	12	8	
62121010	Brassières of all types of textile materials, whether or not elasticated, incl. knitted or crocheted, in a set made up for retail sale containing a brassière and a brief	6,5	8	

CN 2013	Description	Base rate	Staging category	Notes
62121090	Brassieres of all types of textile materials, whether or not elasticated, incl. knitted or crocheted (excl. in a set made up for retail sale containing a brassière and a brief)	6,5	8	
62122000	Girdles and panty girdles of all types of textile materials, whether or not elasticated, incl. knitted or crocheted (excl. belts and corselets made entirely of rubber)	6,5	8	
62123000	Corselettes of all types of textile materials, whether or not elasticated, incl. knitted or crocheted	6,5	8	
62129000	Corsets, braces, garters, suspenders and similar articles and parts thereof, incl. parts of brassieres, girdles, panty girdles and corselettes, of all types of textile materials, whether or not elasticated, incl. knitted or crocheted (excl. complete brassieres, girdles, panty girdles and corselettes)	6,5	8	
62132000	Handkerchiefs of cotton, of which no side exceeds 60 cm (excl. knitted or crocheted)	10	8	
62139000	Handkerchiefs of textile materials, of which no side exceeds 60 cm (excl. of cotton, and knitted or crocheted)	10	8	
62141000	Shawls, scarves, mufflers, mantillas, veils and similar articles of silk or silk waste (excl. knitted or crocheted)	8	8	
62142000	Shawls, scarves, mufflers, mantillas, veils and similar articles of wool or fine animal hair (excl. knitted or crocheted)	8	8	
62143000	Shawls, scarves, mufflers, mantillas, veils and similar articles of synthetic fibres (excl. knitted or crocheted)	8	8	
62144000	Shawls, scarves, mufflers, mantillas, veils and similar articles of artificial fibres (excl. knitted or crocheted)	8	8	

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CN 2013	Description	Base rate	Staging category	Notes
62149000	Shawls, scarves, mufflers, mantillas, veils and similar articles of textile materials (excl. of silk, silk waste, wool, fine animal hair or man-made fibres, knitted or crocheted)	8	8	
62151000	Ties, bow ties and cravats of silk or silk waste (excl. knitted or crocheted)	6,3	8	
62152000	Ties, bow ties and cravats of man-made fibres (excl. knitted or crocheted)	6,3	8	
62159000	Ties, bow ties and cravats of textile materials (excl. of silk, silk waste or man-made fibres, knitted or crocheted)	6,3	8	
62160000	Gloves, mittens and mitts, of all types of textile materials (excl. knitted or crocheted and for babies)	7,6	8	
62171000	Made-up clothing accessories, of all types of textile materials, n.e.s. (excl. knitted or crocheted)	6,3	8	
62179000	Parts of garments or clothing accessories, of all types of textile materials, n.e.s. (excl. knitted or crocheted)	12	8	
63011000	Electric blankets of all types of textile materials	6,9	8	
63012010	Blankets and travelling rugs of wool or fine animal hair, knitted or crocheted (excl. electric, table covers, bedspreads and articles of bedding and similar furnishing of heading 9404)	12	8	
63012090	Blankets and travelling rugs, of wool or fine animal hair (excl. knitted or crocheted, electric, table covers, bedspreads and articles of bedding and similar furnishing of heading 9404)	12	8	
63013010	Blankets and travelling rugs of cotton, knitted or crocheted (excl. electric, table covers, bedspreads and articles of bedding and similar furnishing of heading 9404)	12	8	

CN 2013	Description	Base rate	Staging category	Notes
63013090	Blankets and travelling rugs of cotton (excl. knitted or crocheted, electric, table covers, bedspreads and articles of bedding and similar furnishing of heading 9404)	7,5	8	
63014010	Blankets and travelling rugs of synthetic fibres, knitted or crocheted (excl. electric, table covers, bedspreads and articles of bedding and similar furnishing of heading 9404)	12	8	
63014090	Blankets and travelling rugs of synthetic fibres (excl. knitted or crocheted, electric, table covers, bedspreads and articles of bedding and similar furnishing of heading 9404)	12	8	
63019010	Blankets and travelling rugs, knitted or crocheted (excl. of wool or fine animal hair, cotton or synthetic fibres, electric, table covers, bedspreads and articles of bedding and similar furnishing of heading 9404)	12	8	
63019090	Blankets and travelling rugs of textile materials (excl. of wool or fine animal hair, cotton or synthetic fibres, knitted or crocheted, electric, table covers, bedspreads and articles of bedding and similar furnishing of heading 9404)	12	8	
63021000	Bedlinen, knitted or crocheted	12	8	
63022100	Printed bedlinen of cotton (excl. knitted or crocheted)	12	8	
63022210	Printed bedlinen of nonwovens of man-made fibres	6,9	8	
63022290	Printed bedlinen of man-made fibres (excl. nonwovens and knitted or crocheted)	12	8	
63022910	Printed bedlinen of flax or ramie (excl. knitted or crocheted)	12	8	

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CN 2013	Description	Base rate	Staging category	Notes
63022990	Printed bedlinen of textile materials (excl. of cotton and man-made fibres, flax or ramie, knitted or crocheted)	12	8	
63023100	Bedlinen of cotton (excl. printed, knitted or crocheted)	12	8	
63023210	Bedlinen of nonwovens of man-made fibres (excl. printed)	6,9	8	
63023290	Bedlinen of man-made fibres (excl. nonwovens, printed, knitted or crocheted)	12	8	
63023920	Bedlinen of flax or ramie (excl. printed, knitted or crocheted)	12	8	
63023990	Bedlinen of textile materials (excl. of cotton, man-made fibres, flax or ramie, printed, knitted or crocheted)	12	8	
63024000	Table linen, knitted or crocheted	12	8	
63025100	Table linen of cotton (excl. knitted or crocheted)	12	8	
63025310	Table linen of nonwovens of man-made fibres	6,9	8	
63025390	Table linen of man-made fibres (excl. nonwovens, knitted or crocheted)	12	8	
63025910	Table linen of flax (excl. knitted or crocheted)	12	8	
63025990	Table linen of textile materials (excl. of cotton, flax or man-made fibres, knitted or crocheted)	12	8	

CN 2013	Description	Base rate	Staging category	Notes
63026000	Toilet linen and kitchen linen, of terry towelling or similar terry fabrics of cotton (excl. floorcloths, polishing cloths, dishcloths and dusters)	12	8	
63029100	Toilet linen and kitchen linen of cotton (excl. of terry fabrics, floorcloths, polishing cloths, dishcloths and dusters)	12	8	
63029310	Toilet linen and kitchen linen of nonwovens of man-made fibres (excl. floorcloths, polishing cloths, dishcloths and dusters)	6,9	8	
63029390	Toilet linen and kitchen linen of man-made fibres (excl. nonwovens, floorcloths, polishing cloths, dishcloths and dusters)	12	8	
63029910	Toilet linen and kitchen linen of flax (excl. floorcloths, polishing cloths, dishcloths and dusters)	12	8	
63029990	Toilet linen and kitchen linen of textile materials (excl. of cotton, flax or man-made fibres, floorcloths, polishing cloths, dishcloths and dusters)	12	8	
63031200	Curtains, incl. drapes, and interior blinds, curtain or bed valances of synthetic fibres, knitted or crocheted (excl. awnings and sunblinds)	12	8	
63031900	Curtains, incl. drapes, and interior blinds, curtain or bed valances, knitted or crocheted (excl. of synthetic fibres, awnings and sunblinds)	12	8	
63039100	Curtains, incl. drapes, and interior blinds, curtain or bed valances of cotton (excl. knitted or crocheted, awnings and sunblinds)	12	8	

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CN 2013	Description	Base rate	Staging category	Notes
63039210	Curtains, incl. drapes, and interior blinds, curtain or bed valances of nonwovens of synthetic fibres (excl. awnings and sunblinds)	6,9	8	
63039290	Curtains, incl. drapes, and interior blinds, curtain or bed valances of synthetic fibres (excl. nonwovens, knitted or crocheted, awnings and sunblinds)	12	8	
63039910	Curtains, incl. drapes, and interior blinds, curtain or bed valances of nonwovens (excl. of cotton and synthetic fibres, awnings and sunblinds)	6,9	8	
63039990	Curtains, incl. drapes, and interior blinds, curtain or bed valances of textile materials (excl. of cotton and synthetic fibres or of nonwovens, knitted or crocheted, awnings and sunblinds)	12	8	
63041100	Knitted or crocheted bedspreads (excl. bedlinen, quilts and eiderdowns)	12	8	
63041910	Bedspreads of cotton (excl. knitted or crocheted, bedlinen, quilts and eiderdowns)	12	8	
63041930	Bedspreads of flax or ramie (excl. knitted or crocheted, bedlinen, quilts and eiderdowns)	12	8	
63041990	Bedspreads of textile materials (excl. of cotton, flax or ramie, knitted or crocheted, bedlinen, quilts and eiderdowns)	12	8	
63049100	Articles for interior furnishing, knitted or crocheted (excl. blankets and travelling rugs, bedlinen, table linen, toilet linen, kitchen linen, curtains, incl. drapes, interior blinds, curtain or bed valances, bedspreads, lampshades and articles of heading 9404)	12	8	

CN 2013	Description	Base rate	Staging category	Notes
63049200	Articles for interior furnishing, of cotton (excl. knitted or crocheted, blankets and travelling rugs, bedlinen, table linen, toilet linen, kitchen linen, curtains, incl. drapes, interior blinds, curtain or bed valances, bedspreads, lampshades and articles of heading 9404)	12	8	
63049300	Articles for interior furnishing, of synthetic fibres (excl. knitted or crocheted, blankets and travelling rugs, bedlinen, table linen, toilet linen, kitchen linen, curtains, incl. drapes, interior blinds, curtain or bed valances, bedspreads, lampshades and articles of heading 9404)	12	8	
63049900	Articles for interior furnishing, of textile materials (excl. of cotton or synthetic fibres, knitted or crocheted, blankets and travelling rugs, bedlinen, table linen, toilet linen, kitchen linen, curtains, incl. drapes, interior blinds, curtain or bed valances, bedspreads, lampshades and articles of heading 9404)	12	8	
63051010	Used sacks and bags, for the packing of goods, of jute or other textile bast fibres of heading 5303	2	4	
63051090	Sacks and bags, for the packing of goods, of jute or other textile bast fibres of heading 5303 (excl. used)	4	4	
63052000	Sacks and bags, for the packing of goods, of cotton	7,2	4	
63053211	Flexible intermediate bulk containers, for the packing of goods, of polyethylene or polypropylene strip or the like, knitted or crocheted	12	4	
63053219	Flexible intermediate bulk containers, for the packing of goods, of polyethylene or polypropylene strip or the like (excl. knitted or crocheted)	7,2	4	
63053290	Flexible intermediate bulk containers, for the packing of goods, of man-made textile materials (excl. of polyethylene or polypropylene strip or the like)	7,2	4	

CN 2013	Description	Base rate	Staging category	Notes
63053310	Sacks and bags, for the packing of goods, of polyethylene or polypropylene strip or the like, knitted or crocheted (excl. flexible intermediate bulk containers)	12	4	
63053390	Sacks and bags, for the packing of goods, of polyethylene or polypropylene strip or the like (excl. knitted or crocheted and flexible intermediate bulk containers)	7,2	4	
63053900	Sacks and bags, for the packing of goods, of man-made textile materials (excl. of polyethylene or polypropylene strip or the like, and flexible intermediate bulk containers)	7,2	4	
63059000	Sacks and bags, for the packing of goods, of textile materials (excl. man-made, cotton, jute or other textile bast fibres of heading 5303)	6,2	4	
63061200	Tarpaulins, awnings and sunblinds of synthetic fibres (excl. flat covers of light fabrics made up as tarpaulins)	12	4	
63061900	Tarpaulins, awnings and sunblinds of textile materials (excl. of synthetic fibres and flat covers of light fabrics made up as tarpaulins)	12	4	
63062200	Tents of synthetic fibres (excl. umbrella and play tents)	12	4	
63062900	Tents of textile materials (excl. of synthetic fibres, and umbrella and play tents)	12	4	
63063000	Sails for boats, sailboards or landcraft, of textile materials	12	4	
63064000	Pneumatic mattresses of textile materials	12	4	

CN 2013	Description	Base rate	Staging category	Notes
63069000	Camping goods of textile materials (excl. tents, awnings and sunblinds, sails, pneumatic mattresses, rucksacks, knapsacks and similar receptacles, filled sleeping bags, mattresses and cushions)	12	4	
63071010	Floorcloths, dishcloths, dusters and similar cleaning cloths, knitted or crocheted	12	4	
63071030	Floorcloths, dishcloths, dusters and similar cleaning cloths, of nonwovens	6,9	4	
63071090	Floorcloths, dishcloths, dusters and similar cleaning cloths, of all types of textile materials (excl. knitted or crocheted and nonwovens)	7,7	4	
63072000	Life jackets and life belts, of all types of textile materials	6,3	4	
63079010	Made-up articles of textile materials, incl. dress patterns, knitted or crocheted, n.e.s.	12	4	
63079091	Made-up articles of felt, incl. dress patterns, n.e.s.	6,3	4	
63079092	Single-use drapes used during surgical procedures made up of nonwovens	6,3	4	
63079098	Made-up articles of textile materials, incl. dress patterns, n.e.s. (excl. of felt, knitted or crocheted, and single-use drapes used during surgical procedures made up of nonwovens)	6,3	4	
63080000	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered tablecloths or serviettes, or similar textile articles, put up in packings for retail sale (excl. sets for making up into articles of clothing)	12	4	

CN 2013	Description	Base rate	Staging category	Notes
63090000	Worn clothing and clothing accessories, blankets and travelling rugs, household linen and articles for interior furnishing, of all types of textile materials, incl. all types of footwear and headgear, showing signs of appreciable wear and presented in bulk or in bales, sacks or similar packings (excl. carpets, other floor coverings and tapestries)	5,3	8	
63101000	Used or new rags, scrap twine, cordage, rope and cables and worn-out articles thereof, of textile materials, sorted	Free	0	
63109000	Used or new rags, scrap twine, cordage, rope and cables and worn-out articles thereof, of textile materials (excl. sorted)	Free	0	
64011000	Waterproof footwear incorporating a protective metal toecap, with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes (excl. skating boots with ice or roller skates attached, shin-guards and similar protective sportswear)	17	10	
64019210	Waterproof footwear with uppers of rubber and outer soles of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes, covering only the ankle (excl. footwear incorporating a protective metal toecap, orthopaedic footwear, footwear with fixed attachments for skiing or skating, and toy footwear)	17	10	
64019290	Waterproof footwear with uppers of plastic and outer soles of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes, covering only the ankle (excl. footwear incorporating a protective metal toecap, orthopaedic footwear, sports footwear, footwear with fixed attachments for skiing or skating, and toy footwear)	17	10	

CN 2013	Description	Base rate	Staging category	Notes
64019900	Waterproof footwear covering neither the ankle nor the knee, with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes (excl. covering the ankle but not the knee, footwear incorporating a protective metal toecap, orthopaedic footwear, skating boots with ice or roller skates attached and sports and toy footwear)	17	10	
64021210	Ski-boots and cross-country ski footwear, with outer soles and uppers of rubber or plastics (excl. waterproof footwear of heading 6401)	17	10	
64021290	Snowboard boots with outer soles and uppers of rubber or plastics (excl. waterproof footwear of heading 6401)	17	10	
64021900	Sports footwear with outer soles and uppers of rubber or plastics (excl. waterproof footwear of heading 6401, ski-boots, cross-country ski footwear, snowboard boots and skating boots with ice or roller skates attached)	16,9	10	
64022000	Footwear with outer soles and uppers of rubber or plastics, with upper straps or thongs assembled to the sole by means of plugs (excl. toy footwear)	17	10	
64029110	Footwear covering the ankle, incorporating a protective metal toecap, with outer soles and uppers of rubber or plastics (excl. waterproof footwear of heading 6401, sports footwear and orthopaedic footwear)	17	10	
64029190	Footwear covering the ankle, with outer soles and uppers of rubber or plastics (excl. incorporating a protective metal toecap, waterproof footwear of heading 6401, sports footwear, orthopaedic footwear and toy footwear)	16,9	10	

CN 2013	Description	Base rate	Staging category	Notes
64029905	Footwear incorporating a protective metal toecap, with outer soles and uppers of rubber or plastics (excl. covering the ankle, waterproof footwear of heading 6401, sports footwear and orthopaedic footwear)	17	10	
64029910	Footwear with uppers of rubber and outer soles of rubber or plastics (excl. covering the ankle or with upper straps or thongs assembled to the sole by means of plugs, waterproof footwear of heading 6401, sports footwear, orthopaedic footwear and toy footwear)	16,8	10	
64029931	Footwear with uppers of plastic and outer soles of rubber or plastics, with a vamp made of straps or which has one or several pieces cut out, with a maximum sole and heel height of > 3 cm (excl. with upper straps or thongs assembled to the sole by means of plugs)	16,8	10	
64029939	Footwear with uppers of plastic and outer soles of rubber or plastics, with a vamp made of straps or which has one or several pieces cut out, with a maximum sole and heel height of ≤ 3 cm (excl. with upper straps or thongs assembled to the sole by means of plugs)	16,8	10	
64029950	Slippers and other indoor footwear, with outer sole and upper of rubber or plastics (excl. covering the ankle, footwear with a vamp made of straps or which has one or several pieces cut out, and toy footwear)	16,8	10	
64029991	Footwear with uppers of plastics and outer soles of rubber or plastics, with in-soles of a length of < 24 cm (excl. covering the ankle, footwear with a vamp made of straps or which has one or several pieces cut out, footwear incorporating a protective metal toecap, indoor footwear, sports footwear, waterproof footwear of heading 6401, orthopaedic footwear and toy footwear)	16,8	10	
64029993	Footwear non-identifiable as men's or women's footwear, with uppers of plastics, with outer soles of rubber or plastics, with in-soles of length ≥ 24 cm (excl. footwear covering the ankle, with a vamp made of straps or which has one or more pieces cut out, or incorporating a protective metal toecap, indoor or sports footwear, waterproof footwear in heading 6401, and orthopaedic footwear)	16,8	10	

CN 2013	Description	Base rate	Staging category	Notes
64029996	Footwear with outer soles of rubber or plastics and uppers of plastics, with in-soles of a length ≥ 24 cm, for men (excl. footwear covering the ankle, with a vamp made of straps or which has one or more pieces cut out, or incorporating a protective metal toecap, indoor or sports footwear, waterproof footwear in heading 6401, orthopaedic footwear and footwear which cannot be identified as men's or women's)	16,8	10	
64029998	Footwear with outer soles of rubber or of plastics and uppers of plastics, with in-soles of a length of ≥ 24 cm, for women (excl. footwear covering the ankle, with a vamp made of straps or which has one or more pieces cut out, or incorporating a protective metal toecap, indoor or sports footwear, waterproof footwear in heading 6401, orthopaedic footwear and footwear which cannot be identified as men's or women's)	16,8	10	
64031200	Ski-boots, cross-country ski footwear and snowboard boots, with outer soles of rubber, plastics, leather or composition leather and uppers of leather	8	7	
64031900	Sports footwear, with outer soles of rubber, plastics, leather or composition leather and uppers of leather (excl. ski-boots, cross-country ski footwear, snowboard boots and skating boots with ice or roller skates attached)	8	7	
64032000	Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	8	7	
64034000	Footwear, incorporating a protective metal toecap, with outer soles of rubber, plastics, leather or composition leather and uppers of leather (excl. sports footwear and orthopaedic footwear)	8	7	
64035105	Footwear with outer soles and uppers of leather, made on a base or platform of wood, covering the ankle, with neither an inner sole nor a protective metal toecap	8	7	

CN 2013	Description	Base rate	Staging category	Notes
64035111	Footwear with outer soles and uppers of leather, covering the ankle but not the calf, with in-soles of < 24 cm in length (excl. incorporating a protective metal toecap, sports footwear, orthopaedic footwear and toy footwear)	8	7	
64035115	Men's footwear with outer soles and uppers of leather, covering the ankle but not the calf, with in-soles of ≥ 24 cm in length (excl. incorporating a protective metal toecap, sports footwear, and orthopaedic footwear)	8	7	
64035119	Women's footwear with outer soles and uppers of leather, covering the ankle but not the calf, with in-soles of ≥ 24 cm in length (excl. incorporating a protective metal toecap, sports footwear, and orthopaedic footwear)	8	7	
64035191	Footwear with outer soles and uppers of leather, covering the ankle and calf, with in-soles of < 24 cm in length (excl. incorporating a protective metal toecap, sports footwear, orthopaedic footwear and toy footwear)	8	7	
64035195	Men's footwear with outer soles and uppers of leather, covering the ankle and calf, with in-soles of ≥ 24 cm in length (excl. incorporating a protective metal toecap, sports footwear, and orthopaedic footwear)	8	7	
64035199	Women's footwear with outer soles and uppers of leather, covering the ankle and calf, with in-soles of ≥ 24 cm in length (excl. incorporating a protective metal toecap, sports footwear, and orthopaedic footwear)	8	7	
64035905	Footwear with outer soles and uppers of leather, made on a base or platform of wood, with neither an inner sole nor a protective metal toecap (excl. covering the ankle)	8	7	

CN 2013	Description	Base rate	Staging category	Notes
64035911	Footwear with outer soles and uppers of leather, with a vamp made of straps or which has one or several pieces cut out, with a maximum sole and heel height of > 3 cm (excl. with uppers which consist of leather straps across the instep and around the big toe)	5	4	
64035931	Footwear with outer soles and uppers of leather, with a vamp made of straps or which has one or several pieces cut out, with a maximum sole and heel height of ≤ 3 cm, with in-soles of < 24 cm in length (excl. with uppers which consist of leather straps across the instep and around the big toe, and toy footwear)	8	7	
64035935	Men's footwear with outer soles and uppers of leather, with a vamp made of straps or which has one or several pieces cut out, with a maximum sole and heel height of ≤ 3 cm, with in-soles of ≥ 24 cm in length (excl. with uppers which consist of leather straps across the instep and around the big toe)	8	7	
64035939	Women's footwear with outer soles and uppers of leather, with a vamp made of straps or which has one or several pieces cut out, with a maximum sole and heel height of ≤ 3 cm, with in-soles of ≥ 24 cm in length (excl. with uppers which consist of leather straps across the instep and around the big toe)	8	7	
64035950	Slippers and other indoor footwear, with outer soles and uppers of leather (excl. covering the ankle, with a vamp or upper made of straps, and toy footwear)	8	7	
64035991	Footwear with outer soles and uppers of leather, with in-soles of < 24 cm in length (excl. covering the ankle, incorporating a protective metal toecap, made on a base or platform of wood, without in-soles, with a vamp or upper made of straps, indoor footwear, sports footwear, orthopaedic footwear, and toy footwear)	8	7	
64035995	Men's footwear with outer soles and uppers of leather, with in-soles of ≥ 24 cm in length (excl. covering the ankle, incorporating a protective metal toecap, made on a base or platform of wood, without in-soles, with a vamp or upper made of straps, indoor footwear, sports footwear, and orthopaedic footwear)	8	7	

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CN 2013	Description	Base rate	Staging category	Notes
64035999	Women's footwear with outer soles and uppers of leather, with in-soles of ≥ 24 cm in length (excl. covering the ankle, incorporating a protective metal toecap, made on a base or platform of wood, without in-soles, with a vamp or upper made of straps, indoor footwear, sports footwear, and orthopaedic footwear)	8	7	
64039105	Footwear with outer soles of rubber, plastics or composition leather, with uppers of leather, made on a base or platform of wood, covering the ankle with neither an inner sole nor a protective metal toecap	8	7	
64039111	Footwear with outer soles of rubber, plastics or composition leather, with uppers of leather, covering the ankle but not the calf, with in-soles of < 24 cm in length (excl. incorporating a protective metal toecap, sports footwear, orthopaedic footwear and toy footwear)	8	7	
64039113	Footwear non-identifiable as men's or women's footwear, with outer soles of rubber, plastics or composition leather, with uppers of leather, covering the ankle (but not the calf), with in-soles of a length ≥ 24 cm (excl. 6403.11.00 to 6403.40.00)	8	7	
64039116	Men's footwear with outer soles of rubber, plastics or composition leather, with uppers of leather, covering the ankle (but not the calf), with in-soles of a length ≥ 24 cm (excl. 6403.11.00 to 6403.40.00)	8	7	
64039118	Women's footwear with outer soles of rubber, plastics or composition leather, with uppers of leather, covering the ankle (but not the calf), with in-soles of a length ≥ 24 cm (excl. 6403.11.00 to 6403.40.00)	8	7	
64039191	Footwear with outer soles of rubber, plastics or composition leather, with uppers of leather, covering the ankle and calf, with in-soles of < 24 cm in length (excl. incorporating a protective metal toecap, sports footwear, orthopaedic footwear and toy footwear)	8	7	

CN 2013	Description	Base rate	Staging category	Notes
64039193	Footwear non-identifiable as men's or women's footwear, with outer soles of rubber, plastics or composition leather, with uppers of leather, covering the ankle, with in-soles of a length ≥ 24 cm (excl. 6403.11.00 to 6403.40.00)	8	7	
64039196	Men's footwear with outer soles of rubber, plastics or composition leather, with uppers of leather, covering the ankle, with in-soles of a length ≥ 24 cm (excl. 6403.11.00 to 6403.40.00 nor 6403.90.16)	8	7	
64039198	Women's footwear with outer soles of rubber, plastics or composition leather, with uppers of leather, covering the ankle, with in-soles of length ≥ 24 cm (excl. 6403.11.00 to 6403.40.00 nor 6403.91.18)	5	4	
64039905	Footwear with outer soles of rubber, plastics or composition leather, with uppers of leather, made on a base or platform of wood, with neither an inner sole nor a protective metal toecap (excl. covering the ankle)	8	7	
64039911	Footwear with outer soles of rubber, plastics or composition leather, with uppers of leather, with a vamp made of straps or which has one or several pieces cut out, with a maximum sole and heel height of > 3 cm	8	7	
64039931	Footwear with outer soles of rubber, plastics or composition leather, with uppers of leather, with a vamp made of straps or which has one or several pieces cut out, with a maximum sole and heel height of ≤ 3 cm, with in-soles of < 24 cm in length (excl. toy footwear)	8	7	
64039933	Footwear non-identifiable as men's or women's footwear, with outer soles of rubber, plastics or composition leather, with uppers of leather (not covering the ankle), with a vamp made of straps or which has one or several pieces cut out, with sole and heel height ≤ 3 cm, with in-soles of a length ≥ 24 cm (excl. 6403.11.00 to 6403.40.00)	8	7	

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CN 2013	Description	Base rate	Staging category	Notes
64039936	Men's footwear with outer soles of rubber, plastics or composition leather, with uppers of leather (not covering the ankle), with a vamp made of straps or which has one or several pieces cut out, with sole and heel height ≤ 3 cm, with in-soles of a length ≥ 24 cm (excl. 6403.11.00 to 6403.40.00)	8	7	
64039938	Women's footwear with outer soles of rubber, plastics or composition leather, with uppers of leather (not covering the ankle), with a vamp made of straps or which has one or several pieces cut out, with sole and heel height ≤ 3 cm, with in-soles of a length ≥ 24 cm (excl. 6403.11.00 to 6403.40.00)	5	4	
64039950	Slippers and other indoor footwear, with outer soles of rubber, plastics, or composition leather and uppers of leather (excl. covering the ankle, with a vamp made of straps or which has one or several pieces cut out, and toy footwear)	8	7	
64039991	Footwear with outer soles of rubber, plastics or composition leather, with uppers of leather, with in-soles of < 24 cm in length (excl. covering the ankle, incorporating a protective metal toecap, made on a base or platform of wood, without in-soles, with a vamp made of straps or which has one or several pieces cut out, indoor footwear, sports footwear, orthopaedic footwear and toy footwear)	8	7	
64039993	Footwear non-identifiable as men's or women's footwear, with outer soles of rubber, plastics or composition leather and uppers of leather, with in-soles of a length of ≥ 24 cm (excl. footwear covering the ankle; with a protective metal toecap; with a main sole of wood, without in-sole; footwear with a vamp made of straps or which has one or more pieces cut out; indoor, sports or orthopaedic footwear)	8	7	
64039996	Men's footwear with outer soles of rubber, plastics or composition leather, with uppers of leather (not covering the ankle), with in-soles of a length ≥ 24 cm (excl. 6403.11.00 to 6403.40.00, 6403.99.11, 6403.99.36, 6403.99.50)	8	7	

CN 2013	Description	Base rate	Staging category	Notes
64039998	Footwear with outer soles of rubber, plastics or composition leather and uppers of leather, with in-soles of a length of ≥ 24 cm, for women (excl. footwear covering the ankle; with a protective metal toecap; with a main sole of wood, without in-sole; footwear with a vamp made of straps or which has one or more pieces cut out; indoor, sports or orthopaedic footwear; footwear which cannot be identified as men's or women's)	7	4	
64041100	Sports footwear, incl. tennis shoes, basketball shoes, gym shoes, training shoes and the like, with outer soles of rubber or plastics and uppers of textile materials	16,9	10	
64041910	Slippers and other indoor footwear, with outer soles of rubber or plastics and uppers of textile materials (excl. tennis shoes, gym shoes, training shoes and the like, and toy footwear)	16,9	10	
64041990	Footwear with outer soles of rubber or plastics and uppers of textile materials (excl. indoor footwear, sports footwear, incl. tennis shoes, basketball shoes, gym shoes, training shoes and the like, and toy footwear)	17	10	
64042010	Slippers and other indoor footwear with outer soles of leather or composition leather and uppers of textile materials (excl. toy footwear)	17	10	
64042090	Footwear with outer soles of leather or composition leather and uppers of textile materials (excl. indoor footwear and toy footwear)	17	10	
64051000	Footwear with uppers of leather or composition leather (excl. with outer soles of rubber, plastics, leather or composition leather and uppers of leather, orthopaedic footwear and toy footwear)	3,5	0	
64052010	Footwear with uppers of textile materials and outer soles of wood or cork (excl. orthopaedic footwear and toy footwear)	3,5	0	

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CN 2013	Description	Base rate	Staging category	Notes
64052091	Slippers and other indoor footwear with uppers of textile materials (excl. with outer soles of rubber, plastics, leather or composition leather, and toy footwear)	4	0	
64052099	Footwear with uppers of textile materials (excl. with outer soles of rubber, plastics, leather or composition leather, wood or cork, indoor footwear, orthopaedic footwear and toy footwear)	4	0	
64059010	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of materials other than leather, composition leather or textile materials (excl. orthopaedic footwear and toy footwear)	17	10	
64059090	Footwear with outer soles of wood, cork, twine, paperboard, furskin, woven fabrics, felt, nonwovens, linoleum, raffia, straw, loofah, etc. and uppers of materials other than leather, composition leather or textile materials (excl. orthopaedic footwear and toy footwear)	4	0	
64061010	Uppers and parts thereof, of leather (excl. stiffeners)	3	0	
64061090	Uppers, whether or not attached to soles other than outer soles, and parts thereof (excl. stiffeners and general parts made of leather or asbestos)	3	0	
64062010	Outer soles and heels of rubber	3	0	
64062090	Outer soles and heels of plastics	3	0	
64069030	Assemblies of uppers affixed to inner soles or to other sole components (excl. of asbestos or fixed to outer soles)	3	0	
64069050	Removable in-soles, heel cushions and other removable accessories	3	0	

CN 2013	Description	Base rate	Staging category	Notes
64069060	Outer soles of shoes, of leather or composition leather	3	0	
64069090	Parts of footwear and gaiters, leggings and similar articles, and parts thereof (excl. outer soles of leather, composition leather, rubber or plastics, heels of rubber or plastics, uppers and parts thereof other than stiffeners, removable accessories, and general parts made of asbestos	3	0	
65010000	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons, incl. slit manchons, of felt	2,7	0	
65020000	Hat-shapes, plaited or made by assembling strips of any material (excl. blocked to shape, with made brims, lined, or trimmed)	Free	0	
65040000	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed (excl. headgear for animals, and toy and carnival headgear)	Free	0	
65050010	Hats and other headgear, knitted or crocheted, or made up from lace, of fur felt or of felt of wool and fur, made from the hat bodies, hoods or plateaux of heading 6501, whether or not lined or trimmed (excl. made by assembling strips or pieces of felt, and toy and carnival headgear)	5,7	4	
65050030	Peaked caps and the like, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed (excl. toy and carnival headgear)	2,7	0	
65050090	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed (excl. of fur felt or of felt of wool and fur, peaked caps, headgear for animals or headgear having the character of toys or festive articles)	2,7	0	
65061010	Safety headgear of plastics, whether or not lined or trimmed	2,7	0	

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CN 2013	Description	Base rate	Staging category	Notes
65061080	Safety headgear, whether or not lined or trimmed (other than of plastics)	2,7	0	
65069100	Bathing caps, hoods and other headgear, whether or not lined or trimmed, of rubber or plastics (other than safety headgear and headgear having the character of toys or festive articles)	2,7	0	
65069910	Hats and other headgear, of fur felt or of felt of wool and fur, made from the hat bodies, hoods or plateaux of heading 6501, whether or not lined or trimmed (excl. knitted or crocheted or made up from lace, made by assembling strips or pieces of felt, and toy and carnival headgear)	5,7	4	
65069990	Headgear, whether or not lined or trimmed, n.e.s.	2,7	0	
65070000	Headbands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear (excl. headbands used by sportsmen as sweatbands, knitted or crocheted)	2,7	0	
66011000	Garden or similar umbrellas (excl. beach tents)	4,7	4	
66019100	Umbrellas having a telescopic shaft (excl. toy umbrellas)	4,7	4	
66019920	Umbrellas and sun umbrellas, incl. walking-stick umbrellas, with a cover of woven textile materials (excl. umbrellas having a telescopic shaft, garden umbrellas and the like, and toy umbrellas)	4,7	4	
66019990	Umbrellas and sun umbrellas, incl. walking-stick umbrellas (excl. umbrellas with a cover of woven textile materials and umbrellas having a telescopic shaft, garden umbrellas and the like, and toy umbrellas)	4,7	4	
66020000	Walking sticks, seat-sticks, whips, riding-crops and the like (excl. measure walking sticks, crutches, firearm-sticks and sports sticks)	2,7	0	

CN 2013	Description	Base rate	Staging category	Notes
66032000	Umbrella frames, incl. frames mounted on shafts ”sticks”, for umbrellas and sun umbrellas of heading 6601	5,2	4	
66039010	Handles and knobs for umbrellas and sun umbrellas of heading 6601 or for walking sticks, seat-sticks, whips, riding-crops and the like of heading 6602	2,7	0	
66039090	Parts, trimmings and accessories for umbrellas and sun umbrellas of heading 6601 or for walking sticks, seat-sticks, whips, riding-crops and the like of heading 6602 (excl. handles and knobs, and umbrella frames, incl. frames mounted on shafts ”sticks”)	5	4	
67010000	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (excl. goods of heading 0505, worked quills and scapes, footwear and headgear, articles of bedding and similar furnishing of heading 9404, toys, games and sports requisites, and collectors’ pieces)	2,7	0	
67021000	Artificial flowers, foliage and fruit and parts thereof, and articles made of artificial flowers, foliage or fruit, by binding, glueing, fitting into one another or similar methods, of plastics	4,7	4	
67029000	Artificial flowers, foliage and fruit and parts thereof, and articles made of artificial flowers, foliage or fruit, by binding, glueing, fitting into one another or similar methods (excl. of plastics)	4,7	4	
67030000	Human hair, dressed, thinned, bleached or otherwise worked; wool, other animal hair or other textile materials, prepared for use in making wigs or the like (excl. natural plaits of human hair, whether or not washed and degreased, but not otherwise processed)	1,7	0	
67041100	Complete wigs of synthetic textile materials	2,2	0	
67041900	False beards, eyebrows and eyelashes, switches and the like, of synthetic textile materials (excl. complete wigs)	2,2	0	

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CN 2013	Description	Base rate	Staging category	Notes
67042000	Wigs, false beards, eyebrows and eyelashes, switches and the like, of human hair, and articles of human hair, n.e.s.	2,2	0	
67049000	Wigs, false beards, eyebrows and eyelashes, switches and the like, of animal hair or textile materials (excl. synthetic textile materials)	2,2	0	
68010000	Setts, curbstones and flagstones, of natural stone (excl. slate)	Free	0	
68021000	Tiles, cubes and other processed articles of natural stone, incl. slate, for mosaics and the like, whether or not rectangular or square, the largest surface area of which is capable of being enclosed in a square of side of < 7 cm; artificially coloured granules, chippings and powder of natural stone, incl. slate	Free	0	
68022100	Marble, travertine and alabaster articles thereof, simply cut or sawn, with a flat or even surface (excl. with a completely or partly planed, sand-dressed, coarsely or finely ground or polished surface, tiles, cubes and similar articles of subheading 680210, setts, curbstones and flagstones)	1,7	0	
68022300	Granite and articles thereof, simply cut or sawn, with a flat or even surface (excl. with a completely or partly planed, sand-dressed, coarsely or finely ground or polished surface, tiles, cubes and similar articles of subheading 6802 10 00, setts, curbstones and flagstones)	1,7	0	
68022900	Monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface (excl. marble, travertine, alabaster, granite and slate, those with a completely or partly planed, sand-dressed, coarsely or finely ground or polished surface, tiles, cubes and similar articles of subheading 6802 10 00, setts, curbstones and flagstones)	1,7	0	

CN 2013	Description	Base rate	Staging category	Notes
68029100	Marble, travertine and alabaster, in any form (excl. tiles, cubes and similar articles of subheading 6802.10, imitation jewellery, clocks, lamps and lighting fittings and parts thereof, buttons, original sculptures and statuary, setts, curbstones and flagstones)	1,7	0	
68029200	Calcareous stone, in any form (excl. marble, travertine and alabaster, tiles, cubes and similar articles of subheading 6802.10, imitation jewellery, clocks, lamps and lighting fittings and parts thereof, original sculptures and statuary, setts, curbstones and flagstones)	1,7	0	
68029310	Granite, in any form, polished, decorated or otherwise worked, but not carved, of a net weight of ≥ 10 kg (excl. clocks, lamps and lighting fittings and parts thereof, setts, curbstones and flagstones)	Free	0	
68029390	Granite, in any form, polished, decorated or otherwise worked, of a net weight of < 10 kg; carvings of granite (excl. tiles, cubes and similar articles of subheading 6802.10, imitation jewellery, clocks, lamps and lighting fittings and parts thereof, original sculptures and statuary, setts, curbstones and flagstones)	1,7	0	
68029910	Monumental or building stone, in any form, polished, decorated or otherwise worked, but not carved, of a net weight of ≥ 10 kg (excl. calcareous stone, granite and slate, articles of fused basalt, articles of natural steatite, ceramically calcined, clocks, lamps and lighting fittings and parts thereof, setts, curbstones and flagstones)	Free	0	
68029990	Monumental or building stone, natural (excl. calcareous stone, granite and slate), in various forms, polished, decorated or otherwise worked, net weight < 10 kg; carved articles of this stone (excl. tiles, cubes and similar articles of subheading 6802.10; setts, curbstones, flagstones; articles of fused basalt and fired steatite; jewellery, clocks, lamps and parts; buttons, chalks, original sculptures, statuary)	1,7	0	
68030010	Roofing and wall slates, worked	1,7	0	

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CN 2013	Description	Base rate	Staging category	Notes
68030090	Worked slate and articles of slate or of agglomerated slate (excl. slate granules, chippings and powder, mosaic cubes and the like, slate pencils, ready-to-use slates or boards with writing or drawing surfaces, and roofing and wall slates)	1,7	0	
68041000	Millstones and grindstones, without frameworks, for milling, grinding or pulping	Free	0	
68042100	Millstones, grindstones, grinding wheels and the like, without frameworks, for sharpening, polishing, trueing or cutting, of agglomerated synthetic or natural diamond (excl. hand sharpening or polishing stones, and grinding wheels etc. specifically for dental drill engines)	1,7	0	
68042212	Millstones, grindstones, grinding wheels and the like, without frameworks, for sharpening, polishing, trueing or cutting, of artificial abrasives, with binder of synthetic or artificial resin, not reinforced (excl. of agglomerated synthetic or natural diamond, hand sharpening or polishing stones, perfumed pumice stones, and grinding wheels etc. specifically for dental drill engines)	Free	0	
68042218	Millstones, grindstones, grinding wheels and the like, without frameworks, for sharpening, polishing, trueing or cutting, of artificial abrasives, with binder of synthetic or artificial resin, reinforced (excl. of agglomerated synthetic or natural diamond, hand sharpening or polishing stones, perfumed pumice stones, and grinding wheels etc. specifically for dental drill engines)	Free	0	
68042230	Millstones, grindstones, grinding wheels and the like, without frameworks, for sharpening, polishing, trueing or cutting, of artificial abrasives, with binder of ceramics or silicates (excl. of agglomerated synthetic or natural diamond, hand sharpening or polishing stones, perfumed pumice stones, and grinding wheels etc. specifically for dental drill engines)	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
68042250	Millstones, grindstones, grinding wheels and the like, without frameworks, for sharpening, polishing, trueing or cutting, of artificial abrasives, with binder of other than of synthetic or artificial resin, ceramics or silicates (excl. of agglomerated synthetic or natural diamond, hand sharpening or polishing stones, perfumed pumice stones, and grinding wheels etc. specifically for dental drill engines)	Free	0	
68042290	Millstones, grindstones, grinding wheels and the like, without frameworks, for sharpening, polishing, trueing or cutting, of agglomerated natural abrasives or ceramics (excl. of agglomerated synthetic or natural diamond, hand sharpening or polishing stones, perfumed pumice stones, and grinding wheels etc. specifically for dental drill engines)	Free	0	
68042300	Millstones, grindstones, grinding wheels and the like, without frameworks, for sharpening, polishing, trueing or cutting, of natural stone (excl. of agglomerated natural abrasives or ceramics, perfumed pumice stones, hand sharpening or polishing stones, and grinding wheels etc. specifically for dental drill engines)	Free	0	
68043000	Hand sharpening or polishing stones	Free	0	
68051000	Natural or artificial abrasive powder or grain, on a base of woven textile fabric only, whether or not cut to shape, sewn or otherwise made up	1,7	0	
68052000	Natural or artificial abrasive powder or grain, on a base of paper or paperboard only, whether or not cut to shape, sewn or otherwise made up	1,7	0	
68053000	Natural or artificial abrasive powder or grain, on a base of materials other than woven textile fabric only or paper or paperboard only, whether or not cut to shape, sewn or otherwise made up	1,7	0	
68061000	Slag-wool, rock-wool and similar mineral wools, incl. intermixtures thereof, in bulk, sheets or rolls	Free	0	

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CN 2013	Description	Base rate	Staging category	Notes
68062010	Expanded clays	Free	0	
68062090	Exfoliated vermiculite, foamed slag and similar expanded mineral materials, incl. intermixtures thereof (excl. expanded clays)	Free	0	
68069000	Mixtures and articles of heat-insulating, sound-insulating or sound absorbing mineral materials (excl. slag-wool, rock-wool and similar mineral wools, exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials, articles of light concrete, asbestos-cement, cellulose fibre-cement or the like, mixtures and other articles of or based on asbestos, and ceramic products)	Free	0	
68071000	Articles of asphalt or of similar materials, e.g. petroleum bitumen or coal tar pitch, in rolls	Free	0	
68079000	Articles of asphalt or of similar materials, e.g. petroleum bitumen or coal tar pitch (excl. in rolls)	Free	0	
68080000	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste of wood, agglomerated with cement, plaster or other mineral binders (excl. articles of asbestos-cement, cellulose fibre-cement or the like)	1,7	0	
68091100	Boards, sheets, panels, tiles and similar articles, of plaster or compositions based on plaster, faced or reinforced with paper or paperboard only (excl. ornamented and with plaster agglomerated articles for heat-insulation, sound-insulation or sound absorption)	1,7	0	
68091900	Boards, sheets, panels, tiles and similar articles, of plaster or compositions based on plaster (excl. ornamented, faced or reinforced with paper or paperboard only, and with plaster agglomerated articles for heat-insulation, sound-insulation or sound absorption)	1,7	0	

CN 2013	Description	Base rate	Staging category	Notes
68099000	Articles of plaster or of compositions based on plaster (excl. plaster bandages for straightening fractures, put up for retail sale; plaster splints for the treatment of fractures; lightweight with plaster agglomerated building boards or articles for heat-insulation, sound-insulation or sound absorption)	1,7	0	
68101110	Building blocks and bricks, of light concrete with a basis of crushed pumice, granulated slag, etc.	1,7	0	
68101190	Building blocks and bricks of cement, concrete or artificial stone, whether or not reinforced (excl. of light concrete with a basis of crushed pumice, granulated slag, etc.)	1,7	0	
68101900	Tiles, flagstones, bricks and similar articles, of cement, concrete or artificial stone (excl. building blocks and bricks)	1,7	0	
68109100	Prefabricated structural components for building or civil engineering of cement, concrete or artificial stone, whether or not reinforced	1,7	0	
68109900	Articles of cement, concrete or artificial stone, whether or not reinforced (excl. prefabricated structural components for building or civil engineering, tiles, paving, bricks and the like)	1,7	0	
68114000	Articles of asbestos-cement, cellulose fibre-cement or the like, containing asbestos	1,7	0	
68118100	Corrugated sheets of cellulose fibre-cement or the like, not containing asbestos	1,7	0	
68118200	Sheets, panels, paving, tiles and similar articles, of cellulose fibre-cement or the like, not containing asbestos (excl. corrugated sheets)	1,7	0	
68118900	Articles of cellulose fibre-cement or the like, not containing asbestos (excl. corrugated and other sheets, panels, tiles and similar articles)	1,7	0	

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CN 2013	Description	Base rate	Staging category	Notes
68128010	Fabricated crocidolite asbestos fibres; mixtures with a basis of crocidolite asbestos or with a basis of crocidolite asbestos and magnesium carbonate	1,7	0	
68128090	Articles of crocidolite asbestos or of mixtures based on crocidolite asbestos or crocidolite asbestos and magnesium carbonate, e.g., yarn, thread, cords, string, woven or knitted fabric, whether or not reinforced (excl. fabricated crocidolite asbestos fibres; mixtures with a basis of crocidolite asbestos or with a basis of crocidolite asbestos and magnesium carbonate; friction material with a basis of crocidolite asbestos; articles of crocidolite asbestos-cement)	3,7	0	
68129100	Clothing, clothing accessories, footwear and headgear of asbestos or of mixtures with a basis of asbestos or a basis of asbestos and magnesium carbonate (excl. of crocidolite asbestos)	3,7	0	
68129200	Paper, millboard and felt of asbestos or of mixtures with a basis of asbestos or a basis of asbestos and magnesium carbonate (excl. containing < 35 % by weight of asbestos and of crocidolite asbestos)	3,7	0	
68129300	Compressed asbestos fibre jointing, in sheets or rolls (excl. of crocidolite asbestos)	3,7	0	
68129910	Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate (excl. of crocidolite asbestos)	1,7	0	
68129990	Articles of asbestos or of mixtures based on asbestos or asbestos and magnesium carbonate, e.g., yarn, thread, cords, string, woven or knitted fabric, whether or not reinforced (excl. of crocidolite asbestos; fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; compressed asbestos fibre jointing, in sheets or rolls; paper, millboard and felt; clothing, clothing accessories, footwear and headgear; friction material with a basis of asbestos; articles of asbestos-cement)	3,7	0	

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CN 2013	Description	Base rate	Staging category	Notes
68132000	Friction material and articles thereof, e.g. sheets, rolls, strips, segments, discs, washers and pads, for clutches and the like, not mounted, containing asbestos, whether or not combined with textile or other materials	2,7	0	
68138100	Brake linings and pads, with a basis of mineral substances or cellulose, whether or not combined with textile or other materials (excl. containing asbestos)	2,7	0	
68138900	Friction material and articles thereof, e.g. sheets, rolls, strips, segments, discs, washers and pads, for clutches and the like, with a basis of mineral substances or cellulose, whether or not combined with textile or other materials (excl. containing asbestos, and brake linings and pads)	2,7	0	
68141000	Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials, in rolls or merely cut into square or rectangular shapes	1,7	0	
68149000	Worked mica and articles of mica (excl. electrical insulators, insulating fittings, resistors and capacitors, protective goggles of mica and their glasses, mica in the form of Christmas tree decorations, and plates, sheets and strips of agglomerated or reconstituted mica, whether or not on supports)	1,7	0	
68151010	Carbon fibres and articles of carbon fibres, for non-electrical purposes	Free	0	
68151090	Articles of graphite or other carbon, for non-electrical purposes (excl. carbon fibres and articles of carbon fibres)	Free	0	
68152000	Articles of peat (excl. textile products from peat fibres)	Free	0	
68159100	Articles of stone or other mineral substances, n.e.s. containing magnesite, dolomite or chromite	Free	0	

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CN 2013	Description	Base rate	Staging category	Notes
68159900	Articles of stone or other mineral substances, n.e.s. (excl. containing magnesite, dolomite or chromite and articles of graphite or other carbon)	Free	0	
69010000	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals, e.g. kieselguhr, tripolite or diatomite, or of similar siliceous earths	2	0	
69021000	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods containing, by weight, singly or together, > 50 % of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr_2O_3	2	4	
69022010	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods containing, by weight, ≥ 93 % silica (excl. those of siliceous fossil meals or similar siliceous earths)	2	4	
69022091	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods containing, by weight, > 7 % but < 45 % alumina, but > 50 % by weight combined with silica	2	4	
69022099	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods containing, by weight, > 50 % alumina, silica or a mixture or compound of these products (excl. containing, by weight, ≥ 93 % silica, > 7 % but < 45 % alumina and those of siliceous fossil meals or similar siliceous earths)	2	4	
69029000	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods (excl. containing, by weight, singly or together, > 50 % of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr_2O_3, containing, by weight, > 50 % alumina, silica or a mixture or compound of these products and those of siliceous fossil meals or similar siliceous earths)	2	4	

CN 2013	Description	Base rate	Staging category	Notes
69031000	Retorts, crucibles, mufflers, nozzles, plugs, supports, cupels, tubes, pipes, sheaths, rods and other refractory ceramic goods, containing, by weight, > 50 % graphite, other carbon or a mixture thereof (excl. refractory bricks, blocks, tiles and similar refractory ceramic constructional goods)	5	4	
69032010	Retorts, crucibles, mufflers, nozzles, plugs, supports, cupels, tubes, pipes, sheaths, rods and other refractory ceramic goods, containing, by weight, < 45 % of alumina and > 50 % of silica (excl. refractory bricks, blocks, tiles and similar refractory ceramic constructional goods)	5	4	
69032090	Retorts, crucibles, mufflers, nozzles, plugs, supports, cupels, tubes, pipes, sheaths, rods and other refractory ceramic goods, containing, by weight, ≥ 45 % of alumina and > 50 % of silica (excl. refractory bricks, blocks, tiles and similar refractory ceramic constructional goods)	5	4	
69039010	Retorts, crucibles, mufflers, nozzles, plugs, supports, cupels, tubes, pipes, sheaths, rods and other refractory ceramic goods, containing > 25 to 50 % graphite or other carbon or a mixture thereof (excl. refractory bricks, blocks, tiles and similar refractory ceramic constructional goods)	5	4	
69039090	Retorts, crucibles, mufflers, nozzles, plugs, supports, cupels, tubes, pipes, sheaths, rods and other refractory ceramic goods (excl. those of siliceous fossil meals or of similar siliceous earths, articles of heading 6902, articles containing carbon, alumina or silica of subheading 6903.10.00 and 6903.90.10)	5	4	
69041000	Building bricks (excl. those of siliceous fossil meals or similar siliceous earths, and refractory bricks of heading 6902)	2	0	
69049000	Ceramic flooring blocks, support or filler tiles and the like (excl. those of siliceous fossil meals or similar siliceous earths, refractory bricks of heading 6902, and flags and pavings, hearth and wall tiles of heading 6907 and 6908, and building bricks)	2	0	

CN 2013	Description	Base rate	Staging category	Notes
69051000	Roofing tiles	Free	0	
69059000	Ceramic chimney pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods (excl. of siliceous fossil meals or similar siliceous earths, refractory ceramic constructional components, pipes and other components for drainage and similar purposes, and roofing tiles)	Free	0	
69060000	Ceramic pipes, conduits, guttering and pipe fittings (excl. of siliceous fossil meals or similar siliceous earths, refractory ceramic goods, chimney liners, pipes specifically manufactured for laboratories, insulating tubing and fittings and other piping for electrotechnical purposes)	Free	0	
69071000	Unglazed ceramic tiles, mosaic cubes and similar articles, whether or not square or rectangular, the largest surface area of which is capable of being enclosed in a square of side of < 7 cm, whether or not on a backing	5	7	
69079020	Unglazed flags and paving, hearth or wall tiles of stoneware; unglazed mosaic cubes and the like of stoneware, whether or not on a backing (excl. tiles specially adapted as table mats, ornamental articles, tiles specifically manufactured for stoves, tiles and cubes and the like the largest surface area of which is capable of being enclosed in a square of side of < 7 cm)	5	7	
69079080	Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing (excl. of siliceous fossil meals or similar siliceous earths, refractory ceramic goods, articles of stoneware, tiles specially adapted as table mats, ornamental articles, tiles specifically manufactured for stoves, tiles and cubes and the like the largest surface area of which is capable of being enclosed in a square of side of < 7 cm)	5	7	

CN 2013	Description	Base rate	Staging category	Notes
69081000	Glazed ceramic tiles, mosaic cubes and similar articles, whether or not square or rectangular, the largest surface area of which is capable of being enclosed in a square of side of < 7 cm, whether or not on a backing	7	7	
69089011	Glazed double tiles of the ”Spaltplatten” type, of common pottery	6	7	
69089020	Glazed flags and paving, hearth or wall tiles and mosaic cubes and the like, of common pottery (excl. double tiles of the ”Spaltplatten” type, tiles specially adapted as table mats, ornamental articles, tiles specifically manufactured for stoves, tiles and cubes and the like the largest surface area of which is capable of being enclosed in a square of side of < 7 cm)	5	7	
69089031	Glazed ceramic double tiles of the ”Spaltplatten” type (excl. of common pottery)	5	7	
69089051	Glazed ceramic flags and paving, hearth or wall tiles with a face of ≤ 90 cm^2 (excl. of common pottery, double tiles of the ”Spaltplatten” type, tiles specially adapted as table mats, ornamental articles and tiles specifically manufactured for stoves)	7	7	
69089091	Glazed flags and paving, hearth or wall tiles of stoneware with a face of > 90 cm^2 (excl. double tiles of the ”Spaltplatten” type, tiles specially adapted as table mats, ornamental articles and tiles specifically manufactured for stoves)	5	7	
69089093	Glazed flags and paving, hearth or wall tiles, of earthenware or fine pottery with a face of > 90 cm^2 (excl. double tiles of the ”Spaltplatten” type, tiles specially adapted as table mats, ornamental articles and tiles specifically manufactured for stoves)	5	7	

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CN 2013	Description	Base rate	Staging category	Notes
69089099	Glazed ceramic flags and paving, hearth or wall tiles with a face of > 90 cm^2 (excl. of common pottery, stoneware, earthenware or fine pottery, double tiles of the "Spaltplatten" type, tiles specially adapted as table mats, ornamental articles and tiles specifically manufactured for stoves)	5	7	
69091100	Ceramic wares for laboratory, chemical or other technical uses, of porcelain or china (excl. refractory ceramic goods, electrical devices, insulators and other electrical insulating fittings)	5	4	
69091200	Ceramic articles having a hardness equivalent to ≥ 9 on the Mohs scale, for chemical or other technical uses (excl. of porcelain or china, refractory ceramic goods, electrical devices, insulators and other electrical insulating fittings)	5	4	
69091900	Ceramic wares for chemical or other technical uses (excl. of porcelain or china, articles having a hardness equivalent to ≥ 9 on the Mohs scale, millstones, polishing stones, grindstones and the like of heading 6804, refractory ceramic goods, electrical devices, insulators and other electrical insulating fittings)	5	4	
69099000	Ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods (excl. general-purpose storage vessels for laboratories, containers for shops and household articles)	5	4	
69101000	Ceramic sinks, washbasins, washbasin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures of porcelain or china (excl. soap dishes, sponge holders, tooth-brush holders, towel hooks and toilet paper holders)	7	7	
69109000	Ceramic sinks, washbasins, washbasin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures (excl. of porcelain or china, soap dishes, sponge holders, tooth-brush holders, towel hooks and toilet paper holders)	7	7	

CN 2013	Description	Base rate	Staging category	Notes
69111000	Tableware and kitchenware, of porcelain or china (excl. ornamental articles, pots, jars, carboys and similar receptacles for the conveyance or packing of goods, and coffee grinders and spice mills with receptacles made of ceramics and working parts of metal)	12	10	
69119000	Household and toilet articles, of porcelain or china (excl. tableware and kitchenware, baths, bidets, sinks and similar sanitary fixtures, statuettes and other ornamental articles, pots, jars, carboys and similar receptacles for the conveyance or packing of goods, and coffee grinders and spice mills with receptacles made of ceramics and working parts of metal)	12	10	
69120010	Tableware, kitchenware, other household articles and toilet articles, of common pottery (excl. statuettes and other ornamental articles, pots, jars, carboys and similar receptacles for the conveyance or packing of goods, and coffee grinders and spice mills with receptacles made of ceramics and working parts of metal)	5	7	
69120030	Tableware, kitchenware, other household articles and toilet articles, of stoneware (excl. baths, bidets, sinks and similar sanitary fixtures, statuettes and other ornamental articles, pots, jars, carboys and similar receptacles for the conveyance or packing of goods, and coffee grinders and spice mills with receptacles made of ceramics and working parts of metal)	5,5	10	
69120050	Tableware, kitchenware, other household articles and toilet articles, of earthenware or fine pottery (excl. baths, bidets, sinks and similar sanitary fixtures, statuettes and other ornamental articles, pots, jars, carboys and similar receptacles for the conveyance or packing of goods, and coffee grinders and spice mills with receptacles made of ceramics and working parts of metal)	9	10	
69120090	Ceramic tableware, kitchenware, other household articles and toilet articles (excl. sinks, baths, bidets and similar sanitary fixtures; statuettes and other ornamental articles; pots, jars, etc. for the conveyance or packing of goods; household mills with containers of ceramics and working parts of metal; articles of porcelain or china, common pottery, stoneware, earthenware or fine pottery)	7	10	

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CN 2013	Description	Base rate	Staging category	Notes
69131000	Statuettes and other ornamental articles of porcelain or china, n.e.s.	6	7	
69139010	Statuettes and other ornamental articles of common pottery, n.e.s.	3,5	0	
69139093	Statuettes and other ornamental articles of earthenware or fine pottery, n.e.s.	6	7	
69139098	Statuettes and other ornamental ceramic articles, n.e.s. (excl. of porcelain or china, common pottery, earthenware or fine pottery)	6	7	
69141000	Ceramic articles of porcelain or china, n.e.s.	5	7	
69149000	Ceramic articles, n.e.s. (excl. of porcelain or china)	3	7	
70010010	Cullet and other waste and scrap of glass (excl. glass in the form of powder, granules or flakes)	Free	0	
70010091	Optical glass in the mass	3	0	
70010099	Glass in the mass (excl. optical glass)	Free	0	
70021000	Glass in balls, unworked (excl. glass microspheres ≤ 1 mm in diameter, glass balls of the nature of a toy)	3	0	
70022010	Rods of optical glass, unworked	3	0	
70022090	Rods of glass, unworked (excl. optical glass)	3	0	
70023100	Tubes of fused quartz or other fused silica, unworked	3	0	

CN 2013	Description	Base rate	Staging category	Notes
70023200	Tubes of glass having a linear coefficient of expansion ≤ 5 x 10^{-6} per kelvin within a temperature range of 0 °C to 300 °C, unworked (excl. tubes of glass having a linear coefficient of expansion ≤ 5 x 10^{-6} per kelvin within a temperature range of 0 °C to 300 °C)	3	0	
70023900	Tubes of glass, unworked (excl. tubes of glass having a linear coefficient of expansion ≤ 5 x 10^{-6} per kelvin within a temperature range of 0 °C to 300 °C or of fused quartz or other fused silica)	3	0	
70031210	Cast glass and rolled glass, optical, in non-wired sheets, coloured throughout the mass "body tinted", opacified, flashed or having an absorbent, reflecting or non-reflecting layer, but not otherwise worked	3	0	
70031291	Cast glass and rolled glass, in non-wired sheets, having a non-reflecting layer, but not otherwise worked (excl. optical glass)	3	0	
70031299	Cast glass and rolled glass, in non-wired sheets, coloured throughout the mass "body tinted", opacified, flashed or having an absorbent or reflecting layer, but not otherwise worked (excl. optical glass)	3,8 MIN 0,6 EUR/ 100 kg/br	0	
70031910	Cast glass and rolled glass, optical, in non-wired sheets, not otherwise worked (excl. glass coloured throughout the mass "body tinted", opacified, flashed or having an absorbent, reflecting or non-reflecting layer)	3	0	
70031990	Cast glass and rolled glass, in non-wired sheets, not otherwise worked (excl. glass coloured throughout the mass "body tinted", opacified, flashed or having an absorbent, reflecting or non-reflecting layer, and optical glass)	3,8 MIN 0,6 EUR/ 100 kg/br	0	
70032000	Cast glass and rolled glass, in wired sheets, whether or not with absorbent, reflecting or non-reflecting layer, but not otherwise worked	3,8 MIN 0,4 EUR/ 100 kg/br	0	

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CN 2013	Description	Base rate	Staging category	Notes
70033000	Profiles of glass, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked	3	0	
70042010	Sheets of optical glass, drawn or blown, coloured throughout the mass "body tinted" opacified, flashed or having an absorbent, reflecting or non-reflecting layer, but not otherwise worked	3	0	
70042091	Sheets of glass, drawn or blown, having a non-reflecting layer, but not otherwise worked (other than optical glass)	3	0	
70042099	Sheets of glass, drawn or blown, coloured throughout the mass "body tinted", flashed or having an absorbent or reflecting layer, but not otherwise worked (other than optical glass)	4,4 MIN 0,4 EUR/ 100 kg/br	0	
70049010	Sheets of optical glass, drawn or blown, but not otherwise worked (excl. glass coloured throughout the mass "body tinted" opacified, flashed or having an absorbent, reflecting or non-reflecting layer)	3	0	
70049080	Sheets of glass, drawn or blown, otherwise unworked (other than coloured throughout the mass "body tinted", opacified, flashed or having an absorbent, reflecting or non-reflecting layer, optical glass)	4,4 MIN 0,4 EUR/ 100 kg/br	0	
70051005	Float glass and surface ground or polished glass, in sheets, having a non-reflecting layer, but not otherwise worked (excl. wired glass)	3	0	
70051025	Float glass and surface ground or polished glass, in sheets, having an absorbent or reflecting layer, but not otherwise worked, of a thickness of ≤ 3,5 mm (excl. wired glass)	2	0	
70051030	Float glass and surface ground or polished glass, in sheets, having an absorbent or reflecting layer, but not otherwise worked, of a thickness of > 3,5 mm but ≤ 4,5 mm (excl. wired glass)	2	0	

CN 2013	Description	Base rate	Staging category	Notes
70051080	Float glass and surface ground or polished glass, in sheets, having an absorbent or reflecting layer, but not otherwise worked, of a thickness of > 4,5 mm (excl. wired glass)	2	0	
70052125	Float glass and surface ground glass, in sheets, coloured throughout the mass ”body tinted”, opacified, flashed or merely surface ground, but not otherwise worked, of a thickness of ≤ 3,5 mm (excl. wired glass or glass having an absorbent, reflecting or non-reflecting layer)	2	0	
70052130	Float glass and surface ground glass, in sheets, coloured throughout the mass ”body tinted”, opacified, flashed or merely surface ground, but not otherwise worked, of a thickness of > 3,5 mm but ≤ 4,5 mm (excl. wired glass or glass having an absorbent, reflecting or non-reflecting layer)	2	0	
70052180	Float glass and surface ground glass, in sheets, coloured throughout the mass ”body tinted”, opacified, flashed or merely surface ground, but not otherwise worked, of a thickness of > 4,5 mm (excl. wired glass or glass having an absorbent, reflecting or non-reflecting layer)	2	0	
70052925	Float glass and surface ground and polished glass, in sheets, but not otherwise worked, of a thickness of ≤ 3,5 mm (excl. wired glass or glass coloured throughout the mass ”body tinted”, opacified, flashed or merely surface ground, or glass having an absorbent, reflecting or non-reflecting layer)	2	0	
70052935	Float glass and surface ground and polished glass, in sheets, but not otherwise worked, of a thickness of > 3,5 mm but ≤ 4,5 mm (excl. wired glass or glass coloured throughout the mass ”body tinted”, opacified, flashed or merely surface ground, or glass having an absorbent, reflecting or non-reflecting layer)	2	0	
70052980	Float glass and surface ground and polished glass, in sheets, but not otherwise worked, of a thickness of > 4,5 mm (excl. horticultural glass or wired glass or glass coloured throughout the mass ”body tinted”, opacified, flashed or merely surface ground, or glass having an absorbent, reflecting or non-reflecting layer)	2	0	

CN 2013	Description	Base rate	Staging category	Notes
70053000	Float glass and surface ground and polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, wired, but not otherwise worked	2	0	
70060010	Sheets or profiles of optical glass, whether or not having an absorbent or reflecting layer, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials (excl. safety glass, multiple-walled insulating units of glass, glass in the form of a mirror)	3	0	
70060090	Sheets or profiles of glass, whether or not having an absorbent, reflecting or non-reflecting layer, bent, edge-worked, engraved, enamelled or otherwise worked, but not framed or fitted with other materials (excl. optical glass, safety glass, multiple-walled insulating units of glass, glass in the form of a mirror)	3	0	
70071110	Toughened "tempered" safety glass, of size and shape suitable for incorporation in motor vehicles	3	0	
70071190	Toughened "tempered" safety glass, of size and shape suitable for incorporation in aircraft, spacecraft, vessels or other vehicles (excl. motor vehicles)	3	0	
70071910	Toughened "tempered" safety glass, enamelled	3	0	
70071920	Toughened "tempered" safety glass, coloured throughout the mass "body tinted", opacified, flashed or having an absorbent or reflecting layer (excl. glass of size and shape suitable for incorporation in motor vehicles, aircraft, spacecraft, vessels and other vehicles, and lenses for spectacles and goggles, etc., and for clocks and watches)	3	0	
70071980	Toughened "tempered" safety glass (excl. enamelled, coloured throughout the mass, opacified, flashed or with an absorbent or reflecting layer, glass of size and shape suitable for incorporation in motor vehicles, aircraft, spacecraft, vessels and other vehicles, and lenses for spectacles and goggles, etc., and for clocks and watches)	3	0	

CN 2013	Description	Base rate	Staging category	Notes
70072120	Laminated safety glass of size and shape suitable for incorporation in motor vehicles (excl. multiple-walled insulating units)	3	0	
70072180	Laminated safety glass of size and shape suitable for incorporation in aircraft, spacecraft, vessels or other vehicles (excl. for motor vehicles and multiple-walled insulating units)	3	0	
70072900	Laminated safety glass (excl. glass of size and shape suitable for incorporation in motor vehicles, aircraft, spacecraft, vessels or other vehicles, multiple-walled insulating units)	3	0	
70080020	Multiple-walled insulating units of glass, coloured throughout the mass, opacified, flashed or having an absorbent or reflective layer	3	0	
70080081	Insulating units consisting of two panels of glass sealed around the edges by an airtight joint and separated by a layer of air, other gases or a vacuum (excl. coloured throughout the mass, opacified, flashed or having an absorbent or reflective layer)	3	0	
70080089	Multiple-walled insulating glass consisting of two panels of glass with an interlayer of glass fibre, and multiple-walled insulating glass consisting of three or more panels of glass (excl. coloured throughout the mass, opacified, flashed or having an absorbent or reflective layer)	3	0	
70091000	Rear-view mirrors, whether or not framed, for vehicles	4	0	
70099100	Glass mirrors, unframed (excl. rear-view mirrors for vehicles, optical mirrors, optically worked, mirrors > 100 years old)	4	0	
70099200	Glass mirrors, framed (excl. rear-view mirrors for vehicles, optical mirrors, optically processed, and mirrors of an age of > 100 years)	4	0	

CN 2013	Description	Base rate	Staging category	Notes
70101000	Glass ampoules	3	0	
70102000	Stoppers, lids and other closures, of glass	5	4	
70109010	Household preserving jars ”sterilising jars”, of glass	5	4	
70109021	Phials and other containers made from tubing of glass, of a kind used for the commercial packing of goods (excl. ampoules)	5	4	
70109031	Carboys, bottles, flasks, jars, pots, phials and other containers, of glass, of a kind used for the commercial conveyance or packing of goods, of a nominal capacity of ≥ 2,5 l	5	4	
70109041	Bottles of colourless glass, of a kind used for the commercial conveyance or packing of foodstuffs and beverages, of a nominal capacity of ≥ 1 l but < 2,5 l	5	4	
70109043	Bottles of colourless glass, of a kind used for the commercial conveyance or packing of foodstuffs and beverages, of a nominal capacity of > 0,33 l but < 1 l	5	4	
70109045	Bottles of colourless glass, of a kind used for the commercial conveyance or packing of foodstuffs and beverages, of a nominal capacity of ≥ 0,15 l to 0,33 l	5	4	
70109047	Bottles of colourless glass, of a kind used for the commercial conveyance or packing of foodstuffs and beverages, of a nominal capacity of < 0,15 l	5	4	
70109051	Bottles of coloured glass, of a kind used for the commercial conveyance or packing of foodstuffs and beverages, of a nominal capacity of ≥ 1 l but < 2,5 l	5	4	

CN 2013	Description	Base rate	Staging category	Notes
70109053	Bottles of coloured glass, of a kind used for the commercial conveyance or packing of foodstuffs and beverages, of a nominal capacity of > 0,33 l but ≤ 1 l	5	4	
70109055	Bottles of coloured glass, of a kind used for the commercial conveyance or packing of foodstuffs and beverages, of a nominal capacity of ≥ 0,15 l to 0,33 l	5	4	
70109057	Bottles of coloured glass, of a kind used for the commercial conveyance or packing of foodstuffs and beverages, of a nominal capacity of < 0,15 l	5	4	
70109061	Carboys, flasks, jars, pots, phials and other containers, of glass, of a kind used for the commercial conveyance or packing of foodstuffs and beverages, of a nominal capacity of ≥ 0,25 l but < 2,5 l (excl. bottles)	5	4	
70109067	Carboys, flasks, jars, pots, phials and other containers, of glass, of a kind used for the conveyance or packing of foodstuffs and beverages, of a nominal capacity of < 0,25 l (excl. bottles)	5	4	
70109071	Bottles, flasks, phials and other containers, of glass, of a kind used for the commercial conveyance or packing of pharmaceutical products, of a nominal capacity of > 0,055 l but < 2,5 l (excl. ampoules, containers made from tubing, glass inners for containers, with vacuum insulation)	5	4	
70109079	Bottles, flasks, phials and other containers, of glass, of a kind used for the commercial conveyance or packing of pharmaceutical products, of a nominal capacity of ≤ 0,055 l (excl. ampoules, containers made from tubing, glass inners for containers, with vacuum insulation)	5	4	
70109091	Carboys, bottles, flasks, jars, pots, phials and other containers, of colourless glass, of a kind used for the commercial conveyance or packing of goods, of a nominal capacity of < 2,5 l (excl. containers for foodstuffs, beverages or pharmaceutical products, ampoules, containers made from tubing, glass inners for containers, with vacuum insulation, perfume atomizers, flasks, bottles etc. for atomizers)	5	4	

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CN 2013	Description	Base rate	Staging category	Notes
70109099	Carboys, bottles, flasks, jars, pots, phials and other containers, of coloured glass, of a kind used for the commercial conveyance or packing of goods, of a nominal capacity of < 2,5 l (excl. containers for foodstuffs, beverages or pharmaceutical products, ampoules, containers made from tubing, glass inners for containers, with vacuum insulation, perfume atomizers, flasks, bottles etc. for atomizers)	5	4	
70111000	Glass envelopes, incl. bulbs and tubes, open, and glass parts thereof, without fittings, for electric lighting	4	0	
70112000	Glass envelopes, incl. bulbs and tubes, open, and glass parts thereof, without fittings, for cathode ray tubes	4	0	
70119000	Glass envelopes, incl. bulbs and tubes, open, and glass parts thereof, without fittings, for electric lamps and the like (excl. cathode ray tubes and for electric lighting)	4	0	
70131000	Glassware of glass ceramics, of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (excl. goods of heading 7018, cooking hobs, leaded lights and the like, lighting fittings and parts thereof, atomizers for perfume and the like)	11	10	
70132210	Drinking glasses, stemware, of lead crystal, gathered by hand	11	10	
70132290	Drinking glasses of lead crystal, stemware, gathered mechanically	11	10	
70132810	Drinking glasses, stemware, gathered by hand (excl. of glass ceramics or of lead crystal)	11	10	
70132890	Drinking glasses, stemware, gathered mechanically (excl. of glass ceramics or of lead crystal)	11	10	
70133311	Drinking glasses of lead crystal, gathered by hand, cut or otherwise decorated (excl. stemware)	11	10	
70133319	Drinking glasses of lead crystal, gathered by hand (excl. cut or otherwise decorated and stemware)	11	10	

CN 2013	Description	Base rate	Staging category	Notes
70133391	Drinking glasses of lead crystal, gathered mechanically, cut or otherwise decorated (excl. stemware)	11	10	
70133399	Drinking glasses of lead crystal, gathered mechanically (excl. cut or otherwise decorated and stemware)	11	10	
70133710	Drinking glasses of toughened glass (excl. stemware)	11	10	
70133751	Drinking glasses, gathered by hand, cut or otherwise decorated (excl. glasses of glass ceramics, lead crystal or toughened glass and stemware)	11	10	
70133759	Drinking glasses, gathered by hand (excl. glasses cut or otherwise decorated, or of glass ceramics, lead crystal or toughened glass and stemware)	11	10	
70133791	Drinking glasses, gathered mechanically, cut or otherwise decorated (excl. glasses of glass ceramics, lead crystal or toughened glass and stemware)	11	10	
70133799	Drinking glasses, gathered mechanically (excl. glasses cut or otherwise decorated, or of glass ceramics, lead crystal or toughened glass and stemware)	11	10	
70134110	Glassware of lead crystal, of a kind used for table or kitchen purposes, gathered by hand (excl. articles of heading 7018, drinking glasses, glass preserving jars ”sterilising jars”, vacuum flasks and other vacuum vessels)	11	10	
70134190	Glassware of lead crystal, of a kind used for table or kitchen purposes, gathered mechanically (excl. articles of heading 7018, drinking glasses, glass preserving jars ”sterilising jars”, vacuum flasks and other vacuum vessels)	11	10	

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CN 2013	Description	Base rate	Staging category	Notes
70134200	Glassware for table or kitchen purposes of glass having a linear coefficient of expansion ≤ 5 x 10^{-6} per kelvin within a temperature range of 0 °C to 300 °C (excl. glassware of glass ceramics or lead crystal, articles of heading 7018, drinking glasses, glass preserving jars "sterilising jars", vacuum flasks and other vacuum vessels)	11	10	
70134910	Glassware for table or kitchen purposes, of toughened glass (excl. glass having a linear coefficient of expansion ≤ 5 x 10^{-6} per kelvin within a temperature range of 0 °C to 300 °C, glassware of glass ceramics or lead crystal, articles of heading 7018, drinking glasses, glass preserving jars "sterilising jars", vacuum flasks and other vacuum vessels)	11	10	
70134991	Glassware of a kind used for table or kitchen purposes, gathered by hand (excl. toughened glass and glass having a linear coefficient of expansion ≤ 5 x 10^{-6} per kelvin within a temperature range of 0 °C to 300 °C, glassware of glass ceramics or lead crystal, articles of heading 7018, drinking glasses, glass preserving jars "sterilising jars", vacuum flasks and other vacuum vessels)	11	10	
70134999	Glassware of a kind used for table or kitchen purposes, gathered mechanically (excl. toughened glass and glass having a linear coefficient of expansion ≤ 5 x 10^{-6} per kelvin within a temperature range of 0 °C to 300 °C, glassware of glass ceramics or lead crystal, articles of heading 7018, drinking glasses, glass preserving jars "sterilising jars", vacuum flasks and other vacuum vessels)	11	10	
70139110	Glassware of lead crystal, of a kind used for toilet, office, indoor decoration or similar purposes, gathered by hand (excl. glassware of a kind used for table or kitchen purposes, drinking glasses, articles of heading 7018, mirrors, leaded lights and the like, lighting fittings and parts thereof, atomizers for perfume and the like)	11	10	

CN 2013	Description	Base rate	Staging category	Notes
70139190	Glassware of lead crystal, of a kind used for toilet, office, indoor decoration or similar purposes, gathered mechanically (excl. glassware of a kind used for table or kitchen purposes, articles of heading 7018, mirrors, leaded lights and the like, lighting fittings and parts thereof, atomizers for perfume and the like)	11	10	
70139900	Glassware of a kind used for toilet, office, indoor decoration or similar purposes (excl. glassware of lead crystal or of a kind used for table or kitchen purposes, articles of heading 7018, mirrors, leaded lights and the like, lighting fittings and parts thereof, atomizers for perfume and the like)	11	10	
70140000	Signalling glassware and optical elements of glass, not optically worked (excl. clock or watch glasses, glasses for non-corrective or corrective spectacles, incl. hollow glass spheres and their segments, for the manufacture of such glasses, microspheres, loose, lighting fittings and parts thereof)	3	0	
70151000	Glasses for corrective spectacles, curved, bent, hollowed or the like, but not optically worked (excl. flat glass for such purposes)	3	0	
70159000	Clock or watch glasses and similar glasses, glasses for non-corrective spectacles, curved, bent, hollowed or the like, but not optically worked, hollow glass spheres and their segments, for the manufacture of such glasses incl. glasses for corrective spectacles (excl. flat glass for such purposes and glasses for corrective spectacles)	3	0	
70161000	Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes (excl. finished panels and other finished decorative motifs, made from glass cubes for mosaics)	8	7	
70169010	Leaded lights and the like (excl. such articles > 100 years old)	3	0	
70169040	Blocks and bricks, of a kind used for building or construction purposes	3 MIN 1,2 EUR/ 100 kg/br	0	

CN 2013	Description	Base rate	Staging category	Notes
70169070	Slabs, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes, and multicellular or foam glass in blocks, panels, plates, shells or similar forms (excl. laminated safety glass and multiple-walled insulating units of glass, and leaded lights and the like and blocks and bricks, of a kind used for building or construction purposes)	3 MIN 1,2 EUR/ 100 kg/br	0	
70171000	Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated, of fused quartz or other fused silica (excl. containers for the conveyance or packing of goods, measuring, checking or medical instruments and apparatus of Chapter 90)	3	0	
70172000	Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated, having a linear coefficient of expansion ≤ 5 x 10^{-6} per kelvin within a temperature range of 0 °C to 300 °C (excl. glass of fused quartz or other fused silica, containers for the conveyance or packing of goods, measuring, checking or medical instruments and apparatus of Chapter 90)	3	0	
70179000	Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated (excl. glass having a linear coefficient of expansion ≤ 5 x 10^{-6} per kelvin within a temperature range of 0 °C to 300 °C or of fused quartz or other fused silica, containers for the conveyance or packing of goods, measuring, checking or medical instruments and apparatus of Chapter 90)	3	0	
70181011	Glass beads, cut and mechanically polished (excl. articles thereof)	Free	0	
70181019	Glass beads (excl. beads, cut and mechanically polished, and articles thereof)	7	4	
70181030	Imitation pearls of glass (excl. articles thereof)	Free	0	
70181051	Imitation precious and semi-precious stones of glass, cut and mechanically polished (excl. articles thereof)	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
70181059	Imitation precious and semi-precious stones of glass (excl. beads, cut and mechanically polished, and articles thereof)	3	0	
70181090	Imitation coral and similar glass smallwares (excl. articles thereof and imitation pearls, precious and semi-precious stones)	3	0	
70182000	Glass microspheres ≤ 1 mm in diameter	3	0	
70189010	Glass eyes, articles of glass beads, or of imitation pearls, imitation precious or semi-precious stones, or of other glass smallwares (excl. prosthetic articles and imitation jewellery)	3	0	
70189090	Statuettes and other ornaments of lamp-worked glass (excl. imitation jewellery)	6	4	
70191100	Glass fibre threads "chopped strands", cut into lengths ≤ 50 mm	7	7	
70191200	Rovings of glass fibres	7	7	
70191910	Slivers and yarn of glass filaments (excl. glass filaments in chopped strands of a length of ≤ 50 mm and rovings)	7	7	
70191990	Slivers and yarn of glass staple fibres	7	7	
70193110	Mats of irregularly laminated glass fibres, of filaments	7	7	
70193190	Mats of irregularly laminated glass fibres (excl. of filaments)	7	7	
70193210	Thin sheets "voiles" of irregularly laminated glass fibres, of filaments	5	7	

CN 2013	Description	Base rate	Staging category	Notes
70193290	Thin sheets "voiles" of irregularly laminated glass fibres (excl. of filaments)	5	7	
70193900	Webs, mattresses, boards and similar nonwoven products, of glass fibres (excl. mats and thin sheets "voiles")	5	7	
70194000	Woven fabrics of glass fibres made from rovings	7	7	
70195100	Woven fabrics, incl. narrow fabrics, of glass, of a width of ≤ 30 cm (excl. rovings)	7	7	
70195200	Woven fabrics, incl. narrow fabrics, of glass filaments, of width of > 30 cm, plain weave, weighing < 250 g/m², made of yarn of a linear density of ≤ 136 tex per single yarn (excl. fabrics made from rovings)	7	7	
70195900	Woven fabrics, incl. narrow fabrics, of glass fibres, of a width of > 30 cm (excl. plain weave, weighing < 250 g/m², of a linear density of ≤ 136 tex per single yarn, and fabrics made from rovings)	7	7	
70199000	Glass fibres, incl. glass wool, and articles thereof (excl. staple fibres, rovings, yarn, chopped strands, woven fabrics, incl. narrow fabrics, thin sheets "voiles", webs, mats, mattresses and boards and similar nonwoven products, mineral wool and articles thereof, electrical insulators or parts thereof, optical fibres, fibre bundles or cable, brushes of glass fibres, and dolls' wigs)	7	7	
70200005	Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for production of semiconductor materials	Free	0	
70200007	Unfinished glass inners, for vacuum flasks or for other vacuum vessels, unfinished	3	0	
70200008	Finished glass inners, for vacuum flasks or for other vacuum vessels	6	4	

CN 2013	Description	Base rate	Staging category	Notes
70200010	Glassware of fused quartz or other fused silica, n.e.s.	3	0	
70200030	Articles of glass having a linear coefficient of expansion ≤ 5 x 10^{-6} per kelvin within a temperature range of 0 °C to 300 °C, n.e.s. (excl. glassware of fused quartz or other fused silica)	3	0	
70200080	Articles of glass, n.e.s.	3	0	
71011000	Pearls, natural, whether or not worked or graded, but not strung, mounted or set, natural pearls, temporarily strung for convenience of transport (excl. mother-of-pearl)	Free	0	
71012100	Cultured pearls, unworked, whether or not graded	Free	0	
71012200	Cultured pearls, worked, whether or not graded, but not strung, mounted or set, worked cultured pearls, temporarily strung for convenience of transport	Free	0	
71021000	Diamonds, unsorted	Free	0	
71022100	Industrial diamonds unworked or simply sawn, cleaved or bruted	Free	0	
71022900	Industrial diamonds, worked, but not mounted or set (excl. unmounted stones for pick-up styluses, stones suitable for use as parts of meters, measuring instruments or other articles of Chapter 90)	Free	0	
71023100	Non-industrial diamonds unworked or simply sawn, cleaved or bruted (excl. industrial diamonds)	Free	0	
71023900	Diamonds, worked, but not mounted or set (excl. industrial diamonds)	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
71031000	Precious stones and semi-precious stones, unworked or simply sawn or roughly shaped, whether or not graded (excl. diamonds and imitation precious stones and semi-precious stones)	Free	0	
71039100	Rubies, sapphires and emeralds, worked, whether or not graded, but not strung, mounted or set, rubies, sapphires and emeralds, worked, ungraded, temporarily strung for convenience of transport (excl. rubies, sapphires and emeralds, simply sawn or roughly shaped, imitation precious stones and semi-precious stones)	Free	0	
71039900	Precious and semi-precious stones, worked, whether or not graded, but not strung, mounted or set, precious and semi-precious stones, worked, ungraded, temporarily strung for convenience of transport (excl. precious and semi-precious stones, simply sawn or roughly shaped, diamonds, rubies, sapphires and emeralds, imitation precious stones and semi-precious stones)	Free	0	
71041000	Quartz, piezoelectric, of synthetic or reconstructed stone whether or not worked or graded, but not mounted or set	Free	0	
71042000	Precious and semi-precious stones, synthetic or reconstructed, unworked or simply sawn or roughly shaped, whether or not graded (excl. piezoelectric quartz)	Free	0	
71049000	Precious and semi-precious stones, synthetic or reconstructed, worked, whether or not graded but not strung, mounted or set, ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport (excl. stones simply sawn or roughly shaped, piezoelectric quartz)	Free	0	
71051000	Dust and powder of diamonds, incl. synthetic diamonds	Free	0	
71059000	Dust and powder of natural or synthetic precious or semi-precious stones (excl. dust and powder of diamonds)	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
71061000	Powder of silver, incl. silver plated with gold or platinum	Free	0	
71069100	Silver, incl. silver plated with gold or platinum, unwrought (excl. silver in powder form)	Free	0	
71069200	Silver, incl. silver plated with gold or platinum, semi-manufactured	Free	0	
71070000	Base metals clad with silver, not further worked than semi-manufactured	Free	0	
71081100	Gold, incl. gold plated with platinum, for non-monetary purposes	Free	0	
71081200	Gold, incl. gold plated with platinum, unwrought, for non-monetary purposes (excl. gold in powder form)	Free	0	
71081310	Bars, rods, wire and sections, plates, sheets and strips of a thickness, excl. any backing, of > 0,15 mm, of gold, incl. gold plated with platinum	Free	0	
71081380	Gold, incl. gold plated with platinum, in semi-manufactured forms, for non-monetary purposes (excl. sheets and strips of a thickness, excl. any backing, of > 0,15 mm and plates, bars, rods, wire and sections)	Free	0	
71082000	Monetary gold	Free	0	
71090000	Base metals or silver, clad with gold, not further worked than semi-manufactured	Free	0	
71101100	Platinum, unwrought or in powder form	Free	0	
71101910	Bars, rods, wire and sections; plates; sheets and strips of a thickness, excl. any backing, of > 0,15 mm, of platinum	Free	0	

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CN 2013	Description	Base rate	Staging category	Notes
71101980	Platinum in semi-manufactured forms (excl. sheets and strips of a thickness, excl. any backing, of > 0,15 mm and plates, bars, rods, wire and sections)	Free	0	
71102100	Palladium, unwrought or in powder form	Free	0	
71102900	Palladium in semi-manufactured forms	Free	0	
71103100	Rhodium, unwrought or in powder form	Free	0	
71103900	Rhodium in semi-manufactured forms	Free	0	
71104100	Iridium, osmium and ruthenium, unwrought or in powder form	Free	0	
71104900	Iridium, osmium and ruthenium, in semi-manufactured forms	Free	0	
71110000	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured	Free	0	
71123000	Ash containing precious metal or precious-metal compounds	Free	0	
71129100	Waste and scrap of gold, incl. metal clad with gold, and other waste and scrap containing gold or gold compounds, of a kind used principally for the recovery of precious metal (excl. ash containing gold or gold compounds, waste and scrap of gold melted down into unworked blocks, ingots, or similar forms, and sweepings and ash containing precious metals)	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
71129200	Waste and scrap of platinum, incl. metal clad with platinum, and other waste and scrap containing platinum or platinum compounds, of a kind used principally for the recovery of precious metal (excl. ash containing platinum or platinum compounds, waste and scrap of platinum melted down into unworked blocks, ingots, or similar forms, and sweepings and ash containing precious metals)	Free	0	
71129900	Waste and scrap of silver, incl. metal clad with silver, and other waste and scrap containing silver or silver compounds, of a kind used principally for the recovery of precious metal (excl. ash, and waste and scrap of precious metals melted down into unworked blocks, ingots or similar forms)	Free	0	
71131100	Articles of jewellery and parts thereof, of silver, whether or not plated or clad with other precious metal (excl. articles > 100 years old)	2,5	0	
71131900	Articles of jewellery and parts thereof, of precious metal other than silver, whether or not plated or clad with precious metal (excl. articles > 100 years old)	2,5	0	
71132000	Articles of jewellery and parts thereof, of base metal clad with precious metal (excl. articles > 100 years old)	4	0	
71141100	Articles of goldsmiths' or silversmiths' wares or parts thereof, of silver, whether or not plated or clad with other precious metal (excl. jewellery, watch-and clockmakers' wares, musical instruments, weapons, perfume atomizers and heads for these, original sculptures or statuary, collectors' pieces and antiques)	2	0	
71141900	Articles of goldsmiths' or silversmiths' wares or parts thereof, of precious metal other than silver, whether or not plated or clad with precious metal (excl. jewellery, watch- and clockmakers' wares, musical instruments, weapons, perfume atomizers and heads for these, original sculptures or statuary, collectors' pieces and antiques)	2	0	

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CN 2013	Description	Base rate	Staging category	Notes
71142000	Articles of goldsmiths' or silversmiths' wares and parts thereof, of base metal clad with precious metal (excl. jewellery, watch-and clockmakers' wares, musical instruments, weapons, perfume atomizers and heads for these, original sculptures or statuary, collectors' pieces and antiques)	2	0	
71151000	Catalysts in the form of wire cloth or grill, of platinum	Free	0	
71159000	Articles of precious metal or of metal clad with precious metal, n.e.s.	3	0	
71161000	Articles of natural or cultured pearls, n.e.s.	Free	0	
71162011	Necklaces, bracelets and other articles, wholly of natural precious or semi-precious stones, simply strung, without fasteners or other accessories	Free	0	
71162080	Articles of precious or semi-precious stones (natural, synthetic or reconstructed), n.e.s.	2,5	0	
71171100	Cuff links and studs, of base metal, whether or not clad with silver, gold or platinum	4	0	
71171900	Imitation jewellery, of base metal, whether or not plated with precious metal (excl. cuff links and studs)	4	0	
71179000	Imitation jewellery (excl. jewellery, of base metal, whether or not clad with silver, gold or platinum)	4	0	
71181000	Coin (excl. legal tender, gold coins, medals, jewellery made from coins, collectors' items of numismatic value, waste and scrap)	Free	0	
71189000	Coin of legal tender	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
72011011	Non-alloy pig iron in pigs, blocks or other primary forms, containing by weight ≤ 0,5 % phosphorus, ≥ 0,4 % manganese and ≤ 1 % silicon	1,7	4	
72011019	Non-alloy pig iron in pigs, blocks or other primary forms, containing by weight ≤ 0,5 % phosphorus, ≥ 0,4 % manganese and > 1 % silicon	1,7	4	
72011030	Non-alloy pig iron in pigs, blocks or other primary forms, containing by weight ≤ 0,5 % phosphorus, and ≥ 0,1 % but < 0,4 % manganese	1,7	4	
72011090	Non-alloy pig iron in pigs, blocks or other primary forms, containing by weight ≤ 0,5 % phosphorus, and ≤ 0,1 % manganese	Free	0	
72012000	Non-alloy pig iron in pigs, blocks or other primary forms, containing by weight ≥ 0,5 % phosphorus	2,2	4	
72015010	Alloy pig iron in pigs, blocks or other primary forms, containing by weight ≥ 0,3 % but ≤ 1 % titanium and ≥ 0,5 % but ≤ 1 % vanadium	Free	0	
72015090	Alloy pig iron and spiegeleisen, in pigs, blocks or other primary forms (excl. alloy iron containing, by weight, ≥ 0,3 % but ≤ 1 % titanium and ≥ 0,5 % but ≤ 1 % vanadium)	1,7	4	
72021120	Ferro-manganese, containing by weight > 2 % carbon, with a granulometry ≤ 5 mm and a manganese content by weight > 65 %	2,7	4	
72021180	Ferro-manganese, containing by weight > 2 % carbon (excl. ferro-manganese with a granulometry of ≤ 5 mm and containing by weight > 65 % manganese)	2,7	4	
72021900	Ferro-manganese, containing by weight ≤ 2 % carbon	2,7	4	

CN 2013	Description	Base rate	Staging category	Notes
72022100	Ferro-silicon, containing by weight > 55 % of silicon	5,7	7	
72022910	Ferro-silicon, containing by weight ≤ 55 % silicon and ≥ 4 % but ≤ 10 % of magnesium	5,7	7	
72022990	Ferro-silicon, containing by weight ≤ 55 % silicon (excl. that containing by weight ≥ 4 % but ≤ 10 % of magnesium)	5,7	7	
72023000	Ferro-silico-manganese	3,7	4	
72024110	Ferro-chromium, containing by weight > 4 % but ≤ 6 % carbon	4	4	
72024190	Ferro-chromium, containing by weight > 6 % carbon	4	4	
72024910	Ferro-chromium, containing by weight ≤ 0,05 % carbon	7	7	
72024950	Ferro-chromium, containing by weight > 0,05 % but ≤ 0,5 % carbon	7	7	
72024990	Ferro-chromium, containing by weight > 0,5 % but ≤ 4 % carbon	7	7	
72025000	Ferro-silico-chromium	2,7	4	
72026000	Ferro-nickel	Free	0	
72027000	Ferro-molybdenum	2,7	4	
72028000	Ferro-tungsten and ferro-silico-tungsten	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
72029100	Ferro-titanium and ferro-silico-titanium	2,7	4	
72029200	Ferro-vanadium	2,7	4	
72029300	Ferro-niobium	Free	0	
72029910	Ferro-phosphorus	Free	0	
72029930	Ferro-silico-magnesium	2,7	4	
72029980	Ferro-alloys (excl. ferro-manganese, ferro-silicon, ferro-silico-manganese, ferro-chromium, ferro-silico-chromium, ferro-nickel, ferro-molybdenum, ferro-tungsten, ferro-silico-tungsten, ferro-titanium, ferro-silico-titanium, ferro-vanadium, ferro-niobium, ferro-phosphorus and ferro-silico-magnesium)	2,7	4	
72031000	Ferrous products obtained by direct reduction of iron ore, in lumps, pellets or similar forms	Free	0	
72039000	Spongy ferrous products, obtained from molten pig iron by atomisation, iron of a purity of ≥ 99,94 %, in lumps, pellets or similar forms	Free	0	
72041000	Waste and scrap, of cast iron (excl. radioactive)	Free	0	
72042110	Waste and scrap of stainless steel, containing by weight ≥ 8 % nickel (excl. radioactive, and waste and scrap from batteries and electric accumulators)	Free	0	
72042190	Waste and scrap of stainless steel (not containing ≥ 8 % nickel, radioactive, or waste and scrap from batteries and electric accumulators)	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
72042900	Waste and scrap of alloy steel (excl. stainless steel, and waste and scrap, radioactive, or waste and scrap from batteries and electric accumulators)	Free	0	
72043000	Waste and scrap of tinned iron or steel (excl. radioactive, and waste and scrap of batteries and electric accumulators)	Free	0	
72044110	Turnings, shavings, chips, milling waste, sawdust and filings, of iron or steel, whether or not in bundles (excl. such items of cast iron, alloy steel or tinned iron or steel)	Free	0	
72044191	Trimmings and stampings, of iron or steel, in bundles (excl. such items of cast iron, alloy steel or tinned iron or steel)	Free	0	
72044199	Trimmings and stampings, of iron or steel, not in bundles (excl. such items of cast iron, alloy steel or tinned iron or steel)	Free	0	
72044910	Waste and scrap of iron or steel, fragmentised "shredded" (excl. slag, scale and other waste of the production of iron and steel; radioactive waste and scrap; fragments of pigs, blocks or other primary forms of pig iron or spiegeleisen; waste and scrap of cast iron, alloy steel or tinned iron or steel; turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings; waste and scrap of primary cells, primary batteries and electric accumulators)	Free	0	
72044930	Waste and scrap of iron or steel, not fragmentised "shredded", in bundles (excl. slag, scale and other waste of the production of iron and steel; radioactive waste and scrap; fragments of pigs, blocks or other primary forms of pig iron or spiegeleisen; waste and scrap of cast iron, alloy steel or tinned iron or steel; turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings; waste and scrap of primary cells, primary batteries and electric accumulators)	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
72044990	Waste and scrap of iron or steel, not fragmentised ”shredded”, not in bundles (excl. slag, scale and other waste of the production of iron and steel; radioactive waste and scrap; fragments of pigs, blocks or other primary forms of pig iron or spiegeleisen; waste and scrap of cast iron, alloy steel or tinned iron or steel; turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings; waste and scrap of primary cells, primary batteries and electric accumulators)	Free	0	
72045000	Remelting scrap ingots of iron or steel (excl. products whose chemical composition conforms to the definitions of pig iron, spiegeleisen, or ferro-alloys)	Free	0	
72051000	Granules, of pig iron, spiegeleisen, iron or steel (excl. granules of ferro-alloys, turnings and filings of iron or steel, certain small calibre items, defective balls for ball-bearings)	Free	0	
72052100	Powders, of alloy steel (excl. powders of ferro-alloys and radioactive iron powders ”isotopes”)	Free	0	
72052900	Powders, of pig iron, spiegeleisen, iron or non-alloy steel (excl. powders of ferro-alloys and radioactive iron powders ”isotopes”)	Free	0	
72061000	Ingots, of iron and non-alloy steel (excl. remelted scrap ingots, continuous cast products, iron of heading 7203)	Free	0	
72069000	Iron and non-alloy steel, in puddled bars or other primary forms (excl. ingots, remelted scrap ingots, continuous cast products, iron of heading 7203)	Free	0	
72071111	Semi-finished products, of non-alloy free-cutting steel, containing by weight < 0,25 % carbon, of square or rectangular cross-section, the width < twice the thickness, rolled or obtained by continuous casting	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
72071114	Semi-finished products, of iron or non-alloy steel, containing by weight < 0,25 % carbon, of square or rectangular cross-section, the width < twice the thickness of ≤ 130 mm, rolled or obtained by continuous casting (excl. free-cutting steel)	Free	0	
72071116	Semi-finished products, of iron or non-alloy steel, containing by weight < 0,25 % carbon, of square or rectangular cross-section, the width < twice the thickness of > 130 mm, rolled or obtained by continuous casting (excl. free-cutting steel)	Free	0	
72071190	Semi-finished products of iron or non-alloy steel, containing by weight < 0,25 % carbon, of rectangular cross-section, the width < twice the thickness, forged	Free	0	
72071210	Semi-finished products of iron or non-alloy steel, containing by weight < 0,25 of carbon, of rectangular ”other than square” cross-section, the width measuring ≥ twice the thickness, rolled or obtained by continuous casting	Free	0	
72071290	Semi-finished products of iron or non-alloy steel, containing by weight < 0,25 % carbon, of rectangular ”other than square” cross-section, the width ≥ twice the thickness, forged	Free	0	
72071912	Semi-finished products, of iron or non-alloy steel, containing by weight < 0,25 % carbon, of circular or polygonal cross-section, rolled or obtained by continuous casting	Free	0	
72071919	Semi-finished products of iron or non-alloy steel, containing by weight < 0,25 % carbon, of circular or polygonal cross-section, forged	Free	0	
72071980	Semi-finished products of iron or non-alloy steel, containing by weight < 0,25 % carbon (excl. semi-products, of square, rectangular, circular or polygonal cross-section)	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
72072011	Semi-finished products, of non-alloy free-cutting steel, containing by weight ≥ 0,25 % carbon, of square or rectangular cross-section, the width < twice the thickness, rolled or obtained by continuous casting	Free	0	
72072015	Semi-finished products of iron or non-alloy steel, containing by weight ≥ 0,25 % but < 0,6 % carbon, of square or rectangular cross-section, the width < twice the thickness, rolled or obtained by continuous casting (excl. free-cutting steel)	Free	0	
72072017	Semi-finished products of iron or non-alloy steel, containing by weight ≥ 0,6 % carbon, of square or rectangular cross-section, the width < twice the thickness, rolled or obtained by continuous casting (excl. free-cutting steel)	Free	0	
72072019	Semi-finished products of iron or non-alloy steel, containing by weight ≥ 0,25 % carbon, of square or rectangular cross-section, the width < twice the thickness, forged	Free	0	
72072032	Semi-finished products of iron or non-alloy steel, containing by weight ≥ 0,25 of carbon, of rectangular "other than square" cross-section, the width measuring ≥ twice the thickness, rolled or obtained by continuous casting	Free	0	
72072039	Semi-finished products of iron or non-alloy steel, containing by weight ≥ 0,25 % carbon, of rectangular "other than square" cross-section and the width ≥ twice the thickness, forged	Free	0	
72072052	Semi-finished products of iron or non-alloy steel, containing by weight ≥ 0,25 % carbon, of circular or polygonal cross-section, rolled or obtained by continuous casting	Free	0	
72072059	Semi-finished products of iron or non-alloy steel, containing by weight ≥ 0,6 % carbon, of circular or polygonal cross-section, forged	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
72072080	Semi-finished products of iron or non-alloy steel, containing by weight ≥ 0,25 % carbon (excl. those of square, rectangular, circular or polygonal cross-section)	Free	0	
72081000	Flat-rolled products of iron or non-alloy steel, of a width of ≥ 600 mm, in coils, simply hot-rolled, not clad, plated or coated, with patterns in relief directly due to the rolling process	Free	0	
72082500	Flat-rolled products of iron or non-alloy steel, of a width of ≥ 600 mm, in coils, simply hot-rolled, not clad, plated or coated, of a thickness of ≥ 4,75 mm, pickled, without patterns in relief	Free	0	
72082600	Flat-rolled products of iron or non-alloy steel, of a width of ≥ 600 mm, in coils, simply hot-rolled, not clad, plated or coated, of a thickness of ≥ 3 mm but < 4,75 mm, pickled, without patterns in relief	Free	0	
72082700	Flat-rolled products of iron or non-alloy steel, of a width of ≥ 600 mm, in coils, simply hot-rolled, not clad, plated or coated, of a thickness of < 3 mm, pickled, without patterns in relief	Free	0	
72083600	Flat-rolled products of iron or non-alloy steel, of a width of ≥ 600 mm, in coils, simply hot-rolled, not clad, plated or coated, of a thickness of ≥ 10 mm, not pickled, without patterns in relief	Free	0	
72083700	Flat-rolled products of iron or non-alloy steel, of a width of ≥ 600 mm, in coils, simply hot-rolled, not clad, plated or coated, of a thickness of ≥ 4,75 mm but < 10 mm, not pickled, without patterns in relief	Free	0	
72083800	Flat-rolled products of iron or non-alloy steel, of a width of ≥ 600 mm, in coils, simply hot-rolled, not clad, plated or coated, of a thickness of ≥ 3 mm but < 4,75 mm, not pickled, without patterns in relief	Free	0	
72083900	Flat-rolled products of iron or non-alloy steel, of a width of ≥ 600 mm, in coils, simply hot-rolled, not clad, plated or coated, of a thickness of < 3 mm, not pickled, without patterns in relief	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
72084000	Flat-rolled products of iron or non-alloy steel, of a width of ≥ 600 mm, not in coils, simply hot-rolled, not clad, plated or coated, with patterns in relief directly due to the rolling process	Free	0	
72085120	Flat-rolled products of iron or non-alloy steel, of a width of ≥ 600 mm, not in coils, simply hot-rolled, not clad, plated or coated, of a thickness of > 15 mm, without patterns in relief	Free	0	
72085191	Flat-rolled products of iron or non-alloy steel, of a width of ≥ 2 050 mm, not in coils, simply hot-rolled, not clad, plated or coated, of a thickness of > 10 mm but ≤ 15 mm, without patterns in relief (excl. "wide flats")	Free	0	
72085198	Flat-rolled products of iron or non-alloy steel, of a width of < 2 050 mm but ≥ 600 mm, not in coils, simply hot-rolled, not clad, plated or coated, of a thickness of > 10 mm but ≤ 15 mm, without patterns in relief	Free	0	
72085210	Flat-rolled products of iron or non-alloy steel, of a width of ≤ 1 250 mm, not in coils, simply hot-rolled on four faces or in a closed box pass, not clad, plated or coated, of a thickness of ≥ 4,75 mm but ≤ 10 mm, without patterns in relief	Free	0	
72085291	Flat-rolled products of iron or non-alloy steel, of a width of ≥ 2 050 mm, not in coils, simply hot-rolled, not clad, plated or coated, of a thickness of ≥ 4,75 mm but ≤ 10 mm, without patterns in relief	Free	0	
72085299	Flat-rolled products of iron or non-alloy steel, of a width of < 2 050 mm but ≥ 600 mm, not in coils, simply hot-rolled, not clad, plated or coated, of a thickness of ≥ 4,75 mm but ≤ 10 mm, without patterns in relief (excl. rolled on four faces or in a closed bow pass of a width ≤ 1 250 mm)	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
72085310	Flat-rolled products of iron or non-alloy steel, of a width of ≤ 1 250 mm, not in coils, simply hot-rolled on four faces or in a closed box pass, not clad, plated or coated, of a thickness of ≥ 4 mm but < 4,75 mm, without patterns in relief	Free	0	
72085390	Flat-rolled products of iron or non-alloy steel, of a width of ≥ 600 mm, not in coils, simply hot-rolled, not clad, plated or coated, of a thickness of ≥ 3 mm but < 4,75 mm, without patterns in relief (excl. rolled on four faces or in a closed bow pass of a width ≤ 1 250 mm and of a thickness of ≥ 4 mm)	Free	0	
72085400	Flat-rolled products of iron or non-alloy steel, of a width of ≥ 600 mm, not in coils, simply hot-rolled, not clad, plated or coated, of a thickness of < 3 mm, without patterns in relief	Free	0	
72089020	Flat-rolled products of iron or steel, of a width ≥ 600 mm, hot-rolled and further worked, but not clad, plated or coated, perforated	Free	0	
72089080	Flat-rolled products of iron or steel, of a width ≥ 600 mm, hot-rolled and further worked, but not clad, plated or coated, non-perforated	Free	0	
72091500	Flat-rolled products of iron or non-alloy steel, of a width of ≥ 600 mm, in coils, simply cold-rolled "cold-reduced", not clad, plated or coated, of a thickness of ≥ 3 mm	Free	0	
72091610	Flat-rolled products of iron or non-alloy steel, of a width of ≥ 600 mm, in coils, simply cold-rolled "cold-reduced", of a thickness of > 1 mm but < 3 mm "electrical"	Free	0	
72091690	Flat-rolled products of iron or non-alloy steel, of a width of ≥ 600 mm, in coils, simply cold-rolled "cold-reduced", not clad, plated or coated, of a thickness of > 1 mm but < 3 mm (excl. electrical)	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
72091710	Flat-rolled products of iron or non-alloy steel, of a width of ≥ 600 mm, in coils, simply cold-rolled "cold-reduced", of a thickness of ≥ 0,5 mm but ≤ 1 mm "electrical"	Free	0	
72091790	Flat-rolled products of iron or non-alloy steel, of a width of ≥ 600 mm, in coils, simply cold-rolled "cold-reduced", not clad, plated or coated, of a thickness of ≥ 0,5 mm but ≤ 1 mm (excl. electrical)	Free	0	
72091810	Flat-rolled products of iron or non-alloy steel, of a width of ≥ 600 mm, in coils, simply cold-rolled "cold-reduced", of a thickness of < 0,5 mm "electrical"	Free	0	
72091891	Flat-rolled products of iron or non-alloy steel, of a width of ≥ 600 mm, in coils, simply cold-rolled "cold-reduced", not clad, plated or coated, of a thickness of ≥ 0,35 mm but < 0,5 mm (excl. electrical)	Free	0	
72091899	Flat-rolled products of iron or non-alloy steel, of a width of ≥ 600 mm, in coils, simply cold-rolled "cold-reduced", not clad, plated or coated, of a thickness of < 0,35 mm (excl. electrical)	Free	0	
72092500	Flat-rolled products of iron or non-alloy steel, of a width of ≥ 600 mm, not in coils, simply cold-rolled "cold-reduced", not clad, plated or coated, of a thickness of ≥ 3 mm	Free	0	
72092610	Flat-rolled products of iron or non-alloy steel, of a width of ≥ 600 mm, not in coils, simply cold-rolled "cold-reduced", of a thickness of > 1 mm but < 3 mm "electrical"	Free	0	
72092690	Flat-rolled products of iron or non-alloy steel, of a width of ≥ 600 mm, not in coils, simply cold-rolled "cold-reduced", not clad, plated or coated, of a thickness of > 1 mm but < 3 mm (excl. electrical)	Free	0	
72092710	Flat-rolled products of iron or non-alloy steel, of a width of ≥ 600 mm, not in coils, simply cold-rolled "cold-reduced", of a thickness of ≥ 0,5 mm but ≤ 1 mm "electrical"	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
72092790	Flat-rolled products of iron or non-alloy steel, of a width of ≥ 600 mm, not in coils, simply cold-rolled "cold-reduced", not clad, plated or coated, of a thickness of ≥ 0,5 mm but ≤ 1 mm (excl. electrical)	Free	0	
72092810	Flat-rolled products of iron or non-alloy steel, of a width of ≥ 600 mm, not in coils, simply cold-rolled "cold-reduced", of a thickness of < 0,5 mm "electrical"	Free	0	
72092890	Flat-rolled products of iron or non-alloy steel, of a width of ≥ 600 mm, not in coils, simply cold-rolled "cold-reduced", not clad, plated or coated, of a thickness of < 0,5 mm (excl. electrical)	Free	0	
72099020	Flat-rolled products of iron or steel, of a width of ≥ 600 mm, cold-rolled "cold-reduced" and further worked, but not clad, plated or coated, perforated	Free	0	
72099080	Flat-rolled products of iron or steel, of a width of ≥ 600 mm, cold-rolled "cold-reduced" and further worked, but not clad, plated or coated, non-perforated	Free	0	
72101100	Flat-rolled products of iron or non-alloy steel, of a width of ≥ 600 mm, hot-rolled or cold-rolled "cold-reduced", tinned, of a thickness of ≥ 0,5 mm	Free	0	
72101220	Tinplate of iron or non-alloy steel, of a width of ≥ 600 mm and of a thickness of < 0,5 mm, tinned [coated with a layer of metal containing, by weight, ≥ 97 % of tin], not further worked than surface-treated	Free	0	
72101280	Flat-rolled products of iron or non-alloy steel, of a width of ≥ 600 mm, hot-rolled or cold-rolled "cold-reduced", plated or coated with tin, of a thickness of < 0,5 mm (excl. tinplate)	Free	0	
72102000	Flat-rolled products of iron or non-alloy steel, of a width of ≥ 600 mm, hot-rolled or cold-rolled "cold-reduced", plated or coated with lead, incl. terne-plate	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
72103000	Flat-rolled products of iron or non-alloy steel, of a width of ≥ 600 mm, hot-rolled or cold-rolled "cold-reduced", electrolytically plated or coated with zinc	Free	0	
72104100	Flat-rolled products of iron or non-alloy steel, of a width of ≥ 600 mm, hot-rolled or cold-rolled "cold-reduced", corrugated, plated or coated with zinc (excl. electrolytically plated or coated with zinc)	Free	0	
72104900	Flat-rolled products of iron or non-alloy steel, of a width of ≥ 600 mm, hot-rolled or cold-rolled "cold-reduced", not corrugated, plated or coated with zinc (excl. electrolytically plated or coated with zinc)	Free	0	
72105000	Flat-rolled products of iron or non-alloy steel, of a width of ≥ 600 mm, hot-rolled or cold-rolled "cold-reduced", plated or coated with chromium oxides or with chromium and chromium oxides	Free	0	
72106100	Flat-rolled products of iron or non-alloy steel, of a width of ≥ 600 mm, hot-rolled or cold-rolled "cold-reduced", plated or coated with aluminium-zinc alloys	Free	0	
72106900	Flat-rolled products of iron or non-alloy steel, of a width of ≥ 600 mm, hot-rolled or cold-rolled "cold-reduced", plated or coated with aluminium (excl. products plated or coated with aluminium-zinc alloys)	Free	0	
72107010	Tinplate of a width of ≥ 600 mm and of a thickness of < 0,5 mm, tinned [coated with a layer of metal containing, by weight, ≥ 97 % of tin], not further worked than varnished, and flat products plated or coated with chromium oxides or with chromium and chromium oxides, of iron or non-alloy steel, of a width of ≥ 600 mm, hot-rolled or cold-rolled "cold-reduced", varnished	Free	0	
72107080	Flat-rolled products of iron or non-alloy steel, of a width of ≥ 600 mm, hot-rolled or cold-rolled "cold-reduced", painted, varnished or plastic coated (excl. tinplate and products electrolytically plated or coated with chrome, varnished)	Free	0	

ELI: http://data.europa.eu/eli/agree_internation/2026/184/oj

CN 2013	Description	Base rate	Staging category	Notes
72109030	Flat-rolled products of iron or non-alloy steel, of a width of ≥ 600 mm, hot-rolled or cold-rolled "cold-reduced", clad	Free	0	
72109040	Flat-rolled products of iron or non-alloy steel, tinned and printed, of a width of ≥ 600 mm, hot-rolled or cold-rolled "cold-reduced"	Free	0	
72109080	Flat-rolled products of iron or non-alloy steel, hot-rolled or cold-rolled "cold-reduced", of a width of ≥ 600 mm, plated or coated (excl. plated or coated with thin, lead "incl. terne-plate", zinc, aluminium, chromium, chromium oxides, plastics, platinum, painted or varnished, clad and tinned and printed)	Free	0	
72111300	Flat-rolled products of iron or non-alloy steel, simply hot-rolled on four faces or in a closed box pass, not clad, plated or coated, of a width of > 150 mm but < 600 mm and a thickness of ≥ 4 mm, not in coils, without patterns in relief, commonly known as "wide flats"	Free	0	
72111400	Flat-rolled products of iron or non-alloy steel, of a width < 600 mm, not further worked than hot-rolled, not clad, plated or coated, of a thickness of ≥ 4,75 mm (excl. "wide flats")	Free	0	
72111900	Flat-rolled products of iron or non-alloy steel, of a width < 600 mm, simply hot-rolled, not clad, plated or coated, of a thickness < 4,75 mm (excl. "wide flats")	Free	0	
72112320	Flat-rolled products of iron or non-alloy steel, of a width of < 600 mm, simply cold-rolled "cold-reduced", not clad, plated or coated, containing by weight < 0,25 % of carbon "electrical"	Free	0	
72112330	Flat-rolled products of iron or non-alloy steel, of a width of < 600 mm and of a thickness of ≥ 0,35 mm, simply cold-rolled "cold-reduced", not clad, plated or coated, containing by weight < 0,25 % of carbon (excl. electrical plate)	Free	0	

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CN 2013	Description	Base rate	Staging category	Notes
72112380	Flat-rolled products of iron or non-alloy steel, of a width of < 600 mm and of a thickness of < 0,35 mm, simply cold-rolled ”cold-reduced”, not clad, plated or coated, containing by weight < 0,25 % of carbon (excl. electrical plate)	Free	0	
72112900	Flat-rolled products of iron or non-alloy steel, of a width of < 600 mm, simply cold-rolled ”cold-reduced”, not clad, plated or coated, containing by weight ≥ 0,25 % of carbon	Free	0	
72119020	Flat-rolled products of iron or non-alloy steel, of a width of < 600 mm, hot-rolled or cold-rolled ”cold-reduced” and further worked, but not clad, plated or coated, perforated	Free	0	
72119080	Flat-rolled products of iron or non-alloy steel, of a width of < 600 mm, hot-rolled or cold-rolled ”cold-reduced” and further worked, but not clad, plated or coated, non-perforated	Free	0	
72121010	Tinplate of iron or non-alloy steel, of a width of < 600 mm and of a thickness of < 0,5 mm, tinned [coated with a layer of metal containing, by weight, ≥ 97 % of tin], not further worked than surface-treated	Free	0	
72121090	Flat-rolled products of iron or non-alloy steel, hot-rolled or cold-rolled ”cold-reduced”, of a width of < 600 mm, tinned (excl. tinplate, not further worked than surface-treated)	Free	0	
72122000	Flat-rolled products of iron or non-alloy steel, of a width of < 600 mm, hot-rolled or cold-rolled ”cold-reduced”, electrolytically plated or coated with zinc	Free	0	
72123000	Flat-rolled products of iron or non-alloy steel, of a width of < 600 mm, hot-rolled or cold-rolled ”cold-reduced”, tinned (excl. electrolytically plated or coated with zinc)	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
72124020	Tinplate of a width of < 600 mm and of a thickness of < 0,5 mm, tinned [coated with a layer of metal containing, by weight, ≥ 97 % of tin], not further worked than varnished, and flat products plated or coated with chromium oxides or with chromium and chromium oxides, of iron or non-alloy steel, of a width of < 600 mm, hot-rolled or cold-rolled ”cold-reduced”, varnished	Free	0	
72124080	Flat-rolled products of iron or non-alloy steel, of a width of < 600 mm, hot-rolled or cold-rolled ”cold-reduced”, painted, varnished or plastic coated (excl. tinplate, not further worked than varnished, and products plated or coated with chromium oxides or with chromium and chromium oxides, varnished)	Free	0	
72125020	Flat-rolled products of iron or non-alloy steel, of a width of < 600 mm, hot-rolled or cold-rolled ”cold-reduced”, plated or coated with chromium oxides or with chromium and chromium oxides (excl. varnished)	Free	0	
72125030	Flat-rolled products of iron or non-alloy steel, of a width of < 600 mm, hot-rolled or cold-rolled ”cold-reduced”, plated or coated with chromium or nickel	Free	0	
72125040	Flat-rolled products of iron or non-alloy steel, of a width of < 600 mm, hot-rolled or cold-rolled ”cold-reduced”, plated or coated with copper	Free	0	
72125061	Flat-rolled products of iron or non-alloy steel, of a width of < 600 mm, hot-rolled or cold-rolled ”cold-reduced”, plated or coated with aluminium-zinc alloys	Free	0	
72125069	Flat-rolled products of iron or non-alloy steel, of a width of < 600 mm, hot-rolled or cold-rolled ”cold-reduced”, plated or coated with aluminium (excl. products plated or coated with aluminium-zinc alloys)	Free	0	
72125090	Flat-rolled products of iron or non-alloy steel, of a width of < 600 mm, hot-rolled or cold-rolled ”cold-reduced”, clad (excl. products plated or coated with tin or zinc, copper, with chromium oxides or with chromium and chromium oxides, chromium, nickel or aluminium, painted or varnished, and plastic-coated)	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
72126000	Flat-rolled products of iron or non-alloy steel, of a width of < 600 mm, hot-rolled or cold-rolled ”cold-reduced”, clad	Free	0	
72131000	Bars and rods, hot-rolled, in irregularly wound coils of iron or non-alloy steel, with indentations, ribs, grooves or other deformations produced during the rolling process	Free	0	
72132000	Bars and rods, hot-rolled, in irregularly wound coils, of non-alloy free-cutting steel (excl. bars and rods containing indentations, ribs, grooves or other deformations produced during the rolling process)	Free	0	
72139110	Bars and rods, hot-rolled, of the type used for concrete reinforcement, smooth, of iron or non-alloy steel, in irregularly wound coils, of circular cross-section measuring < 14 mm in diameter	Free	0	
72139120	Bars and rods, hot-rolled, of the type used for tyre cord, smooth, of iron or non-alloy steel, in irregularly wound coils	Free	0	
72139141	Bars and rods, hot-rolled, of iron or non-alloy steel, in irregularly wound coils, containing by weight ≤ 0,06 % of carbon, of circular cross-section measuring < 14 mm in diameter (excl. free-cutting steel, bars and rods, hot-rolled, for concrete reinforcement and tyre cord, and bars and rods, hot-rolled, containing indentations, ribs, grooves or other deformations produced during the rolling process	Free	0	
72139149	Bars and rods, hot-rolled, of iron or non-alloy steel, in irregularly wound coils, containing by weight > 0,06 % and < 0,25 % of carbon, of circular cross-section, measuring < 14 mm in diameter (excl. of free-cutting steel, bars and rods, hot-rolled, for concrete reinforcement and tyre cord and bars and rods, hot-rolled, containing indentations, ribs, grooves or other deformations produced during the rolling process)	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
72139170	Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel, containing by weight ≥ 0,25 % but ≤ 0,75 % carbon, of circular cross-section measuring < 14 mm in diameter (excl. of free-cutting steel, and bars and rods, smooth, for concrete reinforcement and tyre cord, and bars and rods with indentations, ribs, grooves or other deformations produced during the rolling process)	Free	0	
72139190	Bars and rods, hot-rolled, of iron or non-alloy steel, in irregularly wound coils, containing by weight > 0,75 % of carbon, of circular cross-section measuring < 14 mm in diameter (excl. of free-cutting steel, bars and rods, smooth, for tyre cord and bars and rods with indentations, ribs, grooves and other deformations produced during the rolling process)	Free	0	
72139910	Bars and rods, of iron or non-alloy steel, hot-rolled, in irregularly wound coils, containing by weight < 0,25 % carbon (excl. products of circular cross-section measuring < 14 mm in diameter, bars and rods of free-cutting steel, and bars and rods with indentations, ribs, grooves or other deformations produced during the rolling process)	Free	0	
72139990	Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel, containing by weight ≥ 0,25 % carbon (excl. products of circular cross-section measuring < 14 mm diameter, bars and rods of free-cutting steel, and bars and rods with indentations, ribs, grooves or other deformations produced during the rolling process)	Free	0	
72141000	Bars and rods, of iron or non-alloy steel, not further worked than forged (excl. in irregularly wound coils)	Free	0	
72142000	Bars and rods, of iron or non-alloy steel, with indentations, ribs, groves or other deformations produced during the rolling process	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
72143000	Bars and rods, of non-alloy free-cutting steel, not further worked than hot-rolled, hot-drawn or hot-extruded (excl. containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling)	Free	0	
72149110	Bars and rods of iron or non-alloy steel, not further worked than hot-rolled, hot-drawn or hot-extruded, containing by weight < 0,25 % of carbon, of rectangular "other than square" cross-section (excl. those with indentations, ribs, grooves or other deformations produced during the rolling process, bars and rods twisted after rolling, and free-cutting steel)	Free	0	
72149190	Other bars and rods of iron or non-alloy steel, only hot-rolled, only hot-drawn or only hot-extruded, containing by weight ≥ 0,25 % of carbon, of rectangular "other than square" cross-section (excl. those with indentations, ribs, grooves or other deformations produced during the rolling process, bars and rods twisted after rolling, and free-cutting steel)	Free	0	
72149910	Bars and rods of the type used for concrete reinforcement, smooth, of iron or non-alloy steel, only hot-rolled, only hot-drawn or only hot-extruded, containing < 0,25 % of carbon, of square cross-section or of a cross-section other than rectangular	Free	0	
72149931	Bars and rods of iron or non-alloy steel, only hot-rolled, hot-drawn or hot-extruded, containing < 0,25 % of carbon, of circular cross-section, of a maximum diameter of ≥ 80 mm (other than of free-cutting steel, smooth bars and rods, for reinforced concrete, or bars and rods containing indentations, ribs, grooves or other deformations produced during the rolling process, or wound after rolling)	Free	0	
72149939	Bars and rods of iron or non-alloy steel, only hot-rolled, hot-drawn or hot-extruded, containing < 0,25 % of carbon, of circular cross-section of a maximum diameter of < 80 mm (other than of free-cutting steel, smooth bars and rods, for reinforced concrete, or bars and rods containing indentations, ribs, grooves or other deformations produced during the rolling process, or wound after rolling)	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
72149950	Bars and rods of iron or non-alloy steel, only hot-rolled, hot-drawn or hot-extruded, containing by weight < 0,25 % of carbon, of square cross-section or of a cross-section other than square or circular (other than of free-cutting steel, smooth bars and rods, for reinforced concrete, or bars and rods containing indentations, ribs, grooves or other deformations produced during the rolling process, or wound after rolling)	Free	0	
72149971	Bars and rods of iron or non-alloy steel, only hot-rolled, only hot-drawn or only hot-extruded, containing by weight ≥ 0,25 % carbon, of circular cross-section measuring ≥ 80 mm in diameter (excl. bars and rods with indentations, ribs, grooves or other deformations produced during the rolling process, twisted after rolling, and of free-cutting steel)	Free	0	
72149979	Bars and rods of iron or non-alloy steel, only hot-rolled, only hot-drawn or only hot-extruded, containing by weight ≥ 0,25 % carbon, of circular cross-section measuring < 80 mm in diameter (excl. bars and rods with indentations, ribs, grooves or other deformations produced during the rolling process, twisted after rolling, and of free-cutting steel)	Free	0	
72149995	Bars and rods of iron or non-alloy steel, only hot-rolled, only hot-drawn or only hot-extruded, containing by weight ≥ 0,25 % carbon, of square or of other than rectangular or circular cross-section (excl. indentations, ribs, grooves or other deformations produced during the rolling process, twisted after rolling, and of free-cutting steel)	Free	0	
72151000	Bars and rods, of non-alloy free-cutting steel, not further worked than cold-formed or cold-finished	Free	0	
72155011	Other bars and rods of iron or non-alloy steel, not further worked than cold-formed or cold-finished, containing by weight < 0,25 % of carbon of rectangular ”other than square” cross-section (excl. those of free-cutting steel)	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
72155019	Other bars and rods of iron or non-alloy steel, not further worked than cold-formed or cold-finished, containing by weight < 0,25 % of carbon, of square or other than rectangular cross-section (excl. those of free-cutting steel)	Free	0	
72155080	Other bars and rods of iron or non-alloy steel, not further worked than cold-formed or cold-finished, containing by weight ≥ 0,25 % of carbon (excl. those of free-cutting steel)	Free	0	
72159000	Bars or rods, of iron or non-alloy steel, cold-formed or cold-finished and further worked or hot-formed and further worked, n.e.s.	Free	0	
72161000	U, I or H sections of iron or non-alloy steel, not further worked than hot-rolled, hot-drawn or extruded, of a height of < 80 mm	Free	0	
72162100	L sections of iron or non-alloy steel, not further worked than hot-rolled, hot-drawn or extruded, of a height of < 80 mm	Free	0	
72162200	T sections of iron or non-alloy steel, not further worked than hot-rolled, hot-drawn or extruded, of a height of < 80 mm	Free	0	
72163110	U sections of iron or non-alloy steel, simply hot-rolled, hot-drawn or extruded, of a height ≥ 80 mm but ≤ 220 mm	Free	0	
72163190	U sections of iron or non-alloy steel, simply hot-rolled, hot-drawn or extruded, of a height > 220 mm	Free	0	
72163211	I sections with parallel flange faces, of iron or non-alloy steel, simply hot-rolled, hot-drawn or extruded, of a height ≥ 80 mm but ≤ 220 mm	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
72163219	I sections of iron or non-alloy steel, simply hot-rolled, hot-drawn or extruded, of a height ≥ 80 mm but ≤ 220 mm (excl. 7216.32.11)	Free	0	
72163291	I sections with parallel flange faces, of iron or non-alloy steel, simply hot-rolled, hot-drawn or extruded, of a height > 220 mm	Free	0	
72163299	I sections of iron or non-alloy steel, simply hot-rolled, hot-drawn or extruded, of a height > 220 mm (excl. 7216.32.91)	Free	0	
72163310	H sections of iron or non-alloy steel, simply hot-rolled, hot-drawn or extruded, of a height ≥ 80 mm but ≤ 180 mm	Free	0	
72163390	H sections of iron or non-alloy steel, simply hot-rolled, hot-drawn or extruded, of a height > 180 mm	Free	0	
72164010	L sections of iron or non-alloy steel, not further worked than hot-rolled, hot-drawn or extruded, of a height of ≥ 80 mm	Free	0	
72164090	T sections of iron or non-alloy steel, not further worked than hot-rolled, hot-drawn or extruded, of a height of ≥ 80 mm	Free	0	
72165010	Sections of iron or non-alloy steel, not further worked than hot-rolled, hot-drawn or hot-extruded, with a cross-section which is capable of being enclosed in a square the side of which is ≤ 80 mm (excl. U, I, H, L or T sections)	Free	0	
72165091	Bulb sections "bulb flat", only hot-rolled, hot-drawn or hot-extruded	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
72165099	Profile of iron or non-alloy steel, only hot-rolled, hot-drawn or hot-extruded (other than with a cross-section which is capable of being enclosed in a square the side of which is ≤ 80 mm, and U-, I-, H-, L- or T-sections and ribbed sections [ribbed steel])	Free	0	
72166110	c, l, u, z, omega or open-ended sections of iron or non-alloy steel, simply cold-formed or cold-finished, obtained from flat-rolled products	Free	0	
72166190	Angles, shapes and sections (other than c, l, u, z, omega or open-ended sections) of iron or non-alloy steel, simply cold-formed or cold-finished, obtained from flat-rolled products	Free	0	
72166900	Angles, shapes and sections, of iron or non-alloy steel, not further worked than cold-formed or cold-finished (excl. profiled sheet)	Free	0	
72169110	Sheets of iron or non-alloy steel, cold-formed or cold finished, profiled "ribbed"	Free	0	
72169180	Angles, shapes and sections, of iron or non-alloy steel, cold-formed or cold-finished from flat-rolled products and further worked (excl. profiled sheet)	Free	0	
72169900	Angles, shapes and sections, of iron or non-alloy steel, cold-formed or cold-finished and further worked, or not further worked than forged, or forged, or hot-formed by other means and further worked, n.e.s. (excl. from flat-rolled products)	Free	0	
72171010	Wire of iron or non-alloy steel, in coils, containing by weight < 0,25 % carbon, not plated or coated, whether or not polished, with a maximum cross-sectional dimension of < 0,8 mm	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
72171031	Wire of iron or non-alloy steel, in coils, containing by weight < 0,25 % carbon, with indentations, ribs, grooves or other deformations produced during the rolling process, not plated or coated, with a maximum cross-sectional dimension of ≥ 0,8 mm	Free	0	
72171039	Wire of iron or non-alloy steel, in coils, containing by weight < 0,25 % carbon, not plated or coated, with a maximum cross-sectional dimension of ≥ 0,8 mm (without indentations, ribs, grooves or other deformations produced during the rolling process)	Free	0	
72171050	Wire of iron or non-alloy steel, in coils, containing by weight ≥ 0,25 % but < 0,6 % carbon, not plated or coated, whether or not polished (excl. hot-rolled bars and rods)	Free	0	
72171090	Wire of iron or non-alloy steel, in coils, containing by weight ≥ 0,6 % carbon, not plated or coated, whether or not polished (excl. hot-rolled bars and rods)	Free	0	
72172010	Wire of iron or non-alloy steel, in coils, containing by weight < 0,25 % carbon, plated or coated with zinc, with a maximum cross-sectional dimension of < 0,8 mm	Free	0	
72172030	Wire of iron or non-alloy steel, in coils, containing by weight < 0,25 % carbon, plated or coated with zinc, with a maximum cross-sectional dimension of < 0,8 mm (excl. bars and rods)	Free	0	
72172050	Wire of iron or non-alloy steel, in coils, containing by weight ≥ 0,25 % but < 0,6 % carbon, plated or coated with zinc (excl. bars and rods)	Free	0	
72172090	Wire of iron or non-alloy steel, in coils, containing by weight ≥ 0,6 % carbon, plated or coated with zinc (excl. bars and rods)	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
72173041	Wire of iron or non-alloy steel, in coils, containing by weight < 0,25 % carbon, copper-coated (excl. bars and rods)	Free	0	
72173049	Wire of iron or non-alloy steel, in coils, containing by weight < 0,25 % carbon, plated or coated with base metals (excl. products plated or coated with zinc or copper and bars and rods)	Free	0	
72173050	Wire of iron or non-alloy steel, in coils, containing by weight ≥ 0,25 % but < 0,6 % carbon, plated or coated with base metals (excl. products plated or coated with zinc, and bars and rods)	Free	0	
72173090	Wire of iron or non-alloy steel, in coils, containing by weight ≥ 0,6 % carbon, plated or coated with base metals (excl. products plated or coated with zinc, and bars and rods)	Free	0	
72179020	Wire of iron or non-alloy steel, in coils, containing by weight < 0,25 % carbon, plated or coated (excl. products plated or coated with base metals and bars and rods)	Free	0	
72179050	Wire of iron or non-alloy steel, in coils, containing by weight ≥ 0,25 % but < 0,6 % carbon, plated or coated (excl. products plated or coated with base metals, and bars and rods)	Free	0	
72179090	Wire of iron or non-alloy steel, in coils, containing by weight ≥ 0,6 % carbon, plated or coated (excl. products plated or coated with base metals, and bars and rods)	Free	0	
72181000	Steel, stainless, in ingots and other primary forms (excl. waste and scrap in ingot form, and products obtained by continuous casting)	Free	0	
72189110	Semi-finished products of stainless steel, of rectangular ”other than square” cross-section, containing by weight ≥ 2,5 % nickel	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
72189180	Semi-finished products of stainless steel, of rectangular ”other than square” cross-section, containing by weight < 2,5 nickel	Free	0	
72189911	Semi-finished products of stainless steel, of square cross-section, rolled or obtained by continuous casting	Free	0	
72189919	Semi-finished products of stainless steel, of square cross-section, forged	Free	0	
72189920	Semi-finished products of stainless steel, of circular cross-section or of cross-section other than square or rectangular, rolled or obtained by continuous casting	Free	0	
72189980	Semi-finished products of stainless steel, forged (excl. products of square or rectangular cross-section)	Free	0	
72191100	Flat-rolled products of stainless steel, of a width of ≥ 600 mm, not further worked than hot-rolled, in coils, of a thickness of > 10 mm	Free	0	
72191210	Flat-rolled products of stainless steel, of a width of ≥ 600 mm, not further worked than hot-rolled, in coils, of a thickness of ≥ 4,75 mm but ≤ 10 mm, containing by weight ≥ 2,5 nickel	Free	0	
72191290	Flat-rolled products of stainless steel, of a width of ≥ 600 mm, not further worked than hot-rolled, in coils, of a thickness of ≥ 4,75 mm but ≤ 10 mm, containing by weight < 2,5 nickel	Free	0	
72191310	Flat-rolled products of stainless steel, of a width of ≥ 600 mm, not further worked than hot-rolled, in coils, of a thickness of ≥ 3 mm but ≤ 4,75 mm, containing by weight ≥ 2,5 nickel	Free	0	
72191390	Flat-rolled products of stainless steel, of a width of ≥ 600 mm, not further worked than hot-rolled, in coils, of a thickness of ≥ 3 mm but ≤ 4,75 mm, containing by weight < 2,5 nickel	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
72191410	Flat-rolled products of stainless steel, of a width of ≥ 600 mm, not further worked than hot-rolled, in coils, of a thickness of < 3 mm, containing by weight ≥ 2,5 nickel	Free	0	
72191490	Flat-rolled products of stainless steel, of a width of ≥ 600 mm, not further worked than hot-rolled, in coils, of a thickness of < 3 mm, containing by weight < 2,5 nickel	Free	0	
72192110	Flat-rolled products of stainless steel, of a width of ≥ 600 mm, not further worked than hot-rolled, not in coils, of a thickness of > 10 mm, containing by weight ≥ 2,5 nickel	Free	0	
72192190	Flat-rolled products of stainless steel, of a width of ≥ 600 mm, not further worked than hot-rolled, not in coils, of a thickness of > 10 mm, containing by weight < 2,5 nickel	Free	0	
72192210	Flat-rolled products of stainless steel, of a width of ≥ 600 mm, not further worked than hot-rolled, not in coils, of a thickness of ≥ 4,75 mm but ≤ 10 mm, containing by weight ≥ 2,5 % nickel	Free	0	
72192290	Flat-rolled products of stainless steel, of a width of ≥ 600 mm, not further worked than hot-rolled, not in coils, of a thickness of ≥ 4,75 mm but ≤ 10 mm, containing by weight < 2,5 % nickel	Free	0	
72192300	Flat-rolled products of stainless steel, of a width of ≥ 600 mm, not further worked than hot-rolled, not in coils, of a thickness of ≥ 3 mm and < 4,75 mm	Free	0	
72192400	Flat-rolled products of stainless steel, of a width of ≥ 600 mm, not further worked than hot-rolled, not in coils, of a thickness of < 3 mm	Free	0	
72193100	Flat-rolled products of stainless steel, of a width of ≥ 600 mm, not further worked than cold-rolled "cold-reduced", of a thickness of ≥ 4,75 mm	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
72193210	Flat-rolled products of stainless steel, of a width of ≥ 600 mm, not further worked than cold-rolled "cold-reduced", of a thickness of ≥ 3 mm but ≤ 4,75 mm, containing by weight ≥ 2,5 % nickel	Free	0	
72193290	Flat-rolled products of stainless steel, of a width of ≥ 600 mm, not further worked than cold-rolled "cold-reduced", of a thickness of ≥ 3 mm but ≤ 4,75 mm, containing by weight < 2,5 % nickel	Free	0	
72193310	Flat-rolled products of stainless steel, of a width of ≥ 600 mm, not further worked than cold-rolled "cold-reduced", of a thickness of > 1 mm but < 3 mm, containing by weight ≥ 2,5 % nickel	Free	0	
72193390	Flat-rolled products of stainless steel, of a width of ≥ 600 mm, not further worked than cold-rolled "cold-reduced", of a thickness of > 1 mm but < 3 mm, containing by weight < 2,5 % nickel	Free	0	
72193410	Flat-rolled products of stainless steel, of a width of ≥ 600 mm, not further worked than cold-rolled "cold-reduced", of a thickness of ≥ 0,5 mm but ≤ 1 mm, containing by weight ≥ 2,5 % nickel	Free	0	
72193490	Flat-rolled products of stainless steel, of a width of ≥ 600 mm, not further worked than cold-rolled "cold-reduced", of a thickness of ≥ 0,5 mm but ≤ 1 mm, containing by weight < 2,5 % nickel	Free	0	
72193510	Flat-rolled products of stainless steel, of a width of ≥ 600 mm, not further worked than cold-rolled "cold-reduced", of a thickness of < 0,5 mm, containing by weight ≥ 2,5 % nickel	Free	0	
72193590	Flat-rolled products of stainless steel, of a width of ≥ 600 mm, not further worked than cold-rolled "cold-reduced", of a thickness of < 0,5 mm, containing by weight < 2,5 % nickel	Free	0	
72199020	Flat-rolled products of stainless steel, of a width of ≥ 600 mm, hot-rolled or cold-rolled "cold-reduced" and further worked, perforated	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
72199080	Flat-rolled products of stainless steel, of a width of ≥ 600 mm, hot-rolled or cold-rolled ”cold-reduced” and further worked, non-perforated	Free	0	
72201100	Flat-rolled products of stainless steel, of a width of < 600 mm, not further worked than hot-rolled, of a thickness of ≥ 4,75 mm	Free	0	
72201200	Flat-rolled products of stainless steel, of a width of < 600 mm, not further worked than hot-rolled, of a thickness of < 4,75 mm	Free	0	
72202021	Flat-rolled products of stainless steel, of a width of < 600 mm, not further worked than cold-rolled ”cold-reduced”, of a thickness of ≥ 3 mm and containing by weight ≥ 2,5 % nickel	Free	0	
72202029	Flat-rolled products of stainless steel, of a width of < 600 mm, not further worked than cold-rolled ”cold-reduced”, of a thickness of ≥ 3 mm and containing by weight < 2,5 % nickel	Free	0	
72202041	Flat-rolled products of stainless steel, of a width of < 600 mm, not further worked than cold-rolled ”cold-reduced”, of a thickness of > 0,35 mm but < 3 mm, and containing by weight ≥ 2,5 % nickel	Free	0	
72202049	Flat-rolled products of stainless steel, of a width of < 600 mm, not further worked than cold-rolled ”cold-reduced”, of a thickness of > 0,35 mm but < 3 mm, and containing by weight < 2,5 % nickel	Free	0	
72202081	Flat-rolled products of stainless steel, of a width of < 600 mm, not further worked than cold-rolled ”cold-reduced”, of a thickness of ≤ 0,35 mm and containing by weight ≥ 2,5 % nickel	Free	0	
72202089	Flat-rolled products of stainless steel, of a width of < 600 mm, not further worked than cold-rolled ”cold-reduced”, of a thickness of ≤ 0,35 mm and containing by weight < 2,5 % nickel	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
72209020	Flat-rolled products of stainless steel, of a width of < 600 mm, hot-rolled or cold-rolled ”cold-reduced” and further worked, perforated	Free	0	
72209080	Flat-rolled products of stainless steel, of a width of < 600 mm, hot-rolled or cold-rolled ”cold-reduced” and further worked, non-perforated	Free	0	
72210010	Bars and rods of stainless steel, hot-rolled, in irregularly wound coils, containing by weight ≥ 2,5 % nickel	Free	0	
72210090	Bars and rods of stainless steel, hot-rolled, in irregularly wound coils, containing by weight < 2,5 % nickel	Free	0	
72221111	Bars and rods of stainless steel, not further worked than hot-rolled, hot-drawn or extruded, of circular cross-section of a diameter of ≥ 800 mm, containing by weight ≥ 2,5 % nickel	Free	0	
72221119	Bars and rods of stainless steel, not further worked than hot-rolled, hot-drawn or extruded, of circular cross-section of a diameter of ≥ 800 mm, containing by weight < 2,5 % nickel	Free	0	
72221181	Bars and rods of stainless steel, not further worked than hot-rolled, hot-drawn or extruded, of circular cross-section measuring < 80 mm and containing by weight ≥ 2,5 % nickel	Free	0	
72221189	Bars and rods of stainless steel, not further worked than hot-rolled, hot-drawn or extruded, of circular cross-section measuring < 80 mm and containing by weight < 2,5 % nickel	Free	0	
72221910	Bars and rods of stainless steel, not further worked than hot-rolled, hot-drawn or extruded, containing by weight ≥ 2,5 % nickel (excl. such products of circular cross-section)	Free	0	
72221990	Bars and rods of stainless steel, not further worked than hot-rolled, hot-drawn or extruded, containing by weight < 2,5 % nickel (excl. such products of circular cross-section)	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
72222011	Bars and rods of stainless steel, of circular cross-section of a diameter ≥ 80 mm, simply cold-formed or cold-finished, containing by weight ≥ 2,5 % nickel	Free	0	
72222019	Bars and rods of stainless steel, of circular cross-section of a diameter ≥ 80 mm, simply cold-formed or cold-finished, containing by weight < 2,5 % nickel	Free	0	
72222021	Bars and rods of stainless steel, not further worked than cold-formed or cold-finished, of circular cross-section measuring ≥ 25 mm but < 80 mm and containing by weight ≥ 2,5 % nickel	Free	0	
72222029	Bars and rods of stainless steel, not further worked than cold-formed or cold-finished, of circular cross-section measuring ≥ 25 mm but < 80 mm and containing by weight < 2,5 % nickel	Free	0	
72222031	Bars and rods of stainless steel, not further worked than cold-formed or cold-finished, of circular cross-section measuring < 25 mm and containing by weight ≥ 2,5 % nickel	Free	0	
72222039	Bars and rods of stainless steel, not further worked than cold-formed or cold-finished, of circular cross-section measuring < 25 mm and containing by weight < 2,5 % nickel	Free	0	
72222081	Bars and rods of stainless steel, not further worked than cold-formed or cold-finished, containing by weight ≥ 2,5 % nickel (excl. such products of circular cross-section)	Free	0	
72222089	Bars and rods of stainless steel, not further worked than cold-formed or cold-finished, containing by weight < 2,5 % nickel (excl. such products of circular cross-section)	Free	0	
72223051	Other bars and rods of stainless steel, containing by weight ≥ 2,5 % of nickel, forged	Free	0	
72223091	Other bars and rods of stainless steel, containing by weight < 2,5 % of nickel, forged	Free	0	

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CN 2013	Description	Base rate	Staging category	Notes
72223097	Bars and rods of stainless steel, cold-formed or cold-finished and further worked, or hot-formed and further worked, n.e.s. (excl. forged products)	Free	0	
72224010	Angles, shapes and sections of stainless steel, only hot-rolled, only hot-drawn or only extruded	Free	0	
72224050	Angles, shapes and sections of stainless steel, not further worked than cold-formed or cold-finished	Free	0	
72224090	Angles, shapes and sections of stainless steel, cold-formed or cold-finished and further worked, or not further worked than forged, or forged, or hot-formed by other means and further worked, n.e.s.	Free	0	
72230011	Wire of stainless steel, in coils, containing by weight 28 % to 31 % nickel and 20 % to 22 % chromium (excl. bars and rods)	Free	0	
72230019	Wire of stainless steel, in coils, containing by weight ≥ 2,5 % nickel (excl. such products containing 28 % to 31 % nickel and 20 % to 22 % chromium, and bars and rods)	Free	0	
72230091	Wire of stainless steel, in coils, containing by weight < 2,5 % nickel, 13 % to 25 % chromium and 3,5 % to 6 % aluminium (excl. bars and rods)	Free	0	
72230099	Wire of stainless steel, in coils, containing by weight < 2,5 % nickel (excl. such products containing 13 % to 25 % chromium and 3,5 % to 6 % aluminium, and bars and rods)	Free	0	
72241010	Ingots and other primary forms, of tool steel	Free	0	
72241090	Steel, alloy, other than stainless, in ingots or other primary forms (excl. of tool steel, waste and scrap in ingot form and products obtained by continuous casting)	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
72249002	Semi-finished products of tool steel	Free	0	
72249003	Semi-finished products of high-speed steel, of square or rectangular cross-section, hot-rolled or obtained by continuous casting the width measuring < twice the thickness	Free	0	
72249005	Semi-finished products of steel containing by weight ≤ 0,7 % of carbon, 0,5 % to 1,2 % of manganese, 0,6 % to 2,3 % of silicon, or of steel containing by weight ≥ 0,0008 % of boron with any other element < the minimum content referred to in Note 1 f to Chapter 72, of square or rectangular cross-section, hot rolled or obtained by continuous casting, the width measuring < twice the thickness	Free	0	
72249007	Semi-finished products of alloy steel other than stainless steel, of square or rectangular cross-section, hot-rolled or obtained by continuous casting, the width measuring < twice the thickness (excl. of tool steel, high-speed steel and articles of subheading 7224.90.05)	Free	0	
72249014	Semi-finished products of alloy steel other than stainless steel, of square or rectangular cross-section, hot-rolled or obtained by continuous casting, the width measuring ≥ twice the thickness (excl. of tool steel)	Free	0	
72249018	Semi-finished products of alloy steel other than stainless steel, of square or rectangular cross-section, forged (excl. of tool steel)	Free	0	
72249031	Semi-finished products of steel containing by weight 0,9 % to 1,15 % carbon, 0,5 % to 2 % of chromium and, if present, ≤ 0,5 % of molybdenum, cut into shapes other than square or rectangular, hot-rolled or obtained by continuous casting	Free	0	
72249038	Semi-finished products of alloy steel, other than stainless steel, cut into shapes other than square or rectangular, hot-rolled or obtained by continuous casting (excl. of tool steel and products containing by weight 0,9 % to 1,15 % of carbon, 0,5 % to 2 % of chromium and, if present, ≤ 0,5 % of molybdenum)	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
72249090	Semi-finished products of alloy steel, other than stainless steel, forged (excl. of tool steel and products of square or rectangular, circular or polygamol cross-section)	Free	0	
72251100	Flat-rolled products of silicon-electrical steel, of a width of ≥ 600 mm, grain-oriented	Free	0	
72251910	Flat-rolled products of silicon-electrical steel, of a width of ≥ 600 mm, hot-rolled	Free	0	
72251990	Flat-rolled products of silicon-electrical steel, of a width of ≥ 600 mm, cold-rolled "cold-reduced", non-grain-oriented	Free	0	
72253010	Flat-rolled products of tool steel, of a width of ≥ 600 mm, not further worked than hot-rolled, in coils	Free	0	
72253030	Flat-rolled products of high-speed steel, of a width of ≥ 600 mm, not further worked than hot-rolled, in coils	Free	0	
72253090	Flat-rolled products of alloy steel other than stainless, of a width of ≥ 600 mm, not further worked than hot-rolled, in coils (excl. products of tool steel, high-speed steel or silicon-electrical steel)	Free	0	
72254012	Flat-rolled products of tool steel, of a width of ≥ 600 mm, not further worked than hot-rolled, not in coils	Free	0	
72254015	Flat-rolled products of high-speed steel, of a width of ≥ 600 mm, not further worked than hot-rolled, not in coils	Free	0	
72254040	Flat-rolled products of alloy steel other than stainless, of a width of ≥ 600 mm, not further worked than hot-rolled, not in coils, of a thickness of > 10 mm (excl. products of tool steel, high-speed steel or silicon-electrical steel)	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
72254060	Flat-rolled products of alloy steel other than stainless, of a width of ≥ 600 mm, not further worked than hot-rolled, not in coils, of a thickness of ≥ 4,75 mm but ≤ 10 mm (excl. products of tool steel, high-speed steel or silicon-electrical steel)	Free	0	
72254090	Flat-rolled products of alloy steel other than stainless, of a width of ≥ 600 mm, not further worked than hot-rolled, not in coils, of a thickness of < 4,75 mm (excl. products of tool steel, high-speed steel or silicon-electrical steel)	Free	0	
72255020	Flat-rolled products of high-speed steel, of a width of ≥ 600 mm, not further worked than cold-rolled "cold-reduced"	Free	0	
72255080	Flat-rolled products of alloy steel other than stainless, of a width of ≥ 600 mm, not further worked than cold-rolled "cold-reduced" (excl. products of high-speed steel or silicon-electrical steel)	Free	0	
72259100	Flat-rolled products of alloy steel other than stainless, of a width of ≥ 600 mm, hot-rolled or cold-rolled "cold-reduced" and electrolytically plated or coated with zinc (excl. products of silicon-electrical steel)	Free	0	
72259200	Flat-rolled products of alloy steel other than stainless, of a width of ≥ 600 mm, hot-rolled or cold-rolled "cold-reduced" and plated or coated with zinc (excl. electrolytically plated or coated and products of silicon-electrical steel)	Free	0	
72259900	Flat-rolled products of alloy steel other than stainless, of a width of ≥ 600 mm, hot-rolled or cold-rolled "cold-reduced" and further worked (excl. plated or coated with zinc and products of silicon-electrical steel)	Free	0	
72261100	Flat-rolled products of silicon-electrical steel, of a width of < 600 mm, hot-rolled or cold-rolled "cold-reduced", grain-oriented	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
72261910	Flat-rolled products of silicon-electrical steel, of a width of < 600 mm, not further worked than hot-rolled	Free	0	
72261980	Flat-rolled products of silicon-electrical steel, of a width of < 600 mm, cold-rolled "cold-reduced", whether or not further worked, or hot-rolled and further worked, non-grain-oriented	Free	0	
72262000	Flat-rolled products of high-speed steel, of a width of ≤ 600 mm, hot-rolled or cold-rolled "cold-reduced"	Free	0	
72269120	Flat-rolled products of tool steel, of a width of < 600 mm, simply hot-rolled	Free	0	
72269191	Flat-rolled products of alloy steel other than stainless steel, simply hot-rolled, of a thickness of ≥ 4,75 mm, of a width of < 600 mm (excl. of tool steel, silicon-electrical steel or high speed steel)	Free	0	
72269199	Flat-rolled products of alloy steel other than stainless steel, simply hot-rolled, of a thickness of < 4,75 mm, of a width of < 600 mm (excl. of tool steel, silicon-electrical steel or high speed steel)	Free	0	
72269200	Flat-rolled products of alloy steel other than stainless, of a width of < 600 mm, not further worked than cold-rolled "cold-reduced" (excl. products of high-speed steel or silicon-electrical steel)	Free	0	
72269910	Flat-rolled products of alloy steel other than stainless, of a width of < 600 mm, hot-rolled or cold-rolled "cold-reduced" and electrolytically plated or coated with zinc (excl. products of high-speed steel or silicon-electrical steel)	Free	0	
72269930	Flat-rolled products of alloy steel other than stainless, of a width of < 600 mm, hot-rolled or cold-rolled "cold-reduced" and plated or coated with zinc (excl. electrolytically plated or coated, and products of high-speed steel or silicon-electrical steel)	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
72269970	Flat-rolled products of alloy steel other than stainless, of a width of < 600 mm, hot-rolled or cold-rolled ”cold-reduced” and further worked (excl. plated or coated with zinc, and products of high-speed steel or silicon-electrical steel)	Free	0	
72271000	Bars and rods of high-speed steel, hot-rolled, in irregularly wound coils	Free	0	
72272000	Bars and rods of silico-manganese steel, hot-rolled, in irregularly wound coils	Free	0	
72279010	Bars and rods, hot-rolled, of steel containing by weight ≥ 0,0008 % of boron with any other element < the minimum content referred to in Note 1 f to this chapter, in irregularly wound coils	Free	0	
72279050	Bars and rods, hot-rolled, of steel containing by weight 0,9 % to 1,15 % carbon, 0,5 % to 2 % of chromium and, if present, ≤ 0,5 of molybdenum, in irregularly wound coils	Free	0	
72279095	Bars and rods, hot-rolled, in irregularly wound coils of alloy steel other than stainless (excl. of high-speed steel or silico-manganese steel and bars and rods of subheadings 7227.90.10 and 7227.90.50)	Free	0	
72281020	Bars and rods of high-speed steel, not further worked than hot-rolled, hot-drawn or extruded, and hot-rolled, hot-drawn or extruded, not further worked than clad (excl. semi-finished products, flat-rolled products and hot-rolled bars and rods in irregularly wound coils)	Free	0	
72281050	Bars and rods of high-speed steel, forged (excl. semi-finished products, flat-rolled products and hot-rolled bars and rods in irregularly wound coils)	Free	0	
72281090	Bars and rods of high-speed steel, not further worked than cold-formed or cold-finished, whether or not further worked, or hot-formed and further worked (excl. forged products, semi-finished products, flat-rolled products and hot-rolled bars and rods in irregularly wound coils)	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
72282010	Bars and rods of silico-manganese steel, of rectangular "other than square" cross-section, hot-rolled on four faces (excl. semi-finished products, flat-rolled products and hot-rolled bars and rods in irregularly wound coils)	Free	0	
72282091	Bars and rods of silico-manganese steel, of square or other than rectangular cross-section, not further worked than hot-rolled, hot-drawn or extruded, and hot-rolled, hot-drawn or extruded, not further worked than clad (excl. semi-finished products, flat-rolled products and hot-rolled bars and rods in irregularly wound coils)	Free	0	
72282099	Bars and rods of silico-manganese stee, of square or other than rectangular cross-section, only cold-formed or cold-finished, incl. further worked, or hot-rolled and further worked (excl. hot-rolled, hot drawn or extruded, not further worked than clad, semi-finished products, flat-rolled products and hot-rolled bars and rods in irregularly wound coils)	Free	0	
72283020	Bars and rods of tool steel, only hot-rolled, only hot-drawn or only extruded (excl. semi-finished products, flat-rolled products and hot-rolled bars and rods in irregularly wound coils)	Free	0	
72283041	Bars and rods of steel containing by weight 0,9 to 1,15 % of carbon and 0,5 to 2 % of chromium, and, if present, ≤ 0,5 % of molybdenum, only hot-rolled, hot-drawn or hot-extruded, of a circular cross-section of a diameter of ≥ 80 mm (excl. semi-finished products, flat-rolled products and hot-rolled bars and rods in irregularly wound coils)	Free	0	
72283049	Bars and rods of steel containing by weight 0,9 to 1,15 % of carbon and 0,5 to 2 % of chromium, and, if present, ≤ 0,5 % of molybdenum, only hot-rolled, only hot-drawn or hot-extruded (other than of circular cross-section, of a diameter of ≥ 80 mm and excl. semi-finished products, flat-rolled products and hot-rolled bars and rods in irregularly wound coils)	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
72283061	Bars and rods of alloy steel other than stainless steel, only hot-rolled, hot-drawn or hot-extruded, of circular cross-section, of a diameter of ≥ 80 mm (other than of high-speed steel, silico-manganese steel, tool steel, articles of subheading 7228.30.41 and excl. semi-finished products, flat-rolled products and hot-rolled bars and rods in irregularly wound coils)	Free	0	
72283069	Bars and rods or alloy steel other than stainless steel, only hot-rolled, hot-drawn or hot-extruded, of circular cross-section, of a diameter of < 80 mm (other than of high-speed steel, silico-manganese steel, tool steel and articles of subheading 7228.30.49 and excl. semi-finished products, flat-rolled products and hot-rolled bars and rods in irregularly wound coils)	Free	0	
72283070	Bars and rods of alloy steel other than stainless steel, of rectangular "other than square" cross-section, hot-rolled on four faces (other than of high-speed steel, silico-manganese steel, tool steel, articles of subheading 7228.30.41 and 7228.30.49 and excl. semi-finished products, flat-rolled products and hot-rolled bars and rods in irregularly wound coils)	Free	0	
72283089	Bars and rods of alloy steel other than stainless steel, only hot-rolled, hot-drawn or hot-extruded, of other than rectangular [other than square] cross-section, rolled on four faces, or of circular cross-section (other than of high-speed steel, silico-manganese steel, tool steel, articles of subheading 7228.30.49 and excl. semi-finished products, flat-rolled products and hot-rolled bars and rods in irregularly wound coils)	Free	0	
72284010	Bars and rods of tool steel, only forged (excl. semi-finished products, flat-rolled products and hot-rolled bars and rods in irregularly wound coils)	Free	0	
72284090	Bars and rods of alloy steel, other than stainless steel, only forged (excl. of high-speed steel, silico-manganese steel, tool steel, semi-finished products, flat-rolled products and hot-rolled bars and rods in irregularly wound coils)	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
72285020	Bars and rods of tool steel, only cold-formed or cold-finished (excl. semi-finished products, flat-rolled products and hot-rolled bars and rods in irregularly wound coils)	Free	0	
72285040	Bars and rods of steel containing 0,9 % to 1,15 % of carbon, 0,5 % to 2 % of chromium and, if present ≤ 0,5 % of molybdenum, only cold-formed or cold-finished (excl. semi-finished products, flat-rolled products and hot-rolled bars and rods in irregularly wound coils)	Free	0	
72285061	Bars and rods of alloy steel, other than stainless steel, not further worked than cold-formed or cold-finished, of circular cross-section, of a diameter of ≥ 80 mm (excl. of high-speed steel, silico-manganese steel, tool steel, articles of subheading 7228.50.40, semi-finished products, flat-rolled products and hot-rolled bars and rods in irregularly wound coils)	Free	0	
72285069	Bars and rods of alloy steel, other than stainless steel, not further worked than cold-formed or cold-finished, of circular cross-section, of a diameter of < 80 mm (excl. of high-speed steel, silico-manganese steel, tool steel, articles of subheading 7228.50.40, semi-finished products, flat-rolled products and hot-rolled bars and rods in irregularly wound coils)	Free	0	
72285080	Bars and rods of alloy steel, other than stainless steel, not further worked than cold-formed or cold-finished (excl. of circular cross-section and products of high-speed steel, silico-manganese steel, tool steel, articles of subheading 7228.50.40, semi-finished products, flat-rolled products and hot-rolled bars and rods in irregularly wound coils)	Free	0	
72286020	Bars and rods of tool steel, cold-formed or cold-finished and further worked or hot-formed and further worked (excl. semi-finished products, flat-rolled products and hot-rolled bars and rods in irregularly wound coils)	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
72286080	Bars and rods of alloy steel, other than stainless steel, cold-formed or cold-finished and further worked or hot-formed and further worked (excl. bars and rods of high-speed steel, silico-manganese steel or tool steel, semi-finished products, flat-rolled products and hot-rolled bars and rods in irregularly wound coils)	Free	0	
72287010	Angles, shapes and sections of alloy steel other than stainless, not further worked than hot-rolled, hot-drawn or extruded	Free	0	
72287090	Angles, shapes and sections of alloy steel other than stainless, n.e.s. (excl. products not further worked than hot-rolled, hot-drawn or extruded)	Free	0	
72288000	Hollow drill bars and rods, of alloy or non-alloy steel	Free	0	
72292000	Wire of silico-manganese steel, in coils (excl. bars and rods)	Free	0	
72299020	Wire of high-speed steel, in coils (excl. bars and rods)	Free	0	
72299050	Wire of steel containing by weight 0,9 % to 1,1 % of carbon, 0,5 % to 2 % of chromium and, if present, ≤ 0,5 % of molybdenum, in coils (excl. rolled bars and rods)	Free	0	
72299090	Wire of alloy steel other than stainless, in coils (excl. rolled bars and rods, wire of high-speed steel or silico-manganese steel and articles of subheading 7229.90.50)	Free	0	
73011000	Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements	Free	0	
73012000	Angles, shapes and sections, of iron or steel, welded	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
73021010	Current-conducting rails of iron or steel, with parts of non-ferrous metal, for railway or tramway track (excl. check-rails)	Free	0	
73021022	Vignole rails of iron or steel, for railway or tramway track, new, of a weight of ≥ 36 kg/m	Free	0	
73021028	Vignole rails of iron or steel, for railway or tramway track, new, of a weight of < 36 kg/m	Free	0	
73021040	Grooved rails of iron or steel, for railway or tramway track, new	Free	0	
73021050	Rails of iron or steel, for railway or tramway track, new (excl. vignole rails, grooved rails, and current-conducting rails with parts of non-ferrous metal)	Free	0	
73021090	Rails of iron or steel, for railway or tramway track, used (excl. current-conducting rails with parts of non-ferrous metal)	Free	0	
73023000	Switch blades, crossing frogs, point rods and other crossing pieces, for railway or tramway track, of iron or steel	2,7	0	
73024000	Fish-plates and sole plates of iron or steel, for railways or tramways	Free	0	
73029000	Sleepers "cross-ties", check-rails, rack rails, chairs, chair wedges, rail clips, bedplates and ties and other specialised material for the jointing or fixing of railway or tramway track, of iron or steel (excl. rails, switch blades, crossing frogs, point rods and other crossing pieces, and fish-plates and sole plates)	Free	0	
73030010	Tubes and pipes of a kind used in pressure systems, of cast iron	3,2	0	

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CN 2013	Description	Base rate	Staging category	Notes
73030090	Tubes, pipes and hollow profiles, of cast iron (excl. products of a kind used in pressure systems)	3,2	0	
73041100	Line pipe of a kind used for oil or gas pipelines, seamless, of stainless steel	Free	0	
73041910	Line pipe of a kind used for oil or gas pipelines, seamless, of iron or steel, of an external diameter of ≤ 168,3 mm (excl. products of stainless steel or of cast iron)	Free	0	
73041930	Line pipe of a kind used for oil or gas pipelines, seamless, of iron or steel, of an external diameter of > 168,3 mm but ≤ 406,4 mm (excl. products of stainless steel or of cast iron)	Free	0	
73041990	Line pipe of a kind used for oil or gas pipelines, seamless, of iron or steel, of an external diameter of > 406,4 mm (excl. products of stainless steel or of cast iron)	Free	0	
73042200	Drill pipe, seamless, of stainless steel, of a kind used in drilling for oil or gas	Free	0	
73042300	Drill pipe, seamless, of a kind used in drilling for oil or gas, of iron or steel (excl. products of stainless steel or of cast iron)	Free	0	
73042400	Casing and tubing, seamless, of a kind used for drilling for oil or gas, of stainless steel	Free	0	
73042910	Casing and tubing of a kind used for drilling for oil or gas, seamless, of iron or steel, of an external diameter ≤ 168,3 mm (excl. products of cast iron)	Free	0	
73042930	Casing and tubing of a kind used for drilling for oil or gas, seamless, of iron or steel, of an external diameter > 168,3 mm, but ≤ 406,4 mm (excl. products of cast iron)	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
73042990	Casing and tubing of a kind used for drilling for oil or gas, seamless, of iron or steel, of an external diameter > 406,4 mm (excl. products of cast iron)	Free	0	
73043120	Precision tubes, seamless, of circular cross-section, of iron or non-alloy steel, cold-drawn or cold-rolled "cold-reduced" (excl. line pipe of a kind used for oil or gas pipelines or casing and tubing of a kind used for drilling for oil or gas)	Free	0	
73043180	Tubes, pipes and hollow profiles, seamless, of circular cross-section, of iron or non-alloy steel, cold-drawn or cold-rolled "cold-reduced" (excl. cast iron products, line pipe of a kind used for oil or gas pipelines, casing and tubing of a kind used for drilling for oil or gas and precision tubes)	Free	0	
73043910	Tubes, pipes and hollow profiles, seamless, of circular cross-section, of iron or non-alloy steel, not cold-drawn or cold-rolled "cold-reduced", unworked, straight and of uniform wall-thickness, for use solely in the manufacture of tubes and pipes with other cross-sections and wall-thicknesses (excl. cast iron products)	Free	0	
73043952	Threaded or threadable tubes "gas pipe", seamless, of iron or non-alloy steel, plated or coated with zinc (excl. cast iron products)	Free	0	
73043958	Threaded or threadable tubes "gas pipe", seamless, of iron or non-alloy steel (excl. cast iron products and products plated or coated with zinc)	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
73043992	Tubes, pipes and hollow profiles, seamless, of circular cross-section, of iron or non-alloy steel, not cold-drawn or cold-rolled (cold-reduced), of an external diameter of ≤ 168,3 mm (excl. cast iron products, line pipe of a kind used for oil or gas pipelines, casing, tubing and drill pipe of a kind used in drilling for oil or gas and tubes, pipes and hollow profiles of subheadings 7304 39 10 to 7304 39 58)	Free	0	
73043993	Tubes, pipes and hollow profiles, seamless, of circular cross-section, of iron or non-alloy steel, not cold-drawn or cold-rolled (cold-reduced), of an external diameter of > 168,3 mm but ≤ 406,4 mm (excl. cast iron products, line pipe of a kind used for oil or gas pipelines, casing, tubing and drill pipe of a kind used for drilling for oil or gas and tubes, pipes and hollow profiles of subheadings 7304 39 10 to 7304 39 58)	Free	0	
73043998	Tubes, pipes and hollow profiles, seamless, of circular cross-section, of iron or non-alloy steel, not cold-drawn or cold-rolled "cold-reduced", of an external diameter of > 406,4 mm (excl. cast iron products, line pipe of a kind used for oil or gas pipelines, casing and tubing of a kind used for drilling for oil or gas and tubes, pipes and hollow profiles of subheadings 7304.39.52 and 7304.39.58)	Free	0	
73044100	Tubes, pipes and hollow profiles, seamless, of circular cross-section, of stainless steel, cold-drawn or cold-rolled "cold-reduced" (excl. line pipe of a kind used for oil or gas pipelines, casing and tubing of a kind used for drilling for oil or gas)	Free	0	
73044910	Tubes, pipes and hollow profiles, seamless, of circular cross-section, of stainless steel, not cold-drawn or cold-rolled "cold-reduced", unworked, straight and of uniform wall-thickness, for use solely in the manufacture of tubes and pipes with other cross-sections and wall-thicknesses	Free	0	
73044993	Tubes, pipes and hollow profiles, seamless, of circular cross-section, of stainless steel, not cold-drawn or cold-rolled "cold-reduced", of an external diameter of ≤ 168,3 mm (excl. line pipe of a kind used for oil or gas pipelines, casing and tubing of a kind used for drilling for oil or gas and tubes, pipes and hollow profiles of subheading 7304.49.10)	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
73044995	Tubes, pipes and hollow profiles, seamless, of circular cross-section, of stainless steel, not cold-drawn or cold-rolled "cold-reduced", of an external diameter of > 168,3 mm but ≤ 406,4 mm (excl. line pipe of a kind used for oil or gas pipelines, casing and tubing of a kind used for drilling for oil or gas and tubes, pipes and hollow profiles of subheading 7304.49.10)	Free	0	
73044999	Tubes, pipes and hollow profiles, seamless, of circular cross-section, of stainless steel, not cold-drawn or cold-rolled "cold-reduced", of an external diameter of > 406,4 mm (excl. line pipe of a kind used for oil or gas pipelines, casing and tubing of a kind used for drilling for oil or gas and tubes, pipes and hollow profiles of subheading 7304.49.10)	Free	0	
73045112	Tubes, pipes and hollow profiles, seamless, of circular cross-section, of alloy steel other than stainless, cold-drawn or cold-rolled "cold-reduced", straight and of uniform wall-thickness, containing by weight ≥ 0,9 % but ≤ 1,15 % carbon and ≥ 0,5 % but ≤ 2 % chrome, whether or not containing by weight ≤ 0,5 % molybdenum, of a length of ≤ 0,5 m (excl. tubes, pipes and hollow profiles of subheadings 7304 19 to 7304 29)	Free	0	
73045118	Tubes, pipes and hollow profiles, seamless, of circular cross-section, of alloy steel other than stainless, cold-drawn or cold-rolled "cold-reduced", straight and of uniform wall-thickness, containing by weight ≥ 0,9 % but ≤ 1,15 % carbon and ≥ 0,5 % but ≤ 2 % chrome, whether or not containing by weight ≤ 0,5 % molybdenum, of a length of > 0,5 m (excl. tubes, pipes and hollow profiles of subheadings 7304 19 to 7304 29)	Free	0	
73045181	Precision tubes, seamless, of circular cross-section, of alloy steel other than stainless, cold-drawn or cold-rolled "cold-reduced" (excl. line pipe of a kind used for oil or gas pipelines, casing and tubing of a kind used for drilling for oil and tubes, and pipes and hollow profiles, straight and of uniform wall-thickness, containing by weight ≥ 0,9 % but ≤ 1,15 % carbon and ≥ 0,5 % but ≤ 2 % chrome, whether or not containing by weight ≤ 0,5 % molybdenum)	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
73045189	Tubes, pipes and hollow profiles, seamless, of circular cross-section, of alloy steel other than stainless, not cold-drawn or cold-rolled "cold-reduced" (excl. line pipe of a kind used for oil or gas pipelines, casing and tubing of a kind used for drilling for oil, precision tubes, and , pipes and hollow profiles, straight and of uniform wall-thickness, containing by weight ≥ 0,9 % but ≤ 1,15 % carbon and ≥ 0,5 % but ≤ 2 % chrome, whether or not containing by weight ≤ 0,5 % molybdenum)	Free	0	
73045910	Tubes, pipes and hollow profiles, seamless, of circular cross-section, of alloy steel other than stainless, not cold-drawn or cold-rolled "cold-reduced", unworked, straight and of uniform wall-thickness, for use solely in the manufacture of tubes and pipes with other cross-sections and wall-thicknesses	Free	0	
73045932	Tubes, pipes and hollow profiles of alloy steel (excl. stainless), seamless, of circular cross-section (not cold-drawn or cold-rolled), straight and of uniform wall-thickness, of a length ≤ 0,5 m, containing by weight ≥ 0,9 % but ≤ 1,15 % carbon and ≥ 0,5 % but ≤ 2 % chrome, whether or not containing by weight ≤ 0,5 % molybdenum (excl. tubes, pipes and hollow profiles of subheadings 7304 19 to 7304 29 and 7304 59 10)	Free	0	
73045938	Tubes, pipes and hollow profiles, seamless, of circular cross-section, of alloy steel (excl. stainless) (not cold-drawn or cold-rolled) straight and of uniform wall-thickness, containing by weight ≥ 0,9 % but ≤ 1,15 % carbon and ≥ 0,5 % but ≤ 2 % chrome, whether or not containing by weight ≤ 0,5 % molybdenum, of a length of > 0,5 m (excl. tubes, pipes and hollow profiles of subheadings 7304 19 to 7304 29 and 7304 59 10)	Free	0	
73045992	Tubes, pipes and hollow profiles, seamless, of circular cross-section, of alloy steel other than stainless, not cold-drawn or cold-rolled "cold-reduced", of an external diameter of ≤ 168,3 mm (excl. line pipe of a kind used for oil or gas pipelines, casing and tubing of a kind used for drilling for oil or gas and tubes, pipes and hollow profiles of subheadings 7304.59.10 to 7304.59.38)	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
73045993	Tubes, pipes and hollow profiles, seamless, of circular cross-section, of alloy steel other than stainless, not cold-drawn or cold-rolled "cold-reduced", of an external diameter of > 168,3 mm but ≤ 406,4 mm (excl. line pipe of a kind used for oil or gas pipelines, casing and tubing of a kind used for drilling for oil or gas and tubes, pipes and hollow profiles of subheadings 7304.59.10 to 7304.59.38)	Free	0	
73045999	Tubes, pipes and hollow profiles, seamless, of circular cross-section, of alloy steel other than stainless, not cold-drawn or cold-rolled "cold-reduced", of an external diameter of > 406,4 mm (excl. line pipe of a kind used for oil or gas pipelines, casing and tubing of a kind used for drilling for oil or gas and tubes, pipes and hollow profiles of subheadings 7304.59.10 to 7304.59.38)	Free	0	
73049000	Tubes, pipes and hollow profiles, seamless, of non-circular cross-section, of iron or steel (excl. products of cast iron)	Free	0	
73051100	Line pipe of a kind used for oil or gas pipelines, having circular cross-sections and an external diameter of > 406,4 mm, of iron or steel, longitudinally submerged arc welded	Free	0	
73051200	Line pipe of a kind used for oil or gas pipelines, having circular cross-sections and an external diameter of > 406,4 mm, of iron or steel, longitudinally arc welded (excl. products longitudinally submerged arc welded)	Free	0	
73051900	Line pipe of a kind used for oil or gas pipelines, having circular cross-sections and an external diameter of > 406,4 mm, of flat-rolled products of iron or steel (excl. products longitudinally arc welded)	Free	0	
73052000	Casing of a kind used in drilling for oil or gas, having circular cross-sections and an external diameter of > 406,4 mm, of flat-rolled products of iron or steel	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
73053100	Tubes and pipes having circular cross-sections and an external diameter of > 406,4 mm, of iron or steel, longitudinally welded (excl. products of a kind used for oil or gas pipelines or of a kind used in drilling for oil or gas)	Free	0	
73053900	Tubes and pipes having circular cross-sections and an external diameter of > 406,4 mm, of iron or steel, welded (excl. products longitudinally welded or of a kind used for oil or gas pipelines or of a kind used in drilling for oil or gas)	Free	0	
73059000	Tubes and pipes having circular cross-sections and an external diameter of > 406,4 mm, of flat-rolled products of iron or steel, welded (excl. welded products or products of a kind used for oil or gas pipelines or of a kind used in drilling for oil or gas)	Free	0	
73061110	Line pipe of a kind used for oil or gas pipelines, longitudinally welded, of flat-rolled products of stainless steel, of an external diameter of ≤ 406,4 mm	Free	0	
73061190	Line pipe of a kind used for oil or gas pipelines, spirally welded, of flat-rolled products of stainless steel, of an external diameter of ≤ 406,4 mm	Free	0	
73061910	Line pipe of a kind used for oil or gas pipelines, longitudinally welded, of flat-rolled products of iron or steel (excl. products of stainless steel or of cast iron)	Free	0	
73061990	Line pipe of a kind used for oil or gas pipelines, spirally welded, of flat-rolled products of iron or steel, of an external diameter of ≤ 406,4 mm (excl. products of stainless steel or of cast iron)	Free	0	
73062100	Casing and tubing of a kind used in drilling for oil or gas, welded, of flat-rolled products of stainless steel, of an external diameter of ≤ 406,4 mm	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
73062900	Casing and tubing of a kind used in drilling for oil or gas, welded, of flat-rolled products of iron or steel, of an external diameter of ≤ 406,4 mm (excl. products of stainless steel or of cast iron)	Free	0	
73063011	Precision tubes, welded, of circular cross-section, of iron or non-alloy steel, with a wall thickness of ≤ 2 mm	Free	0	
73063019	Precision tubes, welded, of circular cross-section, of iron or non-alloy steel, with a wall thickness of > 2 mm	Free	0	
73063041	Threaded or threadable tubes "gas pipe", welded, of circular cross-section, of iron or non-alloy steel, plated or coated with zinc	Free	0	
73063049	Threaded or threadable tubes "gas pipe", welded, of circular cross-section, of iron or non-alloy steel (excl. products plated or coated with zinc)	Free	0	
73063072	Other tubes, pipes and hollow profiles, welded, of circular cross-section, of iron or non-alloy steel, of an external diameter of ≤ 168,3 mm, plated or coated with zinc (excl. line pipe of a kind used for oil or gas pipelines or casing and tubing of a kind used in drilling for oil or gas)	Free	0	
73063077	Other tubes, pipes and hollow profiles, welded, of circular cross-section, of iron or non-alloy steel of an external diameter of ≤ 168,3 mm (excl. plated or coated with zinc and line pipe of a kind used for oil or gas pipelines, casing and tubing of a kind used in drilling for oil or gas, precision tubes and threaded or threadable tubes "gas pipe")	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
73063080	Tubes, pipes and hollow profiles, welded, having a circular cross-section, of iron or steel, of an external diameter of > 168,3 mm but ≤ 406,4 mm (excl. line pipe of a kind used for oil or gas pipelines or casing and tubing of a kind used in drilling for oil or gas, or precision steel tubes, electrical conduit tubes or threaded or threadable tubes "gas pipe")	Free	0	
73064020	Tubes, pipes and hollow profiles, welded, of circular cross-section, of stainless steel, cold-drawn or cold-rolled "cold-reduced" (excl. products having internal and external circular cross-sections and an external diameter of > 406,4 mm, and line pipe of a kind used for oil or gas pipelines or casing and tubing of a kind used in drilling for oil or gas)	Free	0	
73064080	Tubes, pipes and hollow profiles, welded, of circular cross-section, of stainless steel (excl. products cold-drawn or cold-rolled "cold-reduced", tubes and pipes having internal and external circular cross-sections and an external diameter of > 406,4 mm, and line pipe of a kind used for oil or gas pipelines or casing and tubing of a kind used in drilling for oil or gas)	Free	0	
73065020	Precision steel tubes, welded, of circular cross-section, of alloy steel other than stainless	Free	0	
73065080	Tubes, pipes and hollow profiles, welded, of circular cross-section, of alloy steel other than stainless (excl. tubes and pipes having internal and external circular cross-sections and an external diameter of > 406,4 mm, and line pipe of a kind used for oil or gas pipelines or casing and tubing of a kind used in drilling for oil or gas, and precision steel tubes)	Free	0	
73066110	Tubes and pipes and hollow profiles, welded, of square or rectangular cross-section, of stainless steel	Free	0	
73066192	Tubes and pipes and hollow profiles, welded, of square or rectangular cross-section, of iron or steel other than stainless steel, with a wall thickness of ≤ 2 mm	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
73066199	Tubes and pipes and hollow profiles, welded, of square or rectangular cross-section, of iron or steel other than stainless steel, with a wall thickness of > 2 mm	Free	0	
73066910	Tubes, pipes and hollow profiles, welded, of non-circular cross-section, of stainless steel (excl. tubes and pipes having internal and external circular cross-sections and an external diameter of > 406,4 mm, line pipe of a kind used for oil or gas pipelines or casing and tubing of a kind used in drilling for oil or gas, and tubes and pipes and hollow profiles of square or rectangular cross-section)	Free	0	
73066990	Tubes, pipes and hollow profiles, welded, of non-circular cross-section, of iron or steel other than stainless steel (excl. tubes and pipes having internal and external circular cross-sections and an external diameter of > 406,4 mm, line pipe of a kind used for oil or gas pipelines or casing and tubing of a kind used in drilling for oil or gas, and tubes and pipes and hollow profiles of square or rectangular cross-section)	Free	0	
73069000	Tubes, pipes and hollow profiles "e.g., open seam, riveted or similarly closed", of iron or steel (excl. of cast iron, seamless or welded tubes and pipes and tubes and pipes having internal and external circular cross-sections and an external diameter of > 406,4 mm)	Free	0	
73071110	Tube or pipe fittings of non-malleable cast iron, of a kind used in pressure systems	3,7	4	
73071190	Tube or pipe fittings of non-malleable cast iron (excl. products of a kind used in pressure systems)	3,7	4	
73071910	Tube or pipe fittings of malleable cast iron	3,7	4	
73071990	Cast tube or pipe fittings of steel	3,7	4	
73072100	Flanges of stainless steel (excl. cast products)	3,7	4	

CN 2013	Description	Base rate	Staging category	Notes
73072210	Sleeves, of stainless steel, threaded (excl. cast products)	Free	0	
73072290	Elbows and bends, of stainless steel, threaded (excl. cast products)	3,7	4	
73072310	Butt welding elbows and bends of stainless steel (excl. cast products)	3,7	4	
73072390	Butt welding tube or pipe fittings of stainless steel (excl. cast products and elbows and bends)	3,7	4	
73072910	Threaded tube or pipe fittings of stainless steel (excl. cast products, flanges, elbows, bends and sleeves)	3,7	4	
73072980	Tube or pipe fittings of stainless steel (excl. cast, threaded, butt welding fittings and flanges)	3,7	4	
73079100	Flanges of iron or steel (excl. cast or stainless products)	3,7	4	
73079210	Sleeves of iron or steel, threaded (excl. cast or of stainless steel)	Free	0	
73079290	Elbows and bends, of iron or steel, threaded (excl. cast or of stainless steel)	3,7	4	
73079311	Butt welding elbows and bends, of iron or steel, with greatest external diameter ≤ 609,6 mm (excl. cast iron or stainless steel products)	3,7	4	
73079319	Butt welding fittings of iron or steel, with greatest external diameter ≤ 609,6 mm (excl. cast iron or stainless steel products, elbows, bends and flanges)	3,7	4	
73079391	Butt welding elbows and bends, of iron or steel, with greatest external diameter > 609,6 mm (excl. cast iron or stainless steel products)	3,7	4	

CN 2013	Description	Base rate	Staging category	Notes
73079399	Butt welding fittings of iron or steel, with greatest external diameter > 609,6 mm (excl. cast iron or stainless steel products, elbows, bends and flanges)	3,7	4	
73079910	Threaded tube or pipe fittings, of iron or steel (excl. cast iron or stainless steel products, flanges, elbows, bends and sleeves)	3,7	4	
73079980	Tube or pipe fittings, of iron or steel (excl. of cast iron or stainless steel, threaded, butt welding fittings, and flanges)	3,7	4	
73081000	Bridges and bridge-sections, of iron or steel	Free	0	
73082000	Towers and lattice masts, of iron or steel	Free	0	
73083000	Doors, windows and their frames and thresholds for doors, of iron or steel	Free	0	
73084000	Equipment for scaffolding, shuttering, propping or pit-propping (excl. composite sheetpiling products and formwork panels for poured-in-place concrete, which have the characteristics of moulds)	Free	0	
73089051	Panels comprising of two walls of profiled ”ribbed” sheet, of iron or steel, with an insulating core	Free	0	
73089059	Structures and parts of structures, of iron or steel, solely or principally of sheet, n.e.s. (excl. doors and windows and their frames, and panels comprising two walls of profiled ”ribbed” sheet, of iron or steel, with an insulating core)	Free	0	
73089098	Structures and parts of structures of iron or steel, n.e.s. (excl. bridges and bridge-sections; towers; lattice masts; doors, windows and their frames and thresholds; equipment for scaffolding, shuttering, propping or pit-propping, and products made principally of sheet)	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
73090010	Reservoirs, tanks, vats and similar containers, of iron or steel, for gases other than compressed or liquefied gas, of a capacity of > 300 l (excl. containers fitted with mechanical or thermal equipment and containers specifically constructed or equipped for one or more types of transport)	2,2	0	
73090030	Reservoirs, tanks, vats and similar containers, of iron or steel, for liquids, lined or heat-insulated and of a capacity of > 300 l (excl. containers fitted with mechanical or thermal equipment and containers specifically constructed or equipped for one or more types of transport)	2,2	0	
73090051	Reservoirs, tanks, vats and similar containers, of iron or steel, for liquids, of a capacity of > 100 000 l (excl. containers lined or heat-insulated or fitted with mechanical or thermal equipment and containers specifically constructed or equipped for one or more types of transport)	2,2	0	
73090059	Reservoirs, tanks, vats and similar containers, of iron or steel, for liquids, of a capacity of ≤ 100 000 l but > 300 l (excl. containers lined or heat-insulated or fitted with mechanical or thermal equipment and containers specifically constructed or equipped for one or more types of transport)	2,2	0	
73090090	Reservoirs, tanks, vats and similar containers, of iron or steel, for solids, of a capacity of > 300 l (excl. containers lined or heat-insulated or fitted with mechanical or thermal equipment and containers specifically constructed or equipped for one or more types of transport)	2,2	0	
73101000	Tanks, casks, drums, cans, boxes and similar containers, of iron or steel, for any material, of a capacity of ≥ 50 l but ≤ 300 l, n.e.s. (excl. containers for compressed or liquefied gas, or containers fitted with mechanical or thermal equipment)	2,7	0	
73102111	Cans of iron or steel, of a capacity of < 50 l, which are to be closed by soldering or crimping, of a kind used for preserving food	2,7	0	

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CN 2013	Description	Base rate	Staging category	Notes
73102119	Cans of iron or steel, of a capacity of < 50 l, which are to be closed by soldering or crimping, of a kind used for preserving drink	2,7	0	
73102191	Cans of iron or steel, of a capacity of < 50 l, which are to be closed by soldering or crimping, of a wall thickness of < 0,5 mm (excl. cans for compressed or liquefied gas, and cans of a kind used for preserving food and drink)	2,7	0	
73102199	Cans of iron or steel, of a capacity of < 50 l, which are to be closed by soldering or crimping, of a wall thickness of ≥ 0,5 mm (excl. cans for compressed or liquefied gas, and cans of a kind used for preserving food and drink)	2,7	0	
73102910	Tanks, casks, drums, cans, boxes and similar containers, of iron or steel, for any material, of a capacity of < 50 l and of a wall thickness of < 0,5 mm, n.e.s. (excl. containers for compressed or liquefied gas, or containers fitted with mechanical or thermal equipment, and cans which are to be closed by soldering or crimping	2,7	0	
73102990	Tanks, casks, drums, cans, boxes and similar containers, of iron or steel, for any material, of a capacity of < 50 l and of a wall thickness of ≥ 0,5 mm, n.e.s. (excl. containers for compressed or liquefied gas, or containers fitted with mechanical or thermal equipment, and cans which are to be closed by soldering or crimping)	2,7	0	
73110011	Containers of iron or steel, seamless, for compressed or liquefied gas, for a pressure ≥ 165 bar, of a capacity < 20 l (excl. containers specifically constructed or equipped for one or more types of transport)	2,7	0	
73110013	Containers of iron or steel, seamless, for compressed or liquefied gas, for a pressure ≥ 165 bar, of a capacity ≥ 20 l to ≤ 50 l (excl. containers specifically constructed or equipped for one or more types of transport)	2,7	0	

CN 2013	Description	Base rate	Staging category	Notes
73110019	Containers of iron or steel, seamless, for compressed or liquefied gas, for a pressure ≥ 165 bar, of a capacity > 50 l (excl. containers specifically constructed or equipped for one or more types of transport)	2,7	0	
73110030	Containers of iron or steel, seamless, for compressed or liquefied gas, for a pressure < 165 bar (excl. containers specifically constructed or equipped for one or more types of transport)	2,7	0	
73110091	Containers of iron or steel, seamless, for compressed or liquefied gas, of a capacity of < 1 000 l (excl. seamless containers and containers specifically constructed or equipped for one or more types of transport)	2,7	0	
73110099	Containers of iron or steel, seamless, for compressed or liquefied gas, of a capacity of ≥ 1 000 l (excl. seamless containers and containers specifically constructed or equipped for one or more types of transport)	2,7	0	
73121020	Stranded wire, ropes and cables, of stainless steel (excl. electrically insulated products and twisted fencing wire and barbed wire)	Free	0	
73121041	Stranded wire, ropes and cables, of iron or steel other than stainless steel, with a maximum cross-sectional dimension of ≤ 3 mm, plated or coated with copper-zinc alloys ”brass” (other than electrically insulated, and twisted fencing and barbed wire)	Free	0	
73121049	Stranded wire, ropes and cables, of iron or steel other than stainless steel, with a maximum cross-sectional dimension of ≤ 3 mm (excl. electrically insulated, twisted fencing and barbed wire, and plated or coated with copper-zinc alloys [brass])	Free	0	
73121061	Stranded wire, of iron or steel other than stainless, uncoated, with a maximum cross-sectional dimension of > 3 mm (excl. electrically insulated products and twisted fencing wire and barbed wire)	Free	0	

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CN 2013	Description	Base rate	Staging category	Notes
73121065	Stranded wire, of iron or steel other than stainless, with a maximum cross-sectional dimension of > 3 mm, plated or coated with zinc (excl. electrically insulated products and twisted fencing wire and barbed wire)	Free	0	
73121069	Stranded wire, of iron or steel other than stainless, with a maximum cross-sectional dimension of > 3 mm, coated (excl. electrically insulated products and twisted fencing wire and barbed wire, and stranded wire plated or coated with zinc)	Free	0	
73121081	Ropes and cables, incl. locked-coil ropes, of iron or steel other than stainless steel, with a maximum cross-sectional dimension of > 3 mm but ≤ 12 mm, uncoated or only zinc-plated or zinc-coated (other than electrically insulated, fencing and barbed wire)	Free	0	
73121083	Ropes and cables, incl. locked-coil ropes, of iron or steel other than stainless steel, with a maximum cross-sectional dimension of > 12 mm but ≤ 24 mm, uncoated or only zinc-plated or zinc-coated (other than electrically insulated, twisted fencing and barbed wire)	Free	0	
73121085	Ropes and cables, incl. locked-coil ropes, of iron or steel other than stainless steel, with a maximum cross-sectional dimension of > 24 mm but ≤ 48mm, uncoated or only zinc-plated or zinc-coated (other than electrically insulated, twisted fencing and barbed wire)	Free	0	
73121089	Ropes and cables, incl. locked-coil ropes, of iron or steel other than stainless steel, with a maximum cross-sectional dimension of > 48mm, uncoated or only zinc-plated or zinc-coated (other than electrically insulated, twisted fencing and barbed wire)	Free	0	
73121098	Ropes and cables, incl. locked-coil ropes, of iron or steel other than stainless, with a maximum cross-sectional dimension of > 3 mm (excl. uncoated or only zinc-plated or zinc-coated, electrically insulated products and twisted fencing wire and barbed wire, and ropes and cables plated or coated with zinc)	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
73129000	Plaited bands, slings and the like, of iron or steel (excl. electrically insulated products)	Free	0	
73130000	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel	Free	0	
73141200	Endless bands of stainless steel wire, for machinery	Free	0	
73141400	Woven cloth, incl. endless bands, of stainless steel wire (excl. woven products of metal fibres of a kind used for cladding, lining or similar purposes and endless bands for machinery)	Free	0	
73141900	Woven cloth, incl. endless bands, of iron or steel wire (excl. stainless and woven products of metal fibres of a kind used for cladding, lining or similar purposes)	Free	0	
73142010	Grill, netting and fencing, welded at the intersection, having a mesh size of ≥ 100 cm^2, of ribbed iron or steel wire of a maximum cross-sectional dimension of ≥ 3 mm	Free	0	
73142090	Grill, netting and fencing, welded at the intersection, having a mesh size of ≥ 100 cm^2, of iron or steel wire, the constituent material of which having a maximum cross-sectional dimension of ≥ 3 mm (other than of ribbed wire)	Free	0	
73143100	Grill, netting and fencing, of iron or steel wire, welded at the intersection, plated or coated with zinc (excl. products of wire with a maximum cross-sectional dimension of ≥ 3 mm and having a mesh size of ≥ 100 cm^2)	Free	0	
73143900	Grill, netting and fencing, of iron or steel wire, welded at the intersection (excl. products of wire with a maximum cross-sectional dimension of ≥ 3 mm and having a mesh size of ≥ 100 cm^2, and grill, netting and fencing plated or coated with zinc)	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
73144100	Grill, netting and fencing, of iron or steel wire, not welded at the intersection, plated or coated with zinc	Free	0	
73144200	Grill, netting and fencing, of iron or steel wire, not welded at the intersection, coated with plastics	Free	0	
73144900	Grill, netting and fencing, of iron or steel wire, not welded at the intersection (excl. plated or coated with zinc or coated with plastics)	Free	0	
73145000	Expanded metal, of iron or steel	Free	0	
73151110	Roller chain of iron or steel, of a kind used for cycles and motorcycles	2,7	0	
73151190	Roller chain of iron or steel (excl. roller chain of a kind used for cycles and motorcycles)	2,7	0	
73151200	Articulated link chain of iron or steel (excl. roller chain)	2,7	0	
73151900	Parts of articulated link chain, of iron or steel	2,7	0	
73152000	Skid chain for motor vehicles, of iron or steel	2,7	0	
73158100	Stud-link of iron or steel	2,7	0	
73158200	Welded link chain of iron or steel (excl. articulated link chain, skid chain and stud-link chain)	2,7	0	
73158900	Chain of iron or steel (excl. articulated link chain, skid chain, stud-link chain, welded link chain and parts thereof; watch chains, necklace chains and the like, cutting and saw chain, skid chain, scraper chain for conveyors, toothed chain for textile machinery and the like, safety devices with chains for securing doors, and measuring chains)	2,7	0	

CN 2013	Description	Base rate	Staging category	Notes
73159000	Parts of skid chain, stud-link chain and other chains of heading 7315 (excl. articulated link chain)	2,7	0	
73160000	Anchors, grapnels and parts thereof, of iron or steel	2,7	0	
73170020	Nails of iron or steel wire, in strips or coils	Free	0	
73170060	Nails, tacks, corrugated nails, staples and similar articles, of iron or steel wire (excl. nails in strips or coils, and staples in strips)	Free	0	
73170080	Nails, tacks, drawing pins, corrugated nails, staples and similar articles, of iron or steel (excl. cold-pressed from wire, and staples in strips)	Free	0	
73181100	Coach screws of iron or steel	3,7	0	
73181210	Wood screws of stainless steel (excl. coach screws)	3,7	0	
73181290	Wood screws of iron or steel other than stainless (excl. coach screws)	3,7	0	
73181300	Screw hooks and screw rings, of iron or steel	3,7	0	
73181410	Self-tapping screws, of iron or steel other than stainless (excl. wood screws)	3,7	0	
73181491	Spaced-thread screws of iron or steel other than stainless	3,7	0	
73181499	Self-tapping screws of iron or steel other than stainless (excl. spaced-thread screws and wood screws)	3,7	0	

CN 2013	Description	Base rate	Staging category	Notes
73181510	Screws of iron or steel, turned from bars, rods, profiles, or wire, of solid section, threaded, of a shank thickness of ≤ 6 mm	3,7	0	
73181520	Screws and bolts, of iron or steel "whether or not with their nuts and washers", for fixing railway track construction material (excl. coach screws)	3,7	0	
73181530	Screws and bolts, of stainless steel "whether or not with their nuts and washers", without heads (excl. screws turned from bars, rods, profiles, or wire, of solid section, threaded, of a shank thickness of ≤ 6 mm, and screws and bolts for fixing railway track construction material)	3,7	0	
73181541	Screws and bolts, of iron or steel other than stainless "whether or not with their nuts and washers", without heads, with a tensile strength of < 800 MPa (excl. screws turned from bars, rods, profiles, or wire, of solid section, threaded, of a shank thickness of ≤ 6 mm, and screws and bolts for fixing railway track construction material)	3,7	0	
73181549	Screws and bolts, of iron or steel other than stainless "whether or not with their nuts and washers", without heads, with a tensile strength of ≥ 800 MPa (excl. screws turned from bars, rods, profiles, or wire, of solid section, threaded, of a shank thickness of ≤ 6 mm, and screws and bolts for fixing railway track construction material)	3,7	0	
73181551	Slotted and cross-recessed screws and bolts, of stainless steel "whether or not with their nuts and washers", with heads (excl. wood screws and self-tapping screws)	3,7	0	
73181559	Slotted and cross-recessed screws and bolts, of iron or steel other than stainless "whether or not with their nuts and washers", with heads (excl. wood screws and self-tapping screws)	3,7	0	

CN 2013	Description	Base rate	Staging category	Notes
73181561	Hexagon socket head screws and bolts, of stainless steel "whether or not with their nuts and washers" (excl. wood screws, self-tapping screws and screws and bolts for fixing railway track construction material)	3,7	0	
73181569	Hexagon socket head screws and bolts, of iron or steel other than stainless "whether or not with their nuts and washers" (excl. wood screws, self-tapping screws and screws and bolts for fixing railway track construction material)	3,7	0	
73181570	Hexagon screws and bolts, of stainless steel "whether or not with their nuts and washers", with heads (excl. socket head screws, wood screws, self-tapping screws and screws and bolts for fixing railway track construction material)	3,7	0	
73181581	Hexagon screws and bolts, of iron or steel other than stainless "whether or not with their nuts and washers", with a tensile strength of < 800 MPa, with heads (excl. socket head screws, wood screws, self-tapping screws and screws and bolts for fixing railway track construction material)	3,7	0	
73181589	Hexagon screws and bolts, of iron or steel other than stainless "whether or not with their nuts and washers", with a tensile strength of ≥ 800 MPa, with heads (excl. socket head screws, wood screws, self-tapping screws and screws and bolts for fixing railway track construction material)	3,7	0	
73181590	Screws and bolts, of iron or steel "whether or not with their nuts and washers", with heads (excl. slotted and cross-recessed screws and bolts, hexagon head screws and bolts; wood screws, self-tapping screws and screws and bolts for fixing railway track construction material, screw hooks, screw rings and lag screws)	3,7	0	
73181610	Nuts of iron or steel, turned from bars, rods, profiles, or wire, of solid section, with an inside diameter of ≤ 6 mm	3,7	0	

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CN 2013	Description	Base rate	Staging category	Notes
73181630	Nuts of stainless steel (excl. nuts turned from bars, rods, profiles, or wire, of solid section, with an inside diameter of ≤ 6 mm)	3,7	0	
73181650	Self-locking nuts of iron or steel other than stainless (excl. such articles turned from bars, rods, profiles, or wire, of solid section, with an inside diameter of ≤ 6 mm)	3,7	0	
73181691	Nuts of iron or steel other than stainless, with an inside diameter of ≤ 12 mm (excl. such articles turned from bars, rods, profiles, or wire, of solid section, with an inside diameter of ≤ 6 mm, and self-locking nuts)	3,7	0	
73181699	Nuts of iron or steel other than stainless, with an inside diameter of > 12 mm (excl. self-locking nuts)	3,7	0	
73181900	Threaded articles, of iron or steel, n.e.s.	3,7	0	
73182100	Spring washers and other lock washers, of iron or steel	3,7	0	
73182200	Washers of iron or steel (excl. spring washers and other lock washers)	3,7	0	
73182300	Rivets of iron or steel (excl. tubular and bifurcated rivets for particular uses)	3,7	0	
73182400	Cotters and cotter pins, of iron or steel	3,7	0	
73182900	Non-threaded articles, of iron or steel	3,7	0	
73194000	Safety pins and other pins of iron or steel, n.e.s.	2,7	0	
73199010	Sewing, darning or embroidery needles, for use in the hand, of iron or steel	2,7	0	

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CN 2013	Description	Base rate	Staging category	Notes
73199090	Knitting needles, bodkins, crochet hooks, embroidery stilettos and similar articles, of iron or steel (excl. sewing, darning or embroidery needles)	2,7	0	
73201011	Laminated leaf-springs and leaves therefor, of iron or steel	2,7	0	
73201019	Leaf-springs and leaves therefor, of iron or steel, hot-worked (excl. laminated)	2,7	0	
73201090	Leaf-springs and leaves therefor, of iron or steel (excl. hot-worked)	2,7	0	
73202020	Helical springs, of iron or steel, hot-worked (excl. flat spiral springs, clock and watch springs, springs for sticks and handles of umbrellas or parasols, and shock absorbers of Section 17)	2,7	0	
73202081	Coil compression springs, of iron or steel	2,7	0	
73202085	Coil tension springs, of iron or steel	2,7	0	
73202089	Helical springs, of iron or steel (excl. hot-worked, coil compression and coil tension springs)	2,7	0	
73209010	Flat spiral springs, of iron or steel	2,7	0	
73209030	Discs springs, of iron or steel	2,7	0	
73209090	Springs and leaves for springs, of iron or steel (excl. discs springs, flat spiral springs, helical springs, leaf-springs and leaves therefor, clock and watch springs, springs for sticks and handles of umbrellas or parasols, and shock absorbers and torque rod or torsion bar springs of section 17)	2,7	0	

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CN 2013	Description	Base rate	Staging category	Notes
73211110	Appliances for baking, frying, grilling and cooking with oven, incl. separate ovens, for domestic use, of iron or steel, for gas fuel or for both gas and other fuels (excl. large cooking appliances)	2,7	0	
73211190	Appliances for baking, frying, grilling and cooking and plate warmers, for domestic use, of iron or steel, for gas fuel or for both gas and other fuels (excl. cooking appliances with oven, separate ovens and large cooking appliances)	2,7	0	
73211200	Appliances for baking, frying, grilling and cooking and plate warmers, for domestic use, of iron or steel, for liquid fuel (excl. large cooking appliances)	2,7	0	
73211900	Appliances for baking, frying, grilling and cooking and plate warmers, for domestic use, of iron or steel, for solid fuel or other non-electric source of energy (excl. liquid or gaseous fuel, and large cooking appliances)	2,7	0	
73218100	Stoves, heaters, grates, fires, wash boilers, braziers and similar appliances, of iron or steel, for gas fuel or for both gas and other fuels (excl. cooking appliances, whether or not with oven, separate ovens, plate warmers, central heating boilers, geysers and hot water cylinders and large cooking appliances)	2,7	0	
73218200	Stoves, heaters, grates, fires, wash boilers, braziers and similar appliances, of iron or steel, for liquid fuel (excl. cooking appliances, whether or not with oven, separate ovens, plate warmers, central heating boilers, geysers, hot water cylinders and large cooking appliances)	2,7	0	
73218900	Stoves, heaters, grates, fires, wash boilers, braziers and similar domestic appliances, of iron or steel, for solid fuel or other non-electric source of energy (excl. liquid or gaseous fuel, and cooking appliances, whether or not with oven, separate ovens, plate warmers, central heating boilers, hot water cylinders and large cooking appliances)	2,7	0	

CN 2013	Description	Base rate	Staging category	Notes
73219000	Parts of domestic appliances non-electrically heated of heading 7321, n.e.s.	2,7	0	
73221100	Radiators for central heating, non-electrically heated, and parts thereof, of iron or steel (excl. parts, elsewhere specified or included, and central-heating boilers)	3,2	0	
73221900	Radiators for central heating, non-electrically heated, and parts thereof, of iron other than cast iron or steel (excl. parts, elsewhere specified or included, and central-heating boilers)	3,2	0	
73229000	Air heaters and hot-air distributors, incl. distributors which can also distribute fresh or conditioned air, non-electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel	3,2	0	
73231000	Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel	3,2	0	
73239100	Table, kitchen or other household articles, and parts thereof, of cast iron, not enamelled (excl. cans, boxes and similar containers of heading 7310; waste baskets; shovels, corkscrews and other articles of the nature of a work implement; articles of cutlery, spoons, ladles, forks etc. of heading 8211 to 8215; ornamental articles; sanitary ware)	3,2	0	
73239200	Table, kitchen or other household articles, and parts thereof, of cast iron, enamelled (excl. cans, boxes and similar containers of heading 7310; waste baskets; shovels, corkscrews and other articles of the nature of a work implement; articles of cutlery, spoons, ladles, forks etc. of heading 8211 to 8215; ornamental articles; sanitary ware)	3,2	0	
73239300	Table, kitchen or other household articles, and parts thereof, of stainless steel (excl. cans, boxes and similar containers of heading 7310; waste baskets; shovels, corkscrews and other articles of the nature of a work implement; articles of cutlery, spoons, ladles, forks etc. of heading 8211 to 8215; ornamental articles; sanitary ware)	3,2	0	

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CN 2013	Description	Base rate	Staging category	Notes
73239400	Table, kitchen or other household articles, and parts thereof, of iron other than cast iron or steel other than stainless, enamelled (excl. cans, boxes and similar containers of heading 7310; waste baskets; shovels, corkscrews and other articles of the nature of a work implement; articles of cutlery, spoons, ladles, forks etc. of heading 8211 to 8215; ornamental articles; sanitary ware; articles for table use)	3,2	0	
73239900	Table, kitchen or other household articles, and parts thereof, of iron other than cast iron or steel other than stainless (excl. enamelled articles; cans, boxes and similar containers of heading 7310; waste baskets; shovels and other articles of the nature of a work implement; cutlery, spoons, ladles etc. of heading 8211 to 8215; ornamental articles; sanitary ware)	3,2	0	
73241000	Sinks and washbasins, of stainless steel	2,7	0	
73242100	Baths of cast iron, whether or not enamelled	3,2	0	
73242900	Baths of steel sheet	3,2	0	
73249000	Sanitary ware, incl. parts thereof (excl. cans, boxes and similar containers of heading 7310, small wall cabinets for medical supplies or toiletries and other furniture of Chapter 94, and fittings, complete sinks and washbasins, of stainless steel, complete baths and fittings)	3,2	0	
73251050	Surface and valve boxes, of non-malleable cast iron	1,7	0	
73251092	Articles of non-malleable cast iron, for sewage, water, etc., systems (excl. surface and valve boxes)	1,7	0	
73251099	Articles of non-malleable cast iron, n.e.s. (excl. surface and valve boxes and articles for sewage, water, etc. systems)	1,7	0	

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CN 2013	Description	Base rate	Staging category	Notes
73259100	Grinding balls and similar articles for mills, cast (excl. such articles of non-malleable cast iron)	2,7	0	
73259910	Articles of malleable cast iron, n.e.s. (excl. grinding balls and similar articles for mills)	2,7	0	
73259990	Articles of iron or steel, cast, n.e.s. (excl. of malleable or non-malleable cast iron, grinding balls and similar articles for mills)	2,7	0	
73261100	Grinding balls and similar articles for mills, of iron or steel, forged or stamped, but not further worked	2,7	0	
73261910	Articles of iron or steel, open-die forged, but not further worked, n.e.s. (excl. grinding balls and similar articles for mills)	2,7	0	
73261990	Articles of iron or steel, closed-die forged or stamped, but not further worked, n.e.s. (excl. grinding balls and similar articles for mills)	2,7	0	
73262000	Articles of iron or steel wire, n.e.s.	2,7	0	
73269030	Ladders and steps, of iron or steel	2,7	0	
73269040	Pallets and similar platforms for handling goods, of iron or steel	2,7	0	
73269050	Reels for cables, piping and the like, of iron or steel	2,7	0	
73269060	Ventilators, non-mechanical, guttering, hooks and like articles used in the building industry, n.e.s., of iron or steel	2,7	0	
73269092	Articles of iron or steel, open-die forged, n.e.s.	2,7	0	

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CN 2013	Description	Base rate	Staging category	Notes
73269094	Articles of iron or steel, closed-die forged, n.e.s.	2,7	0	
73269096	Sintered articles of iron or steel, n.e.s.	2,7	0	
73269098	Articles of iron or steel, n.e.s.	2,7	0	
74010000	Copper mattes; cement copper ”precipitated copper”	Free	0	
74020000	Copper, unrefined; copper anodes for electrolytic refining	Free	0	
74031100	Copper, refined, in the form of cathodes and sections of cathodes	Free	0	
74031200	Copper, refined, in the form of wire-bars	Free	0	
74031300	Copper, refined, in the form of billets	Free	0	
74031900	Copper, refined, unwrought (excl. copper in the form of billets, wire-bars, cathodes and sections of cathodes)	Free	0	
74032100	Copper-zinc base alloys ”brass” unwrought	Free	0	
74032200	Copper-tin base alloys ”bronze” unwrought	Free	0	
74032900	Copper alloys unwrought (excl. copper-zinc base alloys ”brass”, copper-zinc base alloys ”bronze”, and copper master alloys of heading 7405)	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
74040010	Waste and scrap, of refined copper (excl. ingots or other similar unwrought shapes, of remelted refined copper waste and scrap, ashes and residues containing refined copper, and waste and scrap of primary cells, primary batteries and electric accumulators)	Free	0	
74040091	Waste and scrap, of copper-zinc base alloys ”brass” (excl. ingots or other similar unwrought shapes, of remelted waste and scrap of copper-zinc alloys, ashes and residues containing copper-zinc alloys and waste and scrap of primary cells, primary batteries and electric accumulators)	Free	0	
74040099	Waste and scrap, of copper alloys (excl. of copper-zinc alloys, ingots or other similar unwrought shapes, of remelted waste and scrap of copper alloys, ashes and residues containing copper alloys, and waste and scrap of primary cells, primary batteries and electric accumulators)	Free	0	
74050000	Master alloys of copper (excl. phosphorus-copper compounds ”copper phosphide” containing by weight > 15 % phosphorus)	Free	0	
74061000	Copper powders, of non-lamellar structure (excl. grains of copper)	Free	0	
74062000	Copper powders, of lamellar structure, and flakes of copper (excl. grains of copper and spangles of heading 8308)	Free	0	
74071000	Bars, rods and profiles, of refined copper, n.e.s.	4,8	7	
74072110	Bars and rods, of copper-zinc base alloys ”brass”, n.e.s.	4,8	7	
74072190	Profiles of copper-zinc base alloys ”brass”, n.e.s.	4,8	7	
74072900	Bars, rods and profiles of copper alloys, n.e.s. (excl. such articles of copper-zinc base alloys ”brass”)	4,8	7	

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CN 2013	Description	Base rate	Staging category	Notes
74081100	Wire of refined copper, with a maximum cross-sectional dimension of > 6 mm	4,8	7	
74081910	Wire of refined copper, with a maximum cross-sectional dimension of > 0,5 mm but ≤ 6 mm	4,8	7	
74081990	Wire of refined copper, with a maximum cross-sectional dimension of ≤ 0,5 mm	4,8	7	
74082100	Wire of copper-zinc base alloys ”brass”	4,8	7	
74082200	Wire of copper-nickel alloys ”cupro-nickel” or copper-nickel-zinc alloys ”nickel silver”	4,8	7	
74082900	Wire of copper alloys (other than copper-zinc alloys [brass], copper-nickel alloys [cupro-nickel] or copper-nickel-zinc alloys [nickel silver])	4,8	7	
74091100	Plates, sheets and strip, of refined copper, in coils, of a thickness of > 0,15 mm (excl. expanded sheet and strip and electrically insulated strip)	4,8	7	
74091900	Plates, sheets and strip, of refined copper, not in coils, of a thickness of > 0,15 mm (excl. expanded sheet and strip and electrically insulated strip)	4,8	7	
74092100	Plates, sheets and strip, of copper-zinc base alloys ”brass”, of a thickness of > 0,15 mm, in coils (excl. expanded sheet and strip and electrically insulated strip)	4,8	7	
74092900	Plates, sheets and strip, of copper-zinc base alloys ”brass”, of a thickness of > 0,15 mm, not in coils (excl. expanded sheet and strip and electrically insulated strip)	4,8	7	
74093100	Plates, sheets and strip, of copper-tin base alloys ”bronze”, of a thickness of > 0,15 mm, in coils (excl. expanded sheet and strip and electrically insulated strip)	4,8	7	

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CN 2013	Description	Base rate	Staging category	Notes
74093900	Plates, sheets and strip, of copper-tin base alloys ”bronze”, of a thickness of > 0,15 mm, not in coils (excl. expanded sheet and strip and electrically insulated strip)	4,8	7	
74094000	Plates, sheets and strip, of copper-nickel base alloys ”cupro-nickel” or copper-nickel-zinc base alloys ”nickel silver”, of a thickness of > 0,15 mm, not in coils (excl. expanded sheet and strip and electrically insulated strip)	4,8	7	
74099000	Plates, sheets and strip, of copper alloys, of a thickness of > 0,15 mm (excl. copper-zinc base alloys ”brass”, copper-zinc base alloys ”bronze”, copper-nickel base alloys ”cupro-nickel”, copper-nickel-zinc base alloys ”nickel silver”, and expanded sheet and strip and electrically insulated strip)	4,8	7	
74101100	Refined copper foil, not backed, of a thickness of ≤ 0,15 mm (excl. stamping foils of heading 3212, metal yarns and metallised yarns and foil made up as christmas tree decorating material)	5,2	7	
74101200	Copper alloy foil, not backed, of a thickness of ≤ 0,15 mm (excl. stamping foils of heading 3212, metal yarns and metallised yarns and foil made up as christmas tree decorating material)	5,2	7	
74102100	Refined copper foil, backed, of a thickness ”excl. any backing” of ≤ 0,15 mm (excl. stamping foils of heading 3212, metal yarns and metallised yarns and foil made up as christmas tree decorating material)	5,2	7	
74102200	Copper alloy foil, backed, of a thickness ”excl. any backing” of ≤ 0,15 mm (excl. stamping foils of heading 3212, metal yarns and metallised yarns and foil made up as christmas tree decorating material)	5,2	7	
74111010	Tubes and pipes of refined copper, straight	4,8	7	
74111090	Tubes and pipes of refined copper, in coils or otherwise bent	4,8	7	

CN 2013	Description	Base rate	Staging category	Notes
74112110	Tubes and pipes of copper-zinc base alloys ”brass”, straight	4,8	7	
74112190	Tubes and pipes of copper-zinc base alloys ”brass”, in coils or otherwise bent	4,8	7	
74112200	Tubes and pipes of copper-nickel base alloys ”cupro-nickel” or copper-nickel-zinc base alloys ”nickel silver”	4,8	7	
74112900	Tubes and pipes of copper alloys (excl. copper-zinc base alloys ”brass”, copper-nickel base alloys ”cupro-nickel” and copper-nickel-zinc base alloys ”nickel silver”)	4,8	7	
74121000	Refined copper tube or pipe fittings ”e.g., couplings, elbows, sleeves”	5,2	7	
74122000	Copper alloy tube or pipe fittings ”e.g., couplings, elbows, sleeves”	5,2	7	
74130000	Stranded wire, cables, plaited bands and the like, of copper (excl. electrically insulated products)	5,2	7	
74151000	Nails, tacks, drawing pins, staples and similar articles, of copper or with shafts of iron or steel and heads of copper (excl. staples in strips)	4	7	
74152100	Washers, ”incl. spring washers and spring lock washers”, of copper	3	7	
74152900	Rivets, cotters, cotter pins and the like, not threaded, of copper (excl. spring washers and spring lock washers)	3	7	
74153300	Screws, bolts, nuts and similar articles, threaded, of copper (other than screw hooks, ring- and eyebolts, lag screws, plugs, bungs and the like, with screw thread)	3	7	

CN 2013	Description	Base rate	Staging category	Notes
74153900	Screw hooks, screw rings and the like, threaded, of copper (excl. standard screws and bolts and nuts)	3	7	
74181010	Cooking or heating apparatus of a kind used for domestic purposes, non-electric, and parts thereof, of copper (excl. hot water heaters and geysers)	4	7	
74181090	Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper (excl. non-electric cooking and heating appliances, cans, boxes and similar containers of heading 7419, articles of the nature of a work implement, articles of cutlery, spoons, ladles, etc., ornamental articles and sanitary ware)	3	7	
74182000	Sanitary ware and parts thereof, of copper (excl. cooking and heating appliances of heading 7417, and fittings)	3	7	
74191000	Chain and parts thereof, of copper (excl. watch chains, necklace chains and the like)	3	7	
74199100	Articles of copper, cast, moulded, stamped or forged, but not further worked, n.e.s.	3	7	
74199910	Cloth ”incl. endless bands”, grill and netting, of copper wire of which the largest cross-sectional dimension ≤ 6 mm, and expanded metal, of copper (excl. cloth of metal fibres for cladding, lining and similar uses, flux-coated copper fabric for brazing, cloth, grill and netting made into hand sieves or machine parts)	4,3	7	
74199930	Copper springs (excl. clock and watch springs, spring washers and other lock washers)	4	7	
74199990	Articles of copper, n.e.s.	3	7	
75011000	Nickel mattes	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
75012000	Nickel oxide sinters and other intermediate products of nickel metallurgy (excl. nickel mattes)	Free	0	
75021000	Nickel, not alloyed, unwrought	Free	0	
75022000	Unwrought nickel alloys	Free	0	
75030010	Waste and scrap, of non-alloy nickel (excl. ingots or other similar unwrought shapes, of remelted non-alloy nickel waste and scrap, ashes and residues containing non-alloy nickel, waste and scrap of primary cells, primary batteries and electric accumulators)	Free	0	
75030090	Waste and scrap, of nickel alloys (excl. ingots or other similar unwrought shapes, of remelted nickel alloys waste and scrap, ashes and residues containing nickel alloys)	Free	0	
75040000	Powders and flakes, of nickel (excl. nickel oxide sinters)	Free	0	
75051100	Bars, rods, profiles and wire, of non-alloy nickel, n.e.s. (excl. electrically insulated products)	Free	0	
75051200	Bars, rods, profiles and wire, of nickel alloys, n.e.s. (excl. electrically insulated products)	2,9	0	
75052100	Wire of non-alloy nickel (excl. electrically insulated products)	Free	0	
75052200	Wire of nickel alloys (excl. electrically insulated products)	2,9	0	
75061000	Plates, sheets, strip and foil, of non-alloy nickel (excl. expanded plates, sheets or strip)	Free	0	
75062000	Plates, sheets, strip and foil, of nickel alloys (excl. expanded plates, sheets or strip)	3,3	0	

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CN 2013	Description	Base rate	Staging category	Notes
75071100	Tubes and pipes of non-alloy nickel	Free	0	
75071200	Tubes and pipes of nickel alloys	Free	0	
75072000	Tube or pipe fittings, of nickel	2,5	0	
75081000	Cloth, grill, netting and fencing, of nickel wire	Free	0	
75089000	Articles of nickel, n.e.s.	Free	0	
76011000	Aluminium, not alloyed, unwrought	6	10	
76012020	Unwrought aluminium alloys in the form of slabs or billets	6	10	
76012080	Unwrought aluminium alloys (excl. slabs and billets)	6	10	
76020011	Turnings, shavings, chips, milling waste, sawdust and filings, of aluminium; waste of coloured, coated or bonded sheets and foil, of a thickness "excl. any backing" of ≤ 0,2 mm, of aluminium	Free	0	
76020019	Waste of aluminium, incl. faulty workpieces and workpieces which have become unusable in the course of production or processing (excl. slag, scale and other waste from the production of iron or steel, containing recyclable aluminium in the form of silicates, ingots and other primary forms, of smelted waste or scrap, of aluminium, ash or the residues of the production of aluminium, and waste in heading 7602.00.11)	Free	0	
76020090	Scrap of aluminium (excl. slags, scale and the like from iron and steel production, containing recoverable aluminium in the form of silicates, ingots or other similar unwrought shapes, of remelted waste and scrap, of aluminium, and ashes and residues from aluminium production)	Free	0	

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CN 2013	Description	Base rate	Staging category	Notes
76031000	Powders of aluminium, of non-lamellar structure (excl. pellets of aluminium)	5	7	
76032000	Powders of aluminium, of lamellar structure, and flakes of aluminium (excl. pellets of aluminium, and spangles)	5	7	
76041010	Bars, rods and profiles, of non-alloy aluminium	7,5	7	
76041090	Profiles of non-alloy aluminium, n.e.s.	7,5	7	
76042100	Hollow profiles of aluminium alloys, n.e.s.	7,5	7	
76042910	Bars and rods of aluminium alloys	7,5	7	
76042990	Solid profiles, of aluminium alloys, n.e.s.	7,5	7	
76051100	Wire of non-alloy aluminium, with a maximum cross-sectional dimension of > 7mm (excl. stranded wire, cables, plaited bands and the like and other articles of heading 7614, and electrically insulated wires)	7,5	10	
76051900	Wire of non-alloy aluminium, with a maximum cross-sectional dimension of ≤ 7mm (other than stranded wires, cables, ropes and other articles of heading 7614, electrically insulated wires, strings for musical instruments)	7,5	10	
76052100	Wire of aluminium alloys, with a maximum cross-sectional dimension of > 7mm (excl. stranded wire, cables, plaited bands and the like and other articles of heading 7614, and electrically insulated wires)	7,5	10	

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CN 2013	Description	Base rate	Staging category	Notes
76052900	Wire, of aluminium alloys, having a maximum cross-sectional dimension of ≤ 7mm (other than stranded wires, cables, ropes and other articles of heading 7614, electrically insulated wires, strings for musical instruments)	7,5	10	
76061110	Plates, sheets and strip, of non-alloy aluminium, of a thickness of > 0,2 mm, square or rectangular, painted, varnished or coated with plastics	7,5	7	
76061191	Plates, sheets and strip, of non-alloy aluminium, of a thickness of > 0,2 mm but < 3 mm, square or rectangular (excl. such products painted, varnished or coated with plastics, and expanded plates, sheets and strip)	7,5	7	
76061193	Plates, sheets and strip, of non-alloy aluminium, of a thickness of ≥ 3 mm but < 6 mm, square or rectangular (excl. such products painted, varnished or coated with plastics)	7,5	7	
76061199	Plates, sheets and strip, of non-alloy aluminium, of a thickness of ≥ 6 mm, square or rectangular (excl. such products painted, varnished or coated with plastics)	7,5	7	
76061220	Plates, sheets and strip, of aluminium alloys, of a thickness of > 0,2 mm, square or rectangular, painted, varnished or coated with plastics	7,5	7	
76061292	Plates, sheets and strip, of aluminium alloys, of a thickness of > 0,2 mm but < 3 mm, square or rectangular (excl. painted, varnished or coated with plastics, expanded plates, sheets and strip)	7,5	7	
76061293	Plates, sheets and strip, of aluminium alloys, of a thickness of ≥ 3 mm but < 6 mm, square or rectangular (excl. such products painted, varnished or coated with plastics)	7,5	7	
76061299	Plates, sheets and strip, of aluminium alloys, of a thickness of ≥ 6 mm, square or rectangular (excl. such products painted, varnished or coated with plastics)	7,5	7	

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CN 2013	Description	Base rate	Staging category	Notes
76069100	Plates, sheets and strip, of non-alloy aluminium, of a thickness of > 0,2 mm (other than square or rectangular)	7,5	7	
76069200	Plates, sheets and strip, of aluminium alloys, of a thickness of > 0,2 mm (other than square or rectangular)	7,5	7	
76071111	Aluminium foil, not backed, rolled but not further worked, of a thickness of < 0,021 mm, in rolls of a weight of ≤ 10kg (excl. stamping foils of heading 3212, and foil made up as christmas tree decorating material)	7,5	10	
76071119	Aluminium foil, not backed, rolled but not further worked, of a thickness of < 0,021 mm (excl. stamping foils of heading 3212, and foil made up as christmas tree decorating material and in rolls of a weight ≤ 10kg)	7,5	10	
76071190	Aluminium foil, not backed, rolled but not further worked, of a thickness of ≥ 0,021 mm but ≤ 2 mm (excl. stamping foils of heading 3212, and foil made up as christmas tree decorating material)	7,5	10	
76071910	Aluminium foil, not backed, rolled and further worked, of a thickness of < 0,021 mm (excl. stamping foils of heading 3212, and foil made up as christmas tree decorating material)	7,5	10	
76071990	Aluminium foil, not backed, rolled and further worked, of a thickness (excl. any backing) from 0,021 mm to 0,2 mm (excl. stamping foils of heading 3212, and foil made up as christmas tree decorating material)	7,5	10	
76072010	Aluminium foil, backed, of a thickness (excl. any backing) of < 0,021 mm (excl. stamping foils of heading 3212, and foil made up as christmas tree decorating material)	10	10	
76072090	Aluminium foil, backed, of a thickness (excl. any backing) of ≥ 0,021 mm but ≤ 0,2 mm (excl. stamping foils of heading 3212, and foil made up as christmas tree decorating material)	7,5	10	

CN 2013	Description	Base rate	Staging category	Notes
76081000	Tubes and pipes of non-alloy aluminium (excl. hollow profiles)	7,5	7	
76082020	Tubes and pipes of aluminium alloys, welded (excl. hollow profiles)	7,5	7	
76082081	Tubes and pipes of aluminium alloys, not further worked than extruded (excl. hollow profiles)	7,5	7	
76082089	Tubes and pipes of aluminium alloys (excl. such products welded or not further worked than extruded, and hollow profiles)	7,5	7	
76090000	Aluminium tube or pipe fittings ”e.g., couplings, elbows, sleeves”	5,9	4	
76101000	Doors, windows and their frames and thresholds for door, of aluminium (excl. door furniture)	6	4	
76109010	Bridges and bridge-sections, towers and lattice masts, of aluminium	7	4	
76109090	Structures and parts of structures, of aluminium, n.e.s., and plates, rods, profiles, tubes and the like, prepared for use in structures, of aluminium, n.e.s. (excl. prefabricated buildings of heading 9406, doors and windows and their frames and thresholds for doors, bridges and bridge-sections, towers and lattice masts)	6	4	
76110000	Reservoirs, tanks, vats and similar containers, of aluminium, for any material (other than compressed or liquefied gas), of a capacity of > 300 l, not fitted with mechanical or thermal equipment, whether or not lined or heat-insulated (excl. containers specifically constructed or equipped for one or more types of transport)	6	4	
76121000	Collapsible tubular containers, of aluminium	6	4	
76129020	Containers of a kind used for aerosols, of aluminium	6	4	

CN 2013	Description	Base rate	Staging category	Notes
76129090	Casks, drums, cans, boxes and similar containers, of aluminium, for any material (other than compressed or liquefied gas), n.e.s. (other than collapsible tubular containers and containers for aerosols)	6	4	
76130000	Aluminium containers for compressed or liquefied gas	6	4	
76141000	Stranded wire, cables, plaited bands and the like, of aluminium, with steel core (excl. such products electrically insulated)	6	4	
76149000	Stranded wires, cables, ropes and similar articles, of aluminium (other than with steel core and electrically insulated products)	6	4	
76151010	Table, kitchen or other household articles and parts thereof, and pot scourers and scouring or polishing pads, gloves and the like, of cast aluminium (excl. cans, boxes and similar containers of heading 7612, articles of the nature of a work implement, spoons, ladles, forks and other articles of heading 8211 to 8215, ornamental articles, fittings and sanitary ware)	6	4	
76151090	Table, kitchen or other household articles and parts thereof, and pot scourers and scouring or polishing pads, gloves and the like, of aluminium (excl. cans, boxes and similar containers of heading 7612, articles of the nature of a work implement, spoons, ladles, forks and other articles of heading 8211 to 8215, ornamental articles, fittings and sanitary ware)	6	4	
76152000	Sanitary ware and parts thereof, of aluminium (excl. cans, boxes and similar containers of heading 7612, and fittings)	6	4	
76161000	Nails, tacks, staples, screws, bolts, nuts, screw hooks, rivets, cotters, cotter pins, washers and similar articles, of aluminium (excl. staples in strips, plugs, bungs and the like, threaded)	6	4	

CN 2013	Description	Base rate	Staging category	Notes
76169100	Cloth, grill, netting and fencing, of aluminium wire (excl. cloth of metal fibres for clothing, lining and similar uses, and cloth, grill and netting made into hand sieves or machine parts)	6	4	
76169910	Articles of aluminium, cast, n.e.s.	6	4	
76169990	Articles of aluminium, uncast, n.e.s.	6	4	
78011000	Unwrought lead, refined	2,5	0	
78019100	Unwrought lead, containing by weight antimony as the principal other element	2,5	0	
78019910	Unwrought lead, containing by weight ≥ 0,02 % of silver, for refining (bullion lead)	Free	0	
78019990	Unwrought lead (excl. lead containing by weight antimony as the principal other element, lead for refining containing by weight ≥ 0,02 % of silver (bullion lead) and refined lead)	2,5	0	
78020000	Lead waste and scrap (excl. ashes and residues from lead production (heading 2620), and ingots or other similar unwrought shapes, of remelted waste and scrap, of lead (heading 7801) and waste and scrap of primary cells, primary batteries et electric accumulators)	Free	0	
78041100	Lead sheets, strip and foil, of a thickness (excl. any backing) of ≤ 0,2 mm	5	4	
78041900	Lead plates; lead sheets, strip and foil, of a thickness (excl. any backing) of > 0,2 mm	5	4	
78042000	Lead powders and flakes (excl. grains of lead, and spangles of heading 8308)	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
78060010	Containers with an anti-radiation lead covering, for the transport or storage of radioactive materials [Euratom] (excl. containers specifically constructed or equipped for one or more types of transport)	Free	0	
78060080	Articles of lead, n.e.s.	5	4	
79011100	Unwrought zinc, not alloyed, containing by weight ≥ 99,99 % of zinc	2,5	0	
79011210	Unwrought zinc, not alloyed, containing by weight ≥ 99,95 % but < 99,99 % of zinc	2,5	0	
79011230	Unwrought zinc, not alloyed, containing by weight ≥ 98,5 % but < 99,95 % of zinc	2,5	0	
79011290	Unwrought zinc, not alloyed, containing by weight ≥ 97,5 % but < 98,95 % of zinc	2,5	0	
79012000	Unwrought zinc alloys	2,5	0	
79020000	Zinc waste and scrap (excl. ash and residues from zinc production (heading 2620), ingots and other similar unwrought shapes, of remelted waste and scrap, of zinc (heading 7901) and waste and scrap of primary cells, primary batteries and electric accumulators)	Free	0	
79031000	Zinc dust	2,5	7	
79039000	Zinc powders and flakes (excl. grains of zinc, and spangles of heading 8308, and zinc dust)	2,5	7	
79040000	Zinc bars, rods, profiles and wire, n.e.s.	5	4	
79050000	Zinc plates, sheets, strip and foil	5	4	

CN 2013	Description	Base rate	Staging category	Notes
79070000	Articles of zinc, n.e.s.	5	4	
80011000	Unwrought tin, not alloyed	Free	0	
80012000	Unwrought tin alloys	Free	0	
80020000	Tin waste and scrap (excl. ash and residues from the manufacture of tin of heading 2620, and ingots and similar unwrought tin produced from melted tin waste and scrap of heading 8001)	Free	0	
80030000	Tin bars, rods, profiles and wire, n.e.s.	Free	0	
80070010	Tin plates, sheets and strip, of a thickness of > 0,2 mm	Free	0	
80070080	Articles of tin, n.e.s.	Free	0	
81011000	Tungsten powders	5	4	
81019400	Unwrought tungsten, incl. bars and rods of tungsten obtained simply by sintering	5	4	
81019600	Tungsten wire	6	7	
81019700	Tungsten waste and scrap (excl. ash and residues containing tungsten)	Free	0	
81019910	Tungsten bars and rods (other than those obtained simply by sintering), profiles, plates, sheets, strip and foil, n.e.s.	6	7	
81019990	Articles of tungsten, n.e.s.	7	7	

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CN 2013	Description	Base rate	Staging category	Notes
81021000	Molybdenum powders	4	0	
81029400	Unwrought molybdenum, incl. bars and rods obtained simply by sintering	3	0	
81029500	Molybdenum bars and rods (other than those obtained simply by sintering), profiles, plates, sheets, strip and foil, n.e.s.	5	4	
81029600	Molybdenum wire	6,1	4	
81029700	Molybdenum waste and scrap (excl. ash and residues containing molybdenum)	Free	0	
81029900	Articles of molybdenum, n.e.s.	7	4	
81032000	Unwrought tantalum, incl. bars and rods of tantalum obtained simply by sintering; tantalum powders	Free	0	
81033000	Tantalum waste and scrap (excl. ash and residues containing tantalum)	Free	0	
81039010	Tantalum bars and rods (other than those obtained simply by sintering), profiles, wire, plates, sheets, strip and foil, n.e.s.	3	0	
81039090	Articles of tantalum, n.e.s.	4	0	
81041100	Unwrought magnesium, containing ≥ 99,8 % by weight of magnesium	5,3	4	
81041900	Unwrought magnesium, containing < 99,8 % by weight of magnesium	4	0	

CN 2013	Description	Base rate	Staging category	Notes
81042000	Magnesium waste and scrap (excl. ash and residues containing magnesium, and raspings, turnings and granules graded according to size)	Free	0	
81043000	Magnesium raspings, turnings and granules, graded according to size; magnesium powders	4	0	
81049000	Articles of magnesium, n.e.s.	4	0	
81052000	Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; cobalt powders	Free	0	
81053000	Cobalt waste and scrap (excl. ash and residues containing cobalt)	Free	0	
81059000	Articles of cobalt, n.e.s.	3	0	
81060010	Unwrought bismuth; bismuth powders; bismuth waste and scrap (excl. ash and residues containing bismuth)	Free	0	
81060090	Articles of bismuth, n.e.s.	2	0	
81072000	Unwrought cadmium; cadmium powders	3	0	
81073000	Cadmium waste and scrap (excl. ashes and residues containing cadmium)	Free	0	
81079000	Articles of cadmium, n.e.s.	4	0	
81082000	Unwrought titanium; titanium powders	5	7	
81083000	Titanium waste and scrap (excl. ash and residues containing titanium)	5	7	

CN 2013	Description	Base rate	Staging category	Notes
81089030	Titanium bars, rods, profiles and wire, n.e.s.	7	7	
81089050	Titanium plates, sheets, strip and foil	7	7	
81089060	Tubes and pipes, of titanium	7	7	
81089090	Articles of titanium, n.e.s.	7	7	
81092000	Unwrought zirconium; zirconium powders	5	4	
81093000	Zirconium waste and scrap (excl. ash and residues containing zirconium)	Free	0	
81099000	Articles of zirconium, n.e.s.	9	7	
81101000	Unwrought antimony; antimony powders	7	4	
81102000	Antimony waste and scrap (excl. ash and residues containing antimony)	Free	0	
81109000	Articles of antimony, n.e.s.	7	4	
81110011	Unwrought manganese; manganese powders	Free	0	
81110019	Manganese waste and scrap (excl. ash and residues containing manganese)	Free	0	
81110090	Articles of manganese, n.e.s.	5	4	
81121200	Unwrought beryllium; beryllium powders	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
81121300	Beryllium waste and scrap (excl. ashes and residues containing beryllium)	Free	0	
81121900	Articles of beryllium, n.e.s.	3	0	
81122110	Chromium alloys containing > 10 % by weight of nickel, unwrought; powders of these alloys (excl. ash and residues containing chromium or chromium alloys of this kind)	Free	0	
81122190	Unwrought chromium; chromium powders (excl. chromium alloys containing > 10 % by weight of nickel)	3	0	
81122200	Chromium waste and scrap (excl. ash and residues containing chromium and chromium alloys containing > 10 % by weight of nickel)	Free	0	
81122900	Articles of chromium, n.e.s.	5	4	
81125100	Unwrought thallium; thallium powders	1,5	0	
81125200	Thallium waste and scrap (excl. ashes and residues containing thallium)	Free	0	
81125900	Articles of thallium, n.e.s.	3	0	
81129210	Unwrought hafnium "celtium"; hafnium powders; hafnium waste and scrap (excl. ash and residues containing hafnium)	3	0	
81129221	Niobium "columbium", rhenium, gallium, indium, vanadium and germanium waste and scrap (excl. ashes and residues containing these metals)	Free	0	
81129231	Unwrought niobium "columbium" and rhenium; niobium "columbium" or rhenium powders	3	0	

CN 2013	Description	Base rate	Staging category	Notes
81129281	Unwrought indium; indium powders	2	0	
81129289	Unwrought gallium; gallium powders	1,5	0	
81129291	Unwrought vanadium; vanadium powders (excl. ash and residues containing vanadium)	Free	0	
81129295	Unwrought germanium; germanium powders	4,5	0	
81129920	Articles of hafnium "celtium" and germanium, n.e.s.	7	7	
81129930	Articles of niobium "columbium" or rhenium, n.e.s.	9	7	
81129970	Articles of gallium, indium and vanadium, n.e.s.	3	4	
81130020	Unwrought cermets	4	0	
81130040	Waste and scrap of cermets (excl. ashes and residues containing cermets)	Free	0	
81130090	Articles of cermets, n.e.s.	5	4	
82011000	Spades and shovels, with working parts of base metal	1,7	0	
82013000	Mattocks, picks, hoes and rakes, with working parts of base metal (excl. ice axes)	1,7	0	
82014000	Axes, billhooks and similar hewing tools, with working parts of base metal (excl. ice axes)	1,7	0	

CN 2013	Description	Base rate	Staging category	Notes
82015000	Secateurs and similar one-handed pruners and shears, incl. poultry shears, with working parts of base metal	1,7	0	
82016000	Hedge shears, two-handed pruning shears and similar two-handed shears, with working parts of base metal	1,7	0	
82019000	Scythes, sickles, hay knives, timber wedges and other hand tools of a kind used in agriculture, horticulture or forestry, with working parts of base metal (excl. spades, shovels, mattocks, picks, hoes, rakes, axes, billhooks and similar hewing tools, poultry shears, secateurs and similar one-handed pruners and shears, hedge shears, two-handed pruning shears and similar two-handed shears)	1,7	0	
82021000	Handsaws, with working parts of base metal (excl. power-operated saws)	1,7	0	
82022000	Bandsaw blades of base metal	1,7	0	
82023100	Circular saw blades, incl. slitting or slotting saw blades, of base metal, with working parts of steel	2,7	0	
82023900	Circular saw blades, incl. slitting or slotting saw blades, and parts thereof, of base metal, with working parts of materials other than steel	2,7	0	
82024000	Chainsaw blades of base metal	1,7	0	
82029100	Straight saw blades, of base metal, for working metal	2,7	0	
82029920	Saw blades, incl. toothless saw blades, of base metal, for working metal (excl. bandsaw and chainsaw blades, and circular or straight saw blades)	2,7	0	

CN 2013	Description	Base rate	Staging category	Notes
82029980	Saw blades, incl. toothless saw blades, of base metal, for working materials other than metal (excl. bandsaw and chainsaw blades, circular saw blades)	2,7	0	
82031000	Files, rasps and similar hand tools of base metal	1,7	0	
82032000	Pliers, incl. cutting pliers, pincers and tweezers for non-medical use and similar hand tools, of base metal	1,7	0	
82033000	Metal-cutting shears and similar hand tools, of base metal	1,7	0	
82034000	Pipe-cutters, bolt croppers, perforating punches and similar hand tools, of base metal	1,7	0	
82041100	Hand-operated spanners and wrenches, incl. torque meter wrenches, of base metal, non-adjustable	1,7	0	
82041200	Hand-operated spanners and wrenches, incl. torque meter wrenches, of base metal, adjustable (excl. tap wrenches)	1,7	0	
82042000	Interchangeable spanner sockets, with or without handles, of base metal	1,7	0	
82051000	Hand-operated drilling, threading or tapping hand tools	1,7	0	
82052000	Hammers and sledge hammers with working parts of base metal	3,7	0	
82053000	Planes, chisels, gouges and similar cutting tools for working wood	3,7	0	
82054000	Hand-operated screwdrivers	3,7	0	
82055100	Household hand tools, non-mechanical, with working parts of base metal, n.e.s.	3,7	0	

CN 2013	Description	Base rate	Staging category	Notes
82055910	Hand tools for masons, moulders, cement workers, plasterers and painters, of base metal, n.e.s.	3,7	0	
82055980	Hand tools, incl. glaziers' diamonds, of base metal, n.e.s.	2,7	0	
82056000	Blowlamps and the like (excl. gas-powered blowlamps)	2,7	0	
82057000	Vices, clamps and the like (excl. accessories for and parts of machine tools)	3,7	0	
82059010	Anvils; portable forges; hand- or pedal-operated grinding wheels with frameworks	2,7	0	
82059090	Sets of articles of two or more subheadings of heading 8205	3,7	0	
82060000	Sets of two or more tools of heading 8202 to 8205, put up in sets for retail sale	3,7	0	
82071300	Rock-drilling or earth-boring tools, interchangeable, with working parts of sintered metal carbides or cermets	2,7	0	
82071910	Rock-drilling or earth-boring tools, interchangeable, with working parts of diamond or agglomerated diamond	2,7	0	
82071990	Rock-drilling or earth-boring tools, interchangeable, with working parts of materials other than sintered metal carbide, cermets, diamond or agglomerated diamond	2,7	0	
82072010	Interchangeable dies for drawing or extruding metal, with working parts of diamond or agglomerated diamond	2,7	0	

CN 2013	Description	Base rate	Staging category	Notes
82072090	Interchangeable dies for drawing or extruding metal, with working parts of materials other than diamond or agglomerated diamond	2,7	0	
82073010	Interchangeable tools for pressing, stamping or punching, for working metal	2,7	0	
82073090	Interchangeable tools for pressing, stamping or punching, for working materials other than metal	2,7	0	
82074010	Tools for tapping metal, interchangeable	2,7	0	
82074030	Tools for threading metal, interchangeable	2,7	0	
82074090	Tools for tapping or threading materials other than metal, interchangeable	2,7	0	
82075010	Tools for drilling, interchangeable, with working parts of diamond or agglomerated diamond (excl. tools for rock-drilling or earth-boring and tools for tapping)	2,7	0	
82075030	Interchangeable masonry drills, with working parts of materials other than diamond or agglomerated diamond	2,7	0	
82075050	Tools for drilling metal, interchangeable, with working parts of sintered metal carbide or cermets (excl. tools for tapping)	2,7	0	
82075060	Tools for drilling, interchangeable, for working metal, with working parts of high speed steel (excl. tools for tapping)	2,7	0	
82075070	Tools for drilling metal, interchangeable, with working parts of materials other than diamond, agglomerated diamond, sintered metal carbide, cermets or high speed steel (excl. tools for tapping)	2,7	0	

CN 2013	Description	Base rate	Staging category	Notes
82075090	Tools for drilling, interchangeable, for working materials other than metal, with working parts of materials other than diamond or agglomerated diamond (excl. tools for rock-drilling or earth-boring, wall boring and tools for tapping)	2,7	0	
82076010	Interchangeable tools for boring or broaching, with working parts of diamond or agglomerated diamond	2,7	0	
82076030	Interchangeable tools for boring or drilling metal	2,7	0	
82076050	Interchangeable tools for boring materials other than metal, with working parts of materials other than diamond or agglomerated diamond	2,7	0	
82076070	Interchangeable tools for broaching metal	2,7	0	
82076090	Interchangeable tools for broaching materials other than metal, with working parts of materials other than diamond or agglomerated diamond	2,7	0	
82077010	Interchangeable tools for milling metal, with working parts of sintered metal carbide or of cermets	2,7	0	
82077031	Interchangeable shank type tools for milling metal, with working parts of materials other than sintered metal carbide or cermets	2,7	0	
82077037	Tools for milling, interchangeable, for working metal, with working part of materials other than sintered metal carbide or cermets (excl. shank-type)	2,7	0	
82077090	Interchangeable tools for milling materials other than metal	2,7	0	
82078011	Tools, interchangeable, for turning metal, with working parts of sintered metal carbide or of cermets	2,7	0	

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CN 2013	Description	Base rate	Staging category	Notes
82078019	Tools for turning, interchangeable, for working metal, with working part of materials other than sintered metal carbide or cermets	2,7	0	
82078090	Interchangeable tools for turning materials other than metal	2,7	0	
82079010	Interchangeable tools for hand tools, whether or not power-operated, or for machine tools, with working parts of diamond or agglomerated diamond, n.e.s.	2,7	0	
82079030	Screwdriver bits of base metal	2,7	0	
82079050	Interchangeable gear-cutting tools (excl. milling tools for gear-cutting)	2,7	0	
82079071	Interchangeable tools for hand tools, whether or not power-operated, or for machine tools, for working metal, with working parts of sintered metal carbide or cermets, n.e.s.	2,7	0	
82079078	Tools, interchangeable, for use in mechanical or non-mechanical hand-held appliances or in machine tools, for working materials other than metal, with working part of sintered metal carbides or cermets, n.e.s.	2,7	0	
82079091	Tools, interchangeable, for use in mechanical or non-mechanical hand-held appliances, or for machine tools, for working metal, with working parts of materials other than diamond, agglomerated diamond, sintered metal carbide or cermets, n.e.s.	2,7	0	
82079099	Tools, interchangeable, for use in mechanical or non-mechanical hand-held appliances, or for machine tools, for working materials other than metal, with working parts of materials other than diamond, agglomerated diamond, sintered metal carbide or cermets, n.e.s.	2,7	0	

CN 2013	Description	Base rate	Staging category	Notes
82081000	Knives and cutting blades, of base metal, for machines or for mechanical appliances, for metalworking	1,7	0	
82082000	Knives and cutting blades, of base metal, for machines or for mechanical appliances, for wood-working	1,7	0	
82083000	Knives and cutting blades, of base metal, for kitchen appliances or for machines used by the food industry	1,7	0	
82084000	Knives and cutting blades, of base metal, for agricultural, horticultural or forestry machines (excl. those for wood-working)	1,7	0	
82089000	Knives and cutting blades, of base metal, for machines or for mechanical appliances (excl. those for metal or wood-working, kitchen appliances or machines used by the food industry and those for agricultural, horticultural or forestry machines)	1,7	0	
82090020	Inserts, indexable, for tools, unmounted, of sintered metal carbide or cermets	2,7	0	
82090080	Plates, sticks, tips and the like for tools, unmounted, of sintered metal carbides or cermets (excl. indexable inserts)	2,7	0	
82100000	Hand-operated mechanical devices, of base metal, weighing ≤ 10kg, used in the preparation, conditioning or serving of food or drink	2,7	0	
82111000	Sets of assorted articles of knives of heading 8211; sets in which there is a higher number of knives of heading 8211 than of any other article	8,5	7	
82119100	Table knives having fixed blades of base metal, incl. handles (excl. butter knives and fish knives)	8,5	7	

CN 2013	Description	Base rate	Staging category	Notes
82119200	Knives with fixed blades of base metal (excl. straw knives, machetes, knives and cutting blades for machines or mechanical appliances, table knives, fish knives, butter knives, razors and razor blades and knives of heading 8214)	8,5	7	
82119300	Knives having other than fixed blades, incl. pruning knives, of base metal (excl. razors)	8,5	7	
82119400	Blades of base metal for table knives, pocket knives and other knives of heading 8211	6,7	4	
82119500	Handles of base metal for table knives, pocket knives and other knives of heading 8211	2,7	0	
82121010	Safety razors with non-replaceable blades of base metal	2,7	0	
82121090	Non-electric razors of base metal (excl. safety razors with non-replaceable blades)	2,7	0	
82122000	Safety razor blades of base metal, incl. razor blade blanks in strips	2,7	0	
82129000	Parts of non-electric razors of base metal (excl. safety razor blades and razor blade blanks in strips)	2,7	0	
82130000	Scissors, tailors' shears and similar shears, and blades therefor, of base metal (excl. hedge shears, two-handed pruning shears and similar two-handed shears, secateurs and similar one-handed pruners and shears and hoof nippers for farriers)	4,2	0	
82141000	Paperknives, letter openers, erasing knives, pencil sharpeners and blades therefor, of base metal (excl. machinery and mechanical appliances of Chapter 84)	2,7	0	
82142000	Manicure or pedicure sets and instruments, incl. nail files, of base metal (excl. ordinary scissors)	2,7	0	

CN 2013	Description	Base rate	Staging category	Notes
82149000	Hair clippers, butchers' or kitchen cleavers and other articles of cutlery of base metal, n.e.s.	2,7	0	
82151020	Sets consisting of one or more knives of heading 8211 and at least an equal number of spoons, forks or other articles of heading 8215, of base metal, containing only articles plated with precious metal	4,7	4	
82151030	Sets consisting of one or more knives of heading 8211 and at least an equal number of spoons, forks or other articles of heading 8215, of stainless steel, containing at least one article plated with precious metal	8,5	7	
82151080	Sets consisting of one or more knives of heading 8211 and at least an equal number of spoons, forks or other articles of heading 8215, of base metal other than stainless steel, containing at least one article plated with precious metal	4,7	4	
82152010	Sets consisting of one or more knives of heading 8211 and at least an equal number of spoons, forks or other articles of heading 8215, of stainless steel, containing no articles plated with precious metal	8,5	7	
82152090	Sets consisting of one or more knives of heading 8211 and at least an equal number of spoons, forks or other articles of heading 8215, of base metals other than stainless steel, containing no articles plated with precious metal	4,7	4	
82159100	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware of base metal, plated with precious metal (excl. sets of articles such as lobster cutters and poultry shears)	4,7	4	
82159910	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware of stainless steel, not plated with precious metal (excl. sets of articles such as lobster cutters and poultry shears)	8,5	7	

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CN 2013	Description	Base rate	Staging category	Notes
82159990	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware of base metals other than stainless steel, not plated with precious metal (excl. sets of articles such as lobster cutters and poultry shears)	4,7	4	
83011000	Padlocks of base metal	2,7	0	
83012000	Locks used for motor vehicles, of base metal	2,7	0	
83013000	Locks used for furniture, of base metal	2,7	0	
83014011	Cylinder locks of a kind used for doors of buildings, of base metal	2,7	0	
83014019	Locks of a kind used for doors of buildings, of base metal (excl. cylinder locks and padlocks)	2,7	0	
83014090	Locks of base metal (excl. padlocks and locks of a kind used for motor vehicles, furniture or doors of buildings)	2,7	0	
83015000	Clasps and frames with clasps, incorporating locks, of base metal	2,7	0	
83016000	Parts of padlocks, locks, clasps and frames with clasps, incorporating locks, of base metal, n.e.s.	2,7	0	
83017000	Keys presented separately for padlocks, locks, clasps and frames with clasps incorporating locks, of base metal, n.e.s.	2,7	0	
83021000	Hinges of all kinds, of base metal	2,7	0	
83022000	Castors with mountings of base metal	2,7	0	

CN 2013	Description	Base rate	Staging category	Notes
83023000	Base metal mountings, fittings and similar articles suitable for motor vehicles (excl. hinges and castors)	2,7	0	
83024110	Base metal mountings and fittings suitable for doors (excl. locks with keys and hinges)	2,7	0	
83024150	Base metal mountings and fittings suitable for windows and French windows (excl. locks with keys and hinges)	2,7	0	
83024190	Base metal mountings and fittings suitable for buildings (excl. for doors, windows and French windows and locks with keys and hinges)	2,7	0	
83024200	Base metal mountings, fittings and similar articles suitable for furniture (excl. locks with keys, hinges and castors)	2,7	0	
83024900	Base metal mountings, fittings and similar articles (excl. locks with keys, clasps and frames with clasps incorporating locks, hinges, castors and mountings and fittings suitable for buildings, motor vehicles or furniture)	2,7	0	
83025000	Hat-racks, hat-pegs, brackets and similar fixtures of base metal	2,7	0	
83026000	Automatic door closers of base metal	2,7	0	
83030040	Armoured or reinforced safes, strongboxes and doors and safe deposit lockers for strongrooms, of base metal	2,7	0	
83030090	Cash or deed boxes and the like, of base metal (excl. armoured or reinforced safes, strongboxes, doors and safe deposit lockers for strongrooms)	2,7	0	

CN 2013	Description	Base rate	Staging category	Notes
83040000	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal (excl. office furniture of heading 9403 and waste paper bins)	2,7	0	
83051000	Fittings for loose-leaf binders or files, of base metal (excl. drawing pins and clasps for books or registers)	2,7	0	
83052000	Staples in strips, of base metal	2,7	0	
83059000	Office articles such as letter clips, letter corners, paper clips and indexing tags, of base metal, incl. parts of articles of heading 8305 (excl. fittings for loose-leaf binders or files, staples in strips, drawing pins and clasps for books or registers)	2,7	0	
83061000	Bells, gongs and the like, non-electric, of base metal (excl. musical instruments)	Free	0	
83062100	Statuettes and other ornaments, of base metal, plated with precious metal (excl. works of art, collectors' pieces and antiques)	Free	0	
83062900	Statuettes and other ornaments, of base metal, not plated with precious metal (excl. works of art, collectors' pieces and antiques)	Free	0	
83063000	Photograph, picture or similar frames, of base metal; mirrors of base metal (excl. optical elements)	2,7	0	
83071000	Flexible tubing of iron or steel, with or without fittings	2,7	0	
83079000	Flexible tubing of base metal other than iron or steel, with or without fittings	2,7	0	
83081000	Hooks, eyes and eyelets, of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other made-up articles	2,7	0	

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CN 2013	Description	Base rate	Staging category	Notes
83082000	Tubular or bifurcated rivets, of base metal	2,7	0	
83089000	Clasps, frames with clasps without locks, buckles and buckle-clasps, of base metal, for clothing, footwear, handbags, travel goods or other made-up articles, incl. parts of articles of heading 8308, of base metal (excl. hooks, eyes, eyelets and tubular or bifurcated rivets)	2,7	0	
83091000	Crown corks of base metal	2,7	0	
83099010	Capsules of lead; capsules of aluminium of a diameter > 21 mm (excl. crown corks)	3,7	0	
83099090	Stoppers, caps and lids, incl. screw caps and pouring stoppers, capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal (excl. crown corks, capsules of lead and capsules of aluminium of a diameter > 21 mm)	2,7	0	
83100000	Sign-plates, nameplates, address-plates and similar plates, numbers, letters and other symbols, of base metal, incl. traffic signs (excl. those of heading 9405, type and the like, and signal boards, signal discs and signal arms for traffic of heading 8608)	2,7	0	
83111000	Coated electrodes of base metal, for electric arc-welding	2,7	0	
83112000	Cored wire of base metal, for electric arc-welding	2,7	0	
83113000	Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame (excl. wire and rods cored with solder which, excl. the flux material, contains ≥ 2 % by weight of precious metal)	2,7	0	

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CN 2013	Description	Base rate	Staging category	Notes
83119000	Wire, rods, tubes, plates, electrodes and the like, of base metal or of metal carbides, coated or cored with flux material, for soldering, brazing, welding or deposition of metal or metal carbides, n.e.s., and wire and rods of agglomerated base metal powder, for metal spraying, n.e.s.	2,7	0	
84011000	Nuclear reactors [Euratom]	5,7	4	
84012000	Machinery and apparatus for isotopic separation and parts thereof, n.e.s. [Euratom]	3,7	0	
84013000	Fuel elements ”cartridges”, non-irradiated, in casing with handling fixtures, for nuclear reactors [Euratom]	3,7	0	
84014000	Parts of nuclear reactors, n.e.s. [Euratom]	3,7	0	
84021100	Watertube boilers with a steam production > 45 t/hour	2,7	0	
84021200	Watertube boilers with a steam production ≤ 45 t/hour (excl. central heating hot water boilers capable also of producing low pressure steam)	2,7	0	
84021910	Firetube boilers (excl. central heating hot water boilers capable also of producing low pressure steam)	2,7	0	
84021990	Vapour generating boilers, incl. hybrid boilers (excl. watertube boilers, firetube boilers and central heating hot water boilers capable also of producing low pressure steam)	2,7	0	
84022000	Superheated water boilers	2,7	0	
84029000	Parts of vapour generating boilers and superheated water boilers, n.e.s.	2,7	0	

CN 2013	Description	Base rate	Staging category	Notes
84031010	Central heating boilers, non-electric, of cast iron (excl. vapour generating boilers and superheated water boilers of heading 8402)	2,7	0	
84031090	Central heating boilers, non-electric (excl. of cast iron, and vapour generating boilers and superheated water boilers of heading 8402)	2,7	0	
84039010	Parts of central heating boilers of cast iron, n.e.s.	2,7	0	
84039090	Parts of central heating boilers, n.e.s.	2,7	0	
84041000	Auxiliary plant for use with boilers of heading 8402 or 8403, e.g. economizers, superheaters, soot removers and gas recoverers;	2,7	0	
84042000	Condensers for steam or other vapour power units	2,7	0	
84049000	Parts of auxiliary plant of heading 8402 or 8403 and condensers for steam or other vapour power units, n.e.s.	2,7	0	
84051000	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers (excl. coke ovens, electrolytic process gas generators and carbide lamps)	1,7	0	
84059000	Parts of producer gas or water gas generators and acetylene gas generators or similar water process gas generators, n.e.s.	1,7	0	
84061000	Steam and other vapour turbines for marine propulsion	2,7	0	

CN 2013	Description	Base rate	Staging category	Notes
84068100	Steam and other vapour turbines, of an output > 40 MW (excl. those for marine propulsion)	2,7	0	
84068200	Steam and other vapour turbines, of an output ≤ 40 MW (excl. those for marine propulsion)	2,7	0	
84069010	Stator blades, rotors and their blades, of turbines	2,7	0	
84069090	Parts of steam turbines and other vapour turbines, n.e.s. (excl. stator blades, rotors and their blades)	2,7	0	
84071000	Spark-ignition reciprocating or rotary internal combustion piston engine, for aircraft	1,7	0	
84072110	Spark-ignition outboard motors for marine propulsion, of a cylinder capacity ≤ 325 cm^3	6,2	4	
84072191	Spark-ignition outboard motors for marine propulsion, of a cylinder capacity > 325 cm^3 and a power ≤ 30 kW	4,2	0	
84072199	Spark-ignition outboard motors for marine propulsion, of a cylinder capacity > 325 cm^3 and a power > 30 kW	4,2	0	
84072900	Spark-ignition reciprocating or rotary engines, for marine propulsion (excl. outboard motors)	4,2	0	
84073100	Spark-ignition reciprocating piston engine, of a kind used for the propulsion of vehicles of Chapter 87, of a cylinder capacity ≤ 50 cm^3	2,7	0	
84073210	Spark-ignition reciprocating piston engine, of a kind used for the propulsion of vehicles of Chapter 87, of a cylinder capacity of > 50 cm^3 but ≤ 125 cm^3	2,7	0	

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CN 2013	Description	Base rate	Staging category	Notes
84073290	Spark-ignition reciprocating piston engine, of a kind used for the propulsion of vehicles of Chapter 87, of a cylinder capacity of > 125 cm^3 but ≤ 250 cm^3	2,7	0	
84073300	Spark-ignition reciprocating piston engine, of a kind used for vehicles of Chapter 87, of a cylinder capacity > 250 cm^3 but ≤ 1 000 cm^3	2,7	0	
84073410	Spark ignition reciprocating piston engine of a cylinder capacity > 1 000 cm^3, for the industrial assembly of: pedestrian-controlled tractors of subheading 8701.10, motor vehicles of heading 8703, motor vehicles of heading 8704 with engines of a cylinder capacity < 2 800 cm^3 and motor vehicles of heading 8705	2,7	0	
84073430	Spark-ignition reciprocating piston engine, of a kind used for vehicles of Chapter 87, used, of a cylinder capacity > 1 000 cm^3	4,2	0	
84073491	Spark-ignition reciprocating piston engine, of a kind used for vehicles of Chapter 87, new, of a cylinder capacity ≤ 1 500 cm^3 but > 1 000 cm^3 (excl. engines of subheading 8407.34.10)	4,2	0	
84073499	Spark-ignition reciprocating piston engine, of a kind used for vehicles of Chapter 87, new, of a cylinder capacity > 1 500 cm^3 (excl. those used for the industrial assembly of pedestrian-controlled tractors of subheading 8701.10, motor vehicles of heading 8703, motor vehicles of heading 8704 with engines of a cylinder capacity < 2 800 cm^3 and motor vehicles of heading 8705)	4,2	0	
84079010	Spark-ignition reciprocating or rotary internal combustion piston engine, of a cylinder capacity ≤ 250 cm^3 (excl. those for aircraft or marine propulsion and reciprocating piston engine of a kind used for vehicles of Chapter 87)	2,7	0	

CN 2013	Description	Base rate	Staging category	Notes
84079050	Spark-ignition rotary internal combustion piston engine of a cylinder capacity > 250 cm^3, for the industrial assembly of: pedestrian-controlled tractors of subheading 8701.10, motor vehicles of heading 8703, motor vehicles of heading 8704 with engines of a cylinder capacity < 2 800 cm^3 and motor vehicles of heading 8705	2,7	0	
84079080	Spark-ignition reciprocating or rotary piston engine, of a cylinder capacity > 250 cm^3, of a power ≤ 10 kW (other than engines of subheading 8407.90.50, reciprocating piston engine of a kind used for the propulsion of vehicles of Chapter 87, aircraft engines and marine propulsion engines)	4,2	0	
84079090	Spark-ignition reciprocating or rotary piston engine, of a cylinder capacity > 250 cm^3, of a power > 10 kW (other than engines of subheading 8407.90.50, reciprocating piston engine of a kind used for the propulsion of vehicles of Chapter 87, aircraft engines and marine propulsion engines)	4,2	0	
84081011	Compression-ignition internal combustion piston engine "diesel or semi-diesel engine", used, for seagoing vessels of heading 8901 to 8906, tugs of subheading 8904.00.10 and warships of subheading 8906.10.00	Free	0	
84081019	Compression-ignition combustion piston engine, used, for vessels (other than for seagoing vessels of heading 8901 to 8906, tugs of subheading 8904.00.10 and warships of subheading 8906.10.00)	2,7	0	
84081023	Compression-ignition internal combustion piston engine "diesel or semi-diesel engine", for seagoing vessels of heading 8901 to 8906, tugs of subheading 8904.00.10 and warships of subheading 8906.10.00, new, of a power ≤ 50 kW	Free	0	
84081027	Compression-ignition internal combustion piston engine "diesel or semi-diesel engine", for vessels, new, of a power ≤ 50 kW (excl. for seagoing vessels of heading 8901 to 8906, for tugs of subheading 8904.00.10 and for warships of subheading 8906.10.00)	2,7	0	

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CN 2013	Description	Base rate	Staging category	Notes
84081031	Compression-ignition internal combustion piston engine ”diesel or semi-diesel engine”, for seagoing vessels of heading 8901 to 8906, tugs of subheading 8904.00.10 and warships of subheading 8906.10.00, new, of a power > 50 kW but ≤ 100 kW	Free	0	
84081039	Compression-ignition internal combustion piston engine ”diesel or semi-diesel engine” for vessels, new, of a power > 50 kW but ≤ 100 kW (excl. for vessels of heading 8901 to 8906, tugs of subheading 8904.00.10 and warships of subheading 8906.10.00)	2,7	0	
84081041	Compression-ignition internal combustion piston engine ”diesel or semi-diesel engine” for seagoing vessels of heading 8901 to 8906, tugs of subheading 8904.00.10 and warships of subheading 8906.10.00, new, of a power > 100 kW but ≤ 200 kW	Free	0	
84081049	Compression-ignition internal combustion piston engine ”diesel or semi-diesel engine” for vessels, new, of a power > 100 kW but ≤ 200 kW (excl. for seagoing vessels of heading 8901 to 8906, tugs of subheading 8904.00.10 and warships of subheading 8906.10.00	2,7	0	
84081051	Compression-ignition internal combustion piston engine ”diesel or semi-diesel engine”, for seagoing vessels of heading 8901 to 8906, tugs of subheading 8904.00.10 and warships of subheading 8906.10.00, new, of a power > 200 kW but ≤ 300 kW	Free	0	
84081059	Compression-ignition internal combustion piston engine ”diesel or semi-diesel engine”, of vessels, new, of a power > 200 kW but ≤ 300 kW (excl. for seagoing vessels of heading 8901 to 8906, tugs of subheading 8904.00.10 and warships of subheading 8906.10.00	2,7	0	
84081061	Compression-ignition internal combustion piston engine ”diesel or semi-diesel engine”, for seagoing vessels of heading 8901 to 8906, tugs of subheading 8904.00.10 and warships of subheading 8906.10.00, new, of a power > 300 kW but ≤ 500 kW	Free	0	

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CN 2013	Description	Base rate	Staging category	Notes
84081069	Compression-ignition internal combustion piston engine ”diesel or semi-diesel engine”, for vessels, new, of a power > 300 kW but ≤ 500 kW (excl. for seagoing vessels of heading 8901 to 8906, tugs of subheading 8904.00.10 and warships of subheading 8906.10.00)	2,7	0	
84081071	Compression-engine internal combustion piston engine ”diesel or semi-diesel engine”, for seagoing vessels of heading 8901 to 8906, tugs of subheading 8904.00.10 and warships of subheading 8906.10.00, new, of a power > 500 kW but ≤ 1 000 kW	Free	0	
84081079	Compression-ignition internal combustion piston engine ”diesel or semi-diesel engine” for vessels, new, of a power > 500 kW but ≤ 1 000 kW (excl. for seagoing vessels of heading 8901 to 8906, tugs of subheading 8904.00.10 and warships of subheading 8906.10.00)	2,7	0	
84081081	Compression-ignition internal combustion piston engine ”diesel or semi-diesel engine”, for seagoing vessels of heading 8901 to 8906, tugs of subheading 8904.00.10 and warships of subheading 8906.10.00, new, of a power > 1 000 kW but ≤ 5 000 kW	Free	0	
84081089	Compression-ignition internal combustion piston engine ”diesel or semi-diesel engine” for vessels, new, of a power > 1 000 kW but ≤ 5 000 kW (excl. for seagoing vessels of heading 8901 to 8906, tugs of subheading 8904.00.10 and warships of subheading 8906.10.00)	2,7	0	
84081091	Compression-ignition internal combustion piston engine ”diesel or semi-diesel engine” for seagoing vessels of heading 8901 to 8906, tugs of subheading 8904.00.10 and warships of subheading 8906.10.00, new, of a power > 5 000 kW	Free	0	
84081099	Compression-ignition internal combustion piston engine ”diesel or semi-diesel engine” for vessels, new, of a power > 5 000 kW (excl. for seagoing vessels of heading 8901 to 8906, tugs of subheading 8904.00.10 and warships of subheading 8906.10.00)	2,7	0	

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CN 2013	Description	Base rate	Staging category	Notes
84082010	Compression-ignition internal combustion piston engine "diesel or semi-diesel engine" for the industrial assembly of: pedestrian-controlled tractors of subheading 8701.10, motor vehicles of heading 8703, motor vehicles of heading 8704 with engines of a cylinder capacity < 2 500 cm^3 and motor vehicles of heading 8705	2,7	0	
84082031	Compression-ignition internal combustion piston engine "diesel or semi-diesel engine" for wheeled agricultural or forestry tractors, of a power ≤ 50 kW	4,2	0	
84082035	Compression-ignition internal combustion piston engine "diesel or semi-diesel engine" for wheeled agricultural or forestry tractors, of a power > 50 kW but ≤ 100 kW	4,2	0	
84082037	Compression-ignition internal combustion piston engine "diesel or semi-diesel engine" for wheeled agricultural or forestry tractors, of a power > 100 kW	4,2	0	
84082051	Compression-ignition internal combustion piston engine "diesel or semi-diesel engine" for vehicles of Chapter 87, of a power ≤ 50 kW (excl. engines of subheading 8408.20.10 and engines for wheeled agricultural or forestry tractors)	4,2	0	
84082055	Compression-ignition internal combustion piston engine "diesel or semi-diesel engine" for vehicles of Chapter 87, of a power > 50 kW but ≤ 100 kW (excl. engines of subheading 8408.20.10 and engines for wheeled agricultural or forestry tractors)	4,2	0	
84082057	Compression-ignition internal combustion piston engine "diesel or semi-diesel engine" for vehicles of Chapter 87, of a power > 100 kW but ≤ 200 kW (excl. engines of subheading 8408.20.10 and engines for wheeled agricultural or forestry tractors)	4,2	0	

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CN 2013	Description	Base rate	Staging category	Notes
84082099	Compression-ignition internal combustion piston engine ”diesel or semi-diesel engine” for vehicles of Chapter 87, of a power > 200 kW (excl. engines of subheading 8408.20.10 and engines for wheeled agricultural or forestry tractors)	4,2	0	
84089021	Compression-ignition internal combustion piston engine ”diesel or semi-diesel engine” for rail traction	4,2	0	
84089027	Compression-ignition internal combustion piston engine ”diesel or semi-diesel engine”, used (excl. engines for rail traction or marine propulsion and engines for motor vehicles of Chapter 87)	4,2	0	
84089041	Compression-ignition internal combustion piston engine ”diesel or semi-diesel engine”, new, of a power ≤ 15 kW (excl. engines for rail traction or marine propulsion and engines for motor vehicles of Chapter 87)	4,2	0	
84089043	Compression-ignition internal combustion piston engine ”diesel or semi-diesel engine”, new, of a power > 15 kW but ≤ 30 kW (excl. engines for rail traction or marine propulsion and engines for motor vehicles of Chapter 87)	4,2	0	
84089045	Compression-ignition internal combustion piston engine ”diesel or semi-diesel engine”, new, of a power > 30 kW but ≤ 50 kW (excl. engines for rail traction or marine propulsion and engines for motor vehicles of Chapter 87)	4,2	0	
84089047	Compression-ignition internal combustion piston engine ”diesel or semi-diesel engine”, new, of a power > 50 kW but ≤ 100 kW (excl. engines for rail traction or marine propulsion and engines for motor vehicles of Chapter 87)	4,2	0	

CN 2013	Description	Base rate	Staging category	Notes
84089061	Compression-ignition internal combustion piston engine ”diesel or semi-diesel engine”, new, of a power > 100 kW but ≤ 200 kW (excl. engines for rail traction or marine propulsion and engines for motor vehicles of Chapter 87)	4,2	0	
84089065	Compression-ignition internal combustion piston engine ”diesel or semi-diesel engine”, new, of a power > 200 kW but ≤ 300 kW (excl. engines for rail traction or marine propulsion and engines for motor vehicles of Chapter 87)	4,2	0	
84089067	Compression-ignition internal combustion piston engine ”diesel or semi-diesel engine”, new, of a power > 300 kW but ≤ 500 kW (excl. engines for rail traction or marine propulsion and engines for motor vehicles of Chapter 87)	4,2	0	
84089081	Compression-ignition internal combustion piston engine ”diesel or semi-diesel engine”, new, of a power > 500 kW but ≤ 1 000 kW (excl. engines for rail traction or marine propulsion and engines for motor vehicles of Chapter 87)	4,2	0	
84089085	Compression-ignition internal combustion piston engine ”diesel or semi-diesel engine”, new, of a power > 1 000 kW but ≤ 5 000 kW (excl. engines for rail traction or marine propulsion and engines for motor vehicles of Chapter 87)	4,2	0	
84089089	Compression-ignition internal combustion piston engine ”diesel or semi-diesel engine”, new, of a power > 5 000 kW (excl. engines for rail traction or marine propulsion and engines for motor vehicles of Chapter 87)	4,2	0	
84091000	Parts suitable for use solely or principally with internal combustion piston engine for aircraft, n.e.s.	1,7	0	
84099100	Parts suitable for use solely or principally with spark-ignition internal combustion piston engine, n.e.s.	2,7	0	

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CN 2013	Description	Base rate	Staging category	Notes
84099900	Parts suitable for use solely or principally with compression-ignition internal combustion piston engine ”diesel or semi-diesel engine”, n.e.s.	2,7	4	
84101100	Hydraulic turbines and water wheels, of a power ≤ 1 000 kW (excl. hydraulic power engines and motors of heading 8412)	4,5	0	
84101200	Hydraulic turbines and water wheels, of a power > 1 000 kW but ≤ 10 000 kW (excl. hydraulic power engines and motors of heading 8412)	4,5	0	
84101300	Hydraulic turbines and water wheels, of a power > 10 000 kW (excl. hydraulic power engines and motors of heading 8412)	4,5	0	
84109000	Parts of hydraulic turbines and water wheels incl. regulators	4,5	0	
84111100	Turbojets of a thrust ≤ 25 kN	3,2	0	
84111210	Turbojets of a thrust > 25 kN but ≤ 44 kN	2,7	0	
84111230	Turbojets of a thrust > 44 kN but ≤ 132 kN	2,7	0	
84111280	Turbojets of a thrust > 132 kN	2,7	0	
84112100	Turbopropellers of a power ≤ 1 100 kW	3,6	0	
84112220	Turbopropellers of a power > 1 100 kW but ≤ 3 730 kW	2,7	0	
84112280	Turbopropellers of a power > 3 730 kW	2,7	0	

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CN 2013	Description	Base rate	Staging category	Notes
84118100	Gas turbines of a power ≤ 5 000 kW (excl. turbojets and turbopropellers)	4,1	0	
84118220	Gas turbines of a power > 5 000 kW but ≤ 20 000 kW (excl. turbojets and turbopropellers)	4,1	0	
84118260	Gas turbines of a power > 20 000 kW but ≤ 50 000 kW (excl. turbojets and turbopropellers)	4,1	0	
84118280	Gas turbines of a power > 50 000 kW (excl. turbojets and turbopropellers)	4,1	0	
84119100	Parts of turbojets or turbopropellers, n.e.s.	2,7	0	
84119900	Parts of gas turbines, n.e.s.	4,1	0	
84121000	Reaction engines other than turbojets	2,2	0	
84122120	Hydraulic systems, linear acting ”cylinders”	2,7	0	
84122180	Hydraulic power engines and motors, linear acting ”cylinders” (excl. hydraulic systems)	2,7	0	
84122920	Hydraulic systems powered using hydraulic fluid power motors (excl. hydraulic power engines and motors, linear acting[cylinders])	4,2	0	
84122981	Hydraulic fluid power motors (excl. linear acting [cylinders] and hydraulic systems)	4,2	0	
84122989	Hydraulic power engines and motors (excl. linear acting [cylinders], hydraulic systems, hydraulic fluid power motors, hydraulic turbines and water wheels of heading 8410 and steam turbines)	4,2	0	
84123100	Pneumatic power engines and motors, linear-acting, ”cylinders”	4,2	0	

CN 2013	Description	Base rate	Staging category	Notes
84123900	Pneumatic power engines and motors (excl. linear acting)	4,2	0	
84128010	Steam or other vapour power engines (excl. steam or other vapour generating boilers and turbines)	2,7	0	
84128080	Engines and motors, non-electrical (excl. steam turbines, internal combustion piston engine, hydraulic turbines, water wheels, gas turbines, reaction engines, hydraulic power engines and motors, pneumatic power engines and motors, steam or other vapour power engines and electric motors)	4,2	0	
84129020	Parts of reaction engines, n.e.s. (excl. of turbojets)	1,7	0	
84129040	Parts of hydraulic power engines and motors, n.e.s.	2,7	0	
84129080	Parts of non-electrical engines and motors, n.e.s.	2,7	0	
84131100	Pumps fitted or designed to be fitted with a measuring device, for dispensing fuel or lubricants, of the type used in filling stations or in garages	1,7	0	
84131900	Pumps for liquids, fitted or designed to be fitted with a measuring device (excl. pumps for dispensing fuel or lubricants, of the type used in filling stations or in garages)	1,7	0	
84132000	Hand pumps for liquids (excl. those of subheading 8413.11 and 8413.19)	1,7	0	
84133020	Injection pumps for internal combustion piston engine	1,7	0	
84133080	Fuel, lubricating or cooling medium pumps for internal combustion piston engine (excl. injection pumps)	1,7	0	
84134000	Concrete pumps	1,7	0	

CN 2013	Description	Base rate	Staging category	Notes
84135020	Reciprocating positive displacement hydraulic units, with pumps	1,7	0	
84135040	Dosing and proportioning reciprocating positive displacement pumps, power-driven	1,7	0	
84135061	Hydraulic fluid power piston pumps (excl. hydraulic units)	1,7	0	
84135069	Piston pumps, power-driven (excl. pumps of subheading 8413.11 and 8413.19, fuel, lubricating or cooling medium pumps for internal combustion piston engine, concrete pumps, hydraulic pumps, incl. hydraulic units, and dosing pumps)	1,7	0	
84135080	Reciprocating positive displacement pumps, power-driven (excl. pumps of subheading 8413.11 and 8413.19 , fuel, lubricating or cooling medium pumps for internal combustion piston engine, concrete pumps, hydraulic units, dosing pumps and piston pumps)	1,7	0	
84136020	Rotary positive displacement hydraulic units, with pumps	1,7	0	
84136031	Hydraulic fluid power gear pumps (excl. hydraulic units)	1,7	0	
84136039	Gear pumps, power-driven (excl. pumps of subheading 8413.11 and 8413.19, fuel, lubricating or cooling medium pumps for internal combustion piston engine and hydraulic pumps, incl. hydraulic units)	1,7	0	
84136061	Hydraulic fluid power vane pumps (excl. hydraulic units)	1,7	0	
84136069	Vane pumps, power-driven (excl. pumps of subheading 8413.11 and 8413.19, fuel, lubricating or cooling medium pumps for internal combustion piston engine and hydraulic pumps, incl. hydraulic units)	1,7	0	

CN 2013	Description	Base rate	Staging category	Notes
84136070	Screw pumps, power-driven (excl. pumps of subheading 8413.11 and 8413.19, fuel, lubricating or cooling medium pumps for internal combustion piston engine, concrete pumps and hydraulic units)	1,7	0	
84136080	Rotary positive displacement pumps, power-driven (excl. pumps of subheading 8413.11 and 8413.19, fuel, lubricating or cooling medium pumps for internal combustion piston engine, concrete pumps, gear pumps, vane pumps, screw pumps and hydraulic units)	1,7	0	
84137021	Submersible pumps, single-stage	1,7	0	
84137029	Submersible pumps, multi-stage	1,7	0	
84137030	Glandless impeller pumps for heating systems and warm water supply	1,7	0	
84137035	Pumps, power-driven, with a discharge outlet diameter ≤ 15 mm (excl. pumps of subheading 8413.11 and 8413.19, fuel, lubricating or cooling medium pumps for internal combustion piston engine and submersible pumps)	1,7	0	
84137045	Channel impeller and side channel pumps	1,7	0	
84137051	Radial flow centrifugal pumps with a discharge outlet diameter > 15 mm, single-stage, with single entry impeller, monobloc (excl. pumps of subheading 8413.11 and 8413.19, fuel, lubricating or cooling medium pumps for internal combustion piston engine, concrete pumps, submersible pumps and impeller pumps for heating systems and warm water supply)	1,7	0	
84137059	Radial flow centrifugal pumps with a discharge outlet diameter > 15 mm, single-stage, with single entry impeller (other than monobloc and excl. pumps of subheading 8413.11 and 8413.19)	1,7	0	

CN 2013	Description	Base rate	Staging category	Notes
84137065	Radial flow centrifugal pumps with a discharge outlet diameter > 15 mm, single-stage, with more than one entry impeller (excl. pumps of subheading 8413.11 and 8413.19 and submersible pumps)	1,7	0	
84137075	Radial flow centrifugal pumps with a discharge outlet diameter > 15 mm, multi-stage (excl. pumps of subheading 8413.11 and 8413.19 and submersible pumps)	1,7	0	
84137081	Single-stage centrifugal pumps, power-driven, with a discharge outlet diameter > 15 mm (excl. pumps of subheading 8413.11 and 8413.19; fuel, lubricating or cooling medium pumps for internal combustion piston engine; concrete pumps; submersible pumps; impeller pumps for heating systems and warm water supply; channel impeller, side channel and general radial flow pumps)	1,7	0	
84137089	Multi-stage centrifugal pumps, power-driven, with a discharge outlet diameter > 15 mm (excl. pumps of subheading 8413.11 and 8413.19; fuel, lubricating or cooling medium pumps for internal combustion piston engine; concrete pumps; submersible pumps; impeller pumps for heating systems and warm water supply; channel impeller, side channel and general radial flow pumps)	1,7	0	
84138100	Pumps for liquids, power-driven (excl. those of subheading 8413.11 and 8413.19, fuel, lubricating or cooling medium pumps for internal combustion piston engine, concrete pumps, general reciprocating or rotary positive displacement pumps and centrifugal pumps of all kinds)	1,7	0	
84138200	Liquid elevators (excl. pumps)	1,7	0	
84139100	Parts of pumps for liquids, n.e.s.	1,7	0	
84139200	Parts of liquid elevators, n.e.s.	1,7	0	
84141020	Vacuum pumps for use in semiconductor production	1,7	0	

CN 2013	Description	Base rate	Staging category	Notes
84141025	Rotary piston vacuum pumps, sliding vane rotary pumps, molecular drag pumps and Roots pumps	1,7	0	
84141081	Diffusion pumps, cryopumps and adsorption pumps	1,7	0	
84141089	Vacuum pumps (excl. vacuum pumps for use in semiconductor production, rotary piston vacuum pumps, sliding vane rotary pumps, molecular drag pumps and Roots pumps, diffusion pumps, cryopumps and adsorption pumps)	1,7	0	
84142020	Handpumps for cycles	1,7	0	
84142080	Hand-operated or foot-operated air pumps (excl. handpumps for cycles)	2,2	0	
84143020	Compressors for refrigerating equipment, of a power ≤ 0,4 kW	2,2	0	
84143081	Compressors for refrigerating equipment, of a power > 0,4 kW, hermetic or semi-hermetic	2,2	0	
84143089	Compressors for refrigerating equipment, of a power > 0,4 kW (excl. hermetic or semi-hermetic compressors)	2,2	0	
84144010	Air compressors mounted on a wheeled chassis for towing, giving a flow per minute ≤ 2 m^3	2,2	0	
84144090	Air compressors mounted on a wheeled chassis for towing, giving a flow per minute > 2 m^3	2,2	0	
84145100	Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output ≤ 125 W	3,2	0	
84145920	Axial fans (excl. table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output ≤ 125 W)	2,3	0	

CN 2013	Description	Base rate	Staging category	Notes
84145940	Centrifugal fans (excl. table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output ≤ 125 W)	2,3	0	
84145980	Fans (excl. table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output ≤ 125 W, axial and centrifugal fans)	2,3	0	
84146000	Hoods incorporating a fan, whether or not fitted with filters, having a maximum horizontal side ≤ 120 cm	2,7	0	
84148011	Turbocompressors, single-stage (excl. compressors for refrigerating equipment and air compressors mounted on a wheeled chassis for towing)	2,2	0	
84148019	Turbocompressors, multi-stage (excl. compressors for refrigerating equipment and air compressors mounted on a wheeled chassis for towing)	2,2	0	
84148022	Reciprocating displacement compressors, having a gauge pressure capacity ≤ 15 bar, giving a flow/h ≤ 60 m^3 (excl. compressors for refrigerating equipment and air compressors mounted on a wheeled chassis for towing)	2,2	0	
84148028	Reciprocating displacement compressors, having a gauge pressure capacity ≤ 15 bar, giving a flow/h > 60 m^3 (excl. compressors for refrigerating equipment and air compressors mounted on a wheeled chassis for towing)	2,2	0	
84148051	Reciprocating displacement compressors, having a gauge pressure capacity > 15 bar, giving a flow/h ≤ 120 m^3 (excl. compressors for refrigerating equipment and air compressors mounted on a wheeled chassis for towing)	2,2	0	

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CN 2013	Description	Base rate	Staging category	Notes
84148059	Reciprocating displacement compressors, having a gauge pressure capacity > 15 bar, giving a flow/h > 120 m^3 (excl. compressors for refrigerating equipment and air compressors mounted on a wheeled chassis for towing)	2,2	0	
84148073	Rotary displacement compressors, single-shaft (excl. compressors for refrigerating equipment and air compressors mounted on a wheeled chassis for towing)	2,2	0	
84148075	Screw compressors, multi-shaft (excl. compressors for refrigerating equipment and air compressors mounted on a wheeled chassis for towing)	2,2	0	
84148078	Rotary displacement compressors, multi-shaft (excl. compressors for refrigerating equipment, air compressors mounted on a wheeled chassis for towing and screw compressors)	2,2	0	
84148080	Air pumps and ventilating or recycling hoods incorporating a fan, whether or not fitted with filters, with a maximum horizontal side > 120 cm (excl. vacuum pumps, hand- or foot-operated air pumps and compressors)	2,2	0	
84149000	Parts of: air or vacuum pumps, air or other gas compressors, fans and ventilating or recycling hoods incorporating a fan, n.e.s.	2,2	0	
84151010	Window or wall air conditioning machines, self-contained	2,2	0	
84151090	Window or wall air conditioning machines ”split-system”	2,7	0	
84152000	Air conditioning machines of a kind used for persons, in motor vehicles	2,7	0	

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CN 2013	Description	Base rate	Staging category	Notes
84158100	Air conditioning machines incorporating a refrigerating unit and a valve for reversal of the cooling-heat cycle ”reversible heat pumps” (excl. of a kind used for persons in motor vehicles and self-contained or ”split-system” window or wall air conditioning machines)	2,7	0	
84158200	Air conditioning machines incorporating a refrigerating unit but without a valve for reversal of the cooling-heat cycle (excl. of a kind used for persons in motor vehicles, and self-contained or ”split-system” window or wall air conditioning machines)	2,7	0	
84158300	Air conditioning machines comprising a motor-driven fan, not incorporating a refrigerating unit but incorporating elements for changing the temperature and humidity (excl. of a kind used for persons in motor vehicles, and self-contained or ”split-system” window or wall air conditioning machines)	2,7	0	
84159000	Parts of air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, n.e.s.	2,7	0	
84161010	Furnace burners for liquid fuel, incorporating an automatic control device	1,7	0	
84161090	Furnace burners for liquid fuel (excl. those incorporating an automatic control device)	1,7	0	
84162010	Furnace burners, only for gas, monobloc, incorporating a ventilator and a control device	1,7	0	
84162020	Combination furnace burners for pulverised solid fuel or for gas	1,7	0	
84162080	Furnace burners for pulverised solid fuel or gas (excl. such products only for gas, monobloc, incorporating a ventilator and a control device and combination burners)	1,7	0	

CN 2013	Description	Base rate	Staging category	Notes
84163000	Mechanical stokers, incl. their mechanical grates, mechanical ash dischargers and similar appliances (excl. burners)	1,7	0	
84169000	Parts of furnace burners such as mechanical stokers, incl. their mechanical grates, mechanical ash dischargers and similar appliances, n.e.s.	1,7	0	
84171000	Industrial or laboratory furnaces and ovens, non-electric, for the roasting, melting or other heat treatment of ores, pyrites or metals (excl. drying ovens)	1,7	0	
84172010	Tunnel bakery ovens, incl. biscuit ovens, non-electric	1,7	0	
84172090	Bakery ovens, incl. biscuit ovens, non-electric (excl. tunnel ovens)	1,7	0	
84178030	Ovens and furnaces for firing ceramic products	1,7	0	
84178050	Ovens and furnaces for firing cement, glass or chemical products	1,7	0	
84178070	Industrial or laboratory furnaces, incl. incinerators, non-electric (excl. for the roasting, melting or other heat treatment of ores, pyrites or metals, bakery ovens, ovens and furnaces for firing ceramic products, ovens and furnaces for firing cement, glass or chemical products, drying ovens and ovens for cracking operations)	1,7	0	
84179000	Parts of industrial or laboratory furnaces, non-electric, incl. incinerators, n.e.s.	1,7	0	
84181020	Combined refrigerator-freezers, of a capacity > 340 l, fitted with separate external doors	1,9	0	
84181080	Combined refrigerator-freezers, of a capacity ≤ 340 l, fitted with separate external doors	1,9	0	

CN 2013	Description	Base rate	Staging category	Notes
84182110	Household refrigerators, compression-type, of a capacity > 340 l	1,5	0	
84182151	Household refrigerators, compression-type, table model	2,5	0	
84182159	Household refrigerators, compression-type, building-in type	1,9	0	
84182191	Household refrigerators compression-type, of a capacity ≤ 250 l (excl. table models and building-in types)	2,5	0	
84182199	Household refrigerators, compression-type, of a capacity > 250 l but ≤ 340 l (excl. table models and building-in types)	1,9	0	
84182900	Household refrigerators, absorption-type	2,2	0	
84183020	Freezers of the chest type, of a capacity ≤ 400 l	2,2	0	
84183080	Freezers of the chest type, of a capacity > 400 l but ≤ 800 l	2,2	0	
84184020	Freezers of the upright type, of a capacity ≤ 250 l	2,2	0	
84184080	Freezers of the upright type, of a capacity > 250 l but ≤ 900 l	2,2	0	
84185011	Refrigerated show-cases and counters, with a refrigerating unit or evaporator, for frozen food storage	2,2	0	
84185019	Refrigerated show-cases and counters, with a refrigerating unit or evaporator, for non-frozen food storage	2,2	0	
84185090	Refrigerating furniture with a refrigerating unit or evaporator (excl. combined refrigerator-freezers, with separate external doors, household refrigerators, refrigerated show-cases and counters)	2,2	0	

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CN 2013	Description	Base rate	Staging category	Notes
84186100	Heat pumps (excl. air conditioning machines of heading 8415)	2,2	0	
84186900	Refrigerating or freezing equipment (excl. refrigerating and freezing furniture)	2,2	0	
84189100	Furniture designed to receive refrigerating or freezing equipment	2,2	0	
84189910	Evaporators and condensers for refrigerating equipment (excl. for household refrigerators)	2,2	0	
84189990	Parts of refrigerating or freezing equipment and heat pumps, n.e.s.	2,2	0	
84191100	Instantaneous gas water heaters (excl. boilers or water heaters for central heating)	2,6	0	
84191900	Instantaneous or storage water heaters, non-electric (excl. instantaneous gas water heaters and boilers or water heaters for central heating)	2,6	0	
84192000	Medical, surgical or laboratory sterilizers	Free	0	
84193100	Dryers for agricultural products	1,7	0	
84193200	Dryers for wood, paper pulp, paper or paperboard	1,7	0	
84193900	Dryers (excl. dryers for agricultural products, for wood, paper pulp, paper or paperboard, for yarns, fabrics and other textile products, dryers for bottles or other containers, hairdryers, hand dryers and domestic appliances)	1,7	0	
84194000	Distilling or rectifying plant	1,7	0	

CN 2013	Description	Base rate	Staging category	Notes
84195000	Heat-exchange units (excl. instantaneous heaters, storage water heaters, boilers and equipment without a separating wall)	1,7	0	
84196000	Machinery for liquefying air or other gases	1,7	0	
84198120	Percolators and other appliances for making coffee and other hot drinks (excl. domestic appliances)	2,7	0	
84198180	Machinery, plant and equipment for cooking or heating food (excl. percolators and other appliances for making hot drinks and domestic appliances)	1,7	0	
84198910	Cooling towers and similar plant for direct cooling (without a separating wall) by means of recirculated water	1,7	0	
84198930	Vacuum-vapour plant for the deposition of metal	2,4	0	
84198998	Machinery, plant or laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature, n.e.s.	2,4	0	
84199015	Parts of medical, surgical or laboratory sterilizers, n.e.s.	Free	0	
84199085	Parts of machinery, plant and laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature, and of non-electric instantaneous and storage water heaters, n.e.s. (excl. of medical, surgical or laboratory sterilizers, those for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays, and of furnaces, ovens and other equipment of heading 8514)	1,7	0	
84201010	Calendering or other rolling machines, of a kind used in the textile industry	1,7	0	

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CN 2013	Description	Base rate	Staging category	Notes
84201030	Calendering or other rolling machines, of a kind used in the paper industry	1,7	0	
84201080	Calendering or other rolling machines (excl. such machines of a kind used in the textile, paper industries or for metals or glass)	1,7	0	
84209110	Cylinders for calendering or other rolling machines, of cast iron (other than for metals or glass)	1,7	0	
84209180	Cylinders for calendering or other rolling machines (excl. of cast iron and those for metals or glass)	2,2	0	
84209900	Parts for calendering or rolling machines, n.e.s. (other than for metals or glass and excl. cylinders)	2,2	0	
84211100	Centrifugal cream separators	2,2	0	
84211200	Centrifugal clothes-dryers	2,7	0	
84211920	Centrifuges of a kind used in laboratories	1,5	0	
84211970	Centrifuges, incl. centrifugal dryers (excl. apparatus for isotope separation, cream separators, clothes-dryers, and centrifuges of a kind used in laboratories and in the manufacture of semiconductor wafers)	Free	0	
84212100	Machinery and apparatus for filtering or purifying water	1,7	0	
84212200	Machinery and apparatus for filtering or purifying beverages (excl. water)	1,7	0	
84212300	Oil or petrol-filters for internal combustion engines	1,7	0	

CN 2013	Description	Base rate	Staging category	Notes
84212900	Machinery and apparatus for filtering or purifying liquids (excl. such machinery and apparatus for water and other beverages, oil or petrol-filters for internal combustion engines and artificial kidneys)	1,7	0	
84213100	Intake air filters for internal combustion engines	1,7	0	
84213920	Machinery and apparatus for filtering or purifying air (excl. isotope separators and intake air filters for internal combustion engines)	1,7	0	
84213960	Machinery and apparatus for filtering or purifying gases (other than air), by a catalytic process (excl. isotope separators)	1,7	0	
84213980	Machinery and apparatus for filtering and purifying gases (other than air and excl. those which operate using a catalytic process, and isotope separators)	1,7	0	
84219100	Parts of centrifuges, incl. centrifugal dryers, n.e.s.	1,7	0	
84219900	Parts of machinery and apparatus for filtering or purifying liquids or gases, n.e.s.	1,7	0	
84221100	Dishwashing machines of the household type	2,7	0	
84221900	Dishwashing machines (excl. those of the household type)	1,7	0	
84222000	Machinery for cleaning or drying bottles or other containers (excl. dishwashing machines)	1,7	0	
84223000	Machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages	1,7	0	

CN 2013	Description	Base rate	Staging category	Notes
84224000	Packing or wrapping machinery, incl. heat-shrink wrapping machinery (excl. machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers and machinery for capsuling bottles, jars, tubes and similar containers)	1,7	0	
84229010	Parts of dishwashing machines, n.e.s.	1,7	0	
84229090	Parts of packing or wrapping machinery and of other machinery of heading 8422, n.e.s. (excl. parts of dishwashing machines)	1,7	0	
84231010	Household scales (excl. personal weighing machines and baby scales)	1,7	0	
84231090	Personal weighing machines, incl. baby scales	1,7	0	
84232000	Scales for continuous weighing of goods on conveyors	1,7	0	
84233000	Constant weight scales and scales for discharging a pre-determined weight of material into a bag or container, incl. hopper scales (excl. scales for continuous weighing of goods on conveyors)	1,7	0	
84238110	Check weighers and automatic control machines operating by reference to a pre-determined weight, of a maximum weighing capacity ≤ 30 kg	1,7	0	
84238130	Machinery for weighing and labelling pre-packaged goods, of a maximum weighing capacity ≤ 30 kg	1,7	0	
84238150	Shop-scales of a maximum weighing capacity ≤ 30 kg (excl. machinery for weighing and labelling pre-packaged goods)	1,7	0	

CN 2013	Description	Base rate	Staging category	Notes
84238190	Weighing machinery of a maximum weighting capacity ≤ 30 kg (excl. of a sensitivity ≤ 50 mg; personal weighing machines; household scales; scales for continuous weighing of goods on conveyors; constant weight scales and scales for discharging a predetermined weight, incl. hopper scales; check weighers and automatic control machines for a pre-determined weight; for weighing and labelling packed goods; for use in shops)	1,7	0	
84238210	Check weighers and automatic control machines operating by reference to a pre-determined weight, of a maximum weighing capacity > 30 kg but ≤ 5 000 kg	1,7	0	
84238290	Weighing machinery having a maximum weighing capacity of > 30 kg but ≤ 5 000 kg (other than personal weighing machines, scales for continuous weighing of goods on conveyors, constant weight scales and scales for discharging a certain weight of material into a bag or container, incl. hopper scales, check weighers and automatic control machines operating by reference to a pre-determined weight)	1,7	0	
84238900	Weighing machinery of a maximum weighing capacity > 5 000 kg	1,7	0	
84239000	Weighing machine weights of all kinds; parts of weighing machinery, n.e.s.	1,7	0	
84241000	Fire extinguishers, whether or not charged	1,7	0	
84242000	Spray guns and similar appliances (other than electrical machines, appliances and other devices for spraying molten metals or metal carbides of heading 8515, sand blasting machines and similar jet projecting machines)	1,7	0	
84243001	Water cleaning appliances with built-in motor, with heating device	1,7	0	
84243008	Water cleaning appliances with built-in motor, without heating device	1,7	0	

CN 2013	Description	Base rate	Staging category	Notes
84243010	Steam or sand blasting machines and similar jet projecting machines, compressed air operated	1,7	0	
84243090	Steam or sand blasting machines and similar jet projecting machines (excl. compressed air operated and water cleaning appliances with built-in motor and appliances for cleaning special containers)	1,7	0	
84248110	Agricultural or horticultural watering appliances, whether or not hand-operated	1,7	0	
84248130	Portable agricultural or horticultural appliances, whether or not hand-operated, for projecting, dispersing or spraying liquids or powder	1,7	0	
84248191	Agricultural or horticultural sprayers and powder distributors, designed to be mounted on or drawn by tractors	1,7	0	
84248199	Agricultural or horticultural mechanical appliances, whether or not hand-operated, for projecting, dispersing or spraying liquids or powders (excl. watering appliances, portable appliances and sprayers and powder distributors designed to be mounted on or drawn by tractors)	1,7	0	
84248900	Mechanical appliances, whether or not hand-operated, for projecting, dispersing or spraying liquids or powders, n.e.s.	1,7	0	
84249000	Parts of fire extinguishers, spray guns and similar appliances, steam or sand blasting machines and similar jet projecting machines and machinery and apparatus for projecting, dispersing or spraying liquids or powders, n.e.s.	1,7	0	
84251100	Pulley tackle and hoists, powered by electric motor (other than skip hoists or hoists of a kind used for raising vehicles)	Free	0	

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CN 2013	Description	Base rate	Staging category	Notes
84251900	Pulley tackle and hoists (other than skip hoists or hoists of a kind used for raising vehicles), non-powered by electric motor	Free	0	
84253100	Winches and capstans powered by electric motor	Free	0	
84253900	Winches and capstans, non-powered by electric motor	Free	0	
84254100	Built-in jacking systems of a type used in garages	Free	0	
84254200	Jacks and hoists, hydraulic (excl. built-in jacking systems used in garages)	Free	0	
84254900	Jacks and hoists of a kind used for raising vehicles, not hydraulic	Free	0	
84261100	Overhead travelling cranes on fixed support	Free	0	
84261200	Mobile lifting frames on tyres and straddle carriers	Free	0	
84261900	Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes and mobile lifting frames (excl. overhead travelling cranes on fixed support, mobile lifting frames on tyres, straddle carriers and portal or pedestal jib cranes)	Free	0	
84262000	Tower cranes	Free	0	
84263000	Portal or pedestal jib cranes	Free	0	
84264100	Mobile cranes and works trucks fitted with a crane, self-propelled, on tyres (excl. wheel-mounted cranes, mobile lifting frames on tyres and straddle carriers)	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
84264900	Mobile cranes and works trucks fitted with a crane, self-propelled (excl. those on tyres and straddle carriers)	Free	0	
84269110	Hydraulic cranes designed for the loading and unloading of the vehicle	Free	0	
84269190	Cranes designed for mounting on road vehicles (excl. hydraulic cranes designed for the loading and unloading of vehicles)	Free	0	
84269900	Ships' derricks; cranes, incl. cable cranes (excl. overhead travelling cranes, transporter cranes, gantry cranes, portal or pedestal jib cranes, bridge cranes, mobile lifting frames and straddle carriers, tower cranes, works trucks fitted with a crane, mobile cranes and cranes designed for mounting on road vehicles)	Free	0	
84271010	Self-propelled works trucks powered by an electric motor, with a lifting height ≥ 1 m	4,5	0	
84271090	Self-propelled works trucks powered by an electric motor, with a lifting height < 1 m	4,5	0	
84272011	Rough terrain fork-lift and other stacking trucks, self-propelled, with a lifting height ≥ 1 m	4,5	0	
84272019	Works trucks, self-propelled, with a lifting height ≥ 1 m, non- powered with an electric motor (excl. rough terrain fork-lift trucks and other stacking trucks)	4,5	0	
84272090	Works trucks, self-propelled, with a lifting height < 1 m, non-powered with an electric motor	4,5	0	
84279000	Works trucks fitted with lifting or handling equipment, not self-propelled	4	0	
84281020	Lifts and skip hoists, electrically operated	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
84281080	Lifts and skip hoists, non-electrically operated	Free	0	
84282020	Pneumatic elevators and conveyors, for bulk materials	Free	0	
84282080	Pneumatic elevators and conveyors (excl. those for bulk materials)	Free	0	
84283100	Continuous-action elevators and conveyors for goods or materials, for underground use (excl. pneumatic elevators and conveyors)	Free	0	
84283200	Continuous-action elevators and conveyors for goods or materials, bucket type (excl. for underground use)	Free	0	
84283300	Continuous-action elevators and conveyors for goods or materials, belt type (excl. those for underground use)	Free	0	
84283920	Roller conveyors	Free	0	
84283990	Continuous-action conveyors for goods or materials (excl. specially designed for underground use, continuous-action conveyors with buckets or belts, wheel conveyors and other roller conveyors, pneumatic continuous-action conveyors and automated material handling machines for transport, handling and storage of material for semiconductor devices)	Free	0	
84284000	Escalators and moving walkways	Free	0	
84286000	Teleferics, chairlifts, ski-draglines; traction mechanisms for funiculars	Free	0	
84289071	Loaders specially designed for attachment to agricultural tractors	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
84289079	Loaders for use in agriculture (excl. those specially designed for attachment to agricultural tractors)	Free	0	
84289090	Lifting, handling, loading or unloading machinery, n.e.s.	Free	0	
84291100	Self-propelled bulldozers and angledozers, track laying	Free	0	
84291900	Self-propelled bulldozers and angledozers, on wheels	Free	0	
84292000	Self-propelled graders and levellers	Free	0	
84293000	Self-propelled scrapers	Free	0	
84294010	Self-propelled roadrollers, vibratory	Free	0	
84294030	Self-propelled roadrollers (other than vibratory)	Free	0	
84294090	Self-propelled tamping machines (excl. roadrollers)	Free	0	
84295110	Self-propelled front-end shovel loaders specially designed for underground use	Free	0	
84295191	Self-propelled front-end crawler shovel loaders (other than specially designed for underground use)	Free	0	
84295199	Self-propelled front-end shovel loaders (other than specially designed for underground use or crawler shovel loaders)	Free	0	
84295210	Self-propelled track-laying excavators, with a 360° revolving superstructure	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
84295290	Self-propelling mechanical shovels with a 360° revolving superstructure (other than on track-laying excavators)	Free	0	
84295900	Self-propelled mechanical shovels, excavators and shovel loaders (excl. self-propelled mechanical shovels with a 360° revolving superstructure and front-end shovel loaders)	Free	0	
84301000	Pile-drivers and pile-extractors (excl. those mounted on railway wagons, motor vehicle chassis or lorries)	Free	0	
84302000	Snowploughs and snowblowers (excl. those mounted on railway wagons, motor vehicle chassis or lorries)	Free	0	
84303100	Self-propelled coal or rock cutters and tunnelling machinery (excl. hydraulically operated self-advancing supports for mines)	Free	0	
84303900	Coal or rock cutters and tunnelling machinery, not self-propelled (excl. hand-operated tools and hydraulically operated self-advancing supports for mines)	Free	0	
84304100	Self-propelled boring or sinking machinery for boring earth or extracting minerals or ores (excl. those mounted on railway or tramway wagons, motor vehicle chassis or lorries and tunnelling machinery)	Free	0	
84304900	Boring or sinking machinery for boring earth or extracting minerals or ores, not self-propelled and not hydraulic (excl. tunnelling machinery and hand-operated tools)	Free	0	
84305000	Self-propelled earth-moving machinery, n.e.s.	Free	0	
84306100	Tamping or compacting machinery, not self-propelled (excl. hand-operated tools)	Free	0	
84306900	Earth moving machinery, not self-propelled, n.e.s.	Free	0	

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CN 2013	Description	Base rate	Staging category	Notes
84311000	Parts of pulley tackles and hoists (other than skip hoists), winches, capstans and jacks, n.e.s.	Free	0	
84312000	Parts of fork-lift trucks and other works trucks fitted with lifting or handling equipment, n.e.s.	4	0	
84313100	Parts of lifts, skip hoists or escalators, n.e.s.	Free	0	
84313900	Parts of machinery of heading 8428, n.e.s.	Free	0	
84314100	Buckets, shovels, grabs and grips for machinery of heading 8426, 8429 and 8430	Free	0	
84314200	Bulldozer or angledozer blades, n.e.s.	Free	0	
84314300	Parts for boring or sinking machinery of subheading 8430.41 or 8430.49, n.e.s.	Free	0	
84314920	Parts of machinery of heading 8426, 8429 and 8430 of cast iron or cast steel, n.e.s.	Free	0	
84314980	Parts of machinery of heading 8426, 8429 and 8430, n.e.s.	Free	0	
84321000	Ploughs for use in agriculture, horticulture or forestry	Free	0	
84322100	Disc harrows for use in agriculture, horticulture or forestry	Free	0	
84322910	Scarifiers and cultivators for use in agriculture, horticulture and forestry	Free	0	
84322930	Harrows for use in agriculture, horticulture and forestry (excl. disc harrows)	Free	0	
84322950	Rotovators for use in agriculture, horticulture and forestry	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
84322990	Weeders and hoes for use in agriculture, horticulture and forestry (excl. rotovators)	Free	0	
84323011	Central driven precision spacing seeders for use in agriculture, horticulture and forestry	Free	0	
84323019	Seeders for use in agriculture, horticulture and forestry (excl. central driven precision spacing seeders)	Free	0	
84323090	Planters and transplanters for use in agriculture, horticulture and forestry	Free	0	
84324010	Mineral or chemical fertiliser distributors for use in agriculture, horticulture and forestry (excl. sprayers)	Free	0	
84324090	Farmyard manure or compost spreaders for use in agriculture, horticulture and forestry (excl. sprayers)	Free	0	
84328000	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers (excl. sprayers and dusters, ploughs, harrows, scarifiers, cultivators, weeders, hoes, seeders, planters, manure spreaders and fertiliser distributors)	Free	0	
84329000	Parts of agricultural, horticultural or forestry machinery for soil preparation or cultivation or of lawn or sports-ground rollers, n.e.s.	Free	0	
84331110	Electric motor mowers for lawns, parks or sports grounds, with the cutting device rotating in a horizontal plane	Free	0	
84331151	Self-propelled mowers for lawns, parks or sports grounds, powered non-electrically, with the cutting device rotating in a horizontal plane, with a seat	Free	0	
84331159	Self-propelled mowers for lawns, parks or sports grounds, powered non-electrically, with the cutting device rotating in a horizontal plane, without a seat	Free	0	

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CN 2013	Description	Base rate	Staging category	Notes
84331190	Mowers for lawns, parks or sports grounds, powered non-electrically, with the cutting device rotating in a horizontal plane not self-propelled	Free	0	
84331910	Electric motor mowers for lawns, parks or sports grounds, with the cutting device rotating in a vertical plane or with cutter bars	Free	0	
84331951	Self-propelled motor mowers for lawns, parks or sports grounds, powered non-electrically, with the cutting device rotating in a vertical plane or with cutter bars, with a seat	Free	0	
84331959	Self-propelled motor mowers for lawns, parks or sports grounds, powered non-electrically, with the cutting device rotating in a vertical plane or with cutter bars, without a seat	Free	0	
84331970	Motor mowers for lawns, parks or sports grounds, powered non-electrically, with the cutting device rotating in a vertical plane or with cutter bars, not self-propelled	Free	0	
84331990	Mowers for lawns, parks or sports grounds, without motor	Free	0	
84332010	Motor mowers (excl. mowers for lawns, parks or sports grounds)	Free	0	
84332050	Mowers without motor, incl. cutter bars, designed to be carried on or hauled by a tractor	Free	0	
84332090	Mowers (excl. mowers designed to be carried on or hauled by a tractor, mowers for lawns, parks or sports grounds, motor mowers and combine harvester-threshers)	Free	0	
84333000	Haymaking machinery (excl. mowers)	Free	0	
84334000	Straw or fodder balers, incl. pick-up balers	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
84335100	Combine harvester-threshers	Free	0	
84335200	Threshing machinery (excl. combine harvester-threshers)	Free	0	
84335310	Potato-diggers and potato harvesters	Free	0	
84335330	Beet-topping machines and beet harvesters	Free	0	
84335390	Root or tuber harvesting machines (excl. potato-diggers and potato harvesters and beet-topping machines and beet harvesters)	Free	0	
84335911	Forage harvesters, self-propelled	Free	0	
84335919	Forage harvesters, not self-propelled	Free	0	
84335985	Harvesting machinery for agricultural produce (excl. mowers, haymaking machinery, straw and fodder balers, incl. pick-up balers, combine harvester-threshers and other threshing machinery, root or tuber harvesting machines, forage harvesters)	Free	0	
84336000	Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce (excl. machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables of heading 8437)	Free	0	
84339000	Parts of harvesting machinery, threshing machinery, mowers and machines for cleaning, sorting or grading agricultural produce, n.e.s.	Free	0	
84341000	Milking machines	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
84342000	Dairy machinery (excl. refrigerating or heat treatment equipment, cream separators, clarifying centrifuges, filter presses and other filtering equipment)	Free	0	
84349000	Parts of milking machines and dairy machinery, n.e.s.	Free	0	
84351000	Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages (excl. machinery for the treatment of these beverages, incl. centrifuges, filter presses, other filtering equipment and domestic appliances)	1,7	0	
84359000	Parts of presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages, n.e.s.	1,7	0	
84361000	Machinery for preparing animal feedingstuffs in agricultural holdings and similar undertakings (excl. machinery for the feedingstuff industry, forage harvesters and autoclaves for cooking fodder)	1,7	0	
84362100	Poultry incubators and brooders	1,7	0	
84362900	Poultry-keeping machinery (excl. machines for sorting or grading eggs, poultry pickers of heading 8438 and incubators and brooders)	1,7	0	
84368010	Forestry machinery, n.e.s.	1,7	0	
84368090	Agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, n.e.s.	1,7	0	
84369100	Parts of poultry-keeping machinery or poultry incubators and brooders, n.e.s.	1,7	0	
84369900	Parts of agricultural, horticultural, forestry or bee-keeping machinery, n.e.s.	1,7	0	

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CN 2013	Description	Base rate	Staging category	Notes
84371000	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	1,7	0	
84378000	Machinery used in the milling industry or for the working of cereals or dried leguminous vegetables (excl. farm-type machinery, heat treatment equipment, centrifugal dryers, air filters and machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables)	1,7	0	
84379000	Parts of machinery used in the milling industry or for the working of cereals or dried leguminous vegetables or machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables, n.e.s.	1,7	0	
84381010	Bakery machinery (excl. ovens and dough rollers)	1,7	0	
84381090	Machinery for the industrial preparation or manufacture of macaroni, spaghetti or similar products (excl. macaroni drying machines and dough rollers)	1,7	0	
84382000	Machinery for the industrial preparation or manufacture of confectionery, cocoa or chocolate (excl. centrifuges and filtering, heating or refrigerating equipment)	1,7	0	
84383000	Machinery for sugar manufacture (excl. centrifuges and filtering, heating or refrigerating equipment)	1,7	0	
84384000	Brewery machinery (excl. centrifuges and filtering, heating or refrigerating equipment)	1,7	0	
84385000	Machinery for the industrial preparation of meat or poultry (excl. cooking and other heating appliances and refrigerating or freezing equipment)	1,7	0	
84386000	Machinery for the industrial preparation of fruits, nuts or vegetables (excl. cooking and other heating appliances, refrigerating or freezing equipment and machinery for the sorting or grading of fruit and vegetables)	1,7	0	

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CN 2013	Description	Base rate	Staging category	Notes
84388010	Machinery for the industrial preparation of tea or coffee (excl. centrifuges, filtering equipment, roasters, freeze-dryers and other heating appliances)	1,7	0	
84388091	Machinery for the industrial preparation or manufacture of drink (excl. centrifuges, filtering, heating or refrigerating equipment)	1,7	0	
84388099	Machinery for the industrial preparation or manufacture of food or drink, n.e.s.	1,7	0	
84389000	Parts of machinery for the industrial preparation or manufacture of food or drink, n.e.s.	1,7	0	
84391000	Machinery for making pulp of fibrous cellulosic material (excl. autoclaves, boilers and other heating appliances)	1,7	0	
84392000	Machinery for making paper or paperboard (excl. dryers and other heating appliances, calenders and machinery for making pulp)	1,7	0	
84393000	Machinery for finishing paper or paperboard (excl. calenders)	1,7	0	
84399100	Parts of machinery for making pulp of fibrous cellulosic material, n.e.s.	1,7	0	
84399900	Parts of machinery for making or finishing paper or paperboard, n.e.s.	1,7	0	
84401010	Folding machines for bookbinding	1,7	0	
84401020	Collating machines and gathering machines for bookbinding	1,7	0	
84401030	Sewing, wire stitching and stapling machines, incl. book-sewing machines, for bookbinding	1,7	0	

CN 2013	Description	Base rate	Staging category	Notes
84401040	Unsewn ”perfect” binding machines	1,7	0	
84401090	Bookbinding machinery (excl. machinery of heading 8441, general-purpose presses, printing machinery of heading 8443 and machines of uses ancillary to printing, folding machines, collating machines, gathering machines, sewing, wire stitching and stapling machines and unsewn binding machines)	1,7	0	
84409000	Parts of bookbinding machinery, n.e.s.	1,7	0	
84411010	Combined reel slitting and re-reeling machines, for making up paper pulp, paper or paperboard	1,7	0	
84411020	Slitting and cross cutting machines, for making up paper pulp, paper or paperboard (excl. combined reel slitting and re-reeling machines)	1,7	0	
84411030	Guillotines for paper or paperboard	1,7	0	
84411070	Cutting machines for paper or paperboard (other than bookbinding machinery of heading 8440, combined reel slitting and re-reeling machines, other slitting and cross-cutting machines and guillotines)	1,7	0	
84412000	Machines for making bags, sacks or envelopes out of paper pulp, paper or paperboard (excl. sewing machines and eyeletting machines)	1,7	0	
84413000	Machines for making cartons, boxes, cases, tubes, drums or similar containers (other than by moulding) out of paper pulp, paper or paperboard (excl. drying equipment and sewing machines)	1,7	0	
84414000	Machines for moulding articles in paper pulp, paper or paperboard (excl. drying equipment)	1,7	0	
84418000	Machinery for making up paper pulp, paper or paperboard, n.e.s.	1,7	0	

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CN 2013	Description	Base rate	Staging category	Notes
84419010	Parts of cutting machines for making up paper pulp, paper or paperboard, n.e.s.	1,7	0	
84419090	Parts of machinery for making up paper pulp, paper or paperboard, n.e.s.	1,7	0	
84423010	Phototypesetting and composing machines (excl. general purpose automatic data-processing machines also used for phototypesetting)	1,7	0	
84423091	Machinery for type founding and typesetting "combined", e.g. linotypes, monotypes and intertypes	Free	0	
84423099	Machinery, apparatus and equipment for preparing or making plates, cylinders or other printing components; plates, cylinders and other printing components (excl. machine tools of heading 8456 to 8465 and machinery for type founding and typesetting)	1,7	0	
84424000	Parts of machinery, apparatus and equipment for preparing or making printing blocks, plates, cylinders or other printing components, n.e.s.	1,7	0	
84425020	Plates, cylinders and other printing components, with printing image "e.g. for gravure printing"	1,7	0	
84425080	Lithographic stones, plates and cylinders, without printing image, but prepared for printing purposes, e.g. planed, grained or polished	1,7	0	
84431100	Offset printing machinery, reel fed	1,7	0	
84431200	Offset printing machinery, sheet fed [office type], using sheets of a side ≤ 22 x 36 cm in the unfolded state	1,7	0	
84431310	Offset printing machinery, sheet fed, used, taking sheets of a size > 22 x 36 cm	1,7	0	

CN 2013	Description	Base rate	Staging category	Notes
84431331	Offset printing machinery, sheet fed, new, taking sheets of a size ≤ 52 x 74 cm but > 22 x 36 cm	1,7	0	
84431335	Offset printing machinery, sheet fed, new, taking sheets of a size > 52 x 74 cm but ≤ 74 x 107 cm	1,7	0	
84431339	Offset printing machinery, sheet fed, new, taking sheets of a size > 74 x 107 cm	1,7	0	
84431390	Offset printing machinery (excl. reel feed and sheet feed)	1,7	0	
84431400	Letterpress printing machinery, reel fed (excl. flexographic printing machinery)	1,7	0	
84431500	Letterpress printing machinery (excl. flexographic printing and reel fed machinery)	1,7	0	
84431600	Flexographic printing machinery	1,7	0	
84431700	Gravure printing machinery	1,7	0	
84431920	Printing machinery for printing textile materials (excl. offset, flexographic, letterpress and gravure printing machinery)	1,7	0	
84431940	Printing machinery for use in the production of semiconductors	1,7	0	
84431970	Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442 (excl. machinery for printing textile materials, those for use in the production of semiconductors, ink jet printing machines, hectograph or stencil duplicating machines, addressing machines and other office printing machines of heading 8469 to 8472 and offset, flexographic, letterpress and gravure printing machinery)	1,7	0	

CN 2013	Description	Base rate	Staging category	Notes
84433120	Machines having digital copying as principal function, where the copying is performed by scanning the original and printing the copies by means of an electrostatic print engine, capable of connecting to an automatic data processing machine or to a network	2,2	0	
84433180	Machines which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to a network (excl. those having digital copying as principal function, where the copying is performed by scanning the original and printing the copies by means of an electrostatic print engine)	Free	0	
84433210	Printers capable of connecting to an automatic data processing machine or to a network	Free	0	
84433230	Facsimile machines capable of connecting to an automatic data processing machine or to a network	Free	0	
84433291	Machines only performing a copying function by scanning the original and printing the copies by means of an electrostatic print engine capable of connecting to an automatic data processing machine or to a network	6	0	
84433293	Machines only performing a copying function incorporating an optical system capable of connecting to an automatic data processing machine or to a network (excl. those performing a copying function by scanning the original and printing the copies by means of an electrostatic print)	Free	0	
84433299	Machines only performing a copying function incorporating a non-optical system capable of connecting to an automatic data processing machine or to a network	2,2	0	
84433910	Machines performing a copying function by scanning the original and printing the copies by means of an electrostatic print engine (excl. those capable of connecting to an automatic data processing machine or to a network)	6	0	

CN 2013	Description	Base rate	Staging category	Notes
84433931	Machines performing a copying function incorporating an optical system (excl. capable of connecting to an automatic data processing machine or to a network and those performing a copying function by scanning the original and printing the copies by means of an electrostatic print)	Free	0	
84433939	Machines only performing a copying function incorporating a non-optical system (excl. capable of connecting to an automatic data processing machine or to a network)	3	0	
84433990	Printers and facsimile machines (excl. those capable of connecting to an automatic data processing machine or to a network)	2,2	0	
84439110	Parts and accessories of printing machinery for use in the production of semiconductors, n.e.s.	1,7	0	
84439191	Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442, of cast iron or cast steel, n.e.s. (excl. of printing machinery for use in the production of semiconductors)	1,7	0	
84439199	Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442, n.e.s. (excl. of printing machinery for use in the production of semiconductors and of cast iron or cast steel)	1,7	0	
84439910	Electronic assemblies of printers, copying machines and facsimile machines (excl. of printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442)	Free	0	
84439990	Parts and accessories of printers, copying machines and facsimile machines, n.e.s. (excl. electronic assemblies and of printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442)	Free	0	

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CN 2013	Description	Base rate	Staging category	Notes
84440010	Machines for extruding filaments of man-made textile materials	1,7	0	
84440090	Machines for drawing, texturing or cutting filaments of man-made textile materials	1,7	0	
84451100	Carding machines for preparing textile fibres	1,7	0	
84451200	Combing machines for preparing textile fibres	1,7	0	
84451300	Drawing or roving machines	1,7	0	
84451900	Machines for preparing textile fibres (excl. carding, combing, drawing or roving machines)	1,7	0	
84452000	Textile spinning machines (excl. extruding and drawing or roving machines)	1,7	0	
84453000	Textile doubling or twisting machines	1,7	0	
84454000	Textile winding, incl. weft-winding, or reeling machines	1,7	0	
84459000	Machines for producing textile yarns and machines for preparing textile yarns for use on machines of heading 8446 or 8447 (excl. machines of heading 8444 and spinning, doubling or twisting machines)	1,7	0	
84461000	Weaving machines for weaving fabrics of a width ≤ 30 cm	1,7	0	
84462100	Power looms for weaving fabrics of a width > 30 cm, shuttle type	1,7	0	
84462900	Hand looms for weaving fabrics of a width > 30 cm, shuttle type	1,7	0	

CN 2013	Description	Base rate	Staging category	Notes
84463000	Weaving machines for weaving fabrics of a width > 30 cm, shuttleless type	1,7	0	
84471100	Circular knitting machines, with cylinder diameter ≤ 165 mm	1,7	0	
84471200	Circular knitting machines, with cylinder diameter > 165 mm	1,7	0	
84472020	Warp knitting machines, incl. Raschel type, and stitch-bonding machines	1,7	0	
84472080	Flat knitting machines (excl. warp knitting machines, incl. Raschel type)	1,7	0	
84479000	Machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting (excl. chain or blanket stitch machines)	1,7	0	
84481100	Doobies and jacquards; card reducing, copying, punching or assembling machines for use therewith	1,7	0	
84481900	Auxiliary machinery for machines of heading 8444, 8445, 8446 or 8447 (excl. doobies and jacquards, card reducing, copying, punching or assembling machines for use therewith)	1,7	0	
84482000	Parts and accessories of machines for extruding, drawing, texturing or cutting man-made textile materials or of their auxiliary machinery, n.e.s.	1,7	0	
84483100	Card clothing for machines for preparing textile fibres	1,7	0	
84483200	Parts and accessories of machines for preparing textile fibres, n.e.s. (other than card clothing)	1,7	0	
84483300	Spindles, spindle flyers, spinning rings and ring travellers, for machines of heading 8445	1,7	0	

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CN 2013	Description	Base rate	Staging category	Notes
84483900	Parts and accessories of machines of heading 8445, n.e.s.	1,7	0	
84484200	Reeds for looms, healds and heald-frames	1,7	0	
84484900	Parts and accessories of weaving machines ”looms” and their auxiliary machinery, n.e.s.	1,7	0	
84485110	Sinkers used in forming stitches, for machines of heading 8447	1,7	0	
84485190	Needles and other articles used in forming stitches, for machines of heading 8447 (excl. sinkers)	1,7	0	
84485900	Parts and accessories of machines of heading 8447, n.e.s.	1,7	0	
84490000	Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, incl. machinery for making felt hats; blocks for making hats; parts thereof (excl. machinery for preparing fibres for felt and calenders)	1,7	0	
84501111	Fully-automatic household or laundry-type front-loading washing machines, of a dry linen capacity ≤ 6 kg	3	0	
84501119	Fully-automatic household or laundry-type top-loading washing machines, of a dry linen capacity ≤ 6 kg	3	0	
84501190	Fully-automatic household or laundry-type washing machines, of a dry linen capacity > 6 kg but ≤ 10 kg	2,6	0	
84501200	Household or laundry-type washing machines, with built-in centrifugal drier (excl. fully-automatic machines)	2,7	0	
84501900	Household or laundry-type washing machines, of a dry linen capacity ≤ 6 kg (excl. fully-automatic machines and washing machines with built-in centrifugal drier)	2,7	0	

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CN 2013	Description	Base rate	Staging category	Notes
84502000	Laundry-type washing machines, of a dry linen capacity > 10 kg	2,2	0	
84509000	Parts of household or laundry-type washing machines, n.e.s.	2,7	0	
84511000	Dry-cleaning machines for made-up textile articles	2,2	0	
84512100	Drying machines, of a dry linen capacity ≤ 10 kg (excl. centrifugal driers)	2,2	0	
84512900	Drying machines for textile yarns, fabrics or made-up textile articles (excl. machines of a dry linen capacity ≤ 10 kg and centrifugal driers)	2,2	0	
84513000	Ironing machines and presses, incl. fusing presses (excl. calenders)	2,2	0	
84514000	Machines for washing, bleaching or dyeing textile yarns, fabrics or made-up textile articles (excl. household or laundry-type washing machines)	2,2	0	
84515000	Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	2,2	0	
84518010	Machines used in the manufacture of linoleum or other floor coverings for applying the paste to the base fabric or other support (excl. calenders and general purpose presses)	2,2	0	
84518030	Machinery for dressing or finishing textile yarns, fabrics or other made-up textile articles (excl. machinery for dressing or finishing felt, and calenders and general purpose presses)	2,2	0	
84518080	Machinery for coating or impregnating textile yarns, fabrics or other made-up textile articles (excl. calenders and general purpose presses)	2,2	0	

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CN 2013	Description	Base rate	Staging category	Notes
84519000	Parts of machines for washing, cleaning, wringing, drying, ironing, pressing, bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made-up textile articles; parts of machines used in the manufacture of linoleum or other floor coverings for applying the paste to the base fabric or other support; parts of machines for reeling, unreeling, folding, cutting or pinking textile fabrics, n.e.s.	2,2	0	
84521011	Sewing machines ”lock-stitch only” of the household type, with heads weighing ≤ 16 kg without motor or ≤ 17 kg with motor, having a value ”not incl. frames, tables or furniture” of > EUR 65 each	5,7	4	
84521019	Sewing machines ”lock-stitch only” of the household type, with heads weighing ≤ 16 kg without motor or ≤ 17 kg with motor, having a value ”not incl. frames, tables or furniture” of ≤ EUR 65; heads for these machines, weighing ≤ 16 kg without motor or ≤ 17 kg with motor	9,7	7	
84521090	Sewing machines and heads, of the household type (excl. lock-stitch sewing machines with heads weighing ≤ 16 kg without motor or ≤ 17 kg with motor and heads weighing ≤ 16 kg without motor or ≤ 17 kg with motor)	3,7	0	
84522100	Automatic sewing machines, industrial type	3,7	0	
84522900	Sewing machines, industrial type (excl. automatic units)	3,7	0	
84523000	Sewing machine needles	2,7	0	
84529000	Furniture, bases and covers for sewing machines and parts thereof; other parts of sewing machines	2,7	0	
84531000	Machinery for preparing, tanning or working hides, skins or leather (excl. drying machines, spray guns, machines for the dehairing of pigs, sewing machines and general purpose presses)	1,7	0	

CN 2013	Description	Base rate	Staging category	Notes
84532000	Machinery for making or repairing footwear of hides, skins or leather (excl. sewing machines)	1,7	0	
84538000	Machinery for making or repairing articles of hides, skins or leather (excl. footwear and sewing machines)	1,7	0	
84539000	Parts of machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, n.e.s.	1,7	0	
84541000	Converters of a kind used in metallurgy or in metal foundries	1,7	0	
84542000	Ingot moulds and ladles, of a kind used in metallurgy or in metal foundries	1,7	0	
84543010	Machines for casting under pressure of a kind used in metallurgy or in metal foundries	1,7	0	
84543090	Casting machines of a kind used in metallurgy or in metal foundries (excl. machines for casting under pressure)	1,7	0	
84549000	Parts of converters, ladles, ingot moulds and casting machines of a kind used in metallurgy or in metal foundries, n.e.s.	1,7	0	
84551000	Mills for rolling metal tubes	2,7	0	
84552100	Hot or combination hot and cold metal-rolling mills (excl. tubes mills)	2,7	0	
84552200	Cold-rolling mills for metal (excl. tube mills)	2,7	0	
84553010	Rolls for metal-rolling mills, of cast iron	2,7	0	

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CN 2013	Description	Base rate	Staging category	Notes
84553031	Hot-rolling work-rolls; hot-rolling and cold-rolling back-up rolls, of open-die forged steel, for metal	2,7	0	
84553039	Cold-rolling work-rolls, for metal, of open-die forged steel	2,7	0	
84553090	Rolls for metal-rolling mills, of cast or wrought steel	2,7	0	
84559000	Parts of metal-rolling mills, n.e.s.	2,7	0	
84561000	Machine tools for working any material by removal of material, operated by laser or other light or photon beam processes (excl. soldering and welding machines, incl. those which can be used for cutting, material testing machines and machines for the manufacture of semiconductor devices or of electronic integrated circuits)	4,5	0	
84562000	Machine tools for working any material by removal of material, operated by ultrasonic processes (excl. cleaning apparatus operated by ultrasonic processes and material testing machines)	3,5	0	
84563011	Machine tools for working any material by removal of material, operated by electro-discharge processes, wire-cut, numerically controlled	3,5	0	
84563019	Machine tools for working any material by removal of material, operated by electro-discharge processes, numerically controlled (excl. such machines, wire-cut)	3,5	0	
84563090	Machine tools for working any material by removal of material, operated by electro-discharge processes, not numerically controlled	3,5	0	
84569020	Water-jet cutting machines	1,7	0	

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CN 2013	Description	Base rate	Staging category	Notes
84569080	Machine tools for working any material by removal of material, operated by electro-chemical processes or electron beam, ion beam or plasma arc processes (excl. for soldering and welding machines, materials testing machines and machines for the manufacture of semiconductor devices or of electronic integrated circuits)	3,5	0	
84571010	Horizontal machining centres for working metal	2,7	0	
84571090	Machining centres for working metal (excl. horizontal machining centres)	2,7	0	
84572000	Unit construction machines ”single station”, for working metal	2,7	0	
84573010	Multi-station transfer machines for working metal, numerically controlled	2,7	0	
84573090	Multi-station transfer machines for working metal, not numerically controlled	2,7	0	
84581120	Horizontal turning centres for removing metal, numerically controlled	2,7	0	
84581141	Horizontal single spindle automatic lathes for removing metal, numerically controlled	2,7	0	
84581149	Horizontal multi-spindle automatic lathes for removing metal, numerically controlled	2,7	0	
84581180	Horizontal lathes for removing metal, numerically controlled (excl. turning centres and automatic lathes)	2,7	0	
84581900	Horizontal lathes, incl. turning centres, for removing metal, not numerically controlled	2,7	0	
84589120	Turning centres for removing metal, numerically controlled (excl. horizontal turning centres)	2,7	0	

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CN 2013	Description	Base rate	Staging category	Notes
84589180	Lathes for removing metal, numerically controlled (excl. horizontal lathes and turning centres)	2,7	0	
84589900	Lathes, incl. turning centres, for removing metal, not numerically controlled (excl. horizontal lathes)	2,7	0	
84591000	Way-type unit head machines for drilling, boring, milling, threading or tapping metal	2,7	0	
84592100	Drilling machines for working metal, numerically controlled (excl. way-type unit head machines)	2,7	0	
84592900	Drilling machines for working metal, not numerically controlled (excl. way-type unit head machines and hand-operated machines)	2,7	0	
84593100	Boring-milling machines for metals, numerically controlled (excl. way-type unit head machines)	1,7	0	
84593900	Boring-milling machines for metals, not numerically controlled (excl. way-type unit head machines)	1,7	0	
84594010	Boring machines for metals, numerically controlled (excl. way-type unit head machines and boring-milling machines)	1,7	0	
84594090	Boring machines for metals, not numerically controlled (excl. way-type unit head machines and boring-milling machines)	1,7	0	
84595100	Milling machines for metals, knee-type, numerically controlled	2,7	0	
84595900	Milling machines for metals, knee-type, not numerically controlled	2,7	0	
84596110	Tool milling machines for metals, numerically controlled	2,7	0	

CN 2013	Description	Base rate	Staging category	Notes
84596190	Milling machines for metals, numerically controlled (excl. way-type unit head machines, boring-milling machines, knee-type milling machines, tool milling machines and gear cutting machines)	2,7	0	
84596910	Tool milling machines for metals, not numerically controlled	2,7	0	
84596990	Milling machines for metals, not numerically controlled (excl. way-type unit head machines, boring-milling machines, knee-type milling machines, tool milling machines and gear cutting machines)	2,7	0	
84597000	Threading or tapping machines for metals (excl. way-type unit head machines)	2,7	0	
84601100	Flat-surface grinding machines, for working metal, in which the positioning in any one axis can be set up to an accuracy of at least 0,01 mm, numerically controlled	2,7	0	
84601900	Flat-surface grinding machines, for working metal, in which the positioning in any one axis can be set up to an accuracy of at least 0,01 mm, not numerically controlled	2,7	0	
84602111	Internal cylindrical grinding machines for finishing metals, metal carbides or cermets, in which the positioning in any one axis can be set up to an accuracy of ≥ 0,01 mm, numerically controlled (other than gear finishing machines)	2,7	0	
84602115	Centreless grinding machines, for finishing metals, metal carbides or cermets, in which the positioning in any one axis can be set up to an accuracy of ≥ 0,01 mm, numerically controlled (other than gear finishing machines)	2,7	0	
84602119	Grinding machines for cylindrical surfaces, for finishing metals, metal carbides or cermets, in which the positioning of any one axis can be set up to a accuracy of ≥ 0,01 mm, numerically controlled (other than gear finishing machines, internal cylindrical grinding machines and centreless grinding machines)	2,7	0	

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CN 2013	Description	Base rate	Staging category	Notes
84602190	Grinding machines, for working metals, metal carbides or cermets, in which the positioning in any one axis can be set up to an accuracy of at least 0,01 mm, numerically controlled (excl. flat- or cylindrical-surface grinding machines and gear cutting, gear grinding and gear finishing machines)	2,7	0	
84602910	Grinding machines for cylindrical surfaces, for finishing metals, metal carbides or cermets, in which the positioning of any one axis can be set up to an accuracy of ≥ 0,01 mm, not numerically controlled (other than gear finishing machines)	2,7	0	
84602990	Grinding machines for working metals, metal carbides or cermets, in which the positioning in any one axis can be set up to an accuracy of at least 0,01 mm, not numerically controlled (excl. flat- or cylindrical-surface grinding machines and gear cutting, and gear finishing machines)	2,7	0	
84603100	Sharpening "tool or cutter grinding" machines, numerically controlled	1,7	0	
84603900	Sharpening "tool or cutter grinding" machines, not numerically controlled	1,7	0	
84604010	Honing or lapping machines, for finishing metals, metal carbides or cermets, numerically controlled (other than gear finishing machines)	1,7	0	
84604090	Honing or lapping machines, for finishing metals, metal carbides or cermets, not numerically controlled (other than gear finishing machines)	1,7	0	
84609010	Machines for deburring or polishing metals, metal carbides or cermets, in which the positioning in any one axis can be set up to an accuracy of at least 0,01 mm (excl. gear cutting, gear grinding or gear finishing machines)	2,7	0	

CN 2013	Description	Base rate	Staging category	Notes
84609090	Machines for deburring, grinding, or polishing metals, metal carbides or cermets (excl. grinding and polishing machines in which the positioning in any one axis can be set up to an accuracy of at least 0,01 mm, gear cutting, gear grinding or gear finishing machines and machines for working in the hand)	1,7	0	
84612000	Shaping or slotting machines, for working metals, metal carbides or cermets	1,7	0	
84613010	Broaching machines for working metal, metal carbides or cermets, numerically controlled	1,7	0	
84613090	Broaching machines for working metal, metal carbides or cermets, not numerically controlled	1,7	0	
84614011	Gear cutting machines, incl. abrasive gear cutting machines, for cutting cylindrical gears, numerically controlled, for working metals, metal carbides or cermets (excl. planing, slotting and broaching machines)	2,7	0	
84614019	Gear cutting machines, incl. abrasive gear cutting machines, for cutting cylindrical gears, not numerically controlled, for working metals, metal carbides or cermets (excl. planing, slotting and broaching machines)	2,7	0	
84614031	Gear cutting machines, incl. abrasive gear cutting machines, not for cylindrical gears, numerically controlled, for working metals, metal carbides or cermets (excl. planing, slotting and broaching machines)	1,7	0	
84614039	Gear cutting machines, incl. abrasive gear cutting machines, not for cylindrical gears, not numerically controlled, for working metals, metal carbides or cermets (excl. planing, slotting and broaching machines)	1,7	0	
84614071	Gear finishing machines, incl. abrasive gear cutting machines, in which the positioning in any one axis can be set up to an accuracy of at least 0,01 mm, numerically controlled, for working metals, metal carbides or cermets	2,7	0	

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CN 2013	Description	Base rate	Staging category	Notes
84614079	Gear finishing machines, incl. abrasive gear cutting machines, in which the positioning in any one axis can be set up to an accuracy of at least 0,01 mm, not numerically controlled, for working metals, metal carbides or cermets	2,7	0	
84614090	Gear finishing machines for working metals, metal carbides or cermets (excl. those in which the positioning in any one axis can be set up to an accuracy of at least 0,01 mm)	1,7	0	
84615011	Circular saws for working metals, metal carbides or cermets (excl. machines for working in the hand)	1,7	0	
84615019	Sawing machines for working metals, metal carbides or cermets (excl. machines for working in the hand and circular saws)	1,7	0	
84615090	Cutting-off machines for working metals, metal carbides or cermets (excl. machines for working in the hand and sawing machines)	1,7	0	
84619000	Planing machines and other machine tools for working metals, metal carbides or cermets by removing material, n.e.s.	2,7	0	
84621010	Forging or die-stamping machines, incl. presses, and hammers, numerically controlled	2,7	0	
84621090	Forging or die-stamping machines, incl. presses, and hammers, not numerically controlled	1,7	0	
84622110	Bending, folding, straightening or flattening machines, incl. presses, numerically controlled, for working flat metal products	2,7	0	
84622180	Bending, folding, straightening or flattening machines, incl. presses, numerically controlled, for working metal (excl. machines for the manufacture of semiconductor devices or of electronic integrated circuits)	2,7	0	

CN 2013	Description	Base rate	Staging category	Notes
84622910	Bending, folding, straightening or flattening machines, incl. presses, not numerically controlled, for working flat metal products	1,7	0	
84622991	Bending, folding, straightening or flattening machines, incl. presses, hydraulic, not numerically controlled, for working metal (excl. machines for working flat products)	1,7	0	
84622998	Bending, folding, straightening or flattening machines, incl. presses, not hydraulic, not numerically controlled, for working metal (excl. for working flat products and machines for the manufacture of semiconductor devices or of electronic integrated circuits)	1,7	0	
84623100	Shearing machines, incl. presses, numerically controlled, for working metal (other than combined punching and shearing machines)	2,7	0	
84623910	Shearing machines, incl. presses, not numerically controlled, for working flat metal products (excl. combined punching and shearing machines)	1,7	0	
84623991	Shearing machines, incl. presses, hydraulic, not numerically controlled, for working metal (excl. machines for working flat metal products and combined punching and shearing machines)	1,7	0	
84623999	Shearing machines, incl. presses, not hydraulic, not numerically controlled, for working metal (excl. machines for working flat metal products and combined punching and shearing machines)	1,7	0	
84624110	Punching or notching machines, incl. presses, and combined punching and shearing machines, numerically controlled, for working flat metal products	2,7	0	
84624190	Punching or notching machines, incl. presses, and combined punching and shearing machines, numerically controlled, for working metal (excl. machines for working flat metal products)	2,7	0	

CN 2013	Description	Base rate	Staging category	Notes
84624910	Punching or notching machines, incl. presses, and combined punching and shearing machines, not numerically controlled, for working flat metal products	1,7	0	
84624990	Punching or notching machines, incl. presses, and combined punching and shearing machines, not numerically controlled, for working metal (excl. machines for working flat metal products)	1,7	0	
84629120	Hydraulic presses, numerically controlled, for working metals (excl. forging, bending, folding, straightening and flattening presses)	2,7	0	
84629180	Hydraulic presses, not numerically controlled, for working metal (excl. forging, bending, folding, straightening and flattening presses)	2,7	0	
84629920	Presses, not hydraulic, numerically controlled, for working metals (excl. forging, bending, folding, straightening and flattening presses)	2,7	0	
84629980	Presses, not hydraulic, not numerically controlled, for working metals (excl. forging, bending, folding, straightening and flattening presses)	2,7	0	
84631010	Draw-benches for metal wire	2,7	0	
84631090	Draw-benches for metal bars, tubes, profiles, or the like (excl. draw-benches for wire)	2,7	0	
84632000	Thread rolling machines, for working metal	2,7	0	
84633000	Machine tools for working metal wire, without removing material (excl. wire bending machines of heading 8461 and machines for working in the hand)	2,7	0	

CN 2013	Description	Base rate	Staging category	Notes
84639000	Machine tools for working metal, sintered metal carbides or cermets, without removing metal (excl. forging, bending, folding, straightening and flattening presses, shearing machines, punching or notching machines, presses, draw-benches, thread rolling machines, machines for working metal wire and machines for working in the hand)	2,7	0	
84641000	Sawing machines for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold-working glass (excl. machines for working in the hand)	2,2	0	
84642011	Grinding or polishing machines, for cold-working optical glass	2,2	0	
84642019	Grinding or polishing machines, for cold-working glass (other than optical glass)	2,2	0	
84642080	Grinding or polishing machines, for working stones, concrete, asbestos cement or similar mineral substances (excl. for cold-working glass, hand-operated machines and machines for working semiconductor wafers)	2,2	0	
84649000	Machine tools for working stones, concrete, asbestos cement or similar mineral substances or for cold-working glass (excl. sawing machines, grinding machines, polishing machines, hand-operated machines and machines for scribing or scoring semiconductor wafers)	2,2	0	
84651010	Machines for working wood, cork, bone, hard rubber, hard plastics or similar hard materials, which can carry out different types of machining operations without tool change between such operations, with manual transfer of workpiece between each operation	2,7	0	
84651090	Machines for working wood, cork, bone, hard rubber, hard plastics or similar hard materials, which can carry out different types of machining operations without tool change between such operations, with automatic transfer of workpiece between each operation	2,7	0	

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CN 2013	Description	Base rate	Staging category	Notes
84659110	Bandsaws for working wood, cork, bone, hard rubber, hard plastics or similar hard materials (excl. machines for working in the hand)	2,7	0	
84659120	Circular saws for working wood, cork, bone, hard rubber, hard plastics or similar hard materials (excl. machines for working in the hand)	2,7	0	
84659190	Sawing machines for working wood, cork, bone, hard rubber, hard plastics or similar hard materials (excl. bandsaws, circular saws and machines for working in the hand)	2,7	0	
84659200	Planing, milling or moulding -by cutting- machines, for working wood, cork, bone, hard rubber, hard plastics or similar hard materials (excl. machines for working in the hand and machines of subheading 8465.10)	2,7	0	
84659300	Grinding, sanding or polishing machines for working wood, cork, bone, hard rubber, hard plastics or similar hard materials (excl. machines for working in the hand)	2,7	0	
84659400	Bending or assembling machines for working wood, cork, bone, hard rubber, hard plastics or similar hard materials (excl. machines for working in the hand)	2,7	0	
84659500	Drilling or mortising machines for working wood, cork, bone, hard rubber, hard plastics or similar hard materials (excl. machines for working in the hand and machines of subheading 8465.10)	2,7	0	
84659600	Splitting, slicing or paring machines, for working wood	2,7	0	

CN 2013	Description	Base rate	Staging category	Notes
84659900	Machine tools for working wood, cork, bone, hard rubber, hard plastics or similar hard materials (excl. machines for working in the hand, machines of subheading 8465.10, sawing machines, planing, milling or moulding "by cutting" machines, grinding, sanding or polishing machines, bending or assembling machines, drilling or mortising machines and splitting, slicing or paring machines)	2,7	0	
84661020	Arbors, collets and sleeves for use as tool holders in machine tools, incl. tool holders for any type of tool for working in the hand	1,2	0	
84661031	Tool holders for lathes (excl. arbors, collets and sleeves)	1,2	0	
84661038	Tool holders for machine tools, incl. tool holders for any type of tool for working in the hand (excl. tool holders for lathes, arbors, collets and sleeves)	1,2	0	
84661080	Self-opening dieheads for machine tools	1,2	0	
84662020	Work holders for machine tools in the form of jigs and fixtures for specific applications, incl. sets of standard jig and fixture components	1,2	0	
84662091	Work holders for lathes (excl. work holders in the form of jigs and fixtures for specific applications, incl. sets of standard jig and fixture components)	1,2	0	
84662098	Work holders for machine tools (excl. work holders for lathes and in the form of jigs and fixtures for specific applications, incl. sets of standard jig and fixture components)	1,2	0	
84663000	Dividing heads and other special attachments for machine tools, n.e.s.	1,2	0	

CN 2013	Description	Base rate	Staging category	Notes
84669120	Parts and accessories for machine tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold-working glass, n.e.s., of cast iron or cast steel	1,2	0	
84669195	Parts and accessories for machine tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold-working glass, n.e.s. (excl. of cast iron or cast steel)	1,2	0	
84669220	Parts and accessories for machine tools for working wood, cork, bone, hard rubber, hard plastics or similar hard materials, of cast iron or cast steel, n.e.s.	1,2	0	
84669280	Parts and accessories for machine tools for working wood, cork, bone, hard rubber, hard plastics or similar hard materials, n.e.s. (excl. of cast iron or cast steel)	1,2	0	
84669330	Parts and accessories for water-jet cutting machines, n.e.s.	1,7	0	
84669370	Parts and accessories for machine tools for working metal by removing material, n.e.s. (excl. for water-jet cutting machines)	1,2	0	
84669400	Parts and accessories for machine tools for working metal without removing material, n.e.s.	1,2	0	
84671110	Tools for working in the hand, pneumatic, rotary type, for working metal	1,7	0	
84671190	Tools for working in the hand, pneumatic, rotary type (other than for working metal)	1,7	0	
84671900	Pneumatic tools for working in the hand, non-rotary type	1,7	0	
84672110	Drills of all kinds for working in the hand, with self-contained electric motor capable of operation without an external source of power	2,7	0	

CN 2013	Description	Base rate	Staging category	Notes
84672191	Electropneumatic drills of all kinds for working in the hand	2,7	0	
84672199	Drills of all kinds for working in the hand, with self-contained electric motor operating with an external source of power (excl. electropneumatic drills)	2,7	0	
84672210	Chainsaws for working in the hand, with self-contained electric motor	2,7	0	
84672230	Circular saws for working in the hand, with self-contained electric motor	2,7	0	
84672290	Saws for working in the hand, with self-contained electric motor (excl. chainsaws and circular saws)	2,7	0	
84672920	Electromechanical tools for working in the hand, with self-contained electric motor capable of operation without an external source of power (excl. saws and drills)	2,7	0	
84672951	Angle grinders for working in the hand, with self-contained electric motor, operating with an external source of power	2,7	0	
84672953	Belt sanders for working in the hand, with self-contained electric motor, operating with an external source of power	2,7	0	
84672959	Grinders and sanders, for working in the hand, with self-contained electric motor, operating with an external source of power (excl. angle grinders and belt sanders)	2,7	0	
84672970	Planers for working in the hand, with self-contained electric motor, operating with an external source of power	2,7	0	

CN 2013	Description	Base rate	Staging category	Notes
84672980	Hedge trimmers and lawn edge cutters, for working in the hand, with self-contained electric motor operating with an external source of power	2,7	0	
84672985	Electromechanical tools for working in the hand, with self-contained electric motor operating with an external source of power (excl. saws, drills, grinders, sanders, planers, hedge trimmers and lawn edge cutters)	2,7	0	
84678100	Chainsaws for working in the hand, with self-contained non-electric motor	1,7	0	
84678900	Tools for working in the hand, hydraulic or with self-contained non-electric motor (excl. chainsaws and pneumatic tools)	1,7	0	
84679100	Parts of chainsaws, for working in the hand, with self-contained electric or non-electric motor, n.e.s.	1,7	0	
84679200	Parts of pneumatic tools for working in the hand, n.e.s.	1,7	0	
84679900	Parts of pneumatic tools for working in the hand, hydraulic or with self-contained electric or non-electric motor, n.e.s.	1,7	0	
84681000	Hand-held blow pipes, gas-operated, for soldering, brazing or welding	2,2	0	
84682000	Gas-operated machinery and apparatus for soldering, brazing, welding or surface tempering (excl. hand-held blow pipes)	2,2	0	
84688000	Machinery and apparatus for welding, not gas-operated (excl. electric machines and apparatus of heading 8515)	2,2	0	

CN 2013	Description	Base rate	Staging category	Notes
84689000	Parts of machinery and apparatus for soldering, brazing, welding or surface tempering, non-electric, n.e.s.	2,2	0	
84690010	Word-processing machines (excl. automatic data-processing machines and units thereof of heading 8443 and laser, thermal and electrosensitive printers)	Free	0	
84690091	Typewriters, electric (excl. units for automatic data-processing machines of heading 8443 and laser, thermal and electrosensitive printers)	2,3	0	
84690099	Typewriters, non-electric	2,5	0	
84701000	Electronic calculators capable of operation without an external source of electric power and pocket-size ”dimensions ≤ 170 mm x 100 mm x 45 mm” data recording, reproducing and displaying machines with calculating functions	Free	0	
84702100	Electronic calculating machines incorporating a printing device, with mains connection (excl. data-processing machines of heading 8471)	Free	0	
84702900	Electronic calculating machines not incorporating a printing device, with mains connection (excl. data-processing machines of heading 8471)	Free	0	
84703000	Calculating machines, non-electronic	Free	0	
84705000	Cash registers incorporating a calculating device	Free	0	
84709000	Accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device (excl. calculating machines, cash registers and automatic vending machines)	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
84713000	Data-processing machines, automatic, portable, weighing ≤ 10 kg, consisting of at least a central processing unit, a keyboard and a display (excl. peripheral units)	Free	0	
84714100	Data-processing machines, automatic, comprising in the same housing at least a central processing unit, and one input unit and one output unit, whether or not combined (excl. portable weighing ≤ 10 kg and excl. those presented in the form of systems and peripheral units)	Free	0	
84714900	Data-processing machines, automatic, presented in the form of systems ”comprising at least a central processing unit, one input unit and one output unit” (excl. portable weighing ≤ 10 kg and excl. peripheral units)	Free	0	
84715000	Processing units for automatic data-processing machines, whether or not containing in the same housing one or two of the following types of unit: storage units, input units, output units (excl. those of heading 8471.41 or 8471.49 and excl. peripheral unit	Free	0	
84716060	Keyboards for automatic data-processing machines, whether or not containing storage units in the same housing	Free	0	
84716070	Input or output units for automatic data-processing machines, whether or not containing storage units in the same housing (excl. keyboards)	Free	0	
84717020	Central storage units for automatic data-processing machines	Free	0	
84717030	Disk storage units for automatic data-processing machines, optical, incl. magneto-optical ”e.g. CD-ROM drives” (excl. central storage units)	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
84717050	Hard disk storage drives for automatic data-processing machines, neither optical nor magneto-optical (excl. central storage units)	Free	0	
84717070	Disk storage units for automatic data-processing machines, neither optical nor magneto-optical (excl. hard disk storage drives and central storage units)	Free	0	
84717080	Magnetic tape storage units for automatic data-processing machines (excl. central storage units)	Free	0	
84717098	Storage units for automatic data-processing machines (excl. disk, magnetic tape and central storage units)	Free	0	
84718000	Units for automatic data-processing machines (excl. processing units, input or output units and storage units)	Free	0	
84719000	Magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, n.e.s.	Free	0	
84721000	Duplicating machines "hectograph or stencil" (excl. printing machines and photocopying or thermo-copying machines)	2	0	
84723000	Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps	2,2	0	
84729010	Coin-sorting, coin-counting or coin-wrapping machines	2,2	0	
84729030	Automatic teller machines	Free	0	
84729070	Office machines, n.e.s.	2,2	0	

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CN 2013	Description	Base rate	Staging category	Notes
84731011	Electronic assemblies of word-processing machines of subheading 8469 00 10, n.e.s.	Free	0	
84731019	Electronic assemblies of typewriters of heading 8469, n.e.s.	3	0	
84731090	Parts and accessories of typewriters or word-processing machines of heading 8469, n.e.s.(excl. electronic assemblies)	Free	0	
84732110	Electronic assemblies of electronic calculators of subheading 8470.10, 8470.21 or 8470.29, n.e.s.	Free	0	
84732190	Parts and accessories of electronic calculators of subheading 8470.10, 8470.21 or 8470.29, n.e.s. (excl. electronic assemblies)	Free	0	
84732910	Electronic assemblies of accounting machines, cash registers or other machines, incorporating a calculating device, of heading 8470, n.e.s.	Free	0	
84732990	Parts and accessories of non-electronic calculators, for accounting machines, cash registers or other machines, incorporating a calculating device, of heading 8470, n.e.s. (excl. electronic assemblies)	Free	0	
84733020	Electronic assemblies of automatic data-processing machines or for other machines of heading 8471, n.e.s.	Free	0	
84733080	Parts and accessories of automatic data-processing machines or for other machines of heading 8471, n.e.s. (excl. electronic assemblies)	Free	0	
84734011	Electronic assemblies of automatic teller machines of subheading 8472.90.30, n.e.s.	Free	0	
84734018	Electronic assemblies of other office machines of heading 8472, n.e.s. (excl. of automatic teller machines)	3	0	

CN 2013	Description	Base rate	Staging category	Notes
84734080	Parts and accessories of other office machines of heading 8472, n.e.s. (excl. electronic assemblies)	Free	0	
84735020	Electronic assemblies equally suitable for use with two or more electronic typewriters, word-processing machines, calculating machines or other machines, equipment or devices of heading 8469 to 8472, n.e.s.	Free	0	
84735080	Parts and accessories equally suitable for use with two or more typewriters, word-processing machines, calculating machines, automatic data-processing machines or other machines, equipment or devices of heading 8469 to 8472, n.e.s. (excl. electronic assemblies)	Free	0	
84741000	Sorting, screening, separating or washing machines for solid mineral substances, incl. those in powder or paste form (excl. centrifuges and filter presses)	Free	0	
84742000	Crushing or grinding machines for solid mineral substances	Free	0	
84743100	Concrete or mortar mixers (excl. those mounted on railway wagons or lorry chassis)	Free	0	
84743200	Machines for mixing mineral substances with bitumen	Free	0	
84743900	Machinery for mixing or kneading solid mineral substances, incl. those in powder or paste form (excl. concrete and mortar mixers, machines for mixing mineral substances with bitumen and calenders)	Free	0	
84748010	Machinery for agglomerating, shaping or moulding ceramic paste	Free	0	
84748090	Machinery for agglomerating, shaping or moulding solid mineral fuels, unhardened cements, plastering materials and other mineral products in powder or paste form, and machines for forming foundry moulds of sand (excl. for ceramic paste and for the casting or pressing of glass)	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
84749010	Parts of machinery of heading 8474, of cast iron or cast steel	Free	0	
84749090	Parts of machinery of heading 8474 (excl. of cast iron or cast steel)	Free	0	
84751000	Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes	1,7	0	
84752100	Machines for making optical fibres and preforms thereof	1,7	0	
84752900	Machines for manufacturing or hot working glass or glassware (excl. machines for making optical fibres and preforms thereof and furnaces and heating apparatus for manufacturing toughened glass)	1,7	0	
84759000	Parts of machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes and of machines for manufacturing or hot working glass or glassware, n.e.s.	1,7	0	
84762100	Automatic beverage-vending machines incorporating heating or refrigerating devices	1,7	0	
84762900	Automatic beverage-vending machines, without heating or refrigerating devices	1,7	0	
84768100	Automatic goods-vending machines incorporating heating or refrigerating devices (excl. automatic beverage-vending machines)	1,7	0	
84768900	Automatic goods-vending machines, without heating or refrigerating devices; money changing machines (excl. automatic beverage-vending machines)	1,7	0	
84769000	Parts of automatic goods-vending machines, incl. money changing machines, n.e.s.	1,7	0	
84771000	Injection-moulding machines for working rubber or plastics	1,7	0	

CN 2013	Description	Base rate	Staging category	Notes
84772000	Extruders for working rubber or plastics	1,7	0	
84773000	Blow-moulding machines for working rubber or plastics	1,7	0	
84774000	Vacuum-moulding machines and other thermoforming machines for working rubber or plastics	1,7	0	
84775100	Machinery for moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes of rubber or plastics	1,7	0	
84775910	Presses for moulding or otherwise forming products from rubber or plastics (excl. injection-moulding machines, extruders, thermoforming machines and machinery for moulding or retreading pneumatic tyres)	1,7	0	
84775980	Machinery for moulding or otherwise forming products from rubber or plastics (excl. injection-moulding machines, extruders, blow-moulding machines, vacuum-moulding and other thermoforming machines; machinery for moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes; other presses; machines for the manufacture of semiconductor devices or of electronic integrated circuits)	1,7	0	
84778011	Machines for processing reactive resins	1,7	0	
84778019	Machines for the manufacture of foam products (excl. for processing reactive resins)	1,7	0	
84778091	Size reduction equipment for working rubber or plastics	1,7	0	
84778093	Mixers, kneaders and agitators, for preparing rubber or plastics	1,7	0	

CN 2013	Description	Base rate	Staging category	Notes
84778095	Cutting, splitting and peeling machines for working rubber or plastics or for the manufacture of products from these materials	1,7	0	
84778099	Machinery for working rubber or plastics or for the manufacture of products from these materials, n.e.s.	1,7	0	
84779010	Parts of machinery for working rubber or plastics or for the manufacture of products from these materials of subheading 8477.10.00 to 8477.80.99, n.e.s., of cast iron or cast steel (excl. parts of machines for the manufacture of semiconductor devices or of electronic integrated circuits)	1,7	0	
84779080	Parts of machinery for working rubber or plastics or for the manufacture of products from these materials of subheading 8477.10.00 to 8477.80.99, n.e.s. (excl. parts of machines for the manufacture of semiconductor devices or of electronic integrated circuits, and of cast iron or cast steel)	1,7	0	
84781000	Machinery for preparing or making up tobacco (excl. dryers and other heating equipment, centrifuges and filter presses)	1,7	0	
84789000	Parts of machinery for preparing or making up tobacco, n.e.s.	1,7	0	
84791000	Machinery for public works, building or the like, n.e.s.	Free	0	
84792000	Machinery for the extraction or preparation of animal or fixed vegetable fats or oils (other than centrifuges, filters and heating appliances)	1,7	0	
84793010	Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials or for treating wood or cork (excl. machine tools of heading 8465)	1,7	0	

CN 2013	Description	Base rate	Staging category	Notes
84793090	Machinery for treating wood or cork (excl. dryers, spray guns and the like, machine tools and presses for the manufacture of particle board or fibre building board)	1,7	0	
84794000	Rope or cable-making machines (excl. twisting machines of the type used in spinning mills)	1,7	0	
84795000	Industrial robots, n.e.s.	1,7	0	
84796000	Evaporative air coolers, n.e.s.	1,7	0	
84797100	Passenger boarding bridges, of a kind used in airports	1,7	0	
84797900	Passenger boarding bridges (excl. of a kind used in airports)	1,7	0	
84798100	Machinery for treating metal, incl. electric wire coil-winders, n.e.s. (excl. industrial robots, furnaces, dryers, spray guns and the like, high-pressure cleaning equipment and other jet cleaners, rolling mills or machines, machine tools and rope or cable-making machines	1,7	0	
84798200	Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines, n.e.s. (excl. industrial robots)	1,7	0	
84798930	Mobile hydraulic powered mine roof supports	1,7	0	
84798960	Central greasing systems	1,7	0	
84798997	Machines, apparatus and mechanical appliances, n.e.s.	1,7	0	
84799020	Parts of machines and mechanical appliances having individual functions, of cast iron or cast steel, n.e.s.	1,7	0	

CN 2013	Description	Base rate	Staging category	Notes
84799080	Parts of machines and mechanical appliances having individual functions, n.e.s. (excl. of cast iron or cast steel)	1,7	0	
84801000	Moulding boxes for metal foundry	1,7	0	
84802000	Mould bases (other than of graphite or other carbon, ceramic materials or glass)	1,7	0	
84803010	Moulding patterns of wood	1,7	0	
84803090	Moulding patterns (excl. moulding patterns of graphite or other carbons and ceramic, glass or wooden moulding patterns)	2,7	0	
84804100	Injection or compression-type moulds for metal or metal carbides (excl. moulds of graphite or other carbons and ceramic or glass moulds)	1,7	0	
84804900	Moulds for metal or metal carbides (excl. moulds of graphite or other carbons, ceramic or glass moulds, linotype moulds or matrices, injection or compression-type moulds and ingot moulds)	1,7	0	
84805000	Moulds for glass (excl. moulds of graphite or other carbons and ceramic moulds)	1,7	0	
84806000	Moulds for mineral materials (excl. moulds of graphite or other carbons, ceramic or glass moulds)	1,7	0	
84807100	Injection or compression-type moulds for rubber or plastics	1,7	0	
84807900	Moulds for rubber or plastics (other than injection or compression types)	1,7	0	
84811005	Pressure-reducing valves combined with filters or lubricators	2,2	0	

CN 2013	Description	Base rate	Staging category	Notes
84811019	Pressure-reducing valves of cast iron or steel (not combined with filters or lubricators)	2,2	0	
84811099	Pressure-reducing valves of base metal (not combined with filters or lubricators)	2,2	0	
84812010	Valves for the control of oleohydraulic power transmission	2,2	0	
84812090	Valves for the control of pneumatic power transmission	2,2	0	
84813091	Check ”non-return” valves for pipes, boiler shells, tanks, vats or the like, of cast iron or steel	2,2	0	
84813099	Check ”non-return” valves for pipes, boiler shells, tanks, vats or the like (excl. those of cast iron or steel)	2,2	0	
84814010	Safety or relief valves of cast iron or steel	2,2	0	
84814090	Safety or relief valves (excl. those of cast iron or steel)	2,2	0	
84818011	Mixing valves for sinks, washbasins, bidets, water cisterns, baths and similar fixtures	2,2	0	
84818019	Taps, cocks and valves for sinks, washbasins, bidets, water cisterns, baths and similar fixtures (excl. mixing valves)	2,2	0	
84818031	Thermostatic valves for central heating radiators	2,2	0	
84818039	Central heating radiator valves (excl. thermostatic valves)	2,2	0	
84818040	Valves for pneumatic tyres and inner-tubes	2,2	0	

CN 2013	Description	Base rate	Staging category	Notes
84818051	Temperature regulators (excl. thermostatic valves for central heating radiators)	2,2	0	
84818059	Process control valves (excl. temperature regulators, pressure-reducing valves, valves for the control of oleohydraulic or pneumatic power transmission, check valves and safety or relief valves, taps, cocks and valves for sinks, washbasins, bidets, water cisterns, baths and similar fixtures and central heating radiator valves)	2,2	0	
84818061	Gate valves of cast iron for pipes, boiler shells, tanks, vats or the like (excl. taps, cocks and valves for sinks, washbasins, bidets, water cisterns, baths and similar fixtures and central heating radiator valves)	2,2	0	
84818063	Gate valves of steel for pipes, boiler shells, tanks, vats or the like (excl. taps, cocks and valves for sinks, washbasins, bidets, water cisterns, baths and similar fixtures and central heating radiator valves)	2,2	0	
84818069	Gate valves for pipes, boiler shells, tanks, vats or the like (excl. of cast iron or steel, and taps, cocks and valves for sinks, washbasins, bidets, water cisterns, baths and similar fixtures and central heating radiator valves)	2,2	0	
84818071	Globe valves of cast iron (excl. temperature regulators, pressure-reducing valves, valves for the control of oleohydraulic or pneumatic power transmission, check valves and safety or relief valves, process control valves, taps, cocks and valves for sinks, washbasins, bidets, water cisterns, baths and similar fixtures, and central heating radiator valves)	2,2	0	
84818073	Globe valves of steel (excl. temperature regulators, pressure-reducing valves, valves for the control of oleohydraulic or pneumatic power transmission, check valves and safety or relief valves, process control valves, taps, cocks and valves for sinks, washbasins, bidets, water cisterns, baths and similar fixtures, and central heating radiator valves)	2,2	0	

CN 2013	Description	Base rate	Staging category	Notes
84818079	Globe valves (excl. valves of cast iron or steel, temperature regulators, pressure-reducing valves, valves for the control of oleohydraulic or pneumatic power transmission, check valves and safety or relief valves, process control valves, taps, cocks and valves for sinks, washbasins, bidets, water cisterns, baths and similar fixtures, and central heating radiator valves)	2,2	0	
84818081	Ball and plug valves for pipes, boiler shells, tanks, vats or the like (excl. taps, cocks and valves for sinks, washbasins, bidets, water cisterns, baths and similar fixtures, and central heating radiator valves)	2,2	0	
84818085	Butterfly valves for pipes, boiler shells, tanks, vats or the like (excl. check valves)	2,2	0	
84818087	Diaphragm valves for pipes, boiler shells, tanks, vats or the like	2,2	0	
84818099	Appliances for pipes, boiler shells, tanks, vats or the like (excl. pressure-reducing valves, valves for the control of pneumatic power transmission, check ”non-return” valves, safety or relief valves, taps, cocks and valves for sinks, baths and similar fixtures, central heating radiator valves, valves for pneumatic tyres and inner-tubes, process control valves, globe valves, gate valves, ball and plug valves, butterfly valves and diaphragm valves)	2,2	0	
84819000	Parts of valves and similar articles for pipes, boiler shells, tanks, vats or the like, n.e.s.	2,2	0	
84821010	Ball bearings with greatest external diameter ≤ 30 mm	8	7	
84821090	Ball bearings with greatest external diameter > 30 mm	8	7	
84822000	Tapered roller bearings, incl. cone and tapered roller assemblies	8	7	
84823000	Spherical roller bearings	8	7	

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CN 2013	Description	Base rate	Staging category	Notes
84824000	Needle roller bearings	8	7	
84825000	Cylindrical roller bearings (excl. needle roller bearings)	8	7	
84828000	Roller bearings, incl. combined ball-roller bearings (excl. ball bearings, tapered roller bearings, incl. cone and tapered roller assemblies, spherical roller bearings, needle and cylindrical roller bearings)	8	7	
84829110	Tapered rollers for bearings	8	7	
84829190	Balls, needles and rollers for bearings (excl. tapered rollers and steel balls of heading 7326)	7,7	7	
84829900	Parts of ball or roller bearings (excl. balls, needles and rollers), n.e.s.	8	7	
84831021	Cranks and crank shafts, of cast iron or cast steel	4	0	
84831025	Cranks and crank shafts, of open-die forged steel	4	0	
84831029	Cranks and crank shafts (excl. of open-die forged steel or cast iron or cast steel)	4	0	
84831050	Articulated shafts	4	0	
84831095	Main shafts or driving shafts, counter shafts, cam shafts, eccentric shafts and other transmission shafts (excl. cranks, crank shafts and articulated shafts)	4	0	
84832000	Bearing housings, incorporating ball or roller bearings, for machinery	6	4	
84833032	Bearing housings for machinery, for ball or roller bearings	5,7	4	

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CN 2013	Description	Base rate	Staging category	Notes
84833038	Bearing housings not incorporating ball or roller bearings, for machinery and plain shaft bearings (excl. those for ball or roller bearings)	3,4	4	
84833080	Plain shaft bearings for machinery	3,4	4	
84834021	Spur and helical gears and gearing, for machinery (excl. friction gears, gear boxes and other speed changers)	3,7	0	
84834023	Bevel and bevel-spur gears and gearing, for machinery (excl. friction gears, gear boxes and other speed changers)	3,7	0	
84834025	Worm gear for machinery (excl. friction gears, gear boxes and other speed changers)	3,7	0	
84834029	Gears and gearing, for machinery (excl. friction gears, spur, helical, bevel, bevel-spur gears and gearing and worm gear, gear boxes and other speed changers)	3,7	0	
84834030	Ball or roller screws, for machinery	3,7	0	
84834051	Gear boxes for machinery	3,7	0	
84834059	Speed changers, incl. torque converters, for machinery (excl. gear boxes)	3,7	0	
84834090	Gears and gearing, for machinery (excl. ball or roller screws and gears and gearing in general, and toothed wheels, chain sprockets and other transmission elements presented separately)	3,7	0	
84835020	Flywheels and pulleys, incl. pulley blocks, of cast iron or cast steel	2,7	0	

CN 2013	Description	Base rate	Staging category	Notes
84835080	Flywheels and pulleys, incl. pulley blocks (excl. of cast iron or cast steel)	2,7	0	
84836020	Clutches and shaft couplings, incl. universal joints, of cast iron or cast steel	2,7	0	
84836080	Clutches and shaft couplings, incl. universal joints (excl. of cast iron or cast steel)	2,7	0	
84839020	Parts of bearing housings, n.e.s.	5,7	4	
84839081	Toothed wheels, chain sprockets and other transmission elements presented separately and parts of transmission shafts and cranks; bearing housings and plain shaft bearings; gears and gearing, ball or roller screws, gear boxes and other speed changers, flywheels and pulleys, clutches and shaft couplings, of cast iron or cast steel, n.e.s.	2,7	0	
84839089	Toothed wheels, chain sprockets and other transmission elements presented separately and parts of transmission shafts and cranks; bearing housings and plain shaft bearings; gears and gearing, ball or roller screws, gear boxes and other speed changers, flywheels and pulleys, clutches and shaft couplings, n.e.s. (excl. of cast iron or cast steel)	2,7	0	
84841000	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	1,7	0	
84842000	Mechanical seals	1,7	0	
84849000	Sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings	1,7	0	
84861000	Machines and apparatus for the manufacture of boules or wafers	Free	0	

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CN 2013	Description	Base rate	Staging category	Notes
84862010	Machine tools for working any material by removal of material, operated by ultrasonic processes, for the manufacture of semiconductor devices or of electronic integrated circuits	3,5	0	
84862090	Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits (excl. machine tools for working any material by removal of material operated by ultrasonic processes)	Free	0	
84863010	Apparatus for chemical vapour deposition on liquid crystal devices "LCD" substrates, for the manufacture of flat panel displays	2,4	0	
84863030	Apparatus for dry-etching patterns on liquid crystal devices "LCD" substrates, for the manufacture of flat panel displays	3,5	0	
84863050	Apparatus for physical deposition by sputtering on liquid crystal devices "LCD" substrates, for the manufacture of flat panel displays	3,7	0	
84863090	Machines and apparatus for the manufacture of flat panel displays (excl. apparatus for chemical vapour deposition or for dry-etching patterns on LCD substrates and for physical deposition by sputtering on liquid crystal devices substrates)	Free	0	
84864000	Machines and apparatus specified in Note 9 C to Chapter 84	Free	0	
84869010	Tool holders, self-opening dieheads and workholders of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays	1,2	0	
84869020	Parts of spinners for coating photographic emulsions on liquid crystal devices "LCD" substrates, n.e.s.	1,7	0	

CN 2013	Description	Base rate	Staging category	Notes
84869030	Parts of deflash machines for cleaning the metal leads of semiconductor packages prior to the electroplating process, n.e.s.	1,7	0	
84869040	Parts of apparatus for physical deposition by sputtering on liquid crystal devices "LCD" substrates, n.e.s.	3,7	0	
84869050	Parts and accessories for apparatus for dry-etching patterns on liquid crystal devices "LCD" substrates, n.e.s.	1,2	0	
84869060	Parts and accessories for apparatus for chemical vapour deposition on liquid crystal devices "LCD" substrates, n.e.s.	1,7	0	
84869070	Parts and accessories for machine-tools operated by ultrasonic processes, n.e.s.	1,2	0	
84869090	Parts and accessories for machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays, and for machines and apparatus specified in Note 9 C to Chapter 84, n.e.s. (excl. tool holders, self-opening dieheads, workholders, those of spinners for coating photographic emulsions, for physical deposition by sputtering, for dry-etching patterns, for chemical vapour deposition, on liquid crystal devices "lcd" substrates, of deflash machines for cleaning the metal leads of semiconductor packages prior to the electroplating and for machine-tools operated by ultrasonic processes)	Free	0	
84871010	Ships' or boats' propellers and blades therefor, of bronze	1,7	0	
84871090	Ships' or boats' propellers and blades therefor (excl. those of bronze)	1,7	0	
84879040	Parts of machinery of Chapter 84, not intended for a specific purpose, of cast iron, n.e.s.	1,7	0	

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CN 2013	Description	Base rate	Staging category	Notes
84879051	Parts of machinery of Chapter 84, not intended for a specific purpose, of cast steel, n.e.s.	1,7	0	
84879057	Parts of machinery of Chapter 84, not intended for a specific purpose, of open-die forged or closed-die forged iron or steel, n.e.s.	1,7	0	
84879059	Parts of machinery of Chapter 84, not intended for a specific purpose, of iron or steel, n.e.s. (other than cast, open-die or closed-die forged)	1,7	0	
84879090	Machinery parts of Chapter 84, not intended for a specific purpose, n.e.s.	1,7	0	
85011010	Synchronous motors of an output ≤ 18 W	4,7	4	
85011091	Universal AC-DC motors of an output ≤ 37,5 W	2,7	0	
85011093	AC motors of an output ≤ 37,5 W (excl. synchronous motors of an output ≤ 18 W)	2,7	0	
85011099	DC motors of an output ≤ 37,5 W	2,7	0	
85012000	Universal AC-DC motors of an output > 37,5 W	2,7	0	
85013100	DC motors of an output > 37,5 W but ≤ 750 W and DC generators of an output ≤ 750 W	2,7	0	
85013200	DC motors and DC generators of an output > 750 W but ≤ 75 kW	2,7	0	
85013300	DC motors and DC generators of an output > 75 kW but ≤ 375 kW	2,7	0	
85013400	DC motors and DC generators of an output > 375 kW	2,7	0	

CN 2013	Description	Base rate	Staging category	Notes
85014020	AC motors, single phase, of an output of > 37,5 W but ≤ 750 W	2,7	0	
85014080	AC motors, single phase, of an output of > 750 W	2,7	0	
85015100	AC motors, multi-phase, of an output > 37,5 W but ≤ 750 W	2,7	0	
85015220	AC motors, multi-phase, of an output > 750 W but ≤ 7,5 kW	2,7	0	
85015230	AC motors, multi-phase, of an output > 7,5 kW but ≤ 37 kW	2,7	0	
85015290	AC motors, multi-phase, of an output > 37 kW but ≤ 75 kW	2,7	0	
85015350	AC traction motors, multi-phase, of an output > 75 kW	2,7	0	
85015381	AC motors, multi-phase, of an output of > 75 kW but ≤ 375 kW (excl. traction motors)	2,7	0	
85015394	AC motors, multi-phase, of an output of > 375 kW but ≤ 750 kW (excl. traction motors)	2,7	0	
85015399	AC motors, multi-phase, of an output > 750 kW (excl. traction motors)	2,7	0	
85016120	AC generators ”alternators”, of an output ≤ 7,5 kVA	2,7	0	
85016180	AC generators ”alternators”, of an output > 7,5 kVA but ≤ 75 kVA	2,7	0	
85016200	AC generators ”alternators”, of an output > 75 kVA but ≤ 375 kVA	2,7	0	
85016300	AC generators ”alternators”, of an output > 375 kVA but ≤ 750 kVA	2,7	0	

CN 2013	Description	Base rate	Staging category	Notes
85016400	AC generators ”alternators”, of an output > 750 kVA	2,7	0	
85021120	Generating sets with compression-ignition internal combustion piston engine ”diesel or semi-diesel engine” of an output ≤ 7,5 kVA	2,7	0	
85021180	Generating sets with compression-ignition internal combustion piston engine ”diesel or semi-diesel engine” of an output > 7,5 kVA but ≤ 75 kVA	2,7	0	
85021200	Generating sets with compression-ignition internal combustion piston engine ”diesel or semi-diesel engine” of an output > 75 kVA but ≤ 375 kVA	2,7	0	
85021320	Generating sets with compression-ignition internal combustion piston engine ”diesel or semi-diesel engine” of an output > 375 kVA but ≤ 750 kVA	2,7	0	
85021340	Generating sets with compression-ignition internal combustion piston engine ”diesel or semi-diesel engine” of an output > 750 kVA but ≤ 2 000 kVA	2,7	0	
85021380	Generating sets with compression-ignition internal combustion piston engine ”diesel or semi-diesel engine” of an output > 2 000 kVA	2,7	0	
85022020	Generating sets with spark-ignition internal combustion piston engine, of an output ≤ 7,5 kVA	2,7	0	
85022040	Generating sets with spark-ignition internal combustion piston engine, of an output > 7,5 kVA but ≤ 375 kVA	2,7	0	
85022060	Generating sets with spark-ignition internal combustion piston engine, of an output > 375 kVA but ≤ 750 kVA	2,7	0	

CN 2013	Description	Base rate	Staging category	Notes
85022080	Generating sets with spark-ignition internal combustion piston engine, of an output > 750 kVA	2,7	0	
85023100	Generating sets, wind-powered	2,7	0	
85023920	Turbogenerators	2,7	0	
85023980	Generating sets, non-wind-powered and non-powered by spark-ignition internal combustion piston engine (excl. turbogenerators)	2,7	0	
85024000	Electric rotary converters	2,7	0	
85030010	Non-magnetic retaining rings for electric motors and electric generating sets	2,7	0	
85030091	Parts suitable for use solely or principally with electric motors and generators, electric generating sets and rotary converters, n.e.s., of cast iron or cast steel	2,7	0	
85030099	Parts suitable for use solely or principally with electric motors and generators, electric generating sets and rotary converters, n.e.s. (excl. non-magnetic retaining rings and of cast iron or cast steel)	2,7	0	
85041020	Inductors, whether or not connected with a capacitor	3,7	0	
85041080	Ballasts for discharge lamps or tubes (excl. inductors, whether or not connected with a capacitor)	3,7	0	
85042100	Liquid dielectric transformers, having a power handling capacity ≤ 650 kVA	3,7	0	
85042210	Liquid dielectric transformers, having a power handling capacity > 650 kVA but ≤ 1 600 kVA	3,7	0	

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CN 2013	Description	Base rate	Staging category	Notes
85042290	Liquid dielectric transformers, having a power handling capacity > 1 600 kVA but ≤ 10 000 kVA	3,7	0	
85042300	Liquid dielectric transformers, having a power handling capacity > 10 000 kVA	3,7	0	
85043121	Measuring transformers for voltage measurement, having a power handling capacity ≤ 1 kVA	3,7	0	
85043129	Measuring transformers having a power handling capacity ≤ 1 kVA (other than for voltage measurement)	3,7	0	
85043180	Transformers having a power handling capacity ≤ 1 kVA (excl. liquid dielectric transformers)	3,7	0	
85043200	Transformers, having a power handling capacity > 1 kVA but ≤ 16 kVA (excl. liquid dielectric transformers)	3,7	0	
85043300	Transformers having a power handling capacity > 16 kVA but ≤ 500 kVA (excl. liquid dielectric transformers)	3,7	0	
85043400	Transformers having a power handling capacity > 500 kVA (excl. liquid dielectric transformers)	3,7	0	
85044030	Static converters of a kind used with telecommunication apparatus, automatic data-processing machines and units thereof	Free	0	
85044055	Accumulator chargers (excl. of a kind used with telecommunication apparatus, automatic data-processing machines and units thereof, and polycrystalline semiconductor rectifiers)	3,3	0	
85044082	Rectifiers (excl. of a kind used with telecommunication apparatus, automatic data-processing machines and units thereof)	3,3	0	

CN 2013	Description	Base rate	Staging category	Notes
85044084	Inverters having power handling capacity ≤ 7,5 kVA (excl. of a kind used with telecommunication apparatus, automatic data-processing machines and units thereof)	3,3	0	
85044088	Inverters having power handling capacity > 7,5 kVA (excl. of a kind used with telecommunication apparatus, automatic data-processing machines and units thereof)	3,3	0	
85044090	Static converters (excl. of a kind used with telecommunication apparatus, automatic data-processing machines and units thereof, battery chargers, polycrystalline semiconductor and other rectifiers, and a.c. converters)	3,3	0	
85045020	Inductors of a kind used with telecommunication apparatus and for power supplies for automatic data-processing machines and units thereof (excl. those for discharge lamps or tubes)	Free	0	
85045095	Inductors (excl. of a kind used with telecommunication apparatus and for power supplies for automatic data-processing machines and units thereof and those for discharge lamps or tubes)	3,7	0	
85049005	Electronic assemblies of inductors of a kind used with telecommunication apparatus and for power supplies for automatic data-processing machines and units thereof, n.e.s.	Free	0	
85049011	Ferrite cores for transformers and inductors	2,2	0	
85049018	Parts of transformers and inductors, n.e.s. (excl. electronic assemblies of inductors of a kind used with telecommunication apparatus and for power supplies for automatic data-processing machines and units thereof, and ferrite cores)	2,2	0	
85049091	Electronic assemblies of static converters of a kind used with telecommunication apparatus, automatic data-processing machines and units thereof, n.e.s.	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
85049099	Parts of static converters, n.e.s. (excl. electronic assemblies of a kind used with telecommunication apparatus, automatic data-processing machines and units thereof)	2,2	0	
85051100	Permanent magnets of metal and articles intended to become permanent magnets after magnetization (excl. chucks, clamps and similar holding devices)	2,2	0	
85051910	Permanent magnets of agglomerated ferrite	2,2	0	
85051990	Permanent magnets and articles intended to become permanent magnets after magnetization, of materials other than metal or agglomerated ferrite	2,2	0	
85052000	Electromagnetic couplings, clutches and brakes	2,2	0	
85059020	Electromagnets; electromagnetic or permanent magnet chucks, clamps and similar holding devices	1,8	0	
85059050	Electromagnetic lifting heads	2,2	0	
85059090	Parts of permanent magnets, electromagnets, electromagnetic clutches, couplings, brakes and lifting heads, electromagnetic or permanent magnet holding devices, n.e.s.	1,8	0	
85061011	Manganese dioxide cells and batteries, alkaline, in the form of cylindrical cells (excl. spent)	4,7	4	
85061018	Manganese dioxide cells and batteries, alkaline (excl. spent, and cylindrical cells)	4,7	4	
85061091	Manganese dioxide cells and batteries, non-alkaline, in the form of cylindrical cells (excl. spent)	4,7	4	
85061098	Manganese dioxide cells and batteries, non-alkaline (excl. spent, and cylindrical cells)	4,7	4	

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CN 2013	Description	Base rate	Staging category	Notes
85063000	Mercuric oxide cells and batteries (excl. spent)	4,7	4	
85064000	Silver oxide cells and batteries (excl. spent)	4,7	4	
85065010	Lithium cells and batteries, in the form of cylindrical cells (excl. spent)	4,7	4	
85065030	Lithium cells and batteries, in the form of button cells (excl. spent)	4,7	4	
85065090	Lithium cells and batteries (excl. spent, and in the form of cylindrical or button cells)	4,7	4	
85066000	Air-zinc cells and batteries (excl. spent)	4,7	4	
85068005	Dry zinc-carbon batteries of a voltage of ≥ 5,5 V but ≤ 6,5 V (excl. spent)	Free	0	
85068080	Primary cells and primary batteries, electric (excl. spent, dry zinc-carbon batteries of a voltage of ≥ 5,5 V but ≤ 6,5 V, and those of manganese dioxide, mercuric oxide, silver oxide, lithium and air-zinc)	4,7	4	
85069000	Parts of primary cells and primary batteries, n.e.s.	4,7	4	
85071020	Lead-acid accumulators of a kind used for starting piston engines (starter batteries), working with liquid electrolyte (excl. spent)	3,7	0	
85071080	Lead-acid accumulators of a kind used for starting piston engines (starter batteries), working with non-liquid electrolyte (excl. spent)	3,7	0	
85072020	Lead-acid accumulators, working with liquid electrolyte (excl. spent and starter batteries)	3,7	0	

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CN 2013	Description	Base rate	Staging category	Notes
85072080	Lead-acid accumulators, working with non-liquid electrolyte (excl. spent and starter batteries)	3,7	0	
85073020	Hermetically sealed nickel-cadmium accumulators (excl. spent)	2,6	0	
85073080	Nickel-cadmium accumulators, not hermetically sealed (excl. spent)	2,6	0	
85074000	Nickel-iron accumulators (excl. spent)	2,7	0	
85075000	Nickel-metal hydride accumulators (excl. spent)	2,7	0	
85076000	Lithium-ion accumulators (excl. spent)	2,7	0	
85078000	Electric accumulators (excl. spent and lead-acid, nickel-cadmium, nickel-iron, nickel-metal hydride and lithium-ion accumulators)	2,7	0	
85079030	Separators for electric accumulators (excl. separators of vulcanised rubber other than hard rubber or of textiles)	2,7	0	
85079080	Parts of electric accumulators (excl. separators)	2,7	0	
85081100	Vacuum cleaners, incl. dry cleaners and wet vacuum cleaners, with self-contained electric motor, power ≤ 1 500 W and having a dust bag or other receptacle capacity ≤ 20 l	2,2	0	
85081900	Vacuum cleaners, incl. dry cleaners and wet vacuum cleaners, with self-contained electric motor (excl. of a power ≤ 1 500 W and having a dust bag or other receptacle capacity ≤ 20 l)	1,7	0	
85086000	Vacuum cleaners, incl. dry cleaners and wet vacuum cleaners (excl. with self-contained electric motor)	1,7	0	

CN 2013	Description	Base rate	Staging category	Notes
85087000	Parts of vacuum cleaners, dry cleaners and wet vacuum cleaners, n.e.s.	1,7	0	
85094000	Domestic food grinders and mixers and fruit or vegetable juice extractors, with self-contained electric motor	2,2	0	
85098000	Electromechanical domestic appliances, with self-contained electric motor (excl. vacuum cleaners, dry and wet vacuum cleaners, food grinders and mixers, fruit or vegetable juice extractors, and hair-removing appliances)	2,2	0	
85099000	Parts of electromechanical domestic appliances, with self-contained electric motor, n.e.s. (excl. of vacuum cleaners, dry and wet vacuum cleaners)	2,2	0	
85101000	Shavers, electric	2,2	0	
85102000	Hair clippers with self-contained electric motor	2,2	0	
85103000	Hair-removing appliances with self-contained electric motor	2,2	0	
85109000	Parts of electric shavers, hair clippers and hair-removing appliances, with self-contained electric motor, n.e.s.	2,2	0	
85111000	Sparking plugs of a kind used for spark-ignition or compression-ignition internal combustion engines	3,2	0	
85112000	Ignition magnetos, magneto-dynamos and magnetic flywheels, for spark-ignition or compression-ignition internal combustion engines	3,2	0	

CN 2013	Description	Base rate	Staging category	Notes
85113000	Distributors and ignition coils of a kind used for spark-ignition or compression-ignition internal combustion engines	3,2	0	
85114000	Starter motors and dual purpose starter-generators of a kind used for spark-ignition or compression-ignition internal combustion engines	3,2	0	
85115000	Generators of a kind used for internal combustion engines (excl. magneto dynamos and dual purpose starter-generators)	3,2	0	
85118000	Electrical ignition or starting equipment, incl. cut-outs, of a kind used for spark-ignition or compression-ignition internal combustion engines (excl. generators, starter motors, distributors, ignition coils, ignition magnetos, magnetic flywheels and sparking plugs)	3,2	0	
85119000	Parts of electrical ignition or starting equipment, generators, etc. of heading 8511, n.e.s.	3,2	0	
85121000	Electric lighting or visual signalling equipment of a kind used for bicycles (other than lamps of heading 8539)	2,7	0	
85122000	Electrical lighting or visual signalling equipment for motor vehicles (excl. lamps of heading 8539)	2,7	0	
85123010	Sound signalling burglar alarms, electrical, of a kind used for motor vehicles	2,2	0	
85123090	Electrical sound signalling equipment for cycles or motor vehicles (excl. burglar alarms for motor vehicles)	2,7	0	
85124000	Electrical windscreen wipers, defrosters and demisters, for motor vehicles	2,7	0	

CN 2013	Description	Base rate	Staging category	Notes
85129010	Parts of electrical burglar alarms of a kind used for motor vehicles, n.e.s.	2,2	0	
85129090	Parts of electrical lighting or signalling equipment, windscreen wipers, defrosters and demisters of a kind used for motor vehicles, n.e.s. (excl. of burglar alarms for motor vehicles)	2,7	0	
85131000	Portable electrical lamps designed to function by their own source of energy	5,7	4	
85139000	Parts of portable electrical lamps designed to function by their own source of energy, n.e.s.	5,7	4	
85141010	Resistance heated bakery and biscuit ovens	2,2	0	
85141080	Industrial and laboratory furnaces and ovens, resistance heated (other than for the manufacture of semiconductor devices on semiconductor wafers)	2,2	0	
85142010	Furnaces and ovens functioning by induction	2,2	0	
85142080	Furnaces and ovens functioning by dielectric loss (other than for the manufacture of semiconductor devices on semiconductor wafers)	2,2	0	
85143000	Electric industrial or laboratory furnaces and ovens (excl. resistance heated, induction, dielectric and drying furnaces and ovens)	2,2	0	
85144000	Equipment for the heat treatment of materials by induction or dielectric loss (excl. ovens and furnaces)	2,2	0	
85149000	Parts of electric industrial or laboratory furnaces and ovens, incl. of those functioning by induction or dielectric loss, and of industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss, n.e.s. (other than for the manufacture of semiconductor devices on semiconductor wafers)	2,2	0	

CN 2013	Description	Base rate	Staging category	Notes
85151100	Soldering irons and guns, electric	2,7	0	
85151900	Brazing or soldering machines (excl. soldering irons and guns)	2,7	0	
85152100	Fully or partly automatic machines for resistance welding of metals	2,7	0	
85152900	Machines for resistance welding of metals, neither fully nor partly automatic	2,7	0	
85153100	Fully or partly automatic machines for arc welding of metals, incl. plasma arc welding	2,7	0	
85153913	Machines for manual arc welding of metals, with coated electrodes, complete with welding or cutting devices, and consigned with transformers	2,7	0	
85153918	Machines and apparatus for manual arc welding of metals with coated electrodes, complete with welding or cutting devices, generators or rotary converters, static converters, rectifiers or rectifying apparatus	2,7	0	
85153990	Fully or partly automatic machines for arc welding of metals, incl. plasma arc welding (excl. machines for manual welding with coated electrodes)	2,7	0	
85158010	Electrical machines and apparatus for welding or hot spraying of metals (excl. for resistance, arc or plasma arc welding and metal spray guns specified elsewhere)	2,7	0	
85158090	Electrical machines and apparatus for welding thermoplastic materials (excl. wire bonders of a kind used for the manufacture of semiconductor devices)	2,7	0	
85159000	Parts of machines and apparatus for soldering or welding or for hot spraying of metals, metal carbides or cermets, n.e.s. (excl. wire bonders of a kind used for the manufacture of semiconductor devices)	2,7	0	

CN 2013	Description	Base rate	Staging category	Notes
85161011	Electric instantaneous water heaters	2,7	0	
85161080	Electric water heaters and immersion heaters (excl. instantaneous water heaters)	2,7	0	
85162100	Electric storage heating radiators, for space-heating	2,7	0	
85162910	Liquid filled electric radiators, for space-heating and soil-heating	2,7	0	
85162950	Electric convection heaters, for space-heating and soil-heating	2,7	0	
85162991	Electric space-heating and soil-heating apparatus, with built-in fan (excl. storage heating radiators)	2,7	0	
85162999	Electric space-heating and soil-heating apparatus, without built-in fan (excl. convection heaters and liquid-filled radiators)	2,7	0	
85163100	Electric hairdryers	2,7	0	
85163200	Electro-thermic hairdressing apparatus (excl. hairdryers)	2,7	4	
85163300	Electric hand-drying apparatus	2,7	0	
85164000	Electric smoothing irons	2,7	0	
85165000	Microwave ovens	5	4	
85166010	Electric cookers incorporating at least an oven and a hob, for domestic use	2,7	0	

CN 2013	Description	Base rate	Staging category	Notes
85166050	Electric cooking plates, boiling rings and hobs, for domestic use	2,7	0	
85166070	Electric grillers and roasters, for domestic use	2,7	0	
85166080	Electric ovens for building in, for domestic use	2,7	0	
85166090	Electric ovens, for domestic use (excl. space-heating stoves, electric cookers incorporating at least an oven and a hob, microwave ovens and electric ovens for building in)	2,7	0	
85167100	Electro-thermic coffee or tea makers, for domestic use	2,7	0	
85167200	Electric toasters, for domestic use	2,7	0	
85167920	Electric deep fat fryers, for domestic use	2,7	0	
85167970	Electro-thermic appliances, for domestic use (excl. hairdressing appliances and hand dryers, space-heating and soil-heating apparatus, water heaters, immersion heaters, smoothing irons, microwave ovens, ovens, cookers, cooking plates, boiling rings, grillers, roasters, coffee makers, tea makers, toasters and deep fat fryers)	2,7	0	
85168020	Electric heating resistors, assembled with an insulated former	2,7	0	
85168080	Electric heating resistors (excl. electric heating resistors assembled with an insulated former of agglomerated carbon or graphite)	2,7	0	

CN 2013	Description	Base rate	Staging category	Notes
85169000	Parts of electric water heaters, immersion heaters, space-heating apparatus and soil-heating apparatus, hairdressing apparatus and hand dryers, electro-thermic appliances of a kind used for domestic purposes and electric heating resistors, n.e.s.	2,7	0	
85171100	Line telephone sets with cordless handsets	Free	0	
85171200	Telephones for cellular networks ”mobile telephones” or for other wireless networks	Free	0	
85171800	Telephone sets (excl. line telephone sets with cordless handsets and telephones for cellular networks or for other wireless networks)	Free	0	
85176100	Base stations of apparatus for the transmission or reception of voice, images or other data	Free	0	
85176200	Machines for the reception, conversion and transmission or regeneration of voice, images or other data, incl. switching and routing apparatus (excl. telephone sets, telephones for cellular networks or for other wireless networks)	Free	0	
85176910	Videophones	Free	0	
85176920	Entry-phone systems	Free	0	
85176931	Portable receivers for calling, alerting or paging	Free	0	
85176939	Reception apparatus for radio-telephony or radio-telegraphy (excl. portable receivers for calling, alerting or paging)	9,3	0	

CN 2013	Description	Base rate	Staging category	Notes
85176990	Apparatus for the transmission or reception of voice, images or other data, incl. apparatus for communication in a wired or wireless network [such as a local or wide area network] (excl. telephone sets, telephones for cellular networks or for other wireless networks, base stations, apparatus for the reception, conversion and transmission or regeneration of voice, images or other data, videophones, entry-phone systems, reception apparatus for radio-telephony or radio-telegraphy and transmission or reception apparatus of heading 8443, 8525, 8527 or 8528)	Free	0	
85177011	Aerials for radio-telegraphic or radio-telephonic apparatus	Free	0	
85177015	Telescopic and whip-type aerials for portable apparatus or for apparatus for fitting in motor vehicles (other than for apparatus of heading8443, 8525, 8527 or 8528)	5	0	
85177019	Aerials and aerial reflectors of all kinds and parts suitable for use with aerials or aerial reflectors, n.e.s. (excl. aerials for radio-telegraphic or radio-telephonic apparatus and telescopic and whip-type aerials for portable apparatus or for apparatus for fitting in motor vehicles)	3,6	0	
85177090	Parts of telephone sets, telephones for cellular networks or for other wireless networks and of other apparatus for the transmission or reception of voice, images or other data, n.e.s. (excl. aerials and aerial reflectors of all kinds and parts suitable for use with aerials or aerial reflectors)	Free	0	
85181030	Microphones having a frequency range of 300 Hz to 3,4 kHz, of a diameter ≤ 10 mm and a height ≤ 3 mm, of a kind used for telecommunications	Free	0	
85181095	Microphones and stands therefor (excl. microphones having a frequency range of 300 Hz to 3,4 kHz, of a diameter ≤ 10 mm and a height ≤ 3 mm, of a kind used for telecommunications, and cordless microphones with built-in transmitter)	2,5	0	

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CN 2013	Description	Base rate	Staging category	Notes
85182100	Single loudspeakers, mounted in their enclosures	4,5	0	
85182200	Multiple loudspeakers, mounted in the same enclosure	4,5	0	
85182930	Loudspeakers, without enclosure, having a frequency range of 300 Hz to 3,4 kHz, of a diameter ≤ 50 mm, of a kind used for telecommunications	Free	0	
85182995	Loudspeakers, without enclosure (excl. those having a frequency range of 300 Hz to 3,4 kHz, of a diameter ≤ 50 mm, of a kind used for telecommunications)	3	0	
85183020	Line telephone handsets, whether or not incorporating a microphone, and sets consisting of a microphone and one or more loudspeakers	Free	0	
85183095	Headphones and earphones, whether or not combined with microphone, and sets consisting of a microphone and one or more loudspeakers (excl. line telephone handsets, telephone sets, hearing aids and helmets with built-in headphones, whether or not incorporating a microphone)	2	0	
85184030	Audio-frequency electric telephonic and measurement amplifiers	3	0	
85184080	Audio-frequency electric amplifiers (excl. telephonic or measurement amplifiers)	4,5	0	
85185000	Electric sound amplifier sets	2	0	
85189000	Parts of microphones, loudspeakers, headphones and earphones, audio-frequency electric amplifiers or electric sound amplifier sets, n.e.s.	2	0	
85192010	Coin-operated or disc-operated record-players	6	4	

CN 2013	Description	Base rate	Staging category	Notes
85192091	Sound recording or sound reproducing apparatus, operated by coins, banknotes, bank cards, tokens or by other means of payment, with laser reading system (excl. coin-operated or disc-operated record-players)	9,5	7	
85192099	Sound recording or sound reproducing apparatus, operated by coins, banknotes, bank cards, tokens or by other means of payment, without laser reading system (excl. coin-operated or disc-operated record-players)	4,5	0	
85193000	Turntables ”record-decks”	2	0	
85195000	Telephone answering machines	Free	0	
85198111	Transcribing machines ”play only”, incl. cassette-players, using magnetic, optical or semiconductor media, without sound recording device	5	0	
85198115	Pocket-size cassette players ”play only” [dimensions ≤ 170 mm x 100 mm x 45 mm], using magnetic, optical or semiconductor media, without sound recording device (excl. transcribing machines)	Free	0	
85198121	Cassette-tape players ”play only” using magnetic, optical or semiconductor media, with an analogue and digital reading system, without sound recording device (excl. transcribing machines and pocket size)	9	0	
85198125	Cassette-tape players ”play only” using magnetic, optical or semiconductor media, without sound recording device (excl. players with an analogue and digital reading system, transcribing machines and pocket size)	2	0	
85198131	Sound-reproducing apparatus with laser reading system ”CD-players”, of a kind used in motor vehicles, for discs of a diameter ≤ 6,5 cm, without sound recording device	9	0	

CN 2013	Description	Base rate	Staging category	Notes
85198135	Sound-reproducing apparatus with laser reading system ”CD-players”, without sound recording device (excl. of a kind used in motor vehicles for discs of a diameter ≤ 6,5 cm)	9,5	0	
85198145	Sound-reproducing apparatus, using magnetic, optical or semiconductor media, without laser reading system, without sound recording device (excl. those operated by coins, banknotes, bank cards, tokens or by other means of payment, turntables, transcribing machines, telephone answering machines, cassette players and cd-players)	4,5	0	
85198151	Dictating machines using magnetic, optical or semiconductor media, incorporating sound reproducing apparatus, not capable of operating without an external source of power (excl. transcribing machines [play only])	4	0	
85198155	Magnetic tape cassette recorders, with built-in amplifier and one or more built-in loudspeakers, capable of operating without an external source of power (excl. dictating machines)	Free	0	
85198161	Magnetic tape cassette recorders, with built-in amplifier and one or more built-in loudspeakers, operating only with an external source of power	2	0	
85198165	Magnetic tape pocket size cassette recorders ”dimensions ≤ 170 mm x 100 mm x 45 mm” incorporating sound reproducing apparatus (excl. those with built-in amplifier and one or more built-in loudspeakers)	Free	0	
85198175	Magnetic tape cassette recorders incorporating sound reproducing apparatus (excl. those with built-in amplifier and one or more built-in loudspeakers and pocket-size)	2	0	
85198181	Magnetic tape recorders using magnetic tapes on reels, allowing sound recording or reproducing either at a single speed of 19 cm per second or at several speeds if those comprise only 19 cm per second and lower speeds	2	0	

CN 2013	Description	Base rate	Staging category	Notes
85198185	Magnetic tape recorders incorporating sound reproducing apparatus (excl. those operated by coins, banknotes, bank cards, tokens or by other means of payment, telephone answering machines, dictating machines, cassette recorders and apparatus using magnetic tapes on reels, allowing sound recording or reproducing either at a single speed of 19 cm per second or at several speeds if those comprise only 19 cm per second and lower speeds)	7	0	
85198195	Sound recording or sound reproducing apparatus, using magnetic, optical or semiconductor media (excl. those operated by coins, banknotes, bank cards, tokens or by other means of payment, turntables, telephone answering machines, dictating machines and magnetic tape recorders)	2	0	
85198911	Record players (excl. using magnetic, optical or semiconductor media record players operated by coins, banknotes, bank cards, tokens or by other means of payment)	2	0	
85198915	Transcribing machines "play only", without sound recording device (excl. using magnetic, optical or semiconductor media)	5	0	
85198919	Sound reproducing apparatus, without sound recording device (excl. using magnetic, optical or semiconductor media those operated by coins, banknotes, bank cards, tokens or by other means of payment, turntables, telephone answering machines, record players and transcribing machines)	4,5	0	
85198990	Sound recording or sound reproducing apparatus (excl. using magnetic, optical or semiconductor media, those operated by coins, banknotes, bank cards, tokens or by other means of payment, turntables, telephone answering machines and sound reproducing apparatus without sound recording device)	2	0	
85211020	Video recording or reproducing apparatus, whether or not incorporating a video tuner, for magnetic tape of a width of ≤ 1,3 cm and allowing recording or reproduction at a tape speed of ≤ 50 mm/s (excl. video camera recorders)	14	0	

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CN 2013	Description	Base rate	Staging category	Notes
85211095	Magnetic tape-type video recording or reproducing apparatus, whether or not incorporating a video tuner (excl. video camera recorders and those using magnetic tape of a width of ≤ 1,3 cm and allowing recording or reproduction at a tape speed of ≤ 50 mm/s)	8	0	
85219000	Video recording or reproducing apparatus, whether or not incorporating a video tuner (excl. magnetic tape-type and video camera recorders)	13,9	7	
85221000	Pick-up cartridges	4	0	
85229030	Styli; diamonds, sapphires and other precious or semi-precious stones "natural, synthetic or reconstructed" for styli for sound-reproducing apparatus	Free	0	
85229041	Electronic assemblies of telephone answering machines, n.e.s.	Free	0	
85229049	Electronic assemblies for sound reproducing and recording apparatus and for video recording or reproducing apparatus, n.e.s. (excl. of telephone answering machines)	4	0	
85229070	Single cassette-deck assemblies with a total thickness ≤ 53 mm, of a kind used in the manufacture of sound recording and reproducing apparatus	Free	0	
85229080	Parts and accessories suitable for use solely or principally with sound reproducing and recording apparatus and with video equipment for recording and reproducing pictures and sound, n.e.s.	4	0	
85232100	Cards incorporating a magnetic stripe for the recording of sound or of other phenomena	3,5	0	
85232915	Magnetic tapes and magnetic discs, unrecorded, for the recording of sound or of other phenomena	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
85232931	Magnetic tapes and magnetic discs, recorded, for reproducing phenomena (excl. those for reproducing sound or image, for reproducing representations of instructions, data, sound, and image recorded in a machine-readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data-processing machine, and goods of Chapter 37)	Free	0	
85232933	Magnetic tapes and magnetic discs, recorded, for reproducing representations of instructions, data, sound, and image recorded in a machine-readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data-processing machine	Free	0	
85232939	Magnetic tapes and magnetic discs, recorded, for reproducing sound or image (excl. for reproducing representations of instructions, data, sound, and image recorded in a machine-readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data-processing machine and goods of Chapter 37)	3,5	0	
85232990	Magnetic media for sound or image reproducing phenomena (excl. cards incorporating a magnetic stripe, magnetic tapes, magnetic strips and goods of Chapter 37)	3,5	0	
85234110	Optical discs for laser reading systems, unrecorded, of a recording capacity ≤ 900 megabytes, non-erasable ”CD-Rs”	Free	0	
85234130	Optical discs for laser reading systems, unrecorded, of a recording capacity > 900 megabytes but ≤ 18 gigabytes, non-erasable ”DVD-/+Rs”	Free	0	
85234190	Optical media, unrecorded, for the recording of sound or of other phenomena ”e.g. CD-RWs, DVD-/+RWs, DVD-RAMs, MiniDiscs” (excl. non-erasable discs for laser reading systems of a recording capacity ≤ 18 gigabytes [CD-Rs, DVD-/+Rs] and goods of Chapter 37)	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
85234925	Optical discs for laser reading systems, recorded, for reproducing phenomena (excl. those for reproducing sound or image, and goods of Chapter 37)	Free	0	
85234931	Optical discs for laser reading systems, recorded, for reproducing sound only, of a diameter ≤ 6,5 cm	3,5	0	
85234939	Optical discs for laser reading systems, recorded, for reproducing sound only, of a diameter > 6,5 cm	3,5	0	
85234945	Optical discs for laser reading systems, recorded, for reproducing representations of instructions, data, sound, and image recorded in a machine-readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data-processing machine	Free	0	
85234951	Digital versatile discs "DVD", recorded, for reproducing sound and image or image only (excl. for reproducing representations of instructions, data, sound, and image recorded in a machine-readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data-processing machine)	3,5	0	
85234959	Optical discs for laser reading systems, recorded, for reproducing sound and image or image only (excl. digital versatile discs "DVD" and discs for reproducing representations of instructions, data, sound, and image recorded in a machine-readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data-processing machine)	3,5	0	
85234991	Optical media, recorded, for reproducing phenomena (excl. discs for laser reading systems, those for reproducing sound or image, for reproducing representations of instructions, data, sound, and image recorded in a machine-readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data-processing machine, and goods of Chapter 37)	Free	0	

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CN 2013	Description	Base rate	Staging category	Notes
85234993	Optical media, recorded, for reproducing representations of instructions, data, sound, and image recorded in a machine-readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data-processing machine (excl. discs for laser reading systems)	Free	0	
85234999	Optical media, recorded, for reproducing sound or image (excl. discs for laser reading systems, those for reproducing representations of instructions, data, sound, and image recorded in a machine-readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data-processing machine and goods of Chapter 37)	3,5	0	
85235110	Solid-state, non-volatile data storage devices for recording data from an external source [flash memory cards or flash electronic storage cards], unrecorded	Free	0	
85235191	Solid-state, non-volatile data storage devices for recording data from an external source [flash memory cards or flash electronic storage cards], recorded, for reproducing phenomena (excl. those for reproducing sound or image, for reproducing representations of instructions, data, sound, and image recorded in a machine-readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data-processing machine, and goods of Chapter 37)	Free	0	
85235193	Solid-state, non-volatile data storage devices for recording data from an external source [flash memory cards or flash electronic storage cards], recorded, for reproducing representations of instructions, data, sound, and image recorded in a machine-readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data-processing machine	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
85235199	Solid-state, non-volatile data storage devices for recording data from an external source [flash memory cards or flash electronic storage cards], recorded, for reproducing sound or image (excl. for reproducing representations of instructions, data, sound, and image recorded in a machine-readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data-processing machine and goods of Chapter 37)	3,5	0	
85235210	Cards incorporating two or more electronic integrated circuits ”smart cards”	3,7	0	
85235290	Cards and tags incorporating only one electronic integrated circuit ”smart cards”	Free	0	
85235910	Semiconductor media, unrecorded, for the recording of sound or of other phenomena (excl. solid-state non-volatile data storage devices and smart cards)	Free	0	
85235991	Semiconductor media, recorded, for reproducing phenomena (excl. those for reproducing sound or image, for reproducing representations of instructions, data, sound, and image recorded in a machine-readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data-processing machine, solid-state non-volatile data storage devices, smart cards, and goods of Chapter 37)	Free	0	
85235993	Semiconductor media, recorded, for reproducing representations of instructions, data, sound, and image recorded in a machine-readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data-processing machine (excl. solid-state non-volatile data storage devices, smart cards, and goods of Chapter 37)	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
85235999	Semiconductor media, recorded, for reproducing sound or image (excl. for reproducing representations of instructions, data, sound, and image recorded in a machine-readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data-processing machine, solid-state non-volatile data storage devices, smart cards, and goods of Chapter 37)	3,5	0	
85238010	Media for the recording of sound or of other phenomena, unrecorded, incl. matrices and masters for the production of discs (excl. magnetic, optical and semiconductor media, and products of Chapter 37)	Free	0	
85238091	Recorded media for reproducing phenomena (excl. those for reproducing sound or image, for reproducing representations of instructions, data, sound, and image recorded in a machine-readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data-processing machine, magnetic, optical and semiconductor media, and products of Chapter 37)	Free	0	
85238093	Recorded media for reproducing representations of instructions, data, sound, and image recorded in a machine-readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data-processing machine (excl. magnetic, optical and semiconductor media, and products of Chapter 37)	Free	0	
85238099	Media, recorded, for reproducing sound or image, incl. matrices and masters for the production of discs (excl. for reproducing representations of instructions, data, sound, and image recorded in a machine-readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data-processing machine, magnetic, optical and semiconductor media, and products of Chapter 37)	3,5	0	
85255000	Transmission apparatus for radio-broadcasting or television, not incorporating reception apparatus	3,6	0	
85256000	Transmission apparatus for radio-broadcasting or television, incorporating reception apparatus	Free	0	

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CN 2013	Description	Base rate	Staging category	Notes
85258011	Television cameras, with 3 or more camera tubes	3	0	
85258019	Television cameras (excl. those with 3 or more camera tubes and video recorders)	4,9	4	
85258030	Digital cameras	Free	0	
85258091	Video camera recorders only able to record sound and images taken by the television camera	4,9	4	
85258099	Video camera recorders able to record television programmes and sound and images taken by the television camera	14	4	
85261000	Radar apparatus	3,7	0	
85269120	Radio navigational receivers (excl. radar apparatus)	3,7	0	
85269180	Radio navigational aid apparatus (excl. receivers and radar apparatus)	3,7	0	
85269200	Radio remote control apparatus	3,7	0	
85271210	Pocket-size radiocassette players [dimensions ≤ 170 mm x 100 mm x 45 mm], with an analogue and digital reading system, with built-in amplifier, without built-in loudspeakers, capable of being operated without an external source of power	14	0	
85271290	Pocket-size radiocassette players [dimensions ≤ 170 mm x 100 mm x 45 mm], with built-in amplifier, without built-in loudspeakers, capable of being operated without an external source of power (excl. with analogue and digital reading system)	10	0	

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CN 2013	Description	Base rate	Staging category	Notes
85271310	Radio-broadcast receivers capable of operating without an external source of power, combined with sound-reproducing apparatus with laser reading system (excl. pocket-size radiocassette players)	12	0	
85271391	Cassette radios, capable of operating without an external source of power, combined with sound recording or reproducing apparatus, with an analogue and digital reading system (excl. pocket-size radiocassette players)	14	0	
85271399	Radio-broadcast receivers capable of operating without an external source of power, combined with sound recording or reproducing apparatus (excl. pocket-size radiocassette players, with laser reading system and cassette decks with an analogue and digital reading system)	10	0	
85271900	Radio-broadcast receivers capable of operating without an external source of power, not combined with sound-reproducing apparatus	Free	0	
85272120	Radio-broadcast receivers capable of receiving and decoding digital Radio Data System signals, of a kind used in motor vehicles, only capable of being operated with an external source of power, combined with sound recording or reproducing apparatus incorporating a laser reading system	14	7	
85272152	Cassette-radio-broadcast receivers capable of receiving and decoding digital Radio Data System signals, of a kind used in motor vehicles, only capable of being operated with an external source of power, combined with sound recording or reproducing apparatus incorporating an analogue and digital reading system	14	7	
85272159	Radio-broadcast receivers capable of receiving and decoding digital Radio Data System signals, of a kind used in motor vehicles, only capable of being operated with an external source of power, combined with sound recording or reproducing apparatus (excl. those with sound-reproducing apparatus or a laser reading system and cassette decks with an analogue and digital reading system)	10	7	

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CN 2013	Description	Base rate	Staging category	Notes
85272170	Radio-broadcast receivers of a type used in motor vehicles, only capable of being operated with an external source of power, combined with sound recording or reproducing apparatus incorporating a laser reading system (excl. those capable of receiving and decoding digital radio data system signals)	14	10	
85272192	Cassette-radio-broadcast receivers of a kind used in motor vehicles, only capable of being operated with an external source of power, combined with sound recording or reproducing apparatus incorporating an analogue and digital reading system (excl. those capable of receiving and decoding digital radio data system signals)	14	10	
85272198	Radio-broadcast receivers of a kind used in motor vehicles, only capable of being operated with an external source of power, combined with sound recording or reproducing apparatus (excl. sound-reproducing apparatus incorporating a laser reading system, those capable of receiving and decoding digital radio data system signals and cassette decks with an analogue and digital reading system)	10	7	
85272900	Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles, not combined with sound recording or reproducing apparatus	12	7	
85279111	Cassette radios, only mains-operated, with, in the same housing, one or more loudspeakers, combined with sound recording or reproducing apparatus with an analogue and digital reading system	14	0	
85279119	Radio receivers, only mains-operated, with, in the same housing, one or more loudspeakers, combined with sound recording or reproducing apparatus (excl. cassette decks with an analogue and digital reading system)	10	0	
85279135	Radio-broadcast receivers, for mains operation only, without built-in loudspeaker, combined with sound-reproducing apparatus with laser reading system (excl. those of a kind used in motor vehicles)	12	0	

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CN 2013	Description	Base rate	Staging category	Notes
85279191	Cassette radios, only mains-operated, without built-in loudspeakers, combined with sound recording or reproducing apparatus with an analogue and digital reading system (excl. of a kind used in motor vehicles)	14	0	
85279199	Radio receivers, only mains-operated, without built-in loudspeakers, combined with sound recording or reproducing apparatus (excl. with laser reading system, cassette decks with an analogue and digital reading system and equipment of a kind used in motor vehicles)	10	0	
85279210	Alarm clock radios, for mains operation only, not combined with sound recording or reproducing apparatus	Free	0	
85279290	Radio-broadcast receivers, for mains operation only, not combined with sound recording or reproducing apparatus but combined with a clock (excl. those of a kind used in motor vehicles and alarm clock radios)	9	0	
85279900	Radio-broadcast receivers, for mains operation only, not combined with sound recording or reproducing apparatus and not combined with a clock (excl. those of a kind used in motor vehicles)	9	0	
85284100	Cathode-ray tube monitors of a kind solely or principally used in an automatic data-processing machine of heading 8471	Free	0	
85284910	Cathode-ray tube monitors, black and white or other monochrome, not incorporating television reception apparatus (excl. of a kind solely or principally used in an automatic data-processing machine of heading 8471)	14	0	
85284980	Cathode-ray tube monitors, colour, not incorporating television reception apparatus (excl. of a kind solely or principally used in an automatic data-processing system of heading 8471)	14	0	

CN 2013	Description	Base rate	Staging category	Notes
85285100	Monitors of a kind solely or principally used in an automatic data-processing machine of heading 8471 (excl. with cathode ray tube)	Free	0	
85285910	Monitors, black and white or other monochrome, not incorporating television reception apparatus (excl. with cathode ray tube and those of a kind solely or principally used in an automatic data-processing machine of heading 8471)	14	10	
85285940	Monitors, colour, not incorporating television reception apparatus, with LCD screen (excl. those of a kind solely or principally used in an automatic data-processing system of heading 8471)	14	10	
85285980	Monitors, colour, not incorporating television reception apparatus (excl. with LCD screen or cathode ray tube and those of a kind solely or principally used in an automatic data-processing system of heading 8471)	14	10	
85286100	Projectors of a kind solely or principally used in an automatic data-processing machine of heading 8471	Free	0	
85286910	Projectors, operating by means of flat panel display [e.g. a liquid crystal device], capable of displaying digital information generated by an automatic data-processing machine	Free	0	
85286991	Projectors, black and white or other monochrome, not incorporating television reception apparatus (excl. of a kind solely or principally used in an automatic data-processing machine of heading 8471 and those operating by means of flat panel display [e.g. a liquid crystal device] capable of displaying digital information generated by an automatic data-processing machine)	2	0	

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CN 2013	Description	Base rate	Staging category	Notes
85286999	Projectors, colour, not incorporating television reception apparatus (excl. of a kind solely or principally used in an automatic data-processing machine of heading 8471 and those operating by means of flat panel display [e.g. a liquid crystal device] capable of displaying digital information generated by an automatic data-processing machine)	14	10	
85287111	Video tuners electronic assemblies for incorporation into automatic data-processing machines	Free	0	
85287115	Video tuners with a microprocessor-based device incorporating a modem for gaining access to the Internet, and having a function of interactive information exchange, capable of receiving television signals (set-top boxes with a communication function)	Free	0	
85287119	Video tuners (excl. electronic assemblies for incorporation into automatic data-processing machines and apparatus with a microprocessor-based device incorporating a modem for gaining access to the Internet and having a function of interactive information exchange capable of receiving television signals "set-top boxes with communication function")	14	7	
85287191	Apparatus with a microprocessor-based device incorporating a modem for gaining access to the Internet, and having a function of interactive information exchange, capable of receiving television signals (set-top boxes with a communication function, excl. video tuners)	Free	0	
85287199	Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus, not designed to incorporate a video display or screen (excl. video tuners, set-top boxes with a communication function)	14	10	
85287210	Television projection equipment, colour, designed to incorporate a video display or screen	14	10	
85287220	Reception apparatus for television, colour, incorporating a video recorder or reproducer	14	10	

CN 2013	Description	Base rate	Staging category	Notes
85287230	Reception apparatus for television, colour, with integral tube (excl. incorporating video recording or reproducing apparatus, and monitors)	14	10	
85287240	Reception apparatus for television, colour, with LCD screen (excl. incorporating video recording or reproducing apparatus, and monitors, and television projection equipment)	14	10	
85287260	Reception apparatus for television, colour, with a plasma display (excl. incorporating video recording or reproducing apparatus, and monitors, and television projection equipment)	14	10	
85287280	Reception apparatus for television, colour (excl. with integral tube or LCD or plasma display, or incorporating video recording or reproducing apparatus, and monitors and television projection equipment)	14	10	
85287300	Reception apparatus for television, black and white or other monochrome, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus, designed to incorporate a video display or screen	2	0	
85291011	Telescopic and whip-type aerials for portable apparatus or for apparatus for fitting in motor vehicles (only for apparatus of headings 8525 to 8528)	5	0	
85291031	Outside aerials for radio or television broadcast receivers, for reception via satellite	3,6	0	
85291039	Outside aerials for radio or television broadcast receivers (excl. those for satellite reception)	3,6	0	
85291065	Inside aerials for radio or television broadcast receivers, incl. built-in types (excl. telescopic and whip-type aerials for portable apparatus or for apparatus for fitting in motor vehicles)	4	0	

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CN 2013	Description	Base rate	Staging category	Notes
85291069	Aerials (excl. inside and outside aerials for radio or television broadcast receivers and telescopic and whip-type aerials for portable apparatus or for apparatus for fitting in motor vehicles)	3,6	0	
85291080	Aerial filters and separators	3,6	0	
85291095	Aerial reflectors and parts suitable for use with aerials or aerial reflectors, n.e.s. (excl. aerial filters and separators)	3,6	0	
85299020	Parts suitable for use solely or principally with transmission apparatus incorporating reception apparatus for radio-broadcasting or television, digital cameras, monitors and projectors	Free	0	
85299041	Cabinets and cases of wood, for transmission and reception apparatus for radio-broadcasting or television, television cameras, digital cameras, video camera recorders, radar apparatus, radio navigational aid apparatus or radio remote control apparatus, monitors and projectors, n.e.s.	2	0	
85299049	Cabinets and cases other than of wood, for transmission and reception apparatus for radio-broadcasting or television, television cameras, digital cameras, video camera recorders, radar apparatus, radio navigational aid apparatus or radio remote control apparatus, monitors and projectors, n.e.s.	3	0	
85299065	Electronic assemblies suitable for use solely or principally with transmission and reception apparatus for radio-broadcasting or television, television cameras, digital cameras, video camera recorders, radar apparatus, radio navigational aid apparatus or radio remote control apparatus, monitors and projectors, n.e.s.	3	0	
85299092	Parts suitable for use solely or principally with television cameras, reception apparatus for radio-broadcasting or television, and monitors and projectors, n.e.s. (excl. aerials, cabinets and casings, electronic assemblies and parts for monitors and projectors of a kind solely or principally used in an automatic data-processing machine)	5	4	

CN 2013	Description	Base rate	Staging category	Notes
85299097	Parts suitable for use solely or principally with transmission apparatus not incorporating reception apparatus for radio-broadcasting or television, video camera recorders, radar apparatus, radio navigational aid apparatus and remote control apparatus, n.e.s. (excl. assemblies and sub-assemblies, parts for digital cameras, aerials and aerial reflectors, and electronic assemblies)	3	0	
85301000	Electrical signalling, safety or traffic control equipment for railways or tramways (excl. mechanical or electromechanical equipment of heading 8608)	1,7	0	
85308000	Electrical signalling, safety or traffic control equipment (excl. that for railways or tramways and mechanical or electromechanical equipment of heading 8608)	1,7	0	
85309000	Parts of electrical signalling, safety or traffic control equipment, n.e.s.	1,7	0	
85311030	Burglar or fire alarms and similar apparatus, for use in buildings	2,2	0	
85311095	Burglar or fire alarms and similar apparatus (excl. those for use in motor vehicles or buildings)	2,2	0	
85312020	Indicator panels with light emitting diodes "LED" (excl. those of a kind used for motor vehicles, cycles or traffic signalling)	Free	0	
85312040	Indicator panels with matrix liquid crystal devices "LCD", active (excl. those of a kind used for motor vehicles, cycles or traffic signalling)	Free	0	
85312095	Indicator panels with liquid crystal devices "LCD" (excl. active matrix liquid crystal devices and those of a kind used for motor vehicles, cycles or traffic signalling)	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
85318020	Electric sound or visual signalling apparatus, with flat panel display devices (excl. indicator panels with liquid crystal devices or light emitting diodes, burglar or fire alarms and similar apparatus and apparatus for cycles, motor vehicles and traffic signalling)	Free	0	
85318095	Electric sound or visual signalling apparatus (excl. with flat panel display devices, indicator panels with liquid crystal devices or light emitting diodes, burglar or fire alarms and similar apparatus and apparatus for cycles, motor vehicles and traffic signalling)	2,2	0	
85319020	Parts of indicator panels with liquid crystal displays ”LCD” or light-emitting diodes ”LED” and of electric sound or visual signalling equipment with flat panel display devices, n.e.s. (excl. of multichip integrated circuits)	Free	0	
85319085	Parts of electric sound or visual signalling equipment, n.e.s. (excl. of indicator panels with liquid crystal devices or light emitting diodes, of electric sound or visual signalling apparatus with flat panel display devices and of multichip integrated circuits)	2,2	0	
85321000	Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power-handling capacity of ≥ 0,5 kvar ”power capacitors”	Free	0	
85322100	Fixed electrical capacitors, tantalum (excl. power capacitors)	Free	0	
85322200	Fixed electrical capacitors, aluminium electrolytic (excl. power capacitors)	Free	0	
85322300	Fixed electrical capacitors, ceramic dielectric, single layer (excl. power capacitors)	Free	0	
85322400	Fixed electrical capacitors, ceramic dielectric, multilayer (excl. power capacitors)	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
85322500	Fixed electrical capacitors, dielectric of paper or plastics (excl. power capacitors)	Free	0	
85322900	Fixed electrical capacitors (excl. tantalum, aluminium electrolytic, ceramic, paper, plastic and power capacitors)	Free	0	
85323000	Variable or adjustable ”pre-set” electrical capacitors	Free	0	
85329000	Parts of electrical ”pre-set” capacitors, fixed, variable or adjustable, n.e.s.	Free	0	
85331000	Fixed carbon resistors, composition or film types (excl. heating resistors)	Free	0	
85332100	Fixed electrical resistors for a power handling capacity ≤ 20 W (excl. heating resistors)	Free	0	
85332900	Fixed electrical resistors for a power handling capacity > 20 W (excl. heating resistors)	Free	0	
85333100	Wirewound variable electrical resistors, incl. rheostats and potentiometers, for a power handling capacity ≤ 20 W (excl. heating resistors)	Free	0	
85333900	Wirewound variable electrical resistors, incl. rheostats and potentiometers, for a power handling capacity > 20 W (excl. heating resistors)	Free	0	
85334010	Electrical variable resistors, incl. rheostats and potentiometers, for a power handling capacity ≤ 20 W (excl. wirewound variable resistors and heating resistors)	Free	0	
85334090	Electrical variable resistors, incl. rheostats and potentiometers, for a power handling capacity > 20 W (excl. wirewound variable resistors and heating resistors)	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
85339000	Parts of electrical resistors, incl. rheostats and potentiometers, n.e.s.	Free	0	
85340011	Multilayer printed circuits, consisting only of conductor elements and contacts	Free	0	
85340019	Printed circuits consisting only of conductor elements and contacts (excl. multiple printed circuits)	Free	0	
85340090	Printed circuits consisting of conductor elements, contacts and other passive elements (excl. those with passive and active elements)	Free	0	
85351000	Fuses for a voltage > 1 000 V	2,7	0	
85352100	Automatic circuit breakers for a voltage > 1 000 V but < 72,5 kV	2,7	0	
85352900	Automatic circuit breakers for a voltage ≥ 72,5 kV	2,7	0	
85353010	Isolating switches and make-and-break switches, for a voltage > 1 000 V but < 72,5 kV	2,7	0	
85353090	Isolating switches and make-and-break switches, for a voltage ≥ 72,5 kV	2,7	0	
85354000	Lightning arresters, voltage limiters and surge suppressors, for a voltage > 1 000 V	2,7	0	
85359000	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits, for a voltage > 1 000 V (excl. fuses, automatic circuit breakers, isolating switches, make-and-break switches, lightning arresters, voltage limiters, surge suppressors and control desks, cabinets, panels etc. of heading 8537)	2,7	0	
85361010	Fuses for a current ≤ 10 A, for a voltage ≤ 1 000 V	2,3	0	

CN 2013	Description	Base rate	Staging category	Notes
85361050	Fuses for a current > 10 A but ≤ 63 A, for a voltage ≤ 1 000 V	2,3	0	
85361090	Fuses for a current > 63 A, for a voltage ≤ 1 000 V	2,3	0	
85362010	Automatic circuit breakers for a voltage ≤ 1 000 V, for a current ≤ 63 A	2,3	0	
85362090	Automatic circuit breakers for a voltage ≤ 1 000 V, for a current > 63 A	2,3	0	
85363010	Apparatus for protecting electrical circuits for a voltage ≤ 1 000 V, for a current ≤ 16 A (excl. fuses and automatic circuit breakers)	2,3	0	
85363030	Apparatus for protecting electrical circuits for a voltage ≤ 1 000 V, for a current > 16 A but ≤ 125 A (excl. fuses and automatic circuit breakers)	2,3	0	
85363090	Apparatus for protecting electrical circuits for a voltage ≤ 1 000 V, for a current > 125 A (excl. fuses and automatic circuit breakers)	2,3	0	
85364110	Relays for a voltage ≤ 60 V, for a current ≤ 2 A	2,3	0	
85364190	Relays for a voltage ≤ 60 V, for a current > 2 A	2,3	0	
85364900	Relays for a voltage > 60 V but ≤ 1 000 V	2,3	0	
85365003	Electronic AC switches consisting of optically coupled input and output circuits ”insulated thyristor AC switches” (excl. relays and automatic circuit breakers)	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
85365005	Electronic switches, incl. temperature protected electronic switches, consisting of a transistor and a logic chip ”chip-on-chip technology” (excl. relays and automatic circuit breakers)	Free	0	
85365007	Electromechanical snap-action switches for a current ≤ 11 A (excl. relays and automatic circuit breakers)	Free	0	
85365011	Push-button switches for a voltage of ≤ 60 V	2,3	0	
85365015	Rotary switches for a voltage of ≤ 60 V	2,3	0	
85365019	Switches for a voltage of ≤ 60 V (excl. relays, push-button switches and rotary switches)	2,3	0	
85365080	Switches for a voltage of > 60 V and ≤ 1 000 V (excl. relays, automatic circuit breakers, electronic AC switches consisting of optically coupled input and output circuits ”insulated thyristor AC switches”, electronic switches, incl. temperature protected electronic switches, consisting of a transistor and a logic chip [chip-on-chip technology] and electromechanical snap-action switches for a current ≤ 11 a)	2,3	0	
85366110	Edison lamp holders, electric	2,3	0	
85366190	Lamp holders for a voltage ≤ 1 000 V (excl. Edison lamp holders)	2,3	0	
85366910	Plugs and sockets for a voltage of ≤ 1 000 V, for coaxial cables	Free	0	
85366930	Plugs and sockets for a voltage of ≤ 1 000 V, for printed circuits	Free	0	
85366990	Plugs and sockets for a voltage of ≤ 1 000 V (excl. those for coaxial cables and printed circuits)	2,3	0	
85367000	Connectors for optical fibres, optical fibre bundles or cables	3	0	

CN 2013	Description	Base rate	Staging category	Notes
85369001	Prefabricated elements for electrical circuits, for a voltage of ≤ 1 000 V	2,3	0	
85369010	Connections and contact elements, for wire and cables, for a voltage of ≤ 1 000 V (excl. plugs, sockets and prefabricated elements)	Free	0	
85369020	Wafer probers	Free	0	
85369085	Electrical apparatus for making connections to or in electrical circuits, for a voltage ≤ 1 000 V (excl. fuses, circuit breakers and other apparatus for protecting electrical circuits, relays and other switches, lamp holders, plugs and sockets, prefabricated elements for electrical circuits and other connections and contact elements for wire and cables and for wafer probers)	2,3	0	
85371010	Numerical control panels with built-in automatic data-processing machines	2,1	0	
85371091	Programmable memory controllers (excl. numerical control panels with built-in automatic data-processing machines)	2,1	0	
85371099	Boards, cabinets and similar combinations of apparatus for electric control or the distribution of electricity, for a voltage ≤ 1 000 V (excl. switching apparatus for line telephony or line telegraphy, numerical control panels with built-in automatic data-processing machines and programmable memory controllers)	2,1	0	
85372091	Boards, cabinets and similar combinations of apparatus for electric control or the distribution of electricity, for a voltage > 1 000 V but ≤ 72,5 kV	2,1	0	
85372099	Boards, cabinets and similar combinations of apparatus for electric control or the distribution of electricity, for a voltage > 72,5 kV	2,1	0	

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CN 2013	Description	Base rate	Staging category	Notes
85381000	Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 8537, not equipped with their apparatus	2,2	0	
85389011	Electronic assemblies for wafer probers of subheading 8536.90.20	3,2	0	
85389019	Parts for wafer probers of subheading 8536.90.20, n.e.s. (excl. electronic assemblies)	1,7	0	
85389091	Electronic assemblies for electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits of heading 8535 or 8536 and for control desks, cabinets and similar combinations of apparatus of heading 8537 (excl. for wafer probers of subheading 8536.90.20)	3,2	0	
85389099	Parts suitable for use solely or principally with the apparatus of heading 8535, 8536 or 8537, n.e.s. (excl. electronic assemblies, and boards, panels, consoles, desks, cabinets and other bases for the goods of heading 8537, not equipped with their apparatus, and for wafer probers of subheading 8536.90.20)	1,7	0	
85391000	Sealed beam lamp units	2,7	0	
85392130	Tungsten halogen filament lamps for motorcycles or other motor vehicles (excl. sealed beam lamp units)	2,7	0	
85392192	Tungsten halogen filament lamps for a voltage > 100 V	2,7	0	
85392198	Tungsten halogen filament lamps for a voltage ≤ 100 V (excl. those for motorcycles or other motor vehicles)	2,7	0	
85392210	Reflector filament lamps of a power ≤ 200 W and for a voltage > 100 V (excl. tungsten halogen filament lamps)	2,7	0	

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CN 2013	Description	Base rate	Staging category	Notes
85392290	Filament lamps of a power ≤ 200 W and for a voltage > 100 V (excl. tungsten halogen lamps, reflector lamps and ultraviolet or infra-red lamps)	2,7	0	
85392930	Filament lamps for motorcycles or other motor vehicles (excl. tungsten halogen lamps)	2,7	0	
85392992	Filament lamps for a voltage > 100 V (excl. tungsten halogen lamps, lamps of a power ≤ 200 W, and ultraviolet or infra-red lamps)	2,7	0	
85392998	Filament lamps for a voltage ≤ 100 V (excl. tungsten halogen lamps and lamps for motorcycles and other motor vehicles)	2,7	0	
85393110	Discharge lamps, fluorescent, hot cathode, with double ended cap	2,7	0	
85393190	Discharge lamps, fluorescent, hot cathode (excl. with double ended cap)	2,7	0	
85393220	Mercury or sodium vapour lamps	2,7	0	
85393290	Metal halide lamps	2,7	0	
85393900	Discharge lamps (excl. fluorescent, hot cathode lamps, mercury or sodium vapour lamps, metal halide lamps and ultraviolet lamps)	2,7	0	
85394100	Arc lamps	2,7	0	
85394900	Ultraviolet or infra-red lamps	2,7	0	
85399010	Lamp bases for filament or discharge lamps and other lamps of heading 8539, n.e.s.	2,7	0	

CN 2013	Description	Base rate	Staging category	Notes
85399090	Parts of electric filament or discharge lamps, sealed beam lamp units, ultraviolet or infra-red lamps and arc lamps, n.e.s. (excl. lamp bases)	2,7	0	
85401100	Cathode ray television picture tubes, incl. video monitor cathode ray tubes, colour	14	10	
85401200	Cathode ray television picture tubes, incl. video monitor cathode ray tubes, black and white or other monochrome, with a screen width-to-height ratio of < 1,5 and a diagonal measurement of the screen > 72cm	7,5	4	
85402010	Television camera tubes	2,7	0	
85402080	Image converters and intensifiers and other photo cathode tubes (excl. television camera tubes and cathode ray television picture tubes, incl. video monitor cathode ray tubes)	2,7	0	
85404000	Data/graphic display tubes, monochrome; data/graphic display tubes, colour, with a phosphor dot screen pitch of < 0,4 mm (excl. photo cathode tubes and cathode ray tubes)	2,6	0	
85406000	Cathoderay tubes (excl. television and video-monitor cathoderay tubes, television camera tubes, image converters or intensifiers, other photo-cathode tubes, black and white or other monochrome data-graphic display tubes and colour data-graphic display tubes with a phosphor dot screen pitch of < 0,4 mm)	2,6	0	
85407100	Magnetrons	2,7	0	
85407900	Microwave tubes, e.g. travelling wave tubes and carcinotrons (excl. magnetrons and grid-controlled tubes)	2,7	0	
85408100	Receiver or amplifier valves and tubes (excl. microwave tubes, photo-cathode tubes and cathode ray tubes)	2,7	0	

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CN 2013	Description	Base rate	Staging category	Notes
85408900	Electronic valves and tubes (excl. receiver or amplifier valves and tubes, microwave tubes, photo-cathode tubes, cathode ray tubes, black and white or other monochrome data-graphic display tubes and colour data-graphic display tubes with a phosphor dot screen pitch of < 0,4 mm)	2,7	0	
85409100	Parts of cathode ray tubes, n.e.s.	2,7	0	
85409900	Parts of thermionic, cold cathode or photo cathode valves and tubes, n.e.s. (excl. parts of cathode ray tubes)	2,7	0	
85411000	Diodes (excl. photosensitive or light emitting diodes)	Free	0	
85412100	Transistors with a dissipation rate < 1 W (excl. photosensitive transistors)	Free	0	
85412900	Transistors with a dissipation rate ≥ 1 W (excl. photosensitive transistors)	Free	0	
85413000	Thyristors, diacs and triacs (excl. photosensitive semiconductor devices)	Free	0	
85414010	Light-emitting diodes, incl. laser diodes	Free	0	
85414090	Photosensitive semiconductor devices, incl. photovoltaic cells	Free	0	
85415000	Semiconductor devices, n.e.s.	Free	0	
85416000	Mounted piezoelectric crystals	Free	0	
85419000	Parts of diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, light emitting diodes and mounted piezoelectric crystals, n.e.s.	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
85423110	Electronic integrated circuits as processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits in the form of multichip integrated circuits consisting of two or more interconnected monolithic integrated circuits as specified in Note 8 (b) (3) to Chapter 85	Free	0	
85423190	Electronic integrated circuits as processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits (excl. in the form of multichip integrated circuits)	Free	0	
85423210	Electronic integrated circuits as memories in the form of multichip integrated circuits consisting of two or more interconnected monolithic integrated circuits as specified in Note 8 (b) (3) to Chapter 85	Free	0	
85423231	Electronic integrated circuits as dynamic random-access memories "D-RAMs", with a storage capacity of ≤ 512 Mbit (excl. in the form of multichip integrated circuits)	Free	0	
85423239	Electronic integrated circuits as dynamic random-access memories "D-RAMs", with a storage capacity of > 512 Mbit (excl. in the form of multichip integrated circuits)	Free	0	
85423245	Electronic integrated circuits as static random access memories "static RAMs", incl. cache random-access memories "cache-RAMs" (excl. in the form of multichip integrated circuits)	Free	0	
85423255	Electronic integrated circuits as UV erasable, programmable read-only memories "EPROMs" (excl. in the form of multichip integrated circuits)	Free	0	
85423261	Electronic integrated circuits as electrically erasable, programmable read-only memories "flash E^2PROMs", with a storage capacity of ≤ 512 Mbit (excl. in the form of multichip integrated circuits)	Free	0	

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CN 2013	Description	Base rate	Staging category	Notes
85423269	Electronic integrated circuits as electrically erasable, programmable read-only memories "flash E^2PROMs", with a storage capacity of > 512 Mbit (excl. in the form of multichip integrated circuits)	Free	0	
85423275	Electronic integrated circuits as electrically erasable, programmable read-only memories "E^2PROMs" (excl. flash E^2PROMs and in the form of multichip integrated circuits)	Free	0	
85423290	Memories in multicombinational forms such as stack D-RAMs and modules (excl. in the form of multichip integrated circuits, and D-RAMs, S-Rams, cache-RAMs, EPROMs and flash E^2PROMs)	Free	0	
85423300	Electronic integrated circuits as amplifiers	Free	0	
85423910	Electronic integrated circuits in the form of multichip integrated circuits consisting of two or more interconnected monolithic integrated circuits as specified in Note 8 (b) (3) to Chapter 85 (excl. processors, controllers, memories and amplifiers)	Free	0	
85423990	Electronic integrated circuits (excl. in the form of multichip integrated circuits and such as processors, controllers, memories and amplifiers)	Free	0	
85429000	Parts of electronic integrated circuits, n.e.s.	Free	0	
85431000	Electrical particle accelerators for electrons, protons, etc. (excl. ion implanters for doping semiconductor materials)	4	0	
85432000	Signal generators, electrical	3,7	0	
85433000	Machines and apparatus for electroplating, electrolysis or electrophoresis	3,7	0	

CN 2013	Description	Base rate	Staging category	Notes
85437010	Electrical machines with translation or dictionary functions	Free	0	
85437030	Aerial amplifiers	3,7	0	
85437050	Sunbeds, sunlamps and similar suntanning equipment	3,7	0	
85437060	Electric fence energisers	3,7	0	
85437090	Electrical machines and apparatus, having individual functions, n.e.s. in Chapter 85	3,7	0	
85439000	Parts of electrical machines and apparatus, having individual functions, n.e.s. in Chapter 85	3,7	0	
85441110	Winding wire for electrical purposes, of copper, lacquered or enamelled	3,7	0	
85441190	Winding wire for electrical purposes, of copper, insulated (excl. lacquered or enamelled)	3,7	0	
85441900	Winding wire for electrical purposes, of material other than copper, insulated	3,7	0	
85442000	Coaxial cable and other coaxial electric conductors, insulated	3,7	0	
85443000	Ignition wiring sets and other wiring sets for vehicles, aircraft or ships	3,7	0	
85444210	Electric conductors of a kind used for telecommunications, for a voltage ≤ 1 000 V, insulated, fitted with connectors, n.e.s.	Free	0	
85444290	Electric conductors, for a voltage ≤ 1 000 V, insulated, fitted with connectors, n.e.s. (other than of a kind used for telecommunications)	3,3	0	

CN 2013	Description	Base rate	Staging category	Notes
85444920	Conductors, electric, for a voltage ≤ 80 V, insulated, not fitted with connectors, of a kind used for telecommunications, n.e.s.	Free	0	
85444991	Electric wire and cables, for a voltage ≤ 1 000 V, insulated, not fitted with connectors, with individual conductor wires of a diameter > 0,51 mm, n.e.s.	3,7	0	
85444993	Conductors, electric, for a voltage ≤ 80 V, insulated, not fitted with connectors, n.e.s. (excl. winding wire, coaxial conductors, wiring sets for vehicles, aircraft or ships, and wire and cables with individual conductor wires of a diameter > 0,51 mm)	3,7	0	
85444995	Electric conductors for a voltage > 80 V but < 1 000 V, insulated, not fitted with connectors, n.e.s. (excl. winding wire, coaxial conductors, wiring sets for vehicles, aircraft or ships, and wire and cables with individual conductor wires of a diameter > 0,51 mm)	3,7	0	
85444999	Electric conductors for a voltage 1 000 V, insulated, not fitted with connectors, n.e.s. (excl. winding wire, coaxial conductors, wiring sets for vehicles, aircraft or ships, and wire and cables with individual conductor wires of a diameter > 0,51 mm)	3,7	0	
85446010	Electric conductors for a voltage > 1 000 V, insulated, with copper conductors, n.e.s.	3,7	0	
85446090	Electric conductors for a voltage > 1 000 V, insulated, not with copper conductors, n.e.s.	3,7	0	
85447000	Optical fibre cables made up of individually sheathed fibres, whether or not containing electric conductors or fitted with connectors	Free	0	
85451100	Electrodes of graphite or other carbon, for electric furnaces	2,7	0	

CN 2013	Description	Base rate	Staging category	Notes
85451900	Electrodes of graphite or other carbon, for electrical purposes (excl. those used for furnaces)	2,7	0	
85452000	Carbon brushes for electrical purposes	2,7	0	
85459010	Heating resistors for electrical purposes, of graphite or other carbon	1,7	0	
85459090	Articles of graphite or other carbon, for electrical purposes (excl. electrodes, carbon brushes and heating resistors)	2,7	0	
85461000	Electrical insulators of glass (excl. insulating fittings)	3,7	0	
85462000	Electrical insulators of ceramics (excl. insulating fittings)	4,7	4	
85469010	Electrical insulators of plastics (excl. insulating fittings)	3,7	0	
85469090	Electrical insulators (excl. those of glass, ceramics or plastics and insulating fittings)	3,7	0	
85471000	Insulating fittings for electrical purposes, of ceramics	4,7	4	
85472000	Insulating fittings for electrical purposes, of plastics	3,7	0	
85479000	Insulating fittings for electrical purposes, of materials other than ceramics or plastics; electrical conduit tubing and joints therefor, of base metal lined with insulating material	3,7	0	
85481010	Spent primary cells and spent primary batteries, electrical	4,7	4	
85481021	Spent electric lead-acid accumulators	2,6	0	

CN 2013	Description	Base rate	Staging category	Notes
85481029	Spent electric accumulators (excl. lead-acid accumulators)	2,6	0	
85481091	Waste and scrap of electric primary cells, primary batteries and accumulators, containing lead	Free	0	
85481099	Waste and scrap of electric primary cells, primary batteries and accumulators (excl. those containing lead)	Free	0	
85489020	Memories in multicombinational forms such as stack D-RAMs and modules	Free	0	
85489090	Electrical parts of machinery or apparatus, n.e.s. in Chapter 85	2,7	0	
86011000	Rail locomotives powered from an external source of electricity	1,7	0	
86012000	Rail locomotives powered by electric accumulators	1,7	0	
86021000	Diesel-electric locomotives	1,7	0	
86029000	Rail locomotives (excl. those powered from an external source of electricity or by accumulators and diesel-electric locomotives)	1,7	0	
86031000	Self-propelled railway or tramway coaches, vans and trucks, powered from an external source of electricity (excl. those of heading 8604)	1,7	0	
86039000	Self-propelled railway or tramway coaches, vans and trucks (excl. those powered from an external source of electricity and those of heading 8604)	1,7	0	
86040000	Railway or tramway maintenance or service vehicles, whether or not self-propelled, e.g., workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles	1,7	0	

CN 2013	Description	Base rate	Staging category	Notes
86050000	Railway or tramway passenger coaches, luggage vans, post office coaches and other special purpose railway or tramway coaches (excl. self-propelled railway or tramway coaches, vans and trucks, railway or tramway maintenance or service vehicles and goods vans and wagons)	1,7	0	
86061000	Railway or tramway tank wagons and the like (excl. self-propelled)	1,7	0	
86063000	Railway or tramway self-discharging goods vans and wagons (excl. tank wagons and the like and insulated or refrigerated goods vans and wagons	1,7	0	
86069110	Railway or tramway goods vans and wagons, covered and closed, specially designed for the transport of highly radioactive materials [Euratom] (excl. tank wagons and the like and insulated, refrigerated or self-discharging goods vans and wagons)	1,7	0	
86069180	Railway or tramway goods vans and wagons, covered and closed (excl. those specially designed for the transport of highly radioactive materials, tank wagons and the like and self-discharging goods vans and wagons)	1,7	0	
86069200	Railway or tramway goods vans and wagons, open, with non-removable sides of a height > 60 cm (excl. self-discharging wagons)	1,7	0	
86069900	Railway or tramway goods vans and wagons (excl. those specially designed for the transport of highly radioactive materials, tank wagons and the like, insulated, refrigerated or self-discharging goods vans and wagons and open goods vans and wagons with non-removable sides of a height > 60 cm)	1,7	0	
86071100	Driving bogies and bissel-bogies for railway or tramway locomotives or rolling stock	1,7	0	
86071200	Bogies and bissel-bogies for railway or tramway locomotives or rolling stock (excl. driving bogies)	1,7	0	

CN 2013	Description	Base rate	Staging category	Notes
86071910	Axles, wheels and wheel parts, of railway or tramway locomotives or rolling stock, n.e.s.	2,7	0	
86071990	Parts of bogies, bissel-bogies and the like, of railway or tramway locomotives or rolling stock, n.e.s.	1,7	0	
86072110	Air brakes and parts thereof, of railway or tramway locomotives or rolling stock, of cast iron or cast steel	1,7	0	
86072190	Air brakes and parts thereof, of railway or tramway locomotives or rolling stock (excl. of cast iron or cast steel)	1,7	0	
86072900	Brakes (other than air brakes), and parts thereof, for railway or tramway locomotives or rolling stock, n.e.s.	1,7	0	
86073000	Hooks and other coupling devices, buffers, and parts thereof, for railway or tramway locomotives or rolling stock, n.e.s.	1,7	0	
86079110	Axle-boxes and parts thereof, for locomotives, n.e.s.	3,7	0	
86079190	Parts of railway or tramway locomotives, n.e.s.	1,7	0	
86079910	Axle-boxes and parts thereof, of railway or tramway locomotives or rolling stock of heading 8603, 8604, 8605 or 8606, n.e.s.	3,7	0	
86079980	Parts of rolling stock of heading 8603, 8604, 8605 or 8606, n.e.s.	1,7	0	

CN 2013	Description	Base rate	Staging category	Notes
86080000	Railway or tramway track fixtures and fittings (excl. sleepers of wood, concrete or steel, sections of track and other track fixtures not yet assembled and railway or tramway track construction material); mechanical, incl. electromechanical, signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	1,7	0	
86090010	Containers with an anti-radiation lead covering, for the transport of radioactive materials [Euratom]	Free	0	
86090090	Containers specially designed and equipped for carriage by one or more modes of transport (excl. those with an anti-radiation lead covering for the transport of radioactive materials)	Free	0	
87011000	Pedestrian-controlled agricultural tractors and similar tractors for industry (excl. tractor units for articulated lorries)	3	0	
87012010	Road tractors for semi-trailers, new	16	10	
87012090	Road tractors for semi-trailers, used	16	10	
87013000	Track-laying tractors (excl. pedestrian-controlled)	Free	0	
87019011	Agricultural tractors and forestry tractors, wheeled, new, of an engine power ≤ 18 kW (excl. pedestrian-controlled tractors)	Free	0	
87019020	Agricultural tractors and forestry tractors, wheeled, new, of an engine power > 18 kW but ≤ 37 kW (excl. pedestrian-controlled tractors)	Free	0	
87019025	Agricultural tractors and forestry tractors, wheeled, new, of an engine power > 37 kW but ≤ 59 kW (excl. pedestrian-controlled tractors)	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
87019031	Agricultural tractors and forestry tractors, wheeled, new, of an engine power > 59 kW but ≤ 75 kW (excl. tractor units for articulated lorries)	Free	0	
87019035	Agricultural tractors and forestry tractors, wheeled, new, of an engine power > 75 kW but ≤ 90 kW (excl. tractor units for articulated lorries)	Free	0	
87019039	Agricultural tractors and forestry tractors, wheeled, new, of an engine power > 90 kW (excl. tractor units for articulated lorries)	Free	0	
87019050	Agricultural tractors and forestry tractors, wheeled, used (excl. tractor units for articulated lorries and pedestrian-controlled tractors)	Free	0	
87019090	Tractors, incl. tractor units for articulated lorries (excl. tractors of heading 8709, pedestrian-controlled tractors, road tractors for semi-trailers, track-laying tractors and agricultural and forestry tractors)	7	4	
87021011	Motor vehicles for the transport of ≥ 10 persons, incl. driver, with compression-ignition internal combustion piston engine "diesel or semi-diesel engine", of a cylinder capacity of > 2 500 cm^3, new	16	10	
87021019	Motor vehicles for the transport of ≥ 10 persons, incl. driver, with compression-ignition internal combustion piston engine "diesel or semi-diesel engine", of a cylinder capacity of > 2 500 cm^3, used	16	10	
87021091	Motor vehicles for the transport of ≥ 10 persons, incl. driver, with compression-ignition internal combustion piston engine "diesel or semi-diesel engine", of a cylinder capacity of ≤ 2 500 cm^3, new	10	7	
87021099	Motor vehicles for the transport of ≥ 10 persons, incl. driver, with compression-ignition internal combustion piston engine "diesel or semi-diesel engine", of a cylinder capacity of ≤ 2 500 cm^3, used	10	7	

CN 2013	Description	Base rate	Staging category	Notes
87029011	Motor vehicles for the transport of ≥ 10 persons, incl. driver, with spark-ignition internal combustion piston engine, of a cylinder capacity of > 2 800 cm^3, new	16	10	
87029019	Motor vehicles for the transport of ≥ 10 persons, incl. driver, with spark-ignition internal combustion piston engine, of a cylinder capacity of > 2 800 cm^3, used	16	10	
87029031	Motor vehicles for the transport of ≥ 10 persons, incl. driver, with spark-ignition internal combustion piston engine, of a cylinder capacity of ≤ 2 800 cm^3, new	10	7	
87029039	Motor vehicles for the transport of ≥ 10 persons, incl. driver, with spark-ignition internal combustion piston engine, of a cylinder capacity of ≤ 2 800 cm^3, used	10	7	
87029090	Motor vehicles for the transport of ≥ 10 persons, incl. driver, not with internal combustion piston engine	10	7	
87031011	Vehicles specially designed for travelling on snow, with internal combustion piston engine	5	4	
87031018	Vehicles for the transport of persons on snow, not with internal combustion piston engine; golf cars and similar vehicles	10	10	
87032110	Motor cars and other motor vehicles principally designed for the transport of persons, incl. station wagons and racing cars, with spark-ignition internal combustion reciprocating piston engine of a cylinder capacity ≤ 1 000 cm^3, new (excl. vehicles for the transport of persons on snow and other specially designed vehicles of subheading 8703.10)	10	10	

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CN 2013	Description	Base rate	Staging category	Notes
87032190	Motor cars and other motor vehicles principally designed for the transport of persons, incl. station wagons and racing cars, with spark-ignition internal combustion reciprocating piston engine of a cylinder capacity ≤ 1 000 cm^3, used (excl. vehicles for the transport of persons on snow and other specially designed vehicles of subheading 8703.10)	10	10	
87032210	Motor cars and other motor vehicles principally designed for the transport of persons, incl. station wagons and racing cars, with spark-ignition internal combustion reciprocating piston engine, of a cylinder capacity > 1 000 cm^3 but ≤ 1 500 cm^3, new (excl. those of heading 8702 and vehicles for the transport of persons on snow and similar vehicles of subheading 8703.10)	10	10	
87032290	Motor cars and other motor vehicles principally designed for the transport of persons, incl. station wagons and racing cars, with spark-ignition internal combustion reciprocating piston engine of a cylinder capacity > 1 000 cm^3 but ≤ 1 500 cm^3, used (excl. vehicles for the transport of persons on snow and other specially designed vehicles of subheading 8703.10)	10	10	
87032311	Motors caravans with spark-ignition internal combustion reciprocating piston engine, of a cylinder capacity > 1 500 cm^3 but ≤ 3 000 cm^3, new	10	10	
87032319	Motor cars and other motor vehicles principally designed for the transport of 1 to 9 persons, incl. station wagons and racing cars, with spark-ignition internal combustion reciprocating piston engine, of a cylinder capacity > 1 500 cm^3 but ≤ 3 000 cm^3, new, (excl. those of subheading 8703 10 and motor caravans)	10	10	
87032390	Motor cars and other motor vehicles principally designed for the transport of persons, incl. station wagons and racing cars, with spark-ignition internal combustion reciprocating piston engine of a cylinder capacity > 1 500 cm^3 but ≤ 3 000 cm^3, used (excl. vehicles for the transport of persons on snow and other specially designed vehicles of subheading 8703.10)	10	10	

CN 2013	Description	Base rate	Staging category	Notes
87032410	Motor cars and other motor vehicles principally designed for the transport of persons, incl. station wagons and racing cars, with spark-ignition internal combustion reciprocating piston engine of a cylinder capacity > 3 000 cm^3, new (excl. vehicles for the transport of persons on snow and other specially designed vehicles of subheading 8703.10)	10	10	
87032490	Motor cars and other motor vehicles principally designed for the transport of persons, incl. station wagons and racing cars, with spark-ignition internal combustion reciprocating piston engine of a cylinder capacity > 3 000 cm^3, used (excl. vehicles for the transport of persons on snow and other specially designed vehicles of subheading 8703.10)	10	10	
87033110	Motor cars and other motor vehicles principally designed for the transport of persons, incl. station wagons and racing cars, with compression-ignition internal combustion piston engine "diesel or semi-diesel engine" of a cylinder capacity ≤ 1 500 cm^3, new (excl. vehicles for the transport of persons on snow and other specially designed vehicles of subheading 8703.10)	10	10	
87033190	Motor cars and other motor vehicles principally designed for the transport of persons, incl. station wagons and racing cars, with compression-ignition internal combustion piston engine "diesel or semi-diesel engine" of a cylinder capacity ≤ 1 500 cm^3, used (excl. vehicles for the transport of persons on snow and other specially designed vehicles of subheading 8703.10)	10	10	
87033211	Motor caravans with compression-ignition internal combustion piston engine "diesel or semi-diesel engine" of a cylinder capacity > 1 500 cm^3 but ≤ 2 500 cm^3, new	10	10	
87033219	Motor cars and other motor vehicles, principally designed for the transport of persons, incl. station wagons, with compression-ignition internal combustion piston engine "diesel or semi-diesel engine" of a cylinder capacity > 1 500 cm^3 but ≤ 2 500 cm^3, new	10	10	

CN 2013	Description	Base rate	Staging category	Notes
87033290	Motor cars and other motor vehicles principally designed for the transport of persons, incl. station wagons and racing cars, with compression-ignition internal combustion piston engine "diesel or semi-diesel engine" of a cylinder capacity > 1 500 cm^3 but ≤ 2 500 cm^3, new (excl. motor caravans and vehicles specially designed for travelling on snow and other special purpose vehicles of subheading 8703.10)	10	10	
87033311	Motor caravans with compression-ignition internal combustion piston engine "diesel or semi-diesel engine" of a cylinder capacity > 2 500 cm^3, new	10	10	
87033319	Motor cars and other motor vehicles, principally designed for the transport of persons, incl. station wagons, with compression-ignition internal combustion piston engine "diesel or semi-diesel engine" of a cylinder capacity > 2 500 cm^3, new (excl. motor caravans and vehicles specially designed for travelling on snow and other special purpose vehicles of subheading 8703.10)	10	10	
87033390	Motor cars and other motor vehicles principally designed for the transport of persons, incl. station wagons and racing cars, with compression-ignition internal combustion piston engine "diesel or semi-diesel engine" of a cylinder capacity > 2 500 cm^3, used (excl. vehicles for the transport of persons on snow and other specially designed vehicles of subheading 8703.10)	10	10	
87039010	Motor cars and other vehicles principally designed for the transport of persons, with electric motors (excl. motor vehicles of heading 8702, vehicles for the transport of persons on snow and other specially designed vehicles of subheading 8703.10)	10	7	
87039090	Motor cars and other motor vehicles principally designed for the transport of persons, incl. station wagons and racing cars, with engines other than spark-ignition internal combustion reciprocating piston engine or electric motors (excl. vehicles for the transport of persons on snow and other specially designed vehicles of subheading 8703.10)	10	7	

CN 2013	Description	Base rate	Staging category	Notes
87041010	Dumpers for off-highway use, with compression-ignition internal combustion piston engine ”diesel or semi-diesel engine” or with spark-ignition internal combustion piston engine	Free	0	
87041090	Dumpers for off-highway use with engines other than internal combustion piston engine	Free	0	
87042110	Motor vehicles for the transport of highly radioactive materials [Euratom], with compression-ignition internal combustion piston engine ”diesel or semi-diesel engine” of a gross vehicle weight ≤ 5 t	3,5	0	
87042131	Motor vehicles for the transport of goods, with compression-ignition internal combustion piston engine ”diesel or semi-diesel engine” of a gross vehicle weight ≤ 5 t, of a cylinder capacity > 2 500 cm^3, new (excl. dumpers for off-highway use of subheading 8704.10, special purpose motor vehicles of heading 8705 and special motor vehicles for the transport of highly radioactive materials)	22	10	
87042139	Motor vehicles for the transport of goods, with compression-ignition internal combustion piston engine ”diesel or semi-diesel engine” of a gross vehicle weight ≤ 5 t, of a cylinder capacity > 2 500 cm^3, used (excl. dumpers for off-highway use of subheading 8704.10, special purpose motor vehicles of heading 8705 and special motor vehicles for the transport of highly radioactive materials)	22	10	
87042191	Motor vehicles for the transport of goods, with compression-ignition internal combustion piston engine ”diesel or semi-diesel engine” of a gross vehicle weight ≤ 5 t, of a cylinder capacity ≤ 2 500 cm^3, new (excl. dumpers for off-highway use of subheading 8704.10, special purpose motor vehicles of heading 8705 and special motor vehicles for the transport of highly radioactive materials)	10	10	
87042199	Motor vehicles for the transport of goods, with compression-ignition internal combustion piston engine ”diesel or semi-diesel engine” of a gross vehicle weight ≤ 5 t, of a cylinder capacity ≤ 2 500 cm^3, used (excl. dumpers for off-highway use of subheading 8704.10, special purpose motor vehicles of heading 8705 and special motor vehicles for the transport of highly radioactive materials)	10	10	

CN 2013	Description	Base rate	Staging category	Notes
87042210	Motor vehicles, with compression-ignition internal combustion piston engine "diesel or semi-diesel engine" of a gross vehicle weight > 5 t but ≤ 20 t, for the transport of highly radioactive materials [Euratom]	3,5	0	
87042291	Motor vehicles for the transport of goods, with compression-ignition internal combustion piston engine "diesel or semi-diesel engine" of a gross vehicle weight > 5 t but ≤ 20 t, new (excl. dumpers for off-highway use of subheading 8704.10, special purpose motor vehicles of heading 8705 and special motor vehicles for the transport of highly radioactive materials)	22	10	
87042299	Motor vehicles for the transport of goods, with compression-ignition internal combustion piston engine "diesel or semi-diesel engine" of a gross vehicle weight > 5 t but ≤ 20 t, used (excl. dumpers for off-highway use of subheading 8704.10, special purpose motor vehicles of heading 8705 and special motor vehicles for the transport of highly radioactive materials)	22	10	
87042310	Motor vehicles with compression-ignition internal combustion piston engine "diesel or semi-diesel engine" of a gross vehicle weight > 20 t, for the transport of highly radioactive materials [Euratom]	3,5	0	
87042391	Motor vehicles for the transport of goods, with compression-ignition internal combustion piston engine "diesel or semi-diesel engine" of a gross vehicle weight > 20 t, new (excl. dumpers for off-highway use of subheading 8704.10, special purpose motor vehicles of heading 8705 and special motor vehicles for the transport of highly radioactive materials)	22	10	
87042399	Motor vehicles for the transport of goods, with compression-ignition internal combustion piston engine "diesel or semi-diesel engine" of a gross vehicle weight > 20 t, used (excl. dumpers for off-highway use of subheading 8704.10, special purpose motor vehicles of heading 8705 and special motor vehicles for the transport of highly radioactive materials)	22	10	

CN 2013	Description	Base rate	Staging category	Notes
87043110	Motor vehicles, with spark-ignition internal combustion piston engine, of a gross vehicle weight ≤ 5 t, for the transport of highly radioactive materials [Euratom]	3,5	0	
87043131	Motor vehicles for the transport of goods, with spark-ignition internal combustion piston engine, of a gross vehicle weight ≤ 5 t, of a cylinder capacity > 2 800 cm^3, new (excl. dumpers for off-highway use of subheading 8704.10, special purpose motor vehicles of heading 8705 and special motor vehicles for the transport of highly radioactive materials)	22	10	
87043139	Motor vehicles for the transport of goods, with spark-ignition internal combustion piston engine, of a gross vehicle weight ≤ 5 t, of a cylinder capacity > 2 800 cm^3, used (excl. dumpers for off-highway use of subheading 8704.10, special purpose motor vehicles of heading 8705 and special motor vehicles for the transport of highly radioactive materials)	22	10	
87043191	Motor vehicles for the transport of goods, with spark-ignition internal combustion piston engine, of a gross vehicle weight ≤ 5 t, of a cylinder capacity ≤ 2 800 cm^3, new (excl. dumpers for off-highway use of subheading 8704.10, special purpose motor vehicles of heading 8705 and special motor vehicles for the transport of highly radioactive materials)	10	7	
87043199	Motor vehicles for the transport of goods, with spark-ignition internal combustion piston engine, of a gross vehicle weight ≤ 5 t, of a cylinder capacity ≤ 2 800 cm^3, used (excl. dumpers for off-highway use of subheading 8704.10, special purpose motor vehicles of heading 8705 and special motor vehicles for the transport of highly radioactive materials)	10	7	
87043210	Motor vehicles, with spark-ignition internal combustion piston engine, of a gross vehicle weight > 5 t, for the transport of highly radioactive materials [Euratom]	3,5	0	

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CN 2013	Description	Base rate	Staging category	Notes
87043291	Motor vehicles for the transport of goods, with spark-ignition internal combustion piston engine, of a gross vehicle weight > 5 t, new (excl. dumpers for off-highway use of subheading 8704.10, special purpose motor vehicles of heading 8705 and special motor vehicles for the transport of highly radioactive materials)	22	10	
87043299	Motor vehicles for the transport of goods, with spark-ignition internal combustion piston engine, of a gross vehicle weight > 5 t, used (excl. dumpers for off-highway use of subheading 8704.10, special purpose motor vehicles of heading 8705 and special motor vehicles for the transport of highly radioactive materials)	22	10	
87049000	Motor vehicles for the transport of goods, with engines other than internal combustion piston engine (excl. dumpers for off-highway use of subheading 8704.10 and special purpose motor vehicles of heading 8705)	10	7	
87051000	Crane lorries (excl. breakdown lorries)	3,7	0	
87052000	Mobile drilling derricks	3,7	0	
87053000	Fire fighting vehicles (excl. vehicles for transporting persons)	3,7	0	
87054000	Concrete-mixer lorries	3,7	0	
87059030	Concrete-pumping vehicles	3,7	0	

CN 2013	Description	Base rate	Staging category	Notes
87059080	Special purpose motor vehicles (excl. those principally designed for the transport of persons or goods, and concrete-mixer lorries, fire fighting vehicles, mobile drilling derricks, crane lorries and concrete-pumping vehicles)	3,7	0	
87060011	Chassis with compression ignition internal combustion engines, of cylinder capacity > 2 500 cm^3 or with spark-ignition internal combustion engines of cylinder capacity > 2 800 cm^3, for motor vehicles for the transport of ten or more persons and motor vehicles for the transport of goods	19	10	
87060019	Chassis with compression ignition internal combustion engines, of cylinder capacity > 2 500 cm^3 or with spark-ignition internal combustion engines of cylinder capacity > 2 800 cm^3, for motor cars and other motor vehicles principally designed for the transport of persons; chassis with engines for tractors of heading 8701	6	4	
87060091	Chassis with compression ignition internal combustion engines, of cylinder capacity ≤ 2 500 cm^3 or with spark-ignition internal combustion engines of cylinder capacity ≤ 2 800 cm^3, for motor cars and other motor vehicles principally designed for the transport of persons	4,5	0	
87060099	Chassis with compression ignition internal combustion engines, of cylinder capacity ≤ 2 500 cm^3 or with spark-ignition internal combustion engines of cylinder capacity ≤ 2 800 cm^3, for motor vehicles for the transport of ten or more persons and motor vehicles for the transport of goods; chassis for special purpose motor vehicles of heading 8705	10	7	
87071010	Bodies for the industrial assembly of motor cars and other motor vehicles principally designed for the transport of persons	4,5	0	
87071090	Bodies for motor cars and other motor vehicles principally designed for the transport of persons (excl. those for industrial assembly of subheading 8707.10.10)	4,5	0	

CN 2013	Description	Base rate	Staging category	Notes
87079010	Bodies for the industrial assembly of pedestrian controlled tractors of subheading 8701.10, vehicles for the transport of goods with compression-ignition internal combustion piston engine "diesel or semi-diesel engine" of a cylinder capacity ≤ 2 500 cm^3	4,5	0	
87079090	Bodies for tractors, motor vehicles for the transport of ten or more persons, motor vehicles for the transport of goods and special purpose motor vehicles (excl. those for the industrial assembly of certain motor vehicles of subheading 8707.90.10)	4,5	0	
87081010	Bumpers and parts thereof, for the industrial assembly of motor cars and other motor vehicles principally designed for the transport of persons, vehicles for the transport of goods with compression-ignition internal combustion piston engine "diesel or semi-diesel engine" of a cylinder capacity ≤ 2 500 cm^3 or with spark-ignition internal piston engine of a cylinder capacity ≤ 2 800 cm^3 and special purpose motor vehicles of heading 8705, n.e.s.	3	0	
87081090	Bumpers and parts thereof for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles, n.e.s. (excl. those for the industrial assembly of certain motor vehicles of subheading 8708.10.10)	4,5	0	
87082110	Safety seat belts for the industrial assembly of: motor cars and other motor vehicles principally designed for the transport of persons, vehicles for the transport of goods, with compression-ignition internal combustion piston engine "diesel or semi-diesel" of a cylinder capacity ≤ 2 500 cm^3 or with spark-ignition internal piston engine of a cylinder capacity ≤ 2 800 cm^3 and special purpose motor vehicles of heading 8705	3	7	

CN 2013	Description	Base rate	Staging category	Notes
87082190	Safety seat belts for motor vehicles (excl. those for the industrial assembly of certain motor vehicles of subheading 8708.21.10)	4,5	7	
87082910	Parts and accessories for the industrial assembly of bodies of: pedestrian-controlled tractors, motor cars and vehicles principally designed for the transport of persons, vehicles for the transport of goods with compression-ignition internal combustion piston engine "diesel or semi-diesel engine" ≤ 2 500 cm^3 or spark-ignition internal piston engine ≤ 2 800 cm^3; special purpose motor vehicles of heading 8705 (excl. bumpers and safety seat belts)	3	7	
87082990	Parts and accessories for the industrial assembly of bodies of: tractors, motor vehicles for the transport of ≥ 10 persons, motor cars and vehicles principally designed for the transport of persons, motor vehicles for the transport of goods, special purpose motor vehicles (excl. bumpers and parts thereof, safety seat belts and parts and accessories for the industrial assembly of motor vehicles of subheading 8708.29.10)	4,5	7	
87083010	Brakes and servo-brakes and their parts, for the industrial assembly of: pedestrian-controlled tractors, motor cars and vehicles principally designed for the transport of persons, vehicles for the transport of goods with compression-ignition internal combustion piston engine "diesel or semi-diesel engine" ≤ 2 500 cm^3 or with spark-ignition internal piston engine ≤ 2 800 cm^3, special purpose motor vehicles of heading 8705, n.e.s.	3	7	
87083091	Parts for disc brakes, for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles, n.e.s. (excl. those for the industrial assembly of certain motor vehicles of subheading 8708.30.10)	4,5	7	

CN 2013	Description	Base rate	Staging category	Notes
87083099	Brakes and servo-brakes and their parts, for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles, n.e.s. (excl. those for the industrial assembly of certain motor vehicles of subheading 8708.30.10 and for disc brakes)	4,5	7	
87084020	Gear boxes and parts thereof, for the industrial assembly of: pedestrian-controlled tractors, motor cars and vehicles principally designed for the transport of persons, vehicles for the transport of goods with compression-ignition internal combustion piston engine "diesel or semi-diesel engine" of a cylinder capacity ≤ 2 500 cm^3 or with spark-ignition internal piston engine of a cylinder capacity ≤ 2 800 cm^3, special purpose motor vehicles of heading 8705, n.e.s.	3	7	
87084050	Gear boxes for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles (excl. those for the industrial assembly of certain motor vehicles of subheading 8708.40.20)	4,5	7	
87084091	Parts for gear boxes of closed-die forged steel, for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles, n.e.s. (excl. those for the industrial assembly of certain motor vehicles of subheading 8708.40.20)	4,5	7	
87084099	Parts for gear boxes for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles, n.e.s. (excl. those for the industrial assembly of certain motor vehicles of subheading 8708.40.20 and of closed-die forged steel)	3,5	7	

CN 2013	Description	Base rate	Staging category	Notes
87085020	Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles, and parts thereof, for the industrial assembly of: pedestrian-controlled tractors, motor cars and vehicles principally designed for the transport of persons, vehicles for the transport of goods with compression-ignition internal combustion piston engine "diesel or semi-diesel engine" ≤ 2 500 cm^3 or with spark-ignition internal piston engine ≤ 2 800 cm^3, special purpose motor vehicles of heading 8705, n.e.s.	3	7	
87085035	Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles, for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles (excl. those for the industrial assembly of certain motor vehicles of subheading 8708.50.20)	4,5	7	
87085055	Parts for drive-axles with differential, whether or not provided with other transmission components, and for non-driving axles, of closed-die forged steel, for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles, n.e.s. (excl. those for the industrial assembly of certain motor vehicles of subheading 8708.50.20)	4,5	7	
87085091	Parts for non-driving axles, for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles, n.e.s. (excl. those for the industrial assembly of certain motor vehicles of subheading 8708.50.20 and of closed-die forged steel)	4,5	7	
87085099	Parts for drive-axles with differential, whether or not provided with other transmission components, for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles, n.e.s. (excl. those for the industrial assembly of certain motor vehicles of subheading 8708.50.20, for non-driving axles and of closed-die forged steel)	3,5	7	

CN 2013	Description	Base rate	Staging category	Notes
87087010	Road wheels and parts and accessories thereof, for the industrial assembly of: pedestrian-controlled tractors, motor cars and vehicles principally designed for the transport of persons, vehicles for the transport of goods with compression-ignition internal combustion piston engine "diesel or semi-diesel engine" ≤ 2 500 cm^3 or with spark-ignition internal piston engine ≤ 2 800 cm^3, and special purpose motor vehicles of heading 8705, n.e.s.	3	7	
87087050	Aluminium road wheels, aluminium parts and accessories thereof, for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles (excl. those for the industrial assembly of certain motor vehicles of subheading 8708.70.10)	4,5	7	
87087091	Wheel centres in star form, cast in one piece, of iron or steel, for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles (excl. those for the industrial assembly of certain motor vehicles of subheading 8708.70.10)	3	7	
87087099	Road wheels and parts and accessories thereof, for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles, n.e.s. (excl. those for the industrial assembly of certain motor vehicles of subheading 8708.70.10, those of aluminium and wheel centres in star form, cast in one piece, of iron or steel)	4,5	7	
87088020	Suspension systems and parts thereof, incl. shock-absorbers, for the industrial assembly of: motor cars and other motor vehicles principally designed for the transport of persons, vehicles for the transport of goods with compression-ignition internal combustion piston engine "diesel or semi-diesel engine" of a cylinder capacity ≤ 2 500 cm^3 or with spark-ignition internal piston engine of a cylinder capacity ≤ 2 800 cm^3 and special purpose motor vehicles of heading 8705, n.e.s.	3	7	

CN 2013	Description	Base rate	Staging category	Notes
87088035	Suspension shock-absorbers for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles (excl. those for the industrial assembly of certain motor vehicles of subheading 8708.80.20)	4,5	7	
87088055	Anti roll bars and torsion bars, for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles (excl. those for the industrial assembly of certain motor vehicles of subheading 8708.80.20)	3,5	7	
87088091	Suspension systems and parts thereof, of closed-die forged steel, for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles, n.e.s. (excl. those for the industrial assembly of certain motor vehicles of subheading 8708.80.20, shock-absorbers, anti roll bars and torsion bars)	4,5	7	
87088099	Suspension systems and parts thereof, for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles, n.e.s. (excl. those for the industrial assembly of certain motor vehicles of subheading 8708.80.20, shock-absorbers, anti roll bars, torsion bars and those of closed-die forged steel)	3,5	7	
87089120	Radiators and parts thereof, for the industrial assembly of: pedestrian-controlled tractors, motor cars and vehicles principally designed for the transport of persons, vehicles for the transport of goods with compression-ignition internal combustion piston engine "diesel or semi-diesel engine" of a cylinder capacity ≤ 2 500 cm^3 or with spark-ignition internal piston engine of a cylinder capacity ≤ 2 800 cm^3, special purpose motor vehicles of heading 8705, n.e.s.	3	7	

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CN 2013	Description	Base rate	Staging category	Notes
87089135	Radiators for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles (excl. those for the industrial assembly of certain motor vehicles of subheading 8708.91.20)	4,5	7	
87089191	Parts for radiators, of closed-die forged steel, for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles, n.e.s. (excl. those for the industrial assembly of certain motor vehicles of subheading 8708.91.20)	4,5	7	
87089199	Parts for radiators, for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles, n.e.s. (excl. those for the industrial assembly of certain motor vehicles of subheading 8708.91.20 and those of closed-die forged steel)	3,5	7	
87089220	Silencers "mufflers" and exhaust pipes, and parts thereof, for the industrial assembly of: pedestrian-controlled tractors, motor cars and vehicles principally designed for the transport of persons, vehicles for the transport of goods with compression-ignition internal combustion piston engine "diesel or semi-diesel engine" ≤ 2 500 cm^3 or with spark-ignition internal piston engine ≤ 2 800 cm^3, special purpose motor vehicles of heading 8705, n.e.s	3	7	
87089235	Silencers "mufflers" and exhaust pipes, for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles (excl. those for the industrial assembly of certain motor vehicles of subheading 8708.92.20)	4,5	7	

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CN 2013	Description	Base rate	Staging category	Notes
87089291	Parts for silencers "mufflers" and exhaust pipes, of closed-die forged steel, for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles, n.e.s. (excl. those for the industrial assembly of certain motor vehicles of subheading 8708.92.20)	4,5	7	
87089299	Parts for silencers "mufflers" and exhaust pipes, for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles, n.e.s. (excl. those for the industrial assembly of certain motor vehicles of subheading 8708.92.20 and of closed-die forged steel)	3,5	7	
87089310	Clutches and parts thereof, for the industrial assembly of: pedestrian-controlled tractors, motor cars and vehicles principally designed for the transport of persons, vehicles for the transport of goods with compression-ignition internal combustion piston engine "diesel or semi-diesel engine" ≤ 2 500 cm^3 or with spark-ignition internal piston engine ≤ 2 800 cm^3, special purpose motor vehicles of heading 8705, n.e.s.	3	7	
87089390	Clutches and parts thereof, for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles, n.e.s. (excl. those for the industrial assembly of certain motor vehicles of subheading 8708.93.10)	4,5	7	
87089420	Steering wheels, steering columns and steering boxes, and parts thereof, for the industrial assembly of: motor cars and vehicles principally designed for the transport of persons, vehicles for the transport of goods with compression-ignition internal combustion piston engine "diesel or semi-diesel engine" ≤ 2 500 cm^3 or with spark-ignition internal piston engine ≤ 2 800 cm^3, special purpose motor vehicles of heading 8705, n.e.s.	3	7	

CN 2013	Description	Base rate	Staging category	Notes
87089435	Steering wheels, columns and boxes, for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles (excl. those for the industrial assembly of certain motor vehicles of subheading 8708.94.20)	4,5	7	
87089491	Parts for steering wheels, steering columns and steering boxes, of closed-die forged steel, for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles, n.e.s. (excl. those for the industrial assembly of certain motor vehicles of subheading 8708.94.20)	4,5	7	
87089499	Parts for steering wheels, steering columns and steering boxes, for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles, n.e.s. (excl. those for the industrial assembly of certain motor vehicles of subheading 8708.94.20 and of closed-die forged steel)	3,5	7	
87089510	Safety airbags with inflator system and parts thereof, for the industrial assembly of: pedestrian-controlled tractors, motor cars and vehicles principally designed for the transport of persons, vehicles for the transport of goods with compression-ignition internal combustion piston engine "diesel or semi-diesel engine" ≤ 2 500 cm^3 or with spark-ignition internal piston engine ≤ 2 800 cm^3, special purpose motor vehicles of heading 8705, n.e.s.	3	7	
87089591	Safety airbags with inflator system and parts thereof, of closed-die forged steel, for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles, n.e.s. (excl. those for the industrial assembly of certain motor vehicles of subheading 8708.95.10)	4,5	7	

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CN 2013	Description	Base rate	Staging category	Notes
87089599	Safety airbags with inflator system and parts thereof, for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles, n.e.s. (excl. those for the industrial assembly of certain motor vehicles of subheading 8708.95.10 and of closed-die forged steel)	3,5	7	
87089910	Parts and accessories for the industrial assembly of: pedestrian-controlled tractors, motor cars and vehicles principally designed for the transport of persons, vehicles for the transport of goods with compression-ignition internal combustion piston engine "diesel or semi-diesel engine" ≤ 2 500 cm^3 or with spark-ignition internal piston engine ≤ 2 800 cm^3, special purpose motor vehicles of heading 8705, n.e.s.	3	7	
87089993	Parts and accessories of closed-die forged steel, for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles, n.e.s.	4,5	7	
87089997	Parts and accessories for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles, n.e.s. (excl. of closed-die forged steel)	3,5	7	
87091110	Electrical vehicles, not fitted with lifting or handling equipment, for the transport of highly radioactive materials [Euratom]	2	0	
87091190	Electrical vehicles, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods, incl. tractors for railways station platforms (excl. vehicles specially designed for the transport of highly radioactive materials)	4	0	
87091910	Works trucks, self-propelled, not fitted with lifting or handling equipment, for the transport of highly radioactive materials [Euratom] (excl. electrical trucks)	2	0	

CN 2013	Description	Base rate	Staging category	Notes
87091990	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods, incl. tractors for railways station platforms (excl. vehicles specially designed for the transport of highly radioactive materials and electrical trucks)	4	0	
87099000	Parts of self-propelled works trucks, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods, incl. tractors for railways station platforms, n.e.s.	3,5	0	
87100000	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles, n.e.s.	1,7	0	
87111000	Motorcycles, incl. mopeds, and cycles fitted with an auxiliary motor, with reciprocating internal combustion piston engine of a cylinder capacity ≤ 50 cm^3	8	7	
87112010	Scooters of cylinder capacity > 50 cm^3 but ≤ 250 cm^3	8	7	
87112092	Motorcycles, incl. mopeds, with reciprocating internal combustion piston engine of a cylinder capacity > 50 cm^3 but ≤ 125 cm^3 (excl. scooters)	8	7	
87112098	Motorcycles, incl. mopeds, with reciprocating internal combustion piston engine of a cylinder capacity > 125 cm^3 to 250 cm^3 (excl. scooters)	8	7	
87113010	Motorcycles, incl. mopeds, with reciprocating internal combustion piston engine of a cylinder capacity > 250 cm^3 to 380 cm^3	6	4	

CN 2013	Description	Base rate	Staging category	Notes
87113090	Motorcycles, incl. mopeds, with reciprocating internal combustion piston engine of a cylinder capacity > 380 cm^3 to 500 cm^3	6	4	
87114000	Motorcycles, incl. mopeds, with reciprocating internal combustion piston engine of a cylinder capacity > 500 cm^3 but ≤ 800 cm^3	6	4	
87115000	Motorcycles, incl. mopeds, with reciprocating internal combustion piston engine of a cylinder capacity > 800 cm^3	6	4	
87119010	Cycles, with an auxiliary electric motor with a continuous rated power ≤ 250 W	6	4	
87119090	Motorcycles, incl. mopeds, and cycles fitted with an auxiliary motor and side cars for motorcycles (excl. with reciprocating internal combustion piston engine, and cycles with continuous rated power ≤ 250 W)	6	4	
87120030	Bicycles, not motorised, with ball bearings	14	10	
87120070	Cycles, incl. delivery tricycles, not motorised (excl. bicycles with ball bearings)	15	10	
87131000	Carriages for disabled persons, not mechanically propelled	Free	0	
87139000	Carriages for disabled persons, motorised or otherwise mechanically propelled (excl. specially designed motor vehicles and bicycles)	Free	0	
87141000	Parts and accessories of motorcycles, incl. mopeds, n.e.s.	3,7	0	
87142000	Parts and accessories for carriages for disabled persons, n.e.s.	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
87149110	Frames for cycles (excl. for motorcycles)	4,7	4	
87149130	Front forks for cycles (excl. for motorcycles)	4,7	4	
87149190	Parts of front forks, for cycles (excl. for motorcycles)	4,7	4	
87149210	Rims for cycles (excl. for motorcycles)	4,7	4	
87149290	Spokes for cycles (excl. for motorcycles)	4,7	4	
87149300	Hubs and free-wheel sprocket-wheels for cycles (excl. for motorcycles and coaster braking hubs and hub brakes)	4,7	4	
87149420	Brakes, incl. coaster braking hubs and hub brakes, for cycles (excl. for motorcycles)	4,7	4	
87149490	Parts of brakes, incl. coaster braking hubs and hub-brakes, for cycles, n.e.s. (excl. for motorcycles)	4,7	4	
87149500	Saddles for cycles (excl. for motorcycles)	4,7	4	
87149610	Pedals for bicycles	4,7	4	
87149630	Crank-gear for bicycles	4,7	4	
87149690	Parts of pedals and crank-gear for bicycles, n.e.s.	4,7	4	
87149910	Handlebars for bicycles	4,7	4	

CN 2013	Description	Base rate	Staging category	Notes
87149930	Luggage carriers for bicycles	4,7	4	
87149950	Derailleur gears for bicycles	4,7	4	
87149990	Parts and accessories for bicycles, and parts thereof, n.e.s.	4,7	4	
87150010	Baby carriages	2,7	0	
87150090	Parts of baby carriages, n.e.s.	2,7	0	
87161092	Trailers and semi-trailers of the caravan type, for housing or camping, of a weight ≤ 1 600 kg	2,7	0	
87161098	Trailers and semi-trailers of the caravan type, for housing or camping, of a weight > 1 600 kg	2,7	0	
87162000	Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	2,7	0	
87163100	Tanker trailers and tanker semi-trailers, not designed for running on rails	2,7	0	
87163910	Trailers and semi-trailers, not designed for running on rails, for the transport of highly radioactive materials [Euratom]	2,7	0	
87163930	Semi-trailers for the transport of goods, new (excl. self-loading or self-unloading semi-trailers for agricultural purposes, tanker semi-trailers, and semi-trailers not designed for running on rails for the transport of highly radioactive materials [Euratom])	2,7	0	
87163950	Trailers for the transport of goods, new (excl. self-loading or self-unloading trailers for agricultural purposes, tanker trailers, and trailers designed for the transport of highly radioactive materials)	2,7	0	

CN 2013	Description	Base rate	Staging category	Notes
87163980	Trailers and semi-trailers for the transport of goods, used (excl. self-loading or self-unloading trailers and semi-trailers for agricultural purposes, tanker trailers and semi-trailers, and trailers and semi-trailers not designed for running on rails for the transport of highly radioactive materials [Euratom])	2,7	0	
87164000	Trailers and semi-trailers, not designed for running on rails (excl. trailers and semi-trailers for the transport of goods and those of the caravan type for housing or camping)	2,7	0	
87168000	Vehicles pushed or drawn by hand and other vehicles not mechanically propelled (excl. trailers and semi-trailers)	1,7	0	
87169010	Chassis of trailers, semi-trailers and other vehicles not mechanically propelled, n.e.s.	1,7	0	
87169030	Bodies of trailers, semi-trailers and other vehicles not mechanically propelled, n.e.s.	1,7	0	
87169050	Axles of trailers, semi-trailers and other vehicles not mechanically propelled, n.e.s.	1,7	0	
87169090	Parts of trailers, semi-trailers and other vehicles not mechanically propelled, n.e.s. (excl. chassis, bodies and axles)	1,7	0	
88010010	Gliders, without motor and not capable of being fitted with a motor, and hang gliders; balloons and dirigibles (excl. party balloons)	3,7	0	
88010090	Kites and other non-powered aircraft (excl. gliders, hang gliders, balloons and children's kites)	2,7	0	
88021100	Helicopters of an unladen weight ≤ 2 000 kg	7,5	4	
88021200	Helicopters of an unladen weight > 2 000 kg	2,7	0	

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CN 2013	Description	Base rate	Staging category	Notes
88022000	Aeroplanes and other powered aircraft of an unladen weight ≤ 2 000 kg (excl. helicopters and dirigibles)	7,7	7	
88023000	Aeroplanes and other powered aircraft of an unladen weight > 2 000 kg but ≤ 15 000 kg (excl. helicopters and dirigibles)	2,7	0	
88024000	Aeroplanes and other powered aircraft of an of an unladen weight > 15 000 kg (excl. helicopters and dirigibles)	2,7	4	
88026010	Spacecraft, incl. satellites	4,2	0	
88026090	Suborbital and spacecraft launch vehicles	4,2	0	
88031000	Propellers and rotors and parts thereof, for aircraft, n.e.s.	2,7	0	
88032000	Under-carriages and parts thereof, for aircraft, n.e.s.	2,7	0	
88033000	Parts of aeroplanes or helicopters, n.e.s. (excl. those for gliders)	2,7	0	
88039010	Parts of kites	1,7	0	
88039020	Parts of spacecraft, incl. satellites, n.e.s.	1,7	0	
88039030	Parts of suborbital and spacecraft launch vehicles, n.e.s.	1,7	0	
88039090	Parts of aircraft, n.e.s. (excl. of spacecraft, incl. satellites, and suborbital and spacecraft launch vehicles)	2,7	0	

CN 2013	Description	Base rate	Staging category	Notes
88040000	Parachutes, incl. dirigible parachutes and paragliders, and rotochutes; parts thereof and accessories thereto, n.e.s.	2,7	0	
88051010	Aircraft launching gear and parts thereof, n.e.s. (excl. motor winches for launching gliders)	2,7	0	
88051090	Deck-arrestor or similar gear for aircraft and parts thereof, n.e.s.	1,7	0	
88052100	Air combat simulators and parts thereof	1,7	0	
88052900	Ground flying trainers and parts thereof, n.e.s. (excl. air combat simulators and parts thereof)	1,7	0	
89011010	Sea-going cruise ships, excursion boats and similar vessels principally designed for the transport of persons, and seagoing ferry-boats of all kinds	Free	0	
89011090	Cruise ships, excursion boats and similar vessels principally designed for the transport of persons and ferry-boats of all kinds (excl. seagoing vessels)	1,7	0	
89012010	Sea-going tankers	Free	0	
89012090	Tankers (excl. seagoing tankers)	1,7	0	
89013010	Sea-going refrigerated vessels (excl. tankers)	Free	0	
89013090	Refrigerated vessels (excl. seagoing vessels and tankers)	1,7	0	

CN 2013	Description	Base rate	Staging category	Notes
89019010	Sea-going vessels for the transport of goods and seagoing vessels for the transport of both persons and goods (excl. refrigerated vessels, tankers, ferry-boats and vessels principally designed for the transport of persons)	Free	0	
89019090	Vessels for the transport of goods and vessels for the transport of both persons and goods, whether or not mechanically propelled (excl. seagoing vessels, refrigerated vessels, tankers, ferry-boats and vessels principally designed for the transport of persons)	1,7	0	
89020010	Fishing vessels, factory ships and other vessels for processing or preserving fishery products, seagoing	Free	0	
89020090	Fishing vessels; factory ships and other vessels for processing or preserving fishery products (excl. seagoing vessels and fishing boats for sport)	1,7	0	
89031010	Inflatable vessels for pleasure or sports, of a weight ≤ 100 kg each	2,7	0	
89031090	Inflatable vessels, for pleasure or sports, of a weight > 100 kg each	1,7	0	
89039110	Sea-going sailboats and yachts, with or without auxiliary motor, for pleasure or sports	Free	0	
89039190	Sailboats and yachts, with or without auxiliary motor, for pleasure or sports (excl. seagoing vessels)	1,7	0	
89039210	Sea-going motor boats and motor yachts, for pleasure or sports (other than outboard motor boats)	Free	0	
89039291	Motor boats for pleasure or sports, of a length ≤ 7,5 m (other than outboard motor boats)	1,7	0	
89039299	Motor boats for pleasure or sports, of a length > 7,5 m (other than outboard motor boats and excl. seagoing motor boats)	1,7	0	

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CN 2013	Description	Base rate	Staging category	Notes
89039910	Vessels for pleasure or sports, rowing boats and canoes, of a weight ≤ 100 kg each (excl. motor boats powered other than by outboard motors, sailboats with or without auxiliary motor and inflatable boats)	2,7	0	
89039991	Vessels for pleasure or sports, rowing boats and canoes, of a weight > 100 kg, of a length ≤ 7,5 m (excl. motor boats powered other than by outboard motors, sailboats with or without auxiliary motor and inflatable boats)	1,7	0	
89039999	Vessels for pleasure or sports , rowing boats and canoes, of a weight > 100 kg, of a length > 7,5 m (excl. motor boats and motor yachts powered other than by outboard motors, sailboats and yachts with or without auxiliary motor and inflatable boats)	1,7	0	
89040010	Tugs, seagoing and for inland waterways	Free	0	
89040091	Sea-going pusher craft	Free	0	
89040099	Pusher craft (excl. seagoing)	1,7	0	
89051010	Sea-going dredgers	Free	0	
89051090	Dredgers (excl. seagoing)	1,7	0	
89052000	Floating or submersible drilling or production platforms	Free	0	
89059010	Sea-going light vessels, fire-floats, floating cranes and other vessels, the navigability of which is subsidiary to their main function (excl. dredgers, floating or submersible drilling or production platforms; fishing vessels and warships)	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
89059090	Light vessels, fire-floats, floating cranes and other vessels, the navigability of which is subsidiary to their main function (excl. seagoing vessels, dredgers, floating or submersible drilling or production platforms; fishing vessels and warships)	1,7	0	
89061000	Warships of all kinds	Free	0	
89069010	Sea-going vessels, incl. lifeboats (excl. warships, rowing boats and other vessels of heading 8901 to 8905 and vessels for breaking up)	Free	0	
89069091	Vessels, incl. lifeboats, of a weight ≤ 100 kg each (excl. rowing boats and other vessels of heading 8901 to 8905 and vessels for breaking up)	2,7	0	
89069099	Vessels, incl. lifeboats, of a weight > 100 kg each (excl. seagoing vessels, warships, rowing boats and other vessels of heading 8901 to 8905 and floating structures for breaking up)	1,7	0	
89071000	Inflatable rafts	2,7	0	
89079000	Rafts, tanks, coffer-dams, landing stages, buoys, beacons and other floating structures (excl. inflatable rafts, vessels of heading 8901 to 8906 and floating structures for breaking up)	2,7	0	
89080000	Vessels and other floating structures for breaking up	Free	0	
90011010	Image conductor cables of optical fibres (excl. cables made up of individually sheathed fibres of heading 8544)	2,9	0	
90011090	Optical fibres, optical fibre bundles and cables (excl. made up of individually sheathed fibres of heading 8544 and image conductor cables)	2,9	0	

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CN 2013	Description	Base rate	Staging category	Notes
90012000	Sheets and plates of polarising material	2,9	0	
90013000	Contact lenses	2,9	0	
90014020	Spectacle lenses of glass, not for the correction of vision	2,9	0	
90014041	Spectacle lenses of glass, both sides finished, for the correction of vision, single focal	2,9	0	
90014049	Spectacle lenses of glass, both sides finished, for the correction of vision, bi-focal or multi focal	2,9	0	
90014080	Spectacle lenses of glass (excl. both sides finished)	2,9	0	
90015020	Spectacle lenses of materials other than glass, not for the correction of vision	2,9	0	
90015041	Spectacle lenses of materials other than glass, both sides finished, for the correction of vision, single focal	2,9	0	
90015049	Spectacle lenses of materials other than glass, both sides finished, for the correction of vision (excl. bi-focal or multi focal)	2,9	0	
90015080	Spectacle lenses of materials (excl. glass), partly finished	2,9	0	
90019000	Lenses, prisms, mirrors and other optical elements, of any material, unmounted (excl. such elements of glass not optically worked, contact lenses and spectacle lenses)	2,9	0	
90021100	Objective lenses for cameras, projectors or photographic enlargers or reducers	6,7	4	
90021900	Objective lenses (excl. for cameras, projectors or photographic enlargers or reducers)	6,7	0	

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CN 2013	Description	Base rate	Staging category	Notes
90022000	Filters, optical, being parts of or fittings for instruments, apparatus and appliances, framed or mounted	6,7	0	
90029000	Lenses, prisms, mirrors and other optical elements, mounted, of any material, being parts of or fittings for instruments or apparatus (excl. objective lenses for cameras, projectors or photographic enlargers or reducers, such elements of glass not optically worked, and filters)	6,7	4	
90031100	Frames and mountings for spectacles, goggles or the like, of plastics	2,2	0	
90031900	Frames and mountings for spectacles, goggles or the like (excl. of plastics)	2,2	0	
90039000	Parts of frames and mountings for spectacles, goggles or the like, n.e.s.	2,2	0	
90041010	Sunglasses with optically worked lenses	2,9	0	
90041091	Sunglasses with lenses of plastics, not optically worked	2,9	0	
90041099	Sunglasses with lenses of glass, not optically worked	2,9	0	
90049010	Spectacles, goggles and the like, corrective, protective or other, with lenses of plastics (excl. spectacles for testing eyesight, sunglasses, contact lenses, spectacle lenses and frames and mountings for spectacles)	2,9	0	
90049090	Spectacles, goggles and the like, corrective, protective or other (other than with lenses of plastics and excl. spectacles for testing eyesight, sunglasses, contact lenses, spectacle lenses and frames and mountings for spectacles)	2,9	0	
90051000	Binoculars	4,2	0	

CN 2013	Description	Base rate	Staging category	Notes
90058000	Monoculars, astronomical and other optical telescopes and other astronomical instruments (excl. binoculars, instruments for radio-astronomy and other instruments or apparatus specified elsewhere)	4,2	0	
90059000	Parts and accessories, incl. mountings, for binoculars, monoculars, astronomical and other optical telescopes, and other astronomical instruments, n.e.s.	4,2	0	
90061000	Cameras of a kind used for preparing printing plates or cylinders	4,2	0	
90063000	Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological laboratories	4,2	0	
90064000	Instant print cameras (excl. special cameras of subheading 9006.10 or 9006.30)	3,2	0	
90065100	Cameras with a through-the-lens viewfinder [single lens reflex "SLR"] for roll film of a width of ≤ 35 mm (excl. instant print cameras and special cameras of subheading 9006.10 or 9006.30)	4,2	0	
90065200	Cameras for roll film of a width of < 35 mm (excl. instant print cameras, single lens reflex "SLR" cameras and special cameras of subheading 9006.10 or 9006.30)	4,2	0	
90065310	Disposable cameras for roll film of a width of 35 mm	4,2	0	
90065380	Cameras for roll film of a width of 35 mm (excl. instant print cameras, single lens reflex cameras, specially designed cameras of subheading 9006.10 or 9006.30 and disposable cameras)	4,2	0	
90065900	Cameras for roll film of a width of > 35 mm or for film in the flat (excl. instant print cameras and special cameras of subheading 9006.10 or 9006.30)	4,2	0	

CN 2013	Description	Base rate	Staging category	Notes
90066100	Electronic discharge lamp flashlight apparatus for photographic purposes	3,2	0	
90066900	Photographic flashlights and flashlight apparatus (excl. with electronic discharge lamps)	3,2	0	
90069100	Parts and accessories for photographic cameras, n.e.s.	3,7	0	
90069900	Parts and accessories for photographic flashlights and flashlight apparatus, n.e.s.	3,2	0	
90071000	Cinematographic cameras	3,7	0	
90072000	Cinematographic projectors	3,7	0	
90079100	Parts and accessories for cinematographic cameras, n.e.s.	3,7	0	
90079200	Parts and accessories for cinematographic projectors, n.e.s.	3,7	0	
90085000	Image projectors, and photographic enlargers and reducers (excl. cinematographic and parts)	3,7	0	
90089000	Parts and accessories for image projectors, photographic enlargers and reducers, n.e.s.	3,7	0	
90101000	Apparatus and equipment for automatically developing photographic or cinematographic film or paper in rolls or for automatically exposing developed film to rolls of photographic paper	2,7	0	
90105000	Apparatus and equipment for photographic or cinematographic laboratories, n.e.s.; negatoscopes	2,7	0	
90106000	Projection screens	2,7	0	

CN 2013	Description	Base rate	Staging category	Notes
90109000	Parts and accessories for apparatus and equipment for photographic or cinematographic laboratories, negatoscopes and projection screens, n.e.s.	2,7	0	
90111010	Stereoscopic optical microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	Free	0	
90111090	Stereoscopic optical microscopes (excl. fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles)	6,7	0	
90112010	Photomicrographic optical microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles (excl. stereoscopic microscopes)	Free	0	
90112090	Optical microscopes for photomicrography, cinephotomicrography or microprojection (excl. fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles, and stereoscopic microscopes)	6,7	4	
90118000	Optical microscopes (excl. for photomicrography, cinephotomicrography or microprojection, stereoscopic microscopes, binocular microscopes for ophthalmology and instruments, appliances and machines of heading 9031)	6,7	0	
90119010	Parts and accessories of stereoscopic optical microscopes and photomicrographic optical microscopes, fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles, n.e.s.	Free	0	
90119090	Parts and accessories for compound optical microscopes, n.e.s. (excl. of stereoscopic optical microscopes and photomicrographic optical microscopes, fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles)	6,7	0	

CN 2013	Description	Base rate	Staging category	Notes
90121010	Electron microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	Free	0	
90121090	Electron microscopes, proton microscopes and diffraction apparatus (excl. electron microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles)	3,7	0	
90129010	Parts and accessories of electron microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles, n.e.s.	Free	0	
90129090	Parts and accessories for electron microscopes, proton microscopes and diffraction apparatus, n.e.s. (excl. of electron microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles)	3,7	0	
90131000	Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of Chapter 90 or Section 16, Chapters 84 and 85	4,7	4	
90132000	Lasers (excl. laser diodes)	4,7	0	
90138020	Matrix liquid crystal devices, active	Free	0	
90138030	Liquid crystal devices, n.e.s.	Free	0	
90138090	Magnifying glasses, thread counters, stereoscopes, kaleidoscopes and other optical instruments and apparatus not specified or included elsewhere in Chapter 90	4,7	4	
90139010	Parts and accessories for liquid crystal displays "LCD"	Free	0	

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CN 2013	Description	Base rate	Staging category	Notes
90139090	Parts and accessories for lasers and other instruments, apparatus and appliances not specified or included elsewhere in Chapter 90, n.e.s.	4,7	4	
90141000	Direction finding compasses	2,7	0	
90142020	Inertial navigation systems for aeronautical or space navigation (excl. compasses and radio navigational equipment)	3,7	0	
90142080	Instruments and appliances for aeronautical or space navigation (excl. inertial navigation systems, compasses and radio navigational equipment)	3,7	0	
90148000	Navigational instruments and apparatus (excl. for aeronautical or space navigation, compasses and radio navigational equipment)	3,7	0	
90149000	Parts and accessories for compasses and other navigational instruments and appliances, n.e.s.	2,7	0	
90151010	Electronic rangefinders	3,7	0	
90151090	Non-electronic rangefinders	2,7	0	
90152010	Electronic theodolites and tachymeters ”tacheometers”	3,7	0	
90152090	Non-electronic theodolites and tachymeters ”tacheometers”	2,7	0	
90153010	Electronic levels	3,7	0	
90153090	Non-electronic levels	2,7	0	

CN 2013	Description	Base rate	Staging category	Notes
90154010	Electronic photogrammetrical surveying instruments and appliances	3,7	0	
90154090	Non-electronic photogrammetrical surveying instruments and appliances	2,7	0	
90158011	Electronic meteorological, hydrological and geophysical instruments and apparatus (excl. compasses, rangefinders, theodolites, tachymeters ”tacheometers”, levels and photogrammetrical surveying instruments and appliances)	3,7	0	
90158019	Electronic instruments and appliances used in geodesy, topography, hydrography or oceanography (excl. compasses, rangefinders, theodolites, tachymeters ”tacheometers”, levels and photogrammetrical surveying instruments and appliances)	3,7	0	
90158091	Non-electronic instruments and appliances used in geodesy, topography surveying or levelling and hydrographic instruments (excl. compasses, rangefinders, theodolites, tachymeters ”tacheometers”, levels and photogrammetrical surveying instruments and appliances)	2,7	0	
90158093	Non-electronic meteorological, hydrological and geophysical instruments and apparatus (excl. compasses, rangefinders, theodolites, tachymeters ”tacheometers”, levels and photogrammetrical surveying instruments and appliances)	2,7	0	
90158099	Non-electronic instruments and appliances used in oceanography (excl. compasses, rangefinders, theodolites, tachymeters ”tacheometers”, levels and photogrammetrical surveying instruments and appliances)	2,7	0	
90159000	Parts and accessories for instruments and appliances used in geodesy, topography, photogrammetrical surveying, hydrography, oceanography, hydrology, meteorology or geophysics, and for rangefinders, n.e.s.	2,7	0	
90160010	Balances of a sensitivity of 50 mg or better, with or without weights	3,7	0	

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CN 2013	Description	Base rate	Staging category	Notes
90160090	Parts and accessories for balances of a sensitivity of 50 mg or better, n.e.s.	3,7	0	
90171010	Plotters as drafting machines	Free	0	
90171090	Drafting tables and machines, whether or not automatic (excl. plotters)	2,7	0	
90172005	Plotters as drawing or marking-out instruments	Free	0	
90172010	Drawing instruments (excl. drafting tables and machines, plotters)	2,7	0	
90172039	Marking-out instruments	2,7	0	
90172090	Mathematical calculating instruments, incl. slide rules, disc calculators and the like (excl. calculating machines)	2,7	0	
90173000	Micrometers, callipers and gauges (excl. gauges without adjustable devices of subheading 9031.80)	2,7	0	
90178010	Measuring rods and tapes and divided scales	2,7	0	
90178090	Hand-held instruments for measuring length, n.e.s.	2,7	0	
90179000	Parts and accessories for drawing, marking-out or mathematical calculating instruments and instruments for measuring length for use in the hand, n.e.s.	2,7	0	
90181100	Electro-cardiographs	Free	0	
90181200	Ultrasonic scanning apparatus	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
90181300	Magnetic resonance imaging apparatus	Free	0	
90181400	Scintigraphic apparatus	Free	0	
90181910	Electro-diagnostic monitoring apparatus for simultaneous monitoring of two or more physiological parameters	Free	0	
90181990	Electro-diagnostic apparatus, incl. apparatus for functional exploratory examination or for checking physiological parameters (excl. electro-cardiographs, ultrasonic scanning apparatus, magnetic resonance imaging apparatus, scintigraphic apparatus and monitoring apparatus for simultaneous monitoring of two or more physiological parameters)	Free	0	
90182000	Ultraviolet or infra-red ray apparatus used in medical, surgical, dental or veterinary sciences	Free	0	
90183110	Syringes of plastics, with or without needles, used in medical, surgical, dental or veterinary sciences	Free	0	
90183190	Syringes, with or without needles, used in medical, surgical, dental or veterinary sciences (excl. of plastic)	Free	0	
90183210	Tubular metal needles, used in medical, surgical, dental or veterinary sciences	Free	0	
90183290	Needles for sutures, used in medical, surgical, dental or veterinary sciences	Free	0	
90183900	Needles, catheters, cannulae and the like, used in medical, surgical, dental or veterinary sciences (excl. syringes, tubular metal needles and needles for sutures)	Free	0	
90184100	Dental drill engines, whether or not combined on a single base with other dental equipment	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
90184910	Burrs, discs, drills and brushes, for use in dental drills	Free	0	
90184990	Instruments and appliances used in dental sciences, n.e.s.	Free	0	
90185010	Ophthalmic instruments and appliances, non-optical, n.e.s.	Free	0	
90185090	Ophthalmic instruments and appliances, optical, n.e.s.	Free	0	
90189010	Instruments and apparatus for measuring blood-pressure	Free	0	
90189020	Endoscopes used in medical, surgical or veterinary sciences	Free	0	
90189030	Renal dialysis equipment ”artificial kidneys, kidney machines and dialysers”	Free	0	
90189040	Diathermic apparatus (excl. ultraviolet or infra-red apparatus)	Free	0	
90189050	Transfusion apparatus used in medical sciences	Free	0	
90189060	Anaesthetic apparatus and instruments	Free	0	
90189075	Apparatus for nerve stimulation	Free	0	
90189084	Instruments and appliances used in medical, surgical or veterinary sciences, n.e.s.	Free	0	
90191010	Electrical vibratory-massage apparatus	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
90191090	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus (excl. electrical vibratory-massage apparatus)	Free	0	
90192000	Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	Free	0	
90200000	Breathing appliances and gas masks (excl. protective masks having neither mechanical parts nor replaceable filters, and artificial respiration or other therapeutic respiration apparatus)	1,7	0	
90211010	Orthopaedic appliances	Free	0	
90211090	Splints and other fracture appliances	Free	0	
90212110	Artificial teeth of plastics	Free	0	
90212190	Artificial teeth of materials other than plastics	Free	0	
90212900	Dental fittings (excl. artificial teeth)	Free	0	
90213100	Artificial joints for orthopaedic purposes	Free	0	
90213910	Ocular protheses	Free	0	
90213990	Artificial parts of the body (excl. artificial teeth and dental fittings, artificial joints and ocular protheses)	Free	0	
90214000	Hearing aids (excl. parts and accessories)	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
90215000	Pacemakers for stimulating heart muscles (excl. parts and accessories)	Free	0	
90219010	Parts and accessories of hearing aids, n.e.s.	Free	0	
90219090	Articles and appliances, which are worn or carried, or implanted in the body, to compensate for a defect or disability (excl. artificial parts of the body, hearing aids, incl. parts and accessories, and complete pacemakers for stimulating heart muscles)	Free	0	
90221200	Computer tomography apparatus	Free	0	
90221300	Apparatus based on the use of X-rays for dental uses	Free	0	
90221400	Apparatus based on the use of X-rays, for medical, surgical or veterinary uses (excl. for dental purposes and computer tomography apparatus)	Free	0	
90221900	Apparatus based on the use of X-rays (other than for medical, surgical, dental or veterinary uses)	Free	0	
90222100	Apparatus based on the use of alpha, beta or gamma radiations, for medical, surgical, dental or veterinary uses	Free	0	
90222900	Apparatus based on the use of alpha, beta or gamma radiations (other than for medical, surgical, dental or veterinary uses)	2,1	0	
90223000	X-ray tubes	2,1	0	

CN 2013	Description	Base rate	Staging category	Notes
90229000	X-ray generators other than X-ray tubes, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like, and general parts and accessories for apparatus of heading 9022, n.e.s.	2,1	0	
90230010	Instruments, apparatus and models for teaching physics, chemistry or technical subjects	1,4	0	
90230080	Instruments, apparatus and models designed for demonstrational purposes, e.g. in education or exhibitions, unsuitable for other uses (excl. ground flying trainers of heading 8805, collectors' pieces of heading 9705, antiques of an age > 100 years of heading 9706 and of the type used for teaching physics, chemistry and technical subjects)	1,4	0	
90241011	Electronic machines and appliances for universal testing of mechanical properties of metals or for tensile testing of metals	3,2	0	
90241013	Electronic machines and appliances for testing the hardness of metals	3,2	0	
90241019	Electronic machines and appliances for testing the mechanical properties of metals (excl. for universal, tensile or hardness testing)	3,2	0	
90241090	Machines and appliances for testing the mechanical properties of metals, non-electronic	2,1	0	
90248011	Electronic machines and appliances for testing the mechanical properties of textiles, paper or paperboard	3,2	0	
90248019	Electronic machines and appliances for testing the mechanical properties of materials (excl. metals, textiles, paper or paperboard)	3,2	0	
90248090	Machines and appliances for testing the mechanical properties of materials, non-electronic (excl. metals)	2,1	0	

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CN 2013	Description	Base rate	Staging category	Notes
90249000	Parts and accessories for machines and appliances for testing the mechanical properties of materials, n.e.s.	2,1	0	
90251120	Clinical or veterinary thermometers, liquid-filled, for direct reading	Free	0	
90251180	Thermometers, liquid-filled, for direct reading, not combined with other instruments (excl. clinical or veterinary thermometers)	2,8	0	
90251920	Thermometers and pyrometers, not combined with other instruments, electronic	3,2	0	
90251980	Thermometers and pyrometers, not combined with other instruments, non-electronic (excl. liquid-filled thermometers for direct reading)	2,1	0	
90258020	Barometers, not combined with other instruments	2,1	0	
90258040	Hydrometers, areometers and similar floating instruments, hygrometers and psychrometers, whether or not combined with each other or with thermometers or barometers, electronic	3,2	0	
90258080	Hydrometers, areometers and similar floating instruments, hygrometers and psychrometers, whether or not combined with each other or with thermometers or barometers, non-electronic	2,1	0	
90259000	Parts and accessories for hydrometers, areometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, n.e.s.	3,2	0	
90261021	Electronic flow meters for measuring or checking the flow or level of liquids (excl. meters and regulators)	Free	0	
90261029	Electronic instruments and apparatus for measuring or checking the flow or level of liquids (excl. flow meters, meters and regulators)	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
90261081	Flow meters for measuring or checking the flow or level of liquids, non-electronic (excl. meters and regulators)	Free	0	
90261089	Instruments and apparatus for measuring or checking the flow or level of liquids, non-electronic (excl. flow meters, meters and regulators)	Free	0	
90262020	Electronic instruments and apparatus for measuring or checking pressure of liquids or gases (excl. regulators)	Free	0	
90262040	Spiral or metal diaphragm type pressure gauges	Free	0	
90262080	Instruments and apparatus for measuring or checking pressure of liquids or gases, non-electronic (excl. spiral or metal diaphragm type pressure gauges, and regulators)	Free	0	
90268020	Electronic instruments or apparatus for measuring or checking variables of liquids or gases, n.e.s.	Free	0	
90268080	Non-electronic instruments or apparatus for measuring or checking variables of liquids or gases, n.e.s.	Free	0	
90269000	Parts and accessories for instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases, n.e.s.	Free	0	
90271010	Electronic gas or smoke analysis apparatus	2,5	0	
90271090	Non-electronic gas or smoke analysis apparatus	2,5	0	
90272000	Chromatographs and electrophoresis instruments	Free	0	

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CN 2013	Description	Base rate	Staging category	Notes
90273000	Spectrometers, spectrophotometers and spectrographs using optical radiations, such as UV, visible, IR	Free	0	
90275000	Instruments and apparatus for physical or chemical analysis, using UV, visible or IR optical radiations (excl. spectrometers, spectrophotometers, spectrographs, and gas or smoke analysis apparatus)	Free	0	
90278005	Exposure meters	2,5	0	
90278011	Electronic pH meters, rH meters and other apparatus for measuring conductivity	Free	0	
90278013	Electronic apparatus and equipment for performing measurements of the physical properties of semiconductor materials or of LCD substrates or associated insulating or conductive layers during the semiconductor wafer production process or the LCD production process	Free	0	
90278017	Electronic instruments and apparatus for physical or chemical analysis or for measuring viscosity, porosity, expansion, surface tension or the like, or for measuring heat, sound or light, n.e.s.	Free	0	
90278091	Non-electronic viscometers, porosimeters and expansion meters	Free	0	
90278099	Non-electronic instruments and apparatus for physical or chemical analysis or for determining surface tension or the like, or for measuring heat or sound, n.e.s.	Free	0	
90279010	Microtomes	2,5	0	
90279050	Parts and accessories of instruments and apparatus for physical or chemical analysis, e.g. polarimeters, refractometers, spectrometers, of instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like and of instruments and apparatus for measuring or checking quantities of heat, sound or light, incl. exposure meters, n.e.s. (excl. of gas or smoke analysis apparatus)	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
90279080	Parts and accessories of microtomes or of gas or smoke analysis apparatus, n.e.s.	2,5	0	
90281000	Gas meters, incl. calibrating meters therefor	2,1	0	
90282000	Liquid meters, incl. calibrating meters therefor	2,1	0	
90283011	Electricity supply or production meters for alternating current, single-phase, incl. calibrating meters therefor	2,1	0	
90283019	Electricity supply or production meters for alternating current, multi-phase, incl. calibrating meters therefor	2,1	0	
90283090	Electricity supply or production meters for continuous current, incl. calibrating meters therefor	2,1	0	
90289010	Parts and accessories for electricity meters, n.e.s.	2,1	0	
90289090	Parts and accessories for gas or liquid meters, n.e.s.	2,1	0	
90291000	Revolution counters, production counters, taximeters, milometers, pedometers and the like (excl. gas, liquid and electricity meters)	1,9	0	
90292031	Speed indicators for land vehicles	2,6	0	
90292038	Speed indicators and tachometers (excl. for land vehicles)	2,6	0	
90292090	Stroboscopes	2,6	0	

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CN 2013	Description	Base rate	Staging category	Notes
90299000	Parts and accessories for revolution counters, production counters, taximeters, milometers, pedometers and the like, speed indicators and tachometers, and stroboscopes, n.e.s.	2,2	0	
90301000	Instruments and apparatus for measuring or detecting ionising radiations	4,2	0	
90302010	Cathode ray oscilloscopes and cathode ray oscillographs	4,2	0	
90302030	Oscilloscopes and oscillographs, with recording device (excl. cathode ray oscilloscopes and oscillographs)	Free	0	
90302091	Electronic oscilloscopes and oscillographs, without recording device (excl. cathode ray oscilloscopes and oscillographs)	Free	0	
90302099	Oscilloscopes and oscillographs, non-electronic, without recording device (excl. cathode ray oscilloscopes and oscillographs)	2,1	0	
90303100	Multimeters for voltage, current, resistance or electrical power, without recording device	4,2	0	
90303200	Multimeters with recording device	Free	0	
90303310	Electronic instruments and apparatus for measuring or checking voltage, current, resistance or electrical power, without recording device (excl. multimeters, and oscilloscopes and oscillographs)	4,2	0	
90303391	Voltmeters without recording device	2,1	0	
90303399	Instruments and apparatus for measuring or checking voltage, current, resistance or electrical power, non-electronic, without recording device (excl. multimeters, voltmeters and oscilloscopes and oscillographs)	2,1	0	

CN 2013	Description	Base rate	Staging category	Notes
90303900	Instruments and apparatus for measuring or checking voltage, current, resistance or electrical power, with recording device (excl. multimeters, and oscilloscopes and oscillographs)	Free	0	
90304000	Instruments and apparatus for measuring or checking electrical quantities, specifically for telecommunications, e.g. cross-talk meters, gain measuring instruments, distortion factor meters, psophometers	Free	0	
90308200	Instruments and apparatus for measuring or checking semiconductor wafers or devices	Free	0	
90308400	Instruments and apparatus for measuring or checking electrical quantities, with recording device (excl. appliances specially designed for telecommunications, multimeters, oscilloscopes and oscillographs, and apparatus for measuring or checking semiconductor wafers or devices)	Free	0	
90308930	Electronic instruments and appliances for measuring or checking electrical quantities, without recording device, n.e.s.	Free	0	
90308990	Instruments and apparatus for measuring or checking electrical quantities, without recording device, non-electronic, n.e.s.	2,1	0	
90309020	Parts and accessories for instruments and apparatus for measuring or checking semiconductor wafers or devices, n.e.s.	Free	0	
90309085	Parts and accessories for instruments and apparatus for measuring or checking electrical quantities or for detecting ionising radiations, n.e.s. (excl. for instruments and apparatus for measuring or checking semiconductor wafers or devices)	2,5	0	
90311000	Machines for balancing mechanical parts	2,8	0	

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CN 2013	Description	Base rate	Staging category	Notes
90312000	Test benches for motors, generators, pumps, etc.	2,8	0	
90314100	Optical instruments and appliances for inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices	Free	0	
90314910	Profile projectors	2,8	0	
90314990	Optical instruments, appliances and machines for measuring or checking, not elsewhere specified or included in Chapter 90	Free	0	
90318032	Electronic instruments, apparatus and machines for inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices	2,8	0	
90318034	Electronic instruments, apparatus and machines for measuring or checking geometrical quantities (excl. for inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices)	2,8	0	
90318038	Electronic instruments, apparatus and machines for measuring or checking, n.e.s. in Chapter 90	4	0	
90318091	Instruments, appliances and machines for measuring or checking geometrical quantities, non-optical, non-electronic (excl. hand-held instruments for measuring length)	2,8	0	
90318098	Non-electronic and non-optical instruments, apparatus and machines for measuring or checking, n.e.s. in Chapter 90	4	0	

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CN 2013	Description	Base rate	Staging category	Notes
90319020	Parts and accessories for optical instruments and appliances for inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices or for measuring surface particulate contamination on semiconductor wafers, n.e.s.	Free	0	
90319030	Parts and accessories for electronic instruments, apparatus and machines for inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices, n.e.s.	2,8	0	
90319085	Parts and accessories for instruments, appliances and machines for measuring and checking, n.e.s.	2,8	0	
90321020	Electronic thermostats	2,8	0	
90321081	Non-electronic thermostats, automatic regulating or controlling, with electrical triggering device	2,1	0	
90321089	Non-electronic thermostats, without electrical triggering device	2,1	0	
90322000	Manostats (excl. taps, cocks and valves of heading 8481)	2,8	0	
90328100	Hydraulic or pneumatic regulating or controlling instruments and apparatus (excl. manostats and taps, cocks and valves of heading 8481)	2,8	0	
90328900	Regulating or controlling instruments and apparatus (excl. hydraulic or pneumatic, manostats, thermostats, and taps, cocks and valves of heading 8481)	2,8	0	
90329000	Parts and accessories for regulating or controlling instruments and apparatus, n.e.s.	2,8	0	

CN 2013	Description	Base rate	Staging category	Notes
90330000	Parts and accessories for machines, appliances, instruments or other apparatus in Chapter 90, specified neither in this Chapter nor elsewhere	3,7	0	
91011100	Wrist-watches of precious metal or of metal clad with precious metal, whether or not incorporating a stop-watch facility, electrically operated, with mechanical display only (excl. with backs made of steel)	4,5 MIN 0,3 EUR p/st MAX 0,8 EUR p/st	0	
91011900	Wrist-watches of precious metal or of metal clad with precious metal, whether or not incorporating a stop-watch facility, electrically operated, with opto-electronic display and with combined mechanical and opto-electronic display (excl. with backs made of steel)	4,5 MIN 0,3 EUR p/st MAX 0,8 EUR p/st	0	
91012100	Wrist-watches of precious metal or of metal clad with precious metal, whether or not incorporating a stop-watch facility, with automatic winding (excl. with backs made of steel)	4,5 MIN 0,3 EUR p/st MAX 0,8 EUR p/st	0	
91012900	Wrist-watches of precious metal or of metal clad with precious metal, whether or not incorporating a stop-watch facility, with hand winding only (excl. with backs made of steel)	4,5 MIN 0,3 EUR p/st MAX 0,8 EUR p/st	0	
91019100	Pocket-watches and the like, incl. stop-watches, of precious metal or of metal clad with precious metal, electrically operated (excl. with backs made of steel and wrist-watches)	4,5 MIN 0,3 EUR p/st MAX 0,8 EUR p/st	0	
91019900	Pocket-watches and the like, incl. stop-watches, of precious metal or of metal clad with precious metal, with hand or automatic winding (excl. with backs made of steel and wrist-watches)	4,5 MIN 0,3 EUR p/st MAX 0,8 EUR p/st	0	
91021100	Wrist-watches, whether or not incorporating a stop-watch facility, electrically operated, with mechanical display only (excl. of precious metal or of metal clad with precious metal)	4,5 MIN 0,3 EUR p/st MAX 0,8 EUR p/st	0	
91021200	Wrist-watches, whether or not incorporating a stop-watch facility, electrically operated, with opto-electronic display only (excl. of precious metal or of metal clad with precious metal)	4,5 MIN 0,3 EUR p/st MAX 0,8 EUR p/st	0	

CN 2013	Description	Base rate	Staging category	Notes
91021900	Wrist-watches, whether or not incorporating a stop-watch facility, electrically operated, with combined mechanical and opto-electronic display (excl. of precious metal or of metal clad with precious metal)	4,5 MIN 0,3 EUR p/st MAX 0,8 EUR p/st	0	
91022100	Wrist-watches, whether or not incorporating a stop-watch facility, with automatic winding (excl. of precious metal or of metal clad with precious metal)	4,5 MIN 0,3 EUR p/st MAX 0,8 EUR p/st	0	
91022900	Wrist-watches, whether or not incorporating a stop-watch facility, with hand winding only (excl. of precious metal or of metal clad with precious metal)	4,5 MIN 0,3 EUR p/st MAX 0,8 EUR p/st	0	
91029100	Pocket-watches and the like, incl. stop-watches, electrically operated (excl. of precious metal or of metal clad with precious metal)	4,5 MIN 0,3 EUR p/st MAX 0,8 EUR p/st	0	
91029900	Pocket-watches and the like, incl. stop-watches, with hand or automatic winding (excl. of precious metal or of metal clad with precious metal)	4,5 MIN 0,3 EUR p/st MAX 0,8 EUR p/st	0	
91031000	Clocks with watch movements, electrically operated (excl. wrist-watches, pocket-watches and other watches of heading 9101 or 9102, and instrument panel clocks and the like of heading 9104)	4,7	4	
91039000	Clocks with watch movements (excl. electrically operated, wrist-watches, pocket-watches and other watches of heading 9101 or 9102, and instrument panel clocks and the like of heading 9104)	4,7	4	
91040000	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, vessels and other vehicles	3,7	0	
91051100	Alarm clocks, electrically operated	4,7	4	
91051900	Alarm clocks (excl. electrically operated)	3,7	0	

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CN 2013	Description	Base rate	Staging category	Notes
91052100	Wall clocks, electrically operated	4,7	4	
91052900	Wall clocks (excl. electrically operated)	3,7	0	
91059100	Clocks, electrically operated (excl. wrist-watches, pocket-watches and other watches of heading 9101 or 9102, clocks with watch movements of heading 9103, instrument panel clocks and the like of heading 9104, alarm clocks and wall clocks)	4,7	4	
91059900	Clocks (excl. electrically operated, wrist-watches, pocket-watches and other watches of heading 9101 or 9102, clocks with watch movements of heading 9103, instrument panel clocks and the like of heading 9104, alarm clocks and wall clocks)	3,7	0	
91061000	Time registers and time recorders	4,7	4	
91069000	Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (excl. clocks of heading 9101 to 9105, time registers and time recorders)	4,7	4	
91070000	Time switches with clock or watch movement or with synchronous motor	4,7	4	
91081100	Watch movements, complete and assembled, electrically operated, with mechanical display only or with a device to which a mechanical display can be incorporated	4,7	4	
91081200	Watch movements, complete and assembled, electrically operated, with opto-electronic display only	4,7	4	
91081900	Watch movements, complete and assembled, electrically operated, with combined opto-electronic and mechanical display, whether or not with dial and hands	4,7	4	

CN 2013	Description	Base rate	Staging category	Notes
91082000	Watch movements, complete and assembled, with automatic winding	5 MIN 0,17 EUR p/st	4	
91089000	Watch movements, complete and assembled, with hand winding only	5 MIN 0,17 EUR p/st	4	
91091000	Clock movements, complete and assembled, electrically operated (excl. watch movements)	4,7	4	
91099000	Clock movements, complete and assembled (excl. electrically operated and watch movements)	4,7	4	
91101110	Complete watch movements, unassembled or partly assembled ”movement sets”, with balance wheel and hairspring	5 MIN 0,17 EUR p/st	4	
91101190	Complete watch movements, unassembled or partly assembled ”movement sets” (excl. with balance wheel and hairspring)	4,7	4	
91101200	Incomplete watch movements, assembled	3,7	0	
91101900	Rough clock movements	4,7	4	
91109000	Complete, unassembled or partly assembled clock movements ”movement sets”; incomplete clock movements, assembled (excl. rough clock movements and watch movements)	3,7	0	
91111000	Cases for wrist-watches, pocket-watches and other watches of heading 9101 or 9102, of precious metal or of metal clad with precious metal	0,5 EUR p/st MIN 2,7 MAX 4,6	4	
91112000	Cases for wrist-watches, pocket-watches and other watches of heading 9101 or 9102, of base metal, whether or not gold- or silver-plated	0,5 EUR p/st MIN 2,7 MAX 4,6	4	

CN 2013	Description	Base rate	Staging category	Notes
91118000	Cases for wrist-watches, pocket-watches and other watches of heading 9101 or 9102, of materials other than precious metal, clad with precious metal or base metal	0,5 EUR p/st MIN 2,7 MAX 4,6	4	
91119000	Parts of cases for wrist-watches, pocket-watches and other watches of heading 9101 or 9102, n.e.s.	0,5 EUR p/st MIN 2,7 MAX 4,6	4	
91122000	Clock and watch cases (excl. for wrist-watches, pocket-watches and other watches of heading 9101 or 9102)	2,7	0	
91129000	Parts of clock and watch cases, n.e.s. (excl. for wrist-watches, pocket-watches and other watches of heading 9101 or 9102)	2,7	0	
91131010	Watch straps, watch bands and watch bracelets, and parts thereof, of precious metal, n.e.s.	2,7	0	
91131090	Watch straps, watch bands and watch bracelets, and parts thereof, of metal clad with precious metal, n.e.s.	3,7	0	
91132000	Watch straps, watch bands and watch bracelets, and parts thereof, of base metal, whether or not gold- or silver-plated, n.e.s.	6	4	
91139000	Watch straps, watch bands and watch bracelets, and parts thereof, n.e.s.	6	4	
91141000	Springs for clocks or watches, incl. hairsprings	3,7	0	
91143000	Dials for clocks or watches	2,7	0	
91144000	Plates and bridges for clocks or watches	2,7	0	

CN 2013	Description	Base rate	Staging category	Notes
91149000	Clock or watch parts, n.e.s.	2,7	0	
92011010	New upright pianos	4	0	
92011090	Used upright pianos	4	0	
92012000	Grand pianos	4	0	
92019000	Harpsichords and other keyboard stringed instruments (excl. pianos)	4	0	
92021010	Violins	3,2	0	
92021090	String musical instruments played with a bow (excl. violins)	3,2	0	
92029030	Guitars	3,2	0	
92029080	Mandolins, zithers and other string musical instruments (excl. with keyboard, those played with a bow and guitars)	3,2	0	
92051000	Brass-wind instruments	3,2	0	
92059010	Accordions and similar instruments	3,7	0	
92059030	Mouth organs	3,7	0	
92059050	Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds (excl. string musical instruments)	3,2	0	

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CN 2013	Description	Base rate	Staging category	Notes
92059090	Wind musical instruments (excl. brass-wind instruments, accordions and similar instruments, mouth organs, keyboard pipe organs, and harmoniums and similar keyboard instruments with free metal reeds)	3,2	0	
92060000	Percussion musical instruments, e.g. drums, xylophones, cymbals, castanets, maracas	3,2	0	
92071010	Keyboard organs, the sound of which is produced, or must be amplified, electrically	3,2	0	
92071030	Digital pianos, with keyboard	3,2	0	
92071050	Synthesisers with keyboard	3,2	0	
92071080	Musical instruments, the sound of which is produced, or must be amplified, electrically, with keyboard (excl. organs, digital pianos, synthesisers and accordions)	3,2	0	
92079010	Guitars, the sound of which is produced, or must be amplified, electrically	3,7	0	
92079090	Accordions and musical instruments without keyboards, the sound of which is produced, or must be amplified, electrically (excl. guitars)	3,7	0	
92081000	Musical boxes	2,7	0	
92089000	Fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading in Chapter 92; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments	3,2	0	
92093000	Musical instrument strings	2,7	0	

CN 2013	Description	Base rate	Staging category	Notes
92099100	Parts and accessories for pianos, n.e.s.	2,7	0	
92099200	Parts and accessories for string musical instruments without keyboards, n.e.s. (excl. strings and those for musical instruments, the sound of which is produced, or must be amplified, electrically)	2,7	0	
92099400	Parts and accessories for musical instruments, the sound of which is produced, or must be amplified, electrically, n.e.s.	2,7	0	
92099920	Parts and accessories for clarinets, trumpets, bagpipes, keyboard pipe organs, harmoniums and similar keyboard instruments with free metal reeds, accordions and similar instruments, mouth organs and other brass-wind instruments of heading 9205, n.e.s.	2,7	0	
92099940	Metronomes, tuning forks and pitch pipes	3,2	0	
92099950	Mechanisms for musical boxes	1,7	0	
92099970	Parts and accessories for musical instruments "e.g. cards, discs and rolls for mechanical instruments", for fairground organs, mechanical street organs and other musical instruments, n.e.s. (excl. metronomes, tuning forks, pitch pipes, mechanisms for musical boxes, musical instrument strings, and those for pianos, string musical instruments without keyboards, keyboard pipe organs, harmoniums and similar keyboard instruments and wind musical instruments)	2,7	0	
93011000	Artillery weapons "e.g. guns, howitzers and mortars"	Free	0	
93012000	Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
93019000	Military weapons, incl. sub-machine guns (excl. artillery weapons, rocket launchers, flame-throwers, grenade launchers, torpedo tubes and similar projectors, revolvers and pistols of heading 9302 and cutting and thrusting weapons of heading 9307)	Free	0	
93020000	Revolvers and pistols (excl. those of heading 9303 or 9304 and sub-machine guns for military purposes)	2,7	0	
93031000	Muzzle-loading firearms, neither designed nor suitable for projecting cartridges	3,2	0	
93032010	Sporting, hunting or target-shooting shotguns, single-barrelled, smooth bore (excl. muzzle-loading firearms and spring, air or gas guns)	3,2	0	
93032095	Sporting, hunting or target-shooting shotguns, with one or two smooth bore combined with a rifled bore and double-barrelled smooth bore shotguns	3,2	0	
93033000	Sporting, hunting and target-shooting shotguns with one or more rifled bores (other than spring, air or gas guns)	3,2	0	
93039000	Firearms and similar devices which operate by the firing of an explosive charge (excl. sporting, hunting or target-shooting rifles, revolvers and pistols of heading 9302 and military weapons)	3,2	0	
93040000	Spring, air or gas guns and pistols, truncheons and other non-firearms (excl. swords, cutlasses, bayonetes and similar arms of heading 9307)	3,2	0	
93051000	Parts and accessories for revolvers or pistols, n.e.s.	3,2	0	
93052000	Parts and accessories of shotguns or rifles of heading 9303, n.e.s.	2,7	0	

CN 2013	Description	Base rate	Staging category	Notes
93059100	Parts and accessories of military weapons of heading 9301, n.e.s.	Free	0	
93059900	Parts and accessories for weapons and the like of heading 9303 or 9304, n.e.s. (excl. of shotguns or rifles of heading 9303)	2,7	0	
93062100	Cartridges for smooth-barrelled shotguns	2,7	0	
93062900	Parts of cartridges for smooth-barrelled shotguns; lead shot for air rifles and pistols	2,7	0	
93063010	Cartridges and parts thereof for revolvers and pistols of heading 9302 and for sub-machine-guns of heading 9301	2,7	0	
93063030	Cartridges and parts thereof for military weapons	1,7	0	
93063090	Cartridges and parts thereof, n.e.s.	2,7	0	
93069010	Bombs, grenades, torpedos, mines, missiles and other ammunition and projectiles, and parts thereof for military purposes, n.e.s. (excl. cartridges)	1,7	0	
93069090	Ammunition and projectiles and parts thereof, n.e.s. (excl. for military purposes)	2,7	0	
93070000	Swords, cutlasses, bayonets, lances and similar arms and parts thereof, and scabbards and sheaths therefor (excl. of precious metal or of metal clad with precious metal, blunt weapons for fencing, hunting knives and daggers, camping knives and other knives of heading 8211, sword belts and the like of leather or textile materials, and sword knots)	1,7	0	
94011000	Seats for aircraft	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
94012000	Seats for motor vehicles	3,7	0	
94013000	Swivel seats with variable height adjustments (excl. medical, surgical, dental or veterinary, and barbers' chairs)	Free	0	
94014000	Seats, convertible into beds (excl. garden seats and camping equipment, and medical, dental or surgical furniture)	Free	0	
94015100	Seats of bamboo or rattan	5,6	4	
94015900	Seats of cane, osier or similar materials (excl. of bamboo or rattan)	5,6	4	
94016100	Upholstered seats, with wooden frames (excl. convertible into beds)	Free	0	
94016900	Seats, with wooden frames (excl. upholstered)	Free	0	
94017100	Upholstered seats, with metal frames (excl. seats for aircraft or motor vehicles, swivel seats with variable height adjustments and medical, dental or surgical furniture)	Free	0	
94017900	Seats, with metal frames (excl. upholstered, swivel seats with variable height adjustments and medical, dental or surgical furniture)	Free	0	
94018000	Seats, n.e.s.	Free	0	
94019010	Parts of seats used for aircraft, n.e.s.	1,7	0	
94019030	Parts of seats, of wood, n.e.s.	2,7	0	

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CN 2013	Description	Base rate	Staging category	Notes
94019080	Parts of seats, not of wood, n.e.s.	2,7	0	
94021000	Dentists', barbers' or similar chairs having rotating as well as both reclining and elevating movement, and parts thereof, n.e.s.	Free	0	
94029000	Operating tables, examination tables, and other medical, dental, surgical or veterinary furniture (excl. dentists' or similar chairs, special tables for X-ray examination, and stretchers and litters, incl. trolley-stretchers)	Free	0	
94031051	Office desks, with metal frames	Free	0	
94031058	Metal furniture for offices, of ≤ 80 cm in height (excl. desks, and tables with special fittings for drafting of heading 9017)	Free	0	
94031091	Metal cupboards with doors, shutters or flaps, for offices, of > 80 cm in height	Free	0	
94031093	Metal filing, card-index and other cabinets, for offices, of > 80 cm in height	Free	0	
94031098	Metal furniture for offices, of > 80 cm in height (excl. tables with special fittings for drawing of heading 9017, cupboards with doors, shutters or flaps, and seats)	Free	0	
94032020	Metal beds (excl. hospital beds with mechanical fittings)	Free	0	
94032080	Metal furniture (excl. for offices, medical, surgical, dental or veterinary furniture, beds and seats)	Free	0	
94033011	Desks for offices, with wooden frames	Free	0	

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CN 2013	Description	Base rate	Staging category	Notes
94033019	Wooden furniture for offices, of ≤ 80 cm in height (excl. desks and seats)	Free	0	
94033091	Wooden cupboards for offices, of > 80 cm in height	Free	0	
94033099	Wooden furniture for offices, of > 80 cm in height (excl. cupboards)	Free	0	
94034010	Fitted kitchen units	2,7	0	
94034090	Wooden furniture of a kind used in kitchens (excl. seats and fitted kitchen units)	2,7	0	
94035000	Wooden furniture for bedrooms (excl. seats)	Free	0	
94036010	Wooden furniture for dining rooms and living rooms (excl. seats)	Free	0	
94036030	Wooden furniture for shops (excl. seats)	Free	0	
94036090	Wooden furniture (excl. for offices or shops, kitchens, dining rooms, living rooms and bedrooms, and seats)	Free	0	
94037000	Furniture of plastics (excl. medical, dental, surgical or veterinary, and seats)	Free	0	
94038100	Furniture of bamboo or rattan (excl. seats and medical, surgical, dental or veterinary furniture)	5,6	4	
94038900	Furniture of other materials, including cane, osier or similar materials (excl. of bamboo, rattan, metal, wood and plastics, and seats and medical, surgical, dental or veterinary furniture)	5,6	4	
94039010	Parts of furniture, of metal, n.e.s. (excl. of seats and medical, surgical, dental or veterinary furniture)	2,7	0	

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CN 2013	Description	Base rate	Staging category	Notes
94039030	Parts of furniture, of wood, n.e.s. (excl. seats)	2,7	0	
94039090	Parts of furniture, n.e.s. (excl. of metal or wood, and of seats and medical, surgical, dental or veterinary furniture)	2,7	0	
94041000	Mattress supports for bed frames (excl. spring interiors for seats)	3,7	0	
94042110	Mattresses of cellular rubber	3,7	0	
94042190	Mattresses of cellular plastics	3,7	0	
94042910	Mattresses with spring interiors	3,7	0	
94042990	Mattresses, stuffed or internally filled with any material (excl. cellular rubber or plastics, with spring interior, and pneumatic or water mattresses and pillows)	3,7	0	
94043000	Sleeping bags, whether or non-electrically heated	3,7	0	
94049010	Articles of bedding and similar furnishing, filled with feather or down (excl. mattresses and sleeping bags)	3,7	0	
94049090	Articles of bedding and similar furnishing, fitted with springs or stuffed or internally filled with any material or of cellular rubber or plastics (excl. filled with feather or down, mattress supports, mattresses, sleeping bags, pneumatic or water mattresses and pillows, blankets and covers)	3,7	0	
94051021	Electric ceiling or wall lighting fittings, of plastics, used with filament lamps	4,7	4	

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CN 2013	Description	Base rate	Staging category	Notes
94051040	Electric ceiling or wall lighting fittings, of plastics or of ceramics (excl. of plastics if used with filament lamps)	4,7	4	
94051050	Chandeliers and other electric ceiling or wall lighting fittings, of glass	3,7	0	
94051091	Electric ceiling or wall lighting fittings, used with filament lamps (excl. lights of plastics, ceramics or glass)	2,7	0	
94051098	Electric ceiling or wall lighting fittings, used with discharge lamps (excl. lights of plastics, ceramics or glass)	2,7	0	
94052011	Electric table, desk, bedside or floor-standing lamps, of plastics, used for filament lamps	4,7	4	
94052040	Electric table, desk, bedside or floor-standing lamps, of plastics or ceramic materials, used for discharge lamps	4,7	4	
94052050	Electric table, desk, bedside or floor-standing lamps, of glass	3,7	0	
94052091	Electric table, desk, bedside or floor-standing lamps, used with filament lamps (excl. of plastics, ceramics and glass)	2,7	0	
94052099	Electric table, desk, bedside or floor-standing lamps, used with discharge lamps (excl. of plastics, ceramics and glass)	2,7	0	
94053000	Electric lighting sets of a kind used for Christmas trees	3,7	0	
94054010	Electric searchlights and spotlights (excl. for aircraft, motor vehicles or bicycles, and searchlight lamps)	3,7	0	

CN 2013	Description	Base rate	Staging category	Notes
94054031	Electric lamps and lighting fittings, of plastics, used with filament lamps, n.e.s.	4,7	4	
94054035	Electric lamps and lighting fittings, of plastics, used with tubular fluorescent lamps, n.e.s.	4,7	4	
94054039	Electric lamps and lighting fittings, of plastics, n.e.s.	4,7	4	
94054091	Electric lamps and lighting fittings, used with filament lamps, n.e.s. (excl. of plastics)	2,7	0	
94054095	Electric lamps and lighting fittings, used with tubular fluorescent lamps, n.e.s. (excl. of plastics)	2,7	0	
94054099	Electric lamps and lighting fittings, n.e.s. (excl. of plastics)	2,7	0	
94055000	Non-electrical lamps and lighting fittings, n.e.s.	2,7	0	
94056020	Illuminated signs, illuminated nameplates and the like, with a permanently fixed light source, of plastics	4,7	4	
94056080	Illuminated signs, illuminated nameplates and the like, with a permanently fixed light source, of other materials than plastics	2,7	0	
94059110	Glass parts for electrical lighting fittings (excl. searchlights and spotlights)	5,7	4	
94059190	Parts of lamps and lighting fittings, illuminated signs and nameplates and the like, of glass, n.e.s.	3,7	0	
94059200	Parts of lamps and lighting fittings, illuminated signs and nameplates and the like, of plastics, n.e.s.	4,7	4	
94059900	Parts of lamps and lighting fittings, illuminated signs and nameplates and the like, n.e.s.	2,7	0	

CN 2013	Description	Base rate	Staging category	Notes
94060011	Mobile homes	2,7	0	
94060020	Prefabricated buildings made entirely or mainly of wood, whether or not complete or already assembled (excl. mobile homes)	2,7	0	
94060031	Greenhouses, prefabricated, whether or not complete or already assembled, made entirely or mainly of iron or steel	2,7	0	
94060038	Buildings, prefabricated, whether or not complete or already assembled, made entirely or mainly of iron or steel (excl. mobile homes and greenhouses)	2,7	0	
94060080	Prefabricated buildings, whether or not complete or already assembled (excl. mobile homes and those made entirely or mainly of wood, iron or steel)	2,7	0	
95030010	Tricycles, scooters, pedal cars and similar wheeled toys, and dolls' carriages (excl. normal bicycles with ball bearings)	Free	0	
95030021	Dolls representing only human beings, whether or not clothed	4,7	4	
95030029	Parts and accessories for dolls representing only human beings, n.e.s.	Free	0	
95030030	Electric trains, incl. tracks, signals and other accessories therefor; reduced-size "scale" model assembly kits	Free	0	
95030035	Construction sets and constructional toys, of plastics (excl. scale model assembly kits)	4,7	4	
95030039	Construction sets and constructional toys (excl. of plastic and scale model assembly kits)	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
95030041	Stuffed toys representing animals or non-human creatures	4,7	4	
95030049	Toys representing animals or non-human creatures (excl. stuffed)	Free	0	
95030055	Toy musical instruments and apparatus	Free	0	
95030061	Wooden puzzles	Free	0	
95030069	Puzzles (excl. of wood)	4,7	4	
95030070	Toys, put up in sets or outfits (excl. electric trains, incl. accessories, scale model assembly kits, construction sets and constructional toys, and puzzles)	4,7	4	
95030075	Plastic toys and models, incorporating a motor (excl. electric trains, scale model assembly kits, and toys representing animals, human or non-human creatures)	4,7	4	
95030079	Toys and models, incorporating a motor (excl. plastic, electric trains, scale model assembly kits, and toys representing animals, human or non-human creatures)	Free	0	
95030081	Toy weapons	Free	0	
95030085	Die-cast metal miniature models	4,7	4	
95030095	Plastic toys, n.e.s.	4,7	4	
95030099	Toys, n.e.s.	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
95042000	Billiards of all kinds and accessories	Free	0	
95043010	Games with screen, operated by coins, banknotes, bank cards, tokens or by other means of payment	Free	0	
95043020	Games without screen, operated by coins, banknotes, bank cards, tokens or by other means of payment (excl. bowling alley equipment)	Free	0	
95043090	Parts of games, operated by coins, banknotes, bank cards, tokens or by other means of payment (excl. of bowling alley equipment)	Free	0	
95044000	Playing cards	2,7	0	
95045000	Video game consoles and machines (excl. operated by any means of payment)	Free	0	
95049010	Electric car racing sets, having the character of competitive games	Free	0	
95049080	Tables for casino games, automatic bowling alley equipment, and other funfair, table or parlour games, incl. pintables (excl. operated by any means of payment, billiards, video game consoles and machines, playing cards and electric car racing sets having the character of competitive games)	Free	0	
95051010	Christmas articles, of glass (excl. electric lighting sets)	Free	0	
95051090	Christmas articles (excl. of glass, candles and electric lighting sets, natural Christmas trees and Christmas tree stands)	2,7	0	
95059000	Festival, carnival or other entertainment articles, incl. conjuring tricks and novelty jokes, n.e.s.	2,7	0	

CN 2013	Description	Base rate	Staging category	Notes
95061110	Cross-country skis	3,7	0	
95061121	Monoskis and snowboards	3,7	0	
95061129	Downhill skis (excl. monoskis and snowboards)	3,7	0	
95061180	Skis for ski-jumping	3,7	0	
95061200	Ski bindings	3,7	0	
95061900	Ski equipment for winter sports (other than skis and ski-fastenings [ski-bindings])	2,7	0	
95062100	Sailboards	2,7	0	
95062900	Water-skis, surfboards and other water-sport equipment (other than sailboards)	2,7	0	
95063100	Golf clubs, complete	2,7	0	
95063200	Golf balls	2,7	0	
95063910	Parts of golf clubs	2,7	0	
95063990	Golf equipment (excl. balls, clubs and parts thereof)	2,7	0	
95064000	Articles and equipment for table-tennis	2,7	0	
95065100	Tennis rackets, whether or not strung (excl. table-tennis bats)	4,7	4	

ELI: http://data.europa.eu/eli/agree_internation/2026/184/oj

CN 2013	Description	Base rate	Staging category	Notes
95065900	Badminton and similar rackets, whether or not strung (other than tennis rackets and table-tennis bats)	2,7	0	
95066100	Tennis balls (excl. table tennis balls)	2,7	0	
95066200	Inflatable balls	2,7	0	
95066910	Cricket and polo balls	Free	0	
95066990	Balls (excl. inflatable, golf, table-tennis, tennis, cricket and polo balls)	2,7	0	
95067010	Ice skates, incl. skating boots with skates attached	Free	0	
95067030	Roller skates, incl. skating boots with rollers attached	2,7	0	
95067090	Parts and accessories for ice skates and roller skates, n.e.s.	2,7	0	
95069110	Exercising apparatus with adjustable resistance mechanisms	2,7	0	
95069190	Articles and equipment for general physical exercise, gymnastics or athletics (excl. exercising apparatus with adjustable resistance mechanisms)	2,7	0	
95069910	Cricket and polo equipment (excl. balls)	Free	0	
95069990	Articles and equipment for sport and outdoor games n.e.s.; swimming and paddling pools	2,7	0	
95071000	Fishing rods	3,7	0	

CN 2013	Description	Base rate	Staging category	Notes
95072010	Fish-hooks, whether or not snelled, unmounted	1,7	0	
95072090	Fish-hooks, whether or not snelled, mounted	3,7	0	
95073000	Fishing reels	3,7	0	
95079000	Line fishing tackle n.e.s.; fish landing nets, butterfly nets and similar nets; decoys and similar hunting or shooting requisites (excl. decoy calls of all kinds and stuffed birds of heading 9705)	3,7	0	
95081000	Travelling circuses and travelling menageries	1,7	0	
95089000	Roundabouts, swings, shooting galleries and other fairground amusements; travelling theatres (excl. travelling circuses and travelling menageries, booths, incl. the goods on sale, goods for distribution as prizes, gaming machines accepting coins or tokens)	1,7	0	
96011000	Worked ivory and articles of ivory, n.e.s.	2,7	0	
96019000	Worked bone, tortoiseshell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials, n.e.s. (excl. ivory)	Free	0	
96020000	Worked vegetable or mineral carving material and articles of these materials n.e.s.; moulded or carved articles of wax, of paraffin, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles n.e.s.; worked, unhardened gelatin, and articles of unhardened gelatin, n.e.s.	2,2	0	
96031000	Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	3,7	0	

CN 2013	Description	Base rate	Staging category	Notes
96032100	Tooth brushes, incl. dental-plate brushes	3,7	0	
96032930	Hair brushes	3,7	0	
96032980	Shaving brushes, nail brushes, eyelash brushes and other brushes for use on the person (excl. tooth brushes, dental-plate brushes and hair brushes)	3,7	0	
96033010	Artists' and writing brushes	3,7	0	
96033090	Brushes for the application of cosmetics	3,7	0	
96034010	Paint, distemper, varnish or similar brushes (excl. artists' and similar brushes of subheading 9603.30)	3,7	0	
96034090	Paint pads and rollers	3,7	0	
96035000	Brushes constituting parts of machines, appliances or vehicles	2,7	0	
96039010	Hand-operated mechanical floor sweepers, not motorised	2,7	0	
96039091	Road-sweeping brushes; household type brooms and brushes, incl. shoe brushes and clothes brushes; brushes for grooming animals (excl. brushes constituting parts of machines, appliances or vehicles, and brooms or brushes consisting of twigs or other vegetable materials)	3,7	0	
96039099	Mops and feather dusters; prepared knots and tufts for broom or brush making; squeegees of rubber or similar flexible materials; brooms and brushes, n.e.s.	3,7	0	
96040000	Hand sieves and hand riddles (excl. colanders)	3,7	0	

CN 2013	Description	Base rate	Staging category	Notes
96050000	Travel sets for personal toilet, sewing or shoe or clothes cleaning (excl. manicure sets)	3,7	0	
96061000	Press-fasteners, snap-fasteners and press studs and parts therefor	3,7	0	
96062100	Buttons of plastics, not covered with textile material (excl. press-fasteners, snap-fasteners, press studs and cuff links)	3,7	0	
96062200	Buttons of base metal, not covered with textile material (excl. press-fasteners, snap-fasteners, press studs and cuff links)	3,7	0	
96062900	Buttons (excl. of plastics or base metal, not covered with textile material, press-fasteners, snap-fasteners, press studs and cuff links)	3,7	0	
96063000	Button moulds and other parts of buttons; button blanks	2,7	0	
96071100	Slide fasteners fitted with chain scoops of base metal	6,7	4	
96071900	Slide fasteners (excl. fitted with chain scoops of base metal)	7,7	7	
96072010	Parts of slide fasteners of base metal	6,7	4	
96072090	Parts of slide fasteners (other than of base metal)	7,7	7	
96081010	Ball-point pens with liquid ink	3,7	0	
96081092	Ball-point pens with replaceable refill (excl. with liquid ink)	3,7	0	

CN 2013	Description	Base rate	Staging category	Notes
96081099	Ball-point pens (excl. with replaceable refill, and with liquid ink)	3,7	0	
96082000	Felt-tipped and other porous-tipped pens and markers	3,7	0	
96083000	Fountain pens, stylograph pens and other pens	3,7	0	
96084000	Propelling or sliding pencils	3,7	0	
96085000	Sets of articles from two or more of the following: ball-point pens, felt or fibre-tipped pens and markers, fountain pens and propelling pencils	3,7	0	
96086000	Refills for ball-point pens, comprising the ball-point and ink-reservoir	2,7	0	
96089100	Pen nibs and nib points	2,7	0	
96089900	Parts of ball-point pens, felt-tipped and other porous-tipped pens and markers, fountain pens and propelling pencils n.e.s., pencil-holders, pen-holders and the like, and duplicating stylos	2,7	0	
96091010	Pencils, with leads of graphite encased in a rigid sheath	2,7	0	
96091090	Pencils and crayons, with leads encased in a rigid sheath (excl. with leads of graphite)	2,7	0	
96092000	Pencil leads, black or coloured	2,7	0	
96099010	Pastels and drawing charcoals	2,7	0	
96099090	Pencils, writing or drawing chalks and tailors' chalks	1,7	0	

CN 2013	Description	Base rate	Staging category	Notes
96100000	Slates and boards, with writing or drawing surfaces, whether or not framed	2,7	0	
96110000	Hand-operated date, sealing or numbering stamps, and the like; hand-operated composing sticks and hand printing sets	2,7	0	
96121010	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges, of plastics (excl. woven of textile materials)	2,7	0	
96121020	Ribbons made from man-made fibres, of a width of < 30 mm, permanently enclosed in plastic or metal cartridges, of a kind used in automatic typewriters, automatic data-processing equipment and other equipment	Free	0	
96121080	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not in spools or cartridges, made from fibres or paper (excl. those made from man-made fibres of subheading 9612.10.20)	2,7	0	
96122000	Ink-pads, whether or not inked, with or without boxes	2,7	0	
96131000	Pocket lighters, gas fuelled, non-refillable	2,7	0	
96132000	Pocket lighters, gas fuelled, refillable	2,7	0	
96138000	Lighters (excl. gas fuelled pocket lighters, and fuses and primers for propellent powders and explosives)	2,7	0	
96139000	Parts of lighters, n.e.s.	2,7	0	
96140010	Roughly shaped blocks of wood or root, for the manufacture of pipes	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
96140090	Smoking pipes, incl. pipe bowls, cigar or cigarette holders, and parts thereof, n.e.s. (excl. roughly shaped blocks of wood for the manufacture of pipes)	2,7	0	
96151100	Combs, hair-slides and the like of hard rubber or plastics	2,7	0	
96151900	Combs, hair-slides and the like (excl. of hard rubber or plastics)	2,7	0	
96159000	Hairpins, curling pins, curling grips, hair-curlers and the like, and parts thereof, n.e.s. (excl. electro-thermic appliances of heading 8516)	2,7	0	
96161010	Scent sprays and similar toilet sprays	2,7	0	
96161090	Mounts and heads for scent sprays and similar toilet sprays	2,7	0	
96162000	Powder puffs and pads for the application of cosmetics or toilet preparations	2,7	0	
96170000	Vacuum flasks and other vacuum vessels, and parts thereof (excl. glass inners)	6,7	4	
96180000	Tailors' dummies and other lay figures, automata and other animated displays used for shop window dressing (excl. the articles actually on display, educational models and toy dolls)	1,7	0	
96190011	Sanitary towels of paper pulp, paper, cellulose wadding or webs of cellulose fibres	Free	0	
96190013	Tampons of paper pulp, paper, cellulose wadding or webs of cellulose fibres	Free	0	
96190019	Feminine hygiene products of paper pulp, paper, cellulose wadding or webs of cellulose fibres (excl. sanitary towels and tampons)	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
96190021	Napkins and napkin liners for babies, of paper pulp, paper, cellulose wadding or webs of cellulose fibres	Free	0	
96190029	Sanitary articles, of paper pulp, paper, cellulose wadding or webs of cellulose fibres, for example, incontinence care articles (excl. sanitary towels, tampons, napkins and napkin liners for babies)	Free	0	
96190031	Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, of wadding of man-made fibres	5	4	
96190039	Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, of wadding of vegetable textile materials	3,8	0	
96190041	Sanitary towels, tampons and similar articles, knitted or crocheted, of textile materials (excl. of wadding)	12	10	
96190049	Sanitary towels, tampons and similar articles, of textile materials (excl. of wadding, and knitted or crocheted)	6,3	4	
96190051	Napkins and napkin liners for babies, and similar articles, knitted or crocheted, of textile materials (excl. of wadding)	12	10	
96190059	Napkins and napkin liners for babies, and similar articles, of textile materials (excl. of wadding, and knitted or crocheted)	10,5	7	
96190090	Sanitary towels and tampons, napkins and napkin liners for babies, and similar articles (excl. of paper pulp, paper, cellulose or textile materials)	6,5	4	
97011000	Paintings, e.g. oil paintings, watercolours and pastels, and drawings executed entirely by hand (excl. technical drawings and the like of heading 4906, and hand-painted or hand-decorated manufactured articles)	Free	0	

CN 2013	Description	Base rate	Staging category	Notes
97019000	Collages and similar decorative plaques	Free	0	
97020000	Original engravings, prints and lithographs	Free	0	
97030000	Original sculptures and statuary, in any material	Free	0	
97040000	Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery, stamped paper and the like, used, or if unused, not of current or new issue in which they have, or will have, a recognised face value	Free	0	
97050000	Collections and collector's pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest	Free	0	
97060000	Antiques of > 100 years old	Free	0	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
01012100	Pure-bred breeding horses	0	0	0	0	0	
01012900	Live horses, except pure-bred breeding	2	2	2	2	0	
01013000	Asses, pure-bred breeding	4	4	4	4	4	
01019000	Asses, except pure-bred breeding	4	4	4	4	4	
01022110	Pure-bred breeding cattle, pregnant or lactating	0	0	0	0	0	
01022190	Other pure-bred cattle, for breeding	0	0	0	0	0	
01022911	Other bovine animals for breeding, pregnant or lactating	2	2	2	2	0	
01022919	Other bovine animals for breeding	2	2	2	2	4	
01022990	Other live cattle	2	2	2	2	0	
01023110	Pure-bred breeding buffalo, pregnant or lactating	0	0	0	0	0	
01023190	Other pure-bred breeding buffalo	0	0	0	0	0	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
01023911	Other buffalo for breeding, except pure-bred or pregnant	2	2	2	2	0	
01023919	Other buffalo for breeding, except pure-bred breeding	2	2	2	2	4	
01023990	Other buffalos	2	2	2	2	0	
01029000	Other live animals of bovine species	0	0	0	0	0	
01031000	Pure-bred breeding swines	0	0	0	0	0	
01039100	Other live swine, weighing less than 50 kg	2	2	2	2	0	
01039200	Other live swine, weighing 50 kg or more	2	2	2	2	0	
01041011	Pure-bred breeding, pregnant or lactating, sheep	0	0	0	0	0	
01041019	Other pure-bred breeding sheep	0	0	0	0	0	
01041090	Others live sheep	2	2	2	2	0	
01042010	Pure-bred breeding goats	0	0	0	0	0	
01042090	Other live goats	2	2	2	2	0	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
01051110	Fowls species *Gallus domesticus* weighing ≤ 185 g pure-bred breeding	0	0	0	0	0	
01051190	Other live fowls species *Gallus domesticus* weighing not more than 185 g	2	2	2	2	0	
01051200	Live turkeys, weighing not more than 185 g	2	2	2	2	0	
01051300	Ducks	2	2	2	2	0	
01051400	Geese	2	2	2	2	0	
01051500	Guinea fowls	2	2	2	2	0	
01059400	Other live fowls species *Gallus domesticus*, weighing ≤ 2 000 g	4	4	4	4	4	
01059900	Live ducks/geese/turkeys/guinea fowls, weighing > 185 g	4	4	4	4	4	
01061100	Primate mammals, alive	4	4	4	4	4	
01061200	Whales, dolphins and other live mammals	4	4	4	4	4	
01061300	Camels and camelids (Camelidae)	4	4	4	4	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
01061400	Rabbits and hares	4	4	4	4	4	
01061900	Other live mammals	4	4	4	4	4	
01062000	Live reptiles (including snakes and turtles)	4	4	4	4	4	
01063100	Live birds of prey	4	4	4	4	4	
01063200	Live Psittaciformes (including parrots, macaws, etc.)	4	4	4	4	4	
01063310	Ostriches (*Struthio camelus*) for breeding	0	0	0	0	0	
01063390	Other ostrich	4	4	4	4	4	
01063900	Other living birds	4	4	4	4	4	
01064100	Bees	4	4	4	4	4	
01064900	Other insects	4	4	4	4	4	
01069000	Other live animals	4	4	4	4	4	
02011000	Carcases/half-carcases of bovine fresh/chilled	10	10	10	10	8	
02012010	Fresh/chilled forequarters of bovine with bone in	10	10	10	10	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
02012020	Fresh/chilled hindquarters of bovine with bone in	10	10	10	10	8	
02012090	Other fresh/chilled cuts of bovine with bone in	10	10	10	10	8	
02013000	Fresh or chilled bovine meat, boneless	12	12	12	12	10	
02021000	Frozen bovine carcases and half-carcases	10	10	10	10	8	
02022010	Frozen forequarters of bovines, with bone in	10	10	10	10	8	
02022020	Frozen hindquarter of bovines, with bone in	10	10	10	10	8	
02022090	Other frozen bovine cuts	10	10	10	10	8	
02023000	Frozen bovine meat, boneless	12	12	12	12	10	
02031100	Fresh or chilled carcases and half-carcases of swine	10	10	10	10	8	
02031200	Fresh/chilled hams/shoulders/cuts of swine with bone in	10	10	10	10	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
02031900	Other fresh or chilled meat of swine	10	10	10	10	8	
02032100	Frozen carcases and half-carcases of swine	10	10	10	10	10	
02032200	Frozen hams, shoulders and cuts of swine, with bone in	10	10	10	10	8	
02032900	Other swine meat, frozen	10	10	10	10	10	
02041000	Lamb carcases and half-carcases, fresh or chilled	10	10	10	10	8	
02042100	Sheep carcases and half-carcases, fresh or chilled	10	10	10	10	8	
02042200	Other sheep cuts, with bone in, fresh or chilled	10	10	10	10	8	
02042300	Other meat of sheep, boneless, fresh or chilled	10	10	10	10	8	
02043000	Carcases and half-carcases of lamb, frozen	10	10	10	10	8	
02044100	Carcases and half-carcases of sheep, frozen	10	10	10	10	8	
02044200	Other lamb cuts with bone in, frozen	10	10	10	10	8	
02044300	Meat of sheep, boneless, frozen	10	10	10	10	8	
02045000	Meat of goats, fresh, chilled or frozen	10	10	10	10	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
02050000	Meat of horses, asses, mules, etc. fresh, chilled or frozen	10	10	10	10	4	
02061000	Edible offal of bovine, fresh or chilled	10	10	10	10	8	
02062100	Frozen edible bovine tongues	10	10	10	10	8	
02062200	Frozen edible bovine livers	10	10	10	10	8	
02062910	Frozen edible bovine tails	10	10	10	10	8	
02062990	Other frozen edible bovine offal	10	10	10	10	8	
02063000	Fresh or chilled edible offal of swine	10	10	10	10	8	
02064100	Frozen edible livers of swine	10	10	10	10	8	
02064900	Other edible offal of swine, frozen	10	10	10	10	8	
02068000	Fresh or chilled edible offal of goats	10	10	10	10	8	
02069000	Edible offal of sheep, goats, etc. frozen	10	10	10	10	8	
02071100	Fresh/chilled fowls species *Gallus domesticus* not cut in piece	10	10	10	10	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
02071200	Frozen fowls species *Gallus domesticus* not cut in piece	10	10	10	10	4	
02071300	Fowls species *Gallus domesticus* cuts and offal, fresh/chilled	10	10	10	10	4	
02071400	Fowls species *Gallus domesticus* cuts and offal, frozen	10	10	10	10	4	
02072400	Fresh/chilled meat of turkeys, not cut in piece	10	10	10	10	8	
02072500	Frozen meat of turkeys, not cut in piece	10	10	10	10	8	
02072600	Fresh/chilled meat of turkeys, cuts and offal	10	10	10	10	8	
02072700	Frozen meat of turkeys, cuts and offal	10	10	10	10	8	
02074100	Meat of ducks, not cut in pieces, fresh or chilled	10	10	10	10	8	
02074200	Meat of ducks, not cut in pieces, frozen	10	10	10	10	8	
02074300	Fatty livers of ducks, fresh or chilled	10	10	10	10	8	
02074400	Other meats of ducks, fresh or chilled	10	10	10	10	8	
02074500	Other meats of ducks, frozen	10	10	10	10	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
02075100	Meat of geese, not cut in pieces, fresh or chilled	10	10	10	10	8	
02075200	Meat of geese, not cut in pieces, frozen	10	10	10	10	8	
02075300	Fatty livers of geese, fresh or chilled	10	10	10	10	8	
02075400	Other meat of geese, fresh or chilled	10	10	10	10	8	
02075500	Other meat of geese, frozen	10	10	10	10	8	
02076000	Meat of Guinea fowls	10	10	10	10	8	
02081000	Fresh/chilled/frozen other meat/edible meat offal of rabbits/hares	10	10	10	10	4	
02083000	Meat of primates, fresh/chilled/frozen	10	10	10	10	8	
02084000	Meat of whales, etc., fresh/chilled/frozen	10	10	10	10	8	
02085000	Meat of reptiles, fresh/chilled/frozen	10	10	10	10	8	
02086000	Other meat and edible offal, of camels and camelids (Camelidae)	10	10	10	10	8	
02089000	Fresh/chilled/frozen meat/edible meat offal, of other animals	10	10	10	10	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
02091011	Bacon pork, fresh, chilled or frozen	6	6	6	6	4	
02091019	Other pork fat	6	6	6	6	4	
02091021	Fat of pork, fresh, chilled or frozen	6	6	6	6	4	
02091029	Other pork fat	6	6	6	6	4	
02099000	Bacon and other fats	6	6	6	6	4	
02101100	Hams, shoulder and cuts of swine, with bone in, salted, etc.	10	10	10	10	8	
02101200	Bellies and chest ”streaky” of swine, salted, etc.	10	10	10	10	8	
02101900	Other meat of swine, salted, brine, dried, etc.	10	10	10	10	8	
02102000	Meat of bovine, salted/in brine/dried/smoked	10	10	10	10	8	
02109100	Meat of primates, salted, dried, in brine, etc.	10	10	10	10	8	
02109200	Meat of whales, etc. salted, dried, etc.	10	10	10	10	8	
02109300	Meat of reptiles, salted, dried, etc.	10	10	10	10	8	
02109900	Meat of other animals, salted, dried, etc.	10	10	10	10	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
03011110	Aruana (*Osteoglossum bicirrhosum*)	10	10	10	10	4	
03011190	Other ornamental fish, live, freshwater	10	10	10	10	4	
03011900	Other ornamental fish, live	10	10	10	10	8	
03019110	Trout (*Salmo trutta oncorhynchus*), for breeding	0	0	0	0	0	
03019190	Other live trout (*Salmo trutta oncorhynchus*)	10	10	10	10	4	
03019210	Live eels (*Anguilla* spp.) for breeding	0	0	0	0	0	
03019290	Other live eels (*Anguilla* spp.)	10	10	10	10	4	
03019310	Carp for breeding	0	0	0	0	0	
03019390	Other live carp	10	10	10	10	4	
03019410	Blue yellowfin (*Thunnus thynnus*), for breeding	0	0	0	0	0	
03019490	Others blue yellowfin (*Thunnus thynnus*) for breeding	10	10	10	10	4	
03019510	Other breeding fish	0	0	0	0	0	
03019590	Other fishes, alive	10	10	10	10	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
03019911	Tilapia fishes for breeding	0	0	0	0	0	
03019912	Sturgeons, fishes for breeding	0	0	0	0	0	
03019919	Other fish, for breeding	0	0	0	0	0	
03019991	Other tilapia fishes, alive	10	10	10	10	8	
03019992	Other sturgeon fishes, alive	10	10	10	10	4	
03019999	Other live fish	10	10	10	10	4	
03021100	Fresh or chilled trout except fillets, other meat liver, etc.	10	10	10	10	4	
03021300	Pacific salmon, fresh or chilled	10	10	10	10	4	
03021400	Atlantic salmon and Danube salmon, fresh or chilled	10	10	10	10	4	
03021900	Other fresh or chilled Salmonidae except fish fillets, etc.	10	10	10	10	4	
03022100	Fresh/chilled halibut except fillets, etc.	10	10	10	10	4	
03022200	Fresh/chilled plaice except fillets, etc.	10	10	10	10	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
03022300	Fresh/chilled sole except fish fillets, other fish meat, etc.	10	10	10	10	4	
03022400	Turbot (*Psetta maxima*), fresh or chilled	10	10	10	10	4	
03022900	Other fresh/chilled flat fish except fish fillets, etc.	10	10	10	10	4	
03023100	Fresh/chilled tunas or skipjack except fish fillets, etc.	10	10	10	10	8	
03023200	Fresh/chilled yellowfin tunas except fish fillets	10	10	10	10	4	
03023300	Fresh/chilled skipjack, etc. except fish fillets, etc.	10	10	10	10	8	
03023400	Fresh or chilled bigeye tunas (*Thunnus obesus*)	10	10	10	10	8	
03023500	Fresh/chilled bluefin tunas (*Thunnus thynnus*)	10	10	10	10	8	
03023600	Fresh/chilled southern bluefin tunas	10	10	10	10	8	
03023900	Other fresh/chilled tunas, except fish fillets other fish meat	10	10	10	10	8	
03024100	Herring (*Clupea harengus, Clupea pallasii*), fresh/chilled	10	10	10	10	8	
03024210	Anchoita (*Engraulis anchoita*), fresh or frozen	10	10	10	10	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
03024290	Other anchovies, fresh or chilled	10	10	10	10	4	
03024300	Sardines (*Sardina pilchardus* etc.), fresh or chilled	10	10	10	10	4	
03024400	Cavalinhas, fresh or frozen	10	10	10	10	4	
03024500	Horse mackerel (*Trachurus* spp.), fresh or chilled	10	10	10	10	4	
03024600	Cobia (*Rachycentron canadum*), fresh or chilled	10	10	10	10	4	
03024700	Swordfish (*Xiphias gladius*), fresh or chilled	10	10	10	10	4	
03025100	Cod of Atlantic, Pacific, Greenland, fresh or chilled	0	0	0	0	0	
03025200	Haddock (*Melanogrammus aeglefinus*), fresh/chilled	10	10	10	10	4	
03025300	Saithe (*Pollachus virens*), fresh or chilled	10	10	10	10	4	
03025400	Hakes (*Merluccius* spp., *Urophycis* spp.), fresh or chilled	10	10	10	10	8	
03025500	Hake from Alaska (*Theragra chalcogramma*), fresh or chilled	10	10	10	10	4	
03025600	Blue whiting (*Micromesisticus poutassou*)	10	10	10	10	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
03025900	Other fish of families Bregmacerotidae, Gadidae, etc.	10	10	10	10	4	
03027100	Tilapias (*Oreochromis* spp.), fresh or chilled	10	10	10	10	E	
03027210	Catfish (*Ictalurus puntactus*), fresh or chilled	10	10	10	10	4	
03027290	Other catfish, fresh or chilled	10	10	10	10	4	
03027300	Carp (*Cyprinus carpio*, *Carassius carassius*, etc.)	10	10	10	10	4	
03027400	Eels (*Anguila* spp.), fresh or chilled	10	10	10	10	4	
03027900	Nile perch, snakehead, fresh or chilled	10	10	10	10	4	
03028100	Dogfish and other sharks, fresh or chilled	10	10	10	10	4	
03028200	Skates (Rajidae), fresh or chilled	10	10	10	10	4	
03028310	Black hake (*Dissostichus eleginoides*), fresh or chilled	10	10	10	10	8	
03028320	Hake from Antarctica (*Dissostichus mawson*)	10	10	10	10	8	
03028400	Bass (*Dicentrarchus* spp.), fresh or chilled	10	10	10	10	4	
03028500	Porgies, sea breams (Sparidae), fresh or chilled	10	10	10	10	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
03028911	Marlin (*Istiophorus* spp., *Tetrapturus* spp., *Makaira* spp.)	10	10	10	10	4	
03028912	Snapper (*Lutjanus purpureus*), fresh or chilled	10	10	10	10	4	
03028921	Atlantic wreckfish (*Polyprion americanus*), fresh or chilled	10	10	10	10	4	
03028922	Groupers (*Acanthistius* spp.), fresh or chilled	10	10	10	10	4	
03028923	Sturgeon (*Acipenser baeri*), fresh or chilled	10	10	10	10	4	
03028924	Sand smelt (*Atherina* spp.), fresh or chilled	10	10	10	10	4	
03028931	Curimatas (*Prochilodus* spp.), fresh or chilled	10	10	10	10	4	
03028932	Tilapias (*Tilapia, Sarotherodon, Danakilia*); its hybrids	10	10	10	10	E	
03028933	Surubins (*Pseudoplatystoma* spp.), fresh or chilled	10	10	10	10	4	
03028934	Trahira (tiger fish) (*Hoplias malabaricus*)	10	10	10	10	4	
03028935	Piaus (*Leporinus* spp.), fresh or chilled	10	10	10	10	4	
03028936	Tainhas (*Mugil* spp.), fresh or chilled	10	10	10	10	E	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
03028937	Pirarucu (*Arapaima gigas*), fresh or chilled	10	10	10	10	4	
03028938	Pescadas (*Cynoscion* spp.), fresh or chilled	10	10	10	10	4	
03028941	Piramutaba (*Brachyplatystoma vaillantii*), fresh or chilled	10	10	10	10	4	
03028942	Jau (*Brachyplatystoma flavicans*), fresh or chilled	10	10	10	10	4	
03028943	Pacu (*Piaractus mesopotamicus*), fresh or chilled	10	10	10	10	4	
03028944	Tambaqui (*Colossoma macropomum*)	10	10	10	10	4	
03028945	Tambacu (hybrid of tambaqui and pacu)	10	10	10	10	4	
03028990	Other fish, fresh or chilled	10	10	10	10	4	
03029000	Livers and roes of fish, fresh or chilled	10	10	10	10	4	
03031100	Frozen red salmon	10	10	10	10	4	
03031200	Other Pacific salmon, frozen	10	10	10	10	4	
03031300	Atlantic salmon and Danube salmon, frozen	10	10	10	10	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
03031400	Trout (*Salmo trutta, Oncorhynchus mykiss*, etc.), frozen	10	10	10	10	4	
03031900	Other frozen salmon	10	10	10	10	4	
03032300	Tilapias (*Oreochromis* spp.), frozen	10	10	10	10	E	
03032410	Catfish (*Ictalurus puntactus*) frozen	10	10	10	10	4	
03032490	Nile persh and snakehead, frozen	10	10	10	10	4	
03032500	Carps, frozen	10	10	10	10	4	
03032600	Eels (*Anguilla* spp.), frozen	10	10	10	10	4	
03032900	Other frozen Salmonidae, except fish fillets other fish meat, etc.	10	10	10	10	4	
03033100	Frozen halibut, except fish fillets other fish meat, etc.	10	10	10	10	4	
03033200	Frozen plaice except fish fillets, other fish meat, etc.	10	10	10	10	4	
03033300	Frozen sole, except fish fillets other fish meat, etc.	10	10	10	10	4	
03033400	Turbot (*Psetta maxima*), frozen	10	10	10	10	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
03033900	Other frozen flat fish, except fish fillets other fish meat, etc.	10	10	10	10	4	
03034100	Frozen albacore or longfinned tunas except fish fillets, etc	10	10	10	10	0	
03034200	Frozen yellowfin tunas, except fish fillets, etc.	10	10	10	10	0	
03034300	Frozen skipjack, etc. except fish fillets, etc.	10	10	10	10	0	
03034400	Frozen bigeye tunas (*Thunnus obesus*)	10	10	10	10	0	
03034500	Frozen bluefin tunas (*Thunnus thynnus*)	10	10	10	10	0	
03034600	Frozen southern bluefin tunas (*Thunnus maccoyii*)	10	10	10	10	0	
03034900	Other frozen tunas, except fish fillets, other meats, livers, etc.	10	10	10	10	0	
03035100	Herrings, frozen, except liver, eggs, semen	10	10	10	10	4	
03035300	Sardines, frozen	10	10	10	10	4	
03035400	Cavalinhas, frozen	10	10	10	10	4	
03035500	Horse mackerel (*Trachurus* spp.), frozen	10	10	10	10	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
03035600	Cobia (*Rachcentron canadum*), frozen	10	10	10	10	4	
03035700	Swordfish (*Xiphias gladius*), frozen	10	10	10	10	4	
03036300	Cod of Atlantic and cod of Pacific, frozen	0	0	0	0	0	
03036400	Haddock or lubina (*Melanogramua aeglefinus*), frozen	10	10	10	10	4	
03036500	Saithe (*Pollachius virens*), frozen	10	10	10	10	4	
03036600	Hake and abroteas (*Merluccius, Urophycis*), frozen	10	10	10	10	8	
03036700	Hake from Alaska (*Theragra chalcogramma*)	10	10	10	10	E	
03036800	Verdinhos, frozen (except fillet, other meat)	10	10	10	10	4	
03036910	Pink hake (*Macruronus megellanicus*), frozen	10	10	10	10	8	
03036990	Other fish, frozen, excluding fillets and other meat	10	10	10	10	4	
03038111	Blue shark (*Prionace glauca*) full, frozen	10	10	10	10	4	
03038112	Blue shark gutted, finless, headless, frozen	10	10	10	10	4	
03038113	Blue shark in chunks, with skin, frozen	10	10	10	10	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
03038114	Blue shark in pieces, without skin, frozen	10	10	10	10	4	
03038119	Other blue sharks, frozen	10	10	10	10	4	
03038190	Other sharks, frozen	10	10	10	10	4	
03038200	Skates (Rajidae), frozen	10	10	10	10	4	
03038311	Black hake, eviscerated, without head or tail, frozen	10	10	10	10	4	
03038312	Head of black hakes, frozen	10	10	10	10	4	
03038319	Other parts of black hakes, frozen	10	10	10	10	4	
03038321	Hake from Antarctica, eviscerated, frozen, without head or tail	10	10	10	10	8	
03038322	Heads of hakes from Antarctica, frozen	10	10	10	10	4	
03038329	Other parts of hakes from Antarctica, frozen	10	10	10	10	4	
03038400	Seabass (*Dicentrarchus* spp.), frozen	10	10	10	10	4	
03038910	Corvina (*Micropogonias furnieri*), frozen	10	10	10	10	4	
03038920	Pescadas (*Cynoscion* spp.), frozen	10	10	10	10	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
03038931	Marlin (*Istiophorus, Tetrapturus, Makaira*), frozen	10	10	10	10	4	
03038932	Snapper (*Lutjanus purpureus*), frozen	10	10	10	10	4	
03038933	Frog fish (*Lophius gastrophysus*), frozen	10	10	10	10	4	
03038941	Atlantic wreckfish (*Polyprion americanus*), frozen	10	10	10	10	4	
03038942	Groupers (*Acanthistius* spp.), frozen	10	10	10	10	4	
03038943	Mullet (*Mugil* spp.), frozen	10	10	10	10	E	
03038944	Sturgeon (*Acipenser*), frozen	10	10	10	10	4	
03038945	Sand smelt (*Atherina* spp.), frozen	10	10	10	10	4	
03038946	Nototenias (*Patagonotothen* spp.), frozen	10	10	10	10	4	
03038951	Curimatas (*Prochilodus* spp.), frozen	10	10	10	10	4	
03038952	Frozen tilapias, except fillets, other meat, etc.	10	10	10	10	E	
03038953	Frozen surubins, except fillets, other meat, etc.	10	10	10	10	4	
03038954	Frozen trahira, except fillets, other meat, etc.	10	10	10	10	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
03038955	Piaus (*Leporinus* spp.), frozen	10	10	10	10	4	
03038956	Frozen pirarucu, except fillets, other meat, etc.	10	10	10	10	4	
03038957	Frozen anchoita, except fillets, other meat, etc.	10	10	10	10	4	
03038961	Frozen piramutuba, except fillets, other meat, etc.	10	10	10	10	4	
03038962	Jau, frozen, except fillets, other meat, etc.	10	10	10	10	4	
03038963	Pacu, frozen, except fillets, other meat, etc.	10	10	10	10	4	
03038964	Tambaqui, frozen, except fillets, other meat, etc.	10	10	10	10	4	
03038965	Tambacu, frozen, except fillets, other meat, etc.	10	10	10	10	4	
03038990	Other frozen fish, except fillets, other meats, etc	10	10	10	10	4	
03039000	Livers and roes of fish, frozen	10	10	10	10	4	
03043100	Fillets of tilapia (fresh, chilled or frozen)	10	10	10	10	E	
03043210	Fillets of catfish (*Ictalurus puntactus*), fresh, .chilled or frozen	10	10	10	10	4	
03043290	Fillets of other catfish, fresh, chilled or frozen	10	10	10	10	4	

ELI: http://data.europa.eu/eli/agree_internation/2026/184/oj

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
03043300	Fillets of Nile perch, fresh, frozen or chilled	10	10	10	10	4	
03043900	Fillets/other meats o other fish, frozen, chilled or fresh	10	10	10	10	4	
03044100	Fillets of salmons of Pacific and Danube	10	10	10	10	4	
03044200	Trout fillets (*Almo trutta*, *Oncorhynchus mykiss*, etc.)	10	10	10	10	4	
03044300	Fillets of flatfish (Pleuronectidae, Soleidae, etc.)	10	10	10	10	4	
03044400	Fish fillets of families Bregmacerotidae	10	10	10	10	4	
03044500	Fillets and other meat of swordfish (*Xyphias gladius*)	10	10	10	10	4	
03044600	Fillets of black hake and hake from Antarctica	10	10	10	10	8	
03044910	Fillets of Atlantic wreckfish, fresh or chilled	10	10	10	10	4	
03044920	Fillets of groupers (*Acanthistius* spp.), fresh or chilled	10	10	10	10	4	
03044990	Other fish fillets, fresh or chilled	10	10	10	10	4	
03045100	Fillet of tilapia, catfish, carp, eel, fresh or chilled	10	10	10	10	E	
03045200	Fillet and other meats of salmon, fresh or chilled	10	10	10	10	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
03045300	Fish fillets of specific families	10	10	10	10	4	
03045400	Fillets of swordfish (*Xyphias gladius*), fresh or chilled	10	10	10	10	4	
03045500	Fillets of black hake and Antarctica hake, fresh or chilled	10	10	10	10	8	
03045900	Other fish fillets, fresh or chilled	10	10	10	10	4	
03046100	Fillets of tilapias (*Oreochromis* spp.), frozen	10	10	10	10	10	
03046210	Fillets of catfish (*Ictalarus puntactus*), frozen	10	10	10	10	0	
03046290	Other fish fillets, frozen	10	10	10	10	8	
03046300	Fillets of Nile perch (*Lates niloticus*), frozen	10	10	10	10	8	
03046900	Fillets of snakehead fish, frozen	10	10	10	10	0	
03047100	Fillets of cods from Atlantic, Pacific, Greenland, frozen	10	10	10	10	8	
03047200	Haddock or lubina fillet, frozen	10	10	10	10	8	
03047300	Fillets of saithe (*Pollachius virens*), frozen	10	10	10	10	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
03047400	Fillets of hake and abrotea, frozen	10	10	10	10	8	
03047500	Fillet of hake from Alaska (*Theragra chalcogramma*), frozen	10	10	10	10	10	
03047900	Other fish fillets, frozen	10	10	10	10	E	
03048100	Fillets of Pacific, Atlantic and Danube salmon, frozen	10	10	10	10	4	
03048200	Trout fillets, frozen	10	10	10	10	0	
03048300	Fillets of flatfish, frozen	10	10	10	10	4	
03048400	Fillets of swordfish (*Xyphias gladius*), frozen	10	10	10	10	4	
03048510	Fillets of black hake (*Dissostichus eleginoides*), frozen	10	10	10	10	8	
03048520	Fillets of Antarctic hake (*Dissostichus mawson*), frozen	10	10	10	10	8	
03048600	Fillet of herring (*Clupea harengus* and *pallasii*), frozen	10	10	10	10	4	
03048700	Tuna fillets, frozen	10	10	10	10	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
03048910	Fillet of porgies, frozen	10	10	10	10	0	
03048920	Fillet of Atlantic wreckfish, frozen	10	10	10	10	4	
03048930	Fillets of grouper (*Acanthistius* spp.), frozen	10	10	10	10	4	
03048940	Fillets of blue shark (*Prionace glauca*), frozen	10	10	10	10	4	
03048990	Other frozen fillets, of fish	10	10	10	10	0	
03049100	Sword fish (*Xiphias gladius*), fresh, chilled, frozen	10	10	10	10	4	
03049211	Whiting cheeks, fresh, chilled, frozen	10	10	10	10	4	
03049212	Withing colares, fresh, chilled, frozen	10	10	10	10	4	
03049219	Other black whiting, fresh, chilled, frozen	10	10	10	10	4	
03049221	Antarctic whiting cheeks, fresh, chilled, frozen	10	10	10	10	4	
03049222	Antarctic withing colares, fresh, chilled, frozen	10	10	10	10	4	
03049229	Other Antarctic whiting, fresh, chilled, frozen	10	10	10	10	4	
03049300	Other meat of tilapia, catfish, carp, eel, frozen	10	10	10	10	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
03049400	Other meats of hakes from Alaska, frozen	10	10	10	10	4	
03049500	Other fish meat of determined species, frozen	10	10	10	10	0	
03049900	Other fish meat, fresh, chilled or frozen	10	10	10	10	4	
03051000	Flours/meals/pellets of fish for human consumption	10	10	10	10	0	
03052000	Livers/roes of fish, dried, smoked, etc.	10	10	10	10	0	
03053100	Fish fillets, dried, salted, in brine, not smoked	10	10	10	10	0	
03053210	Cod fillets, dried, salted, in brine, not smoked	0	0	0	0	0	
03053220	Saithe fillets, dried, salted, in brine, not smoked	10	10	10	10	0	
03053290	Other fish fillets, dried, salted, in brine, not smoked	10	10	10	10	0	
03053910	Fillets of ling and tusk, dried, salted, in brine, not smoked	10	10	10	10	0	
03053990	Fillets of other fish, dried, salted, in brine, not smoked	10	10	10	10	0	
03054100	Pacific salmon, Atlantic salmon and Danube salmon, smoked	10	10	10	10	0	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
03054200	Herrings in fillets, smoked	10	10	10	10	0	
03054300	Smoked trout, even in fillets	10	10	10	10	0	
03054400	Tilapia, catfish, carp, eel, smoked, even in fillets	10	10	10	10	E	
03054910	Smoked cod (*Gadus*), including fillets	0	0	0	0	0	
03054920	Saithes (*Polachius virens*), lings and zarbos (*Brosme brosme*)	10	10	10	10	0	
03054990	Other smoked fish, including fillets	10	10	10	10	0	
03055100	Dried cod (*Gadus*), including salted but not smoked	0	0	0	0	0	
03055910	Polar cod/lings/zarbos, etc. dried but not smoked	0	0	0	0	0	
03055990	Other dried fish, including salted but not smoked	10	10	10	10	0	
03056100	Salted herrings, but not dried, not smoked and in brine	10	10	10	10	0	
03056200	Salted cod (*Gadus*), but not dried, not smoked, in brine	0	0	0	0	0	
03056300	Salted anchovies, not dried, not smoked and in brine	10	10	10	10	0	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
03056400	Tilapia, catfish, carp, eel, salted, not dried, in brine	10	10	10	10	E	
03056910	Saithes (*Polachius virens*), lings and zarbos (*Brosme brosme*)	10	10	10	10	0	
03056990	Other salted fish, not dried, not smoked, in brine	10	10	10	10	0	
03057100	Shark fins	10	10	10	10	4	
03057200	Heads, tails, and swim bladders, of fish	10	10	10	10	4	
03057900	Other edible waste, fish	10	10	10	10	4	
03061110	Whole lobsters, frozen	10	10	10	10	0	
03061190	Other frozen rock lobster, except whole	10	10	10	10	4	
03061200	Frozen lobster (homards) (*Homarus* spp.)	10	10	10	10	0	
03061400	Frozen crabs	10	10	10	10	0	
03061500	Norwegian lobster (*Nephros norvegicus*)	10	10	10	10	0	
03061610	Shrimp of cold water (*Pandalus* spp.), whole, frozen	10	10	10	10	0	
03061690	Shrimp of cold water, not whole, frozen	10	10	10	10	0	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
03061710	Other whole prawns, frozen	10	10	10	10	0	
03061790	Other prawns, not whole, frozen	10	10	10	10	0	
03061910	Krill (*Euphasia superba*), frozen	10	10	10	10	0	
03061990	Other frozen crustaceans, including flours, for human consumption	10	10	10	10	0	
03062100	Not frozen rock lobster (*Palinurus, panulirus, Jasus*)	10	10	10	10	0	
03062200	Not frozen lobster (”homards”) (*Homarus* spp.)	10	10	10	10	0	
03062400	Crabs, not frozen	10	10	10	10	0	
03062500	Norwegian lobster (*Nephrops norvegicus*), not frozen	10	10	10	10	0	
03062600	Shrimp of cold water, not frozen	10	10	10	10	0	
03062700	Other prawns, not frozen	10	10	10	10	0	
03062910	Fresh water lobsters, not frozen	10	10	10	10	0	
03062990	Other not frozen crustaceans, including flours, etc. for human consumption	10	10	10	10	0	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
03071100	Live oysters, fresh or chilled	10	10	10	10	0	
03071900	Other live oysters	10	10	10	10	0	
03072100	Live/fresh/chilled scallops, other shellfishes (*Pecten*, etc.)	10	10	10	10	0	
03072900	Frozen dried etc. scallops, other shellfishes (*Pecten*, etc)	10	10	10	10	0	
03073100	Live/fresh/chilled mussels (*Mytilus* spp., *Perna* spp.)	10	10	10	10	0	
03073900	Frozen dried/salted etc. mussels (*Mytilus* spp., *Perna* spp.)	10	10	10	10	0	
03074100	Live/fresh/chilled cuttlefish and squid (*Sepia officinalis, Rossia macrosoma, Sepiola* spp., *Ommastrephes* spp., *Loligo* spp., *Nototodarus* spp., *Sepioteuthis* spp.)	10	10	10	10	0	
03074911	Frozen rossia macrosoma/squid (*Ommastrephes, Loligo*, etc.)	10	10	10	10	0	
03074919	Frozen *Sepia officinalis* and *Sepiola*	10	10	10	10	0	
03074990	Cuttlefish and squid, in other ways	10	10	10	10	0	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
03075100	Live, fresh or chilled octopus (*Octopus* spp.)	10	10	10	10	0	
03075910	Frozen octopus (*Octopus* spp.)	10	10	10	10	0	
03075990	Octopus, in other forms	10	10	10	10	0	
03076000	Live, fresh, chilled, etc. snails except sea snails	10	10	10	10	0	
03077100	Clams, cockle, live, fresh or chilled	10	10	10	10	0	
03077900	Clams, cockle, live, in other forms	10	10	10	10	0	
03078100	Abalones, live, fresh or chilled	10	10	10	10	0	
03078900	Abalones, in other forms	10	10	10	10	0	
03079100	Other live/fresh/chilled invertebrates aquatic molluscs	10	10	10	10	0	
03079900	Other live/frozen dried etc. aquatic invertebrate molluscs	10	10	10	10	0	
03081100	Sea cucumbers, live, fresh or chilled	10	10	10	10	0	
03081900	Sea cucumbers, in other forms	10	10	10	10	0	
03082100	Sea urchins, live, fresh or chilled	10	10	10	10	0	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
03082900	Sea urchins, in other forms	10	10	10	10	0	
03083000	Medusas (jellyfish) (*Rhopilema* spp.)	10	10	10	10	0	
03089000	Other aquatic invertebrates, frozen, dried, etc.	10	10	10	10	0	
04011010	Milk/cream fat content by weight ≤ 1 % not concentrated no sugar	14	14	14	14	10	
04011090	Other milk/cream fat content by weight ≤ 1 % not concentrated no sugar	12	12	12	12	10	
04012010	Milk/cream fat content by weight exceeding 1 % but not 6 % not concentrated no sugar	14	14	14	14	10	
04012090	Other milk/cream fat content by weight exceeding 1 % but not 6 % not concentrated no sugar	12	12	12	12	10	
04014010	Milk with content, by weight, of fat 6 % < fat ≤ 10 %	12	12	12	12	10	
04014021	Milk cream uht, fat > 6°%, but ≤ 10 % of weight	14	14	14	14	10	
04014029	Other milk cream, fat > 6°%, but < 10 % of weight	12	12	12	12	10	
04015010	Milk with content, by weight, of fat > 10 %	12	12	12	12	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
04015021	Milk cream uht, fat material > 10 % of its weight	14	14	14	14	10	
04015029	Other milk cream, fat > 10 % of its weight	12	12	12	12	10	
04021010	Milk in powder, fat content ≤ 1,5 % arsenic < 5 ppm, concentrated no added sugar	28	28	16	28	TRQ-1	
04021090	Other milk, cream, in powder, fat content ≤ 1,5 % concentrated no added sugar	28	28	16	28	TRQ-1	
04022110	Integral milk, in powder, fat content >1,5 %, concentrated no sugar	28	28	16	28	TRQ-1	
04022120	Semi-skimmed milk, powder, fat content >1,5 %, concentrated no sugar	28	28	16	28	TRQ-1	
04022130	Cream of milk, powder, fat content >1,5 %, concentrated no sugar	16	16	16	16	TRQ-1	
04022910	Integral milk, powder, etc. fat content >1,5 %, concentrated added sugar	28	28	16	28	TRQ-1	
04022920	Semi-skimmed milk, powder, etc. fat content >1,5 %, concentrated added sugar	28	28	16	28	TRQ-1	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
04022930	Cream of milk, powder, etc. fat content >1,5 % concentrated added sugar	16	16	16	16	TRQ-1	
04029100	Other milk, cream of milk, concentrated, no sugar	14	14	14	14	E	
04029900	Other milk, cream of milk, concentrated, added sugar	28	28	14	28	E	
04031000	Yoghurt	16	16	16	16	FP 50 %	
04039000	Buttermilk, curdled milk and cream, kephir, fermented, etc.	16	16	16	16	E	
04041000	Whey and modified whey, whether or not concentrated added sugar	28	28	14	20	E	
04049000	Other products consisting of milk, whether or not sweetened, etc.	14	14	14	14	E	
04051000	Butter	16	16	16	16	FP 30 %	
04052000	Dairy spreads derived from milk	16	16	16	16	10	
04059010	Butter oil	16	16	16	16	E	
04059090	Other fats and oils derived from milk	16	16	16	16	E	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
04061010	Fresh (unripened or uncured) cheese, mozzarella type	28	28	16	28	E	
04061090	Other fresh cheese (unripened or uncured), including curd, etc.	16	16	16	16	TRQ-2	
04062000	Grated or powdered cheese, of all kinds	16	16	16	16	TRQ-2	
04063000	Processed cheese, except grated or powdered cheese	16	16	16	16	TRQ-2	
04064000	Blue-veined cheese	16	16	16	16	TRQ-2	
04069010	Hard cheese of a moisture content, by weight < 36 %	28	28	16	28	TRQ-2	
04069020	Semi hard cheese of a moisture content ≥ 36 % but less than 46 %	28	28	16	28	TRQ-2	
04069030	Soft cheese of a moisture content ≥ 46 % but less than 55 %	16	16	16	16	TRQ-2	
04069090	Other cheeses	16	16	16	16	TRQ-2	
04071100	Fresh eggs of birds of the species *Gallus domesticus*, hatched	0	0	0	0	0	
04071900	Fresh eggs of other birds, for hatching	0	0	0	0	0	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
04072100	Fresh eggs of birds of the species *Gallus domesticus*	8	8	8	8	8	
04072900	Fresh eggs of other birds	8	8	8	8	8	
04079000	Eggs of other birds, neither fresh nor for hatching	8	8	8	8	8	
04081100	Dried egg yolks	10	10	10	10	8	
04081900	Fresh/cooked by steaming/by boiling in water egg yolks	10	10	10	10	8	
04089100	Birds' eggs, not in shell, dried	10	10	10	10	8	
04089900	Other birds' eggs, not in shell, fresh, cooked by boiling water, etc.	10	10	10	10	8	
04090000	Natural honey	16	16	16	16	0	
04100000	Edible products of animal origin	14	14	14	14	10	
05010000	Human hair, unworked; waste of human hair	8	8	8	8	4	
05021011	Bristles of pig, washed, whitened or degreased	8	8	8	8	4	
05021019	Other bristles of pig and waste thereof	8	8	8	8	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
05021090	Bristles of boar and waste thereof	8	8	8	8	4	
05029010	Hair of badger and other brush making hair, etc.	8	8	8	8	4	
05029020	Wastes of hair	8	8	8	8	4	
05040011	Fresh/chilled/frozen not salted/smoked guts of bovine	8	8	8	8	4	
05040012	Fresh/chilled/frozen not salted/smoked guts of sheep	8	8	8	8	8	
05040013	Fresh/chilled/frozen not salted/smoked guts of swine	8	8	8	8	8	
05040019	Fresh/chilled/frozen/salted/smoked guts of other animals except fish	8	8	8	8	4	
05040090	Fresh, etc. bladders and stomach of animals except fish	4	4	4	4	0	
05051000	Feathers of a kind used for stuffing and down	8	8	8	8	4	
05059000	Skins and other parts of birds, with their feathers, etc.	8	8	8	8	4	
05061000	Ossein and bones treated with acid	8	8	8	8	4	
05069000	Other bones and horn-cores, unworked, defatted, etc.	8	8	8	8	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
05071000	Ivory powders and wastes	8	8	8	8	4	
05079000	Tortoise-shell, horns, nails, claws, etc.	8	8	8	8	0	
05080000	Coral, shells, shells of mollusks, etc. unworked, prepared	8	8	8	8	4	
05100010	Fresh pancreases of bovine, for preparation of pharmaceutical products etc.	0	0	0	0	0	
05100090	Other substances of animal, for preparation of pharmaceutical products etc.	2	2	2	2	4	
05111000	Bovine semen	0	0	0	0	0	
05119110	Roes of fish, fecundated for reproduction	0	0	0	0	0	
05119190	Other products of fish, etc. inappropriate for human consumption	8	8	8	8	0	
05119910	Embryos of animals	0	0	0	0	0	
05119920	Animal semen	0	0	0	0	0	
05119930	Silk-worm eggs	0	0	0	0	0	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
05119991	Horsehair and waste, even in webs	8	8	8	8	4	
05119999	Other products of animal origin, inappropriate for human consumption	8	8	8	8	4	
06011000	Bulbs, tubers, rhizomes, etc. in dormant state	0	0	0	0	0	
06012000	Bulbs, tubers, rhizomes, etc. in grow or in flower; chicory plants	0	0	0	0	0	
06021000	Unrooted cuttings and slips	2	2	2	2	0	
06022000	Trees, shrubs and bushes, grafted, with edible fruit	2	2	2	2	0	
06023000	Rhododendrons and azaleas, grafted or not	2	2	2	2	0	
06024000	Roses, grafted or not	2	2	2	2	0	
06029010	Mushroom spawn	2	2	2	2	0	
06029021	Orchids cuttings and slips	0	0	0	0	0	
06029029	Other cuttings and slips of ornamental plants	0	0	0	0	0	
06029081	Sugar cane cuttings and slips	0	0	0	0	0	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
06029082	Grape vines cuttings and slips	0	0	0	0	0	
06029083	Coffee cuttings and slips of shrubs or trees	0	0	0	0	0	
06029089	Other cuttings and slips of plants	0	0	0	0	0	
06029090	Other live plants	2	2	2	2	0	
06031100	Roses and their buttons, cut, for bouquets, ornamental, fresh	10	10	25	10	8	
06031200	Carnation and their buttons, cut, for bouquets, ornamented, fresh	10	10	25	10	8	
06031300	Orchids and their buttons, cut, for bouquets, ornamented, fresh	10	10	25	10	8	
06031400	Chrysanthemums and their buttons, cut, for bouquets, ornamented, fresh	10	10	25	10	8	
06031500	Lilies (*Lilium* spp.)	10	10	25	10	8	
06031900	Other flowers and their buttons, cut, for bouquets, ornamented, fresh	10	10	25	10	8	
06039000	Cut flowers and buds for bouquets, etc. dried, etc.	10	10	10	10	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
06042000	Foliage, branches of plants, fresh, for bouquets, etc.	8	8	8	8	0	
06049000	Foliage, branches of plants, dried, for bouquets, etc.	8	8	8	8	0	
07011000	Seed potatoes	0	0	0	0	0	
07019000	Other fresh or chilled potatoes	10	10	10	10	4	
07020000	Tomato, fresh or chilled	10	10	10	10	8	
07031011	Onions for sowing	0	0	0	0	0	
07031019	Other fresh/chilled onions	10	10	10	10	8	
07031021	Shallots for sowing	0	0	0	0	0	
07031029	Other fresh/chilled shallots	10	10	10	10	8	
07032010	Garlic for sowing	0	0	0	0	0	
07032090	Other fresh/chilled garlic	25	35	10	10	TRQ-4	
07039010	Leeks and other alliaceous vegetables for sowing	0	0	0	0	0	
07039090	Other fresh leeks/other alliaceous vegetables for sowing, etc.	10	10	10	10	8	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
07041000	Fresh/chilled cauliflowers and broccoli	10	10	10	10	8	
07042000	Fresh/chilled brussels sprouts	10	10	10	10	8	
07049000	Fresh/chilled kale, cabbage, etc. similar brassicas	10	10	10	10	8	
07051100	Fresh/chilled lettuce	10	10	10	10	8	
07051900	Fresh/chilled cabbage lettuce	10	10	10	10	8	
07052100	Fresh/chilled "witloof" chicory	10	10	10	10	8	
07052900	Other fresh/chilled "witloof" chicory	10	10	10	10	8	
07061000	Fresh/chilled carrots and turnips	10	10	10	10	8	
07069000	Fresh/chilled beets, radishes and other roots	10	10	10	10	8	
07070000	Cucumbers and gherkins, fresh or chilled	10	10	10	10	8	
07081000	Fresh/chilled peas (*Pisum sativum*)	10	10	10	10	8	
07082000	Fresh/chilled beans (*Vigna, Phaseolus* spp.)	10	10	10	10	4	
07089000	Other fresh/chilled leguminous vegetables	10	10	10	10	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
07092000	Fresh or chilled asparagus	10	10	10	10	4	
07093000	Fresh/chilled aubergines (eggplants)	10	10	10	10	8	
07094000	Fresh/chilled celery, except celeriac	10	10	10	10	8	
07095100	Fresh/chilled mushrooms of the genus *Agaricus*	10	10	10	10	E	
07095900	Other fresh/chilled mushrooms	10	10	10	10	8	
07096000	Fresh/chilled fruits of the genus *Capsicum* or *Pimenta*	10	10	10	10	8	
07097000	Fresh/chilled spinach	10	10	10	10	8	
07099100	Artichokes, fresh or chilled	10	10	10	10	8	
07099200	Olives, fresh or chilled	10	10	10	10	8	
07099300	Pumpkins, squash and gourds, fresh or chilled	10	10	10	10	8	
07099911	Sweet corn for sowing	0	0	0	0	0	
07099919	Sweet corn, fresh or chilled, except for sowing	10	10	10	10	4	
07099990	Other vegetables, fresh or chilled	10	10	10	10	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
07101000	Potatoes (frozen/uncooked/cooked by steaming/boiling water)	10	10	10	10	8	
07102100	Peas (frozen/uncooked/cooked by steaming/boiling water)	10	10	10	10	8	
07102200	Beans (frozen/uncooked/cooked by steaming/boiling water)	10	10	10	10	8	
07102900	Other leguminous/vegetables (frozen/uncooked/cooked by steaming/boiling water, etc.)	10	10	10	10	8	
07103000	Spinach (frozen/uncooked/cooked by steaming/boiling water)	10	10	10	10	8	
07104000	Sweet corn (frozen/uncooked/cooked by steaming/boiling water)	10	10	10	10	8	
07108000	Other vegetables (frozen/uncooked/cooked by steaming/boiling water, etc.)	10	10	10	10	8	
07109000	Mixtures of vegetables (frozen/uncooked/cooked by steaming/boiling water, etc.)	10	10	10	10	8	
07112010	Olives provisionally preserved in brine	10	10	10	10	E	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
07112020	Olives preserved in sulphur/added of other substances	10	10	10	10	E	
07112090	Other olives provisionally preserved	10	10	10	10	E	
07114000	Cucumbers/gherkins provisionally preserved in brine, etc.	10	10	10	10	0	
07115100	Mushrooms (*Agaricus*) provisionally preserved in brine, etc.	10	35	10	10	E	
07115900	Other mushrooms/truffles provisionally preserved in brine, etc.	10	10	10	10	0	
07119000	Other vegetables/mixtures of vegetables, provisionally preserved in brine, etc.	10	10	10	10	8	
07122000	Dried onions, including pieces, slices, powder, etc. but not further prepared	10	10	10	10	8	
07123100	Dried mushrooms (*Agaricus*), sliced, cut, etc.	10	10	10	10	8	
07123200	Dried wood ears, cut, sliced, etc.	10	10	10	10	8	
07123300	Dried jelly fungi, cut, sliced, etc.	10	10	10	10	8	
07123900	Other dried mushrooms/truffles, cut, sliced, etc.	10	10	10	10	8	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
07129010	Powdered garlic but not further prepared	10	10	10	10	E	
07129090	Other dried vegetables/mixtures vegetables including pieces, slices, etc.	10	10	10	10	8	
07131010	Dried peas (*Pisum sativum*) in grain, for sowing	0	0	0	0	0	
07131090	Other dried peas (*Pisum sativum*) in grain, for sowing	10	10	10	10	8	
07132010	Dried chickpeas, for sowing	0	0	0	0	0	
07132090	Other dried chickpeas	10	10	10	10	8	
07133110	Dried beans (*Vigna mungo*), for sowing	0	0	0	0	0	
07133190	Other dried beans (*Vigna mungo*), in grain	10	10	10	10	8	
07133210	Dried small red (*Adzuki*) beans (*Phaseolus/Vigna angularis*) for sowing	0	0	0	0	0	
07133290	Other dried beans (*Adzuki*), in grain	10	10	10	10	8	
07133311	Dried kidney beans (*Phaseolus vulgaris*) including black/for sowing	0	0	0	0	0	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
07133319	Dried kidney beans (*Phaseolus vulgaris*), including black/in grain	10	10	10	10	8	
07133321	Dried kidney beans, including white beans for sowing	0	0	0	0	0	
07133329	Dried kidney beans, including white beans in grain	10	10	10	10	8	
07133391	Dried other kidney beans, for sowing	0	0	0	0	0	
07133399	Other dried kidney beans, in grain	10	10	10	10	8	
07133410	Bambara bean (*Vigna subterranea*), for sowing	0	0	0	0	0	
07133490	Bambara bean (*Vigna subterranea*), except for sowing	10	10	10	10	8	
07133510	Fradinho bean (*Vigna unguiculata*), for sowing	0	0	0	0	0	
07133590	Fradinho bean (*Vigna unguiculata*), except for sowing	10	10	10	10	8	
07133910	Other dried beans (*Vigna*/*Phaseolus*), for sowing	0	0	0	0	0	
07133990	Other dried beans (*Vigna*/*Phaseolus*), in grain	10	10	10	10	8	
07134010	Dried lentils, for sowing	0	0	0	0	0	
07134090	Other dried lentils, in grain	10	10	10	10	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
07135010	Dried broad beans/horse beans, for sowing	0	0	0	0	0	
07135090	Other dried broad beans/horse beans, in grain	10	10	10	10	8	
07136010	Guando bean (*Cajanus cajan*), for sowing	0	0	0	0	0	
07136090	Guando bean (*Cajanus cajan*), except for sowing	10	10	10	10	8	
07139010	Other dried leguminous vegetables, in grain, for sowing	0	0	0	0	0	
07139090	Other dried leguminous vegetables, in grain	10	10	10	10	8	
07141000	Fresh/chilled/frozen not dried roots of manioc (*Cassava*)	10	10	10	10	4	
07142000	Fresh/chilled/frozen not dried sweet potatoes	10	10	10	10	8	
07143000	Yams (*Dioscorea* spp.)	10	10	10	10	8	
07144000	Taros (*Colocasia* spp.)	10	10	10	10	8	
07145000	Mangaritos (*Xanthosomo* spp.)	10	10	10	10	8	
07149000	Other fresh/chilled/frozen not dried roots/tubers, of manioc, yams, similar tubers etc.	10	10	10	10	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
08011110	Dried coconuts, shelled, whether or not shredded	10	10	10	10	0	
08011190	Other dried coconuts	10	10	10	10	0	
08011200	Coconuts in the inner bark (endocarp)	10	10	10	10	0	
08011900	Other fresh coconuts	10	10	10	10	0	
08012100	Fresh/dried, Brazil nuts, in shell	10	10	10	10	0	
08012200	Fresh/dried, Brazil nuts, shelled	10	10	10	10	0	
08013100	Fresh/dried, cashew nuts, in shell	10	10	10	10	0	
08013200	Fresh/dried, cashew nuts, shelled	10	10	10	10	4	
08021100	Fresh/dried almonds, in shell	10	10	10	10	0	
08021200	Fresh/dried almonds, shelled	10	10	10	10	4	
08022100	Fresh/dried hazelnuts/filberts (*Corylus* spp.), in shell	6	6	6	6	0	
08022200	Fresh/dried hazelnuts/filberts (*Corylus* spp.), shelled	6	6	6	6	0	
08023100	Fresh/chilled walnuts, in shell	10	10	10	10	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
08023200	Fresh/chilled walnuts, shelled	10	10	10	10	0	
08024100	Chestnuts (*Castaneas* spp.), in shell, fresh or dried	10	10	10	10	4	
08024200	Chestnuts (*Castaneas* spp.) not in shell, fresh or dried	10	10	10	10	4	
08025100	Pistachios, in shell, fresh or dried	10	10	10	10	8	
08025200	Pistachios, not in shell, fresh or dried	10	10	10	10	8	
08026100	Macadamia nuts, in shell, fresh or dried	10	10	10	10	0	
08026200	Macadamia nuts, not in shell, fresh or dried	10	10	10	10	0	
08027000	Kola nuts (*Cola* spp.), fresh or dried	10	10	10	10	8	
08028000	Areca (betel nuts), fresh or dried	10	10	10	10	8	
08029000	Other fresh/dried fruit in shell	10	10	10	10	8	
08031000	Bananas-of-the-earth, fresh or dried	10	10	10	10	4	
08039000	Bananas fresh or dried, except bananas-of-the-earth	10	10	10	10	4	
08041010	Fresh dates	10	10	10	10	0	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
08041020	Dried dates	10	10	10	10	0	
08042010	Fresh figs	10	10	10	10	0	
08042020	Dried figs	10	10	10	10	0	
08043000	Fresh/dried pineapples	10	10	10	10	0	
08044000	Fresh/dried avocados	10	10	10	10	0	
08045010	Fresh/dried guavas	10	10	10	10	0	
08045020	Fresh/dried mangoes	10	10	10	10	4	
08045030	Fresh/dried mangosteens	10	10	10	10	0	
08051000	Fresh/dried oranges	10	10	10	10	0	
08052000	Fresh/dried mandarins (including tangerines/satsumas/clementines etc).	10	10	10	10	0	
08054000	Fresh/dried grapefruit	10	10	10	10	0	
08055000	Fresh/dried lemons and sweet oranges	10	10	10	10	0	
08059000	Other fresh/dried citrus fruit	10	10	10	10	0	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
08061000	Fresh grapes	10	10	10	10	0	
08062000	Dry grapes	10	10	10	10	8	
08071100	Fresh watermelons	10	10	10	10	0	
08071900	Fresh melons	10	10	10	10	0	
08072000	Fresh papaws (papayas)	10	10	10	10	0	
08081000	Fresh apples	10	10	10	10	0	
08083000	Pears, fresh	10	10	10	10	0	
08084000	Quinces, fresh	10	10	10	10	0	
08091000	Fresh apricots	10	10	10	10	0	
08092100	Acid cherries (*Prunus cerasus*), fresh	10	10	10	10	0	
08092900	Other cherries, fresh	10	10	10	10	0	
08093010	Fresh peaches	10	10	10	10	0	
08093020	Fresh nectarines	10	10	10	10	0	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
08094000	Fresh plums and sloes	10	10	10	10	0	
08101000	Fresh strawberries	10	10	10	10	8	
08102000	Fresh raspberries, blackberries, mulberries and longans	10	10	10	10	0	
08103000	Fresh currant, including the ”cassis”	10	10	10	10	0	
08104000	Fresh cranberries and other fruits of the genus *Vaccinium*	10	10	10	10	0	
08105000	Fresh kiwifruit	10	10	10	10	0	
08106000	Fresh durians	10	10	10	10	0	
08107000	Persimmons, fresh	10	10	10	10	0	
08109000	Other fresh fruits	10	10	10	10	0	
08111000	Strawberries frozen/uncooked/cooked by steaming/boiled in water	10	10	10	10	8	
08112000	Raspberries, blackberries frozen uncooked/cooked	10	10	10	10	0	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
08119000	Other fruits frozen/uncooked/cooked by steaming/boiled in water	10	10	10	10	8	
08121000	Cherries provisionally preserved in brine, in sulphur water, etc.	10	10	10	10	0	
08129000	Other fruit provisionally preserved in brine, in sulphur water, etc.	10	10	10	10	0	
08131000	Dried apricots	10	10	10	10	0	
08132010	Dried prunes, not stoned	10	10	10	10	0	
08132020	Dried prunes, stoned	10	10	10	10	0	
08133000	Dried apples	10	10	10	10	0	
08134010	Dried pears	10	10	10	10	0	
08134090	Other dried fruits	10	10	10	10	8	
08135000	Mixtures of dried fruits or fruits with hard peel	10	10	10	10	8	
08140000	Peel of citrus fruit, melons, watermelons, fresh, dried, etc.	10	10	10	10	0	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
09011110	Coffee not roasted, not decaffeinated, in grain	10	10	10	0	4	
09011190	Coffee not roasted, not decaffeinated, except in grain	10	10	10	10	4	
09011200	Coffee not roasted, decaffeinated	10	10	10	10	4	
09012100	Coffee roasted, not decaffeinated	35	10	10	10	10	
09012200	Roasted, decaffeinated coffee	10	10	10	10	8	
09019000	Coffee husks, skins and coffee substitutes	10	10	10	10	8	
09021000	Green tea (not fermented) in immediate packings ≤3 kg	10	10	10	10	8	
09022000	Other green tea (not fermented)	10	10	10	10	8	
09023000	Black tea (fermented/partly fermented), immediate packings ≤3 kg	10	10	10	10	8	
09024000	Other black tea (fermented/partly fermented)	10	10	10	10	8	
09030010	Cut mate	10	10	10	10	4	
09030090	Other kinds of mate	10	10	10	10	0	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
09041100	Dried pepper	10	10	10	10	4	
09041200	Pepper of the genus *Piper*, crushed or ground	10	10	10	10	8	
09042100	Pepper and green bell pepper, dried, not crushed nor in powder	10	10	10	10	8	
09042200	Pepper and green bell pepper, dried, crushed or powdered	10	10	10	10	8	
09051000	Vanilla, not crushed or powdered	10	10	10	10	4	
09052000	Vanilla, crushed or powdered	10	10	10	10	4	
09061100	Cinnamon and cinnamon-tree flowers (neither crushed nor in powder)	10	10	10	10	4	
09061900	Other cinnamon and cinnamon-tree flowers (neither crushed nor in powder)	10	10	10	10	0	
09062000	Cinnamon and cinnamon-tree flowers crushed or ground	10	10	10	10	0	
09071000	Cloves, neither crushed nor powdered	10	10	10	10	0	
09072000	Cloves, crushed or powdered	10	10	10	10	0	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
09081100	Nutmeg, neither crushed nor powdered	10	10	10	10	8	
09081200	Nutmeg, crushed or powdered	10	10	10	10	8	
09082100	Mace, neither crushed nor powdered	10	10	10	10	0	
09082200	Mace, crushed or powdered	10	10	10	10	0	
09083100	Amomos and cardamoms, not crushed nor powdered	10	10	10	10	0	
09083200	Amomos and cardamoms, crushed or powdered	10	10	10	10	0	
09092100	Coriander seeds, neither crushed nor powdered	10	10	10	10	0	
09092200	Coriander seeds, crushed or powdered	10	10	10	10	0	
09093100	Cumin seeds, neither crushed nor powdered	10	10	10	10	4	
09093200	Cumin seeds, crushed or powdered	10	10	10	10	4	
09096110	Seeds of anise, not crushed nor powdered	10	10	10	10	8	
09096120	Badian seeds, not crushed nor powdered	10	10	10	10	8	
09096190	Other seeds, neither crushed nor powdered	10	10	10	10	0	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
09096210	Aniseed, crushed or powdered	10	10	10	10	8	
09096220	Badian seeds, crushed or powdered	10	10	10	10	8	
09096290	Other seeds, crushed or powdered	10	10	10	10	0	
09101100	Ginger, neither crushed nor powdered	10	10	10	10	0	
09101200	Ginger, crushed or powdered	10	10	10	10	0	
09102000	Saffron	10	10	10	10	0	
09103000	Turmeric (curcuma)	10	10	10	10	0	
09109100	Mixtures of spices	10	10	10	10	0	
09109900	Other spices	10	10	10	10	8	
10011100	Durum wheat, for sowing	0	0	0	0	0	
10011900	Durum wheat, except for sowing	10	10	10	10	E	
10019100	Other wheat and mixed wheat and rye, for sowing	0	0	0	0	0	
10019900	Other mixtures of wheat and rye, except for sowing	10	10	10	10	E	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
10021000	Rye for sowing	0	0	0	0	0	
10029000	Rye, except for sowing	8	8	8	8	0	
10031000	Barley for sowing	0	0	0	0	0	
10039010	Malting barley	10	10	10	10	15	
10039080	Other barley, grains	10	10	10	10	15	
10039090	Other barley, except in grains	10	10	10	10	15	
10041000	Oats, for sowing	0	0	0	0	0	
10049000	Oats, except for sowing	8	8	8	8	4	
10051000	Corn seed	0	0	0	0	0	
10059010	Maize (corn) in grain, except for sowing	8	8	8	8	8	
10059090	Maize (corn), except in grain	8	8	8	8	8	
10061010	Rice in the husk (paddy), for sowing	0	0	0	0	0	
10061091	Rice in the husk (paddy), parboiled (stewed)	10	10	10	10	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
10061092	Rice in the husk (paddy), parboiled (not stewed)	10	10	10	10	8	
10062010	Husked (brown) shelled, parboiled	10	10	10	10	8	
10062020	Husked (brown) shelled, not parboiled	10	10	10	10	8	
10063011	Semi-milled/wholly milled rice, etc. parboiled/polished	12	12	12	12	10	
10063019	Other kind of semi-milled/wholly milled rice, etc. parboiled	10	10	10	10	8	
10063021	Semi-milled/wholly milled rice, etc. not parboiled, polished	12	12	12	12	10	
10063029	Other kind of semi-milled/wholly milled rice, etc. not parboiled	10	10	10	10	8	
10064000	Broken rice	10	10	10	10	4	
10071000	Grain sorghum, for sowing	0	0	0	0	0	
10079000	Grain sorghum, except for sowing	8	8	8	8	8	
10081010	Buckwheat for sowing	0	0	0	0	0	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
10081090	Buckwheat, except for sowing	8	8	8	8	0	
10082100	Millet, for sowing	0	0	0	0	0	
10082900	Millet, except for sowing	8	8	8	8	4	
10083010	Canary seed	0	0	0	0	0	
10083090	Canary seed, except for sowing	8	8	8	8	8	
10084010	Mile (*Digitaria* spp.), for sowing	0	0	0	0	0	
10084090	Mile (*Digitaria* spp.), except for sowing	8	8	8	8	4	
10085010	Quinoa, for sowing	0	0	0	0	0	
10085090	Quinoa, except for sowing	8	8	8	8	4	
10086010	Triticale, for sowing	0	0	0	0	0	
10086090	Triticale, except for sowing	8	8	8	8	4	
10089010	Other cereals for sowing	0	0	0	0	0	
10089090	Other cereals, except for sowing	8	8	8	8	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
11010010	Wheat flour	12	12	12	12	E	
11010020	Flour mixture of wheat and rye	12	12	12	12	10	
11022000	Maize (corn) flour	10	10	10	10	8	
11029000	Flour of other cereals	10	10	10	10	8	
11031100	Groats and meal of wheat	10	10	10	10	E	
11031300	Maize groats and meal	10	10	10	10	4	
11031900	Groats and meal of other cereals	10	10	10	10	8	
11032000	Pellets of cereals	10	10	10	10	8	
11041200	Grains of oats, rolled or flaked	10	10	10	10	0	
11041900	Grains of other cereals, rolled or flaked	10	10	10	10	4	
11042200	Grains of oats, shelled, in pearls, cut, etc.	10	10	10	10	0	
11042300	Grains of corn, shelled, in pearls, cut, etc.	10	10	10	10	0	
11042900	Grains of other cereals, shelled, in pearls, cut, etc.	10	10	10	10	0	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
11043000	Germs of cereals, whole, rolled, flaked or ground	10	10	10	10	0	
11051000	Flour, meal and powder of potato	12	12	12	12	10	
11052000	Flakes, granules and pellets of potato	12	12	12	12	10	
11061000	Flour, meal and powder of dried leguminous vegetables	10	10	10	10	8	
11062000	Flour, meal and powder of roots and tubers	10	10	10	10	8	
11063000	Flour, meal and powder of fruits, peels of citric, etc.	10	10	10	10	8	
11071010	Malt not roasted, whole or cut	14	14	14	14	8	
11071020	Malt, not roasted, ground or in flour	14	14	14	14	15	
11072010	Malt, roasted, whole or cut	14	14	14	14	E	
11072020	Malt, roasted, ground or in flour	14	14	14	14	E	
11081100	Wheat starch	10	10	10	10	10	
11081200	Maize (corn) starch	10	10	10	0	8	
11081300	Potato starch	10	10	10	0	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
11081400	Manioc (cassava) starch	10	10	10	0	8	
11081900	Other starches	10	10	10	10	8	
11082000	Inulin	10	10	10	10	8	
11090000	Wheat gluten, even dried	31	10	10	0	E	
12011000	Soybeans, whether or not crushed, for sowing	0	0	0	0	0	
12019000	Soybeans, whether or not crushed, except for sowing	8	8	8	8	8	
12023000	Peanuts, not roasted or cooked, for sowing	0	0	0	0	0	
12024100	Peanuts in shell, not roasted or ground	8	8	8	8	4	
12024200	Peanuts shelled, whether or not broken	10	10	10	10	0	
12030000	Copra in grains	8	8	8	8	4	
12040010	Linseed seeds for sowing	0	0	0	0	0	
12040090	Other linseed seeds, whether or not broken	8	8	8	8	4	
12051010	Low erucic acid rape seeds, for sowing	0	0	0	0	0	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
12051090	Low erucic acid rape seeds, except for sowing	8	8	8	8	4	
12059010	Other rape seeds, for sowing	0	0	0	0	0	
12059090	Other rape seeds, except for sowing	8	8	8	8	4	
12060010	Sunflower seeds, for sowing	0	0	0	0	0	
12060090	Other sunflower seed, even crushed	8	8	8	8	4	
12071010	Palm nuts and kernels, for sowing	0	0	0	0	0	
12071090	Other palm nuts and kernels, whether or not broken	8	8	8	8	4	
12072100	Cotton seeds for sowing	0	0	0	0	0	
12072900	Cotton seeds, except for sowing	8	8	8	8	0	
12073010	Castor seeds, for sowing	0	0	0	0	0	
12073090	Other castor seeds, whether or not broken	8	8	8	8	4	
12074010	Sesame seeds, for sowing	0	0	0	0	0	
12074090	Other sesame seeds, whether or not broken	8	8	8	8	4	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
12075010	Mustard seeds, for sowing	0	0	0	0	0	
12075090	Other mustard seeds, whether or not broken	8	8	8	8	0	
12076010	Safflower seeds, for sowing	0	0	0	0	0	
12076090	Other safflower seeds, whether or not broken	8	8	8	8	0	
12077010	Melon seeds for sowing	0	0	0	0	0	
12077090	Melon seeds, except for sowing	8	8	8	8	0	
12079110	Poppy seeds, for sowing	0	0	0	0	0	
12079190	Other poppy seeds, whether or not broken	8	8	8	8	4	
12079910	Other oil seeds and oleaginous fruits, for sowing	0	0	0	0	0	
12079990	Other oil seeds and oleaginous fruits, whether or not broken	8	8	8	8	0	
12081000	Soy flour	10	10	10	10	0	
12089000	Flours of other seeds, oleaginous fruits except mustard	10	10	10	10	0	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
12091000	Sugar beet seeds, for sowing	0	0	0	0	0	
12092100	Lucerne (alfalfa) seeds, for sowing	0	0	0	0	0	
12092200	Clover (*Trifolium* spp.) seeds, for sowing	0	0	0	0	0	
12092300	Fescue seeds, for sowing	0	0	0	0	0	
12092400	Kentucky blue grass (*Poa pratensis* L.) seeds, for sowing	0	0	0	0	0	
12092500	Rye grass (*Lolium multiflorum* Lam., *Lolium perenne* L.) seeds, for sowing	0	0	0	0	0	
12092900	Forage plants seeds, for sowing	0	0	0	0	0	
12093000	Seed of herbaceous plants cultivated mainly for flowers, for sowing	0	0	0	0	0	
12099100	Seeds of horticultural products, for sowing	0	0	0	0	0	
12099900	Other seeds, fruit and spores, for sowing	0	0	0	0	0	
12101000	Hop cones, fresh, dried, not ground, not powdered, etc.	8	8	8	8	0	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
12102010	Hop cones, ground, powdered or in the form of pellets	8	8	0	8	0	
12102020	Lupulin	8	8	8	8	4	
12112000	Ginseng roots, fresh, dried, including cut, ground, powder	8	8	8	8	0	
12113000	Coca (leafs of), used in perfumery, medicine, etc.	8	8	8	8	4	
12114000	Poppy straw, used in perfumery, medicine, etc.	8	8	8	8	4	
12119010	Oregano, fresh or dried for perfumery, medicine, etc.	8	8	8	8	4	
12119090	Other plants/part, fresh/dried, for perfumery, medicine, etc.	8	8	8	8	4	
12122100	Algae that are fit for human consumption	0	6	6	6	4	
12122900	Other algae, fresh, chilled, frozen or dried	0	6	6	6	4	
12129100	Sugar beet, fresh/chilled/dried/frozen not powder	8	8	8	8	4	
12129200	Sugar cane (fresh, chilled, frozen, dry, powder)	8	8	8	8	0	
12129300	Cane sugar, fresh, chilled, frozen or dried	8	8	8	8	0	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
12129400	Roots of chicory, fresh, frozen, dried or chilled	8	8	8	8	0	
12129910	*Stevia rebaudiana*	8	8	8	8	0	
12129990	Other vegetable products used mainly for human consumption	8	8	8	8	0	
12130000	Cereal straw and husks, unprepared, ground, pressed, etc.	8	8	8	8	0	
12141000	Lucerne (alfalfa) meal and pellets	8	8	8	8	0	
12149000	Swedes, fodder roots, and other forage products	8	8	8	8	0	
13012000	Gum Arabic	4	4	4	4	4	
13019010	Lac	4	4	4	4	0	
13019090	Other gums, resins, gum-resins, oleoresins; natural	8	8	8	8	4	
13021110	Concentrated of straw of poppy	8	8	8	8	4	
13021190	Other juices and vegetable extracts, of opium	8	8	8	8	0	
13021200	Juices and extracts, of liquorice	8	8	8	8	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
13021300	Juices and extracts, of hop	8	8	6	8	4	
13021910	Juices and extracts, of papaya (*Carica papaya*), dried	8	8	8	8	0	
13021920	Juices and extracts, of seed of pomelo (grapefruit)	8	8	8	8	0	
13021930	Juices and extracts of ginkgo biloba dried	2	2	2	2	0	
13021940	Juices and extracts, valepotriates (valerian extracts)	2	2	2	2	0	
13021950	Juices and extracts, of ginseng	2	2	2	2	4	
13021960	Juices and extracts, of silymarin	14	14	14	14	4	
13021991	Juice/extracts of pyrethrum/the root of plant containing rotenone	2	2	2	2	0	
13021999	Other juices and vegetable extracts	8	8	8	8	8	
13022010	Pectic substances	8	8	8	8	4	
13022090	Other pectic substances, pectinates and pectates	8	8	8	8	0	
13023100	Agar-agar	13,5	10	10	10	4	
13023211	Endosperm flour	8	8	8	8	0	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
13023219	Other mucilages products thickeners, derived from locust beans	8	8	8	8	4	
13023220	Mucilages products, thickeners, of guar seeds	8	8	8	8	4	
13023910	Mucilages products, thickeners, of carrageenan	10	10	10	0	8	
13023990	Mucilages products thickeners, derived from other vegetable	8	8	8	8	8	
14011000	Bamboos used primarily for plaiting	6	6	6	6	0	
14012000	Rattans used primarily for plaiting	6	6	6	6	0	
14019000	Other materials vegetables for plaiting	6	6	6	6	0	
14042010	Cotton linters, in brute	6	6	6	6	0	
14042090	Other cotton linters	6	6	6	6	0	
14049010	Vegetable materials for production of brooms/brushes	6	6	6	6	4	
14049090	Other products of vegetable origin, for twisting	6	6	6	6	4	
15011000	Lard	8	8	8	8	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
15012000	Other fats, pork	8	8	8	8	4	
15019000	Birds fat	8	8	8	8	0	
15021011	Beef tallow, crude	6	6	6	6	4	
15021012	Melted tallow	6	6	6	6	4	
15021019	Other beef tallow	6	6	6	6	4	
15021090	Other bovine fats	6	6	6	6	0	
15029000	Fats of sheep or goats	6	6	6	6	4	
15030000	Lard stearin, lard oil, etc. unprepared	8	8	8	8	0	
15041011	Oils of livers of cod, crude	4	4	4	4	0	
15041019	Other oils of livers of cod	4	4	4	4	0	
15041090	Other oils of livers of other fish and their fractions	10	10	10	10	0	
15042000	Fats and oils and their fractions, of fish	10	10	10	10	4	
15043000	Fats and oils and their fractions, of marine mammals	10	10	10	10	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
15050010	Lanolin	8	8	8	8	8	
15050090	Other fatty substances derived of lanolin, including wool grease	6	6	6	6	4	
15060000	Other fats, oils, animals, including refined but not chemically modified	6	6	6	6	0	
15071000	Crude soya-bean oil, whether or not degummed	10	10	10	10	8	
15079011	Soya-bean oil, refined, in containers with capacity ≤ 5 l	12	12	12	25	10	
15079019	Soya-bean oil, refined, in containers with capacity > 5 l	12	12	12	25	10	
15079090	Other soya-bean oils	10	10	10	10	0	
15081000	Ground-nut oil, in crude	10	10	10	10	8	
15089000	Other ground-nut oil	12	12	12	12	10	
15091000	Olive oil, virgin	31,5	10	10	10	15	
15099010	Olive oil, refined	31,5	10	10	10	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
15099090	Other olive oil	31,5	10	10	10	15	
15100000	Other oils of olives and mixtures with olive oil of olive	10	10	10	10	4	
15111000	Palm oil, in crude	10	10	10	10	8	
15119000	Other palm oil	10	10	10	10	8	
15121110	Sunflower-seed oil, in crude	10	10	10	10	8	
15121120	Safflower oil, in crude	10	10	10	10	0	
15121911	Soya-bean oil, refined, in containers with capacity ≤ 5 l	12	12	12	21	10	
15121919	Other sunflower-seed oil	12	12	12	21	10	
15121920	Other safflower oil	10	10	10	10	0	
15122100	Crude cotton-seed oil, containing or not gossypol	10	10	10	10	4	
15122910	Cotton-seed oil, refined	10	10	10	10	8	
15122990	Other cotton-seed oil	10	10	10	10	0	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
15131100	Coconut (copra) oil, crude	10	10	10	10	8	
15131900	Other coconut (copra) oil	10	10	10	10	4	
15132110	Palm kernel oil, crude	2	10	10	0	4	
15132120	Babassu oil, crude	10	10	10	10	0	
15132910	Other palm kernel oil	2	10	10	10	8	
15132920	Other babassu oil	10	10	10	10	0	
15141100	Wild turnip oil, low content, in crude	10	10	10	10	8	
15141910	Wild turnip oil, low content, refined	10	10	10	10	8	
15141990	Other wild turnip oil, which has an erucic acid content of < 2 %”	10	10	10	10	8	
15149100	Other wild turnip oil, low content, in crude	10	10	10	10	4	
15149910	Other wild turnip oil, low content, refined	10	10	10	10	8	
15149990	Other wild turnip oil	10	10	10	10	8	
15151100	Linseed oil, in crude	10	10	10	10	0	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
15151900	Other linseed oil	10	10	10	10	4	
15152100	Maize (corn) oil, in crude	10	10	10	10	0	
15152910	Maize (corn) oil, refined, in container with capacity ≤ 5 l	10	10	10	25	10	
15152990	Other maize (corn) oil	10	10	10	25	0	
15153000	Castor oil	10	30	10	10	E	
15155000	Sesame oil	10	10	10	10	4	
15159010	Jojoba oil and their fractions	10	10	10	10	4	
15159021	Tung oil, in crude, not chemically modified	10	10	10	10	0	
15159022	Tung oil, refined, not chemically modified	10	10	10	10	0	
15159090	Other fixed vegetable fats and oils, refined or not	10	10	10	10	4	
15161000	Animal fats and oils, hydrogenated, inter-esterified, etc.	10	10	10	10	8	
15162000	Vegetable fats and oils, hydrogenated, inter-esterified, etc.	35	20	10	10	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
15171000	Margarine (except liquid margarine)	12	12	12	12	4	
15179010	Mixtures of refined oils, in container with capacity ≤ 5 l	12	12	12	25	10	
15179090	Other edible mixtures preparations of fats, oils, etc.	35	12	12	25	10	
15180010	Epoxidized vegetable oil	10	10	10	10	8	
15180090	Other animal fat and oil not elsewhere specified	10	10	10	10	8	
15200010	Crude glycerol	8	8	8	8	8	
15200020	Glycerol waters and glycerol lyes	10	10	10	10	8	
15211000	Vegetable waxes	10	10	10	10	8	
15219011	Bee wax, in crude	10	10	10	10	4	
15219019	Other bee waxes, in crude	10	10	10	10	4	
15219090	Vegetable waxes, other insect waxes/spermaceti, refined or not, coloured or not	10	10	10	10	0	
15220000	Degras and residues from treatment greases substances etc.	10	10	10	10	0	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
16010000	Sausages of meat, meat offal, blood, their food preparations	16	16	16	16	10	
16021000	Homogenized prepared of meat, edible offal, blood	16	16	16	16	10	
16022000	Prepared preserved edible, of liver of animals	16	16	16	16	10	
16023100	Prepared preserved edible, of turkey	16	16	16	16	10	
16023210	Rooster/chicken, uncooked, meat > 57 % weight	16	16	16	16	10	
16023220	Rooster/chicken, cooked, meat > 57 % weight	16	16	16	16	10	
16023230	Rooster/chicken, meat 25 % ≤ weight < 57 %	16	16	16	16	10	
16023290	Other prepared/preserved, of fowls	16	16	16	16	10	
16023900	Prepared preserved edible, of other birds	16	16	16	16	10	
16024100	Prepared preserved edible, hams, cuts thereof, of swine	16	16	16	16	15	
16024200	Prepared preserved edible, shoulders, cuts thereof, of swine	16	16	16	16	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
16024900	Other prepared preserved edible, of swine and mixtures	16	16	16	16	10	
16025000	Prepared preserved edible, of bovine	16	16	16	16	0	
16029000	Prepared preserved edible, of meat offal, blood	16	16	16	16	0	
16030000	Extracts and juices of meat, fish or crustaceans, etc.	16	16	16	16	8	
16041100	Prepared preserved, of salmon, whole or in pieces	16	16	16	16	15	
16041200	Prepared preserved, of herrings, whole or in pieces	16	16	16	16	15	
16041310	Prepared preserved, of sardines, whole or in pieces	16	32	16	16	15	
16041390	Prepared preserved of sardinella, brisling, whole/in pieces	16	16	16	16	E	
16041410	Prepared preserved, of tunas, whole or in pieces	16	16	16	16	15	
16041420	Prepared preserved, of skipjack, whole or in pieces	16	16	16	16	E	
16041430	Prepared preserved, of bonito, whole or in pieces	16	16	16	16	E	
16041500	Prepared preserved, of mackerel, etc. whole or in pieces	16	16	16	16	E	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
16041600	Prepared preserved, of anchovies, whole or in pieces	16	16	16	16	15	
16041700	Prepared or preserved, eel	16	16	16	16	15	
16041900	Prepared preserved, of other fish, whole or in pieces	16	16	16	16	E	
16042010	Other prepared preserved, of tunas	16	16	16	16	15	
16042020	Other prepared preserved, of bonito	16	16	16	16	E	
16042030	Other prepared preserved, of sardines, sardinelas, etc.	16	16	16	16	15	
16042090	Other prepared preserved, of other fish	16	16	16	16	15	
16043100	Caviar	16	16	16	16	15	
16043200	Caviar substitutes	16	16	16	16	15	
16051000	Prepared preserved, of crab	16	16	16	16	15	
16052100	Prepared or preserved shrimp, not in closed container	16	16	16	16	E	
16052900	Prepared or preserved shrimp, except not in closed container	16	16	16	16	E	
16053000	Prepared preserved, of lobster	16	16	16	16	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
16054000	Prepared preserved, of other crustaceans	16	16	16	16	E	
16055100	Prepared or preserved, oysters	16	16	16	16	E	
16055200	Prepared or preserved, scallop and other seafood	16	16	16	16	E	
16055300	Prepared or preserved, mussels	16	16	16	16	E	
16055400	Prepared or preserved, squid and cuttlefish	16	16	16	16	15	
16055500	Prepared or preserved, octopus	16	16	16	16	15	
16055600	Prepared or preserved, clams, cockles	16	16	16	16	15	
16055700	Prepared or preserved, abalones	16	16	16	16	15	
16055800	Prepared or preserved, snails (except from sea)	16	16	16	16	15	
16055900	Prepared or preserved, other mollusks	16	16	16	16	E	
16056100	Prepared or preserved, sea cucumbers	16	16	16	16	15	
16056200	Prepared or preserved, sea urchin	16	16	16	16	15	
16056300	Prepared or preserved, jellyfish	16	16	16	16	15	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
16056900	Prepared or preserved, other aquatic invertebrates	16	16	16	16	15	
17011200	Beet sugar, in crude	20	16	30	5	10	
17011300	Cane sugar mentioned in note 2 of heading 1701	20	16	30	5	10	
17011400	Other cane sugar	20	16	30	16	10	
17019100	Other cane or beet sugar added flavouring or colouring	20	16	30	35	10	
17019900	Other cane/beet sugar/chemically pure sucrose, in solid	20	16	30	35	E	
17021100	Lactose and lactose syrup, by weight ≥ 99 % lactose, etc.	16	16	12	16	4	
17021900	Other lactose and lactose syrup	16	16	16	16	4	
17022000	Maple sugar and maple syrup	16	16	16	16	0	
17023011	Chemically pure glucose	16	16	16	16	10	
17023019	Other fructose containing, in dry state, by weight < 20 % fructose	16	16	16	16	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
17023020	Glucose syrup containing, in dry state, by weight < 20 % fructose	16	16	16	16	10	
17024010	Glucose containing, in dry state, 20 % ≤ weight < 50 % of fructose	16	16	12	16	10	
17024020	Glucose syrup containing, in dry state, 20 % ≤ weight < 50 % of fructose	16	16	16	16	10	
17025000	Chemically pure fructose	16	16	16	16	10	
17026010	Fructose containing, in dry state, weight > 50 % of fructose	16	16	16	16	10	
17026020	Glucose syrup containing, in dry state, weight > 50 % of fructose	16	16	16	16	10	
17029000	Other sugar, sugar syrup, honey substitute, etc.	16	16	16	16	10	
17031000	Cane molasses	16	16	16	16	0	
17039000	Molasses resulting from the extraction or refining sugar	16	16	16	16	4	
17041000	Chewing gums, without cocoa, whether or not sugar-coated	20	20	20	20	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
17049010	White chocolate, not containing cocoa	20	20	20	20	CH2	
17049020	Chocolates, caramels, sweets, tablets, not containing cocoa	20	20	20	20	15	
17049090	Other products sugar confectionery, not containing cocoa	20	20	20	20	15	
18010000	Cocoa (whole or broken), raw or roasted	10	10	10	10	0	
18020000	Cocoa shells, husks, skins and other cocoa waste	10	10	10	10	0	
18031000	Cocoa paste, not defatted	12	12	12	0	15	
18032000	Cocoa paste, wholly or partly defatted	12	12	12	0	10	
18040000	Butter, fat and oil, from cocoa	12	12	12	0	15	
18050000	Cocoa (powder), without added sugar or other sweeteners	14	14	11	14	15	
18061000	Cocoa powder, containing added sugar or other sweetening matter	18	18	18	18	CH2	
18062000	Other preparations in blocks, slabs, bars with cocoa, weighing > 2 kg, etc	18	18	18	18	CH1	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
18063110	Filled chocolate, in tablets, slabs or bars	20	20	20	20	CH2	
18063120	Other food preparations containing cocoa, filled, tablets, etc.	20	20	20	20	CH2	
18063210	Chocolate not filled, in tablets, slabs and bars	20	20	20	20	CH2	
18063220	Other food preparations containing cocoa, not filled, tablets, etc.	20	20	20	20	CH2	
18069000	Other chocolate and food preparations containing cocoa	20	20	2	20	CH1	
19011010	Modified milk, preparations for infant use	16	16	2	16	TRQ-3	
19011020	Lactea flour, preparations for infant use	18	18	18	18	TRQ-3	
19011030	Preparation basis of flours, meals or starch, for infant use	18	18	18	18	10	
19011090	Other preparations for infant use	18	18	18	18	TRQ-3	
19012000	Mixes and doughs for the preparation of bakery, pastry and biscuit products of heading 19.05	14	14	14	14	15	
19019010	Malt extract	14	14	14	14	0	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
19019020	Cream with a basis of cooked milk with added sugar	16	16	16	16	0	
19019090	Other food preparations of flour, etc. cocoa < 40 %	16	16	16	16	10	
19021100	Uncooked pasta, not stuffed, containing eggs	16	16	16	16	E	
19021900	Other uncooked pasta, not stuffed, etc.	16	16	16	16	E	
19022000	Stuffed pasta, including cooked, prepared another way	16	16	16	16	E	
19023000	Other pasta	16	16	16	16	E	
19024000	Couscous	16	16	16	16	0	
19030000	Tapioca and substitutes thereof, from starch, flakes, etc.	16	16	16	16	0	
19041000	Cereal products, obtained by swelling or roasting	16	16	2	16	15	
19042000	Preparation foods obtained from cereal flake and mixtures	16	16	16	16	15	
19043000	Bulgur wheat	16	16	16	16	10	
19049000	Other cereal in grain, pre-cooked or otherwise prepared	16	16	16	16	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
19051000	Crispbread	18	18	18	18	10	
19052010	Panettone	18	18	18	18	E	
19052090	Other spiced bread, except panettone	18	18	18	18	E	
19053100	Sweet biscuits, containing sweetener added	18	18	18	18	10	
19053200	Waffles and wafers	18	18	18	18	10	
19054000	Rusks, toasted bread and similar toasted products	18	18	18	18	15	
19059010	Sliced bread	18	18	18	18	15	
19059020	Cookies	18	18	18	18	15	
19059090	Other products of bakery, pastry shop, biscuits etc., whether or not containing cocoa	18	18	18	18	15	
20011000	Cucumbers/gherkin, prepared/preserved in vinegar or acetic acid	14	14	14	14	10	
20019000	Other vegetable products etc. prepared/preserved in vinegar, acetic acid	14	14	14	14	10	
20021000	Tomatoes, whole or in pieces, prepared or preserved	14	14	14	14	T1	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
20029010	Tomato juice	14	14	14	14	10	
20029090	Other tomatoes prepared/preserved, except by vinegar/acetic acid	14	14	14	14	E	
20031000	Mushrooms of the genus *Agaricus*, prepared or preserved	35	35	14	14	10	
20039000	Mushrooms, prepared or preserved, except in vinegar	14	14	14	14	8	
20041000	Potatoes prepared or preserved, frozen	14	14	14	14	8	
20049000	Other vegetable products, prepared/preserved, frozen except in vinegar, etc.	14	14	14	14	10	
20051000	Homogenized vegetables products, prepared/preserved not frozen	14	14	14	14	10	
20052000	Potatoes prepared/preserved, not frozen	14	14	12	14	10	
20054000	Pears prepared/preserved, not frozen	14	14	14	14	E	
20055100	Beans in grain prepared/preserved, not frozen	14	14	14	14	10	
20055900	Other beans prepared/preserved, not frozen except vinegar, etc.	14	14	14	14	E	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
20056000	Asparagus prepared/preserved, not frozen	14	14	14	14	10	
20057000	Olives, prepared/preserved, not frozen except in vinegar, etc.	14	14	14	14	E	
20058000	Sweet corn, prepared/preserved, not frozen	14	14	14	14	E	
20059100	Bambu shoots, not frozen, conserved in vinegar/acetic acid	14	14	14	14	0	
20059900	Other vegetable products, not frozen, conserved in vinegar/acid acetic	14	14	14	14	10	
20060000	Vegetables fruit, fruit-pee, etc. preserved by sugar	14	14	14	14	4	
20071000	Homogenised preparations of fruit, for cooked, for infant use	14	14	14	14	10	
20079100	Jams, fruit jellies, marmelade purée and pastes, of citric	14	14	14	14	10	
20079910	Jellies, marmalades, of other fruits	14	14	14	14	10	
20079990	Jams, purée, pastes, of other fruits	14	14	14	14	10	
20081100	Ground-nuts prepared or preserved	14	14	14	14	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
20081900	Other hard peel fruits, other seeds prepared/preserved	14	14	14	14	10	
20082010	Pineapples prepared/preserved with sweetening water, etc.	35	14	14	14	10	
20082090	Pineapples otherwise prepared or preserved	14	14	14	14	10	
20083000	Citrus fruit prepared or preserved	14	14	14	14	0	
20084010	Pears prepared/preserved with, sweetening water, including syrup	14	14	14	14	10	
20084090	Pears otherwise prepared or preserved	14	14	14	14	10	
20085000	Apricots, prepared or preserved	14	14	14	14	10	
20086010	Cherries, prepared/preserved in sweetening water, including syrup	14	14	14	14	10	
20086090	Cherries, otherwise prepared or preserved	14	14	14	14	10	
20087010	Peaches, prepared/preserved in sweetening water, including syrup	35	55	14	35	10	
20087020	Peaches prepared/preserved in water, brix value ≥ 20	35	35	14	35	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
20087090	Peaches, otherwise prepared or preserved	35	35	14	35	10	
20088000	Strawberries, prepared or preserved	14	14	14	14	10	
20089100	Palm heart, prepared or preserved	14	14	14	14	0	
20089300	Red cranberry, prepared or preserved in other forms	14	14	14	14	8	
20089710	Mixtures of fruits, prepared in sweetened water	14	14	14	14	10	
20089790	Mixtures of prepared fruit, otherwise preserved	14	14	14	14	10	
20089900	Fruit and other parts of plants, otherwise prepared/preserved	14	14	14	14	10	
20091100	Frozen unfermented, orange juice	14	14	14	14	0	
20091200	Orange juice, not frozen, brix value ≤ 20	14	14	14	14	4	
20091900	Other unfermented, orange juice	14	14	14	14	0	
20092100	Grapefruit juice, of a brix value ≤ 20	14	14	14	14	0	
20092900	Other grapefruit juice	14	14	14	14	0	
20093100	Other citric juice of a brix value ≤ 20	14	14	14	14	4	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
20093900	Other juice of other citric	14	14	14	14	0	
20094100	Pineapple juice of a brix value ≤ 20	14	14	14	14	0	
20094900	Other pineapple juices	14	14	14	14	0	
20095000	Tomato juices, unfermented	14	14	14	14	8	
20096100	Grape juice of a brix value ≤ 30	14	14	14	14	E	
20096900	Other grape juices	14	14	14	14	E	
20097100	Apple juice of a brix value ≤ 20	14	14	14	14	4	
20097900	Other apple juices	14	14	0	14	4	
20098100	Juice of red cranberry	14	14	14	14	4	
20098910	Juice of peach, brix value ≥ 60	14	14	14	14	0	
20098990	Other fruit juice, unfermented, without added sugar	14	14	14	14	0	
20099000	Mixtures of juices, unfermented	14	14	14	14	10	
21011110	Soluble coffee, including decaffeinated	16	16	16	16	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
21011190	Other extracts, essences and concentrates, of coffee	16	16	16	16	15	
21011200	Preparations with a basis of these extracts, essences/concentrates of coffee	16	16	16	16	8	
21012010	Extracts, essences and concentrates, of tea	16	16	16	16	15	
21012020	Extracts, essences and concentrates, of mate	16	16	16	16	4	
21013000	Roasted chicory and other roasted coffee substitute, etc.	14	14	14	14	0	
21021010	Live yeast (*Saccharomyces boulardii*)	2	2	2	2	4	
21021090	Other live yeasts	14	14	14	14	10	
21022000	Inactive yeasts; other single-cell micro-organisms, dead	14	14	14	14	15	
21023000	Prepared baking powders	14	14	14	14	10	
21031010	Soya sauce, prepared, immediate packings, weighing ≤ 1 kg	18	18	18	18	8	
21031090	Other soya sauce, prepared	16	16	16	16	0	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
21032010	Tomato ketchup and other tomato sauces immediate packings weighing ≤ 1 kg	18	18	18	18	10	
21032090	Other tomato ketchup and other tomato sauces, prepared	16	16	16	16	10	
21033010	Mustard flour	16	16	16	16	4	
21033021	Mustard prepared, in immediate packings weighing ≤ 1 kg	18	18	18	18	10	
21033029	Other prepared mustard	16	16	16	16	10	
21039011	Mayonnaise immediate packings, weighing ≤ 1 kg	18	18	18	18	10	
21039019	Other mayonnaise	16	16	16	16	10	
21039021	Condiments/mixed seasonings, composed, immediate packings weighing ≤ 1 kg	18	18	18	18	10	
21039029	Other condiments and mixed seasonings, composed	16	16	16	16	10	
21039091	Other sauces preparations, sauce preparations, immediate packings weighing ≤ 1 kg	18	18	18	18	10	
21039099	Other sauces preparations and sauce prepared	16	16	16	16	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
21041011	Preparations soups and broths, immediate packings weighing ≤ 1 kg	18	18	18	18	10	
21041019	Other preparations for soups and broths	16	16	16	16	0	
21041021	Soups and broths, prepared, immediate packings weighing ≤ 1 kg	18	18	18	18	E	
21041029	Other soups and broths, prepared	16	16	16	16	0	
21042000	Homogenised composite food preparations	16	16	16	16	8	
21050010	Ice cream, whether or not containing cocoa, immediate packing weighing ≤ 2 kg	18	18	18	18	10	
21050090	Other ice cream, even containing cocoa	16	16	16	16	10	
21061000	Protein concentrates and textured protein substances	14	14	14	14	8	
21069010	Other preparations for elaboration of drinks	22	14	14	0	E	
21069021	Powder for preparations of puddings, immediate packing weighing ≤ 1 kg	18	18	18	18	E	
21069029	Powder for preparations of cream, ice cream, jelly, etc.	16	16	16	16	10	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
21069030	Alimentary complements	16	16	16	16	10	
21069040	Mixtures with a basis of sodium ascorbate/glucose for preparations	14	14	14	14	10	
21069050	Chewing gum, without sugar	16	16	16	16	10	
21069060	Caramels, sweets, tablets and similar products, without sugar	16	16	16	16	10	
21069090	Other food preparations	16	16	16	16	10	
22011000	Mineral waters/aerated waters no added sugar, not flavoured, etc.	20	20	20	20	4	
22019000	Other waters no added sugar not flavoured, etc. ice/snow	20	20	20	20	8	
22021000	Waters, including mineral/aerated, added sugar, flavoured, etc.	20	20	20	20	8	
22029000	Non-alcoholic beverages (except water, fruit/vegetable juice)	35	20	20	20	10	
22030000	Beer made from malt	20	20	20	20	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
22041010	Wine of fresh grapes, ”champagne” type	35	20	18	20	8	
22041090	Other sparkling wines, except ”champagne” type	20	20	20	20	SW/12	
22042100	Other wine, grape must, fermented alcohol containers ≤ 2 l	20	27	19	20	8	
22042911	Wines in containers with capacity not over 5 litres	20	20	20	20	8	
22042919	Wines in containers with capacity over 5 litres	20	20	20	20	E	
22042920	Grape must	20	20	20	20	E	
22043000	Other grape must	20	20	20	20	E	
22051000	Vermouth, other wine of fresh grapes flavoured containers ≤ 2 l	20	20	20	20	10	
22059000	Other vermouth and other wine of fresh grapes, flavoured	20	20	20	20	10	
22060010	Cider	20	20	20	20	10	
22060090	Other fermented beverages and mixtures of fermented beverages	20	20	20	20	E	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
22071010	Ethyl alcohol, not undenatured, water content ≤ 1 %	20	0	20	20	10	
22071090	Other ethyl alcohol, not undenatured	20	20	20	20	8	
22072011	Ethyl alcohol with water content ≤ 1 % volume	20	0	20	20	8	
22072019	Other ethyl alcohol, undenatured	20	20	20	20	8	
22072020	Spirits, denatured, of any strength	20	20	20	20	8	
22082000	Spirits obtained by distilling grape wine or grape marc	20	20	20	20	4	
22083010	Whiskies, alcoholic content > 50 % vol, in container capacity ≥ 50 l	6	12	12	0	0	
22083020	Whiskies, capacity container ≤ 2 l	35	20	18	20	4	
22083090	Other whiskies	20	20	20	20	15	
22084000	Rum and tafia	20	20	20	20	4	
22085000	Gin and Geneva	20	20	20	20	4	
22086000	Vodka	20	20	18	20	4	
22087000	Liqueurs	20	20	18	20	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
22089000	Other alcohol drinks	20	20	20	20	4	
22090000	Vinegar and substitutes for vinegar obtained from acetic acid, for human consumption	20	20	20	20	10	
23011010	Flours, meals and pellets, of meat, unfit for human consumption	6	6	6	6	0	
23011090	Flours, meat offal/greaves, unfit for human consumption	6	6	6	6	0	
23012010	Flours, meals and pellets, of fish, unfit for human consumption	6	6	6	6	8	
23012090	Flours/meals/pellets, of crustaceans, unfit for human consumption	6	6	6	6	8	
23021000	Bran, sharps and other residues, of maize	6	6	6	6	4	
23023010	Sharps of wheat	6	6	6	6	4	
23023090	Bran and other residues, of wheat	6	6	6	6	0	
23024000	Bran, sharps and other residues, of other cereals	6	6	6	6	0	
23025000	Bran, sharps and other residues, of leguminous plants	6	6	6	6	4	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
23031000	Residues of starch manufacture and similar	6	6	6	6	0	
23032000	Pulp, bagasse and other waste of sugar manufacture	6	6	6	6	4	
23033000	Brewing or distilling dregs and waste	6	6	6	6	0	
23040010	Flours and pellets, from the extraction of soya-bean oil	6	6	6	0	0	
23040090	Soybean waste, solid	6	6	6	6	0	
23050000	Oil-cake and other solid residues, of peanut	6	6	6	6	4	
23061000	Oil-cake and other solid residues, of the cotton	6	6	6	6	0	
23062000	Oil-cake and other solid residues, of linseed	6	6	6	6	0	
23063010	Oil-cake, flour and pellets, sunflower seeds	6	6	6	6	4	
23063090	Other solid residues, of sunflower seeds	6	6	6	6	4	
23064100	Oil-cake of low erucic acid rape or colza seeds	6	6	6	6	4	
23064900	Other oil-cake of low erucic acid rape or colza seeds	6	6	6	6	4	
23065000	Oil-cake and other solid residues, of coconut or copra	6	6	6	6	0	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
23066000	Oil-cake and other solid residues, of palm nuts/kernels	6	6	6	6	0	
23069010	Oil cake, residues, etc., of wheat germ	6	6	6	0	0	
23069090	Oil cake, residues, etc., of other vegetable oils	6	6	6	6	0	
23070000	Wine lees and argol	6	6	6	6	0	
23080000	Vegetable materials and other vegetable waste	6	6	6	6	0	
23091000	Food for dogs and cats	14	14	14	14	10	
23099010	Complete/composed foods, for animals	8	8	2	8	8	
23099020	Preparations with a basis of iodized salt, etc. for animal feeding	8	8	8	8	8	
23099030	Biscuits, for animal feeding	14	14	14	14	0	
23099040	Preparations containing diclazuril, for animal feeding	2	2	2	2	0	
23099050	Preparations with ractopamine hydrochloride ≥ 2 %	2	2	2	2	0	
23099060	Preparations containing xylanase and betagluconase, with support of wheat flour	2	2	2	2	0	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
23099090	Other preparations for animal feeding	20	8	6	8	10	
24011010	Unmanufactured tobacco not stemmed/stripped, leaves not dried and unfermented	14	14	14	14	0	
24011020	Unmanufactured wrapper tobacco not stemmed, not stripped, leaves, etc.	14	14	14	14	0	
24011030	Unmanufactured tobacco not stemmed, not stripped, leaves, etc. Virginia type	14	14	11	0	0	
24011040	Unmanufactured tobacco not stemmed, not stripped, leaves, etc. Turkish type	10	10	10	0	0	
24011090	Other unmanufactured tobacco, not stemmed, not stripped	35	14	14	0	8	
24012010	Unmanufactured tobacco partly/wholly stemmed/stripped, leaves not dried and unfermented	14	14	14	14	0	
24012020	Unmanufactured wrapper tobacco partly/wholly stemmed/stripped, dried and fermented leaves, ”capeiro” type	14	14	14	14	0	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
24012030	Unmanufactured tobacco partly/wholly stemmed/stripped leaves dried in a hot air dryer (flue cured), Virginia type	14	14	0	0	8	
24012040	Unmanufactured tobacco partly/wholly stemmed/stripped leaves, Dr. Burley type	14	14	11	0	0	
24012090	Other unmanufactured tobacco partly/wholly stemmed/stripped	14	14	14	14	8	
24013000	Tobacco waste	14	14	14	14	4	
24021000	Cigars, cheroots and cigarillos, containing tobacco	20	20	20	20	10	
24022000	Cigarettes containing tobacco	20	20	20	20	10	
24029000	Cigars (whether or not blunted) cheroots/cigarillos/cigarettes, of tobacco substitutes	20	20	20	20	10	
24031100	Tobacco for narghile (water pipe) mentioned in Note 1 of subposition of this Chapter	20	20	20	20	10	
24031900	Other tobacco for smoking	20	20	20	20	10	
24039100	Manufactured tobacco, ”homogenised” or ”reconstituted”	14	14	14	14	10	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
24039910	Extracts and juices, of tobacco	14	14	14	14	10	
24039990	Other manufactured tobacco and manufactured tobacco substitutes	18	18	18	18	10	
25010011	Sea salt	4	4	4	4	8	
25010019	Other types of salt in bulk, without aggregates	4	4	4	4	8	
25010020	Table salt	4	4	4	4	8	
25010090	Other salt types, pure sodium chloride and sea water	4	4	4	4	4	
25020000	Unroasted iron pyrites	4	4	4	4	8	
25030010	Sulphur in bulk, except sublimed, precipitated or colloidal	0	0	0	0	0	
25030090	Other forms of sulphur, except sublimed, precipitated or colloidal	0	0	0	0	0	
25041000	Natural graphite, in powder or in flakes	4	4	4	4	8	
25049000	Other forms of natural graphite	4	4	4	4	8	
25051000	Silica sands and quartz sands	4	4	4	4	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
25059000	Other natural sands, including coloured	4	4	4	4	8	
25061000	Quartz	4	4	4	4	8	
25062000	Quartzite, crude or roughly trimmed	4	4	4	4	8	
25070010	Kaolin	4	4	4	4	4	
25070090	Other kaolinic clays, whether or not calcined	4	4	4	4	8	
25081000	Bentonite	4	4	4	4	4	
25083000	Fire-clay	4	4	4	4	8	
25084010	Plastic clays, with a Fe_2O_3 content, weighing < 1,5 % a calcination loss > 12 % by weight	4	4	4	4	8	
25084090	Other clays	4	4	4	4	4	
25085000	Andalusite, kyanite and sillimanite	4	4	4	4	8	
25086000	Mullite	4	4	4	4	8	
25087000	Chamotte or dinas earths	4	4	4	4	8	
25090000	Chalk	4	4	4	4	4	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
25101010	Natural calcium phosphates, unground	0	0	0	0	0	
25101090	Calcium phosphates, natural phosphatic aluminocalcium, unground	0	0	0	0	0	
25102010	Calcium phosphates, natural, ground	0	0	0	0	0	
25102090	Calcium phosphates, natural phosphatic aluminocalcium, ground	0	0	0	0	0	
25111000	Natural barium sulphate (barytes)	4	4	4	4	4	
25112000	Natural barium carbonate (witherite)	4	4	4	4	8	
25120000	Siliceous fossil meals/other siliceous earths, of apparent specific gravity of 1 or less	4	4	4	4	8	
25131000	Pumice stone; emery/other natural garnett	4	4	4	4	8	
25132000	Emery, natural corundum, natural garnett/other natural abrasives	4	4	4	4	8	
25140000	Slate, whether/not roughly trimmed/merely cut, blocks slabs	4	4	4	4	8	
25151100	Marble and travertine, crude or roughly trimmed	4	4	4	4	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
25151210	Merely cut into blocks or slabs	6	6	6	6	8	
25151220	Travertine cut into blocks or slabs	6	6	6	6	4	
25152000	Granite ecaussine and other calcareous monumental, etc.	4	4	4	4	8	
25161100	Granite, in crude or roughly trimmed	4	4	4	4	8	
25161200	Granite, cut or in blocks or slabs	6	6	6	6	8	
25162000	Sandstone, cut in blocks, plates, squares, rectangular	4	4	4	4	8	
25169000	Other monumental or building stone	4	4	4	4	8	
25171000	Pebbles, gravel, broken, crushed stone used for concrete, etc	4	4	4	4	8	
25172000	Macadam of slag, dross, other slags, etc.	4	4	4	4	8	
25173000	Tarred macadam	4	4	4	4	8	
25174100	Granules, chippings and powder, of marble	4	4	4	4	4	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
25174900	Granules, chippings, powder, of stones of heading 25.15 or 25.16, whether or not heat-treated, other than marble	4	4	4	4	8	
25181000	Dolomite, not calcined or sintered, "raw"	4	4	4	4	8	
25182000	Calcined or sintered dolomite	4	4	4	4	8	
25183000	Dolomite ramming mix	4	4	4	4	8	
25191000	Natural magnesium carbonate (magnesite)	4	4	4	4	8	
25199010	Fused magnesia	4	4	4	4	8	
25199090	Fused magnesia and other oxides of magnesium	4	4	4	4	4	
25201011	Gypsum in irregular pieces (stone)	4	20	4	4	8	
25201019	Other forms of gypsum	4	4	4	4	8	
25201020	Anhydrite	4	4	4	4	8	
25202010	Milled plaster ground, for use in dentistry	4	4	4	4	4	
25202090	Other forms of plasters	4	4	4	4	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
25210000	Limestone for manufacture of lime or cement	4	4	4	4	8	
25221000	Quicklime	4	4	4	4	4	
25222000	Slaked lime	4	4	4	4	4	
25223000	Hydraulic lime	4	4	4	4	8	
25231000	Cement clinkers	4	4	4	4	8	
25232100	Portland cement, white	4	4	4	4	4	
25232910	Portland cement, common	4	4	4	4	8	
25232990	Other kind of Portland cement	4	4	4	4	8	
25233000	Aluminous cement	4	4	4	4	4	
25239000	Other hydraulic cements	4	4	4	4	8	
25241000	Crocidolite (asbestos) even stained	4	4	4	4	8	
25249000	Asbestos, except for crocidolite	4	4	4	4	8	
25251000	Crude mica and mica rifted into sheets or splittings	4	4	4	4	8	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
25252000	Mica powder	4	4	4	4	8	
25253000	Mica waste	4	4	4	4	8	
25261000	Natural steatite, not crushed, not powdered	4	4	4	4	4	
25262000	Natural steatite, crushed or powdered	4	4	4	4	4	
25280000	Natural borates and concentrates thereof (calcined or not)	4	4	4	4	8	
25291000	Felspar	4	4	4	4	8	
25292100	Fluorspar containing weight ≤ 97 % of fluoride of calcium	4	4	4	4	8	
25292200	Fluorspar containing weight > 97 % of fluoride of calcium	4	4	4	4	8	
25293000	Leucite, nepheline and nepheline syenite	4	4	4	4	4	
25301010	Perlite unexpanded	4	4	4	4	8	
25301090	Vermiculite and chlorites, unexpanded	4	4	4	4	8	
25302000	Kieserite, epsomite (natural magnesium sulphates)	4	4	4	4	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
25309010	Spodumene	4	4	4	4	8	
25309020	Micronised zirconium sand suitable for the preparation of ceramic glazes, except spodumene	4	4	4	4	4	
25309030	Minerals of metals of the rare lands	4	4	4	4	8	
25309040	Earth colours	4	4	4	4	8	
25309090	Other mineral substances	4	4	4	4	4	
26011100	Iron ores not agglomerated, and its concentrates	2	2	2	2	8	
26011200	Iron ores agglomerated and its concentrates	2	2	2	2	4	
26012000	Roasted iron pyrites (gray pyrites)	2	2	2	2	10	
26020010	Manganese ores, agglomerated and concentrates	2	2	2	2	8	
26020090	Other manganese ores	2	2	2	2	8	
26030010	Sulphides of copper ores	2	2	2	2	4	
26030090	Other ores and concentrates	2	2	2	2	8	
26040000	Nickel ores and concentrates	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
26050000	Cobalt ores and concentrates	2	2	2	2	8	
26060011	Bauxite not calcined (aluminium ores)	2	2	2	2	4	
26060012	Bauxite calcined (aluminium ores)	2	2	2	2	4	
26060090	Other aluminium ores and concentrates	2	2	2	2	4	
26070000	Lead ores and concentrates	4	4	4	4	8	
26080010	Sulphides of zinc ores	2	2	2	2	4	
26080090	Other zinc ores and concentrates	2	2	2	2	8	
26090000	Tin ores and concentrates	2	2	2	2	4	
26100010	Chromite (chromium ores)	2	2	2	2	4	
26100090	Other chromium ores and concentrates	2	2	2	2	8	
26110000	Tungsten ores and concentrates	2	2	2	2	4	
26121000	Uranium ores and concentrates	4	4	4	4	8	
26122000	Thorium ores and concentrates	4	4	4	4	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
26131010	Molybdenum roasted (molybdenum ores)	2	2	2	2	4	
26131090	Other molybdenum ores, roasted and concentrates	2	2	2	2	4	
26139010	Molybdenite, not roasted (molybdenum ores)	2	2	2	2	8	
26139090	Other molybdenite ores, notroasted, and concentrates	2	2	2	2	8	
26140010	Ilmenite (titanium ores)	2	2	2	2	8	
26140090	Other titanium ores and concentrates	2	2	2	2	4	
26151010	Zirconium (zirconium ores)	2	2	2	2	8	
26151020	Zircon (zirconium ores)	2	2	2	2	8	
26151090	Other zirconium ores and concentrates	2	2	2	2	8	
26159000	Niobiumtantalum or vanadium ores and concentrates	2	2	2	2	8	
26161000	Silver ores and concentrates	2	2	2	2	8	
26169000	Other precious metal ores and concentrates	4	4	4	4	8	
26171000	Antimony ores and concentrates	2	2	2	2	8	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
26179000	Other ores and concentrates	2	2	2	2	8	
26180000	Granulated slag from the manufacture of iron and steel	4	4	4	4	8	
26190000	Other slag and waste from the manufacture of iron and steel	4	4	4	4	8	
26201100	Hard zinc spelter (containing mainly zinc)	4	4	4	4	8	
26201900	Other ash and residues containing zinc	4	4	4	4	8	
26202100	Muds of gasoline containing lead, etc.	4	4	4	4	8	
26202900	Other ash and residues containing mainly lead	4	4	4	4	8	
26203000	Ash and residues containing mainly copper	4	4	4	4	8	
26204000	Ash and residues containing mainly aluminium	4	4	4	4	8	
26206000	Ash and residues containing arsenic, mercury, etc.	4	4	4	4	8	
26209100	Ash and residues containing antimony, beryllium, etc.	4	4	4	4	8	
26209910	Ash and residues containing mainly titanium	2	2	2	2	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
26209990	Ash and residues containing other metals	4	4	4	4	8	
26211000	Ash/residues from the incineration of municipal waste	4	4	4	4	8	
26219010	Ash of vegetable origin	4	4	4	4	8	
26219090	Other ash/residues from the incineration of municipal waste, except ash of vegetable origin	4	4	4	4	8	
27011100	Anthracite coal, not agglomerated	0	0	0	0	0	
27011200	Bituminous coal, not agglomerated	0	0	0	0	0	
27011900	Other coal, in powder or not, but not agglomerated	0	0	0	0	0	
27012000	Briquettes, ovoids in agglomerated, etc. from coal	0	0	0	0	0	
27021000	Lignite, in powder or not, but not agglomerated	0	0	0	0	0	
27022000	Agglomerated lignite	0	0	0	0	0	
27030000	Peat, (including peat litter) whether or not agglomerated	0	0	0	0	0	
27040010	Coke of coal, of lignite or of peat	0	0	0	0	0	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
27040090	Semi-coke of coal, of lignite or of peat, retort carbon	0	0	0	0	0	
27050000	Coal gas, water, etc. except petroleum/gaseous hydrocarbons	0	0	0	0	0	
27060000	Tar distilled from coal, from lignite or from peat, etc	0	0	0	0	0	
27071000	Benzol (products of the distillation of coal tar)	0	0	0	0	0	
27072000	Toluol (products of the distillation of coal tar)	0	0	0	0	0	
27073000	Xylol (products of the distillation of coal tar)	0	0	0	0	0	
27074000	Naphthalene (products of the distillation of coal tar)	0	0	0	0	0	
27075000	Other mixtures of aromatic hydrocarbons distilling, including losses, ≥ 65 % by volume at distils at 250 °C, according to the ASTM D 86 method	0	0	0	0	0	
27079100	Creosote oils	0	0	0	0	0	
27079910	Cresols	0	0	0	0	0	
27079990	Other oils and products of tar distillation	0	0	0	0	0	
27081000	Pitch, obtained from mineral tar	0	0	0	0	0	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
27082000	Pitch coke, obtained from mineral tar	0	0	0	0	0	
27090010	Petroleum oils, crude	0	0	0	0	0	
27090090	Oils obtained from bituminous minerals, crude	0	0	0	0	0	
27101210	Commercial hexane	0	0	0	0	0	
27101221	Diisobutylene	0	0	0	0	0	
27101229	Other mixtures of alkylidenes	0	0	0	0	0	
27101230	Mineral spirits (white spirit)	0	0	0	0	0	
27101241	Naphtha for petrochemical	0	0	0	0	0	
27101249	Others naphthas, except for petrochemical	0	0	0	0	0	
27101251	Gasoline for aviation	0	0	0	0	0	
27101259	Other gasolines, except for aviation	0	0	0	0	0	
27101260	Mixture of hydrocarbons, acyclic and cyclic	0	0	0	0	0	
27101290	Other light oils and preparations	0	0	0	0	0	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
27101911	Kerosene oils for aviation	0	0	0	0	0	
27101919	Other kerosene oils	0	0	0	0	0	
27101921	Diesel oil	0	0	0	0	0	
27101922	Fuel oil	0	0	0	0	0	
27101929	Other fuel oils	0	0	0	0	0	
27101931	Lubricating oils without addictive	0	0	0	0	0	
27101932	Lubricating oils with addictive	6	6	6	6	E	
27101991	White mineral oils (of vaseline/paraffin)	4	20	4	4	10	
27101992	Liquids for hydraulic transmissions	0	0	0	0	0	
27101993	Oils for electric isolation	0	0	0	0	0	
27101994	Mixture of saturated acyclic and cyclic hydrocarbons derived from petroleum fractions, containing by weight less than 2 % of aromatic hydrocarbons, of which less than 90 % by volume distils, according to the ASTM D 86 method, at 210 °C with a maximum end point of 360 °C	0	0	0	0	0	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
27101999	Oils of petroleum or of betuminous minerals	0	0	0	0	0	
27102000	Petroleum oil or bituminous oils (except crude oil)	0	0	0	0	0	
27109100	Wastes of oils containing biphenyls, etc.	0	0	0	0	0	
27109900	Other wastes of oils	0	0	0	0	0	
27111100	Natural gas, liquefied	0	0	0	0	0	
27111210	Propane in crude, liquefied	0	0	0	0	0	
27111290	Other propane, liquefied	0	0	0	0	0	
27111300	Butanes, liquefied	0	0	0	0	0	
27111400	Ethylene, propylene, butylene and butadiene, liquefied	0	0	0	0	0	
27111910	Liquefied petroleum gas (LPG)	0	0	0	0	0	
27111990	Other liquefied gases of gaseous hydrocarbons	0	0	0	0	0	
27112100	Natural gas in the state gaseous	0	0	0	0	0	
27112910	Butanes in the state gaseous	0	0	0	0	0	

ELI: http://data.europa.eu/eli/agree_internation/2026/184/oj

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
27112990	Other gaseous hydrocarbons/petroleum gases, in state gaseous	0	0	0	0	0	
27121000	Petroleum jelly	4	4	4	4	4	
27122000	Paraffin wax containing by weight < 0,75 % of oil	4	4	4	4	4	
27129000	Microcrystalline petroleum wax, minerals waxes, etc.	4	4	4	4	4	
27131100	Petroleum coke not calcined	0	0	0	0	0	
27131200	Petroleum coke calcined	2	2	2	2	4	
27132000	Petroleum bitumen	0	0	0	0	0	
27139000	Other residues of petroleum oils, bituminous minerals	0	0	0	0	0	
27141000	Bituminous or oil shale and tar sands	0	0	0	0	0	
27149000	Bitumen and asphalt, natural, asphaltites, asphaltic rocks	0	0	0	0	0	
27150000	Bituminous mixture based on natural asphalt, of bitumen, etc	0	0	0	0	0	
27160000	Electrical energy	0	0	0	0	0	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
28011000	Chlorine	8	8	8	8	8	
28012010	Iodine sublimed	2	2	2	2	4	
28012090	Other forms of iodine	2	2	2	2	4	
28013000	Fluorine and bromine	2	2	2	2	4	
28020000	Sulphur, sublimed or precipitated and colloidal sulphur	2	2	2	2	4	
28030011	Carbon blacks	2	2	2	2	4	
28030019	Other carbon blacks	8	8	8	8	8	
28030090	Other forms of carbon	8	8	8	8	8	
28041000	Hydrogen	6	6	6	6	8	
28042100	Argon (rare gases)	6	6	6	6	8	
28042910	Liquid helium (rare gases)	2	2	2	2	4	
28042990	Other rare gases	2	2	2	2	4	
28043000	Nitrogen	6	6	6	6	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
28044000	Oxygen	6	6	6	6	8	
28045000	Boron and tellurium	2	2	2	2	4	
28046100	Silicon, containing by weight ≥ 99,99 % of silicon	6	6	6	6	8	
28046900	Other silicons	6	6	6	6	4	
28047010	White phosphorus	2	2	2	2	4	
28047020	Red or amorphous phosphorus	2	2	2	2	4	
28047030	Black phosphorus	2	2	2	2	4	
28048000	Arsenic	2	2	2	2	4	
28049000	Selenium	2	2	2	2	4	
28051100	Sodium (alkali metals)	2	2	2	2	4	
28051200	Calcium	2	2	2	2	4	
28051910	Strontium	2	2	2	2	4	
28051920	Barium	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
28051990	Other alkali or alkaline-earth metals	2	2	2	2	4	
28053010	Cerium alloys containing ≤ 5 %, by weight of iron (mischmetal)	2	2	2	2	4	
28053090	Other rare-earth metals, scandium and yttrium	2	2	2	2	4	
28054000	Mercury	2	2	2	2	4	
28061010	Hydrogen chloride (hydrochloric acid), gaseous, liquefied	6	6	6	6	8	
28061020	Hydrogen chloride (hydrochloric acid), in aqueous solution	8	8	8	8	8	
28062000	Chlorosulphuric acid	10	10	10	0	10	
28070010	Sulphuric acid	4	4	4	4	10	
28070020	Oleum (smoking sulphuric acid)	4	4	4	4	8	
28080010	Nitric acid	10	10	10	0	10	
28080020	Sulphonitric acid	10	10	10	10	10	
28091000	Diphosphorus pentaoxide	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
28092011	Phosphoric acid with tenor of iron < 750 ppm	10	10	10	10	10	
28092019	Other phosphoric acid	4	4	4	4	4	
28092020	Metaphosphoric acid	2	2	2	2	4	
28092030	Pyrophosphoric acid	2	2	2	2	4	
28092090	Other polyphosphoric acids	2	2	2	2	4	
28100010	Orthoboric acid	10	10	10	10	10	
28100090	Oxides of boron and other boric acids	10	10	10	10	10	
28111100	Hydrogen fluoride (hydrofluoric acid)	10	10	10	10	10	
28111910	Aminosulphonic acid (sulphamic acid)	2	2	2	2	4	
28111920	Phosphonic acid (phosphorous acid)	2	2	2	2	4	
28111930	Perchloric acid	10	10	10	10	10	
28111940	Fluoroacids and other compounds of fluorine	10	10	10	10	10	
28111950	Hydrogen cyanide	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
28111990	Other inorganic acids	2	2	2	2	4	
28112100	Carbon dioxide	4	4	4	4	4	
28112210	Silicon dioxide obtained by chemical precipitation	10	10	10	0	10	
28112220	Silica aerogel (silicon dioxide)	2	2	2	2	4	
28112230	Silica gel (silicon dioxide)	10	10	10	10	10	
28112290	Other silicon dioxide	2	2	2	2	4	
28112910	Sulphur dioxide	10	10	10	10	10	
28112990	Other inorganic oxygen compounds of non-metals	2	2	2	2	4	
28121011	Phosphorus trichloride	2	2	2	2	4	
28121012	Phosphorous pentachloride	2	2	2	2	4	
28121013	Sulphur chloride	2	2	2	2	4	
28121014	Sulphur dichloride	2	2	2	2	4	
28121015	Arsenic trichloride	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
28121019	Derived of the chloride	2	2	2	2	4	
28121021	Sulphur dichloride oxide (thionyl chloride)	2	2	2	2	4	
28121022	Phosphorus trichloride oxide (phosphoryl chloride)	2	2	2	2	4	
28121023	Carbon chloride oxide (carbonyl chloride, phosgene)	2	2	2	2	4	
28121029	Other chloride oxides of non-metals	2	2	2	2	4	
28129000	Other halogen and halogen oxide compounds of non-metals	2	2	2	2	4	
28131000	Carbon disulphide	10	10	10	10	10	
28139010	Diphosphorus pentasulphide	2	2	2	2	4	
28139090	Other sulphides of non-metals commercial phosphorus trisulphide	2	2	2	2	4	
28141000	Anhydrous ammonia	4	4	4	4	4	
28142000	Ammonia in aqueous solution (ammonia)	4	4	4	4	4	
28151100	Sodium hydroxide (caustic soda) solid	8	8	0	8	E	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
28151200	Sodium hydroxide in aqueous solution (soda lye)	8	8	8	8	E	
28152000	Potassium hydroxide (caustic potash)	6	6	6	6	4	
28153000	Peroxides of sodium or potassium	2	2	2	2	4	
28161010	Hydroxide of magnesium	10	10	10	10	10	
28161020	Peroxide of magnesium	2	2	2	2	4	
28164010	Hydroxide of barium	2	2	2	2	4	
28164090	Oxides, hydroxides and peroxides of strontium, etc.	2	2	2	2	4	
28170010	Zinc oxide	10	10	8	10	10	
28170020	Zinc peroxide	10	10	10	10	10	
28181010	Artificial corundum, white, through sieve with mesh opening of ≤ 63 μm	2	2	2	2	4	
28181090	Other artificial corundum, whether or not chemically defined	2	2	2	2	4	
28182010	Calcined alumina	0	0	0	0	0	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
28182090	Other aluminium oxide	2	2	2	2	4	
28183000	Aluminium hydroxide	2	2	2	2	4	
28191000	Chromium trioxide	10	10	10	10	10	
28199010	Chromium oxides	2	2	2	2	4	
28199020	Chromium hydroxides	2	2	2	2	4	
28201000	Manganese dioxide	10	10	10	10	10	
28209010	Manganese oxide	10	10	10	10	10	
28209020	Dimanganese trioxide (manganese sesquioxide)	10	10	10	10	10	
28209030	Manganomanganic oxide (manganese saline oxide)	10	10	10	10	10	
28209040	Permanganic anhydride	10	10	10	10	10	
28211011	Iron oxides containing 85 % or more by weight of Fe_2O_3	10	10	10	10	10	
28211019	Other ferric oxides	2	2	2	2	4	
28211020	Ferrosoferric oxide (magnetic iron oxide)	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
28211030	Iron hydroxides	10	10	10	10	10	
28211090	Other iron oxides	10	10	10	10	10	
28212000	Earth colours, containing ≥ 70 % combined iron, expressed as Fe_2O_3	2	2	2	2	4	
28220010	Tricobalt tetraoxide (cobalt saline oxide)	2	2	2	2	4	
28220090	Other cobalt oxides and hydroxides, including commercial cobalt oxides	2	2	2	2	4	
28230010	Titanium oxides, anatase type	10	10	10	10	10	
28230090	Other titanium oxides	8	8	6	8	8	
28241000	Lead monoxide (litharge, massicot)	10	10	10	10	10	
28249010	Red lead and orange lead	10	10	10	10	10	
28249090	Other lead oxides	10	10	10	10	10	
28251010	Hydrazine and their inorganic salts	2	2	2	2	4	
28251020	Hydroxylamine and their inorganic salts	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
28252010	Lithium oxide	2	2	2	2	4	
28252020	Lithium hydroxide	10	10	10	10	10	
28253010	Divanadium pentoxide	2	2	2	2	4	
28253090	Other vanadium oxides and hydroxides	2	2	2	2	4	
28254010	Nickel oxides	10	10	10	10	10	
28254090	Other nickel oxides and hydroxides	2	2	2	2	4	
28255010	Copper oxides, containing ≥ 98 % of CuO, by weight	10	10	10	10	10	
28255090	Other copper oxides and hydroxides	10	10	10	10	10	
28256010	Germanium oxides	2	2	2	2	4	
28256020	Zirconium dioxide	2	2	2	2	4	
28257010	Molybdenum trioxide	2	2	2	2	4	
28257090	Other molybdenum oxides and hydroxides	2	2	2	2	4	
28258010	Antimony trioxide	10	10	10	10	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
28258090	Other antimony trioxide	10	10	10	10	10	
28259010	Cadmium oxide	2	2	2	2	4	
28259020	Tungsten trioxide (wolfram)	2	2	2	2	4	
28259090	Oxide, hydroxides and peroxides of other metals, etc	10	10	10	10	10	
28261200	Fluoride of aluminium	10	2	10	10	8	
28261910	Fluoride of aluminium	2	2	2	2	4	
28261920	Ammonium acid fluoride	10	10	10	10	10	
28261990	Other fluoride	10	10	10	10	10	
28263000	Sodium hexafluoroaluminate (synthetic cryolite)	10	10	10	10	10	
28269010	Fluoroaluminates of potassium	2	2	2	2	4	
28269020	Other fluorosilicates, fluoroaluminates, complex fluorine salts	10	10	10	10	10	
28269090	Other fluorosilicates, fluoroaluminates, complex fluorine salts	10	10	10	10	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
28271000	Ammonium chloride	10	10	10	10	10	
28272010	Calcium chloride containing ≥ 98 % by weight of $CaCl_2$ on a dry basis	10	10	10	10	10	
28272090	Other calcium chloride	10	10	10	10	10	
28273110	Magnesium chloride containing < 98 % by weight of $MgCl_2$ and ≤ 0,5 % calcium by weight	10	10	10	10	10	
28273190	Other magnesium chloride	10	10	10	10	10	
28273200	Aluminium chloride	10	10	10	10	10	
28273500	Nickel chloride	10	10	10	10	10	
28273910	Cuprous chloride (copper monochloride)	2	2	2	2	4	
28273920	Titanium chloride	2	2	2	2	4	
28273940	Zirconium chloride	2	2	2	2	4	
28273950	Antimony chloride	2	2	2	2	4	
28273960	Lithium chloride	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
28273970	Bismuth chloride	2	2	2	2	4	
28273991	Cadmium chloride	2	2	2	2	4	
28273992	Caesium chloride	2	2	2	2	4	
28273993	Chromium chloride	2	2	2	2	4	
28273994	Strontium chloride	2	2	2	2	4	
28273995	Manganese chloride	2	2	2	2	4	
28273996	Iron chloride	10	10	10	10	10	
28273997	Cobalt chloride	10	10	10	10	10	
28273998	Zinc chloride	10	10	10	10	10	
28273999	Other chloride	10	10	10	10	10	
28274110	Copper chloride oxides	10	10	10	10	10	
28274120	Copper chloride hydroxides	10	10	10	10	10	
28274911	Bismuth chloride oxides	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
28274912	Zirconium chloride oxides	2	2	2	2	4	
28274919	Other chloride oxides	2	2	2	2	4	
28274921	Aluminium chloride hydroxides	10	10	10	10	10	
28274929	Other chloride oxides	2	2	2	2	4	
28275100	Bromides of sodium or of potassium	2	2	2	2	4	
28275900	Other bromides and bromide oxides	2	2	2	2	4	
28276011	Iodides of sodium	10	10	10	10	10	
28276012	Iodides of potassium	10	10	10	10	10	
28276019	Other iodides oxides	2	2	2	2	4	
28276021	Potassium iodides oxides	2	2	2	2	4	
28276029	Other iodides oxides	2	2	2	2	4	
28281000	Commercial calcium hypochlorite and other calcium hypochlorites	10	10	10	10	10	
28289011	Sodium hypochlorite	10	10	10	10	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
28289019	Other hypochlorite	2	2	2	2	4	
28289020	Sodium chlorite	10	10	8	10	10	
28289090	Other hypobromites chlorite	2	2	2	2	4	
28291100	Sodium chlorates	10	10	10	10	10	
28291910	Calcium chlorates	2	2	2	2	4	
28291920	Potassium chlorates	10	10	10	10	10	
28291990	Other chlorates	2	2	2	2	4	
28299011	Sodium bromates	2	2	2	2	4	
28299012	Potassium bromates	2	2	2	2	4	
28299019	Other bromates	2	2	2	2	4	
28299021	Sodium perbromates	2	2	2	2	4	
28299022	Potassium perbromates	2	2	2	2	4	
28299029	Other perbromates	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
28299031	Potassium iodates	10	10	10	10	10	
28299032	Calcium iodates	10	10	10	10	10	
28299039	Other iodates	2	2	2	2	4	
28299040	Periodates	2	2	2	2	4	
28299050	Perchlorates	10	10	10	10	10	
28301010	Sodium sulphides	10	10	8	10	10	
28301020	Sodium hydrogen sulphide	10	10	8	10	10	
28309011	Molybdenum disulphide	2	2	2	2	4	
28309012	Barium sulphides	2	2	2	2	4	
28309013	Potassium sulphides	10	10	10	10	10	
28309014	Lead sulphides	2	2	2	2	4	
28309015	Strontium sulphides	2	2	2	2	4	
28309016	Zinc sulphide	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
28309019	Other sulphides	2	2	2	2	4	
28309020	Polysulphides	2	2	2	2	4	
28311011	Dithionites (sulphides, hydroxides) of sodium stabilized	10	10	10	10	10	
28311019	Other dithionites (sulphides, hydroxides) of sodium	10	10	10	10	10	
28311021	Sodium sulphoxylates, stabilized with formaldehyde	10	10	10	10	10	
28311029	Other sodium sulphoxylates	2	2	2	2	4	
28319010	Zinc dithionites	2	2	2	2	4	
28319090	Other dithionites and sulphoxylates	10	10	10	10	10	
28321010	Disodium sulphites	10	10	10	0	10	
28321090	Other disodium sulphites	10	10	10	10	10	
28322000	Other sulphites	2	2	2	2	4	
28323010	Ammonium thiosulphates	10	10	10	10	10	
28323020	Sodium thiosulphates	10	10	10	10	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
28323090	Other thiosulphates	2	2	2	2	4	
28331110	Anhydrous disodium sulphate	10	10	10	0	10	
28331190	Other disodium sulphate	10	10	10	10	10	
28331900	Other sodium sulphate	2	2	2	2	4	
28332100	Magnesium sulphate	10	10	10	10	10	
28332200	Aluminium sulphate	10	10	10	10	10	
28332400	Nickel sulphate	10	10	10	10	10	
28332510	Cuprous sulphate	10	10	10	10	10	
28332520	Cupric sulphate	10	10	8	10	10	
28332710	Barium sulphate containing ≥ 97,5 %, by weight of $BaSO_4$	10	10	10	10	8	
28332790	Other barium sulphates	10	10	10	10	10	
28332910	Antimony sulphate	2	2	2	2	4	
28332920	Lithium sulphate	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
28332930	Strontium sulphate	2	2	2	2	4	
28332940	Mercury sulphate	10	10	0	10	10	
28332950	Lead neutral sulphate	10	10	10	10	10	
28332960	Cromium sulphates	10	10	10	10	E	
28332970	Zinc sulphates	10	10	10	10	10	
28332990	Other sulphates	10	10	0	10	10	
28333000	Alums	10	10	10	10	10	
28334010	Peroxosulphates (persulphates) of sodium	2	2	2	2	4	
28334020	Peroxosulphates (persulphates) of antimony	2	2	2	2	4	
28334090	Other peroxosulphates (persulphates)	2	2	2	2	4	
28341010	Sodium nitrite	2	2	2	2	4	
28341090	Other nitrites	2	2	2	2	4	
28342110	Potassium nitrite containing ≤ 98 % by weight of KNO_3	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
28342190	Other potassium nitrites	10	10	10	10	10	
28342910	Calcium nitrite containing ≤ 16 % by weight of nitrogen	4	4	4	4	4	
28342930	Aluminium nitrite	2	2	2	2	4	
28342940	Lithium nitrite	2	2	2	2	4	
28342990	Other nitrates	10	10	10	10	10	
28351011	Phosphinate (hypophosphites) of sodium	2	2	2	2	4	
28351019	Other phosphinates (hypophosphites)	2	2	2	2	4	
28351021	Phosphonates (phosphites) dibasic of lead	10	10	10	10	10	
28351029	Other phosphonates (phosphites)	2	2	2	2	4	
28352200	Phosphates of mono or disodium	10	10	10	10	10	
28352400	Phosphates of potassium	10	10	10	10	10	
28352500	Calcium hydrogenorthophosphate (dicalcium phosphate)	10	0	0	0	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
28352600	Other phosphates of calcium	10	10	8	10	10	
28352910	Iron phosphate	2	2	2	2	4	
28352920	Phosphate cobalt	2	2	2	2	4	
28352930	Phosphaste copper	2	2	2	2	4	
28352940	Phosphate chromium	2	2	2	2	4	
28352950	Phosphate strontium	2	2	2	2	4	
28352960	Manganese phosphates	2	2	2	2	4	
28352970	Triammonium phosphate	2	2	2	2	4	
28352980	Trisodium phosphate	10	10	10	10	10	
28352990	Other phosphates	10	10	8	10	10	
28353110	Sodium triphosphates, nutritious degree (FAO-WHO)	10	10	8	0	10	
28353190	Other sodium triphosphate (sodium tripolyphosphate)	10	10	8	0	10	
28353910	Sodium metaphosphate	10	10	10	10	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
28353920	Sodium pyrophosphate	10	10	8	10	10	
28353930	Zinc pyrophosphate	2	2	2	2	4	
28353990	Other phosphinates	10	10	10	10	10	
28362010	Anhydrous disodium carbonate	10	0	0	0	10	
28362090	Other disodium carbonate	10	10	0	10	10	
28363000	Sodium hydrogencarbonate (bicarbonate) of sodium	10	20	8	0	10	
28364000	Potassium carbonates	10	10	10	10	10	
28365000	Calcium carbonate	10	10	10	10	10	
28366000	Barium carbonate	10	10	10	10	10	
28369100	Lithium carbonates	10	10	10	10	10	
28369200	Strontium carbonate	2	2	2	2	4	
28369911	Magnesium carbonate with density < 200 kg/m^3	10	10	10	10	10	
28369912	Zirconium carbonate	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
28369913	Commercial ammonium carbonates and other ammonium carbonates	10	10	10	10	E	
28369919	Other carbonates	10	10	10	10	10	
28369920	Peroxocarbonates (percarbonates)	2	2	2	2	4	
28371100	Sodium cyanides and cyanide oxides	0	10	10	10	10	
28371911	Potassium cyanide	2	2	2	2	4	
28371912	Zinc cyanide	10	10	10	10	10	
28371914	Cuprous cyanides	10	10	10	10	10	
28371915	Cupric cyanide	10	10	10	10	10	
28371919	Other cyanides	2	2	2	2	4	
28371920	Other cyanides oxides	2	2	2	2	4	
28372011	Sodium ferrocyanide	2	2	2	2	4	
28372012	Ferrous ferrocyanide (ferrous ferrocyanide)	2	2	2	2	4	
28372019	Other ferrocyanides	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
28372021	Potassium ferricyanide	2	2	2	2	4	
28372022	Ferrous ferricyanide (ferrous ferricyanide)	2	2	2	2	4	
28372023	Ferrous ferricyanide (ferrous ferricyanide)	2	2	2	2	4	
28372029	Other ferricyanides	2	2	2	2	4	
28372090	Other complex cyanides	2	2	2	2	4	
28391100	Sodium metasilicates	10	10	10	10	10	
28391900	Other sodium silicates	10	10	10	10	10	
28399010	Magnesium metasilicates	10	10	10	10	10	
28399020	Aluminium silicates	10	10	10	10	10	
28399030	Zirconium silicates	10	10	10	10	10	
28399040	Lead silicates	10	10	10	10	10	
28399050	Potassium silicate	10	10	10	10	10	
28399090	Other silicates	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
28401100	Anhydrous disodium tetraborate (refined borax)	10	10	10	10	10	
28401900	Other disodium tetraborate (refined borax)	10	10	10	10	10	
28402000	Other borates	10	10	10	10	10	
28403000	Peroxoborates (perborates)	2	2	2	2	4	
28413000	Sodium dichromate	10	2	10	0	10	
28415011	Ammonium chromate and ammonium dichromate	2	2	2	2	4	
28415012	Potassium chromate	10	10	10	10	10	
28415013	Sodium chromate	10	10	10	10	10	
28415014	Potassium dichromate	10	10	10	10	10	
28415015	Zinc chromate	10	10	10	10	10	
28415016	Lead chromate	10	10	10	10	10	
28415019	Other chromates and dichromate	2	2	2	2	4	
28415020	Peroxochromates	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
28416100	Potassium permanganates	2	2	2	2	4	
28416910	Manganites	2	2	2	2	4	
28416920	Manganates	2	2	2	2	4	
28416930	Other permanganates	2	2	2	2	4	
28417010	Ammonium molybdate	10	10	10	10	10	
28417020	Sodium molybdate	10	10	10	10	10	
28417090	Other molybdates	2	2	2	2	4	
28418010	Tungstate (wolframates) of ammonium	10	10	10	10	10	
28418020	Tungstate (wolframates) of lead	10	10	10	10	10	
28418090	Other tungstates (wolframates)	2	2	2	2	4	
28419011	Lead titanate	10	10	10	10	10	
28419012	Titanate of barium or of bismuth	10	10	10	10	10	
28419013	Titanate of calcium or of stroncium	10	10	10	10	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
28419014	Magnesium titanate	10	10	10	10	10	
28419015	Titanate of lanthanum or of neodymium	10	10	10	10	10	
28419019	Other titanate	2	2	2	2	4	
28419021	Barium ferrite	10	10	10	10	10	
28419022	Strontium ferrite	10	10	10	10	10	
28419029	Other ferrites ferrates	2	2	2	2	4	
28419030	Vanadates	2	2	2	2	4	
28419041	Barium stannate	10	10	10	10	10	
28419042	Bismuth stannate	10	10	10	10	10	
28419043	Calcium stannate	10	10	10	10	10	
28419049	Other stannates	2	2	2	2	4	
28419050	Plumbates	2	2	2	2	4	
28419060	Antimonates	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
28419070	Zincates	2	2	2	2	4	
28419081	Sodium aluminate	10	10	10	10	10	
28419082	Magnesium aluminate	2	2	2	2	4	
28419083	Bismuth aluminate	2	2	2	2	4	
28419089	Other aluminates	2	2	2	2	4	
28419090	Other salts of oxometallic or peroxometallic acids	10	10	10	10	10	
28421010	Zeolites of a kind used as ion exchangers for water treatment	2	2	2	2	4	
28421090	Double or complex silicates, except zeolites	10	10	10	10	10	
28429000	Other salts of inorganic acids or peroxoacids	2	2	2	2	4	
28431000	Colloidal precious metals	10	10	10	10	10	
28432100	Silver nitrate	10	10	10	10	10	
28432910	Silver vitellinate	2	2	2	2	4	
28432990	Other silver compounds	10	10	10	10	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
28433010	Gold sulphide dispersed in gelatine	2	2	2	2	4	
28433090	Other gold compounds auranofin, etc.	10	10	10	10	10	
28439011	Dexormaplatine, enloplatine, etc. presented as medicine	0	0	0	0	0	
28439019	Dexormaplatine, enloplatine, etc. presented as other form	2	2	2	2	4	
28439090	Other compounds, amalgams inorganic/organic, of precious metals	10	10	10	10	10	
28441000	Natural uranium and its compounds, alloys, dispers, etc.	2	2	2	2	4	
28442000	Uranium enriched in U-235, plutonium, its compounds, etc.	2	2	2	2	4	
28443000	Uranium depleted in U-235, thorium, its compounds, etc.	2	2	2	2	4	
28444010	Molybdenum 99 absorbedin alumina, for obtaining Technetium 99	10	10	10	10	8	
28444020	Cobalt 60	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
28444030	Iodine 131	10	10	10	10	10	
28444090	Other radioactive elements and isotopes and compounds, etc.	2	2	2	2	4	
28445000	Spent fuel elements of nuclear reactors	2	2	2	2	4	
28451000	Heavy water (deuterium oxide)	2	2	2	2	4	
28459000	Other isotopes and their compounds inorganic or organic	2	2	2	2	4	
28461010	Ceric oxide	2	2	2	2	4	
28461090	Other ceric compounds	2	2	2	2	4	
28469010	Praseodymium oxide	2	2	2	2	4	
28469020	Other rare-earth metal chlorides	2	2	2	2	4	
28469030	Dimeglumine gadopentate	10	10	10	10	10	
28469090	Other compounds rare-earth metal, of yttrium, etc.	2	2	2	2	4	
28470000	Hydrogen peroxide	10	10	10	0	E	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
28480010	Aluminium phosphide	10	10	10	10	10	
28480020	Magnesium phosphide	10	10	10	10	10	
28480030	Copper phosphide, weighing > 15 % phosphorus	2	2	2	2	4	
28480090	Other phosphides, whether or not chemically defined	2	2	2	2	4	
28491000	Carbide of calcium	10	10	10	10	10	
28492000	Silicon carbide	10	10	10	10	10	
28499010	Boron carbide	2	2	2	2	4	
28499020	Tantalum carbide	2	2	2	2	4	
28499030	Tungsten carbide (wolframates)	2	2	2	2	4	
28499090	Other carbides whether or not chemically defined	2	2	2	2	4	
28500010	Boron nitride	2	2	2	2	4	
28500020	Calcium silicides	10	10	10	10	10	
28500090	Hydrides, azides, borides and other nitrides and silicides	2	2	2	2	4	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
28521011	Oxides of mercury, inorganic	10	10	10	10	10	
28521012	Mercury I chloride (mercurous chloride)	2	2	2	2	4	
28521013	Mercury II chloride (mercuric chloride) for photographic purposes, put up for retail sale, ready for use	14	14	14	14	10	
28521014	Mercury II chloride (mercuric chloride), in another form	2	2	2	2	4	
28521019	Other inorganic mercury compounds	2	2	2	2	4	
28521021	Acetate of mercury	12	12	12	12	10	
28521022	Thimerosal	12	12	12	12	10	
28521023	Stereate of mercury	12	12	12	12	10	
28521024	Lactate of mercury	12	12	12	12	10	
28521025	Salicylate of mercury	12	12	12	12	10	
28521029	Other organic mercury compounds	2	2	2	2	4	
28529000	Other compounds of mercury	12	12	12	12	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
28530010	Cyanamide and its metal derivatives	2	2	2	2	4	
28530020	Phosphorus sulphide chlorides	2	2	2	2	4	
28530031	Cyanogen chloride	2	2	2	2	4	
28530039	Other cyanogen and their halides	2	2	2	2	4	
28530090	Other inorganic compounds; amalgams, except of precious metals	2	2	2	2	4	
29011000	Acyclic saturated hydrocarbons	2	2	2	2	4	
29012100	Ethylene not saturated	2	2	2	2	4	
29012200	Propene (propylene) not saturated	2	2	2	2	4	
29012300	Butene (butylene) not saturated and their isomers	2	2	2	2	4	
29012410	Buta-1, 3-diene not saturated	2	2	2	2	4	
29012420	Isoprene not saturated	2	2	2	2	4	
29012900	Other acyclic hydrocarbons not saturated	2	2	2	2	4	
29021100	Cyclohexane	8	8	8	8	E	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29021910	Limonene	10	10	10	10	10	
29021990	Other cyclanic, cyclenic, cycloterpenic hydrocarbons	2	2	2	2	4	
29022000	Benzene	4	4	4	4	4	
29023000	Toluene	4	4	4	4	4	
29024100	Xylenes	4	4	4	4	4	
29024200	M-xylene	2	2	2	2	4	
29024300	P-xylene	4	0	4	4	4	
29024400	Mixed xylene isomers	4	4	4	4	4	
29025000	Styrene	10	10	10	0	E	
29026000	Ethylbenzene	2	2	2	2	4	
29027000	Cumene	8	8	8	8	E	
29029010	Diphenyl (1,1-biphenyl)	2	2	2	2	4	
29029020	Naphthalene (cyclic hydrocarbon)	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29029030	Anthracene	2	2	2	2	4	
29029040	A-methylstyrene	10	10	10	10	E	
29029090	Other cyclic hydrocarbons	2	2	2	2	4	
29031110	Chloromethane (methyl chloride)	10	10	10	10	10	
29031120	Chloroethane (ethyl chloride)	10	10	10	10	10	
29031200	Dichloromethane (methylene chloride)	2	2	2	2	4	
29031300	Chloroform (trichloromethane)	2	2	2	2	4	
29031400	Carbon tetrachloride	10	10	10	10	10	
29031500	1, 2-dichloroethane (ethylene dichloride)	10	10	10	10	10	
29031910	1, 1, 1-trichloroethane (methyl chloroform)	2	2	2	2	4	
29031920	1, 1, 2-trichloroethane	2	2	2	2	4	
29031990	Other derivatives chlorinated saturated of cyclic hydrocarbons	2	2	2	2	4	
29032100	Vinyl chloride (chloroethylene)	10	10	10	10	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29032200	Trichloroethylene	10	10	10	10	10	
29032300	Tetrachloroethylene (perchloroethylene)	10	10	10	0	10	
29032900	Other unsaturated chlorinated derivatives of acyclic hydrocarbons	2	2	2	2	4	
29033100	Ethylene dibromomethane (iso) 1, 2-dibromomethane	2	2	2	2	4	
29033911	1, 1, 1, 2-tetrafluoroethane	2	2	2	2	4	
29033912	1, 1, 3, 3, 3-pentafluoro-2-(trifluoromethyl)prop-1-ene	2	2	2	2	4	
29033919	Other fluorinated derivatives	2	2	2	2	4	
29033921	Bromomethane	0	0	0	0	0	
29033929	Other brominated derivatives	2	2	2	2	4	
29033931	Iodoethane	2	2	2	2	4	
29033932	Iodoform	2	2	2	2	4	
29033939	Others iodoethane derivatives	2	2	2	2	4	
29037100	Chlorodifluoromethanes	10	10	10	0	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29037200	Dichlorotrifluoroethane	2	2	2	2	4	
29037300	Dichlorofluoroethanes	2	2	2	2	4	
29037400	Chlorodifluoroethanes	2	2	2	2	4	
29037500	Dicloropentafluoropropanos	2	2	2	2	4	
29037600	Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoromethanes	2	2	2	2	4	
29037711	Trichlorofluoromethane	10	10	10	10	10	
29037712	Dichlorodifluoromethane	10	10	10	10	10	
29037713	Chlorotrifluoromethane	2	2	2	2	4	
29037721	Trichlorotrifluoroethanes	2	2	2	2	4	
29037722	Dichlorotetrafluoroethane and chloropentafluoroethane	2	2	2	2	4	
29037723	Pentachlorofluoroethane	2	2	2	2	4	
29037724	Tetrachlorodifluoroethanes	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29037731	Heptachlorofluoropropanes	2	2	2	2	4	
29037732	Hexachlorodifluoropropanes	2	2	2	2	4	
29037733	Pentachlorotrifluoropropanes	2	2	2	2	4	
29037734	Tetrachlorotetrafluoropropanes	2	2	2	2	4	
29037735	Trichloropentafluoropropanes	2	2	2	2	4	
29037736	Dichlorexafluoropropanes	2	2	2	2	4	
29037737	Chloroheptafluoropropanes	2	2	2	2	4	
29037790	Other perhalogenated derivatives of propane, only with fluorine and chlorine	10	10	10	10	10	
29037800	Other perhalogenated derivatives	2	2	2	2	4	
29037911	Chlorofluoroethanes	2	2	2	2	4	
29037912	Chlorotetrafluoroethanes	2	2	2	2	4	
29037919	Other perhalogenated derivatives	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29037920	Derivatives of methane, ethane or propane, halogenated only with fluorine and bromine	2	2	2	2	4	
29037931	Halothane	2	2	2	2	4	
29037939	Other bromochlorotrifluoroethanes	2	2	2	2	4	
29037990	Other perhalogenated derivatives of acyclic hydrocarbons containing at least two different halogens	2	2	2	2	4	
29038110	Lindane	2	2	2	2	4	
29038190	Other 1,2,3,4,5,6-hexachlorocyclohexane	2	2	2	2	4	
29038210	Aldrin	2	2	2	2	4	
29038220	Chlordane	2	2	2	2	4	
29038230	Heptachlor	2	2	2	2	4	
29038910	Mirex (dodecachlorine)	2	2	2	2	4	
29038990	Other halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons	2	2	2	2	4	
29039110	Chlorobenzene	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29039120	O-dichlorobenzene	12	12	12	12	10	
29039130	P-dichlorobenzene	12	12	12	12	10	
29039210	Hexachlorobenzene	10	10	10	10	10	
29039220	DDT	2	2	2	2	4	
29039911	Benzyl chloride	2	2	2	2	4	
29039912	P-chlorotoluene	2	2	2	2	4	
29039913	Neophyl chloride	2	2	2	2	4	
29039914	Trichlorobenzenes	12	12	12	12	10	
29039915	Cloronaftalenos	2	2	2	2	4	
29039916	Benzylidene chloride	2	2	2	2	4	
29039917	Xylyl chloride	2	2	2	2	4	
29039918	Polychlorinated biphenyls (PCB); polychlorinated terphenyls (PCT)	2	2	2	2	4	
29039919	Other halogenated derivatives, solely with chlorine	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29039921	Bromobenzene	2	2	2	2	4	
29039922	Bromides xylyl	2	2	2	2	4	
29039923	Brominediphenylmethane	2	2	2	2	4	
29039924	Polybrominated biphenyls (PBB)	2	2	2	2	4	
29039929	Other halogenated derivatives, only with bromine	2	2	2	2	4	
29039931	4-cloro-alfa, alfa, alfa-trifuortoluene	10	10	10	10	10	
29039939	Other halogenated derivatives, only with fluorine/chlorine	2	2	2	2	4	
29039990	Other halogenated derivatives	2	2	2	2	4	
29041011	Methane sulphonic acid	2	2	2	2	4	
29041012	Lead methanesulphonate	2	2	2	2	4	
29041013	Tin methanesulphonate	2	2	2	2	4	
29041019	Other derivatives of metasulphonates acid and their salts	8	8	8	8	8	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29041020	Dodecylbenzenesulphonic acid and its salts	14	14	14	14	E	
29041030	Toluenesulphonic acids, xylenesulphonic and salts	14	14	14	14	10	
29041040	Ethane sulphonic acid; ethylenesulphonic acid	14	14	14	14	10	
29041051	Sodium naphthalenesulphonates	14	14	14	14	10	
29041052	Beta-naphthalenesulphonic acid	14	14	14	14	10	
29041053	Alkyl and dialkylnaphthalenesulphonic acids, their salts	14	14	14	14	10	
29041059	Other naphthalenesulphonic acid, salts and ethyl esters	2	2	2	2	4	
29041060	Benzenesulphonic acid and its salts	14	14	14	14	10	
29041090	Other derivatives sulphonated hydrocarbons, salts, etc	2	2	2	2	4	
29042010	Mononitrotoluenes (mnt)	2	2	2	2	4	
29042020	Nitropropanes	2	2	2	2	4	
29042030	Dinitrotoluenes	12	12	12	12	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29042041	2, 4, 6-trinitrotoluene (tnt)	12	12	12	12	10	
29042049	Other nitrotoluenes	2	2	2	2	4	
29042051	Nitrobenzene	12	12	12	12	10	
29042052	1, 3, 5-trinitrobenzene	12	12	12	12	10	
29042059	Other nitrated derivative of benzene	2	2	2	2	4	
29042060	Nitrated derivatives of xylene	12	12	12	12	10	
29042070	Nitroethane and nitromethanes	12	12	12	12	10	
29042090	Other nitrated or nitrosated derivatives of hydrocarbons	2	2	2	2	4	
29049011	1-chloro-4-nitrobenzene	2	2	2	2	4	
29049012	1-chloro-2.4-dinitrobenzene	2	2	2	2	4	
29049013	2-chloro-1, 3-dinitrobenzene	2	2	2	2	4	
29049014	4-chloro-alpa, alpha, alpha-trifluoro-3, 5-dinitrotoluene	14	14	14	14	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29049015	O-nitrochlorobenzene and m-nitrochlorobenzene	2	2	2	2	4	
29049016	1, 2-dichloro-4-nitrobenzene	2	2	2	2	4	
29049017	Trichloronitromethane (chloropicrin)	2	2	2	2	4	
29049019	Other nitrohalogenated derivatives of hydrocarbons	2	2	2	2	4	
29049021	Dinitrostylbenedisulphonic acids	2	2	2	2	4	
29049029	Other nitrosulphonated derivatives of hydrocarbons	2	2	2	2	4	
29049030	P-toluenesulphonyl chloride (tosyl chloride)	2	2	2	2	4	
29049040	O-toluenesulphonyl chloride	2	2	2	2	4	
29049090	Other sulphonated, nitrated, etc. derivatives of hydrocarbons	2	2	2	2	4	
29051100	Methanol (methyl alcohol)	12	12	12	12	10	
29051210	Propyl alcohol (propan-1-ol)	2	2	2	2	4	
29051220	Isopropyl alcohol (propan-2-ol)	12	12	12	0	E	
29051300	Butan-1-ol (n-butyl alcohol)	12	12	12	12	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29051410	Isobutyl alcohol	6	12	12	12	E	
29051420	Sec-butyl alcohol	12	12	12	12	10	
29051430	Tert-butyl alcohol	2	2	2	2	4	
29051600	Octanol (octyl alcohol) and their isomers	12	12	12	0	E	
29051710	Lauryl alcohol	2	2	2	2	4	
29051720	Cetyl alcohol (hexadecan-1-ol)	2	2	2	2	10	
29051730	Stearyl alcohol (octadecan-1-ol)	2	2	2	2	4	
29051911	N-decanol	2	2	2	2	4	
29051912	Isodecanol	12	12	12	12	10	
29051919	Other decanols, saturated	2	2	2	2	4	
29051921	Magnesium ethylate	2	2	2	2	4	
29051922	Sodium methylate	2	2	2	2	4	
29051923	Sodium ethylate	12	12	12	12	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29051929	Other metallic alcoholates	2	2	2	2	4	
29051991	4-methylpentan-2-ol	12	12	12	12	E	
29051992	Isononanol	12	12	12	12	10	
29051993	Isotridecanol	12	12	12	12	10	
29051994	Tetrahydrolinalol (3, 7-dimethyloctan-3-ol)	2	2	2	2	4	
29051995	3, 3-dimethylbutan-2-ol (pinacol alcohol)	2	2	2	2	4	
29051996	Petanol (amyl alcohol) and its isomers	12	12	12	12	10	
29051999	Other monoalcohols saturated	2	2	2	2	4	
29052210	Linalol	2	2	2	2	4	
29052220	Geraniol	12	12	12	12	10	
29052230	Dihydromyrcenol (2, 6-dimethyl-7-octen-2-ol)	2	2	2	2	4	
29052290	Other unsaturated acyclic terpene alcohols	12	12	12	12	10	
29052910	Allyl alcohol	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29052990	Other unsaturated monoalcohols	2	2	2	2	4	
29053100	Ethylene glycol (ethanediol)	0	12	12	12	E	
29053200	Propylene glycol (propane-1, 2-diol)	12	12	0	12	10	
29053910	2-methylpentanediol-2, 4-diol (hexylene glycol)	12	12	12	12	E	
29053920	Trimethylene glycol (propane-1, 3-diol)	12	12	12	12	10	
29053930	1, 3-butyleneglycol (buta-1, 3-diol)	12	12	12	12	10	
29053990	Other unsaturated diols	2	2	2	2	4	
29054100	2-ethyl-2-(hydroxymethyl)propane-1, 3-diol (trimethyl.)	2	2	2	2	4	
29054200	Pentaerythritol	6	2	11	14	10	
29054300	Mannitol	14	14	14	14	10	
29054400	D-glucitol (sorbitol) (polialcohol)	14	14	11	14	10	
29054500	Glycerol	10	10	10	10	10	
29054900	Other unsaturated polyalcohols	2	2	2	2	4	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29055100	Ethchlorvynol (inn)	2	2	2	2	4	
29055910	Chloral hydrate	2	2	2	2	4	
29055990	Other hydrogenated derivatives etc. of acyclic alcohols	2	2	2	2	4	
29061100	Menthol	12	12	12	12	10	
29061200	Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	12	12	12	12	10	
29061300	Sterols and inositols	2	2	2	2	4	
29061910	Menthol derivatives	12	12	12	12	10	
29061920	Borneol and isoborneol	2	2	2	2	4	
29061930	Terpin and terpin hydrate	2	2	2	2	4	
29061940	Fenchyl alcohol (1, 3, 3-trimethyl-2-norbornanol)	2	2	2	2	4	
29061950	Terpineols	12	12	12	12	10	
29061990	Other cyclanic, cyclenic and cycloterpenic alcohols	2	2	2	2	4	
29062100	Benzyl alcohol	12	12	12	12	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29062910	2-phenylethanol	2	2	2	2	4	
29062920	Dicofol	2	2	2	2	4	
29062990	Other aromatic cyclic alcohols and their derivatives	2	2	2	2	4	
29071100	Phenol (hydroxybenzene) and its salts	2	8	8	8	E	
29071200	Cresols and their salts	2	2	2	2	4	
29071300	Octylphenol, nonylphenol and their isomers and salts	4	10	0	10	10	
29071510	Beta-naphthol and its salts	2	2	2	2	4	
29071590	Other naphthols and its salts	2	2	2	2	4	
29071910	2, 6-di-tert-butyl-p-cresol and its salts	2	2	2	2	4	
29071920	O-phenylphenol and its salts	2	2	2	2	4	
29071930	P-tert-butylphenol and its salts	2	2	2	2	4	
29071940	Xylenols and their salts	2	2	2	2	4	
29071990	Other monophenols	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29072100	Resorcinol and its salts	2	2	2	2	4	
29072200	Hydroquinone (quinol) and its salts	2	2	2	2	4	
29072300	4, 4'-isopropylidenediphenol and its salts	12	12	12	12	10	
29072900	Other polyphenols	2	2	2	2	4	
29081100	Pentachlorophenol and its salts	2	2	2	2	4	
29081911	4-chloro-m-cresol and its salts	2	2	2	2	4	
29081912	Dichorophenols and their salts	12	12	12	12	10	
29081913	P-chlorophenol	2	2	2	2	4	
29081914	Trichlorophenols and their salts	2	2	2	2	4	
29081915	Tetrachlorophenols and their salts	2	2	2	2	4	
29081919	Other halogenated derived phenols/alcohols phenols salts, with chloro	2	2	2	2	4	
29081921	2, 4, 6-tribromophenol	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29081929	Other halogenated derived phenols/alcohols phenols salts, with bromin	2	2	2	2	4	
29081990	Other halogenated derived phenols/alcohol phenols and their salts	2	2	2	2	4	
29089100	Dinoseb and its salts	2	2	2	2	4	
29089200	4,6-dinitro-o-cresol (dnoc (iso)) and its salts	2	2	2	2	4	
29089912	P-nitrophenol and its salts	2	2	2	2	4	
29089913	Picric acid	2	2	2	2	4	
29089919	Other nitrate derivatives and their salts	2	2	2	2	4	
29089921	Diisophenol	14	14	14	14	10	
29089929	Other nitrohalogenated derivatives	2	2	2	2	4	
29089930	Sulphontes derivatives of phenols, their salts and esters	12	12	12	12	10	
29089990	Other derivatives containing only halogenated, sulphonated, nitrated alcohols	2	2	2	2	4	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29091100	Diethyl ether (diethyl oxide)	12	12	12	12	10	
29091910	Methyl tert-butyl ether (mtbe)	12	12	12	0	10	
29091990	Other acyclic ethers and their halogenated derivatives, etc.	2	2	2	2	4	
29092000	Cyclanic, cyclenic or cycloterpenic ethers and derivatives	12	12	12	12	10	
29093011	Anethole	12	12	12	12	10	
29093012	Diphenyl ether (phenyl ether)	2	2	2	2	4	
29093013	Dibenzyl ether (benzyl ether)	12	12	12	12	10	
29093014	Phenylethyl isoamyl ether	12	12	12	12	10	
29093019	Other aromatic ethers	2	2	2	2	4	
29093021	Oxyfluorfen	2	2	2	2	4	
29093029	Other halogenated derivatives, etc. of aromatic ethers	2	2	2	2	4	
29094100	2, 2'-oxydiethanol (diethylene glycol, digol)	8	14	14	14	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29094310	Monobutyl ethers of ethylene glycol	14	14	14	14	10	
29094320	Monobutyl ethers of diethylene glycol	14	14	14	14	E	
29094411	Ethers of ethylene glycol	14	14	14	14	E	
29094412	Ether of ethylene glycol isobutyl	14	14	14	14	10	
29094413	Ether of ethylene glycol hexyl	2	2	2	2	4	
29094419	Other monoalkylethers of ethylene glycol	14	14	14	14	10	
29094421	Ethylene ether of diethylene glycol	14	14	14	14	10	
29094429	Other monoalkylethers ethers of diethylene glycol	14	14	14	14	10	
29094910	Guiafenesin	2	2	2	2	4	
29094921	Triethylene glycol	14	14	14	14	E	
29094922	Tetraethylene glycol	14	14	14	14	10	
29094923	Pentaethylene glycol and its ethers	2	2	2	2	4	
29094924	Ethylene glycol phenyl ether	14	14	14	14	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29094929	Other ethylene glycols and its ethers	2	2	2	2	4	
29094931	Dipropylene glycol	14	14	11	14	E	
29094932	Ethers of mono-, di- and tripropylene glycol	14	14	11	14	10	
29094939	Other propylene glycols and its ethers	2	2	2	2	4	
29094941	Butylene glycol ethyl ether	14	14	14	14	10	
29094949	Other butylene glycol and other ether	2	2	2	2	4	
29094950	Phenoxybenzyl alcohols	2	2	2	2	4	
29094990	Other ethers-alcohols and their halogenated derivatives, etc.	2	2	2	2	4	
29095011	Triclosan	2	2	2	2	4	
29095012	Eugenol	2	2	2	2	4	
29095013	Isoeugenol	2	2	2	2	4	
29095019	Other ether-phenols	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29095090	Ether-alcohol-phenols and their halogenated derivatives, etc.	2	2	2	2	4	
29096011	Alcohol peroxides of diisopropylbenzene	2	2	2	2	4	
29096012	Alcohol peroxides of tert-butyl	2	2	2	2	4	
29096013	Alcohol peroxides of p-menthane	2	2	2	2	4	
29096019	Other alcohol peroxides, ethers, acetone and derivatives	12	12	12	12	10	
29096020	Alcohol peroxides, ethers, acetone, halogenated derivatives, etc	12	12	12	12	10	
29101000	Oxirane (ethylene oxide)	2	2	2	2	4	
29102000	Methyloxirane (propylene oxide)	2	2	2	2	E	
29103000	1-chloro-2, 3-epoxypropane (epichlorohydrin)	2	2	2	2	4	
29104000	Dieldrin	2	2	2	2	4	
29109010	Styrene oxide	2	2	2	2	4	
29109030	Endrin	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29109090	Other epoxides, epoxyalcohols, etc. with 3-membered ring	2	2	2	2	4	
29110010	2-nitrobenzaldehyde dimethylacetal	2	2	2	2	4	
29110090	Other acetals, semi-acetals and its halogenated derivatives etc.	2	2	2	2	4	
29121100	Methanal (formaldehyde)	12	12	12	12	10	
29121200	Ethanal (acetaldehyde)	12	12	12	12	10	
29121911	Glyoxal	2	2	2	2	4	
29121912	Glutaraldehyde	2	2	2	2	4	
29121919	Other dialdehyde	2	2	2	2	4	
29121921	Citral	12	12	12	12	10	
29121922	Citronellal (3, 7-dimethyl-6-octenal)	12	12	12	12	10	
29121923	Bergamal (3, 7-dimethyl-2-methylene-6-octenal)	2	2	2	2	4	
29121929	Other unsaturated monoaldehydes	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29121991	Heptanal	2	2	2	2	4	
29121999	Other acyclic aldehydes not containing other oxygenated functions	2	2	2	2	4	
29122100	Benzaldehyde	10	10	10	10	10	
29122910	Alpha-amylcinnamaldehyde	2	2	2	2	4	
29122920	Alpha-hexylcinnamaldehyde	2	2	2	2	4	
29122990	Other cyclic aldehyde not containing other oxygenated functions	2	2	2	2	4	
29124100	Vanillin (4-hydroxy-3-methoxybenzaldehyde)	2	2	2	2	4	
29124200	Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	2	2	2	2	4	
29124910	3-phenoxybenzaldehyde	2	2	2	2	4	
29124920	3-hydroxybenzaldehyde	2	2	2	2	4	
29124930	3, 4, 5-trimethoxybenzaldehyde	2	2	2	2	4	
29124941	4-(4-hidroxi-4-metilpentil)-3-cicloexeno-1-carboxialde	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29124949	Other aldehydes-alcohols	12	12	12	12	10	
29124990	Other ether-aldehydes, phen-aldehydes with other oxygenated functions	2	2	2	2	4	
29125000	Cyclic polymers of aldehydes	2	2	2	2	4	
29126000	Paraformaldehyde	2	2	2	2	4	
29130010	Trichloroacetaldehyde	2	2	2	2	4	
29130090	Other aldehydes halogenated derivatives, sulphonated, etc.	2	2	2	2	4	
29141100	Acetone not containing other oxygenated function	12	12	12	0	E	
29141200	Butanone (methyl ethyl ketone)	12	12	12	12	E	
29141300	4-methylpentan-2-one (methyl isobutyl ketone)	12	12	12	12	E	
29141910	Phorone	2	2	2	2	4	
29141921	Acetylacetone	2	2	2	2	4	
29141922	Acetonylacetone	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29141923	Diacetyl	12	12	12	12	10	
29141929	Other diacetone	12	12	12	12	10	
29141930	Methyl hexyl ketone	2	2	2	2	4	
29141940	Pseudoionones	2	2	2	2	4	
29141950	Methyl isopropyl ketone	2	2	2	2	4	
29141990	Other cyclic ketones not containing other oxygenated functions	12	12	12	12	10	
29142210	Cyclohexanone	2	2	2	2	4	
29142220	Methylcyclohexanones	2	2	2	2	4	
29142310	Ionones	2	2	2	2	4	
29142320	Methylionones	2	2	2	2	4	
29142910	Carvone	12	12	12	12	10	
29142920	1-menthone	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29142990	Other cyclanic ketones not containing other oxygenated functions	2	2	2	2	4	
29143100	Phenylacetone (phenylpropan-2-one)	2	2	2	2	4	
29143910	Acetophenone	12	12	12	12	E	
29143990	Other aromatic ketones not containing other oxygenated functions	2	2	2	2	4	
29144010	4-hydroxy-4-methylpentan-2-one (diacetone alcohol)	12	12	12	12	E	
29144091	Benzoin	2	2	2	2	4	
29144099	Other ketone-alcohols and ketone-aldehydes	2	2	2	2	4	
29145010	Nabumetone	2	2	2	2	4	
29145020	1, 8-dihydroxy-3-methyl-9-anthrone and its enol form	12	12	12	12	10	
29145090	Other ketone-phenols and ketones with other oxygenated functions	2	2	2	2	4	
29146100	Anthraquinone	2	2	2	2	4	
29146910	Lapachol	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29146920	Menadione	2	2	2	2	4	
29146990	Other quinones	2	2	2	2	4	
29147011	1-chloro-5-hexanone	2	2	2	2	4	
29147019	Other halogenated derivatives of ketones and quinones	2	2	2	2	4	
29147021	Menadione sodium bisulphite	8	8	8	8	8	
29147022	5-sulphonated-2-hydroxy-4-methoxybenzenesulphonic acid	12	12	12	12	10	
29147029	Other derivatives of ketones quinones sulphonated	2	2	2	2	4	
29147090	Other ketones, containing or not, other oxygen functions	2	2	2	2	4	
29151100	Formic acid	2	12	9	12	10	
29151210	Sodium salts and formic acid	12	12	9	12	10	
29151290	Other salts of formic acid	2	2	2	2	4	
29151310	Geranyl esters, of formic acid	12	12	12	12	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29151390	Other esters of formic acid	2	2	2	2	4	
29152100	Acetic acid	12	2	9	12	10	
29152400	Acetic anhydride	12	12	12	12	10	
29152910	Sodium acetate	12	12	12	12	10	
29152920	Cobalt acetates	12	12	12	12	10	
29152990	Other salts of acetic acid	12	12	12	12	10	
29153100	Ethyl acetate	12	12	12	0	E	
29153200	Vinyl acetate	2	2	2	0	4	
29153300	N-butyl acetate	12	12	12	12	E	
29153600	Dinoseb acetate	12	12	12	12	10	
29153910	Linalyl acetate	2	2	2	2	4	
29153921	Triacetin	12	12	9	12	10	
29153929	Other glycerin acetate	12	12	12	12	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29153931	N-propyl acetate	2	2	2	2	10	
29153932	2-ethoxyethyl acetate	12	12	12	12	E	
29153939	Other saturated acyclic monoalcohol acetate atom of c ≤ 8	12	12	12	12	10	
29153941	Decyl acetate	2	2	2	2	4	
29153942	Hexyl acetate	2	2	2	2	4	
29153951	Benzoestrol acetate	2	2	2	2	4	
29153952	Dienoestrol acetate	2	2	2	2	4	
29153953	Hexoestrol acetate	2	2	2	2	4	
29153954	Mestilbol acetate	2	2	2	2	4	
29153955	Stilboestrol acetate	2	2	2	2	4	
29153961	Trichloro-alfa-phenylethyl acetate	2	2	2	2	4	
29153962	Trichloromethylphenylcarbinol acetate	2	2	2	2	4	
29153963	Ethylene glycol diacetate (ethylene diacetate)	2	2	2	2	4	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29153991	2-tert-butylcyclohexyl esters	2	2	2	2	4	
29153992	Bornyl esters	2	2	2	2	4	
29153993	Dimethylbenzylcarbinyl esters	2	2	2	2	4	
29153994	Bis(p-acetoxyphenyl)cyclohexylidenemethane(cyclophenyl)	2	2	2	2	4	
29153999	Other acetate acid esters	12	12	12	12	10	
29154010	Monochloroacetic acid	12	2	12	12	10	
29154020	Sodium monochloroacetate	12	12	12	12	10	
29154090	Di- or trichloroacetic acids, and their salts/esters	2	2	2	2	4	
29155010	Propionic acid	2	2	2	2	4	
29155020	Propionic acid salts	12	12	12	12	10	
29155030	Esters of propionic acid	2	2	2	2	4	
29156011	Butanoic acids and their salts	2	2	2	2	4	
29156012	Ethyl butanoate	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29156019	Other esters of butanoic acids	2	2	2	2	4	
29156021	Pivalic acid	2	2	2	2	4	
29156029	Valeric acid and other salts and esters	2	2	2	2	4	
29157011	Palmitic acid	2	2	2	2	10	
29157019	Other salts and esters from palmitic acid	12	12	9	12	10	
29157020	Stearic acid (acyclic saturated monocarboxylic acid)	12	12	12	12	10	
29157031	Zinc salts of stearic acid	12	12	12	12	10	
29157039	Other salts of stearic acid	12	12	12	12	10	
29157040	Esters of stearic acid	12	12	12	12	10	
29159010	Chloroacetyl chloride	2	2	2	2	4	
29159021	2-ethylhexanoic acid	12	12	12	12	10	
29159022	Tin 2-ethylhexanoate	12	12	0	12	10	
29159023	Triethylene glycol di(2-ethylhexanoate)	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29159024	Chloride 2-etilexanoila	2	2	2	2	4	
29159029	Other salts and esters of 2-ethylhexanoic acid	12	12	12	12	10	
29159031	Myristic acid	2	2	2	2	4	
29159032	Caprilic acid	2	2	2	2	4	
29159033	Isopropyl myristate	12	12	9	12	10	
29159039	Other salts and esters of myristic/caprilic acid	2	2	2	2	4	
29159041	Lauric acid	2	2	2	2	4	
29159042	Salts and esters of lauric acid	12	12	9	12	10	
29159050	Acid peroxides saturated acyclic monocarboxylic acids	12	12	12	12	10	
29159060	Acid peroxides saturated acyclic monocarboxylic acids	12	12	12	12	10	
29159090	Other acid peroxides saturated acyclic monocarboxylic acids, etc	2	2	2	2	4	
29161110	Acrylic acid	2	2	2	2	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29161120	Acrylic acid salts	2	2	2	2	4	
29161210	Esters of methyl of acrylic acid	12	12	12	12	10	
29161220	Esters of ethyl of acrylic acid	12	12	12	12	10	
29161230	Esters of butyl of acrylic acid	12	12	12	0	10	
29161240	Esters of 2-ethylhexyl of acrylic acid	2	2	2	2	4	
29161290	Other esters of acrylic acid	2	2	2	2	4	
29161310	Methacrylic acid	2	2	2	2	4	
29161320	Methacrylic acid and its salts	2	2	2	2	4	
29161410	Esters of methyl of methacrylic acid	6	12	0	0	E	
29161420	Esters of ethyl of methacrylic acid	12	12	12	12	E	
29161430	Esters of n-butyl of methacrylic acid	2	2	2	2	4	
29161490	Other esters of methacrylic acid	2	2	2	2	4	
29161511	Mannitol oleate	2	2	2	2	4	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29161519	Oleic acid, other salts/esters (acyclic monocarboxylic acids)	12	12	9	12	10	
29161520	Linoleic acid, linolenic acid, their salts and esters	2	2	2	2	4	
29161600	Binapacryl (iso)	2	2	2	2	4	
29161911	Potassium sorbate	12	12	9	0	10	
29161919	Sorbic acid, their salts and esters	2	2	2	2	4	
29161921	Undecylenic acid	2	2	2	2	4	
29161922	Methyl undecylenate	2	2	2	2	4	
29161923	Zinc undecylenate	2	2	2	2	4	
29161929	Other salts and esters of undecylenic acid	2	2	2	2	4	
29161990	Other unsaturated acyclic monocarboxylic acids, etc.	2	2	2	2	4	
29162011	3-(2, 2-dibromovinyl)-2, 2-dimethylcyclopropanecarboxylic acid	2	2	2	2	4	
29162012	3-(2, 2-dichlorovinyl)-2, 2-dimethylcyclopropanecarboxylic acid chloride (DVO)	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29162013	Allethrins	2	2	0	2	4	
29162014	Permethrin	12	12	12	12	10	
29162015	Bifenthrin	2	2	2	2	4	
29162019	Other derivatives of cyclopropanecarboxylic acid	2	2	0	2	4	
29162090	Other cyclanic, cyclenic, cycloterpenic monocarboxylic acid etc.	2	2	2	2	4	
29163110	Benzoic acid	12	12	12	12	10	
29163121	Benzoic acid, its salts	12	12	12	12	10	
29163122	Salts of ammonium of benzoic acid	12	12	12	12	10	
29163129	Other salts of benzoic acid	2	2	2	2	4	
29163131	Esters of methyl of benzoic acid	12	12	12	12	10	
29163132	Esters of benzyl of benzoic acid	12	12	12	12	10	
29163139	Other esters of benzoic acid	2	2	2	2	4	
29163210	Benzoyl peroxide	12	12	12	12	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29163220	Benzoyl chloride	2	2	2	2	4	
29163400	Phenylacetic acid and its salts	2	2	2	2	4	
29163910	4-chloro-alpha-(1-methylethyl)benzeneacetyl chloride	2	2	2	2	4	
29163920	Ibuprofen	2	2	0	2	4	
29163930	4-chloro-3-nitrobenzoic acid	2	2	2	2	4	
29163940	Tert-butyl perbenzoate	12	12	12	12	10	
29163990	Other aromatic monocarboxylic acids, etc.	2	2	2	2	4	
29171110	Oxalic acid and its salts	2	2	2	2	4	
29171120	Oxalic acid and its esters	2	2	2	2	4	
29171210	Adipic acid	0	10	10	10	10	
29171220	Adipic acid, its salts and esters	12	12	12	12	E	
29171310	Azelaic acid, its salts and esters	2	2	2	2	4	
29171321	Sebacic acid	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29171322	Dibutyl sebacate	12	12	12	12	10	
29171323	Dioctyl sebacate	12	12	12	12	10	
29171329	Other sebacic acid, their salts and esters	2	2	2	2	4	
29171400	Maleic anhydride	12	12	12	12	E	
29171910	Sodium dioctylsulphosuccinate	12	12	12	12	10	
29171921	Maleic acid	12	12	12	12	10	
29171922	Maleic acid, its salts and esters	12	12	12	12	E	
29171930	Fumaric acid, its salts and esters	12	12	12	12	E	
29171990	Other acyclic polycarboxylic acids, etc.	2	2	2	2	4	
29172000	Cyclanic, cyclenic, or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peracids and their derivatives	2	2	2	2	4	
29173200	Dioctyl orthophthalates	12	12	12	12	E	
29173300	Dinonyl or didecyl orthophthalates	12	12	12	12	E	
29173400	Other esters of orthophthalic acid	12	12	12	12	E	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29173500	Phthalic anhydride	12	12	9	12	E	
29173600	Terephthalic acid and its salts	0	12	12	12	10	
29173700	Dimethyl terephthalate	12	12	12	12	10	
29173911	M-phthalic acid esters	2	2	2	2	4	
29173919	M-phthalic acid, its salts	2	2	2	2	4	
29173920	O-phthalic acid, its salts	12	12	12	12	10	
29173931	Dioctyl esters of terephthalic acid	12	12	12	12	10	
29173939	Other terephthalic acid esters	2	2	2	2	4	
29173940	Salts and esters of trimellitic acid (1, 2, 4-benzenetr.)	6	6	6	6	E	
29173950	Trimellitic anhydride(1, 3-dihydro-1, 3-dioxo-5-isobenz.)	2	2	2	2	4	
29173990	Other aromatic polycarboxylic acids, etc.	2	2	2	2	4	
29181100	Lactic acid, its salts and esters	2	12	12	12	10	
29181200	Tartaric acid	12	12	12	12	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29181310	Tartaric acid, its salts	12	12	12	12	10	
29181320	Tartaric acid, its esters	2	2	2	2	4	
29181400	Citric acid	12	12	12	12	10	
29181500	Salts and esters of citric acid	12	12	9	12	10	
29181610	Calcium gluconate	12	12	9	12	10	
29181690	Gluconic acid, its other salts and esters	12	12	12	12	10	
29181800	Chlorobenzilate	2	2	2	2	4	
29181910	Bromopropylate	2	2	2	2	4	
29181921	Ursodiol (ursodeoxycholic acid)	2	2	2	2	4	
29181922	Chenodeoxycholic acid	2	2	2	2	4	
29181929	Biliar acid, its other salts, esters and derivatives	12	12	12	12	10	
29181930	12-hydroxystearic acid	12	12	12	12	10	
29181941	Benzylic acid (2, 2-diphenil-2-hidroxyacetic acid)	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29181942	Salts of benzylic acid	2	2	2	2	4	
29181943	Esters of benzylic acid	2	2	2	2	4	
29181990	Other carboxylic acids alcohol function, anhydrides, etc	2	2	2	2	4	
29182110	Salicylic acid	12	12	9	12	10	
29182120	Salts of salicylic acid	12	12	12	12	10	
29182211	O-acetylsalicylic acid	12	12	0	12	10	
29182212	Aluminium o-acetylsalicylate	12	12	12	12	10	
29182219	Other salts of o-acetylsalicylate acid	2	2	2	2	4	
29182220	Other esters of o-acetylsalicylate acid	2	2	2	2	4	
29182300	Other esters of salicylic acid and their salts	12	12	12	12	10	
29182910	Hydroxynaphthoic acid	2	2	2	2	4	
29182921	P-hydroxybenzoic acid	2	2	2	2	4	
29182922	Methylparaben	12	12	12	12	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29182923	Propylparaben	12	12	9	12	10	
29182929	Other salts and esters of p-hydroxybenzoic acid	2	2	2	2	4	
29182930	Gallic acid, its salts and esters	2	2	2	2	4	
29182940	Pentaerythrityl tetrakis(3(3, 5-di-tert-butyl-4-hyd.)pr.	12	12	12	12	10	
29182950	Octadecyl 3-(3, 5-di-tert-butyl-4-hydroxyphenyl)propion.	12	12	12	12	10	
29182990	Others carboxylic acids, phenol function, anhydrides, etc	2	2	2	2	4	
29183010	Ketoprofen	2	2	2	2	4	
29183020	Methylbutryl acetate	2	2	2	2	4	
29183031	Dehydrocholic acid	2	2	2	2	4	
29183032	Sodium dehydrocholate	2	2	2	2	4	
29183033	Magnesium dehydrocholate	14	14	14	14	10	
29183039	Others salts of dehydrocholic acid	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29183040	2-nitromethylbenzylidene acetyl acetate	2	2	2	2	4	
29183090	Others carboxylic acids aldehyde function, ketone, etc.	2	2	2	2	4	
29189100	2, 4, 5-trichlorophenoxyacetic acid	2	2	2	2	4	
29189911	Phenoxyacetic acid, its salts and esters	12	12	12	12	10	
29189912	2, 4-dichlorophenoxyacetic acid, its salts and esters	14	14	0	14	10	
29189919	Other derivatives of phenoxyacetic acid, its salts and esters	2	2	2	2	4	
29189921	Dichlorophenoxybutyric acid, its salts and esters	12	12	9	12	10	
29189929	Other dichlorophenoxybutyric acids, its salts and esters	2	2	2	2	4	
29189930	Acifluorfen sodium	2	2	2	2	4	
29189940	Naproxen	2	2	2	2	4	
29189950	3-(2-Chloro-alpha,alpha,alpha-trifluoro-p-tolyloxy)benzoic acid	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29189960	Diclofop-methyl	2	2	2	2	4	
29189991	Fenofibrate	2	2	2	2	4	
29189992	Methylchlorophenoxyacetic acid, their salts/esters	12	12	12	12	10	
29189993	5-(2-chloro-4-trifluoromethylphenoxy)2-nitrobenzoate etc. (lactofen)	12	12	0	12	10	
29189994	4-(4-hydroxyphenoxy)-3, 5-diiodophenyl acetic acid	14	14	14	14	10	
29189999	Other carboxicylic acids containing additional oxygenated functions and their anhydrides	2	2	0	2	4	
29191000	Tris (2, 3-dibromopropyl) phospahte	2	2	2	2	0	
29199010	Phosphoric ester and salts of tributyl	2	2	2	2	4	
29199020	Phosphoric ester and salts of tricresyl	2	2	2	2	4	
29199030	Phosphoric ester and salts of triphenyl	10	10	10	10	10	
29199040	Dichlorvos (DDVP)	12	12	12	12	10	
29199050	Calcium lactophosphate	12	12	12	12	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29199060	Chlorfenvinphos	14	14	14	14	10	
29199090	Other phosphoric esters, their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives, etc.	2	2	2	2	4	
29201110	Ethylparathion	2	2	2	2	4	
29201120	Methyl paration	2	2	2	2	4	
29201910	Fenitrothion	2	2	2	2	4	
29201920	Dimethyl phosphorothioate chloride	2	2	2	2	4	
29201990	Other thiophosphoric esters, salts and derivatives	2	2	2	2	4	
29209013	Alkyl phosphite (C3 to C13) or alkylaryl	12	12	12	12	10	
29209014	Diphenyl phosphite	2	2	2	2	4	
29209015	Aryl phosphite	12	12	12	12	10	
29209016	Fosetyl Al	2	2	2	2	4	
29209017	Tris(2, 4-di-tert-butylphenyl) phosphite	12	12	12	12	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29209019	Other phosphite, except those of methyl and ethyl	2	2	2	2	4	
29209021	Endosulfan	12	12	9	12	10	
29209022	Propargite	14	14	14	14	10	
29209029	Other sulphide of esters of inorganic acid	2	2	2	2	4	
29209031	Propatyl nitrate	12	12	12	12	10	
29209032	Nitroglycerol	12	12	12	12	10	
29209033	Pentaerythritol tetranitrate (PETN, pentrite, nitropenta)	12	12	12	12	10	
29209039	Other nitrates of esters of inorganic acid	2	2	2	2	4	
29209041	Alky (C6 to C22) sulphide	12	12	12	12	10	
29209042	Sulphide of monoalkyldiethylene glycols(di or tri)	12	12	12	12	10	
29209049	Other esters sulphide of inorganic acids	2	2	2	2	4	
29209051	Ethyl silicate	12	12	12	12	10	
29209059	Other esters silicates of inorganic acids	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29209061	Dimethyl phosphite	2	2	2	2	4	
29209062	Trimethyl phosphite	2	2	2	2	4	
29209063	Diethyl phosphite	2	2	2	2	4	
29209064	Triethyl phosphite	2	2	2	2	4	
29209069	Other phosphite of methyl and ethyl	2	2	2	2	4	
29209090	Other esters of inorganic acid, salts, halogenated derivatives etc.	2	2	2	2	4	
29211111	Methylamine	12	12	12	12	10	
29211112	Salts of methylamine	2	2	2	2	4	
29211121	Dimethylamine	8	12	12	12	10	
29211122	Dimethylamine 2, 4-dichlorophenoxyacetate	12	12	12	12	10	
29211123	Dimethylamine methylchlorophenoxyacetate	12	12	12	12	10	
29211129	Other salts of dimethylamine	2	2	2	2	4	
29211131	Trimethylamine	12	12	12	12	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29211132	Trimethylamine hydrochloride	12	12	12	12	10	
29211139	Other salts of trimethylamine	2	2	2	2	4	
29211911	Monoethylamine and its salts	2	14	14	14	10	
29211912	Triethylamine	12	12	12	12	10	
29211913	Bis(2-chloroethyl)ethylamine)	2	2	2	2	4	
29211914	Trichlormethine (INN) (tris(ß-chlororethyl)amine)	2	2	2	2	4	
29211915	Salts of dimethylamine, except ethamsylate	14	14	14	14	10	
29211919	Other ethylamine and its salts	2	2	2	2	4	
29211921	Mono-n-propylamine and its salts	12	12	12	12	10	
29211922	Di(n-propylamine) and its salts	14	14	14	14	10	
29211923	Monoisopropylamine and its salts	4	14	0	0	10	
29211924	Diisopropylamine and its salts	14	14	14	14	10	
29211929	Other n-propylamine, isopropylamine and its salts	2	2	2	2	4	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29211931	Diisobutylamine and its salts	14	14	14	14	10	
29211939	Other butylamine and its salts	2	2	2	2	4	
29211941	Methyldialkylamines	12	12	12	12	10	
29211949	Monoakyl and other dialkilamines, alkyla (C10 to C18)	12	12	12	12	10	
29211991	Chlormethine (INN) (di(chloroethyl)methylamine)	2	2	2	2	4	
29211992	N, N-dialkyl(c1 to c3)-2-chloroethylamines, etc.	2	2	2	2	4	
29211993	Isometheptene mucate	14	14	14	14	10	
29211999	Other acyclic amine and its salts and derivatives	2	2	2	2	4	
29212100	Ethylenediamine and its salts	2	2	2	2	4	
29212200	Hexamethylenediamine and its salts	0	12	12	12	10	
29212910	Diethylenetriamine and its salts	2	2	2	2	4	
29212920	Triethyltetramine and its salts	2	2	2	2	4	
29212990	Other polyamines acyclics, its derivatives and its salts	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29213011	Cyclohexylamine and its salts	14	14	14	14	10	
29213012	Dicyclohexylamine	12	12	12	12	10	
29213019	Other cyclohexylamine and its salts	2	2	2	2	4	
29213020	Propylhexedrine	2	2	2	2	4	
29213090	Other amines/polyamines cyclanic, cyclenic, etc.	2	2	2	2	4	
29214100	Aniline and its salts	12	12	9	12	10	
29214211	Sulphanilic acid and its salts	2	2	2	2	4	
29214219	Other aminebenzenesulphonics acid, and their salts	2	2	2	2	4	
29214221	3, 4-dichloroaniline and its salts	12	12	12	12	10	
29214229	Other chloroaniline and its salts	2	2	2	2	4	
29214231	4-nitroaniline	2	2	2	2	4	
29214239	Other nitroaniline and their salts	2	2	2	2	4	
29214241	5-chloro-2-nitroaniline	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29214249	Other chloronitroaniline and its salts	2	2	2	2	4	
29214290	Other aniline derivatives and their salts	2	2	2	2	4	
29214311	O-toluidine	12	12	12	12	10	
29214319	Other o-toluidines and their salts	2	2	2	2	4	
29214321	3-nitro-4-toluidine and its salts	2	2	2	2	4	
29214322	Trifluralin	14	14	11	14	10	
29214323	4-chloro-2-toluidine	2	2	2	2	4	
29214329	Other toluidines and their derivatives and salts	2	2	2	2	4	
29214410	Diphenylamine and its salts	2	2	2	2	4	
29214421	N-octyldiphenylamine	12	12	12	12	10	
29214422	N-nonyldiphenylamine	12	12	12	12	10	
29214429	Otherdiphenylamine and its derivatives and salts thereof	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29214500	1-naphthylamine(alpha)2-naphthylamine(beta)derivatives/salts	2	2	2	2	4	
29214610	Amfetamine and its salts	2	2	2	2	4	
29214620	Benzfetamine and its salts	2	2	2	2	4	
29214630	Dexamfetamine and its salts	2	2	2	2	4	
29214640	Etilamfetamine and its salts	2	2	2	2	4	
29214650	Fencamfetamine and its salts	2	2	2	2	4	
29214660	Phentermine and its salts	2	2	2	2	4	
29214670	Lefetamine and its salts	2	2	2	2	4	
29214680	Levamfetamine and its salts	2	2	2	2	4	
29214690	Mefenorex and its salts	2	2	2	2	4	
29214910	Fenfluramine hydrochloride	2	2	2	2	4	
29214921	2, 4-xylidine and its salts	2	2	2	2	4	
29214922	Pendimethalin	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29214929	Other xylidine, its derivatives and its salts	2	2	2	2	4	
29214931	Tranylcypromine sulphate	14	14	14	14	10	
29214939	Other tranylcypromine and its salts	2	2	2	2	4	
29214990	Other aromatic monoamine, its derivatives and its salts	2	2	2	2	4	
29215111	M-phenylenediamine and its salts	2	2	2	2	4	
29215112	Diaminotoluenes	12	12	12	12	10	
29215119	O-phenylenediamine, p-phenylenediamine and its salts	2	2	2	2	4	
29215120	O-phenylenediamine, p-phenylenediamine and its salts	2	2	2	2	4	
29215131	N, n'-di-sec-butyl-p-phenylenediamine	12	12	12	12	10	
29215132	N-isopropyl-n'-phenyl- p-phenylenediamine	12	12	12	12	10	
29215133	N-(1, 3-dimethylbutyl)-n'-phenyl-p-phenylenediamine	12	12	12	12	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29215134	N-(1, 4-dimethylpentyl)-n'-phenyl-p-phenylenediamine	12	12	12	12	10	
29215135	N-phenyl-p-phenylenediamine (4-aminodiphen.) and salts	2	2	2	2	4	
29215139	Other derivatives of phenylenediamine and its salts	2	2	2	2	4	
29215190	Other derivatives of diaminotoluenes and its salts	2	2	2	2	4	
29215911	3, 3'-dichlorobenzidine	2	2	2	2	4	
29215919	Benzidine, its other derivatives and salts	2	2	2	2	4	
29215921	4, 4'-diaminophenylmethane	12	12	12	12	10	
29215929	Other diaminophenylmethane	2	2	2	2	4	
29215931	4, 4'-diaminodiphenylamine and its salts	12	12	12	12	10	
29215932	4, 4'-diaminodiphenylamino-2-sulphonic acid and salts	2	2	2	2	4	
29215939	Other diaminodiphenylamine, its derivatives/salts	2	2	2	2	4	
29215990	Other aromatic polyamine, its derivatives and its salts	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29221100	Monoethanolamine and its salts	4	14	14	14	10	
29221200	Diethanolamine and its salts	4	14	14	14	10	
29221310	Triethanolamine	14	14	11	0	E	
29221320	Triethanolamine salts	14	14	14	14	10	
29221400	Dextropropoxyphene (INN) and its salts	2	2	2	2	4	
29221911	Monoisopropanolamine	2	2	2	2	4	
29221912	Triisopropanolamine 2, 4-dichlorophenoxyacetate	14	14	14	14	10	
29221913	Dimethylpropanolamine 2, 4-dichlorophenoxyacetate	14	14	11	14	10	
29221919	Propanolamine, its other salts and derivatives	2	2	2	2	4	
29221921	Orphenadrine citrate	14	14	14	14	E	
29221929	Orphenadrine and its other salts	2	2	2	2	4	
29221931	Hydrochloride ambroxol	2	2	2	2	4	
29221939	Ambroxol and its salts	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29221941	Hydrochloride clobutinol	2	2	2	2	4	
29221949	Clobutinol and its salts	2	2	2	2	4	
29221951	N, N-dimethyl-2-aminoethanol and its protonated salts	2	2	2	2	4	
29221952	N, N-diethyl-2-aminoethanol and its protonated salts	2	2	2	2	4	
29221959	Other N, N-dialkyl 2-aminoethanol and its protonated salts	2	2	2	2	4	
29221961	Methyldiethanolamine and its protonated salts	2	2	2	2	4	
29221962	Ethyldiethanolamine and its protonated salts	2	2	2	2	4	
29221969	Other n-alkyl-diethanolamine and its protonated salts	2	2	2	2	4	
29221991	1-p-nitrophenyl-2-amino-1, 3-propanodiol	2	2	2	2	4	
29221992	Bencyclanefumarate	2	2	2	2	4	
29221993	Clenbuterol and its hydrochloride	14	14	14	14	10	
29221994	Myrtecaine	14	14	14	14	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29221995	Tamoxifen and its citrate	14	14	14	14	10	
29221999	Other aminoalcohol, its ethers, esters and salts	2	2	2	2	4	
29222100	Aminonaphtholsulphonic acids and their salts	2	2	2	2	4	
29222911	P-aminophenol	2	2	2	2	4	
29222919	O-aminophenol, m-aminophenol and their salts	2	2	2	2	4	
29222920	Nitroanisidines and their salts	2	2	2	2	4	
29222990	Other aminonaftol, aminophenol their ethers, esters, salts	2	2	2	2	4	
29223111	Amfepramone	14	14	14	14	10	
29223112	Amfepramone salts	2	2	2	2	4	
29223120	Methadone and its salts	2	2	2	2	4	
29223130	Normethadone and its salts	2	2	2	2	4	
29223910	Aminoanthraquinones and their salts	2	2	2	2	4	
29223921	Ketamine hydrochloride	12	12	12	12	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29223929	Ketamine and other salts thereof	2	2	2	2	4	
29223990	Other amino-aldehydes, amino-ketones, etc.	2	2	2	2	4	
29224110	Lysine	12	12	0	12	10	
29224190	Lysine, its esters and salts	12	12	12	12	10	
29224210	Glutamic acid	2	2	2	2	4	
29224220	Salts of glutamic acid	8	8	8	8	8	
29224300	Anthranilic acid and its salts	2	2	2	2	4	
29224410	Tilidine	2	2	2	2	0	
29224420	Salts of tilidine	2	2	2	2	4	
29224910	Glycine and its salts	2	2	2	2	4	
29224920	Ethylenediamine tetraacetic acid (EDTA) and its salts	12	12	9	12	10	
29224931	Iminodiacetic acid	2	2	2	2	4	
29224932	Salts of iminodiacetic acid	2	2	2	2	4	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29224940	Diethylenetriamine pentacetic acid and its salts	12	12	12	12	10	
29224951	Alpha-phenylglycine	2	2	2	2	4	
29224952	D-(–)-a-aminobenzeneacetyl chloride hydrochloride	12	12	12	12	10	
29224959	Other salts and derivatives of alpha-phenylglycine	2	2	2	2	4	
29224961	Diclofenac sodium	14	14	11	14	10	
29224962	Diclofenac potassium	14	14	0	14	10	
29224963	Diclofenac diethylamine	14	14	14	14	10	
29224964	Diclofenac	14	14	14	14	10	
29224969	Other diclofenac, its salts and its derivatives	2	2	2	2	0	
29224990	Other amino acid, its esters and its salts	2	2	2	2	4	
29225011	Phenylephrine hydrochloride	2	2	2	2	4	
29225019	Phenylephrine and its other salts, except phenylephrine hydrochloride	2	2	2	2	4	
29225021	Propafenone hydrochloride	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29225029	Propafenone and its salts, except hydrochloride	2	2	2	2	4	
29225031	Levodopa	14	14	14	14	10	
29225032	Metildopa	2	2	0	2	4	
29225039	Other derivatives and salts of tyrosine	2	2	2	2	4	
29225041	Metoprolol tartrate	2	2	2	2	4	
29225049	Metoprolol tartrate and its other salts	2	2	2	2	4	
29225050	Propanolol and its salts	12	12	12	12	10	
29225091	Sodium N-[1-(methox.)propen-2-yl]-alpha-amino-p -hydroxyphenylacetate (NAPOH)	2	2	2	2	4	
29225099	Other aminoalcoholphenols, aminophenols, etc., oxygenated function	2	2	0	2	4	
29231000	Choline and its salts	2	2	2	2	4	
29232000	Lecithins and other phosphoaminolipids	12	12	12	12	10	
29239010	Betaine and its salts	12	12	12	12	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29239020	Choline derivatives	2	2	2	2	4	
29239030	3-chloro-2-hydroxypropyltrimethylammonium chloride	12	12	12	12	10	
29239040	Alkyl(C6 to C22) -trimethylammonium halides	12	12	9	12	10	
29239050	Dialkyl halides or alkyl - benzyl – dimethylammonium	12	12	12	12	10	
29239060	Pentamethylalkyl-alkyil-propylenediammonium halides, with alkyl group from C6 to C22	12	12	12	12	10	
29239090	Other quaternary ammonium salts and hydroxides	2	2	2	2	4	
29241100	Meprobamate (INN)	2	2	2	2	4	
29241210	Fluoroacetamide	2	2	2	2	4	
29241220	Phosphamidon	2	2	2	2	4	
29241230	Monocrotophos	14	14	11	14	10	
29241911	2-chloro-n-methylacetoacetamide	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29241919	Other acetoacetamide and its derivatives and salts thereof	2	2	2	2	4	
29241921	N-methylformamide	2	2	2	2	4	
29241922	N, n-dimethyllformamide	14	14	11	14	10	
29241929	Other formamide and acetamide	2	2	2	2	4	
29241931	Acrylamide	2	2	2	2	4	
29241932	Methacrylamides	2	2	2	2	4	
29241939	Other derivatives of acrylamide	2	2	2	2	4	
29241942	Dicrotophos	14	14	14	14	10	
29241949	Crotonamide and its other derivatives	2	2	2	2	4	
29241991	N, N'-dimethylurea	2	2	2	2	4	
29241992	Carisoprodol	2	2	2	2	4	
29241993	N, N'-(distearoyl)ethylenediamine (N, N'-ethylenebis)	14	14	14	14	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29241994	Diethanolamines acid of C12 to C18 fatty acids	14	14	14	14	10	
29241999	Other acyclic amides, its derivatives and its salts	2	2	2	2	4	
29242111	Hexanitrocarbanilides	2	2	2	2	4	
29242119	Carbanilides, its derivatives and salts	2	2	2	2	4	
29242120	Diuron	14	14	14	14	10	
29242190	Other ureins, its derivatives and salts	2	2	2	2	4	
29242300	2-acetamidobenzoic acid(N-acetylanthranilic acid) and its salts	2	2	2	2	4	
29242400	Ethinamate (INN)	2	2	2	2	4	
29242911	Acetanilide	12	12	12	12	10	
29242912	4-aminoacetanilide	2	2	2	2	4	
29242913	Acetaminophen (paracetamol)	14	14	0	14	10	
29242914	Lidocaine and its hydrochloride	14	14	14	14	10	
29242915	2, 5-dimethoxyacetanilide	14	14	14	14	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29242919	Other derivatives of acetanilide and its salts	2	2	2	2	4	
29242920	Anilides of hydroxynaphthoic acids and its derivatives/salts	2	2	2	2	4	
29242931	Carbaryl	2	2	2	2	4	
29242932	Propoxur	2	2	2	2	4	
29242939	Other carbamates	2	2	2	2	4	
29242941	Teclozan	2	2	2	2	4	
29242942	Alachlor	14	14	14	14	E	
29242943	Atenolol, metolachlor	2	2	2	2	4	
29242944	Oxaglic acid	2	2	2	2	4	
29242945	Iodamide	2	2	2	2	4	
29242946	P-acetamidobenzenesulphonic acid chloride	14	14	14	14	10	
29242947	Ioxitalamic acid	2	2	2	2	4	
29242949	Other acetamide and its derivatives	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29242951	Bromopride	14	14	14	14	10	
29242952	Metoclopramide and its hydrochloride	14	14	14	14	10	
29242959	Other metoxybenzamides its derivatives and its salts	2	2	2	2	4	
29242961	Propanil	14	14	14	14	E	
29242962	Flutamide	14	14	14	14	10	
29242963	Prilocaine and its hydrochloride	14	14	14	14	10	
29242964	Iobitridol	2	2	2	2	4	
29242969	Other propanamides its derivatives and its salts	2	2	2	2	4	
29242991	Aspartam	2	2	2	2	0	
29242992	Diflubenzuron	2	2	2	2	4	
29242993	Metalaxyl	2	2	2	2	4	
29242994	Triflumuron	2	2	2	2	4	
29242995	Buclosamide	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29242996	Denatonium benzoate	14	14	14	14	10	
29242999	Other cyclic amide, its derivatives and its salts	2	2	2	2	4	
29251100	Saccharin and its salts	14	14	11	14	10	
29251200	Glutethimide (INN)	2	2	2	2	4	
29251910	Thalidomide	14	14	14	14	10	
29251990	Other imide, its derivatives and its salts	2	2	2	2	4	
29252100	Chlordimeform	2	2	2	2	4	
29252911	L-arginine aspartate	2	2	2	2	4	
29252919	Other l-arginine and its salts	2	2	2	2	4	
29252921	Guanidine	2	2	2	2	4	
29252922	N, n'-diphenylguanidine	2	2	2	2	4	
29252923	Chlorhexidine and its salts	12	12	12	12	10	
29252929	Other guanidine and its salts	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29252930	Amitraz	12	12	12	12	10	
29252940	Pentamidine isethionate	14	14	14	14	10	
29252950	Methyl n-(3, 7-dimethyl-7-hydroxyoctylidene)anthranilate	12	12	12	12	10	
29252990	Other imines, their derivatives and their salts	2	2	2	2	4	
29261000	Acrylonitrile	12	12	12	12	E	
29262000	1-cyanoguanidine (dicyandiamide)	2	2	2	2	4	
29263011	Fenproporex	14	14	14	14	10	
29263012	Salts of fenproporex	2	2	2	2	4	
29263020	Methadone intermediate	2	2	2	2	4	
29269011	Verampil	2	2	2	2	4	
29269012	Verampil hydrochloride	2	2	2	2	4	
29269019	Other salts of verampil	2	2	2	2	4	
29269021	Alpha-cyano-3-phenoxybenzyl alcohol	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29269022	Cyfluthrin	2	2	2	2	4	
29269023	Cypermethrin	14	14	0	14	10	
29269024	Deltamethrin	2	2	2	2	4	
29269025	Fenvalerate	2	2	2	2	4	
29269026	Cyhalothrin	2	2	2	2	4	
29269029	Other esters derivatives alpha-cyano-3-phenoxybenzyl alcohol	2	2	2	2	4	
29269030	Salts of methadone intermediate	2	2	2	2	4	
29269091	Adiponitrile (1, 4-dicyanobutane)	12	2	12	12	10	
29269092	Acetone cyanohydrin	2	2	2	2	4	
29269093	Closantel	14	14	14	14	10	
29269095	Chlorothalonil	2	2	2	2	4	
29269096	Ethyl cyanoacrylates	12	12	12	12	10	
29269099	Other nitrile-function compounds	2	2	2	2	4	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29270010	Diazo compounds	2	2	2	2	4	
29270021	Azodicarbonamide	14	14	14	14	10	
29270029	Other azo-compounds	2	2	2	2	4	
29270030	Azoxy compounds	2	2	2	2	4	
29280011	Methylethylacetoxime	2	2	2	2	4	
29280019	Other acetoxime, its derivatives and its salts	2	2	2	2	4	
29280020	Carbidopa	2	2	2	2	4	
29280030	2-hydrazinoethanol	2	2	2	2	4	
29280041	Phenylhydrazine	12	12	12	12	10	
29280042	Phenylhydrazine derivatives	12	12	12	12	10	
29280090	Other organic derivative of hydrazine or of hydroxylamine	2	2	2	2	4	
29291010	Diphenylmethane diisocyanate	4	14	14	14	10	
29291021	Isomer mixture toluene diisocyanate	14	2	0	0	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29291029	Other toluene diisocyanate	14	14	14	14	10	
29291030	3, 4-dichlorofenyl isocyanate	14	14	14	14	10	
29291090	Other isocyanate	2	2	2	2	4	
29299011	Cyclamic acid of sodium and its salts	12	12	12	12	10	
29299012	Cyclamic acid of calcium and its salts	12	12	12	12	10	
29299019	Other cyclamic acid of calcium and its salts	2	2	2	2	4	
29299021	N, n-dialkyl(C1 to C3)phosphoroamidate dihalides, etc.	2	2	2	2	4	
29299022	N, n-dialkyl(C1 to C3)phosphoroamidates, etc.	2	2	2	2	4	
29299029	Other n, n-dialkyl(C1 to C3)phosphoroamidates, their derivatives	2	2	2	2	4	
29299090	Other compounds of other nitrogenous functions	2	2	2	2	4	
29302011	EPTC (thiocarbamate)	2	2	2	2	4	
29302012	Cartap	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29302013	Thiobencarb (S-4-chlorobenzyl diethylthiocarbamate)	2	2	2	2	4	
29302019	Other thiocarbamates	2	2	2	2	4	
29302021	Ziram and sodium dimethyldithiocarbamate	12	12	12	12	10	
29302022	Zinc diethyldithiocarbamate	12	12	12	12	10	
29302023	Zinc dibutyldithiocarbamate	12	12	12	12	10	
29302024	Metham sodium	14	14	14	14	10	
29302029	Other dithiocarbamates	2	2	2	2	E	
29303011	Monosulphides of tetramethylthiuram	12	12	12	12	10	
29303012	Sulfiram	12	12	12	12	10	
29303019	Other monosulphides of thiuram	2	2	2	2	4	
29303021	Thiram	12	12	12	12	10	
29303022	Disulfiram	2	2	2	2	4	
29303029	Other disulphides of thiuram	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29303090	Tetrasulphides of thiuram	2	2	2	2	4	
29304010	Dl-methionine, containing > 0,1 % by weight of sulphur ash	2	2	2	2	4	
29304090	Other methionine	2	2	2	2	4	
29305010	Captafol	2	2	2	2	4	
29305020	Methamidophos	12	12	9	12	10	
29309011	Thioglycolic acid and its salts	2	2	2	2	4	
29309012	Cysteina	2	2	2	2	4	
29309013	N, n-dialkyl-2-aminoethanothiols, their protonated salts	2	2	2	2	4	
29309019	Other thiols, its derivates and salts	2	2	2	2	4	
29309021	Thiourea	2	2	2	2	4	
29309022	Thiophanate-methyl	2	2	2	2	4	
29309023	4-methyl-3-thiosemicarbazide	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29309029	Other thioamides, its derivatives and salts	2	2	2	2	4	
29309031	2-(ethylthio)ethanol of a concentration of ≥ 98 %	2	2	2	2	4	
29309032	3-(methylthio)propanol and aldicarb	2	2	2	2	4	
29309033	S-ethyl chlorothioformate	2	2	2	2	4	
29309034	2-hydroxy-4-(methylthio)butyric acid and its calcium salt	2	2	2	2	4	
29309035	Methomyl	2	2	2	2	4	
29309036	Carbocysteine	12	12	9	12	10	
29309037	4-sulphateethylsulphonyl-2, 5-dimetoxyaniline; 4-sulfatoethylsulfonyl-2-methoxy-5-methylaniline; 4-sulfatoethylsulfonyl-2-methoxyaniline	12	12	12	12	10	
29309038	Thiodiglycol (INN) (bis(2-hydroxyethyl) sulphide)	2	2	2	2	4	
29309039	Other thioethers, thioesters and its derivatives/salts	2	2	2	2	4	
29309041	O,O-Diethyl and S-[2-(diethylamino)ethyl] phosphorothioate and their alkylated or protonated salts	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29309042	O,O-dimethyl and S-[2-(1-methylcarbamoylethylthio)-ethyl)] phosphorothioate (vamidothion)	2	2	2	2	4	
29309043	O-(4-bromo-2-chlorophenyl) O-ethyl and S-propyl phosphorothioate (profenofos)	2	2	2	2	4	
29309049	Other phosphorothioate, its derivatives and its salts	2	2	2	2	4	
29309051	Phorato	2	2	2	2	4	
29309052	Disulfoton	12	12	12	12	10	
29309053	Ethion	2	2	2	2	4	
29309054	Dimethoate	2	2	2	2	4	
29309057	Thiometon	14	14	14	14	10	
29309059	Other phosphorodithioate, its derivatives and salts	2	2	2	2	4	
29309061	Acephate	12	12	9	12	15	
29309069	Other phosphorodamidethioate, its derivatives and salts	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29309071	Thiapride	2	2	2	2	4	
29309072	Bicalutamide	14	14	14	14	10	
29309079	Other sulphones	2	2	2	2	4	
29309081	2-chloroethyl and chloromethyl sulphide	2	2	2	2	4	
29309082	Bis(2-chloroethyl) sulphide	2	2	2	2	4	
29309083	Bis(2-chloroethylthio)methane	2	2	2	2	4	
29309084	1, 2-bis(2-chloroethylthio)ethane	2	2	2	2	4	
29309085	1, 3-bis(2-chloroethylthio)-n-propane	2	2	2	2	4	
29309086	1, 4-bis(2-chloroethylthio)-n-butane	2	2	2	2	4	
29309087	1, 5-bis(2-chloroethylthio)-n-pentane	2	2	2	2	4	
29309088	Bis (2-chloroethylthiomethyl) oxide	2	2	2	2	4	
29309089	Bis (2-chloroethylthiomethyl) oxide	2	2	2	2	4	
29309091	Captan	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29309093	Methylenebis(thiocyanate)	12	12	12	12	10	
29309094	Dimethylthiophosphoramide	2	2	2	2	4	
29309095	O-ethyl s-phenyl ethylphosphonothiolothionate (fonofos)	2	2	2	2	4	
29309096	Hydrogen alkyl (C1 to C3) phosphonothiolothionates of [S-2-(dialkyl(C1-C3)amino)ethyl], their O-alkyl (up to C10, including cycloalkyl) esters; alkylated or protonated salts of these products	12	12	12	12	10	
29309097	Other compounds with 1 phosphorus atom bonded to an alkyl group (C1 to C3), with no other carbon atoms	12	12	12	12	10	
29309098	Dithiocarbonates (xanthates)	12	12	12	12	10	
29309099	Other organic thiocompounds	2	2	2	2	4	
29311000	- Tetramethyl lead and tetraethylene lead	2	2	2	2	4	
29312000	- Tributyltin compounds	2	2	2	2	4	
29319021	Bis (trimethylsilyl) urea	2	2	2	2	4	
29319029	Outros compostos organossilicicos	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29319031	Ethephon; difenylphosphonate (4,4-bis)	2	2	2	2	4	
29319032	Glyphosate and its salt of monoisopropilamine	12	12	0	12	15	
29319033	Etidronate disodium	14	14	14	14	10	
29319034	Trichlorfon	12	12	9	12	10	
29319035	Glufosinate ammonium	2	2	2	2	4	
29319036	Hidrogenophosphonate bis (2-ethylhexyl)	2	2	2	2	4	
29319037	Phosphonomethyliminodiacetic acid; trimethylphosphonic acid	4	12	9	12	10	
29319038	Clodronic acid and its disodium salt; fotemustine	2	2	2	2	4	
29319041	Triphenyltin acetate	2	2	2	2	4	
29319042	Tetraoctyltin	2	2	2	2	4	
29319043	Ciexatin	2	2	2	2	10	
29319044	Triphenyltin hydroxide	2	2	2	2	4	
29319045	Fembutatin oxide (fenbutatin oxide)	12	12	12	12	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29319046	Dimethyltin, dibutyltin and dioctyltin salts of carboxylic or thioglycolic acids and their esters	12	12	12	12	10	
29319049	Other organometallic compounds of tin	2	2	2	2	4	
29319051	Methylarsinic acid and its salts	2	2	2	2	4	
29319052	2-Chlorovinyldichloroarsine	2	2	2	2	4	
29319053	Bis(2-chlorovinyl)chloroarsine	2	2	2	2	4	
29319054	Tris (2-chlorevynil) arsine	2	2	2	2	4	
29319059	Other organo-arsenic compounds	2	2	2	2	4	
29319061	Ethyl aluminium trichloride (ethyl aluminum sesquichloride)	12	12	12	12	10	
29319062	Chloride of diethylaluminium	12	12	12	12	10	
29319069	Other organic-aluminic compounds	2	2	2	2	4	
29319071	Alkyl (from C1 to C3) O-alkyl phosphonofluoridates (up to C10, including cycloalkyls)	12	12	12	12	10	
29319072	O-isopropyl methylphosphonochloridate	12	12	12	12	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29319073	o-Pinacolyl methylphosphonochloride	12	12	12	12	10	
29319074	Alkylphosphonyl difluoride, with alkyl group from C1 to C3	12	12	12	12	10	
29319075	Hydrogen alkyl(C1-C3)phosphonites of [O-2-(dialkyl(C1-C3) amino)ethyl], their O-alkyl (up to C10, including cycloalkyl) esters; alkylated or protonated salts of these products	12	12	12	12	10	
29319076	Other compounds containing a phosphorus atom bonded to an alkyl group (C1 to C3), with no other carbon atoms	12	12	12	12	10	
29319077	N,N-Dialkyl (from C1 to C3) O-alkyl phosphoramidocyanidates (up to C10, including cycloalkyls)	12	12	12	12	10	
29319079	Other organophosphored compounds	12	12	12	12	10	
29319090	Other organo-inorganic compounds	2	2	2	2	4	
29321100	Tetrahydrofuran	2	2	2	2	4	
29321200	2-furaldehyde (furfuraldehyde)	12	12	12	12	10	
29321310	Furfuryl alcohol	12	12	12	12	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29321320	Tetrahydrofurfuryl alcohol	2	2	2	2	4	
29321910	Ranitidine and its salts	2	2	2	2	4	
29321920	Nafronyl	2	2	2	2	4	
29321930	Nitrovin	14	14	14	14	10	
29321940	Bioresmethrin	12	12	12	12	10	
29321950	5-nitrofurfurylidene diacetate (NFDA)	12	12	12	12	10	
29321990	Heterocyclic compounds with 1 furane cyclice, not condensed	2	2	2	2	4	
29322000	Lactones	2	2	0	2	4	
29329100	Isosafrole	2	2	2	2	4	
29329200	1-(1, 3-benzodioxol-5-yl)propan-2-one	2	2	2	2	4	
29329300	Piperonal	12	12	12	12	10	
29329400	Safrole	2	2	2	2	4	
29329500	Tetrahydrocannabinols (all isomers)	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29329911	Eucalyptol	12	12	12	12	10	
29329912	Quercetin	14	14	14	14	10	
29329913	Sosorbide dinitrate	2	2	2	2	4	
29329914	Carbofuran	2	2	2	2	4	
29329991	Amiodarone hydrochloride	14	14	11	14	10	
29329992	1,3,4,6,7,8-Hexahydro-4,6,6,7,8,8-hexamethylcyclopenta-gamma-2-benzopyran	12	12	12	12	10	
29329993	Dibenzylidene-sorbitol	14	14	14	14	10	
29329994	Carbosulfan (2,3-dihydro-2,2-dimethylbenzofuran-7-yl(dibutylaminothio)methylcarbamate)	2	2	2	2	4	
29329999	Other heterocyclic compounds with oxygen hetero-atoms	2	2	2	2	4	
29331111	Dipyrone	2	2	0	2	4	
29331112	Magnopyrol	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29331119	Other 1-Phenyl-2,3-dimethyl-5-pyrazolone-4-methylamino-methanesulfonic acid and its salts, except dipyrone and magnopirol (”magnesium dipyrone”)	2	2	0	2	4	
29331120	Methylenebis(4-methylamino-1-phenyl-2, 3-dimethyl)pyraz	2	2	2	2	4	
29331190	Other phenazone (antipyrin) and its derivatives	2	2	2	2	4	
29331911	Phenylbutazone calcium	2	2	2	2	4	
29331919	Other phenylbutazone, its salts	2	2	2	2	4	
29331990	Other heterocyclic compounds with 1 cycle pyrazole, not condensed	2	2	2	2	4	
29332110	Iprodione	2	2	2	2	4	
29332121	Phenytoin and its sodium salt	14	14	14	14	10	
29332129	Other phenytoin salts	2	2	2	2	4	
29332190	Other hydantoin and its derivatives	2	2	2	2	4	
29332911	2-metil-5-nitroimidazol	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29332912	Metronidazole and its salts	14	14	11	14	10	
29332913	Tinidazole	14	14	11	14	10	
29332919	Other heterocyclic compounds with 1 nitroimidazole	2	2	2	2	4	
29332921	Econazole and its nitrate	14	14	11	14	10	
29332922	Miconazol nitrate	14	14	11	14	10	
29332923	Clonidine hydrochloride	2	2	2	2	4	
29332924	Isoconazole nitrate	2	2	2	2	4	
29332925	Clotrimazole	2	2	2	2	4	
29332929	Heterocyclic compounds with chlorinated benzene cycle	2	2	2	2	4	
29332930	Cimetidine and its salts	2	2	2	2	4	
29332940	4-methyl-5-hydroxymethylimidazole and its salts	12	12	12	12	10	
29332991	Imidazole	2	2	2	2	4	
29332992	Histidine and its salts	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29332993	Ondansetron and its salts	2	2	2	2	4	
29332994	1-hydroxyethyl-2-undecanoylimidazoline	12	12	12	12	10	
29332995	1-hydroxyethyl-2-(8-heptadecanoyl)imidazoline	12	12	12	12	10	
29332999	Other heterocyclic compounds 1 cycle imidazole not condensed	2	2	2	2	4	
29333110	Pyridine	2	2	2	2	4	
29333120	Salts of pyridine	2	2	2	2	4	
29333200	Piperidine and its salts	2	2	2	2	4	
29333311	Alfentanil	2	2	2	2	4	
29333312	Anileridine	2	2	2	2	4	
29333319	Salts of alfentanil or anileridine	2	2	2	2	4	
29333321	Bezitramide	2	2	2	2	4	
29333322	Bromazepam	12	12	0	12	10	
29333329	Salts of bezitramida or bromazepam	2	2	2	2	0	
29333330	Ketobemidone and its salts	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29333341	Diphenoxylate	2	2	2	2	4	
29333342	Diphenoxylate hydrochloride	14	14	14	14	10	
29333349	Other diphenoxylate salts	2	2	2	2	4	
29333351	Diphenoxin	2	2	2	2	4	
29333352	Dipipanone	2	2	2	2	4	
29333359	Salts of difenoxin or dipipanona	2	2	2	2	4	
29333361	Phencyclidine	2	2	2	2	4	
29333362	Phenoperidine	2	2	2	2	4	
29333363	Fentanyl	2	2	2	2	4	
29333369	Salts of phencyclidine, phenoperidine or fentanyl	2	2	2	2	4	
29333371	Methylphenidate	2	2	2	2	4	
29333372	Pentazocine	2	2	2	2	4	
29333379	Salts of methylphenidate or pentazocine	2	2	2	2	4	
29333381	Pethidine	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29333382	Pethidine intermediate	2	2	2	2	4	
29333383	Pipradrol	2	2	2	2	4	
29333384	Pethidine hycrochloride	14	14	14	14	10	
29333389	Other salts of pethidine or of intermediate A of pethidine and pipradol	2	2	2	2	4	
29333391	Piritramide	2	2	2	2	4	
29333392	Propiram	2	2	2	2	4	
29333393	Trimeperidine	2	2	2	2	4	
29333399	Other of piritramide or trimeperidine	2	2	2	2	4	
29333912	Droperidol	12	12	9	12	10	
29333913	Niflumic acid	2	2	2	2	4	
29333914	Haloxifop (rs)-2-[4-(3-chloro-5-trifluoromethyl-etc	2	2	2	2	4	
29333915	Haloperidol	2	2	2	2	4	
29333919	Other heterocyclic compounds which structure contains fluorine, bromine, or both, in covalent bond	2	2	0	2	4	
29333921	Picloram	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29333922	Chlorpyrifos	2	2	2	2	4	
29333923	Clebopride malate acid	14	14	14	14	10	
29333924	Cloperamide hydrochloride	14	14	11	14	10	
29333925	(2-methyl-3-chloroaniline)nicotinic acid/lysine salts	14	14	14	14	10	
29333929	Other heterocyclic compounds which structure contains chlorine but does not contain fluorine or bromine, in a covalent bond	2	2	2	2	4	
29333931	Terfenadine	14	14	11	14	10	
29333932	Biperiden and its salts	2	2	2	2	4	
29333933	Isonicotinic acid	2	2	2	2	4	
29333934	5-ethyl-2, 3-dicarboxypyridine (5-epdc)	2	2	2	2	4	
29333935	Mazetapir (rs)-5-ethyl-2-(4-isopropyl-4-methyl-5-etc.	14	14	0	14	15	
29333936	Quinuclidine-3-ol	2	2	2	2	4	
29333939	Pentazocine and its salts	2	2	2	2	4	
29333943	Nifedipine	14	14	11	14	10	
29333944	Nitrendipine	14	14	14	14	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29333945	Pirilamine maleate	14	14	14	14	10	
29333946	Omeprazole	2	2	2	2	4	
29333947	3-quinuclidinyl benzylate	2	2	2	2	4	
29333948	Nimodipine	12	12	0	12	10	
29333949	Other compounds which structure contains ether, ester, or both functions, but does not contain alcohol or carboxylic acid functions or covalently bonded halogens	2	2	2	2	4	
29333981	Benzetamide hydrochloride	14	14	14	14	10	
29333982	Mepivacaine hydrochloride	14	14	14	14	10	
29333983	Bupivacaine hydrochloride	14	14	14	14	10	
29333984	Paraquat dichloride	12	12	9	12	10	
29333989	Other heterocyclic compounds which structure contains a piridine cycle (hydrogenated or not) N-substituted with alkyl or aryl radicals	2	2	2	2	4	
29333991	Phenazopyridine hydrochloride	2	2	2	2	4	
29333992	Isoniazid	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29333993	3-cyanopyridine	2	2	2	2	4	
29333994	4, 4'-bipiridine	2	2	2	2	4	
29333999	Other heterocyclic compounds 1 cycle piridine not condensed	2	2	0	2	4	
29334110	Levorphanol	2	2	2	2	4	
29334120	Salts of levorphanol	2	2	2	2	4	
29334911	2, 3-quinolinedicarboxylic acid	2	2	2	2	4	
29334912	Rosoxacin	2	2	2	2	4	
29334913	I-mazaquin	14	14	14	14	10	
29334919	Other derivatives of quinolinedicarboxylic acid	2	2	2	2	4	
29334920	Oxamniquine	2	2	2	2	4	
29334930	Broxyquinoline	2	2	2	2	4	
29334940	Esters of levorphanol	2	2	2	2	4	
29334990	Other compounds which structure contains cycles of quinoleine	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29335200	Malonylurea (barbituric acid) and its salts	2	2	2	2	4	
29335311	Allobarbital and its salts	2	2	2	2	4	
29335312	Amobarbital and its salts	2	2	2	2	4	
29335321	Barbital and its salts	2	2	2	2	4	
29335322	Butalbital and its salts	2	2	2	2	4	
29335323	Butethal and its salts	2	2	2	2	4	
29335330	Cyclobarbital and its salts	2	2	2	2	4	
29335340	Phenobarbital and its salts	14	14	14	14	10	
29335350	Methylphenobarbital and its salts	2	2	2	2	4	
29335360	Pentobarbital and its salts	2	2	2	2	4	
29335371	Secbutabarbital and its salts	2	2	2	2	4	
29335372	Secobarbital and its salts	2	2	2	2	4	
29335380	Vinylbital and its salts	2	2	2	2	4	
29335400	Other derivatives of malonylurea (barbituric acid)	2	2	2	2	4	
29335510	Loprazolam and its salts	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29335520	Mecloqualone and its salts	2	2	2	2	4	
29335530	Methaqualone and its salts	2	2	2	2	4	
29335540	Zipeprol and its salts	2	2	2	2	4	
29335911	Oxatomide	2	2	2	2	4	
29335912	Praziquantel	14	14	14	14	10	
29335913	Norfloxacin and its nicotinate	2	2	2	2	0	
29335914	Flunarizine and its dihydrochloride	2	2	2	2	4	
29335915	Enrofloxacin, piperazine salts	12	12	12	12	10	
29335916	Buspirone hydrochloride	2	2	2	2	4	
29335919	Other heterocyclic compounds with piperazine ring	2	2	2	2	4	
29335921	Bromacyl	14	14	14	14	E	
29335922	Terbacil	2	2	2	2	4	
29335923	Fluorouracil	2	2	2	2	4	
29335929	Other heterocyclic compound, pirimidine cycles, halogens in covalent bond	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29335931	Propythiouracil	14	14	14	14	10	
29335932	Diazinon	2	2	2	2	4	
29335933	Pyrazophs	2	2	2	2	4	
29335934	Azathioprine	14	14	14	14	10	
29335935	6-mercaptopurine	14	14	14	14	10	
29335939	Other heterocyclic compounds, sulphur, without halogens in covalent bond	2	2	2	2	4	
29335941	Trimethoprim	14	14	11	14	10	
29335942	Acyclovir	2	2	2	2	4	
29335943	Dipiridamol tosylates	2	2	2	2	4	
29335944	Nicarbazine	14	14	14	14	10	
29335945	Menadione dimethylpyramidinol bisulphite	8	8	8	8	8	
29335949	Other heterocyclic compound pyrimidine cycle, alcohol/ether functions	2	2	2	2	4	
29335991	Minoxidil	2	2	2	2	4	
29335992	2-aminopyrimidine	14	14	14	14	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29335999	Other heterocyclic compound with pyrimidine/piperazine cycle	2	2	2	2	0	
29336100	Melamine	2	2	2	2	4	
29336911	2, 4, 6-trichlorotriazine (cyanuric chloride)	2	2	2	2	4	
29336912	Mercaptodichlorotriazine	2	2	2	2	4	
29336913	Atrazine	35	12	9	12	10	
29336914	Simazine	12	12	9	12	10	
29336915	Cyanazine	2	2	2	2	4	
29336916	Anilazine	2	2	2	2	4	
29336919	Other heterocyclic compound triazine cycle with chlorine covalent bond	2	2	2	2	4	
29336921	N, n, n-trihydroxyethylhexahydrotriazine	14	14	14	14	10	
29336922	Hexazinon	2	0	2	2	4	
29336923	Metribuzin	2	2	2	2	4	
29336929	Other heterocyclic compounds triazine cycle without chlorine covalent bond	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29336991	Ametryn	14	2	14	14	10	
29336992	Methenamine (hexamethenamine) and its salts	14	14	14	14	10	
29336999	Other heterocyclic compounds 1 triazine cycle not condensed	2	2	2	2	4	
29337100	6-hexanelactam (epsilon-caprolactam)	12	12	12	12	10	
29337210	Clobazam	2	2	2	2	4	
29337220	Methyprylon	2	2	2	2	4	
29337910	Piracetam	2	2	2	2	4	
29337990	Other lactams	2	2	2	2	4	
29339111	Alprazolam	12	12	12	12	10	
29339112	Camazepam	2	2	2	2	4	
29339113	Clonazepam	2	2	2	2	4	
29339114	Clorazepate	2	2	2	2	4	
29339115	Chlordiazapoxide	12	12	12	12	10	
29339119	Salts of alprazolam, camazepam, clonazepam, clorazepate and chlordiazepoxide	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29339121	Delorazepam	2	2	2	2	4	
29339122	Diazepam	14	14	14	14	10	
29339123	Estazolam	2	2	2	2	4	
29339129	Salts of delorazepam, diazepam or estazolam	2	2	2	2	4	
29339131	Fludiazepam	2	2	2	2	4	
29339132	Flunitrazepam	2	2	2	2	4	
29339133	Flurazepam	2	2	2	2	4	
29339134	Halazepam	2	2	2	2	4	
29339139	Salts of fludiazepam, flunitrazepam, flurazepam and halazepam	2	2	2	2	4	
29339141	Ethyl loflazepate	2	2	2	2	4	
29339142	Lorazepam	2	2	2	2	4	
29339143	Lormetazepam	2	2	2	2	4	
29339149	Salts of ethyl loflazepate, lorazepam, and lormetazepam	2	2	2	2	4	
29339151	Mazindol	14	14	14	14	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29339152	Medazepam	2	2	2	2	4	
29339153	Midazolam	14	14	14	14	10	
29339159	Salts of mazindol, medazepam or midazolam	2	2	2	2	4	
29339161	Nimetazepam	2	2	2	2	4	
29339162	Nitrazepam	2	2	2	2	4	
29339163	Nordazepam	2	2	2	2	4	
29339164	Oxazepam	2	2	2	2	4	
29339169	Salts of nimetazepam, nitrazepam, nordazepam, oxazepam	2	2	2	2	4	
29339171	Pinazepam	2	2	2	2	4	
29339172	Pyrovalerone	2	2	2	2	4	
29339173	Prazepam	2	2	2	2	4	
29339179	Salts of pinazepam, pirovalerona or prazepam	2	2	2	2	4	
29339181	Temazepam	2	2	2	2	4	
29339182	Tetrazepam	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29339183	Triazolam	12	12	12	12	10	
29339189	Salts of temazepam, tetrazepam and triazolam	2	2	2	2	4	
29339911	Pyrazinamide	14	14	14	14	10	
29339912	Amiloride hydrochloride	2	2	2	2	4	
29339913	Pindolol	2	2	2	2	4	
29339919	Other heterocyclic compounds which structure contains an uncondensed pyrazine cycle or indole cycles (hydrogenated or not) without other condensations	2	2	2	2	4	
29339920	Other heterocyclic compounds which structure contains diazepine cycle (hydrogenated or not)	2	2	2	2	4	
29339931	Iminostilbene	2	2	2	2	4	
29339932	Carbamazepine	14	14	14	14	10	
29339933	Clomipramine hydrochloride	2	2	2	2	4	
29339934	Molinate (s-ethyl hexahydroazepin-1-carbothioate)	2	2	2	2	4	
29339935	Hexamethyleneimine	2	2	2	2	4	
29339939	Other heterocyclic compounds which structure contains azepine cycle (hydrogenated or not)	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29339941	Clemastine, its derivatives and its salts	2	2	2	2	4	
29339942	Amisulpride	2	2	2	2	4	
29339943	Sultopride	2	2	2	2	4	
29339944	Alizapride	2	2	2	2	4	
29339945	Buflomedil its derivatives and its salts	2	2	2	2	4	
29339946	Enalapril maleate	14	14	0	14	10	
29339947	Ketorolac tromethamine salt	2	2	0	2	4	
29339949	Other heterocyclic compounds which structure contains pyrrole cycle (hydrogenated or not)	2	2	2	2	4	
29339951	Benomyl	2	2	2	2	4	
29339952	Oxfendazole	14	14	11	14	10	
29339953	Albendazole and albendazole sulphoxide	14	14	11	14	10	
29339954	Mebendazole	14	14	11	14	10	
29339955	Flubendazole	14	14	11	14	10	
29339956	Fembendazole	14	14	11	14	10	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29339959	Other heterocyclic compounds which structure contains imidazole cycle (hydrogenated or not)	2	2	2	2	4	
29339961	Triadimenol	2	2	2	2	4	
29339962	Triadimefon	2	2	2	2	4	
29339963	Triazofos(O, O-diethyl O-(1-phenyl -1H-1,2,4-triazol-3-yl) phosphorothioate)	2	2	2	2	4	
29339969	Otherheterocyclic compounds which structure contains a triazole cycle (hydrogenated or not), not condensed	2	2	0	2	4	
29339991	Azinfos-ethyl	2	2	2	2	4	
29339992	Nalidixic acid	2	2	2	2	4	
29339993	Clofazimine	14	14	14	14	10	
29339995	Amezinium methyl sulphate	14	14	14	14	10	
29339996	Maleic hydrazide and its salts	12	12	12	12	10	
29339999	Other heterocyclic compounds with nitrogen hetero-atom	2	2	0	2	4	
29341010	Fentiazac	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29341020	Thiazolidine hydrochloride	14	14	14	14	10	
29341030	Thiabendizole	2	2	2	2	0	
29341090	Other heterocyclic compounds with 1 thiazole ring not condensed	2	2	2	2	4	
29342010	2-mercaptobenzothiazole and its salts	14	14	14	14	10	
29342020	2, 2'-dithiobis(benzothiazole)(benzothiazole disulphide)	14	14	14	14	10	
29342031	3-(Tert-butylaminothio)benzothiazole(N-tertbutylbenzothiazol-sulfenamide)	14	14	14	14	10	
29342032	2-(Cyclohexylaminothio)benzothiazole(N-cyclohexylbenzothiazol-sulfenamide)	14	14	14	14	10	
29342033	2-(Dicyclohexylaminothio)benzothiazole(n, N-dicyclohexxyl-benzothiazol-sulfenamide)	14	14	14	14	10	
29342034	2-(4-Morpholinylthio)benzothiazole(N-oxydiethylene benzothiazol-sulfenamide)	14	14	14	14	10	
29342039	Other sulphenamide benzothiazole	14	14	14	14	10	
29342040	2-(thiocyanomethylthio) benzothiazole (TCMTB)	14	14	14	14	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29342090	Other benzothiazole sulfenamides, except 2-(Tiocianometiltio) benzotiazol (TCMTB)	2	2	2	2	4	
29343010	Methotrimeprazine maleate (levomepromazine maleate)	2	2	2	2	4	
29343020	Fluphenazine enanthate	12	12	12	12	10	
29343030	Promethazine	2	2	2	2	4	
29343090	Other heterocyclic compounds which structure contains phenotiazine cycles (hydrogenated or not) without other condensations	2	2	2	2	4	
29349111	Aminorex and its salts	2	2	2	2	4	
29349112	Brotizolam and its salts	2	2	2	2	4	
29349121	Clotiazepam	2	2	2	2	4	
29349122	Cloxazolam	12	12	12	12	10	
29349123	Dextromoramide	2	2	2	2	4	
29349129	Salts of clotiazepam, cloxazolam, dextromoramide	2	2	2	2	4	
29349131	Phendimetrazine and its salts	2	2	2	2	4	
29349132	Phenmetrazine and its salts	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29349133	Haloxazolam and its salts	2	2	2	2	4	
29349141	Ketazolam	14	14	11	14	10	
29349142	Mesocarb	2	2	2	2	4	
29349149	Salts of ketazolam and mesocarb	2	2	2	2	4	
29349150	Oxazolam and its salts	2	2	2	2	4	
29349160	Pemoline and its salts	2	2	2	2	4	
29349170	Sufentanil and its salts	2	2	2	2	4	
29349911	Morpholine and its salts	2	2	2	2	4	
29349912	Pirenoxine sodium salt (catalin sodium)	2	2	2	2	4	
29349913	Nimorazol	2	2	2	2	4	
29349914	Isatoic anhydride (2H-3, 1-benzoxazine-2, 4-(1H)-dione)	2	2	2	2	4	
29349915	4, 4'-dithiodimorpholine	14	14	11	14	10	
29349919	Other heterocyclic compounds	2	2	2	2	4	
29349922	Zidovudine (AZT)	0	12	12	12	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29349923	Thymidine	0	0	0	0	0	
29349924	Furazolidone	12	12	12	12	10	
29349925	Cytarabine	2	2	2	2	4	
29349926	Oxadiazon	2	2	2	2	4	
29349927	Stavudine	12	12	12	12	10	
29349929	Other heterocyclic compounds with 3 nitrogen heteroatom	2	2	2	2	4	
29349931	Ketoconazole	14	14	0	14	10	
29349932	Prazosin hydrochloride	2	2	2	2	4	
29349933	Talniflumate	14	14	14	14	10	
29349934	Nucleic acids and their salts	14	14	14	14	10	
29349935	Propiconazole	14	14	14	14	10	
29349939	Other heterocyclic compounds with nitrogen heteroatom	2	14	2	2	4	
29349941	Thiophene	2	2	2	2	4	
29349942	6-aminopennicillanic acid	4	4	4	4	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29349943	7-aminocephalsporanic acid	2	2	2	2	4	
29349944	7-aminodesacetoxycephalosporanic acid	2	2	2	2	4	
29349945	Chlormezanone	2	2	2	2	4	
29349946	9-(n-methyl-4-piperidinylidene) thioxanthene	14	14	14	14	10	
29349949	Other heterocyclic compounds with sulfur heteroatom	2	2	2	2	4	
29349951	Tebuthiuron	2	2	2	2	4	
29349952	Tetramisole	2	2	2	2	4	
29349953	Levamisole and its salts	2	2	0	2	4	
29349954	Tioconazole	14	14	14	14	10	
29349959	Other heterocyclic compounds with 3 sulfur heteroatom	2	2	2	2	4	
29349961	Tizanidine hydrochloride	12	12	12	12	10	
29349969	Other heterocyclic compounds with sulfur heteroatom	2	2	2	2	4	
29349991	Timolol	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29349992	Timolol acid maleate	2	2	2	2	4	
29349993	Lamivudine	12	12	12	12	10	
29349999	Other heterocyclic compounds	2	2	0	2	4	
29350011	Sulfadiazine and its sodium salt	14	14	11	14	10	
29350012	Chlorthalidone	2	2	2	2	4	
29350013	Sulpiride	2	2	2	2	4	
29350014	Veralipride	2	2	2	2	4	
29350015	Sulfamethazine(4, 6-dimethyl-2-sulphanilamidopyrimidine) and its sodium salt	2	2	2	2	4	
29350019	Other sulphonamides with heterocycle(s) with nitrogen heteroatom(s)	2	2	0	2	4	
29350021	Furosemide	14	14	14	14	10	
29350022	Phthalylsulfathiazole	14	14	11	14	10	
29350023	Piroxicam	12	12	12	12	10	
29350024	Tenoxicam	12	12	12	12	10	
29350025	Sulfamethoxazole	14	14	11	14	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29350029	Other sulphonamides with other heterocyclics	2	2	2	2	0	
29350091	Chloramine-b and chloramine-t	2	2	2	2	4	
29350092	Gliburide	14	14	14	14	10	
29350093	Toluenesulphonamides	14	14	14	14	10	
29350094	Nimesulide	14	14	11	14	10	
29350095	Bumetanide	2	2	2	2	4	
29350096	Sulfaguanidine	2	2	2	2	4	
29350097	Sulfluramid	14	14	14	14	10	
29350099	Other sulphonamides	2	2	0	2	4	
29362111	Vitamin A_1 alcohol (retinol)	2	2	2	2	4	
29362112	Acetate of vitamin A_1 alcohol	2	2	2	2	10	
29362113	Palmitate of vitamin A_1 alcohol	2	2	2	2	4	
29362119	Other derivatives of vitamin A_1 alcohol, unmixed	2	2	2	2	4	
29362190	Other vitamin A and their derivatives, unmixed	2	2	2	2	4	
29362210	Vitamin B_1 hydrochloride (thiamine), unmixed	2	2	0	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29362220	Vitamin B_1 mononitrate (thiamine), unmixed	2	2	2	2	4	
29362290	Other vitamin B_1 and its derivatives, unmixed	2	2	2	2	4	
29362310	Vitamin B_2 (riboflavin), unmixed	2	2	2	2	4	
29362320	5'-phosphate sodium of vitamin B_2, unmixed	2	2	2	2	10	
29362390	Other derivatives of vitamin B_2, unmixed	2	2	2	2	4	
29362410	Calcium d-pantothenate, unmixed	2	2	2	2	4	
29362490	Other d-or dl-pantothenic acid (vitamin B_3/vitamin B_5) and derivatives	2	2	2	2	4	
29362510	Vitamin B_6, unmixed	2	2	2	2	4	
29362520	Pyridoxine hydrochloride, unmixed	2	2	2	2	4	
29362590	Other derivatives of vitamin B_6, unmixed	2	2	2	2	4	
29362610	Vitamin B_{12} (cyanocobalamin), unmixed	14	14	0	14	10	
29362620	Cobamamide, unmixed	2	2	2	2	4	
29362630	Hydroxocobalamin and its salts, unmixed	14	14	14	14	E	
29362690	Other derivatives of vitamin B_{12}, unmixed	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29362710	Vitamin C (l- or dl-ascorbic acid), unmixed	2	2	0	2	4	
29362720	Sodium ascorbate, unmixed	2	2	2	2	10	
29362790	Other derivatives of vitamin C, unmixed	2	2	2	2	4	
29362811	L- or dl-a-tocopherol, unmixed	0	0	0	0	0	
29362812	D- or dl-a-tocopherol acetate, unmixed	0	0	0	0	0	
29362819	Other d- or dl-alpha-tocopherol derivatives, unmixed	0	0	0	0	0	
29362890	Other vitamin and its derivatives, unmixed	2	2	2	2	4	
29362911	Vitamin B_9 (folic acid) and its salts, unmixed	2	2	2	2	4	
29362919	Other derivatives of vitamin B_9, unmixed	2	2	2	2	4	
29362921	Vitamin D_3 (cholecalciferol), unmixed	2	2	2	2	4	
29362929	Other vitamins D and their derivatives, unmixed	2	2	2	2	4	
29362931	Vitamin H (biotin), unmixed	0	0	0	0	0	
29362939	Other derivatives of vitamin H, unmixed	2	2	2	2	4	
29362940	Vitamins K and their derivatives, unmixed	2	2	2	2	4	
29362951	Nicotinic acid, unmixed	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29362952	Nicotinic unmixed	14	14	11	14	10	
29362953	Sodium nicotinate, unmixed	2	2	2	2	4	
29362959	Sodium nicotinate, unmixed	14	14	14	14	10	
29362990	Other vitamins and their derivatives, unmixed	2	2	2	2	4	
29369000	Provitamins and vitamins, unmixed	2	2	2	2	4	
29371100	Somatropin, its derivatives and structural analogues	2	2	2	2	4	
29371200	Insulin and its salts	14	14	14	14	E	
29371910	ACTH (corticotrophin)	2	2	2	2	4	
29371920	HGC (chorionic gonadotrophin)	14	14	14	14	E	
29371930	PMSG (serum gonadotrophin)	2	2	2	2	4	
29371940	Menotropins	14	14	14	14	10	
29371950	Oxytocin	12	12	12	12	10	
29371990	Other hormones polypeptide, proteins, etc.	2	2	2	2	4	
29372110	Cortisone	2	2	2	2	4	
29372120	Hydrocortisone	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29372130	Prednisone (dihydrocortisone)	2	2	2	2	4	
29372140	Prednisone (dehydrohydrocortisone)	2	2	2	2	4	
29372210	Dexamethasone and its acetates	2	2	0	2	4	
29372221	Triamcinolone acetonide	2	2	2	2	4	
29372229	Triamcinolone and other derivatives	2	2	2	2	4	
29372231	Diflucortolone valerate	2	2	2	2	4	
29372239	Flucortolone and its derivatives	2	2	2	2	4	
29372290	Other halogenated derivatives corticossupra-renal hormones	2	2	2	2	4	
29372310	Medroxyprogesterone and its derivatives	2	2	2	2	4	
29372321	L-norgestrel (levonorgestrel)	2	2	2	2	4	
29372322	Dl-norgestrel	2	2	2	2	4	
29372329	L-norgestrel and other derivatives	2	2	2	2	4	
29372331	Oestriol and its succinate	12	12	12	12	10	
29372339	Derivatives and salts of oestriol	2	2	2	2	4	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29372341	Oestradiol hemisuccinate	14	14	14	14	10	
29372342	Oestradiol phenpropionate (estradiol 17-(3-phenylpropionate)	14	14	14	14	10	
29372349	Oestradiol, other esters, salts and derivatives	2	2	2	2	4	
29372351	Allyloestrenol	12	12	12	12	10	
29372359	Esters and salts of allyloestrenol	2	2	2	2	4	
29372360	Desogestrel	12	12	12	12	10	
29372370	Lynestrenol	12	12	12	12	10	
29372391	Etynodiol acetate	2	2	2	2	4	
29372392	Gestodene	14	14	0	14	10	
29372399	Other oestrogens and progestogens	2	2	0	2	0	
29372910	Methylprednisolone and its derivatives	2	2	2	2	4	
29372920	Hydrocortisone sodium 21-succinate	2	2	2	2	4	
29372931	Cyproterone acetate	2	2	2	2	4	
29372939	Cyproterone and its derivatives	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29372940	Mesterolone and its derivatives	2	2	2	2	4	
29372950	Spironolactone	14	14	14	14	10	
29372960	Deflazacort	2	2	2	2	10	
29372990	Other corticossupra-renal hormones and its derivatives	2	2	2	2	4	
29375000	Prostaglandins, thromboxanes and leukotrienes	2	2	2	2	0	
29379010	Tiratricol (triac) and its sodium salt	14	14	14	14	10	
29379030	Sodium levothyroxine	12	12	12	12	E	
29379040	Sodium liothyronine	12	12	12	12	10	
29379090	Other hormones, prostaglandins, etc.	2	2	2	2	10	
29381000	Rutoside (rutin) and its derivatives	6	12	12	12	10	
29389010	Deslanoside	2	2	2	2	4	
29389020	Stevioside	14	14	14	14	10	
29389090	Other heterosides, its salts, ethers, esters and derivatives	2	2	2	2	4	
29391110	Concentrates of poppy straw	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29391121	Buprenorphine and its salts	2	2	2	2	4	
29391122	Codeine and its salts	12	12	0	12	10	
29391123	Dihydrocodeine and its salts	2	2	2	2	4	
29391131	Ethylmorphine and its salts	2	2	2	2	4	
29391132	Etorphine and its salts	2	2	2	2	4	
29391140	Pholcodine and its salts	2	2	2	2	4	
29391151	Heroin and its salts	2	2	2	2	4	
29391152	Hydrocodone and its salts	2	2	2	2	4	
29391153	Hydromorphone and its salts	2	2	2	2	4	
29391161	Morphine	2	2	2	2	4	
29391162	Morphine hydrochloride and morphine sulphate	2	2	2	2	4	
29391169	Morphine hydrochloride and sulfate and others	2	2	2	2	4	
29391170	Nicomorphine and its salts	2	2	2	2	4	
29391181	Oxycodone and its salts	2	2	2	2	4	
29391182	Oxymorphone and its salts	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29391191	Thebacon and its salts	2	2	2	2	4	
29391192	Thebaine and its salts	2	2	2	2	4	
29391900	Other opium alkaloids, its derivatives and its salts	2	2	2	2	4	
29392000	Cinchona alkaloids, their derivatives and salts	2	2	2	2	4	
29393010	Caffeine	2	2	2	2	4	
29393020	Salts of caffeine	2	2	2	2	4	
29394100	Ephedrine and its salts	2	2	2	2	4	
29394200	Pseudoephedrine (inn) and its salts	2	2	2	2	4	
29394300	Cathine (inn) and its salts	2	2	2	2	4	
29394400	Norephedrine and its salts	2	2	2	2	4	
29394900	Other derivatives of ephedrine and its salts	2	2	2	2	4	
29395100	Fenethylline (inn) and its salts	2	2	2	2	4	
29395910	Theophylline	2	2	2	2	4	
29395920	Aminophylline	2	2	2	2	4	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29395990	Other derivatives and salts of theophylline or aminophylline	2	2	2	2	4	
29396100	Ergometrine (inn) and its salts	2	2	2	2	4	
29396200	Ergotamine (inn) and its salts	2	2	2	2	4	
29396300	Lysergic acid and its salts	2	2	2	2	4	
29396911	Methylergometrine maleate	2	2	2	2	4	
29396919	Other derivatives of ergometrine (inn) and its salts	2	2	2	2	4	
29396921	Dihydroergotamine mesylate	2	2	2	2	4	
29396929	Other derivatives of ergotamine (inn) and its salts	2	2	2	2	4	
29396931	Dihydroergocornine mesylate	2	2	2	2	4	
29396939	Ergocornine and other derivatives and salts	2	2	2	2	4	
29396941	Alpha-dihydroergocryptine mesylate	2	2	2	2	4	
29396942	Beta-dihydroergocryptine mesylate	2	2	2	2	4	
29396949	Ergocriptine and other derivatives and salts	2	2	2	2	4	
29396951	Ergocristine	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29396952	Dihydroergocryptine methanesulphonate	2	2	2	2	4	
29396959	Other derivatives of ergocristine and its salts	2	2	2	2	4	
29396990	Other alkaloids of rye ergot, its derivatives	2	2	2	2	4	
29399111	Cocaine and its salts	2	2	2	2	4	
29399112	Ecgonine and its salts	2	2	2	2	4	
29399119	Esters and derivatives of cocaine or ecgonine	2	2	2	2	4	
29399120	Levamfetamine, its salts, esters and other derivatives	2	2	2	2	4	
29399130	Methamphetamine, its salts, esters and other derivatives	2	2	2	2	4	
29399140	Methamphetamine racemate, its salts, esters and other derivatives	2	2	2	2	4	
29399911	N-butylscopolammonium bromide	2	2	2	2	4	
29399919	Scopolamine and other derivatives and its salts	2	2	2	2	4	
29399920	Theobromine, its derivatives and its salts	2	2	2	2	4	
29399931	Pilocarpine, its nitrate and its hydrochloride	14	14	14	14	10	
29399939	Salts of pilocarpine	2	2	2	2	4	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29399940	Thiocolchicoside	14	14	14	14	10	
29399990	Other vegetable alkaloids, natural, etc.	2	2	2	2	4	
29400011	Galactose	2	2	2	2	4	
29400012	Arabinose	14	14	14	14	10	
29400013	Ramnose	14	14	14	14	10	
29400019	Other sugars, chemically pure	2	2	2	2	4	
29400021	Lactobionic acid	12	12	12	12	10	
29400022	Calcium lactobionate	12	12	12	12	10	
29400023	Calcium bromolactobionate	2	2	2	2	4	
29400029	Other lactobionic acid, its salts and esters; halogenated, sulfonated, nitrated or nitrosated derivatives of these products	2	2	2	2	4	
29400092	Calcium or sodium fructose-1, 6-diphosphate	2	2	2	2	4	
29400093	Maltitol	14	14	14	14	10	
29400094	Calcium lactogluconate	2	2	2	2	4	
29400099	Other ethers and esters of sugars and its salts	2	2	2	2	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29411010	Ampicillin and its salts	2	2	0	2	4	
29411020	Amoxicillin and its salts	2	2	0	2	4	
29411031	Penicillin V potassium	2	2	2	2	4	
29411039	Other penicillin V potassium, derivatives and salts	2	2	2	2	4	
29411041	Penicillin G potassium	14	14	11	14	10	
29411042	Penicillin G benzathine	14	14	0	14	10	
29411043	Penicillin G procaine	14	14	0	14	10	
29411049	Other penicillin G, derivatives and salts	2	2	2	2	4	
29411090	Other penicillin, its derivatives with penicillanic acid and its salts	2	2	2	2	4	
29412010	Streptomycins sulphates	2	2	2	2	4	
29412090	Streptomycins, other derivatives and its salts	2	2	2	2	4	
29413010	Tetracycline hydrochloride	2	2	2	2	4	
29413020	Oxytetracycline	2	2	2	2	4	
29413031	Minocycline	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29413032	Salts of minocycline	2	2	2	2	4	
29413090	Tetracyclines, other derivatives and salts	2	2	2	2	4	
29414011	Chloramphenicol, its palmitate, its succinate or its hemisuccinate	2	2	2	2	4	
29414019	Other esters of chloramphenicol	2	2	0	2	4	
29414020	Thiamphenicol and its esters	2	2	2	2	4	
29414090	Other derivatives and salts of chloramphenicol	2	2	2	2	4	
29415010	Clarithromycin	2	2	2	2	4	
29415020	Erythromycin and its salts	14	14	11	14	10	
29415090	Other derivatives of erythromycin and its salts	2	2	0	2	4	
29419011	Rifamycin S	2	2	2	2	4	
29419012	Rifamycin AMP	2	2	2	2	4	
29419013	Rifamycin SV sodium	2	2	2	2	4	
29419019	Other rifamycin, its derivatives and its salts	2	2	2	2	4	
29419021	Lincomycin hydrochloride	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29419022	Clindamycin phosphate	2	2	2	2	4	
29419029	Lincomycin, other derivatives and its salts	2	2	2	2	4	
29419031	Cefadroxil and its salts	2	2	2	2	4	
29419032	Cefoperazone and its salts and cefazoline sodium	2	2	0	2	4	
29419033	Cefaclor and cefalexin monohydrate; cefalotin sodium	6	14	0	14	10	
29419034	Cefadroxil and its salts	2	2	2	2	4	
29419035	Cefotaxime sodium	2	2	0	2	4	
29419036	Cefoxitin and its salts	2	2	2	2	4	
29419037	Cephalosporin C	2	2	2	2	4	
29419039	Other cephalosporin and cephamicin, its derivatives and its salts	2	2	0	2	4	
29419041	Neomycin sulphate	2	2	2	2	4	
29419042	Gentamycin embonate (gentamycin pamoate)	2	2	2	2	4	
29419043	Gentamycin sulphate	14	14	11	14	10	
29419049	Other aminoglycosides and its salts	2	2	2	2	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29419051	Spiramycin embonate (spiramycin pamoate)	2	2	2	2	4	
29419059	Other macrolids and its salts	2	2	2	2	4	
29419061	Nystatine and its salts	2	2	2	2	4	
29419062	Amphotericin B and its salts	2	2	2	2	4	
29419069	Polyenes and its salts	2	2	2	2	4	
29419071	Monensin sodium	2	2	2	2	4	
29419072	Narasin	2	2	2	2	4	
29419073	Avilamycins	2	2	2	2	4	
29419079	Other polyethers and its salts	2	2	2	2	4	
29419081	Polymyxins and their salts	2	2	2	2	4	
29419082	Colistin sulphate	2	2	2	2	4	
29419083	Virginiamycins and their salts	2	2	2	2	4	
29419089	Other polypeptides and its salts	2	2	2	2	4	
29419091	Griseofulvin and its salts	2	2	2	2	4	
29419092	Tiamulin fumarate	12	12	12	12	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
29419099	Other antibiotics	2	2	0	2	4	
29420000	Other organic compounds	2	2	2	2	4	
30012010	Extracts of livers, for organo-therapeutic uses	6	6	6	6	8	
30012090	Extracts of glands, other organs, etc. for organo-therapeutic uses	6	6	6	6	10	
30019010	Heparin and its salts	8	8	8	8	10	
30019020	Parts of pericardia, of bovine animals or of swine	2	2	2	2	4	
30019031	Dried livers, whether in powder or not	4	4	4	4	8	
30019039	Other glands and organs, whether in powder or not	4	4	4	4	8	
30019090	Other human/animal organs	2	2	2	2	4	
30021011	Antiophidic serums and other serums anti-poisonous	8	8	0	8	8	
30021012	Antitetanic serum	4	4	0	4	4	
30021013	Anticatarrh serum	4	4	4	4	8	
30021014	Antipyogens serum	4	4	4	4	8	
30021015	Antidiphtheria serum	4	4	0	4	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
30021016	Antiserum polyvalent	4	4	4	4	8	
30021019	Other antiserum specific of animals/humans, immunized	2	2	0	2	4	
30021022	Anti-Rh immunoglobulin	2	2	2	2	4	
30021023	Other serum immunoglobulins	2	2	2	2	4	
30021024	Factor VIII concentrate	2	2	2	2	4	
30021025	Serum albumin in gel format, for reagent preparations for diagnostics	2	2	2	2	4	
30021026	Monoclonal antibodies in buffer solution containing bovine albumin	2	2	2	2	4	
30021029	Other blood fractions and immunological products prepared as medicine	2	2	2	2	4	
30021031	Serum albumin, except human	2	2	2	2	4	
30021032	Plasmin (fibrinolysin)	0	0	0	0	0	
30021033	Urokinase	0	0	0	0	0	
30021034	Immunoglobin and histamine hydrochloride, in association	8	8	8	8	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
30021035	Immunoglobin G, lyophilized or in solution	8	8	8	0	8	
30021036	Interferon beta	0	0	0	0	0	
30021037	Human serum albumin	4	4	4	4	4	
30021038	Human antibody with specificity trans-membrane antigen	0	0	0	0	0	
30021039	Other blood fractions, modified immunological products	2	2	2	2	E	
ex 30021039	Adalimumabe	2	0	2	2	4	
30022011	Vaccines against flu, except in doses	2	2	2	2	4	
30022012	Vaccines against poliomyelitis, except in doses	2	2	2	2	4	
30022013	Vaccines against hepatitis B, except in doses	2	2	2	2	4	
30022014	Vaccines against measles, except in doses	2	2	2	2	4	
30022015	Vaccines against meningitis, except in doses	2	2	2	2	4	
30022016	Vaccines against rubella, measles, mumps, except in doses	2	2	2	2	4	
30022017	Other triple vaccines, except in doses	4	4	4	4	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
30022018	Vaccines anticatarrh and antipyogen, except in doses	2	2	2	2	4	
30022019	Other vaccines for human medicine, except in doses	2	2	2	2	4	
30022021	Vaccines against flu, in doses	2	2	2	2	4	
30022022	Vaccines against poliomyelitis, in doses	2	2	0	2	4	
30022023	Vaccines against hepatitis B, in doses	2	2	0	2	4	
30022024	Vaccines against measles, in doses	2	2	0	2	4	
30022025	Vaccines against meningitis, in doses	2	2	2	2	4	
30022026	Vaccines against rubella, measles, mumps, in doses	2	2	2	2	4	
30022027	Other triple vaccines, in doses	2	2	0	2	4	
30022028	Vaccines anti-catarrh and antipyogen, in doses	4	4	4	4	4	
30022029	Other vaccines for human medicine, in doses	2	2	0	2	4	
30023010	Veterinary vaccines, against rabies	4	4	0	4	4	
30023020	Veterinary vaccines, against coccidiosis	4	4	4	4	4	
30023030	Veterinary vaccines, against keratoconjunctivitis	4	4	4	4	4	
30023040	Veterinary vaccines, against distemper	4	4	4	4	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
30023050	Veterinary vaccines, against leptospirosis	4	4	4	4	8	
30023060	Veterinary vaccines, against foot-and-mouth	4	4	4	4	4	
30023070	Veterinary vaccines, diseases: Newcastle, Gumboro, etc.	4	4	4	4	4	
30023080	Combined veterinary vaccines against diseases as Newcastle, Gumboro, etc.	4	4	4	4	4	
30023090	Other vaccines for veterinary medicine	2	2	2	2	4	
30029010	Diagnostic reagents of microbial origin	10	10	10	10	8	
30029020	Anti-toxins of microbial origin	4	4	4	4	8	
30029030	Tuberculins	4	4	4	4	4	
30029091	Other toxic, cultures of microorganisms, for animal health	4	4	4	4	4	
30029092	Other toxic, cultures of microorganisms, for human health	4	4	4	4	4	
30029093	Saxitoxin	8	8	8	8	8	
30029094	Ricin	8	8	8	8	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
30029099	Other toxic, cultures of microorganisms, similar products	8	8	8	8	10	
30031011	Medicine containing penicillin or its salts	14	14	14	14	10	
30031012	Medicine containing amoxicillin or its salts	8	8	8	8	8	
30031013	Medicine containing penicillin G benzathine, except in doses	14	14	14	14	10	
30031014	Medicine containing penicillin G potassium	14	14	14	14	10	
30031015	Medicine containing penicillin G procaine	14	14	14	14	10	
30031019	Medicine containing other penicillins and its derivatives	8	8	8	8	8	
30031020	Medicine containing streptomycins and its derivatives	8	8	8	8	8	
30032011	Medicine containing chloramphenicol, etc.	8	8	8	8	8	
30032019	Medicine containing amphenicol and other derivatives	8	8	8	8	8	
30032021	Medicine containing erythromycin and its salts	14	14	14	14	10	
30032029	Medicine containing macrolids and other derivatives	8	8	8	8	8	
30032031	Medicine containing rifamycin SV sodium	8	8	8	8	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
30032032	Medicine containing rifamycin	8	8	8	8	8	
30032039	Medicine containing ansamycin and other derivatives	8	8	8	8	8	
30032041	Medicine containing lincomycin hydrochloride	14	14	14	14	10	
30032049	Medicine containing lincosamides and other derivatives	8	8	8	8	8	
30032051	Medicine containing cephalothin sodium	14	14	14	14	10	
30032052	Medicine containing cefaclor/cephalexin monohydrate	14	14	14	14	10	
30032059	Medicine containing cefaclor/cephalexin/etc.	8	8	8	8	8	
30032061	Medicine containing gentamycin sulphate	14	14	14	14	10	
30032062	Medicine containing daunorubicin	0	0	0	0	0	
30032063	Medicine containing pirarubicin	0	0	0	0	0	
30032069	Medicine containing aminoglycosides and other derivatives	8	8	8	8	8	
30032071	Medicine containing vancomycin	8	8	8	8	8	
30032072	Medicine containing actinomycins	0	0	0	0	0	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
30032073	Medicine containing cyclosporin A	0	0	0	0	0	
30032079	Medicine containing polypeptides and other derivatives	8	8	8	8	8	
30032091	Medicine containing mitomycins	0	0	0	0	0	
30032092	Medicine containing tiamulin fumarate	8	8	8	8	8	
30032093	Medicine containing bleomycins or their salts	0	0	0	0	0	
30032094	Medicine containing imipenem	0	0	0	0	0	
30032095	Medicine with amphotericin B in liposome	0	0	0	0	0	
30032099	Medicine containing other antibiotics	8	8	8	8	8	
30033100	Medicine containing insulin, non-containing antibiotics	14	14	14	14	E	
30033911	Medicine containing hormone growth (somatropin)	0	0	0	0	0	
30033912	Medicine containing HCG (chorionic gonadotrophin)	14	14	14	14	10	
30033913	Medicine containing menotrophins, not containing antibiotic	14	14	14	14	10	
30033914	Medicine containing Corticotropin (ACTH)	8	8	8	8	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
30033915	Medicine containing Serum gonadotropin (PMSG)	8	8	8	8	8	
30033916	Medicine containing somatostatin and its salts	0	0	0	0	0	
30033917	Medicine containing buserelin acetate	0	0	0	0	0	
30033918	Medicine containing triptorelin and its salts	0	0	0	0	0	
30033919	Medicine containing leuprolide and its acetate	0	0	0	0	0	
30033921	Medicine containing lh-rh (gonadorelin)	0	0	0	0	0	
30033922	Medicine containing oxytocin	14	14	14	14	10	
30033923	Medicine containing insulin salts	14	14	14	14	E	
30033924	Medicine containing timosins	0	0	0	0	0	
30033925	Medicine containing octreotide	0	0	0	0	0	
30033926	Medicine containing goserelin and its acetate	0	0	0	0	0	
30033927	Medicine containing nafarelin or its acetate	0	0	0	0	0	
30033929	Medicine containing otherpolypeptides hormones etc.	8	8	8	8	8	
30033931	Medicine containing oestradiol hemisuccinate	14	14	14	14	10	
30033932	Medicine containing oestradiol fenpropionate	14	14	14	14	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
30033933	Medicine containing oestradiol or its succinate	14	14	14	14	10	
30033934	Medicine containing allyloestrenol	14	14	14	14	10	
30033935	Medicine containing lynestrenol	14	14	14	14	10	
30033936	Medicine containing megestrol acetate, formestane	0	0	0	0	0	
30033937	Medicine containing desogestrel	14	14	14	14	10	
30033939	Medicine containing other estrogen and progesterone	8	8	8	8	8	
30033981	Medicine containing levothyroxine sodium	12	12	12	12	10	
30033982	Medicine containing liothyronine sodium	12	12	12	12	10	
30033991	Medicine containing sodium salt or methyl ester of 9,11,15-acid	0	0	0	0	0	
30033992	Medicine containing tiratricol and its sodium salt	14	14	14	14	10	
30033994	Medicine containing spironolactone	14	14	14	14	10	
30033995	Medicine containing exemestane	0	0	0	0	0	
30033999	Other medicine containing hormone	8	8	8	8	10	
30034010	Medicine containing vinblastine, vincristine, etc.	0	0	0	0	0	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
30034020	Medicine containing pilocarpine and its nitrate, etc.	14	14	14	14	10	
30034030	Medicine containing dihydroergocristine methanesulphate	8	8	8	8	8	
30034040	Medicine containing codeine or its salts	14	14	14	14	10	
30034050	Medicine containing granisetron, tropisetron, etc.	0	0	0	0	0	
30034090	Medicine containing other granisetron, tropisetron, etc.	8	8	8	8	8	
30039011	Medicine containing calcium folinate (leucovorine)	8	8	8	8	8	
30039012	Medicine containing nicotinamide acid, etc.	14	14	14	14	10	
30039013	Medicine containing hydroxycobalamine, etc.	14	14	14	14	10	
30039014	Medicine containing vitamin A_1 (retinol), etc.	14	14	14	14	10	
30039015	Medicine containing calcium d-pantothenate, etc.	8	8	8	8	8	
30039016	Medicine containing esters of vitamin A and D, etc.	8	8	8	8	8	
30039017	Medicine containing retinoic acid (tretinoin)	0	0	0	0	0	
30039019	Medicine containing other vitamin, provitamin and derivatives	8	8	8	8	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
30039021	Medicine containing streptokinases	0	0	0	0	0	
30039022	Medicine containing l-asparaginase	0	0	0	0	0	
30039023	Medicine containing deoxyribonuclease	0	0	0	0	0	
30039029	Medicine containing enzymes but not containing vitamins	8	8	8	8	8	
30039031	Medicine containing permethrin, etc.	14	14	14	14	10	
30039032	Medicine containing dehydrocholic acid, etc.	14	14	14	14	10	
30039033	Medicine containing gluconic acid, its salts and its esters	14	14	14	14	10	
30039034	Medicine containing o-acetylsalicylic acid, etc.	14	14	14	14	10	
30039035	Medicine containing tiratricol (triac)/ calcium lactophosphate	14	14	14	14	10	
30039036	Medicine containing lactic acid, its salts, etc.	14	14	14	14	10	
30039037	Medicine containing fumaric acid, its salts, etc.	14	14	14	14	10	
30039038	Medicine containing etretinate, miltefosine, etc.	0	0	0	0	0	
30039039	Medicine containing othercarboxylic acid, etc.	8	8	8	8	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
30039041	Medicine containing tranylcypromine sulphate, etc.	14	14	14	14	10	
30039042	Medicine containing sulfanilic acid, its salts, etc.	14	14	14	14	10	
30039043	Medicine containing clenbuterol, its hydrochloride	14	14	14	14	10	
30039044	Medicine containing tamoxifen and its citrate	14	14	14	14	10	
30039045	Medicine with levodopa/alfa-metildopa	14	14	14	14	10	
30039046	Medicine containing phenylephrine hydrochloride, etc.	14	14	14	14	10	
30039047	Medicine containing diclofenac sodium, etc.	14	14	14	14	10	
30039048	Medicine containing melfalan, chlorambucil, etc.	0	0	0	0	0	
30039049	Medicine with other compounds with amine functions	8	8	8	8	8	
30039051	Medicine containing metoclopramide, etc.	14	14	14	14	10	
30039052	Medicine containing atenolol, prilocaine, etc.	14	14	14	14	10	
30039053	Medicine containing lidocaine and its hydrochloride, etc.	14	14	14	14	10	
30039054	Medicine containing fenproporex	14	14	14	14	10	
30039055	Medicine containing paracetamol or bromopride	14	14	14	14	10	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
30039056	Medicine containing amitraz or cypermethrin	14	14	14	14	10	
30039057	Medicine containing chlorhexidine and its salts, etc.	14	14	14	14	10	
30039058	Medicine containing carmustine and lomustine, etc.	0	0	0	0	0	
30039059	Medicine containing other carboxyamide-function compounds etc.	8	8	8	8	8	
30039061	Medicine containing isossorbide dinitrate, etc.	14	14	14	14	10	
30039062	Medicine containing tiapride	8	8	8	8	8	
30039063	Medicine containing etidronate disodium	14	14	14	14	10	
30039064	Medicine containing amiodarone hydrochloride	14	14	14	14	10	
30039065	Medicine containing nitrovin or moxidectin	14	14	14	14	10	
30039066	Medicine containing spironolactone	0	0	0	0	0	
30039067	Medicine containing carbocisteine or sulfiram	14	14	14	14	10	
30039069	Medicine containing other organic compounds	8	8	8	8	8	
30039071	Medicine containing terfenadine, talniflumate, etc.	14	14	14	14	10	
30039072	Medicine containing nimodipine, nitrendipine, etc.	14	14	14	14	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
30039073	Medicine containing oxfendazole, albendazole, etc.	14	14	14	14	10	
30039074	Medicine containing triazolam, alprazolam, etc.	14	14	14	14	10	
30039075	Medicine containing phenytoin, its sodium salt, etc.	14	14	14	14	10	
30039076	Medicine containing 2-(2-methyl-3-chloroanilino) nicotheracid	14	14	14	14	10	
30039077	Medicine containing nicarbazine, norfloxacin, etc.	14	14	14	14	10	
30039078	Medicine containing cyclosporin, fluspirilene, etc.	0	0	0	0	0	
30039079	Medicine containing other hetero-atom, etc.	8	8	8	8	8	
30039081	Medicine containing levamisole and its salts, etc.	8	8	8	8	8	
30039082	Medicine containing sulfadiazine and its sodium salt, etc.	14	14	14	14	10	
30039083	Medicine containing ketazolam sulpiride, etc.	14	14	14	14	10	
30039084	Medicine containing phthalylsulfathiazol, bumetanid, etc.	14	14	14	14	10	
30039085	Medicine containing fluphenazine enanthate, etc.	14	14	14	14	10	
30039086	Medicine containing furosemide, chlorthalidone, etc.	14	14	14	14	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
30039087	Medicine containing tizanidine hydrochloride, etc.	14	14	2	14	10	
30039088	Medicine containing topotecan, uracil, etc.	0	0	0	0	0	
30039089	Medicine containing other heterocyclic compounds, etc.	8	8	8	8	8	
30039091	Medicine containing pollen extract	8	8	8	8	8	
30039092	Medicine containing disopheno, chyrsarobin, etc.	14	14	14	14	10	
30039093	Medicine containing diclofenac resinate	14	14	14	14	10	
30039094	Medicine containing silymarin group	8	8	8	8	8	
30039095	Medicine containing propofol, busulfan, mitotane	0	0	0	0	0	
30039096	Iron dextran complex	14	14	14	14	10	
30039099	Other medicine containing mixed products, for therapeutic use etc	8	8	8	8	8	
30041011	Medicine containing ampicillin or its salts, in doses	14	14	14	14	10	
30041012	Medicine containing amoxicillin or its salts, in doses	8	8	8	8	8	
30041013	Medicine containing penicillin G benzathine, in doses	14	14	14	14	10	
30041014	Medicine containing penicillin G potassium, in doses	14	14	14	14	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
30041015	Medicine containing penicillin G procaine, in doses	14	14	14	14	10	
30041019	Medicine containing other penicillin/its derivatives, in doses	8	8	8	8	10	
30041020	Medicine containing streptomycins/its derivatives, in doses	8	8	8	8	8	
30042011	Medicine containing chloramphenicol, its palmitate, etc. in doses	8	8	8	8	8	
30042019	Medicine containing amphenicols and other salts, in doses	8	8	8	8	8	
30042021	Medicine containing erythromycin or its salts, in doses	14	14	14	14	10	
30042029	Other medicine containing macrolides and its derivatives, in doses	8	8	8	8	8	
30042031	Medicine containing rifamycin SV sodium, in doses	8	8	8	8	8	
30042032	Medicine containing rifampicin, in doses	8	8	6	8	8	
30042039	Other medicine containing ansamycin and its deriv., in doses	8	8	8	8	10	
30042041	Medicine containing lincomycin hydrochloride, in doses	14	14	14	14	10	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
30042049	Other medicine containing lincosamides and its derivatives, in doses	8	8	8	8	8	
30042051	Medicine containing cephalothin sodium, in doses	14	14	14	14	10	
30042052	Medicine containing cephalothin/cephalexin monohydrate, in doses	14	14	11	14	10	
30042059	Other medicine containing cephalosporin, etc. in doses	8	8	8	8	8	
30042061	Medicine containing gentamycin sulphate, in doses	14	14	14	14	10	
30042062	Medicine containing daunorubicin, in doses	0	0	0	0	0	
30042063	Medicine containing pirarubicin, in doses	0	0	0	0	0	
30042069	Other medicine containing aminoglycosides and its derivatives, in doses	8	8	8	8	8	
30042071	Medicine containing vancomycin, in doses	8	8	8	8	8	
30042072	Medicine containing actinomycins, in doses	0	0	0	0	0	
30042073	Medicine containing cyclosporin A, in doses	0	0	0	0	0	
30042079	Other medicine containing polypeptides and its derivatives, in doses	8	8	8	8	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
30042091	Medicine containing mitomycins, in doses	0	0	0	0	0	
30042092	Medicine containing tiamulin fumarate, in doses	8	8	8	8	8	
30042093	Medicine containing bleomycins or their salts, in doses	0	0	0	0	0	
30042094	Medicine containing imipenems, in doses	0	0	0	0	0	
30042095	Medicine with amphotericin B in liposome, doses, retail sale	0	0	0	0	0	
30042099	Medicine containing other antibiotics, in doses	8	8	8	8	10	
30043100	Medicine containing insulin, in doses	14	14	11	14	E	
30043210	Medicine containing corticosteroid hormones, in doses	14	14	14	14	10	
30043220	Medicine containing spironolactone, in doses	14	14	14	14	10	
30043290	Medicine containing other derivatives of hormones analogues, in doses	8	8	8	8	8	
30043911	Medicine containing growth hormones (somatropin) in doses	0	0	0	0	0	
30043912	Medicine containing hCG (chorionic gonadotropin), in doses	14	14	14	14	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
30043913	Medicine containing menotrophins, in doses	14	14	14	14	10	
30043914	Medicine containing acth (corticotrophin), in doses	8	8	8	8	8	
30043915	Medicine containing pmsg (serum gonadotrophin), in doses	8	8	8	8	10	
30043916	Medicine containing somatostatin or its salts, in doses	0	0	0	0	0	
30043917	Medicine containing buserelin or its acetate, in doses	0	0	0	0	0	
30043918	Medicine containing triptorelin or its salts, in doses	0	0	0	0	0	
30043919	Medicine containing leuprolide, in doses	0	0	0	0	0	
30043921	Medicine containing lh-rh (gonadorelin), in doses	0	0	0	0	0	
30043922	Medicine containing oxytocin, in doses	14	14	14	14	10	
30043923	Medicine containing insulin salts, in doses	14	14	14	14	E	
30043924	Medicine containing timosins, in doses	0	0	0	0	0	
30043925	Medicine containing calcitonin, in doses	8	8	8	8	8	
30043926	Medicine containing octreotide, in doses	0	0	0	0	0	
30043927	Medicine containing goserelin or its acetate, in doses	0	0	0	0	0	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
30043928	Medicine containing nafarelin or its acetate, in doses	0	0	0	0	0	
30043929	Medicine containing other polypeptides hormones, etc. in doses	8	8	8	8	8	
30043931	Medicine containing oestradiol hemisuccinate, in doses	14	14	14	14	10	
30043932	Medicine containing oestradiol fenpropionate, in doses	14	14	14	14	10	
30043933	Medicine containing oestriol or its succinate, in doses	14	14	14	14	10	
30043934	Medicine containing allyloestrenol, in doses	14	14	14	14	10	
30043935	Medicine containing lynestrenol, in doses	14	14	14	14	10	
30043936	Medicine containing megestrol acetate, formestane, in doses	0	0	0	0	0	
30043937	Medicine containing desogestrel, in doses	14	14	14	14	10	
30043939	Medicine containing other estrogens and progestogens, in doses	8	8	8	8	8	
30043981	Medicine containing levothyroxine sodium, in doses	12	12	12	12	10	
30043982	Medicine containing liothyronine sodium, in doses	12	12	12	12	10	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
30043991	Medicine containing sodium salt ac.9, 11, 15-trihyd, in doses	0	0	0	0	0	
30043992	Medicine containing tiratricol and its sodium salt, in doses	14	14	14	14	10	
30043994	Medicine containing spironolactone, in doses	0	0	0	0	0	
30043999	Other medicine containing hormones, in doses, etc	8	8	8	8	8	
30044010	Medicine containing vinblastine, vincristine, etc. in doses	0	0	0	0	0	
30044020	Medicine containing pilocarpine and its nitrate/hydrochloride, in doses	14	14	14	14	10	
30044030	Medicine containing dihydroergocristine methanesulphonate, in doses	8	8	8	8	8	
30044040	Medicine containing codeine or its salts, in doses	14	14	14	14	10	
30044050	Medicine containing granisetron, tropisetron, etc. in doses	0	0	0	0	0	
30044090	Other medicine containing alkaloids, hormones, etc. in doses	8	8	8	8	10	
30045010	Medicine containing calcium folinate (leucovorine), in doses	8	8	8	8	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
30045020	Medicine containing nicotinamide acid and its sodium salt, etc. in doses	14	14	14	14	10	
30045030	Medicine containing hydroxycobalamine and its salts, in doses	14	14	14	14	10	
30045040	Medicine containing vitamina A_1 (retinol), etc. in doses	14	14	14	14	10	
30045050	Medicine containing calcium d-pantothenate, etc. in doses	8	8	8	8	10	
30045060	Medicine containing retinoic acid (tretinoin), in doses	0	0	0	0	0	
30045090	Medicine containing other vitamins, provitamins, etc. in doses	8	8	8	8	10	
30049011	Medicine containing streptokinase, in doses	0	0	0	0	0	
30049012	Medicine containing l-asparaginase, in doses	0	0	0	0	0	
30049013	Medicine containing deoxyribonuclease, in doses	0	0	0	0	0	
30049019	Medicine containing enzymes, in doses	8	8	8	8	8	
30049021	Medicine containing permethrin, propatyl nitrate, etc. in doses	14	14	14	14	10	
30049022	Medicine containing deoxycholic acid, etc. in doses	14	14	14	14	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
30049023	Medicine containing gluconic acid, its salts and its esters, in doses	14	14	14	14	10	
30049024	Medicine containing o-acetylsalicylic acid, etc. in doses	14	14	14	14	10	
30049025	Medicine containing calcium lactophosphate, in doses	14	14	14	14	10	
30049026	Medicine containing lactic acid, its salts, etc. in doses	14	14	14	14	10	
30049027	Medicine containing nitroglycerine, in doses, for transdermal administration	2	2	2	2	4	
30049028	Medicine containing etretinate miltefosine, etc. in doses	0	0	0	0	0	
30049029	Other medicine containing monocarboxylic acyclic, etc. in doses	8	8	8	8	10	
30049031	Medicine containing tranylcypromine sulphate, etc. in doses	14	14	14	14	10	
30049032	Medicine containing tranylcypromine sulphate, etc. in doses	14	14	14	14	10	
30049033	Medicine containing clenbuterol or its hydrochloride, in doses	14	14	14	14	10	
30049034	Medicine containing tamoxifen or its citrate, in doses	14	14	14	14	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
30049035	Medicine with levodopa/alfa-metildopa, in doses	14	14	12	14	10	
30049036	Medicine containing phenylephrine hydrochloride, etc. in doses	14	14	14	14	10	
30049037	Medicine containing diclofenac sodium, etc. in doses	14	14	14	14	10	
30049038	Medicine containing melfalan, chlorambucil, etc. in doses	0	0	0	0	0	
30049039	Other medicine with compounds with amine functions, in doses	8	8	8	8	8	
30049041	Medicine containing metoclopramide, hydrochloride, etc. in doses	14	14	12	14	10	
30049042	Medicine containing atenolol, prilocaine, etc. in doses	14	14	14	14	10	
30049043	Medicine containing lidocaine and its hydrochloride, etc. in doses	14	14	14	14	10	
30049044	Medicine containing fenproporex, in doses	14	14	14	14	10	
30049045	Medicine containing paracetamol or bromopride, in doses	14	14	12	14	10	
30049046	Medicine containing amitraz, cypermethrin, in doses	14	14	14	14	10	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
30049047	Medicine containing chlorhexidine and its salts, in doses	14	14	14	14	10	
30049048	Medicine containing carmustine, lomustine, etc. in doses	0	0	0	0	0	
30049049	Other medicine containing carboxyamide-function compounds, etc. in doses	8	8	8	8	10	
30049051	Medicine containing isossorbide dinitrate, etc. in doses	14	14	12	14	10	
30049052	Medicine containing thiapride, in doses	8	8	8	8	8	
30049053	Medicine containing etidronate disodium, in doses	14	14	14	14	10	
30049054	Medicine containing amiodarone hydrochloride, in doses	14	14	14	14	10	
30049055	Medicine containing nitrovin, moxidectin, in doses	14	14	14	14	10	
30049057	Medicine containing carbocisteine, sulfiram, in doses	14	14	14	14	10	
30049058	Medicine containing etoposide, in doses	0	0	0	0	0	
30049059	Other medicines containing products from position 29.30 to 29.32, etc. in doses	8	8	8	8	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
30049061	Medicine containing terfenadine, talniflumate, etc. in doses	14	14	12	14	10	
30049062	Medicine containing nifendipine, nitrendipine, etc. in doses	14	14	12	14	10	
30049063	Medicine containing oxfendazole, albendazole, etc. in doses	14	14	12	14	10	
30049064	Medicine containing triazolam, alprazolam, etc. in doses	14	14	12	14	10	
30049065	Medicine containing phenytoin or its sodium salt, etc. in doses	14	14	14	14	10	
30049066	Medicine containing 2-(2-methyl-3-chloroanilino) nicotinic, in doses	14	14	12	14	10	
30049067	Medicine containing nicarbazine, norfloxacin, etc. in doses	14	14	12	14	10	
30049068	Medicine c/cyclosporine a, fluspirilene, etc. in doses	0	0	0	0	0	
30049069	Other medicine containing heterocyclic compounds with nitrogenous heteroatoms, in doses	8	8	8	8	8	
30049071	Medicine containing levamisole and its salts, tetramisole, in doses	8	8	8	8	8	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
30049072	Medicine containing sulfadiazine and its sodium salt, in doses	14	14	12	14	10	
30049073	Medicine containing ketazolam, sulpiride, etc. in doses	14	14	14	14	10	
30049074	Medicine containing phthalylsulfathiazole, butanide, etc. in doses	14	14	14	14	10	
30049075	Medicine containing fluphenazine enanthate, etc. in doses	14	14	14	14	10	
30049076	Medicine containing furosemide, chlorthalidone, etc. in doses	14	14	14	14	10	
30049077	Medicine containing tizanidine hydrochloride, etc. in doses	14	14	14	14	10	
30049078	Medicine containing topotecan, uracil, tegafur, etc. in doses	0	14	0	0	10	
30049079	Medicine containing compounds of heterocyclic, etc. in doses	8	8	8	8	8	
30049091	Medicine containing pollen extract, in doses	8	8	8	8	8	
30049092	Medicine containing disophenol, chyrsarobin, etc. in doses	14	14	14	14	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
30049093	Medicine containing diclofenac resinate, in doses	14	14	14	14	10	
30049094	Medicine containing silymarin, in doses	8	8	6	8	8	
30049095	Medicine containing propofol, busulfan, mitotane, in doses	0	0	0	0	0	
30049096	Iron dextran complex	14	14	14	14	10	
30049099	Other medicine containing products for therapeutic uses, etc. in doses	8	14	8	8	10	
30051010	Adhesive dressings impregnated or coated of pharmaceutical substances	12	12	12	12	10	
30051020	Surgical dressings allowing direct observation of the wound	12	12	12	12	10	
30051030	Impermeable dressing for mucous membranes	12	12	12	12	10	
30051040	Dressings with closures, for use with colostomies	2	2	2	2	4	
30051050	Dressings with closure devices, for wound closure	2	2	2	2	4	
30051090	Other adhesive dressings, similar articles, with an adhesive layer	12	12	12	12	10	
30059011	Absorbable dressings of polyglycolic acid	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
30059012	Absorbable dressings of glycolic acid-lactic acid copolymers	2	2	2	2	4	
30059019	Other absorbable dressings	12	12	12	12	10	
30059020	Surgical dressings of nonwovens	12	12	12	12	10	
30059090	Other wadding, similar for medical, surgical use, etc.	12	12	12	12	10	
30061010	Material for surgical sutures, of polydioxanone	2	2	2	2	4	
30061020	Materials for surgical sutures, of stainless steel	2	2	2	2	4	
30061090	Other sterile catgut, etc. for surgical sutures	12	12	12	12	10	
30062000	Reagents for determining blood groups or factors	10	10	10	10	8	
30063011	Opacifying preparations based on iohexol, for x-ray examinations	2	2	2	2	4	
30063012	Opacifiying preparations of dimeglumine iocarmate, for x-ray examinations	2	2	2	2	4	
30063013	Opacifiying preparations of iopamidol for x-ray examinations	2	2	2	2	4	
30063015	Opacifiying preparations of zirconium dioxide, etc. for x-ray examinations	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
30063016	Opacifiying preparations of sodium diatriazide, etc. for x-ray examinations	2	2	2	2	4	
30063017	Opacifiying preparations based on ioversol or iopromide for x-ray examinations	2	2	2	2	4	
30063018	Opacifiying preparations of sodium iothalamate, etc. for x-ray examinations	2	2	2	2	4	
30063019	Other opacifiying preparations, for x-ray examinations	12	12	12	12	10	
30063021	Diagnostic reagent based on somatoliberin, for human use	2	2	2	2	4	
30063029	Other diagnostic reagents for human use	12	0	12	12	10	
30064011	Dental cements for filling	12	12	12	12	10	
30064012	Other dental products for filling	2	2	2	2	4	
30064020	Bone reconstruction cements	2	2	2	2	4	
30065000	First-aid boxes and kits	14	14	14	14	10	
30066000	Chemical contraceptive preparations based on hormone/sperm	12	12	12	12	10	
30067000	Preparations in gel, used surgical intervention, etc.	14	14	14	14	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
30069110	Plastic bags for colostomy, ileostomy, urostomy	6	6	6	6	4	
30069190	Other identified equipment for use in ostomy	18	18	18	18	10	
30069200	Pharmaceuticals waste	14	14	14	14	10	
31010000	Fertilisers obtained animal/vegetable, etc	4	4	4	4	10	
31021010	Urea containing of nitrogen > 45 % weighing	6	0	0	6	4	
31021090	Other urea, whether or not in aqueous solution	6	6	0	6	4	
31022100	Ammonium sulphate	4	0	0	4	E	
31022910	Ammonium sulphonitrate	0	0	0	0	0	
31022990	Other double salts/mixtures of sulphate/ammonium nitrate	0	0	0	0	0	
31023000	Ammonium nitrate, whether or not in aqueous solution	0	0	0	0	0	
31024000	Mixtures of ammonium nitrate with calcium carbonate, etc.	0	0	0	0	0	
31025011	Sodium nitrate, natural, containing nitrogen ≤ 16,3 %	0	0	0	0	0	
31025019	Other sodium nitrate, natural	0	0	0	0	0	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
31025090	Other sodium nitrate	0	0	0	0	0	
31026000	Double salts mixtures of calcium nitrate and ammonium	0	0	0	0	0	
31028000	Mixtures of urea and ammonium nitrate in aqueous solution, etc.	4	4	4	4	4	
31029000	Other fertilizer chemical/minerals, nitrogenous	0	0	0	0	0	
31031010	Superphosphates, containing phosphorus pentoxide (P_2O_5) ≤ 22 %	6	0	0	6	10	
31031020	Superphosphates, containing phosphorus pentoxide, 22 % < P_2O_5 ≤ 45 %	6	6	0	6	8	
31031030	Superphosphates, containing phosphorus pentoxide (P_2O_5) > 45 %	6	0	0	6	8	
31039011	Hydrogenorthophosphate calcium containing P_2O_5 ≤ 46 %	0	0	0	0	0	
31039019	Other hydrogenorthophosphate calcium	0	0	0	0	0	
31039090	Other mineral or chemical fertilisers, phosphatic	0	0	0	0	0	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
31042010	Potassium chloride, containing potassium oxide(K_2O) ≤ 60 %	0	0	0	0	0	
31042090	Other potassium chloride	0	0	0	0	0	
31043010	Potassium sulphate, potassium oxide(K_2O) ≤ 52 %	0	0	0	0	0	
31043090	Other potassium sulphate	0	0	0	0	0	
31049010	Sulphate double of potassium and magnesium, containing K_2O > 30 %	6	6	6	6	8	
31049090	Other mineral or chemical fertilisers, potassic	0	0	0	0	0	
31051000	Fertilisers in tablets/packages weighing ≤ 10 kg	6	6	6	6	4	
31052000	Fertilisers containing nitrogen, phosphorus and potassium	6	0	0	6	10	
31053010	Diammonium hydrogenorthophosphate arsenic ≥ 6 mg/kg	0	0	0	6	8	
31053090	Other diammonium hydrogenorthophosphate	6	0	0	6	8	
31054000	Ammonium dihydrogenorthophosphate, including mixtures hydrogen, etc	0	0	0	6	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
31055100	Fertilisers containing nitrate and phosphate	4	0	4	4	4	
31055900	Other mineral and chemical fertilisers containing nitrate and phosphate	4	0	4	4	10	
31056000	Fertilisers containing phosphorus and potassium	4	4	4	4	4	
31059011	Nitrate of sodium potassic, containing N ≤ 15 % and K_2O ≤ 15 %	0	0	0	0	0	
31059019	Other nitrate of sodium potassic	0	0	0	0	0	
31059090	Other mineral and chemical fertilisers containing nitrogen and potassium	4	4	4	4	10	
32011000	Tanning extract, of quebracho	10	10	10	10	10	
32012000	Tanning extracts, of wattle	10	10	10	10	10	
32019011	Tanning extracts, of gambier	2	2	2	2	4	
32019012	Tanning extract, of oak or chestnut	10	10	10	10	10	
32019019	Tanning extracts of vegetable origin	10	10	10	10	10	
32019020	Tannins	10	10	10	10	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
32019090	Salts, ethers, esters and other derivatives of tannins	10	10	10	10	10	
32021000	Synthetic organic tanning products	10	10	8	10	10	
32029011	Tanning products, based on chromium salts	10	10	10	10	10	
32029012	Tanning products, based on titanium salts	2	2	2	2	4	
32029013	Tanning products, based on zirconium salts	2	2	2	2	4	
32029019	Other inorganic tanning products	10	10	10	10	10	
32029021	Tanning preparations, based on chromium compounds	10	10	10	10	10	
32029029	Other tanning preparations	10	10	10	10	10	
32029030	Enzymatic preparations for pre-tanning	10	10	10	10	10	
32030011	Hematein (colouring matter)	2	2	2	2	4	
32030012	Fisetin (colouring matter)	2	2	2	2	4	
32030013	Morin (colouring matter)	2	2	2	2	4	
32030019	Other colouring matter of vegetable origin	10	10	10	10	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
32030021	Cochineal (colouring matter)	10	10	10	10	10	
32030029	Other colouring matter of animal origin	10	10	10	10	10	
32030030	Preparation with colouring matter of vegetable or animal origin	10	10	10	10	10	
32041100	Disperse dyes and its preparations	12	12	9	12	10	
32041210	Acid dyes, whether or not premetallized, and its preparations	14	14	14	0	10	
32041220	Mordant dyes and its preparations	12	12	12	12	10	
32041300	Basic dyes and its preparations	14	14	11	14	10	
32041400	Direct dyes and its preparations	14	14	14	0	10	
32041510	Indigo blue dye, according to colour index 73000	14	14	14	14	10	
32041520	Dibenzanthrone dye	2	2	2	2	4	
32041530	12, 12-dimethoxybenzanttrone dye	2	2	2	2	4	
32041590	Other dyes and its preparations	14	14	0	14	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
32041600	Other reagents dye and its preparations	14	14	0	14	10	
32041700	Pigments and its preparations	14	14	0	0	E	
32041911	Carotenoids	2	2	2	2	4	
32041912	Preparations containing beta-carotene, etc. to colour food	2	2	2	2	4	
32041913	Other preparations to colour food	12	12	9	12	10	
32041919	Other carotenoid-based preparations	14	14	14	14	10	
32041920	Dyes soluble in solvent (solvent dyes)	14	14	14	14	10	
32041930	Azo dyes	14	14	0	14	10	
32041990	Other colouring matter organic synthetic and its preparations	14	14	11	14	10	
32042011	Derivatives of 4,4-bis-(1,3,5) triazinyl-6-aminostilbene-2,2-disulfonic acid	14	14	14	14	10	
32042019	Other stilbene derived used as fluorescent brightening agents	14	14	14	14	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
32042090	Other synthetic organic products used as fluorescent brightening agents	14	14	14	14	10	
32049000	Other synthetic organic colouring matter, etc.	14	14	14	14	10	
32050000	Colour lacquers and its preparations	12	12	9	12	10	
32061111	Rutile pigments particle size of ≥ 0,6 microns, containing modifications	8	8	6	8	10	
32061119	Other rutile pigments, containing titanium dioxide ≥ 80 % dried	0	12	0	0	10	
32061120	Other pigments containing titanium dioxide ≥ 80 % dried	12	12	12	12	10	
32061130	Preparations based on titanium dioxide, weighing ≥ 80 %	12	12	12	12	10	
32061910	Pigment consisting of mica coated with titanium dioxide	2	2	2	2	4	
32061990	Other pigments and preparations with a base of titanium dioxide	12	12	9	0	10	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
32062000	Pigments and preparations based on chromium compounds	12	12	0	12	10	
32064100	Ultramarine and its preparations	2	2	2	2	4	
32064210	Lithopone	2	2	2	2	4	
32064290	Other pigments and preparations based on zinc sulphide	12	12	12	12	10	
32064910	Pigments prepared based on cadmium compounds	12	12	12	12	10	
32064920	Pigments, prepared on hexacyanoferrate	12	12	0	12	10	
32064990	Other colouring matter and preparations	12	12	9	12	10	
32065011	Calcium halophosphates, etc with radioactive substances	2	2	2	2	4	
32065019	Other inorganic products used as luminophores, with radioactive substances	12	12	12	12	10	
32065021	Calcium halophosphates, etc. without radioactive substances	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
32065029	Other inorganic products used as luminophores, without radioactive substances	2	2	2	2	4	
32071010	Pigment, opacifier, etc. based on zirconium and its salts	12	12	12	12	10	
32071090	Other pigments, opacifiers, etc.	12	12	12	0	10	
32072010	Engobes (slips)	12	12	12	12	10	
32072091	Vitrifiable compounds and preparations used in the manufacture of printed circuits	2	2	2	2	4	
32072099	Other vitrifiable compounds and similar preparations	12	12	12	0	10	
32073000	Liquid lustres and similar preparations	12	12	12	12	10	
32074010	Glass frit and other glass, in powder, granules or flakes	12	12	12	12	10	
32074090	Other glass frit and other glass in powder/granules/flakes	12	12	12	12	10	
32081010	Paint of polyesters, dispersed/dissolved non-aqueous	14	14	14	14	10	
32081020	Varnishes of polyesters, dispersed/dissolved non-aqueous	14	14	14	14	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
32081030	Solutions of polyesters, dispersed/dissolved non-aqueous	14	14	14	14	10	
32082011	Paint of acrylic polymers, for producing printed circuits	2	2	2	2	4	
32082019	Other paints based on acrylic or vinyl polymers	14	14	14	14	10	
32082020	Varnishes acrylic/vinyl polymers, dispersed/dissolved/non-aqueous	14	14	14	14	10	
32082030	Solutions acrylic/vinyl polymers, dispersed/dissolved, non-aqueous	14	14	14	14	10	
32089010	Paint of other synthetic polymers, etc. dispersed/dissolved non-aqueous	14	14	14	14	10	
32089021	Varnishes based on cellulose derivatives, dispersed/dissolved non-aqueous	14	14	14	14	10	
32089029	Varnishes of other synthetic polymers, etc., dispersed/dissolved non-aqueous	14	14	14	14	10	
32089031	Solutions of silicones dispersed/dissolved non-aqueous	14	14	14	14	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
32089039	Other polymers synthetic solutions, etc., dispersed/dissolved n/aqueous	14	14	14	14	10	
32091010	Paint acrylic/vinyl polymers, dispersed/dissolved non-aqueous	14	14	14	14	10	
32091020	Varnishes of acrylic/vinyl polymers, dispersed/dissolved aqueous	14	14	14	14	10	
32099011	Paint of polytetrafluoroethylene, dispersed/dissolved/aqueous	14	14	14	14	10	
32099019	Paint of other synthetic polymers, etc, dispersed/dissolved in an aqueous medium	14	14	14	14	10	
32099020	Varnishes of other synthetic polymers, etc, dispersed/dissolved in an aqueous medium	14	14	14	14	10	
32100010	Other paints	14	14	14	14	10	
32100020	Other varnishes	14	14	14	14	10	
32100030	Prepared water-based pigments used for leather	14	14	14	14	10	
32110000	Prepared driers	14	14	14	14	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
32121000	Stamping foils	14	14	14	14	10	
32129010	Aluminium in powder, etc. pasted with solvent hydrocarbon	14	14	14	14	10	
32129090	Other pigments, dispersed in non-aqueous, liquid, etc.	14	14	14	14	10	
32131000	Colours in sets, for artistic painting, educational activities, etc.	14	14	14	14	E	
32139000	Other colours, for artistic painting, educational activities etc.	14	14	14	14	10	
32141010	Grafting putty, resin cements, other mastics	14	14	14	14	10	
32141020	Painters' fillings	14	14	14	14	10	
32149000	Non-refractory fillings used in masonry	14	14	14	14	10	
32151100	Black ink, for printing	14	14	11	14	10	
32151900	Other ink, for printing	14	14	11	14	15	
32159000	Ink of writing or drawing and other inks	14	14	14	14	10	
33011210	Essential oil, petit grain	14	14	14	14	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
33011290	Other essential oils, orange	14	14	14	14	10	
33011300	Essential oil, lemon	14	14	14	14	10	
33011910	Essential oil, lime	14	14	14	14	10	
33011990	Essential oil, other citric	14	14	14	14	10	
33012400	Essential oil, peppermint (*Mentha piperita*)	14	14	14	14	10	
33012510	Essential oil, Japanese mint (*Mentha arvensis*)	12	12	12	12	10	
33012520	Essential oil, spearmint (*Mentha viridis* L.)	2	2	2	2	4	
33012590	Essential oil, other mints	2	2	2	2	4	
33012911	Essential oil, citronella	14	14	14	14	10	
33012912	Essential oil, cedar	2	2	2	2	4	
33012913	Essential oil, guaiacum (*Bulnesia sarmientoi*)	14	14	14	14	10	
33012914	Essential oil, lemongrass	14	14	14	14	10	
33012915	Essential oil, rosewood	14	14	14	14	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
33012916	Essential oil, palmarosa	14	14	14	14	10	
33012917	Essential oil, coriander	14	14	14	14	10	
33012918	Essential oil, cabreuva	14	14	14	14	10	
33012919	Essential oil, eucalyptus	12	12	12	12	10	
33012921	Other essential oils, lavender	2	2	2	2	4	
33012922	Essential oil, vetiver	14	14	14	14	10	
33012990	Other essential oils	2	2	2	2	4	
33013000	Resinoids	2	2	2	2	4	
33019010	Concentration of essential oils in fats, wax, etc.	14	14	14	14	10	
33019020	Residual terpenic byproducts from the deterpenation of essential oils	14	14	14	14	10	
33019030	Aqueous distillates aromatic/aqueous solution of essential oils	14	14	14	14	10	
33019040	Extracted oleoresins	8	8	8	8	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
33021000	Mixtures used basic matter for food or drink industries	14	14	11	0	10	
33029011	Vetiverol for perfumery	14	14	14	14	10	
33029019	Other mixtures used as basic matter for perfumery	14	14	0	0	10	
33029090	Other mixtures used as basic matter for industry	14	14	11	0	10	
33030010	Perfumes (extracts)	18	18	4	18	E	
33030020	Cologne water	18	18	4	18	E	
33041000	Lip make-up preparations	18	18	15	18	15	
33042010	Eyeshadow, liner, pencil for brows and mascara	18	18	4	18	10	
33042090	Other product of eye make-up	18	18	18	18	10	
33043000	Manicure or pedicure preparations	18	18	18	18	10	
33049100	Powders, whether or not compressed, for make-up	18	18	15	18	10	
33049910	Beauty creams, nutritious creams and tonic lotions	18	18	15	18	E	
33049990	Other beauty products or make-up preparations, etc.	25	18	18	18	E	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
33051000	Shampoos	18	18	15	18	E	
33052000	Preparations for permanent waving/straightening, of hair	18	18	18	18	10	
33053000	Hair lacquers	18	18	18	18	10	
33059000	Other preparations for hair use	18	18	4	18	10	
33061000	Dentifrices	18	18	18	18	10	
33062000	Dental floss	16	16	16	16	10	
33069000	Other preparations for oral or dental hygiene, etc.	18	18	18	18	10	
33071000	Pre-shave, shaving or after-shave preparations	18	18	18	18	10	
33072010	Personal deodorants and antiperspirants, liquid	18	18	15	18	E	
33072090	Other personal deodorants and antiperspirants	18	18	18	18	10	
33073000	Perfumed bath salts and other bath preparations	18	18	18	18	10	
33074100	Agarbate and other odoriferous preparations operated by combustion	18	18	18	18	E	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
33074900	Other preparations for perfuming/deodorizing ambient	18	18	18	18	15	
33079000	Other products of perfumery or dressing table, prepared, etc.	18	18	18	18	15	
34011110	Medicinal soaps, in bars, pieces, moulded illustration, etc.	18	18	18	18	E	
34011190	Other toilet soaps, products/preparations, in bars, pieces, etc.	18	18	18	18	E	
34011900	Other soaps, products/preparations, in bars, pieces, etc.	18	18	18	18	15	
34012010	Toilet soap, in other forms	18	18	18	18	E	
34012090	Other soaps	18	18	18	18	E	
34013000	Organic surface-active products/preparations for washing the skin	18	18	18	18	15	
34021110	Sodium dibutylnaphthalenesulphonate (organic surface-active agents, whether or not for retail sale)	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
34021120	Sodium n-methyl-n-oleolyltaurate (organic surface-active agents, whether or not for retail sale)	2	2	2	2	4	
34021130	Sodium alkylsulphonates, secondary (organic surface-active agents, whether or not for retail sale)	2	2	2	2	4	
34021140	Alquilbenzenossulphonated acid mixing	14	14	11	14	E	
34021190	Other organic surface-active agents, anionic	14	14	11	14	E	
34021210	Oleylamine acetate (organic surface-active agent)	2	2	2	2	4	
34021290	Other organic surface-active agents, cationic	14	14	14	14	10	
34021300	Organic surface-active agents, non-ionic	14	14	0	0	15	
34021900	Other organic surface-active agents	14	14	14	14	10	
34022000	Surface-active preparations, for wash and cleaning	18	18	18	18	E	
34029011	Mixtures of surface-active agent containing non-ionic products	14	14	14	14	10	
34029019	Other mixtures of surface-active agents	14	14	14	14	E	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
34029021	Hydro-alcoholic solutions or emulsions (1-perfluoroalkyl-2-acetoxy) propyl-betaine	2	2	2	2	4	
34029022	Solutions, etc. based on nonanoyloxybenzenesulphonate	2	2	2	2	4	
34029023	Solutions, etc. of perfluoro alkyl trimethylsulphonates	2	2	2	2	4	
34029029	Other solutions/emulsions of surface-active products, etc.	18	18	14	18	E	
34029031	Preparation of ethoxylated nonylphenol (detergents) for washing	18	18	18	18	10	
34029039	Other preparations for washing (detergents)	18	18	18	18	10	
34029090	Other surface-active preparations and preparations for cleaning	18	18	14	18	10	
34031110	Preparations containing petroleum oils or oils obtained from bituminous minerals etc. for treatment of textile materials	14	14	14	14	10	
34031120	Preparations containing petroleum oils or oils obtained from bituminous minerals etc. for treatment of leather/furskins	14	14	11	14	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
34031190	Preparations containing oils of petroleum etc. for treatment of other materials	14	14	14	14	10	
34031900	Preparations containing oils of petroleum/bituminous minerals	14	14	14	14	10	
34039110	Other preparations for treatment of textile materials	14	14	14	14	10	
34039120	Other preparations for treatment of leather/furskins	14	14	11	14	10	
34039190	Other preparations for treatment of other matters	14	14	14	14	10	
34039900	Other preparations of lubricating/anti-adherent/anti-rust, etc.	14	14	14	0	10	
34042010	Artificial waxes of polyethylene glycol	14	14	14	14	E	
34042020	Prepared waxes of polyethylene glycol	14	14	14	14	10	
34049011	Artificial wax of polyethylene, emulsifiable	14	14	14	14	10	
34049012	Other artificial waxes, of polyethylene	14	14	14	14	10	
34049013	Artificial wax of poly propylene glycol	14	14	14	14	10	
34049014	Artificial waxes of alkyl ketene dimer, etc. in granules	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
34049019	Other artificial waxes	14	14	14	0	10	
34049021	Prepared wax based on vaseline and lanolin alcohols	2	2	2	2	4	
34049029	Other prepared waxes	14	14	14	14	10	
34051000	Polishes, creams and similar preparations for footwear or leather	16	16	16	16	E	
34052000	Polishes, creams preparations for maintenance of wooden furniture, etc.	16	16	16	16	15	
34053000	Preparations for coachwork, other than metal polishes, etc	16	16	16	16	10	
34054000	Scouring pastes/powders and other scouring preparation	16	16	16	16	10	
34059000	Other preparations for coachwork in glass, metal, etc.	16	16	16	16	E	
34060000	Candles, tapers and similar	16	16	16	16	10	
34070010	Modelling pastes	16	16	16	16	10	
34070020	Dental wax	16	16	16	16	10	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
34070090	Other preparation for use in dentistry, based on plaster	16	16	16	16	10	
35011000	Casein	14	14	14	14	8	
35019011	Caseinate of sodium	14	14	14	14	8	
35019019	Other caseinates and other casein derivatives	14	14	14	14	8	
35019020	Casein glues	14	14	14	14	8	
35021100	Dried egg albumins	14	14	14	14	10	
35021900	Other egg albumins	14	14	14	14	10	
35022000	Lactalbumin, including concentrated ≥ 2 proteins of whey protein	14	14	14	14	10	
35029010	Serum albumin	2	2	2	2	4	
35029090	Other albumins, albuminates and other derivatives of albumins	14	14	14	14	E	
35030011	Ossein gelatin, its derivatives, purity of ≥ 99,98 %	2	2	2	2	4	
35030012	Ossein gelatin, its derivatives, purity of < 99,98 %	14	14	14	14	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
35030019	Other gelatin and its derivatives	14	14	14	14	10	
35030090	Isinglass, other glues of animal origin, excluding casein glues	14	14	14	14	10	
35040011	Peptones and peptonates	14	14	14	14	10	
35040019	Other derivatives peptones	14	14	14	14	10	
35040020	Powdered soya proteins, of a protein content of ≥ 90 %	14	14	14	0	10	
35040030	Powdered potato proteins, of a protein content of ≥ 80 %	2	2	2	2	4	
35040090	Other protein substances, their derivatives	14	14	14	14	10	
35051000	Dextrins and other modified starches	14	14	14	0	10	
35052000	Glues with a basis of starches, of dextrins, etc.	14	14	14	14	10	
35061010	Products used as glue, adhesives of cyanoacrylates, weighing ≤ 1 kg	16	16	16	16	10	
35061090	Other products used as glue, adhesives of cyanoacrylates, weighing ≤ 1 kg	16	16	16	16	E	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
35069110	Adhesives based on rubber	16	16	16	16	10	
35069120	Adhesives based dispersed plastics, for dispersing, etc.	16	16	12	16	10	
35069190	Other adhesives based on plastics	16	16	16	16	10	
35069900	Other glue and prepared adhesives	16	16	16	16	10	
35071000	Rennet and concentrates thereof	14	14	14	14	10	
35079011	Alpha-amylase (*Aspergillus oryzae*)	14	14	11	14	10	
35079019	Other amylase and concentrates thereof	14	14	14	14	10	
35079021	Fibronucleases	14	14	14	14	10	
35079022	Bromelain	2	2	2	2	4	
35079023	Streptokinase	14	14	14	14	10	
35079024	Streptodornase	14	14	14	14	10	
35079025	Mixed streptoquinase and streptodornase	14	14	14	14	10	
35079026	Papain	14	14	14	14	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
35079029	Other proteases and their concentrates	14	14	14	14	10	
35079031	Lysozyme and its hydrochloride	2	2	2	2	4	
35079032	L-asparaginase	2	2	2	2	4	
35079039	Other enzymes and their concentrates	14	14	14	14	10	
35079041	Prepared enzymes based on cellulases	14	14	14	14	10	
35079042	Prepared enzymes based on transglutaminase	2	2	2	2	4	
35079049	Other prepared enzymes	14	14	14	14	10	
36010000	Propellent powders	12	12	12	12	10	
36020000	Prepared explosives, other than propellent powders	12	12	12	12	10	
36030000	Safety fuses/detonating fuses, percussion, detonating caps, etc	12	12	12	12	10	
36041000	Fireworks	20	14	14	14	E	
36049010	Fireworks, signalling flares, rockets and cartridges against hail and similar	4	4	4	4	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
36049090	Other signalling flares and pyrotechnic articles	14	14	14	14	10	
36050000	Matches, other than pyrotechnic articles	14	14	14	14	E	
36061000	Liquid fuel, etc. used for lighter, capacity ≤ 300 cm^3	14	14	14	14	E	
36069000	Ferro-cerium/other pyrophoric alloys, articles of inflammable materials	14	14	14	14	10	
37011010	Flat plates and films, for x-ray, sensitized on 1 side	14	14	14	14	10	
37011021	Flat plates and films, for x-ray and dental use, sensitized on 1 side	2	2	2	2	4	
37011029	Other flat plates and films, for x-ray, sensitized on 1 side	14	14	11	14	10	
37012010	Flat plates and films, instant print, for colour photography	2	2	2	2	4	
37012020	Flat plates and films, instant print for monochrome photography	2	2	2	2	4	
37013010	Other flat plates and films, d > 255 mm for colour photography	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
37013021	Aluminium flat plates, sensitized with photosensitive polymers, d > 255 mm	14	14	0	0	10	
37013022	Polyesters flat plates, sensitized with photosensitive polymers, d > 255 mm	2	2	0	2	4	
37013029	Other flat plates, sensitized with photosensitive polymers, d > 255 mm	14	14	7	14	10	
37013031	Aluminium flat plates, sensitized by other procedures, d > 255 mm	14	14	14	0	10	
37013039	Other flat plates, sensitized by other procedures, d > 255 mm	14	14	14	14	10	
37013040	Flat films, for graphic arts, sensitized unexposed d > 255 mm	14	14	14	14	10	
37013050	Flat films, polyesters heliographic films, sensitized unexposed d > 255 mm	14	14	14	14	10	
37013090	Other flat plates and films, sensitized unexposed d > 255 mm	14	14	0	14	10	
37019100	Other flat plates and films, sensitized unexposed for colour photography	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
37019900	Other flat plates and films, sensitized unexposed for monochrome photography	14	14	14	14	10	
37021010	Film for x-ray, sensitized 1 side unexposed in rolls	14	14	14	14	10	
37021020	Film for x-ray, sensitized 2 side unexposed in rolls	14	14	14	14	10	
37023100	Other film for colour photography, sensitized unexposed width ≤ 105 mm, rolls	2	2	2	2	4	
37023200	Films containing silver halide emulsion sensitized unexposed width ≤ 105 mm, rolls	2	2	2	2	4	
37023900	Other films, non-perforated, sensitized, unexposed, width ≤ 105 mm, rolls	14	14	14	14	10	
37024100	Films for colour photography, sensitized, unexposed, width > 610 mm, length > 200 m, rolls	2	2	2	2	4	
37024210	Films for graphic arts, sensitized, unexposed, width > 610 mm, length > 200 m, rolls	14	14	14	14	10	
37024290	Other films, non-perforated sensitized, unexposed, width > 610 mm, length > 200 m, rolls	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
37024310	Films for graphic arts, sensitized, unexposed, width > 610 mm, length > 200 m, rolls	14	14	0	14	10	
37024320	Films polyesters heliographic. sensitized, unexposed, width > 61 cm, length ≤ 200 m, rolls	14	14	14	14	10	
37024390	Other films, non-perforated sensitized, unexposed, width > 610 mm, length > 200 m, rolls	2	2	2	2	4	
37024410	Films for colour photography, sensitized, unexposed, 105 < width ≤ 610 mm, in rolls	2	2	2	2	4	
37024421	Films for graphic arts, monochrome sensitized, unexposed, 105 < width ≤ 610 mm, rolls	14	14	14	0	10	
37024422	Films of photopolymer, acrylic composition, sensitized, width > 105 mm, < 610 mm, for manufacturing print circuits	2	2	2	2	4	
37024429	Other films monochrome, sensitized, unexposed, 105 < width ≤ 610 mm, in rolls	14	14	14	14	10	
37025200	Films for colour photography, sensitized, unexposed, width ≤ 16 mm, length > 14 m, rolls	2	2	2	2	4	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
37025300	Films for colours devices, unexposed, 16 < width ≤ 35 mm, length ≤ 30 m, rolls	2	2	2	2	4	
37025411	Films for colour photography, sensitized, unexposed, width = 35 mm, length ≤ 30 m, rolls	2	2	2	2	4	
37025412	Films for colour photography, unexposed, 12, 24 or 36 exposition rolls	10	10	6	10	10	
37025419	Other films for colour photography, unexposed, width = 35 mm, length ≤ 30 m, rolls	14	14	11	14	10	
37025491	Films for colour photography, unexposed, 16 < width < 35 mm, length ≤ 30 m, rolls	2	2	2	2	4	
37025499	Other films for colour photography, unexposed,16 < width < 35 mm, length ≤ 30 m, rolls	14	14	7	14	10	
37025510	Films for colour photography, sensitized, unexposed, width < 35 mm, length ≤ 30 m, rolls	10	10	10	10	10	
37025590	Films for colour photography, sensitized, unexposed, 16 < width < 35 mm, length ≤ 30 m, rolls	14	14	11	14	10	
37025600	Films for colour photography, sensitized, unexposed, width < 35 mm, rolls	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
37029600	Other sensitized films, not printed, width ≤ 35 mm, length ≤ 30 m	2	2	2	2	4	
37029700	Other sensitized films, not printed, width ≤ 35 mm, length > 30 m	2	2	2	2	4	
37029800	Other sensitized films, not printed, width > 35 mm	14	14	14	14	10	
37031010	Photograph paper, etc. for colour photography, sensitized, unexposed, width > 610 mm rolls	14	14	11	14	10	
37031021	Paper heliographic monochrome sensitized, unexposed, in rolls, width > 610 mm	14	14	14	14	10	
37031029	Other papers for monochrome photography, sensitized, unexposed, in rolls, width > 610 mm	14	14	11	14	10	
37032000	Other papers for colour photography, sensitised, unexposed	2	2	2	2	4	
37039010	Paper for colour photocomposition, sensitised, unexposed	14	14	14	14	10	
37039090	Other paper, cards and textiles, sensitized, unexposed	14	14	14	14	10	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
37040000	Photographic plates, films, etc. exposed but not developed	14	14	14	14	E	
37051000	Photographic plates and films, exposed, for offset reproduction	14	14	14	14	E	
37059010	Photo masks on glass sheet, positive, etc.	0	0	0	0	0	
37059090	Other photographic plates and film, exposed/developed	14	14	14	14	10	
37061000	Cinematographic film, exposed and developed, width ≥ 35 mm	14	14	14	14	E	
37069000	Other cinematographic film exposed and developed	14	14	14	14	E	
37071000	Emulsions for surface sensitization for photographic uses	14	14	14	14	10	
37079010	Fixers for photographic uses	14	14	11	14	10	
37079021	Developers based on carbon black, etc. for document reproduction	0	14	14	14	10	
37079029	Other developers for photographic uses	14	14	11	14	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
37079030	Photosensitive diazo compounds for emulsions preparation	2	2	2	2	4	
37079090	Other chemical preparations for photographic uses, etc.	14	14	11	14	10	
38011000	Artificial graphite	2	2	2	2	4	
38012010	Semi-colloidal graphite in suspension in mineral oil	10	10	10	10	10	
38012090	Other colloidal or semi-colloidal graphite	10	10	10	10	10	
38013010	Carbonaceous pastes for electrodes	2	2	2	2	4	
38013090	Similar carbonaceous pastes for furnace linings	2	2	2	2	4	
38019000	Other preparations based on graphite/other carbon, in paste, etc.	10	10	10	10	10	
38021000	Activated carbon	12	12	12	12	10	
38029010	Siliceous fossil meals (activated)	12	12	9	12	10	
38029020	Bentonite (activated natural mineral)	12	12	12	12	10	
38029030	Attapulgite	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
38029040	Other clays and activated lands	12	12	12	12	10	
38029050	Bauxite (activated natural mineral)	2	2	2	2	4	
38029090	Other activated natural mineral products, etc.	12	12	12	12	10	
38030000	Tall oil, whether or not refined	12	12	12	12	10	
38040011	Residual lyes from the manufacture of wood pulp, sulphite	10	10	10	10	10	
38040012	Residual lyes from the manufacture of wood pulp, soda/sulphate	10	10	10	10	10	
38040020	Lignin sulphonates	10	10	10	10	10	
38051000	Turpentine essences, wood or etc.	14	14	14	14	10	
38059010	Pine oil	14	14	14	14	10	
38059090	Other terpenic essences of wood fabrication, paper	14	14	14	14	10	
38061000	Rosin and resin acids	12	12	12	12	10	
38062000	Salts of rosin, of resin acids or of derivatives	14	14	14	14	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
38063000	Ester gums (run gums)	14	14	14	14	10	
38069011	Rosins, oxidized, hydrogenated, dehydrogenated, etc.	14	14	14	14	10	
38069012	Methyl abietate/benzyl abietate, methyl hydroabietate	14	14	14	14	10	
38069019	Other rosin derivatives or resin acids	14	14	14	14	10	
38069090	Other rosin essences and rosin oils	14	14	14	14	10	
38070000	Wood tar, wood tar oils, wood creosote, etc.	14	14	14	14	10	
38085010	Insecticides, rodenticides, fungicides, herbicides, packed for household use	14	14	7	14	10	
38085021	Insecticides based on methamidophos or monocrotophos	14	14	14	14	10	
38085029	Other insecticides presented in another way	8	8	6	8	8	
38089111	Insecticides containing bromomethane, etc., for household use	14	14	11	14	10	
38089119	Other insecticides packed for household use	14	14	11	14	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
38089120	Insecticides containing bromomethane, etc., presented in another way	14	14	11	14	15	
38089191	Insecticide based on acephate presented in another way	14	14	11	14	10	
38089192	Insecticide based on cypermethrins/permethrin, presented in other ways	14	14	11	14	15	
38089193	Insecticide based on dicrotofos, presented in another way	14	14	11	14	10	
38089194	Insecticide based on disulfoton or endosulfan, presented in another way	14	14	14	14	10	
38089195	Insecticide based on aluminium phosphide, presented in another way	14	14	14	14	10	
38089196	Insecticide based on trichlorfon or dichlorvos, presented in another way	14	14	14	14	10	
38089197	Insecticide based on mineral oil/tiometon, presented in another way	14	14	11	14	10	
38089198	Insecticide based on sulfluramid, presented in another way	12	12	9	12	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
38089199	Other insecticides, presented in another way	0	0	6	8	10	
38089211	Fungicides containing bromomethane, etc., for household use	14	14	7	14	10	
38089219	Other fungicides packed for household use	14	14	7	14	10	
38089220	Fungicides containing bromomethane, etc., presented in another way	14	14	7	14	10	
38089291	Fungicide based on copper hydroxide, etc., presented in another way	14	14	7	14	15	
38089292	Fungicide based on ziram or sulphur, presented in another way	14	14	14	14	10	
38089293	Fungicide based on mancozeb or maneb, presented in another way	14	14	7	14	10	
38089294	Fungicide based on sulfiram, presented in another way	14	14	14	14	10	
38089295	Fungicide based on chromium, arsenic, copper compounds, presented in another way	14	14	14	14	E	
38089296	Fungicide based on thiram, presented in another way	14	14	12	14	10	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
38089297	Fungicide based on propiconazole, presented in another way	12	12	9	12	10	
38089299	Other fungicides presented in another way	8	0	6	8	10	
38089311	Herbicides containing bromomethane, etc., for household use	14	14	11	14	10	
38089319	Other herbicides, packed for household use	14	14	11	14	10	
38089321	Herbicide containing bromomethane or bromochloromethane	14	14	11	14	10	
38089322	Herbicide based on 2, 4-dichlorophenoxiacetic, etc.	35	14	11	14	15	
38089323	Herbicide based on atrazine, alachlor, diuron or ametrine	35	14	11	14	15	
38089324	Herbicide based on glyphosate/its salts, imazaquin, etc.	14	14	11	14	10	
38089325	Herbicide based on paraquat dichloride, propanil, etc.	14	14	11	14	10	
38089326	Herbicide based on Trifluralin	14	14	11	14	10	
38089327	Herbicide based on imazethapyr	12	12	9	12	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
38089329	Other herbicides, presented in another way	8	0	6	8	10	
38089331	Anti-sprouting containing bromomethane/bromochloromethane	14	14	14	14	10	
38089332	Other anti-sprouting wrapped for sanitary for household use	14	14	14	14	10	
38089333	Other anti-sprouting presented in another way	8	8	8	8	8	
38089341	Regulators for plant growth, with methyl bromide, packed for household use	14	14	14	14	10	
38089349	Other regulators for plant growth, packed for household use	14	14	14	14	10	
38089351	Regulators for plant growth, containing bromomethane, presented in another way	14	14	14	14	10	
38089352	Regulators for plant growth bases on hydrazide	14	14	14	14	10	
38089359	Other regulators for plant growth, presented in another way	8	8	8	8	10	
38089411	Disinfectant containing bromide, packed for household use	14	14	14	14	10	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
38089419	Other disinfectants packed for household use	14	14	14	14	10	
38089421	Disinfectants containing bromomethane/bromochloromethane, presented in another way	14	14	14	14	15	
38089422	Disinfectant containing 2-(tiocianometiltio) benzotiazol, presented in another way	14	14	14	14	10	
38089429	Other disinfectants presented in another way	20	8	8	8	15	
38089911	Other rodenticides, containing methyl bromide, for household use	14	14	14	14	10	
38089919	Other rodenticides or similar, packed for household use	14	14	14	14	10	
38089920	Other rodenticides, containing methyl bromide, presented in another way	14	14	14	14	10	
38089991	Acaricides based on amitraz, chlorofenvinphos, etc., presented in another way	14	14	14	14	10	
38089992	Acaricides based on cyhexatin, fenbutatin oxide, presented in another way	14	14	0	14	10	
38089993	Other acaricides presented in another way	8	8	8	8	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
38089994	Nematicides based on metham sodium, presented in another way	14	14	14	14	10	
38089995	Other nematicides presented in another way	8	8	8	8	8	
38089996	Rodenticides presented in another way	8	8	8	8	8	
38089999	Other rodenticides presented in another way	8	8	8	8	10	
38091010	Preparation with a basis of amylaceous substances for textile industry	14	14	14	14	10	
38091090	Other preparation with a basis of amylaceous substances	14	14	14	14	10	
38099110	Finishing agents preparation, used in textile industry/similar industry	14	14	14	14	10	
38099120	Mordant preparation for textile industry/similar industries	14	14	14	14	10	
38099130	Fire-retardant products for textile industry/similar industries	14	14	14	14	10	
38099141	Water-repellent agent based on paraffin, etc. for textile industry	14	14	14	14	10	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
38099149	Other water-repellent based on paraffin for textile industry/similar industries	14	14	14	14	10	
38099190	Other finishing agents, etc. for textile industry	14	14	11	0	10	
38099211	Water-repellent agent based on paraffin, etc. for paper industry	14	14	14	14	10	
38099219	Other water-repellent for paper industry/similar industry	14	14	14	14	10	
38099290	Other finishing agents, etc. for paper industry	14	14	14	14	10	
38099311	Water-repellent agents based on paraffine, etc. for leather industry	14	14	14	14	10	
38099319	Other water-repellent for leather industry/similar industry	14	14	14	14	10	
38099390	Other finishing agents, etc. for leather industry	14	14	14	14	10	
38101010	Pickling preparations for metal surfaces	14	14	14	14	10	
38101020	Soldering, brazing or welding powders and pastes	14	14	14	14	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
38109000	Other fluxes/auxiliary preparations/sticks/for soldering, etc.	14	14	14	14	10	
38111100	Anti-knock preparations based on lead compounds	2	2	2	2	4	
38111900	Other anti-knock preparations	2	2	2	2	4	
38112110	Additives viscosity index improvers containing petroleum oils, etc.	14	14	11	0	10	
38112120	Additives anti-corrosive/anti-oxidation/anti-wear/containing petroleum oils, etc.	14	14	14	14	10	
38112130	Dispersants additives not containing ash, petroleum oils, etc.	14	14	14	14	10	
38112140	Detergents additives containing metal compounds, containing petroleum oil, etc.	14	14	14	14	10	
38112150	Other preparations containing 1 or more additive with petroleum oil, etc.	14	14	11	0	10	
38112190	Other additives containing petroleum oil, lubricating oils, etc.	2	2	2	2	4	
38112910	Other additives dispersants not containing ash	14	14	14	14	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
38112920	Other additives detergents containing metal compounds	14	14	14	14	10	
38112990	Other additives lubricating oils	14	14	11	14	10	
38119010	Other additives ashless dispersants for fuel petroleum oils	14	14	14	14	10	
38119090	Other additives and preparations, for mineral oils/other liquids	2	2	2	2	4	
38121000	Prepared called ”rubber accelerators”	14	14	14	14	10	
38122000	Compound plasticisers for rubber or plastic	14	14	14	14	10	
38123011	Anti-oxidising preparations for rubber, containing N-substituted derivatives of p-phenylenediamine	14	14	14	14	10	
38123012	Anti-oxidising preparations for rubber, alkylarylphosphites, etc.	14	14	14	14	10	
38123013	Anti-oxidising preparations for rubber, 2, 2, 4-trimethyl-1, 2-etc.	14	14	14	14	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
38123019	Anti-oxidising preparations and other compound stabilisers for rubber or plastics containing polymerized 2,2,4-trimethyl-1,2-dihydroquinoline	2	2	2	2	4	
38123021	Anti-oxidising for plastic, containing N-substituted derivatives of p-phenylenediamine	14	14	14	14	10	
38123029	Anti-oxidising preparations and other compound stabilisers for rubber or plastics containing N-substituted derivatives of p-phenylenediamine	14	14	14	14	10	
38130010	Charges with bromochlorodifluoromethane, etc for fire-extinguishers	14	14	14	14	10	
38130020	Charges with hydrobromofluorocarbons (hbfc) for fire-extinguishers	14	14	14	14	10	
38130030	Charges with hydrochlorofluorocarbons (hcfc) for fire-extinguishers	14	14	14	14	10	
38130040	Preparations and charges con bromochloromethane for fire-extinguishers	14	14	14	14	10	
38130090	Preparations and charges for fire-extinguishers, grenades, etc.	14	14	14	0	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
38140010	Other solvents/thinners, containing chlorofluorocarbons (cfc)	14	14	14	14	10	
38140020	Other solvents/thinners, containing organic hydrochlorofluorocarbons	14	14	14	14	10	
38140030	Other solvents/thinners, containing carbon tetrachloride	14	14	14	14	10	
38140090	Other composite organic solvents and thinner, etc.	14	14	14	14	10	
38151100	Supported catalysts, active substance=nickel or composites	2	2	0	2	4	
38151210	In ceramic or metallic honeycomb for catalytic conversion of vehicle exhaust gases	12	12	12	12	10	
38151220	Catalysts with particles of a size < 500 microns	12	12	12	12	10	
38151290	Other catalysts, containing precious metal as active substance	2	2	2	2	4	
38151900	Other supported catalysts	2	2	2	2	4	
38159010	Other supported catalysts for cracking petroleum oils	4	4	4	4	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
38159091	Other catalytic preparations, isoprenyl aluminium as active substance	2	2	2	2	4	
38159092	Other catalytic preparations, zinc oxide as active substance	12	12	12	12	10	
38159099	Other catalytic preparations	4	4	4	4	4	
38160011	Refractory cements/mortars, based on calcined magnesite	14	14	14	14	10	
38160012	Refractory cements/mortars, based on sillimanite	2	2	2	2	4	
38160019	Refractory cements and mortars	14	14	14	14	10	
38160021	Preparations based on refractory containing ≥ 50 % corundum and graphite	2	2	2	2	4	
38160029	Other preparations based on refractory chromo-magnesium, zirconium, etc.	14	14	14	14	10	
38160090	Other refractory concretes and similar compositions	14	14	14	14	10	
38170010	Mixed alkylbenzenes	12	12	12	0	E	
38170020	Mixed alkylnaphthalenes	14	14	14	14	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
38180010	Chemical elements doped of silicon, for use in electronics	2	2	2	2	4	
38180090	Other chemical elements doped for use in electronics	2	2	2	2	4	
38190000	Liquids for hydraulic brakes, etc. with petroleum oils ≤ 70 %	14	14	5	14	E	
38200000	Anti-freezing preparations and prepared de-icing fluids	14	14	14	14	10	
38210000	Prepared culture media for the growth and maintenance of microorganisms	14	0	14	14	10	
38220010	Reagents for determination of blood or urine components, paper support, etc.	2	2	2	2	4	
38220090	Other diagnostic or laboratory reagents	14	0	2	14	10	
38231100	Stearic acid (industrial monocarboxylic fatty acids)	6	6	6	6	4	
38231200	Oleic acid (industrial monocarboxylic fatty acids)	6	6	6	6	4	
38231300	Tall oil fatty acids ”tall oil”	2	2	2	2	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
38231900	Other industrial monocarboxylic fatty acids/acidic oils from refining	2	20	2	2	15	
38237010	Stearyl alcohol (industrial fatty alcohols)	2	14	2	2	E	
38237020	Lauryl alcohol (industrial fatty alcohols)	2	14	2	2	15	
38237030	Other mixtures of primary aliphatic alcohols	2	2	2	2	4	
38237090	Other industrial fatty alcohols	2	2	2	2	4	
38241000	Prepared binders for foundry moulds or cores	14	14	14	14	10	
38243000	Non-agglomerated metal carbides mixed together, etc.	14	14	14	14	10	
38244000	Prepared additives for cements, mortars or concretes	14	14	14	14	10	
38245000	Non-refractory mortars and concretes	14	14	14	14	10	
38246000	Sorbitol, except the polyalcohol d-glucitol	14	14	14	14	10	
38247110	Mixtures containing trichlorotrifluoroethane	2	2	2	2	4	
38247190	Other mixtures containing halogenated derivatives of methane, ethane, propane, fluorine, chlorine, etc.	14	14	14	14	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
38247200	Other mixtures containing bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethane	14	14	14	14	10	
38247300	Other mixtures containing hydrobromofluorocarbons (HBFCs)	14	14	14	14	10	
38247410	Mixtures prepared based on chlorodifluoromethane/pentafluoroethane	2	2	2	2	4	
38247420	Mixtures prepared based on chlorodifluoromethane/chlorotetrafluoroethane	2	2	2	2	4	
38247490	Other products prepared based on organic compounds	14	14	14	14	10	
38247500	Mixtures containing carbon tetrachloride	14	14	14	14	10	
38247600	Mixtures containing 1,1,1-trichloroethane	14	14	14	14	10	
38247700	Mixtures containing bromomethane or bromochloromethane	14	14	14	14	10	
38247810	Mixtures prepared based on tetrafluoroethane/pentafluoroethane	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
38247890	Other products prepared based on organic compounds	14	14	14	14	10	
38247900	Other mixture containing halogenated derivatives of methane, ethane or propane	14	14	14	14	10	
38248110	Mixture of propylene oxide with ethylene oxide ≤30 %	14	14	14	14	10	
38248190	Other products prepared based on organic compounds	14	14	14	14	10	
38248200	Mixture containing polybrominated biphenyls (PBB), polychloroterphenyls (PCT) or polychlorinated biphenyls (PCB)	14	14	14	14	10	
38248300	Mixture containing tris(2,3-dibromopropyl) phosphate	14	14	14	14	10	
38249011	Mycellial salinomycin	14	14	14	14	10	
38249012	Intermediate product containing ≤ 55 % by weight of cyanocobalamine	2	2	2	2	4	
38249013	Intermediate product from the manufacture of ammonium primycin	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
38249014	Senduramycin sodium, from the manufacture of senduramycin	2	2	2	2	4	
38249015	Ammoniac maduramycin, in alcoholic solution, from the manufacture of maduramycin	2	2	2	2	4	
38249019	Other intermediate product from the manufacture of antibiotic, vitamin, etc.	14	14	14	14	10	
38249021	Dimerized fatty acids	2	2	2	2	4	
38249022	Preparations containing dimerized fatty acids	2	2	2	2	4	
38249023	Preparations containing stearoylbenzoylmethane/ palmitoylbenzoylmethane	14	14	14	14	10	
38249024	Preparations containing propylene glycol caprylate/propylene glycol caprate	2	2	2	2	4	
38249025	Preparations containing caprylic and capric acid triglycerides	2	2	2	2	4	
38249029	Other derivatives of industrial fatty acids, preparations etc.	2	14	0	0	10	
38249031	Preparations containing hexamethylene isocyanates	14	14	14	0	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
38249032	Preparations containing other isocyanates	14	14	14	14	10	
38249033	Preparations containing fatty amines C8 to C22	2	2	2	2	4	
38249034	Preparations containing polyethylene amines, etc. for coagulating latex	14	14	14	14	10	
38249035	Other preparations containing polyethylamines	14	14	14	14	10	
38249036	Mixtures of mono-, di- and triisopropanolamines	2	2	2	2	4	
38249039	Other preparations for rubber/plastic, for resin hardened, etc.	14	14	14	0	10	
38249041	Anti-scaling, anti-rust preparations or oxidation inhibitors	14	14	14	14	10	
38249042	Eutectic mixture of diphenol and diphenol oxide	8	8	8	8	10	
38249043	Preparations containing trimethyl-3, 9-diethyldecane	2	2	2	2	4	
38249049	Other fluids for transfer of heat	14	14	14	14	10	
38249051	Foam inhibitors containing tributyl phosphate in isopropyl alcohol solution	2	2	2	2	4	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
38249052	Mixed polyethylene glycols	14	14	14	14	10	
38249053	Liquid polypropylene glycol	14	14	0	14	10	
38249054	Flame-retardants containing mixed isopropyl triphenyl phosphates	2	2	2	2	4	
38249059	Other preparations containing esters inorganic acid/its derivatives, etc.	14	14	14	14	10	
38249071	Soda-lime and water repellent calcium carbonate	14	14	14	14	10	
38249072	Preparations with a basis of silica in colloidal suspension, etc.	14	14	14	14	10	
38249073	Preparations based on tungsten carbide (wolfram) with nickel as a binder; hydrogen bromide in solution, etc.	2	2	2	2	4	
38249074	Preparations based on hydroxide nickel/cadmium, etc.	2	2	2	2	4	
38249075	Preparations used in the preparation of culture media, etc.	2	2	2	2	4	
38249076	Getters for vacuum tubes	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
38249077	Fertilizers or leaf feeds containing zinc and manganese	0	0	0	0	0	
38249078	Preparations based on aluminium oxide and zirconium oxide	2	2	2	2	4	
38249079	Other products/preparations based on chemical elements, etc.	14	14	14	0	10	
38249081	Preparations based on polyisobutenylsuccinic anhydride, in mineral oil	14	14	14	14	10	
38249082	Halquinol, esters mixtures of dimethylic acids, etc.	2	2	2	2	4	
38249083	Phenyl or triphenylmethane thiophosphate triisocyanate, in methylene chloride or ethyl acetate solution, etc.	2	2	2	2	4	
38249085	Sodium methylate in methanol	14	14	14	14	10	
38249086	Maneb, mancozeb and benzalkonium chloride	14	14	14	14	10	
38249087	Aqueous dispersion of micro-capsules of polyurethane, etc.	14	14	14	14	10	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
38249088	Mixtures of dihalogenated n, n-dialkyl phosphoroamid, etc.	14	14	14	14	10	
38249089	Other products/preparations based on organic compounds	14	14	0	0	10	
38251000	Municipal waste	14	14	14	14	10	
38252000	Sewage sludge	14	14	14	14	10	
38253000	Clinical waste	14	14	14	14	10	
38254100	Wastes halogenated of organic solvents	14	14	14	14	10	
38254900	Other wastes of organic solvents	14	14	14	14	10	
38255000	Wastes of deoxidizing solutions for metals, etc.	14	14	14	14	10	
38256100	Wastes from chemical industries containing organic constituents	14	14	14	14	10	
38256900	Other wastes from chemical/allied industries	14	14	14	14	10	
38259000	Other residual products chemical industries, etc.	14	14	14	14	10	
38260000	Biodiesel and mixtures thereof, > 70 % oil	14	14	0	14	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
39011010	Polyethylene linear, density < 0,94, in primary forms	14	14	0	0	E	
39011091	Polyethylene containing fillers, density < 0,94, in primary forms	14	14	14	0	E	
39011092	Polyethylene not containing fillers, density < 0,94, primary forms	14	14	0	0	E	
39012011	Polyethylene containing fillers, vulcanised density > 1,3, in primary forms	2	2	2	2	4	
39012019	Other polyethylene containing fillers density ≥ 0,94, in primary forms	14	14	0	14	E	
39012021	Polyethylene not containing fillers, vulcanised density > 1,3, in primary forms	2	2	2	2	4	
39012029	Other polyethylene not containing fillers, density ≥ 0,94, primary forms	14	14	0	0	E	
39013010	Ethylene-vinyl acetate copolymers, in liquids, pastes	14	14	14	14	E	
39013090	Ethylene-vinyl acetate copolymers, in other primary forms	14	14	14	0	10	
39019010	Ethylene copolymers/acrylic acid, in primary forms	14	14	14	14	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
39019020	Ethylene copolymers/monomers etc. in primary forms	14	14	14	14	10	
39019030	Polyethylene chlorosulphonate, in primary forms	2	2	2	2	4	
39019040	Chlorinated polyethylene, in primary forms	2	2	2	2	4	
39019050	Ethylene polymers-methacrylic acid, with ethylene ≥ 60 %	2	2	2	2	4	
39019090	Other polymeric ethylene, in primary forms	14	14	14	0	E	
39021010	Polypropylene containing fillers, in primary forms	14	14	14	0	E	
39021020	Polypropylene not containing fillers, in primary forms	14	14	0	0	E	
39022000	Polyisobutylene in primary forms	14	14	14	14	E	
39023000	Propylene copolymers, in primary forms	14	14	14	0	E	
39029000	Other polymers of propylene/olefins, in primary forms	14	14	14	14	E	
39031110	Polystyrene expansible, containing fillers, in primary forms	14	14	14	14	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
39031120	Polystyrene expansible, not containing fillers, in primary forms	14	14	0	0	10	
39031900	Other polystyrene in primary forms	14	14	14	0	E	
39032000	Styrene-acrylonitrile copolymers, in primary forms	14	2	14	14	10	
39033010	Acrylonitrile-butadiene-styrene copolymers, primary forms, containing fillers	14	14	14	14	10	
39033020	Acrylonitrile-butadiene-styrene copolymers, not containing fillers	14	2	14	0	10	
39039010	Methacrylate-methyl-butadiene-styrene copolymers	14	14	14	14	10	
39039020	Acrylonitrile-styrene-butyl acrylate	2	2	0	2	4	
39039090	Other polymers of styrene, in primary forms	14	14	0	0	E	
39041010	Poly (vinyl chloride) obtained in suspension, primary forms	14	14	0	0	E	
39041020	Poly (vinyl chloride) obtained in emulsion, primary forms	14	14	14	0	10	
39041090	Other poly (vinyl chloride), in primary forms	14	14	14	14	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
39042100	Poly (vinyl chloride), non-plasticized, in primary forms	14	14	14	14	10	
39042200	Poly (vinyl chloride), plasticized, in primary forms	14	14	14	14	E	
39043000	Vinyl chloride-vinyl acetate copolymers, in primary forms	14	14	14	14	10	
39044010	Vinyl chloride-vinyl acetatecolumers, containing dibasic acid, etc.	14	14	14	14	10	
39044090	Vinyl chloride-vinyl acetate copolymers, primary forms	14	14	14	14	10	
39045010	Copolymers of vinylidene chloride, not containing emulsifier, etc.	2	2	2	2	4	
39045090	Other vinylidene chloride polymers, in primary forms	2	2	2	2	4	
39046110	Polytetrafluoroethylene in liquids and pastes	2	2	2	2	4	
39046190	Other polytetrafluoroethylene in primary forms	2	2	2	2	4	
39046910	Vinylidene fluoride-hexafluoropropylene copolymer	2	2	2	2	4	
39046990	Other fluoro-polymers, in primary forms	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
39049000	Other polymers of vinyl chloride/halogenated olefins, in primary forms	14	14	14	14	10	
39051200	Polyvinyl acetate, in aqueous dispersion	14	14	14	14	10	
39051910	Polyvinyl acetate, containing vinyl alcohol in blocks, etc.	14	14	14	14	10	
39051990	Other polymers of polyvinyl acetate, in primary forms	14	14	14	14	10	
39052100	Vinyl acetate copolymers, in aqueous dispersion	14	14	14	14	15	
39052900	Other vinyl acetate copolymers, in primary forms	14	14	14	14	10	
39053000	Poly (vinyl alcohol), in primary forms	2	2	2	2	4	
39059130	Poly (vinyl pyrrolidone) copolymers/vinyl acetate	14	14	14	14	10	
39059190	Other vinyl acetate copolymers, etc. in primary forms	2	2	2	2	4	
39059910	Poly (vinyl formal)	2	2	2	2	4	
39059920	Poly (vinyl butyral)	2	2	2	2	4	
39059930	Iodinated poly (vinyl pyrrolidone)	12	12	0	12	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
39059990	Other polymers of vinyl, in primary forms	2	2	2	2	4	
39061000	Poly (methyl methacrylate), in primary forms	14	14	14	14	10	
39069011	Poly (acrylic acid)/its salts, in liquid/paste, soluble in water	14	14	14	14	10	
39069012	Water-soluble poly(acrylamidic acid)sodium salt, etc.	14	14	14	14	10	
39069019	Other water-soluble acrylic polymers, in liquid/paste	14	14	14	14	E	
39069021	Organic solvent acrylic polymers and salts, in liquid/paste	14	14	14	14	10	
39069022	2-diisopropylaminoethyl methacrylate copolymer, in suspension etc.	2	2	2	2	4	
39069029	Other organic solvent acrylic polymers, in liquid/paste	14	14	14	0	10	
39069031	Poly (acrylic acid) and its salts, in liquid/paste, other solvents etc.	14	14	14	14	10	
39069032	Poly (acrylamidic acid) sodium salt, in liquid/paste, other solvents etc.	14	14	14	14	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
39069039	Other acrylic polymers, in liquid/paste, other solvents etc.	14	14	14	14	10	
39069041	Poly (acrylic acid) and salts, in blocks, irregular pieces, etc.	14	14	14	14	10	
39069042	Poly (acrylamidic acid) sodium salt, in pieces, etc. water soluble	14	14	14	14	10	
39069043	Carboxypolymethylene, in powder	2	2	2	2	4	
39069044	Sodium polyacrylate, in irregular blocks, pieces, etc.	2	2	2	2	10	
39069045	Potassium acrylate-acrylamide copolymer	2	2	2	2	4	
39069046	Methyl acrylate copolymer, acrylate ≥ 50 %	2	2	2	2	4	
39069047	Ethyl acrylate copolymer, n-butyl acrylate, etc.	2	2	2	2	4	
39069049	Other acrylic polymers, in irregular blocks, pieces, etc.	14	14	14	0	10	
39071010	Polyacetals with fillers, in liquid and pastes	14	14	14	14	10	
39071020	Polyacetals with fillers, in other primary forms	14	14	14	14	10	
39071031	Polydextrose without fillers, in liquid and pastes	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
39071039	Polyacetals without fillers, in liquid and pastes	14	14	14	14	10	
39071041	Polydextrose without fillers, in other primary forms	2	2	2	2	4	
39071042	Other polyacetals without fillers, powder, passes through approximately 0,85 mm	2	2	2	2	4	
39071049	Polyacetals without fillers, in other primary forms	2	2	2	2	4	
39071091	Other polyacetals, in granules, of a particle diameter >2 mm	14	14	14	14	10	
39071099	Other polyacetals	14	14	14	14	10	
39072011	Polyoxyphenylene with fillers, in primary forms	14	14	14	14	10	
39072012	Polyoxyphenylene without fillers, in primary forms	2	2	2	2	4	
39072020	Poly (tetramethylene ether glycol), in primary forms	2	2	2	2	4	
39072031	Poly (ethylene glycol) 400, in primary forms	14	14	11	14	10	
39072039	Other polyether polyols, in primary forms	14	14	0	0	E	
39072041	Poly(epichlorohydrin)	2	2	2	2	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
39072042	Ethylene oxide copolymers	2	2	2	2	10	
39072049	Other ethylene oxide copolymers	14	14	14	14	10	
39072090	Other polyethers, in primary forms	14	14	14	14	10	
39073011	Epoxide resins with fillers, in liquid and pastes	14	14	14	14	10	
39073019	Epoxide resins with fillers, in other primary forms	14	14	14	14	E	
39073021	Tetrabromobisphenol A copolymer, etc. without fillers primary forms	14	14	14	14	E	
39073022	Epoxide resins without fillers, in liquid and pastes	14	14	14	14	10	
39073029	Epoxide resins without fillers, in primary forms	14	14	14	14	10	
39074010	Polycarbonates in primary forms 60 g/10 min ≤ fluidity ≤ 80 g/10 m	2	2	2	2	4	
39074090	Other polycarbonates, in primary forms	0	14	0	14	10	
39075010	Alkyd resins, in liquid and pastes	14	14	14	14	10	
39075090	Alkyd resins, in other primary forms	14	14	14	14	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
39076000	Poly(ethylene terephthalate) in primary forms	14	14	0	0	E	
39077000	Poly (lactic acid) primary forms	14	14	14	14	10	
39079100	Other polyethers unsaturated, in primary forms	14	14	14	0	10	
39079911	Poly(butylene terephthalate) containing glass fibre filler, in primary forms	14	14	14	14	10	
39079912	Poly (butylene terephthalate) in liquid and pastes	2	2	2	2	4	
39079919	Poly(butylene terephthalate) in other primary forms	2	2	2	2	4	
39079991	Other polyethers in liquid and pastes	14	14	14	14	10	
39079992	Poly (epsilon caprolactone)	2	2	2	2	4	
39079999	Other polyethers in primary forms	14	14	14	0	E	
39081011	Polyamide-11 liquids and pastes	2	2	2	2	4	
39081012	Polyamide-12 liquids and pastes	2	2	2	2	4	
39081013	Polyamide-6/polyamide-6, 6, with load liquids and pastes	14	14	14	14	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
39081014	Polyamide-6/polyamide-6, 6, without load liquids, pastes	14	14	14	14	10	
39081019	Polyamide-6, 9 or 6, 10 or 6-12, in liquids and pastes	2	2	2	2	4	
39081021	Polyamide-11 in irregular blocks, pieces, clots, etc.	2	2	2	2	4	
39081022	Polyamide-12 in irregular blocks, pieces, clots, etc.	2	2	2	2	4	
39081023	Polyamide-6 or polyamide-6, 6, with filler, in pieces, etc	14	14	14	14	E	
39081024	Polyamide-6/polyamide-6, 6, without filler, in pieces, etc.	14	14	14	14	E	
39081029	Polyamide-6, 9 or 6, 10 or 6-12, in irregular blocks, etc.	2	2	2	2	4	
39089010	Lauryl-lactam copolymer, in primary forms	2	2	2	2	4	
39089020	Other polyamides obtained by condensation of dimerized or trimerized fatty acid etc.	14	14	14	14	10	
39089090	Other polyamides in primary forms	2	2	2	2	4	
39091000	Urea resins, thiourea resins, in primary forms	14	14	14	14	10	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
39092011	Melamine-formaldehyde, with filler in powder form	14	14	14	14	10	
39092019	Other melamine resins, with filler, in primary forms	14	14	14	14	10	
39092021	Melamine-formaldehyde, without filler, in powder form	14	14	14	14	10	
39092029	Other melamine resins, without filler, in primary forms	14	14	14	14	10	
39093010	Other amino resins, with filler, in primary forms	14	14	14	14	10	
39093020	Other amino resins, without filler, in primary forms	14	14	14	14	10	
39094011	Phenol-formaldehyde, liposoluble, pure or modified	14	14	14	14	10	
39094019	Other phenolic resins, liposoluble, pure or modified	14	14	14	14	10	
39094091	Other phenol-formaldehyde in primary forms	14	14	14	14	10	
39094099	Other phenol-resins in primary forms	8	14	14	14	10	
39095011	Polyurethane in solutions in organic solvent	14	14	14	14	10	
39095012	Polyurethane in aqueous dispersion	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
39095019	Other polyurethanes in aqueous dispersion	14	14	14	14	E	
39095021	Hydroxylated polyurethane with adhesive properties, in pieces, etc.	2	2	2	2	4	
39095029	Other polyurethanes in blocks irregular, pieces, powder, etc.	14	14	14	14	E	
39100011	Lineal pre-polymers mixtures, etc. (oil silicon)	2	2	2	2	4	
39100012	Polydimethylsiloxane, etc. in dispersion (oil silicon)	14	14	14	14	10	
39100013	Dimethylsiloxane copolymers with vinyl compounds etc	2	2	2	2	4	
39100019	Other silicones oils in primary forms	14	14	0	14	10	
39100021	Silicon elastomer, heat vulcanised	2	2	2	2	4	
39100029	Other silicon elastomer	14	14	14	14	10	
39100030	Resin (silicon)	14	14	14	14	10	
39100090	Silicones in primary forms	14	14	14	14	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
39111010	Petroleum resin, coumarone, etc. with filler, in primary form	14	14	14	14	10	
39111021	Other petroleum resins without charge, total or partially hydrogenated	2	2	2	2	10	
39111029	Other petroleum resins without charge	14	14	14	14	10	
39119011	Chemically modified polyterpenes, with filler, in primary form	14	14	14	14	10	
39119012	Polyetherimides and its copolymers, with load, in primary form	2	2	2	2	4	
39119013	Polyetherimides and its copolymers, with load, in primary form	2	2	2	2	4	
39119014	Poly(phenylene sulfide)	2	2	2	2	10	
39119019	Other polyetherimides, polysulphones, etc. with filler, in primary form	14	14	14	14	10	
39119021	Chemically modified polyterpenes, without filler, in primary form	14	14	14	14	10	
39119022	Poly(phenylene sulphide), with filler, in primary form	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
39119023	Polyethyleneamines, with filler, in primary form	2	2	2	2	4	
39119024	Polyetherimides and its copolymers, without load, in primary form	2	2	2	2	4	
39119025	Polyetherimides and its copolymers, without load, primary forms	2	2	2	2	4	
39119026	Polysulphones	2	2	2	2	10	
39119029	Other polyterpenes, etc. without filler, in primary form	14	14	14	14	10	
39121110	Cellulose acetate, non-plasticised, with filler, in primary form	8	8	8	8	8	
39121120	Cellulose acetate, non-plasticised, without filler, in primary form	2	2	2	2	4	
39121200	Cellulose acetate, plasticised, in primary form	2	2	2	2	4	
39122010	Cellulose nitrate, with filler, in primary form	14	14	14	14	10	
39122021	Cellulose nitrate, with filler, in alcohol with non-volatile content ≥ 65 %	14	14	14	0	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
39122029	Other cellulose nitrate, with filler, in primary form	14	14	14	14	10	
39123111	Carboxymethylcellulose content ≥ 75 %, in primary form	14	14	14	14	10	
39123119	Other carboxymethylcellulose, in primary form	14	14	14	14	E	
39123121	Salts of carboxymethylcellulose content ≥ 75 %, in primary form	14	14	14	14	10	
39123129	Other salts of carboxymethylcellulose, in primary form	14	14	14	14	10	
39123910	Hydroxylated methyl-, ethyl-propyl cellulose, in primary form	2	2	0	0	4	
39123920	Other methylcelluloses, in primary form	2	2	2	2	10	
39123930	Other ethylcelluloses, in primary form	2	2	2	2	10	
39123990	Other eters of cellulose, in primary form	2	2	0	2	4	
39129010	Cellulose propionate, in primary form	2	2	2	2	4	
39129020	Cellulose acetobutanoate, in primary form	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
39129031	Microcrystalline cellulose, in powder	14	14	0	0	10	
39129039	Microcrystalline cellulose, in primary form	14	14	14	14	10	
39129040	Other cellulose, in powder	14	14	14	14	10	
39129090	Other cellulose and its chemical derivatives, in primary form	14	14	11	14	10	
39131000	Alginic acid, its salts and esters, in primary form	2	2	2	2	4	
39139011	Chlorinated/hydrochloride rubber, in pieces, clots, etc.	2	2	2	2	4	
39139012	Chlorinated rubber, in other forms	2	2	2	2	4	
39139019	Other natural rubber/its chemical derivatives, in primary form	2	2	2	2	4	
39139020	Xanthane gum, in primary form	2	2	2	2	4	
39139030	Dextran, in primary form	2	2	2	2	4	
39139040	Hardened proteins, in primary form	2	2	2	2	4	
39139050	Chitosan, its salts/derivatives, in primary form	14	14	14	14	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
39139060	Chondroitin sulfate and its salts	14	14	14	14	10	
39139090	Other natural polymers, including modified, in primary form	2	2	2	2	4	
39140011	Ion-exchangers based on sulfonated styrene-divinylbenzene copolymers	2	2	2	2	4	
39140019	Other ion-exchangers based on polystyrene/its copolymers	2	2	2	2	4	
39140090	Ion-exchangers based on other copolymers, in primary form	2	2	2	2	4	
39151000	Waste, parings and scrap, of polymers of ethylene	14	14	14	14	10	
39152000	Waste, parings and scrap, of polymers of styrene	14	14	14	14	10	
39153000	Waste, parings, etc. of polymers of vinyl chloride	14	14	14	14	10	
39159000	Waste, parings and scrap of other plastics	14	14	14	14	10	
39161000	Monofilaments, etc. of polymers of ethylene	16	16	16	16	10	
39162000	Monofilaments, etc. of polymers of vinyl chloride	16	16	16	16	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
39169010	Monofilaments, of other plastics	16	16	16	16	10	
39169090	Sticks and profiles, of other plastics	16	16	16	16	10	
39171010	Artificial guts of hardened protein	2	2	2	2	4	
39171021	Artificial guts, of regenerate cellulose diameter ≥ 150 mm	2	2	2	2	0	
39171029	Artificial guts of other cellulosic plastics	16	16	0	0	10	
39172100	Rigid tubes, of polymers of ethylene	16	16	16	16	10	
39172200	Rigid tubes, of polymers of propylene	16	16	16	16	10	
39172300	Rigid tubes, of polymers of vinyl chloride	16	16	16	16	E	
39172900	Rigid tubes, of other plastics	16	16	16	16	10	
39173100	Flexible tubes, of plastic, capable of withstanding a minimum pressure ≥ 27,6 MPa	16	16	16	16	10	
39173210	Tubes of copolymers of ethylene, non-reinforced, without fittings	16	16	16	16	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
39173221	Semipermeable capillary tube of polypropylene for hemodyalisis	2	2	2	2	4	
39173229	Other tubes of polypropylene, non-reinforced, without fittings	16	16	16	16	10	
39173230	Tube of poly(ethylene terephthalate), non-reinforced, without fittings	16	16	16	16	10	
39173240	Tubes of silicones, non-reinforced, without fittings	16	16	16	16	10	
39173251	Semipermeable capillary tube from regenerated cellulose for haemodialysis	2	2	2	2	4	
39173259	Other tubes of regenerate cellulose, non-reinforced, without fittings	16	16	16	16	10	
39173290	Other tubes of plastics, non-reinforced, without fittings	16	16	16	16	E	
39173300	Tubes of plastic, non-reinforced, without fittings	16	16	16	16	10	
39173900	Other plastic tubes	16	16	16	16	10	
39174010	Fittings for tubes, of plastics, used in haemodialysis	0	0	0	0	0	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
39174090	Other fittings for tubes, of plastics	16	16	16	16	10	
39181000	Floor coverings, etc. of polymers of vinyl chloride	16	16	16	16	10	
39189000	Floor coverings, walls/roofs, of other plastics	16	16	16	16	10	
39191000	Plates, sheets, etc. self-adhesives, of plastics, rolls, width ≤ 20 cm	16	16	16	16	10	
39199000	Other plates, sheets, strip, etc. self-adhesive of plastics	16	16	0	16	10	
39201010	Plates of polymers of ethylene, non-reinforced, etc. roll width ≤ 66 cm	2	2	2	2	4	
39201091	Plates of ethylene polymers non-reinforced etc. used for the manufacture of electric battery separators	2	2	2	2	4	
39201099	Other plates of ethylene polymers, non-reinforced, etc.	16	16	16	16	E	
39202011	Plates of ethylene polymers non-reinforced etc. biaxially oriented, metallic/12,5 cm-10 micrometers	2	2	2	2	4	
39202012	Plates of ethylene polymers non-reinforced etc. biaxially oriented, metallic/50 cm-25 micrometers	2	2	2	2	4	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
39202019	Other plates of ethylene polymers non-reinforced etc. biaxially oriented, metallic	16	16	16	16	E	
39202090	Other plates of ethylene polymers non-reinforced etc. biaxially oriented, metallic	16	16	16	16	E	
39203000	Plates of styrene polymers non-reinforced etc.	16	16	16	0	10	
39204310	Plates of poly(vinyl chloride) plasticized ≥ 6 %, transparent, etc.	16	16	0	16	10	
39204390	Other plates of poly(vinyl chloride), plasticized ≥ 6 %, etc.	16	16	0	16	E	
39204900	Other plates, sheets, etc. of poly(vinyl chloride)	16	16	16	16	E	
39205100	Plates, etc. of poly(methyl methacrylate), non-reinforced, etc.	16	16	16	16	E	
39205900	Other plates, etc. acrylic polymers, non-reinforced, etc.	16	16	16	16	10	
39206100	Plates of polycarbonates, etc, non-reinforced.	16	16	16	16	10	
39206211	Plates, etc. of poly(ethylene terephthalate) thickness < 5 micrometers, etc.	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
39206219	Other plates, etc. of poly(ethylene terephthalate), thickness ≤ 40 micrometers	16	16	16	0	10	
39206291	Plates, etc. of poly(ethylene terephthalate), width ≤ 12 cm	16	16	16	16	E	
39206299	Other plates, etc. poly(ethylene terephthalate)	16	16	16	16	10	
39206300	Plates, etc. of unsaturated polyesters, non-reinforced	16	16	16	16	10	
39206900	Plates, etc. of other polyesters non-reinforced, etc.	16	16	0	16	10	
39207100	Plates, etc. of regenerated cellulose, non-reinforced, etc.	16	16	16	16	10	
39207310	Plates, etc. of cellulose acetates, thickness ≤ 0,75 mm, non-reinforced, etc.	16	16	16	16	10	
39207390	Other plates, etc. of cellulose acetate, non-reinforced	16	16	16	16	10	
39207910	Other plates, cellulose sheets, vulcanised, fibre thickness ≤ 1 mm	2	2	2	2	4	
39207990	Other plates, sheets, ribbons of other cellulose derived	16	16	16	16	10	
39209100	Plates, etc. poly(vinyl butyral), non-reinforced, etc.	16	16	16	16	10	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
39209200	Plates, etc. of polyamides, non-reinforced, etc.	16	16	16	16	10	
39209300	Plates, etc. of amino-resins, non-reinforced, etc.	16	16	16	16	10	
39209400	Plates, etc. of phenolic resins, non-reinforced, etc.	16	16	16	16	10	
39209910	Plates, etc. of silicones, non-reinforced, etc.	16	16	16	16	10	
39209920	Plates, etc. of poly(vinyl alcohol), non-reinforced, etc.	16	16	16	16	10	
39209930	Plates, etc. of vinyl fluoride polymers, non-reinforced, etc.	2	2	2	2	4	
39209940	Plates, etc. of polyimides, non-reinforced, etc.	2	2	2	2	4	
39209950	Plates, etc. of poly(chlorotrifluoroethylene), non-reinforced, etc	2	2	2	2	4	
39209990	Other plates, etc. of other plastic, non-cellular, etc.	16	16	16	16	10	
39211100	Other plates, etc. of polymers of styrene, cellular	16	16	16	16	10	
39211200	Other plates, etc. of polymers of vinyl chloride, cellular	16	16	16	16	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
39211310	Other plates, etc. of polyester, 24 ≤ pores ≤ 157, 3,5 ≤ pka ≤ 4	2	2	2	2	4	
39211390	Other plates, etc. of polyurethanes, cellular	16	16	16	16	10	
39211400	Other plates, etc. of regenerated cellulose, cellular	16	16	16	16	10	
39211900	Other plates, etc. of other plastics, cellular	16	16	16	0	10	
39219011	Plates, etc of melamine-formaldehyde resin, stratified	16	16	16	16	10	
39219012	Other plates, etc. of other plastics with polyethylene support	2	2	2	2	4	
39219019	Other plates, etc. of other plastics, stratified	16	16	16	16	E	
39219020	Other plates, etc. of other plastics, reinforced	2	2	2	2	4	
39219090	Other foils, sheets, film, plates and strips, of plastics	16	16	0	0	10	
39221000	Baths, shower-baths, sinks and wash-basin, of plastics	18	18	18	18	15	
39222000	Lavatory seats and covers, of plastic	18	18	18	18	15	
39229000	Other articles for sanitary and hygienic uses, of plastic	18	18	18	18	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
39231010	Plastic cases, used to hold discs for laser reading systems	18	18	18	18	10	
39231090	Other boxes, cases, crates, similar articles, etc. of plastic	18	18	18	18	E	
39232110	Sacks, bags, cartridge, of ethylene polymers, capacity ≤ 1 000 cm^3	18	18	18	18	E	
39232190	Other sacks, bags, cartridge, of ethylene polymers	18	18	18	18	E	
39232910	Sacks, bags, cartridge, of other plastics, capacity ≤ 1 000cm^3	18	18	18	18	E	
39232990	Other sacks, bags and cartridge, of other plastic	18	18	18	18	E	
39233000	Carboys, bottles, flasks, similar articles, of plastic	18	18	18	18	15	
39234000	Spools, cops, bobbins and similar supports, of plastic	18	18	18	18	10	
39235000	Corks, lids, caps and other devices for closing containers	18	18	18	18	E	
39239000	Other articles for closing containers, of plastic	18	18	18	18	E	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
39241000	Tableware, kitchenware, other household articles, of plastic	18	18	15	18	10	
39249000	Other articles of hygiene/toilet articles, of plastic	18	18	18	18	10	
39251000	Reservoirs, tanks, vats, etc. of plastics, capacity > 300 l	18	18	18	18	10	
39252000	Doors, windows, their frame, thresholds, etc. of plastic	18	18	18	18	10	
39253000	Shutters, blinds, similar articles and parts, of plastic	18	18	18	18	10	
39259010	Other artifacts for equipping buildings, of expanded polystyrene	18	18	18	18	10	
39259090	Other artifacts for equipping buildings	18	18	18	18	10	
39261000	Office supplies and school supplies, of plastics	18	18	18	18	10	
39262000	Clothing and clothing accessories (including gloves, mittens and similar items), of plastic	18	18	18	18	10	
39263000	Fittings for furniture, coachwork or similar, of plastic	18	18	18	18	10	
39264000	Statuettes and other ornamental articles, of plastic	18	18	18	18	10	
39269010	Washers of plastic	18	18	18	18	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
39269021	Transmission belts or belting, of plastic	18	18	18	18	10	
39269022	Conveyor or elevator belts or belting, of plastic	18	18	18	18	15	
39269030	Plastic bags for medical use (colostomy, haemodialysis)	0	0	0	0	0	
39269040	Laboratory and pharmaceutical articles, of plastic	18	18	18	18	10	
39269050	Other accessories of plastic, used for haemodialysis, obturators	0	0	0	0	0	
39269061	Rings of circular cross section of tetrafluoroethylene and ether	2	2	2	2	4	
39269069	Rings of circular cross section of plastic	18	18	18	18	10	
39269090	Other articles of plastic	18	18	18	18	E	
40011000	Natural rubber latex, whether or not prevulcanised	0	4	4	0	E	
40012100	Natural rubber in other forms: smoked sheets	4	4	4	4	E	
40012200	Technically specified natural rubber, other forms	0	4	4	4	E	
40012910	Creped natural rubber	4	4	4	4	E	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
40012920	Natural rubber granulated or compressed	4	4	4	4	E	
40012990	Natural rubber in other forms	4	4	4	0	E	
40013000	Balata, gutta-percha, guayule, chicle, similar natural gums	4	4	4	4	15	
40021110	Rubber of latex of styrene-butadiene	12	12	12	12	15	
40021120	Rubber of latex of carboxylated styrene-butadiene	12	12	12	0	10	
40021911	Styrene-butadiene rubber, in foils, sheets, strips	12	12	12	12	10	
40021912	Styrene-butadiene rubber, food grade, primary form	12	12	12	12	10	
40021919	Styrene-butadiene rubber, in other primary forms	12	12	12	0	10	
40021920	Carboxylated styrene-butadiene rubber, in foils, etc.	12	12	12	12	10	
40022010	Butadiene rubber oil	2	2	2	2	4	
40022090	Butadiene rubber, in foil, sheets, strip, etc.	0	12	12	0	10	
40023100	Isobutene-isoprene (butyl) rubber, in foils, etc.	2	2	2	2	4	
40023900	Isobutene-isoprene rubber halogenated, in foils, etc	2	2	2	2	4	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
40024100	Latex of rubber of chloroprene (chlorobutadiene)	2	2	2	2	4	
40024900	Chloroprene (chlorobutadiene) rubber, in foils, etc.	2	2	0	2	4	
40025100	Latex of rubber of acrylonitrile-butadiene	12	12	12	12	10	
40025900	Acrylonitrile-butadiene rubber, in foils, sheets, etc.	12	25	12	12	E	
40026000	Isoprene rubber in foils, sheets, strip, etc.	2	2	2	2	4	
40027000	Non-conjugated ethylene-propylene-diene rubber, in foils	0	12	12	12	E	
40028000	Mixtures of natural rubber with synthetic rubber, etc.	12	12	12	12	10	
40029100	Latex of other synthetic or artificial rubber	12	12	12	12	10	
40029910	Styrene-isoprene-styrene rubber in foils, sheets, etc.	12	12	12	12	10	
40029920	Ethylene-propylene-nonconjugated diene-propylene (EPDM-propylene) rubber, etc.	2	2	2	2	4	
40029930	Hydrogenated acrylonitrile-butadiene rubber	2	2	2	2	4	
40029990	Other synthetic and artificial rubber, in foils, etc.	12	12	12	12	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
40030000	Regenerated rubber, in primary forms or in sheets, foils or strips	12	12	12	12	10	
40040000	Waste, scrap and parings, of non-hard rubber, whether or not reduced to powder or granules	12	12	12	12	10	
40051010	Ethylene-propylene-diene rubber, etc. with silica, granules	2	2	2	2	4	
40051090	Other unvulcanised rubber with carbon black/silica, in foils, etc.	14	14	14	14	E	
40052000	Mixtures rubber, unvulcanised, in solution, dispersions	14	14	14	14	10	
40059110	Preparation based on rubber, for making chewing gums, etc.	14	14	14	14	10	
40059190	Other mixtures rubber, unvulcanised, in plates, sheets, strip	14	14	14	14	10	
40059910	Preparation based on rubber, for making chewing gums, etc. primary forms	14	14	14	14	10	
40059990	Other mixture rubbers, unvulcanised, in primary forms	14	14	14	14	15	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
40061000	Camel-back for retreading, of rubber, unvulcanised	14	14	14	14	15	
40069000	Other forms and articles of rubber, unvulcanised	14	14	14	14	10	
40070011	Vulcanised rubber thread, covered with silicon	14	14	14	0	10	
40070019	Other vulcanised rubber thread	14	14	14	14	10	
40070020	Vulcanised rubber cord	14	14	14	14	15	
40081100	Plates, sheets and strips of cellular rubber	14	14	14	14	10	
40081900	Rods and profile shapes, of cellular rubber	14	14	14	14	10	
40082100	Plates, sheets, etc. of rubber, vulcanised, non-cellular, non-hardened	14	14	11	14	10	
40082900	Rods/profiles of rubber vulcanised, non-cellular, non-hardened	14	14	14	14	10	
40091100	Tubes of vulcanised rubber, non-hardened, non-reinforced, without accessories	14	14	10	14	10	
40091210	Tubes of vulcanised rubber, non-hardened, non-reinforced, with accessories, rupture ≥ 17	14	14	10	14	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
40091290	Other vulcanised rubber, non-hardened, non-reinforced, with accessories	14	14	10	14	10	
40092110	Tubes of vulcanised rubber, non-hardened, reinforced with metal, without accessories, rupture ≥ 17	14	14	10	14	15	
40092190	Other vulcanised rubber, non-hardened, reinforced with metal, without accessories	14	14	10	14	10	
40092210	Tubes of vulcanised rubber, non-hardened, reinforced with metal, without accessories, rupture ≥ 17	14	14	10	14	15	
40092290	Other tubes of vulcanised rubber, non-hardened, reinforced with metal, without accessories	14	14	10	14	10	
40093100	Rubber tube vulcanised, non-hardened, reinforced with textile materials, without accessories	14	14	10	14	10	
40093210	Rubber tube vulcanised, reinforced with textile materials, with accessories, rupture ≥ 17	14	14	10	14	10	
40093290	Other rubber tubes vulcanised, reinforced with textile materials, with accessories	14	14	10	14	10	
40094100	Rubber tubes vulcanised, non-hardened, reinforced with other materials, without accessories	14	14	10	14	10	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
40094210	Rubber tube vulcanised, reinforced with other materials, without accessories, rupture ≥ 17	14	14	10	14	10	
40094290	Other rubber tubes vulcanised, reinforced with other materials, with accessories	14	14	10	14	10	
40101100	Conveyor belt of rubber vulcanised, reinforced only with metal	14	14	14	14	10	
40101200	Conveyor belt of rubber vulcanised, reinforced with textile materials	14	14	14	14	10	
40101900	Other conveyor belt, of vulcanised rubber	14	14	14	14	10	
40103100	Transmission belts trapezoidal, ribbed, 60 < circumference ≤ 180 cm	14	14	10	14	10	
40103200	Transmission belts trapezoidal, non-ribbed, 60 < circumference ≤ 180 cm	14	14	10	14	10	
40103300	Transmission belt trapezoidal, ribbed, 180 < circumference ≤ 240 cm	14	14	10	14	10	
40103400	Transmission belt trapezoidal, non-ribbed, 180 < circumference ≤ 240 cm	14	14	10	14	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
40103500	Transmission belt, synchronous, 80 < circumference ≤ 150 cm	14	14	10	14	10	
40103600	Transmission belt, synchronous, 150 < circumference ≤ 198 cm	14	14	10	14	10	
40103900	Other transmission belts	14	14	10	14	10	
40111000	New tires for automobiles of passengers	35	16	5	16	E	
40112010	New tires for buses or trucks, measuring=11.00-24	16	16	10	16	10	
40112090	Other new tires for buses or trucks	35	16	5	16	E	
40113000	New tires for airplanes	0	0	0	0	0	
40114000	New tires for motorcycles	35	16	16	16	10	
40115000	New tires for bicycles	16	16	16	16	10	
40116100	New tires, for vehicles, agricultural/forest machines	16	16	16	16	10	
40116200	New tires, for vehicles, machines for construction/industrial maintenance, ring ≤ 61 cm	35	16	16	16	10	
40116310	Radial tires, new, for ”dumpers”, ring ≥ 1 448 mm	35	2	2	2	4	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
40116320	Other new tires, for construction vehicles, ring ≥ 1 143 mm	2	2	2	2	4	
40116390	Other new tires, for construction vehicles ring > 61 cm, spine	16	16	16	16	10	
40116910	Other new tires, band fish spine, ring ≥ 1 143 mm	2	2	2	2	4	
40116990	Other new tires, of rubber, band fish spine	16	16	16	16	10	
40119210	Other new tires, for agricultural/forest vehicles measuring: 4,00-15, etc	16	16	10	16	10	
40119290	Other new tires, for forest/agricultural vehicles	16	16	10	16	10	
40119300	Other new tires, for construction vehicles ring ≤ 61 cm	16	16	10	16	10	
40119410	Other radial tires, new, ”dumpers”, ring ≥ 1 448 mm	2	2	2	2	4	
40119420	Other new tires, for construction vehicles ring ≤ 1 143 mm	2	2	2	2	4	
40119490	Other new tires, for construction vehicles ring ≤ 61 cm	16	16	10	16	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
40119910	New tires, for tractors/agriculture, ring ≤ 1 143 mm	2	2	2	2	10	
40119990	Other new rubber tires	16	16	10	16	10	
40121100	Retreaded tires, for passenger automobiles	16	16	16	16	E	
40121200	Retreaded tires, of bus and trucks	16	16	16	16	E	
40121300	Retreaded tires, of aerial vehicles	16	16	16	16	E	
40121900	Other retreaded tires	16	16	16	16	E	
40122000	Used rubber tires	16	16	16	16	E	
40129010	Flaps for rubber tires	16	16	10	16	E	
40129090	Protecting, bands wheelwork, etc. for tires of rubber	16	16	10	16	E	
40131010	Inner tubes of rubber, for tires of bus, etc. measuring=11.00-24	16	16	10	16	10	
40131090	Inner tubes rubber, for tires of automobiles, etc.	16	16	10	16	10	
40132000	Inner tubes rubber, for tires of bicycles	16	16	16	16	10	
40139000	Other inner tubes, of rubber	16	16	10	16	10	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
40141000	Contraceptives, of vulcanised rubber, non-hardened	10	10	10	10	E	
40149010	Ice-bags and hot-water, of vulcanised rubber, non-hardened	16	16	16	16	15	
40149090	Other hygienic articles, etc. of vulcanised rubber, non-hardened	16	16	16	16	15	
40151100	Gloves for surgery, of vulcanised rubber, non-hardened	16	16	16	16	15	
40151900	Other gloves, of vulcanised rubber, non-hardened	16	35	16	16	10	
40159000	Other apparel and accessories, of vulcanised rubber, non-hardened	16	16	16	16	15	
40161010	Parts of automobiles, etc. vulcanised rubber cellular, non-hardened	16	16	16	16	10	
40161090	Other works of vulcanised rubber cellular, non-hardened	16	16	16	16	10	
40169100	Covering for pavements, etc. of vulcanised rubber, non-hardened	16	16	10	16	10	
40169200	Erasers	16	16	16	16	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
40169300	Gaskets, washers, similar, of vulcanised rubber, non-hardened	16	16	10	16	E	
40169400	Fenders to moor embarkations, of vulcanised rubber, non-hardened	16	16	16	16	15	
40169510	Inflatable articles of rescue, of vulcanised rubber, non-hardened	16	16	16	16	15	
40169590	Other inflatable articles, of vulcanised rubber, non-hardened	16	16	16	16	15	
40169910	Stoppers of EPDM for capacitors, sealing caps with terminal holes	2	2	2	2	10	
40169990	Other articles of vulcanised rubber other than hard rubber	16	16	10	16	E	
40170000	Hard rubber and other articles of hard rubber	16	16	10	16	10	
41012000	Raw hides and skins, whole, with weight restriction	2	2	2	2	10	
41015010	Whole leathers/skin of bovine, non-split, width ≤ 16 kg	2	2	2	2	4	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
41015020	Whole leathers/skin, bovine, grain splits, width ≤ 16 kg	2	2	2	2	10	
41015030	Whole leather/skin, bovine splits (other than grain sp.), width ≤ 16 kg	2	2	2	2	10	
41019010	Other leathers/skin, bovine, non-split	2	2	2	2	10	
41019020	Other leathers/skin, of bovine, grain splits	2	2	2	2	10	
41019030	Other leathers/skin, of bovine, splits (than grain splits)	2	2	2	2	10	
41021000	Skin in brute, sheep, with wool	2	2	2	2	4	
41022100	Skin in brute, sheep, "pickled"	2	2	2	2	10	
41022900	Other skin in brute, sheep, waxed or without wool	2	2	2	2	10	
41032000	Skin in brute, of reptiles	2	2	2	2	10	
41033000	Leathers/skin, of swine, in brute	2	2	2	2	4	
41039000	Skin in brute, of other animals	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
41041111	Whole leathers of bovines, non-split "wet blue", surface ≤ 2,6 m^2	4	4	4	4	4	
41041112	Whole leather of bovines, splits (than grain split) ≤ 2,6 m^2	8	8	8	8	E	
41041113	Other leathers of bovines, non-split, pre-vegetable tanning	10	10	10	10	E	
41041114	Other leathers bovines, including buffalos, wet split (than grain split)	8	8	8	8	E	
41041119	Equine leathers, wet state, split (than grain split)	10	10	10	10	E	
41041121	Whole leathers of bovine, split "wet blue", surface ≤ 2,6 m^2	4	4	4	4	15	
41041122	Whole leathers of bovines, grain splits surface ≤ 2,6 m^2	8	8	8	8	E	
41041123	Other tanned bovine, split, wet, vegetable pre-tanned	10	10	10	10	E	
41041124	Other leathers of bovines, including buffalos, wet, grain splits	8	8	8	8	8	
41041129	Other equine leathers, wet, grain splits	10	10	10	10	E	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
41041910	Other whole leathers of bovines, "wet blue", surface ≤ 2,6 m^2	4	4	4	4	15	
41041920	Other leathers/skins, whole, bovines, wet state, surface ≤ 2,6 m^2	8	8	8	8	E	
41041930	Other leathers/skins, bovines, wet state, vegetable pre-tanned	10	10	10	10	E	
41041940	Other leathers/skins, bovines, including buffalos, wet	8	8	8	8	E	
41041990	Leathers/skins, equine, wet state	10	10	10	10	8	
41044110	Whole leather of bovines, dry state, grain splits surface ≤ 2,6 m^2	8	8	8	8	E	
41044120	Leather of bovines and buffalos, dry state, grain vegetable-tanned, for soles	10	10	10	10	E	
41044130	Other leathers/skins of bovines, dry state, grain splits	10	10	10	10	8	
41044190	Leathers/skins equine, dry state, grain splits	10	10	10	10	E	
41044910	Other leathers/skins, of bovines, dry state, surface ≤ 2,6 m^2	8	8	8	8	E	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
41044920	Other leathers/skins of bovines, dry state	10	10	10	10	8	
41044990	Other leathers/skins equine, dry state	10	10	10	10	E	
41051010	Waxed skins of sheep, wet, vegetable pre-tanned	10	10	10	10	E	
41051021	Waxed skins of sheep tanned chromo ”wet blue”	8	8	8	8	8	
41051029	Other waxed skins of sheep, pre-tanned	8	8	8	8	E	
41051090	Other waxed skins of sheep, tanned	10	10	10	10	E	
41053000	Dehaired skins of sheep, dry state, crust	10	10	10	10	8	
41062110	Leathers/skins of goats vegetable pre-tanned	10	10	10	10	E	
41062121	Leathers/skins of goats in the wet state ”wet blue”	8	8	8	8	8	
41062129	Other leathers/skins of goats in the wet state pre-tanned	10	10	10	10	E	
41062190	Other leathers/skins of goats, tanned	10	10	10	10	E	
41062200	Leathers/skins of goats, in the dry state ”crust”	10	10	10	10	E	
41063110	Leathers/skins of swine, tanned, wet state ”wet blue”	8	8	8	8	8	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
41063190	Other leathers/skins, of swine, tanned, wet state	10	10	10	10	8	
41063200	Leathers/skins, of swine, tanned, dry state (crust)	10	10	10	10	8	
41064000	Leathers/skins, of reptiles, tanned or "crust"	10	10	10	10	E	
41069100	Leathers/skins, of other animals, tanned in wet state	10	10	10	10	E	
41069200	Leathers/skins, of other animals, dry state "crust"	10	10	10	10	E	
41071110	Whole leathers of bovines, full grains, prepared surface ≤ 2,6 m^2	8	8	8	8	8	
41071120	Other whole leathers/skins of bovines, full grains, prepared	10	10	10	10	E	
41071190	Leathers/skins, equine, whole, full grains, prepared	10	10	10	10	E	
41071210	Whole leathers/skins of bovines, prepared surface ≤ 2,6 m^2	8	8	8	8	E	
41071220	Other whole leathers/skins of bovines, prepared, etc.	10	10	10	10	8	
41071290	Other whole leathers/skins, equine, prepared	10	10	10	10	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
41071910	Whole leathers/skins of bovines, prepared surface ≤ 2,6 m^2	8	8	8	8	E	
41071920	Other whole leathers/skins of bovines, prepared	10	10	10	10	8	
41071990	Leathers/skins, equine, whole, prepared after tanned	10	10	10	10	E	
41079110	Whole skins of bovines, prepared, full grains, unsplit	10	10	10	10	E	
41079190	Leathers/skins, equine, prepared, non-split	10	10	10	10	E	
41079210	Leathers/skins, bovines, prepared, grain splits	10	10	10	10	8	
41079290	Leathers/skins, equine, prepared, grain splits	10	10	10	10	15	
41079910	Other leathers/skins, bovines, prepared	10	10	10	10	E	
41079990	Other leathers/skins, equine, prepared	10	10	10	10	E	
41120000	Leather further prepared after tanning, of sheep, etc.	10	10	10	10	8	
41131010	Goats leathers, chrome-tanned, with finishing	10	10	10	10	E	
41131090	Other goats leathers, prepared after tanning, etc.	10	10	10	10	E	
41132000	Swine leathers, prepared after tanning, etc.	10	10	10	10	8	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
41133000	Reptile leathers, prepared after tanning, etc.	10	10	10	10	E	
41139000	Leathers of other animals, prepared after tanning, etc.	10	10	10	10	E	
41141000	Leathers/skins chamois (including combination chamois)	10	10	10	10	10	
41142010	Leathers/skins varnished or covered	10	10	10	10	10	
41142020	Leathers and skins metallized	10	10	10	10	E	
41151000	Composition leather based on leather, etc.	10	10	10	10	10	
41152000	Leather trimmings and other waste, etc.	10	10	10	10	E	
42010010	Saddlery and harness article, of natural or reconstituted leather	20	20	20	20	E	
42010090	Saddlery and harness, of other materials	20	20	20	20	E	
42021100	Trunks, suitcases, etc., natural or reconstituted leather	20	20	20	20	E	
42021210	Trunks, suitcases, etc., of plastics	20	20	8	20	15	
42021220	Trunks, suitcases, etc., of textile materials	20	20	8	20	E	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
42021900	Trunks, suitcases, etc., of other materials	20	20	8	20	E	
42022100	Purses, with an outer surface of natural or reconstituted leather	20	20	20	20	E	
42022210	Purses of plastic sheeting	35	35	17	20	E	
42022220	Purses of textile materials	35	35	20	20	E	
42022900	Purses of other materials	20	20	20	20	E	
42023100	Pockets articles/purses of natural or reconstituted leather, etc.	20	20	20	20	E	
42023200	Pockets articles/purses of plastic sheeting/textile materials	20	20	20	20	E	
42023900	Pockets articles/purses of other materials	20	20	20	20	E	
42029100	Other articles with outer surface of natural or reconstituted leather	20	20	20	20	E	
42029200	Other articles of plastic sheeting/of textile materials	35	35	20	20	E	
42029900	Other articles of other materials	20	20	20	20	E	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
42031000	Apparel of natural leather or composition	20	20	20	20	E	
42032100	Gloves, mittens, etc. for sports, of natural or reconstituted leather	20	20	20	20	E	
42032900	Other gloves, mittens, etc. of natural or reconstituted leather	20	20	20	20	E	
42033000	Belts and bandoliers, etc. of natural or reconstituted leather	20	20	20	20	E	
42034000	Other clothing accessories, of natural or reconstituted leather	20	20	20	20	E	
42050000	Other articles of natural or reconstituted leather	20	20	20	20	E	
42060000	Articles of gut, bladder or tendons	20	20	20	20	E	
43011000	Raw furskins, of mink, whole, etc.	10	10	10	10	E	
43013000	Raw furskins, of astrakhan lamb, etc. whole, etc.	10	10	10	10	E	
43016000	Raw furskins, of fox, whole, etc.	10	10	10	10	E	
43018000	Raw furskins, of other animals, whole	10	10	10	10	E	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
43019000	Heads, tails, paws, etc. of animals used in the skins industry	10	10	10	10	E	
43021100	Tanned/dressed furskins, of mink, whole, unassembled	14	14	14	14	E	
43021910	Tanned/dressed furskins, of sheep, whole, unassembled	14	14	14	14	10	
43021990	Tanned/dressed furskins of other animals, whole, unassembled	14	14	14	14	10	
43022000	Heads, tails, paws, etc. tanned/whole, unassembled	14	14	14	14	E	
43023000	Tanned/dressed furskins whole/pieces, etc. assembled	14	14	14	14	E	
43031000	Articles of apparel/clothing accessories, of furskin	20	20	20	20	15	
43039000	Other articles of furskin	20	20	20	20	E	
43040000	Artificial fur and articles thereof	20	20	20	20	E	
44011000	Firewood in any state	2	2	2	2	10	
44012100	Coniferous wood, in chips or particles	2	2	2	2	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
44012200	Non-coniferous wood, in chips or particles	2	2	2	2	4	
44013100	Wood pellets	2	2	2	2	10	
44013900	Other sawdust and waste, of wood	2	2	2	2	10	
44021000	Bamboo wood charcoal, even agglomerated	2	2	2	2	10	
44029000	Other wood charcoal, even agglomerated	2	2	2	2	10	
44031000	Wood in the rough, treated with paint, creosote, etc.	2	2	2	2	10	
44032000	Coniferous wood, in rough	2	2	2	2	10	
44034100	Wood of dark or light red meranti, etc. in rough	2	2	2	2	10	
44034900	Other tropical wood, in rough	2	2	2	2	10	
44039100	Wood oak (*Quercus* spp.), in rough	2	2	2	2	10	
44039200	Wood beech (*Fagus* spp.), in rough	2	2	2	2	10	
44039900	Other wood, in rough	2	2	2	2	10	
44041000	Hoopwood, stakes, etc. of coniferous	2	2	2	2	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
44042000	Hoopwood, stakes, etc. of non-coniferous	2	2	2	2	10	
44050000	Wood wool and wood flour	2	2	2	2	10	
44061000	Sleepers wood, for railroads, etc. not impregnated	4	4	4	4	15	
44069000	Other wood sleepers, for railroads or similar	4	4	4	4	15	
44071000	Coniferous wood, sawn/cut in sheets etc. thickness > 6 mm	6	6	6	6	15	
44072100	Mahogany wood, lengthwise sawn, cut in sheets, thickness > 6 mm	6	6	6	6	E	
44072200	Virola, imbuia, balsa, sawn/cut, lengthwise, in sheets, thickness > 6 mm	6	6	6	6	4	
44072500	Dark red meranti wood, etc. sawn, cut in sheets thickness > 6 mm	6	6	6	6	E	
44072600	White lauan wood, etc. sawn, cut in sheets thickness >6 mm	6	6	6	6	E	
44072700	Sapelli wood, sawn, lengthwise, thickness >6 mm	6	6	6	6	15	
44072800	Iroco wood, sawn, lengthwise, thickness >6 mm	6	6	6	6	E	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
44072910	Cedar wood, sawn/cut in sheets etc. thickness > 6 mm	6	6	6	6	E	
44072920	Ipe wood, sawn/cut in sheets etc. thickness > 6 mm	6	6	6	0	E	
44072930	Pau marfim wood, sawn/cut in sheets etc. thickness > 6 mm	6	6	6	6	E	
44072940	Louro wood, sawn/cut in sheets etc. thickness > 6 mm	6	6	6	6	E	
44072990	Other tropical wood, sawn/cut in sheets etc. thickness > 6 mm	6	6	6	0	15	
44079100	Oak wood, sawn/cut in sheets, etc. thickness > 6 mm	6	6	6	6	15	
44079200	Beech wood, sawn/cut in sheets, etc. thickness > 6 mm	6	6	6	6	15	
44079300	Maple wood, sawn, lengthwise, thickness > 6 mm	6	6	6	6	E	
44079400	Cherry wood, lengthwise sawn in sheets, thickness > 6 mm	6	6	6	6	E	
44079500	Ash wood, lengthwise sawn in sheets, thickness > 6 mm	6	6	6	6	E	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
44079910	Canafistula wood, sawn/cut in sheets, etc. thickness > 6 mm	6	6	6	6	E	
44079920	Peroba wood, sawn/cut in sheets, etc. thickness > 6 mm	6	6	6	6	E	
44079930	Guayaibi wood, sawn/cut in sheets, etc. thickness > 6 mm	6	6	6	6	E	
44079940	Incienso wood, sawn/cut in sheets, etc. thickness > 6 mm	6	6	6	6	E	
44079950	Urunday wood, sawn/cut in sheets, etc. thickness > 6 mm	6	6	6	6	E	
44079960	Vivaro wood, sawn/cut in sheets, etc. thickness > 6 mm	6	6	6	6	E	
44079970	Curupay wood, sawn/cut in sheets, etc. thickness > 6 mm	6	6	6	6	E	
44079990	Other wood, sawn/cut in sheets, etc., thickness > 6 mm	6	6	6	0	15	
44081010	Wood sheets, of pine brazil, thickness ≤ 6 mm	10	10	10	10	E	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
44081091	Sheets for veneering, etc. of pine brazil	6	6	6	6	E	
44081099	Sheets for veneering, etc. of other coniferous wood	6	6	6	6	E	
44083110	Sheets for veneering, etc. of coniferous wood stratified	10	10	10	10	E	
44083190	Sheets for veneering, etc. of dark red meranti, etc.	6	6	6	6	E	
44083910	Wood sheets, of cedar, thickness ≤ 6 mm	10	10	10	10	E	
44083991	Sheets for veneering compensated, etc., of cedar	6	6	6	6	E	
44083992	Sheets for veneering compensated, etc., of pau marfim	6	6	6	6	E	
44083999	Sheets for veneering, etc., of other tropical wood	6	6	6	6	4	
44089010	Sheets for veneering, etc., of other stratified wood	10	10	10	10	8	
44089090	Sheets for veneering, etc., of other wood	6	6	6	6	4	
44091000	Coniferous wood, continuously shaped	10	10	10	10	15	
44092100	Of shaped bamboo, stick, non-coniferous	10	10	10	10	15	
44092900	Other shaped wood, etc. non-coniferous	10	10	10	10	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
44101110	Wood boards, in rough or simply polished	10	10	10	10	15	
44101121	Wood particle boards, covered by protection film for pavement	14	14	14	14	15	
44101129	Other wood particle boards, covered by melamine paper	10	10	10	0	10	
44101190	Other particle boards	10	10	10	10	8	
44101210	”Oriented strand” boards (OSB) panels, waferboard, brute, polished	10	10	10	10	15	
44101290	Other oriented strand boards panels, waferboard	10	10	10	10	15	
44101911	Waferboard panels	10	10	10	10	15	
44101919	Other waferboard panels	10	10	10	10	15	
44101991	Other wood boards, in rough or simply polished	10	10	10	10	15	
44101992	Other wood boards, covered by melamine paper	10	10	10	10	15	
44101999	Other wood boards, surface covered with laminates, sheet of plastic	10	10	10	10	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
44109000	Board of other woody matters	10	10	10	10	15	
44111210	Fibreboards of wood, not mechanically worked thickness > 5 mm	10	10	10	10	15	
44111290	Other fibreboards of wood or ligneous materials thickness > 5 mm	10	10	10	10	15	
44111310	Fibreboards of wood, not mechanically worked thickness > 5 mm, thickness < 9 mm	10	10	10	10	15	
44111391	Fibreboards of wood 5 mm < thickness < 9 mm, covered by protecting film	14	14	14	14	10	
44111399	Other fibreboards of wood, 5 mm < thickness < 9 mm	10	10	10	10	10	
44111410	Fibreboards of wood, not mechanically worked thickness > 9 mm	10	10	10	0	10	
44111490	Fibreboards of wood or ligneous materials thickness > 9 mm	10	10	10	10	10	
44119210	Fibreboards of wood, not mechanically worked density > 0,8 g /cm³	10	10	10	0	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
44119290	Other fibreboards of wood, not mechanically worked density > 0,8 g/cm³	35	10	10	0	10	
44119310	Fibreboards of wood, not mechanically worked 0,5 < density < 0,8 g/cm³	10	10	10	10	15	
44119390	Other fibreboards of wood or ligneous materials 0,5 < density < 0,8 g/cm³	10	10	10	10	E	
44119410	Fibreboards of wood, not mechanically worked density < 0,5 g/cm³	10	10	10	10	15	
44119490	Other fibreboards of wood or ligneous materials density < 0,5 g/cm³	10	10	10	10	15	
44121000	Plywood, veneered panels stratified and similar in bamboo	10	10	10	10	E	
44123100	Plywood with ply of tropical wood thickness < 6 mm	10	10	10	0	15	
44123200	Plywood with ply of non-coniferous wood thickness < 6 mm	10	10	10	0	10	
44123900	Other plywood, veneered panels, thickness ≤ 6 mm	10	10	10	10	10	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
44129400	Other plywood with agglomerated, honeycombed or lamellated core	10	10	10	10	E	
44129900	Other plywood, browsed or stratified	10	10	10	10	10	
44130000	Densified wood, in blocks, plates, strips or profile shapes	10	10	10	10	10	
44140000	Wooden frames, for paintings, photographs, mirrors, etc.	10	10	10	10	15	
44151000	Cases, boxes, crates, drums, etc. of wood	10	10	10	10	10	
44152000	Pallets, box pallets, etc. of wood	10	10	10	10	10	
44160010	Casks, barrels, vats, tubs, etc. of oak wood	2	2	2	2	4	
44160090	Casks, barrels, vats, tubs, etc. of other wood	10	10	10	10	E	
44170010	Tools made of wood	10	10	10	10	15	
44170020	Boot or shoe lasts and trees, of wood, for shoes	10	10	10	10	15	
44170090	Tools, tool bodies, tool handles, broom bodies, etc.	10	10	10	10	15	
44181000	Windows, French windows, frames, etc. of wood	14	14	14	14	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
44182000	Doors and their frames and thresholds, of wood	14	14	14	14	10	
44184000	Wood shuttering, for concrete	14	14	14	14	10	
44185000	Shingles and shakes of wood, for roofs	14	14	14	14	15	
44186000	Beams and posts made of wood	14	14	14	14	10	
44187100	Panels for mosaic floors	14	14	14	14	E	
44187200	Other panels for floors, with multiple layers	14	14	14	14	10	
44187900	Other mounted panels to floors	14	14	14	14	15	
44189000	Other works of joinery or carpentry, for construction	14	14	14	14	10	
44190000	Tableware and kitchenware, of wood	14	14	14	14	E	
44201000	Statuettes and other objects, of wood, for ornaments	14	14	14	14	15	
44209000	Inlaid wood, incrusted, safes, etc. of wood	14	14	14	14	15	
44211000	Wood hangers, for clothing	14	14	14	14	15	
44219000	Other articles of wood	35	14	14	14	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
45011000	Natural cork, raw or simply prepared	2	2	2	2	10	
45019000	Wastes of cork, triturated cork, granulated, etc.	2	2	2	2	4	
45020000	Natural cork, debacked/roughly squared/in rectangles etc	4	4	4	4	15	
45031000	Stoppers of natural corks	0	10	10	0	8	
45039000	Other articles of natural corks	10	10	10	10	E	
45041000	Agglomerated cork, in cubes, blocks, foils, sheets, etc.	10	10	10	10	10	
45049000	Other articles of agglomerated cork	35	10	10	10	8	
46012100	Mats, matting and screens, of bamboo	12	12	12	12	E	
46012200	Mats, matting and screens, of rattan	12	12	12	12	E	
46012900	Mats, matting and screens, of vegetable materials	12	12	12	12	E	
46019200	Other materials for twisting, of bamboo	12	12	12	12	E	
46019300	Other materials for twisting, of rattan	12	12	12	12	E	
46019400	Other materials for twisting, of vegetable materials	12	12	12	12	E	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
46019900	Plaits/etc. of other materials, strands or woven	12	12	12	12	E	
46021100	Basketwork, of bamboo	12	12	12	12	E	
46021200	Basketwork, of rattan	12	12	12	12	E	
46021900	Other basketwork, of vegetable materials	12	12	12	12	E	
46029000	Basketwork, of other materials for plait, etc.	12	12	12	12	E	
47010000	Mechanical wood pulp	4	4	4	4	10	
47020000	Chemical wood pulp, dissolving grades	4	4	4	4	4	
47031100	Chemical wood pulp of coniferous, soda or sulphate, raw	4	4	4	4	8	
47031900	Chemical wood pulp of non-coniferous, soda or sulphate, raw	4	4	4	4	E	
47032100	Chemical wood pulp of coniferous, soda/sulphate, semi/bleached	4	4	4	0	4	
47032900	Chemical wood pulp of non-coniferous, soda/sulphate, semi/bleached	4	4	4	0	E	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
47041100	Chemical coniferous wood pulp, sulphite, unbleached	4	4	4	4	8	
47041900	Chemical non-coniferous wood pulp, sulphite, unbleached	4	4	4	4	8	
47042100	Chemical coniferous wood pulp, sulphite, semi/bleached	4	4	4	4	8	
47042900	Chemical wood pulp of non-coniferous, sulphite, semi/bleached	4	4	4	4	4	
47050000	Wood semi-chemical pulp	4	4	4	4	8	
47061000	Cotton linters pulp	4	4	4	4	E	
47062000	Fibres pulps derived from recycled paper/paperboard (waste/scrap)	4	4	4	4	E	
47063000	Other pulp of fibres obtained from bamboo	4	4	4	4	E	
47069100	Mechanical pulps of other fibrous cellulosic material	4	4	4	4	10	
47069200	Chemical pulps of other fibrous cellulosic material	4	4	4	4	4	
47069300	Semi-chemical pulps of other fibrous cellulosic material	4	4	4	4	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
47071000	Unbleached kraft paper/paperboard for recycling (wastes)	2	2	2	2	E	
47072000	Other paper/paperboard, made of bleached chemical pulp, for recycling	2	2	2	2	E	
47073000	Paper/paperboard, made of bleached mechanical pulp, for recycling	2	2	2	2	E	
47079000	Other paper/paperboard, for recycling, including non-selected waste	2	2	2	2	E	
48010010	Newsprint, rolls/sheets weight ≤ 57 g/m², mechanical fibre ≥ 65 %	6	6	6	6	4	
48010090	Other newsprint, in rolls or sheets	12	12	12	12	10	
48021000	Hand-made paper and paperboard (sheet by sheet)	12	12	12	12	E	
48022010	Paper for manufacturing photosensitive paper rolls, width ≤ 15 cm, width ≤ 360 mm	16	16	16	16	E	
48022090	Other paper for manufacturing photosensitive paper, etc. in rolls/sheets	12	12	12	12	15	
48024010	Paper for production of wallpaper, rolls width ≤ 15 cm	16	16	16	16	E	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
48024090	Other paper for production of wallpaper, rolls/sheets	12	12	12	12	E	
48025410	Manufactured paper of mechanical fibre ≤ 10 %, weight < 40 g/m², width ≤ 15 cm, sheets, etc	16	16	16	16	E	
48025491	Manufactured paper of bleached pulp weight < 19 g/m², carbon paper	2	2	2	2	E	
48025499	Other manufactured/obtained paper of bleached pulp, mechanic	12	12	12	12	10	
48025510	Manufactured paper of mechanical fibre ≤ 10 %, 40 g/m² ≤ weight ≤ 150 g/m², roll width ≤ 15 cm	16	16	16	16	E	
48025591	Drawing paper, mechanical fibre ≤10 %, 40 g/m² ≤ weight ≤ 150 g/m²	12	12	12	12	E	
48025592	Kraft paper, mechanical fibre ≤ 10 %, 40g/m² ≤ weight ≤ 150 g/m²	12	12	12	12	15	
48025599	Other paper/paperboard mechanical fibre ≤ 10 %, 40 ≤ weight ≤ 150 g/m²	12	12	12	12	E	
48025610	Manufactured paper of mechanical fibre ≤ 10 %, 40 ≤ weight ≤ 150 g/m², sheets side ≤ 360 mm	16	16	16	16	E	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
48025691	Paper for printing money, mechanical fibre ≤ 10 %, 40 ≤ weight ≤ 150 g/m²	6	6	6	6	E	
48025692	Drawing paper, fibre ≤ 10 %, 40 ≤ weight ≤ 150 g/m², width ≤ 435 mm x 297 mm	12	12	12	12	E	
48025693	Kraft paper, fibre ≤ 10 %, 40 ≤ weight ≤ 150 g/m², width ≤ 435 mm x 297 mm	12	12	12	12	E	
48025699	Other fibre paper ≤ 10 %, 40 ≤ weight ≤ 150 g/m², width ≤ 435 mm x 297 mm	12	12	12	12	15	
48025710	Other fibre paper ≤ 10 %, 40 ≤ weight ≤ 150 g/m², belts ≤ 15 cm, etc.	16	16	16	16	E	
48025791	Paper for printing money, mechanical fibre ≤ 10 %, 40 ≤ weight ≤ 150 g/m²	6	12	6	6	10	
48025792	Drawing paper, mechanical fibre ≤ 10 %, 40 g/m² ≤weight ≤ 150 g/m²	12	12	12	12	15	
48025793	Kraft paper, mechanical fibre ≤ 10 %, 40 g/m² ≤ weight ≤ 150 g/m²	12	12	12	12	E	
48025799	Other paper/paperboard mechanical fibre ≤ 10 %, 40 g/m² ≤ weight ≤ 150g/m²	12	12	0	12	15	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
48025810	Paper mechanical fibre ≤ 10 %, weight > 150 g/m², belts/roll weight ≤ 150 g/m², etc	16	16	16	16	E	
48025891	Drawing paper, mechanical fibre ≤ 10 %, weight > 150 g/m²	12	12	12	12	10	
48025892	Kraft paper, mechanical fibre ≤ 10 %, weight > 150 g/m²	12	12	12	12	E	
48025899	Other paper/paperboard mechanical fibre ≤ 10 %, weight > 150 g/m²	12	12	0	12	15	
48026110	Paper mechanical fibre > 10 %, in rolls width ≤ 15 cm	16	16	16	16	E	
48026191	Paper mechanical fibre > 65 %, weight ≤ 57 g/m², in rolls	6	6	6	6	10	
48026192	Paper mechanical fibre > 10 %, kraft, in rolls	12	12	12	12	E	
48026199	Other paper/paperboard mechanical fibre process > 10 %, in rolls	12	12	12	12	15	
48026210	Other paper mechanical fibre process > 10 %, side ≤ 360 mm	16	16	16	16	E	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
48026291	Other paper mechanical fibre process > 65 %, weight ≤ 57 g/m²	6	6	6	6	E	
48026292	Other paper mechanical fibre > 10 %, kraft, sheets ≤ 435 mm x 297 mm	12	12	12	12	E	
48026299	Other paper/paperboard, mechanical fibre > 10 %, sheets ≤ 435 mm x 297 mm	12	12	12	12	E	
48026910	Paper mechanical fibre > 10 %, belts width ≤ 15 cm, sheets side ≤ 360 mm	16	16	16	16	E	
48026991	Other paper mechanical fibre process ≥ 65 %, weight ≤ 57 g/m²	6	6	6	6	E	
48026992	Other paper mechanical fibre process > 10 %, kraft	12	12	12	12	E	
48026999	Other paper/paperboard, mechanical fibre >10 %	12	12	12	12	10	
48030010	Cellulose wadding or webs of cellulose fibres	12	12	12	12	E	
48030090	Paper kind used for household or sanitary purposes etc.	12	12	12	12	10	
48041100	Paper/paperboard ”kraftliner”, for covering, raw, rolls/sheets	12	12	12	0	15	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
48041900	Other paper/paperboard "kraftliner", for covering, raw, rolls/sheets	12	12	12	0	10	
48042100	Kraft paper for sack of great capacity, raw, rolls/sheets	12	12	12	12	10	
48042900	Other kraft paper for sack of great capacity, raw, rolls/sheets	12	12	9	12	10	
48043110	Paper/kraft paperboard, raw, weight ≤ 150 g/m², dielectric strength ≥ 600 V	2	2	2	2	4	
48043190	Other paper/kraft paperboard, raw ≤ 150 g/m², rolls/sheets	12	12	12	12	15	
48043910	Other paper/kraft paperboard, weight ≤ 150 g/m², dielectric strength ≥ 600 V	2	2	2	2	4	
48043990	Other paper/kraft paperboard, weight ≤ 150 g/m², in rolls/sheets	12	12	9	12	15	
48044100	Paper/paperboard kraft, raw, 150 < weight < 225 g/m², rolls/sheets	12	12	12	12	10	
48044200	Kraft paper, bleached fibre by chemical process > 95 %, 150 < weight ≤ 225 g/m²	12	12	12	12	E	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
48044900	Other paper/kraft paperboard, 150 < weight < 225 g/m², rolls/sheets	12	12	12	12	10	
48045100	Paper/kraft paperboard, raw, weight ≥ 225 g/m², in rolls/sheets	12	12	12	12	10	
48045200	Paper/kraft paperboard, bleached fibre by chemical process > 95 %, weight ≥ 225 g/m²	12	12	12	12	E	
48045910	Semi-bleached kraft paper, chemical process fibre weight ≥ 225 g/m², rolls	2	2	2	2	4	
48045990	Other paper/kraft paperboard, weight ≥ 225 g/m², rolls/sheets	12	12	12	12	10	
48051100	Semi-chemical fluting paper, uncoated, rolls/sheets	12	12	9	12	10	
48051200	Straw fluting paper, uncoated, in rolls/sheets	12	12	12	12	E	
48051900	Other fluting paper, uncoated, in rolls/sheets	12	12	12	12	10	
48052400	Testliner paper, uncoated, in rolls/sheets, weight ≤ 150 g/m²	12	12	12	12	10	
48052500	Testliner paper, uncoated, in rolls/sheets, weight > 150 g/m²	12	12	12	12	10	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
48053000	Sulphite wrapping paper, non-covered, in rolls/sheets	12	12	12	12	E	
48054010	Filter paper and paperboard, synthetic fibre	2	2	2	2	E	
48054090	Other filter paper/paperboard, uncoated, in rolls/sheets	12	12	9	12	15	
48055000	Felt paper and paperboard and woolly paper and paperboard, etc	12	12	12	12	E	
48059100	Other paper/paperboard, non-covered, in rolls/sheets weight ≤ 150 g/m^2	12	12	12	0	10	
48059210	Paper with fiberglass, 150 < weight < 225 g/m^2	12	12	12	12	E	
48059290	Other paper uncoated rolls/sheets 150 < weight < 225 g/m^2, rolls/sheets	12	12	12	12	15	
48059300	Other paper/paperboard, uncoated rolls/sheets, weight > 225 g/m^2	12	12	12	12	15	
48061000	Parchment paper and parchment paperboard (sulfurized), rolls/sheets	12	12	12	12	10	
48062000	Greaseproof papers, in rolls or sheets	12	12	12	12	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
48063000	Tracing papers, in rolls or sheets	12	12	12	12	10	
48064000	Glassine and other glazed papers, etc. in rolls/sheets	12	12	12	12	10	
48070000	Paper/paperboard made by sticking flat layers, non-coated, etc, in rolls, sheets	12	12	12	12	10	
48081000	Corrugated paper/paperboard, including perforated, in rolls or sheets	12	12	12	12	10	
48084000	Kraft paper, creped/crinkled	12	12	12	12	15	
48089000	Other paper/paperboard wavy/creped, etc. in rolls/sheets	12	12	12	12	15	
48092000	Self-copy paper, in rolls and sheets	14	14	0	0	15	
48099000	Other paper for copies or duplication, in rolls and sheets	14	14	14	14	E	
48101310	Paper/paperboard for writing, etc. fibre ≤ 10 %, rolls width ≤ 15 cm	16	16	16	16	15	
48101381	Metallic paper/paperboard, fibre ≤ 10 %, rolls/sheets weight > 150 g/m^2	14	14	11	14	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
48101382	Baryta paper/paperboard, fibre ≤ 10 %, rolls/sheets weight > 150 g/m²	2	2	2	2	E	
48101389	Other paper for writing, etc. fibre ≤ 10 %, rolls weight > 150 g/m²	14	14	14	14	15	
48101390	Other paper for writing, etc. fibre ≤ 10 %, in rolls	14	14	14	14	E	
48101410	Paper for writing, etc. fibre < 10 %, sheets, side ≤ 360 mm	16	16	16	16	15	
48101481	Metallized paper, fibre ≤ 10 %, weight > 150 g/m², sheets ≤ 435 mm x 297 mm	14	14	11	14	E	
48101482	Baryta paper, fibre ≤ 10 %, weight > 150 g/m², sheet, side ≤ 435 mm x 297 mm	2	2	2	2	E	
48101489	Other paper for writing etc. fibre ≤ 10 %, weight > 150 g/m², sheet ≤ 435 mm x 297 mm	14	14	14	14	10	
48101490	Other paper for writing etc. fibre ≤ 10 %, sheets ≤ 435 mm x 297 mm	14	14	14	14	15	
48101910	Other paper for writing etc. fibre ≤ 10 %, strip width ≤ 15 cm, sheets < 360 mm	16	16	16	16	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
48101981	Other metalized paper, weight > 150 g/m², fibre ≤ 10 %	14	14	11	14	E	
48101982	Other baryta paper, weight > 150 g/m², fibre ≤ 10 %	2	2	2	2	E	
48101989	Other paper/paperboard for writing etc. weight > 150 g/m², fibre ≤ 10 %	14	14	0	14	15	
48101990	Other paper/paperboard for writing etc. mechanical fibre ≤ 10 %	14	14	0	14	15	
48102210	Lightweight coated paper, fibre > 10 %, width ≤ 15 cm, strip/sheets ≤ 360 mm	16	16	16	16	15	
48102290	Other lightweight coated paper, mechanical process fibre > 10 %	14	14	11	14	10	
48102910	Paper for writing etc. fibre > 10 %, strip/roll width ≤ 15 cm, sheets ≤ 360 mm	16	16	16	16	15	
48102990	Other paper/paperboard for writing, etc. mechanical fibre > 10 %, rolls	14	14	0	14	10	
48103110	Kraft paper, bleached, weight ≤ 150 g/m², chemical fibre > 95 %, roll width ≤ 15 cm	16	16	16	16	15	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
48103190	Other kraft paper, weight ≤ 150 g/m², chemical fibre > 95 %, roll width ≤ 15 cm	14	14	14	14	15	
48103210	Kraft bleached paper weight > 150 g/m², rolls width ≤ 15 cm	16	16	16	16	E	
48103290	Other kraft papers, weight > 150 g/m², chemical fibre > 95 %, rolls width ≤ 15 cm	14	14	14	14	10	
48103910	Other kraft papers/paperboard rolls width ≤ 15 cm, sheets width ≤ 360 mm	16	16	16	16	E	
48103990	Other kraft papers/paperboard, except for writing, etc.	14	14	14	14	E	
48109210	Multi-ply paper, strip/roll width ≤ 15 cm, sheet ≤ 360 mm	16	16	16	16	15	
48109290	Other multi-ply paper, coated with kaolin, rolls/sheets	14	14	14	0	15	
48109910	Other paper, coated with kaolin, strip/roll ≤ 15 cm, sheets ≤ 360 mm	16	16	16	16	E	
48109990	Other paper/paperboard, coated, kaolin, in rolls/sheets	14	14	14	14	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
48111010	Paper of cellulose tarred, etc. strip/roll width ≤ 15 cm, sheets	16	16	16	16	E	
48111090	Other tarred cellulose paper, bitumised, etc. rolls/sheet	12	12	12	12	10	
48114110	Paper/paperboard self-adhesive strip/roll width ≤ 15 cm, sheets ≤ 360 mm	16	16	0	16	10	
48114190	Other paper/paperboard self-adhesive, in rolls/sheets	12	12	0	0	10	
48114910	Other paper/paperboard self-adhesive, strip/roll width ≤ 15 cm	16	16	16	16	E	
48114990	Other gummed/adhesive paper and paperboard, rolls/sheets	12	12	12	12	15	
48115110	Paper bleached, coated of plastic, weight > 150 g/m², strip width ≤ 15 cm	16	16	16	16	15	
48115121	Paper bleached coated of silicone, weight > 150 g/m², rolls/sheets	12	12	12	12	15	
48115122	Paper bleached coated etc. stratified polyethylene aluminium, weight > 150 g/m²	12	12	12	12	E	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
48115123	Paper bleached, coated etc. polyethylene/polypropylene, weight > 150 g/m²	2	2	2	2	4	
48115128	Other papers embossed on the coated or lined face	2	2	2	2	4	
48115129	Other paper/paperboard bleached coated etc. plastic, weight > 150 g/m²	12	12	12	12	15	
48115130	Other paper/paperboard bleached impregnated plastic, weight > 150 g/m²	12	12	12	12	15	
48115910	Other paper coated etc. plastic strips/rolls weight ≤ 150 g/m²	16	16	16	16	10	
48115921	Other paper coated etc. polyethylene/polypropylene, rolls	12	12	12	12	E	
48115922	Other paper coated etc. of silicone, in rolls/sheets	12	12	12	12	15	
48115923	Other paper coated etc. polyethylene, stratified aluminium rolls	12	12	12	0	15	
48115929	Other paper/paperboard covered/coated with other plastics, rolls	12	12	9	12	10	
48115930	Other paper impregnated of plastics in rolls/sheets	2	12	12	12	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
48116010	Paper coated, of wax, etc. strips/rolls width ≤ 15 cm, sheets ≤ 360 mm	16	16	16	16	15	
48116090	Other paper covered, coated impregnated of wax, etc. in rolls/sheets	12	12	12	12	10	
48119010	Other papers of cellulose, etc. strips/rolls width ≤ 15 cm	16	16	16	16	10	
48119090	Other paper of cellulose covered impregnated, etc. rolls/sheets	12	12	12	0	10	
48120000	Filter blocks, slabs and plates, of paper pulp	12	12	12	12	10	
48131000	Cigarette paper, in the form of booklets or tubes	12	12	12	12	10	
48132000	Cigarette paper, in rolls of width ≤ 5 cm	12	12	0	0	10	
48139000	Other papers for cigarettes	12	12	0	0	10	
48142000	Wallpaper, covered of grained, etc. plastic, etc. for decoration	14	14	14	14	10	
48149000	Other wallpaper, covered of grained, etc. plastic, etc. for decoration	14	14	14	14	10	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
48162000	Self-copy paper, whether or not in boxes	16	16	0	0	15	
48169010	Carbon paper and similar even in boxes	16	16	16	16	E	
48169090	Other paper for copy/duplication and foils offset	14	14	14	14	10	
48171000	Envelopes of paper or paperboard	16	16	16	16	E	
48172000	Letter cards, plain postcards non-illustrated, correspondence cards	16	16	16	16	E	
48173000	Boxes, etc. of paper/paperboard, containing assortment for correspondence articles	16	16	16	16	E	
48181000	Toilet paper	16	16	16	16	E	
48182000	Handkerchiefs and hand towels, of paper	16	16	16	16	E	
48183000	Tablecloths and serviettes, of paper	16	16	16	16	E	
48185000	Clothing and their accessories, of paper	16	16	16	16	E	
48189010	Absorbent pads of a kind used for packing food	16	16	16	16	E	
48189090	Other articles of paper, for sanitary/domestic/hospital use	16	16	16	16	E	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
48191000	Boxes of paper/paperboard, corrugated	16	16	16	16	E	
48192000	Folding cartons, boxes, of non-corrugated paper/paperboard	16	16	16	16	E	
48193000	Sacks of paper/paperboard, having a base of a width ≥ 40 cm	16	16	16	16	15	
48194000	Other sacks, bags, cones, of paper/paperboard	16	16	16	16	E	
48195000	Other packing containing paper/paperboard including record sleeves	16	16	16	16	15	
48196000	Box files/similar articles for offices, storage, similar establishments	16	16	16	16	E	
48201000	Registers, account books, notebooks, etc.	16	16	16	16	E	
48202000	Exercise books	16	16	16	16	E	
48203000	Binders, of paper/paperboard	16	16	16	16	E	
48204000	Manifold business (”manifold”), even with carbon paper	16	16	16	16	E	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
48205000	Albums for samples or for collections, of paper/paperboard	16	16	16	16	E	
48209000	Other articles of paper/paperboard, for office/stationery, etc.	16	16	16	16	E	
48211000	Labels paper or paperboard, printed	16	16	16	16	E	
48219000	Other labels of paper or paperboard	16	16	16	16	E	
48221000	Bobbins, rolls, etc. of paper/paperboard, for textile yarn	16	16	16	16	E	
48229000	Bobbins, rolls, etc. of paper/paperboard, for other uses	16	16	16	16	10	
48232010	Filter paper, etc. 15 g/m² < weight ≤ 25 g/m², synthetic fibre	2	2	2	2	4	
48232091	Filter paper, of cellulose, strip/roll 15 < width ≤ 36 cm	12	12	9	12	10	
48232099	Filter paper and paperboard, of cellulose	16	16	16	16	10	
48234000	Diagram paper for recording apparels, in rolls/sheets, etc.	16	16	16	16	E	
48236100	Trays, dishes, plates, cups, etc. of bamboo	16	16	16	16	E	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
48236900	Other trays, dishes, plates, cups, etc. of paper/kraft	16	16	16	16	10	
48237000	Moulded or pressed articles of paper pulp	16	16	16	16	15	
48239010	Perforated cards for jacquard machines	2	2	2	2	10	
48239020	Paper/paperboard, of dielectric strength ≥ 600 V, weight ≤ 60 g/m²	2	2	2	2	10	
48239091	Other paper, etc. of cellulose, rolls 15 < width ≤ 36 cm	12	12	12	12	15	
48239099	Other paper, paperboard of cellulose and other articles of paper	16	16	16	16	E	
49011000	Books, brochures, similar printed papers, in single sheets	0	0	0	0	0	
49019100	Dictionaries and encyclopaedias, serial instalments thereof	0	0	0	0	0	
49019900	Other printed books, brochures and similar	0	0	0	0	0	
49021000	Newspapers, journals, printed, periodical ≥ 4 times/week	0	0	0	0	0	
49029000	Other newspapers and journals, periodicals, printed	0	0	0	0	0	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
49030000	Drawing or colouring books, etc. for children	16	16	16	16	15	
49040000	Music, printed or in manuscript, whether or not illustrated	0	0	0	0	0	
49051000	Globes (cartographic work, printed)	4	4	4	4	E	
49059100	Cartographic work, printed in books or brochures	2	2	2	2	E	
49059900	Other cartographic work, printed	4	4	4	4	E	
49060000	Plans and drawings for architectural, etc. drawn by hand	4	4	4	4	10	
49070010	Banknote	0	0	0	0	0	
49070020	Travel checks	0	0	0	0	0	
49070030	Equity or bond titles and similar titles, validated and signed	0	0	0	0	0	
49070090	Postage stamps, tax stamps, etc., not obliterated, with legal tender	16	16	16	16	15	
49081000	Decalcomanias, vitrifiable	16	16	16	16	E	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
49089000	Other decalcomanias of any species	16	16	16	16	15	
49090000	Printed or illustrated postcards	16	16	16	16	15	
49100000	Calendars of any kind, printed, including calendar blocks	16	16	16	16	15	
49111010	Trade advert material/commercial catalogues (technical manuals)	0	0	0	0	0	
49111090	Other trade advertising material/commercial catalogues, etc	16	16	16	16	15	
49119100	Prints, engravings and pictures	16	16	16	16	15	
49119900	Other printed matter	16	16	16	16	E	
50010000	Silkworm cocoons suitable for reeling	4	4	4	4	0	
50020000	Raw silk (not thrown)	4	4	4	4	0	
50030010	Silk waste, not carded or combed	4	4	4	4	0	
50030090	Other silk wastes	4	4	4	4	0	
50040000	Silk yarn	18	18	14	14	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
50050000	Yarn spun from silk waste	18	18	14	14	4	
50060000	Silk yarn/its waste, by messina, for retail sale	18	18	16	16	4	
50071010	Fabrics of noil silk, printed, dyed, etc.	26	26	18	18	8	
50071090	Other fabrics of noil silk	26	26	18	18	8	
50072010	Fabrics of silk/waste (containing ≥ 85 %), printed, etc.	26	26	18	18	8	
50072090	Other fabrics of silk/waste of silk (containing ≥ 85 %)	26	26	18	18	8	
50079000	Other fabrics of silk or of waste of silk	26	26	18	18	8	
51011110	Shorn wool, dirty, not carded, etc. 22,05 ≤ fineness ≤ 32,6 microns	8	8	8	8	0	
51011190	Other shorn wool, dirty, not carded or combed	8	8	8	8	0	
51011900	Other wool, dirty, not carded or combed	8	8	8	8	0	
51012100	Shorn wool, degreased, not carbonised, not carded, not combed	8	8	8	8	0	
51012900	Other wool, degreased, not carbonised, not carded, not combed	8	8	8	8	0	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
51013000	Degreased wool, carbonised, not carded, not combed	8	8	8	8	0	
51021100	Fine animal hair, of kashmir (cashmere) goats not combed	8	8	8	8	0	
51021900	Other fine animal hair, not carded or combed	8	8	8	8	0	
51022000	Coarse animal hair, not carded or combed	8	8	8	8	0	
51031000	Waste of combed of wool or of fine animal hair	6	6	6	6	0	
51032000	Other waste of wool or of fine animal hair	6	6	6	6	0	
51033000	Waste of coarse animal hair	6	6	6	6	0	
51040000	Garneted stock or of fine or coarse animal hair	6	6	6	6	0	
51051000	Carded wool	10	10	10	10	0	
51052100	Combed wool in fragments	10	10	10	10	0	
51052910	Tops of combed wool	10	10	10	10	0	
51052991	Other combed wool, of thinness < 22,5 micrometers	10	10	10	10	0	
51052999	Other combed wool	10	10	10	10	0	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
51053100	Fine animal hair, of kashmir (cashmere) goat, carded/combed	10	10	10	10	0	
51053900	Other fine animal hair, carded or combed	10	10	10	10	0	
51054000	Coarse fine animal hair, carded or combed	10	10	10	10	0	
51061000	Yarn of carded wool (containing ≥ 85 %)	18	18	14	14	4	
51062000	Yarn of carded wool (containing < 85 %)	18	18	14	14	4	
51071011	Yarn of combed wool (containing ≥ 85 %), two-ply, measuring ≤ 184,58 decitex per ply	18	18	14	14	4	
51071019	Other yarn of combed wool (containing ≥ 85 %), twisted	18	18	14	14	4	
51071090	Other yarn of combed wool (containing ≥ 85 %)	18	18	14	14	4	
51072000	Yarn of combed wool (containing < 85 %)	18	18	14	14	4	
51081000	Yarn of fine animal hair, carded	18	18	14	14	4	
51082000	Yarn of fine animal hair, combed	18	18	14	14	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
51091000	Yarn of wool/fine animal hair (with ≥ 85 % wool/animal hair), retail sale	18	18	16	16	4	
51099000	Yarn of wool/fine animal hair (with < 85 % wool/animal hair), retail sale	18	18	16	16	4	
51100000	Yarn of coarse animal hair or of horsehair	18	18	14	14	4	
51111110	Woven fabrics of carded (containing ≥ 85 %), weighting ≤ 300 g/m²	26	26	18	18	8	
51111120	Fabrics of fine animal hair (containing ≥ 85 %), weighting ≤ 300 g/m²	26	26	18	18	8	
51111900	Other fabrics wool/fine animal hair, carded (containing ≥ 85 %)	26	26	18	18	8	
51112000	Fabric of wool/fine animal hair, carded with synthetic or artificial filament	26	26	18	18	8	
51113010	Fabric of wool, carded felted with synthetic fibre etc. for manufacturing tennis balls	2	2	2	2	8	
51113090	Other fabrics of wool/fine animal hair, carded with synthetic or artificial fibre	26	26	18	18	8	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
51119000	Other fabrics of wool or of fine animal hair, carded	26	26	18	18	8	
51121100	Combed fabric of wool/fine animal hair (containing ≥ 85 %), weighting ≤ 200 g/m^2	26	26	18	18	8	
51121910	Other fabrics of combed wool (containing ≥ 85 %)	26	26	18	18	8	
51121920	Other fabrics of fine animal hair (containing ≥ 85 %)	26	26	18	18	8	
51122010	Fabric of combed wool, with synthetic or artificial filaments	26	26	18	18	8	
51122020	Fabric combed fine animal hair, with synthetic or artificial filaments	26	26	18	18	8	
51123010	Fabric of combed wool, with synthetic or artificial staple fibre	26	26	18	18	8	
51123020	Fabric of combed fine animal hair, with synthetic or artificial staple fibre	26	26	18	18	8	
51129000	Other fabrics of combed wool or of combed fine animal hair	26	26	18	18	8	
51130011	Woven fabrics of coarse animal hair (content ≥ 85 %)	26	26	18	18	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
51130012	Woven fabrics of coarse animal hair (content ≥ 85 %) with cotton	26	26	18	18	8	
51130013	Woven fabrics of coarse animal hair (content ≥ 85 %) without cotton	26	26	18	18	8	
51130020	Fabrics of horsehair	26	26	18	18	8	
52010010	Cotton, not carded or combed	6	6	6	6	0	
52010020	Ginned, not carded or combed	6	0	6	6	0	
52010090	Other types of cotton, not carded or combed	6	0	6	6	0	
52021000	Yarn waste of cotton	6	6	6	6	0	
52029100	Garneted stock of cotton	6	6	6	6	0	
52029900	Other cotton waste	6	6	6	6	0	
52030000	Cotton, carded or combed	8	8	8	8	0	
52041111	Sewing thread, of raw cotton ≥ 85 %, linear density ≤ 5 000 d (decitex), cable = 2	18	18	14	14	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
52041112	Sewing thread, of raw cotton ≥ 85 %, linear density ≤ 5 000 d, cable ≥ 3	18	18	14	14	4	
52041120	Sewing thread, of raw cotton ≥ 85 %, linear density > 5 000 d	18	18	14	14	4	
52041131	Cotton sewing thread ≥ 85 %, bleached/coloured, linear density ≤ 5 000 d, cable = 2	18	18	14	14	4	
52041132	Cotton sewing thread ≥ 85 %, bleached/coloured, linear density ≤ 5 000 d, cable ≥ 3	18	18	14	14	4	
52041140	Cotton sewing thread ≥ 85 %, bleached/coloured, linear density > 5 000 d	18	18	14	14	4	
52041911	Other sewing thread, of raw cotton, linear density ≤ 5 000 d, cable = 2	18	18	14	14	4	
52041912	Other sewing thread, of raw cotton, linear density ≤ 5 000 d, cable ≥ 3	18	18	14	14	4	
52041920	Other sewing thread, of raw cotton, linear density ≤ 5 000 d	18	18	14	14	4	
52041931	Other sewing thread, of cotton bleached/coloured, linear density ≤ 5 000 d, cable = 2	18	18	14	14	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
52041932	Other sewing thread, of cotton bleached/coloured, linear density ≤ 5 000 d, cable ≥ 3	18	18	14	14	4	
52041940	Other sewing thread, of cotton bleached/coloured, linear density > 5 000 d	18	18	14	14	4	
52042000	Other sewing thread, of cotton bleached/coloured for retail sale	18	18	16	16	4	
52051100	Cotton yarn ≥ 85 %, single, non-combed fibre, linear density ≥ 714,29 d	18	18	14	14	4	
52051200	Cotton yarn ≥ 85 %, single, non-combed fibre, 232,56 ≤ linear density < 714,29 d	18	18	14	14	4	
52051310	Cotton yarn ≥ 85 %, raw, single, non-combed fibre, 192,3 ≤ linear density < 232,5 d	18	18	14	14	4	
52051390	Other cotton yarn ≥ 85 %, single, non-combed fibre, 192,3 ≤ linear density <232,5 d	18	18	14	14	4	
52051400	Cotton yarn ≥ 85 %, single, non-combed fibre, 125 d ≤ linear density < 192,3 d	18	18	14	14	4	
52051500	Cotton yarn ≥ 85 %, single, non-combed fibre, linear density < 125 d	18	18	14	14	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
52052100	Cotton yarn ≥ 85 %, single, combed fibre, linear density ≥ 714,29 d	18	18	14	14	4	
52052200	Cotton yarn ≥85 %, single, combed fibre, 232,56 d ≤ linear density < 714,29 d	18	18	14	14	4	
52052310	Cotton yarn ≥ 85 %, raw, single. combed fibre, 192,3 d ≤ linear density < 232,56 d	18	18	14	14	4	
52052390	Other cotton yarn ≥ 85 %, single combed fibre, 192,3 d ≤ linear density < 232,56 d	18	18	14	14	4	
52052400	Cotton yarn ≥ 85 %, single, combed fibre, 125 d ≤ linear density < 192,3 d	18	18	14	14	4	
52052600	Cotton yarn ≥ 85 %, single, combed fibre, 106,38 d ≤ linear density < 125 d	18	18	14	14	4	
52052700	Cotton yarn ≥ 85 %, single, combed fibre, 83,33 d ≤ linear density < 106,38 d	18	18	14	14	4	
52052800	Cotton yarn ≥ 85 %, single, combed fibre, linear density < 83,33 d	18	18	14	14	4	
52053100	Cotton yarn ≥ 85 %, twisted, non-combed fibre, linear density ≥ 714,29 d	18	18	14	14	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
52053200	Cotton yarn ≥ 85 %, twisted, non-combed fibre, 232,56 d ≤ linear density < 714,29 d	18	18	14	14	4	
52053300	Cotton yarn ≥ 85 %, twisted, non-combed fibre, 192,31 d ≤ linear density < 232,56 d	18	18	14	14	4	
52053400	Cotton yarn ≥ 85 %, twisted, non-combed fibre, 125 d ≤ linear density < 192,31 d	18	18	14	14	4	
52053500	Cotton yarn ≥ 85 %, twisted, non-combed fibre, linear density < 125 d	18	18	14	14	4	
52054100	Cotton yarn ≥ 85 %, twisted, non-combed fibre, linear density ≥ 714,29 d	18	18	14	14	4	
52054200	Cotton yarn ≥ 85 %, twisted, non-combed fibre, 232,56 d ≤ linear density < 714,29 d	18	18	14	14	4	
52054300	Cotton yarn ≥ 85 %, twisted, combed fibre, 192,31 d ≤ linear density < 232,56 d	18	18	14	14	4	
52054400	Cotton yarn ≥ 85 %, twisted, combed fibre, 125 d ≤ linear density < 192,31 d	18	18	14	14	4	
52054600	Cotton yarn ≥ 85 %, twisted, combed fibre, 106,38 d ≤ linear density < 125 d	18	18	14	14	4	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
52054700	Cotton yarn ≥ 85 %, twisted, combed fibre, 83,33 d ≤ linear density < 106,38 d	18	18	14	14	4	
52054800	Cotton yarn ≥ 85 %, twisted, combed fibre, linear density < 83,33 d	18	18	14	14	4	
52061100	Cotton yarn < 85 %, single, non-combed fibre, linear density ≥ 714,29 d	18	18	14	14	4	
52061200	Cotton yarn < 85 %, single, non-combed fibre, 232,56 d ≤ linear density < 714,29 d	18	18	14	14	4	
52061300	Cotton yarn < 85 %, single, non-combed fibre, 192,31 d ≤ linear density < 232,56 d	18	18	14	14	4	
52061400	Cotton yarn < 85 %, single, non-combed fibre, 125 d ≤ linear density < 192,31 d	18	18	14	14	4	
52061500	Cotton yarn < 85 %, single, non-combed fibre, linear density < 125 d	18	18	14	14	4	
52062100	Cotton yarn < 85 %, single, combed fibre, linear density ≥ 714,29 d	18	18	14	14	4	
52062200	Cotton yarn < 85 %, single, combed fibre, 232,56 d ≤ linear density < 714,29 d	18	18	14	14	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
52062300	Cotton yarn < 85 %, single, combed fibre, 192,31 d ≤ linear density < 232,56 d	18	18	14	14	4	
52062400	Cotton yarn < 85 %, single, combed fibre, 125 d ≤ linear density < 192,31 d	18	18	14	14	4	
52062500	Cotton yarn < 85 %, single, combed fibre, linear density < 125 d	18	18	14	14	4	
52063100	Cotton yarn < 85 %, twisted, non-combed fibre, linear density ≥ 714,29 d	18	18	14	14	4	
52063200	Cotton yarn < 85 %, twisted, non-combed fibre, 232,56 d ≤ linear density < 714,29 d	18	18	14	14	4	
52063300	Cotton yarn < 85 %, twisted, non-combed fibre, 192,31 d ≤ linear density < 232,56 d	18	18	14	14	4	
52063400	Cotton yarn < 85 %, twisted, non-combed fibre, 192,31 d ≤ linear density < 232,56 d	18	18	14	14	4	
52063500	Cotton yarn < 85 %, twisted, non-combed fibre, linear density < 125 d	18	18	14	14	4	
52064100	Cotton yarn < 85 %, twisted, combed fibre, linear density ≥ 714,29 d	18	18	14	14	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
52064200	Cotton yarn < 85 %, twisted, combed fibre, 232,56 d ≤ linear density < 714,29 d	18	18	14	14	4	
52064300	Cotton yarn < 85 %, twisted, combed fibre, 192,31 d ≤ linear density < 232,56 d	18	18	14	14	4	
52064400	Cotton yarn <85 %, twisted, combed fibre, 125 d ≤ linear density < 192,31 d	18	18	14	14	4	
52064500	Cotton yarn < 85 %, twisted, combed fibre, linear density < 125 d	18	18	14	14	4	
52071000	Cotton yarn ≥ 85 %, for retail sale	18	18	16	16	4	
52079000	Other cotton yarns, for retail sale	18	18	16	16	4	
52081100	Fabric of cotton ≥ 85 %, raw, point taffeta, weight ≤ 100 g/m^2	26	26	25	18	8	
52081200	Fabric of cotton ≥ 85 %, raw, point taffeta, 100 < weight ≤ 200 g/m^2	26	26	25	18	8	
52081300	Fabric of cotton ≥ 85 %, raw, point twill, weight ≤ 200 g/m^2	26	26	26	18	8	
52081900	Other fabrics of cotton ≥ 85 %, raw, weight ≤ 200 g/m^2	26	26	18	18	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
52082100	Fabric of cotton ≥ 85 %, bleached point taffeta, weight ≤ 100 g/m²	26	26	25	18	8	
52082200	Fabric of cotton ≥ 85 %, bleached, point taffeta, 100 < weight ≤ 200 g/m²	26	26	18	18	8	
52082300	Fabric of cotton ≥ 85 %, bleached, point twill, weight ≤ 200 g/m²	26	26	26	18	8	
52082900	Other fabrics of cotton ≥ 85 %, bleached, weight ≤ 200 g/m²	26	26	26	18	8	
52083100	Fabric of cotton ≥ 85 %, dyed, point taffeta, weight ≤ 100 g/m²	26	26	26	18	8	
52083200	Fabric of cotton ≥ 85 %, dyed, point taffeta, 100 < weight ≤ 200 g/m²	26	26	18	18	8	
52083300	Fabric of cotton ≥ 85 %, dyed, point twill, weight ≤ 200 g/m²	26	26	25	18	8	
52083900	Other fabrics of cotton ≥ 85 %, dyed, weight ≤ 200 g/m²	26	26	26	18	8	
52084100	Fabric of cotton ≥ 85 %, coloured, yarn, point taffeta, weight ≤ 100 g/m²	26	26	18	18	8	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
52084200	Fabric of cotton ≥ 85 %, coloured, yarn, point taffeta, 100 < weight ≤ 200 g/m²	26	26	18	18	8	
52084300	Fabric of cotton ≥ 85 %, coloured, yarn point twill, weight ≤ 200 g/m²	26	26	18	18	8	
52084900	Other fabrics of cotton ≥ 85 %, coloured, yarn, weight ≤ 200 g/m²	26	26	18	18	8	
52085100	Fabric of cotton ≥ 85 %, printed, point taffeta, weight ≤ 100 g/m²	26	26	26	18	8	
52085200	Fabric of cotton ≥ 85 %, printed, point taffeta, 100 < weight ≤ 200 g/m²	26	26	26	18	8	
52085910	Other printed fabrics, point twill, including diagonal. Texture < 4	26	26	26	18	8	
52085990	Other printed fabrics of cotton	26	26	26	18	8	
52091100	Fabric of cotton ≥ 85 %, raw, point taffeta, weight ≤ 200 g/m²	26	26	26	18	8	
52091200	Fabric of cotton ≥ 85 %, raw, point twill, weight ≤ 200 g/m²	26	26	26	18	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
52091900	Other fabrics of cotton ≥ 85 %, raw, weight > 200 g/m²	26	26	26	18	8	
52092100	Fabric of cotton ≥ 85 %, bleached, point taffeta, weight > 200 g/m²	26	26	26	18	8	
52092200	Fabric of cotton ≥ 85 %, bleached, point twill, weight > 200 g/m²	26	26	26	18	8	
52092900	Other fabrics of cotton ≥ 85 %, bleached, weight > 200 g/m²	26	26	26	18	8	
52093100	Fabric of cotton ≥ 85 %, dyed, point taffeta, weight > 200 g/m²	26	26	20	18	8	
52093200	Fabric of cotton ≥ 85 %, dyed, point twill, weight > 200 g/m²	26	26	18	18	8	
52093900	Other fabrics of cotton ≥ 85 %, dyed, weight > 200 g/m²	26	26	16	18	8	
52094100	Fabric of cotton ≥ 85 %, coloured, yarn, point taffeta, weight > 200 g/m²	26	26	18	18	8	
52094210	Fabric of cotton ≥ 85 %, coloured, yarn, denim, indigo, weight > 200 g/m²	26	26	0	18	8	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
52094290	Other fabric of cotton ≥ 85 %, coloured, yarn, denim, weight > 200 g/m²	26	26	16	18	8	
52094300	Fabrics of cotton ≥ 85 %, coloured, yarn, point twill, weight > 200 g/m²	26	26	18	18	8	
52094900	Other fabrics of cotton ≥ 85 %, yarn, coloured, weight > 200 g/m²	26	26	18	18	8	
52095100	Fabric of cotton ≥ 85 %, printed, point taffeta, weight > 200 g/m²	26	26	26	18	8	
52095200	Fabric of cotton ≥ 85 %, printed, point twill, weight > 200 g/m²	26	26	26	18	8	
52095900	Other fabrics of cotton ≥ 85 %, printed, weight > 200 g/m²	26	26	26	18	8	
52101100	Fabric of cotton < 85 %, raw, synthetic or artificial fibre, point taffeta, weight ≤ 200 g/m²	26	26	18	18	8	
52101910	Fabrics of cotton, raw, synthetic or artificial fibre, point twill, diagonal. weight < 200 g/m²	26	26	18	18	8	
52101990	Other fabrics of cotton, raw, synthetic or artificial fibre, weight ≤ 200 g/m²	26	26	18	18	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
52102100	Fabric of cotton < 85 %, bleached, synthetic or artificial fibre, point taffeta, weight ≤ 200 g/m²	26	26	18	18	8	
52102910	Fabrics of cotton, bleached, synthetic or artificial fibre, point twill, diagonal, weight < 200 g/m²	26	26	18	18	8	
52102990	Other fabrics of cotton, bleached, synthetic or artificial fibre, weight < 200 g/m²	26	26	18	18	8	
52103100	Fabric of cotton < 85 %, dyed, synthetic or artificial fibre, point taffeta, weight ≤ 200 g/m²	26	26	18	18	8	
52103200	Fabric of cotton < 85 %, dyed, synthetic or artificial fibre, point twill, weight ≤ 200 g/m²	26	26	18	18	8	
52103900	Other fabrics of cotton < 85 %, dyed, synthetic or artificial fibre, weight ≤ 200 g/m²	26	26	18	18	8	
52104100	Fabric of cotton < 85 %, coloured, synthetic or artificial fibre, point taffeta, weight ≤ 200 g/m²	26	26	18	18	8	
52104910	Fabrics of cotton, made from yarn of different colours, synthetic or artificial fibres, point twill, diagonal, weight < 200 g/m²	26	26	18	18	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
52104990	Other fabrics of cotton, made from yarn of different colours, synthetic or artificial fibres, weight < 200 g/m²	26	26	18	18	8	
52105100	Fabric cotton < 85 %, printed, synthetic or artificial fibre, point taffeta, weight ≤ 200 g/m²	26	26	18	18	8	
52105910	Fabrics of printed cotton, synthetic or artificial fibres, point twill, diagonal, weight < 200 g/m²	26	26	18	18	8	
52105990	Other fabrics of printed cotton, synthetic or artificial fibres, weight < 200 g/m²	26	26	18	18	8	
52111100	Fabric of cotton < 85 %, raw, synthetic or artificial fibre, point taffeta, weight > 200 g/m²	26	26	18	18	8	
52111200	Fabric of cotton < 85 %, raw, synthetic or artificial fibre, point twill, weight > 200 g/m²	26	26	18	18	8	
52111900	Other fabrics of cotton < 85 %, raw, synthetic or artificial fibre, weight > 200 g/m²	26	26	18	18	8	
52112010	Fabrics of cotton, bleached, synthetic or artificial fibres, point taffeta, weight < 200 g/m²	26	26	18	18	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
52112020	Fabrics of cotton, bleached, synthetic or artificial fibres, point twill, diagonal, weight < 200 g/m²	26	26	18	18	8	
52112090	Other fabrics of cotton, bleached, synthetic or artificial fibres, weight < 200 g/m²	26	26	18	18	8	
52113100	Fabric of cotton < 85 %, dyed, synthetic or artificial fibre, point taffeta, weight > 200 g/m²	26	26	18	18	8	
52113200	Fabric of cotton < 85 %, dyed, synthetic or artificial fibre, point twill, weight > 200 g/m²	26	26	18	18	8	
52113900	Other fabrics of cotton < 85 %, dyed, synthetic or artificial fibre, weight > 200 g/m²	26	26	18	18	8	
52114100	Fabric of cotton < 85 %, coloured, synthetic or artificial fibre, point taffeta, weight > 200 g/m²	26	26	18	18	8	
52114210	Fabric of cotton < 85 %, indigo blue, synthetic or artificial fibre, weight > 200 g/m²	26	26	16	18	8	
52114290	Other fabric of cotton < 85 %, denim, synthetic or artificial fibre, weight > 200 g/m²	26	26	18	18	8	
52114300	Fabric of cotton < 85 %, colours/synthetic or artificial fibre, point twill, weight > 200 g/m²	26	26	18	18	8	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
52114900	Other fabric of cotton < 85 %, colours/synthetic or artificial fibre, weight > 200 g/m²	26	26	18	18	8	
52115100	Fabric of cotton < 85 %, printed/synthetic or artificial fibre. Point taffeta, weight > 200 g/m²	26	26	18	18	8	
52115200	Fabric of cotton < 85 %, printed/synthetic or artificial fibre. Point twill, weight > 200 g/m²	26	26	18	18	8	
52115900	Other fabric of cotton < 85 %, printed/synthetic or artificial fibre, weight > 200 g/m²	26	26	18	18	8	
52121100	Other fabrics of cotton, raw, weight ≤ 200 g/m²	26	26	18	18	8	
52121200	Other fabrics of cotton, bleached, weight ≤ 200 g/m²	26	26	18	18	8	
52121300	Other fabrics of cotton, dyed, weight ≤ 200 g/m²	26	26	18	18	8	
52121400	Other fabrics of cotton, yarns of different colours, weight ≤ 200 g/m²	26	26	18	18	8	
52121500	Other fabrics of cotton, printed, weight ≤ 200 g/m²	26	26	18	18	8	
52122100	Other fabrics of cotton, raw, weight > 200 g/m²	26	26	18	18	8	
52122200	Other fabrics of cotton, bleached, weight > 200 g/m²	26	26	18	18	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
52122300	Other fabrics of cotton, dyed, weight > 200 g/m²	26	26	18	18	8	
52122400	Other fabrics of cotton, yarns of different colours, weight > 200 g/m²	26	26	18	18	8	
52122500	Other fabrics of cotton, printed, weight > 200 g/m²	26	26	18	18	8	
53011000	Linen, raw or retted	6	6	6	6	0	
53012110	Linen, broken	6	6	6	6	0	
53012120	Linen, scutched, but not spun	6	6	6	6	0	
53012910	Linen, combed, but not spun	6	6	6	6	0	
53012990	Linen in another form, but not spun	6	6	6	6	0	
53013000	Linen, tow and waste	6	6	6	6	0	
53021000	Hemp (*Cannabis sativa* L.), raw or processed but not spun; hemp tow and waste (including yarn waste and garnetted stock)	6	6	6	6	0	
53029000	Other hemp (*Cannabis sativa* L.), raw or processed but not spun; hemp tow and waste (including yarn waste and garnetted stock)	6	6	6	6	0	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
53031010	Jute	8	8	8	8	0	
53031090	Other textile bast fibres, raw or retted	8	8	8	8	0	
53039010	Jute processed in another form, non-spun, tow, waste	8	8	8	8	0	
53039090	Other textile bast fibres processed in another form, tow, etc	8	8	8	8	0	
53050010	Abaca (Manila hemp) raw	6	6	6	6	0	
53050090	Other vegetable textile fibres, tow and waste, processed	6	6	6	6	0	
53061000	Flax yarn, single	18	18	14	14	4	
53062000	Flax yarn, multiple (folded) or cabled	18	18	14	14	4	
53071010	Yarn of jute, single	18	18	14	14	4	
53071090	Yarn of jute or of other textile bast fibres, single	18	18	14	14	4	
53072010	Yarn of jute, multiple (folded) or cabled	18	18	14	14	4	
53072090	Yarn of other textile bast fibres, folded, etc.	18	18	14	14	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
53081000	Coir yarn (yarns of fibres of coconut)	18	18	14	14	4	
53082000	Hemp yarn	18	18	14	14	4	
53089000	Yarn of other vegetable textile fibres	18	18	14	14	4	
53091100	Fabrics of linen (containing ≥ 85 %), raw or bleached	26	26	18	18	8	
53091900	Other fabrics of linen (containing ≥ 85 %)	26	26	11	18	8	
53092100	Fabrics of linen (containing < 85 %), raw or bleached	26	26	18	18	8	
53092900	Other fabrics of linen (containing < 85 %)	26	26	18	18	8	
53101010	Fabrics of burlap of jute, raw	26	26	11	14	8	
53101090	Fabrics of other textile bast fibres, raw	26	26	16	16	8	
53109000	Other fabrics of jute or of other textile bast fibres	26	26	16	16	8	
53110000	Fabrics of other vegetable textile fibres or of paper yarn	26	26	18	18	8	
54011011	Sewing thread, of polyester, except for retail sale	18	18	16	16	4	
54011012	Sewing thread, of polyester, for retail sale	18	18	18	18	4	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
54011090	Sewing thread of other synthetic filaments	18	18	16	16	4	
54012011	Sewing thread, rayon viscose, high tenacity non-packaged for retail sale	18	18	16	16	4	
54012012	Sewing thread, rayon viscose, high tenacity, for retail sale	18	18	18	18	4	
54012090	Sewing thread, of other artificial filaments	18	18	16	16	4	
54021100	Yarn high tenacity of aramids	2	2	2	2	0	
54021910	Yarn high tenacity of nylon	18	18	16	16	8	
54021990	Yarn high tenacity, of other polyamides	18	18	16	16	8	
54022000	Yarn high tenacity, of polyesters	0	18	16	0	8	
54023111	Textured yarn, of nylon, dyed, title ≤ 50 tex	18	18	16	16	8	
54023119	Other textured yarns, of nylon, title ≤ 50 tex	18	18	16	0	8	
54023190	Textured yarns, of other polyamides, dyed, title ≤ 50 tex	18	18	16	16	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
54023211	Multifilament of nylon, with permanent antistatic effect, title > 110 tex	18	18	16	16	8	
54023219	Other textured yarns, of nylon, title > 50 tex	18	18	16	16	8	
54023290	Textured yarns, of other polyamides, title ≤ 50 tex	18	18	16	16	8	
54023310	Polyester yarn, raw	18	18	16	0	8	
54023320	Polyester yarn, dyed	18	18	16	0	8	
54023390	Other polyester yarns	18	18	16	16	8	
54023400	Polypropylene multifilament, title > 110 tex	18	18	16	16	4	
54023900	Other textured yarns	18	18	16	16	8	
54024400	Other elastomeric yarn, single, twist ≤ 50 turns/m	18	18	16	0	8	
54024510	Yarn of aramid, single, sprain ≤ 50 turns/meter	2	2	2	2	0	
54024520	Yarn of nylon, single, twisted or untwisted < 50 turns/m	18	18	16	16	8	
54024590	Yarn of other polyamides, single, twist or untwisted < 50 turns/m	18	18	16	16	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
54024600	Yarn of polyester partially oriented, single, twist or untwisted < 50 turns/m	18	18	16	16	8	
54024700	Yarn of other polyester, single, twist or untwisted < 50 turns/m	18	18	16	16	10	
54024800	Yarn of other polypropylene, twist or untwisted < 50 turns/m	18	18	16	16	4	
54024910	Other single polyethylene yarn, untwisted or with a twist, of other synthetic filament ≤ 50 turns/m	2	2	2	2	8	
54024990	Other synthetic filament yarns, single, twist ≤ 50 turns/m	18	18	16	16	8	
54025110	Yarn of aramid, single, twist > 50 turns/meter	2	2	2	2	0	
54025190	Yarn of nylon/other polyamides, single, twist > 50 turns/m	18	18	16	16	8	
54025200	Yarn of polyesters, single, twist > 50 turns/meter	18	18	16	16	8	
54025900	Yarn of other synthetic filament, single, twist > 50 turns/m	18	18	16	16	8	
54026110	Yarn of aramids, multiple (folded) or cabled	2	2	2	2	0	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
54026190	Yarn of nylon/other polyamides, multiple (folded)/cabled	18	18	16	16	8	
54026200	Yarn of polyesters, multiple (folded) or cabled	18	18	16	16	8	
54026900	Yarn of other synthetic filament multiple (folded)/cabled	18	18	16	16	8	
54031000	High tenacity yarn of viscose rayon	18	18	16	16	0	
54033100	Yarn of viscose rayon, single, twist ≤ 120 turns/meter	18	18	16	16	0	
54033200	Yarn of viscose rayon, single, twist > 120 turns/meter	18	18	16	16	0	
54033300	Yarn of cellulose acetate, single	18	18	16	16	8	
54033900	Yarn of other artificial filament, single	18	18	16	16	8	
54034100	Yarn of viscose rayon, multiple (folded) or cabled	18	18	16	16	0	
54034200	Yarn of cellulose acetate, multiple (folded) or cabled	18	18	16	16	8	
54034900	Yarn of artificial filament multiple (folded)/cabled	18	18	16	16	8	
54041100	Elastomer monofilaments, width < 5 mm	18	18	16	16	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
54041200	Other polypropylene monofilaments, width < 5 mm	18	18	16	16	4	
54041911	Catgut imitations, resorbable	2	2	2	2	8	
54041919	Catgut imitations, monofilaments	18	18	16	16	8	
54041990	Other synthetic monofilaments, width < 5 mm	18	18	16	16	8	
54049000	Laminate of synthetic textile matters, width ≤ 5 mm	18	18	16	16	8	
54050000	Artificial monofilament title ≥ 67 d, cross-section ≤ 1 mm, etc	18	18	12	12	8	
54060010	Synthetic filament yarn, for retail sale	18	18	18	18	8	
54060020	Artificial filament yarn, for retail sale	18	18	18	18	8	
54071011	Fabric obtained from high tenacity aramid yarns, without rubber threads	2	2	2	2	8	
54071019	Fabric obtained from high tenacity nylon, other polyamides or polyesters yarn, etc. with rubber yarn	26	26	18	18	8	
54071021	Fabric obtained from high tenacity, of aramid, with rubber yarn	2	2	2	2	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
54071029	Fabric obtained from high tenacity nylon yarn, etc. with rubber yarn	26	26	18	18	8	
54072000	Fabric obtained from laminate synthetic, etc.	26	26	18	18	8	
54073000	Fabrics blankets of threads of synthetic filament	26	26	18	18	8	
54074100	Fabric of nylon filament, other polyamides ≥ 85 %, raw/bleached	26	26	18	18	8	
54074200	Fabric of nylon filament, other polyamides ≥ 85 %, dyed	26	26	18	18	8	
54074300	Fabric of nylon filaments, other polyamides ≥ 85 %, different colours	26	26	18	18	8	
54074400	Fabric of nylon filament other polyamides ≥ 85 %, printed	26	26	18	18	8	
54075100	Fabric of polyester filament textured ≥ 85 %, raw/bleach	26	26	18	18	8	
54075210	Fabric of polyester filaments texturized, ≥ 85 %, dyed/without rubber threads	26	26	0	18	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
54075220	Fabric of polyester filaments, texturized ≥ 85 %, dyed/with rubber threads	26	26	18	18	8	
54075300	Fabric of polyester filaments, texturized ≥ 85 %, different colours	26	26	11	18	8	
54075400	Fabric of polyester filaments, texturized ≥ 85 %, printed	26	26	11	18	8	
54076100	Fabric of polyester filament non-textured ≥ 85 %	26	26	0	18	8	
54076900	Fabric of other of polyester filament ≥ 85 %	26	26	0	18	8	
54077100	Fabric of synthetic filament ≥ 85 %, raw/bleached	26	26	18	18	8	
54077200	Fabric of synthetic filament ≥ 85 %, dyed	26	26	18	18	8	
54077300	Fabric of synthetic filament ≥ 85 %, different colours	26	26	18	18	8	
54077400	Fabric of synthetic filament ≥ 85 %, printed	26	26	18	18	8	
54078100	Fabric of synthetic filament > 85 %, with cotton, raw/bleached	26	26	18	18	8	
54078200	Fabric of synthetic filament < 85 %, with cotton, dyed	26	26	11	18	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
54078300	Fabric of synthetic filament < 85 %, different colours	26	26	18	18	8	
54078400	Fabric of synthetic filament < 85 %, with cotton, printed	26	26	18	18	8	
54079100	Other fabrics of synthetic filament < 85 %, raw/bleached	26	26	18	18	8	
54079200	Other fabrics of synthetic filament < 85 %, dyed	26	26	11	18	8	
54079300	Other fabrics of synthetic filament < 85 %, different colours	26	26	18	18	8	
54079400	Other fabrics of synthetic filament < 85 %, printed	26	26	18	18	8	
54081000	Fabric obtained from high tenacity yarn, of viscose rayon	26	26	11	18	8	
54082100	Fabric of artificial filament ≥ 85 %, raw/bleached	26	26	18	18	8	
54082200	Fabric of artificial filament ≥ 85 %, dyed	26	26	18	18	8	
54082300	Fabric of artificial filament ≥ 85 %, yarns different colours	26	26	18	18	8	
54082400	Fabric of artificial filament ≥ 85 %, printed	26	26	18	18	8	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
54083100	Other fabrics of artificial filament < 85 %, raw/bleached	26	26	18	18	8	
54083200	Other fabrics of artificial filament < 85 %, dyed	26	26	18	18	8	
54083300	Other fabrics of artificial filament < 85 %, different colours	26	26	18	18	8	
54083400	Other fabrics of artificial filament < 85 %, printed	26	26	18	18	8	
55011000	Cables of nylon or other polyamides	16	16	16	16	8	
55012000	Cables of polyesters	16	16	16	16	8	
55013000	Cables of acrylic or modacrylic	16	16	16	0	0	
55014000	Cables of synthetic polypropylene filaments	16	16	16	16	4	
55019000	Cables of other synthetic filament	16	16	16	16	8	
55020010	Cellulose acetate tow	18	18	0	12	10	
55020020	Viscose rayon tow	2	2	2	2	8	
55020090	Tow of other artificial filament	12	12	12	12	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
55031100	Synthetic staple fibres of aramid, non-carded, combed or otherwise processed for spinning, etc.	2	2	2	2	0	
55031910	Bicomponent fibres, of different points of fusion	2	2	2	2	4	
55031990	Fibres of nylon/other polyamides, non-carded, non-combed, etc	16	16	16	16	4	
55032010	Bicomponent fibres, of different points of fusion	2	2	2	2	4	
55032090	Other fibres	16	16	16	0	4	
55033000	Acrylic/modacrylic fibres, non-carded, etc	16	16	16	16	0	
55034000	Fibres of polypropylene, non-carded, non-combed, etc	16	16	16	16	4	
55039010	Other synthetic bicomponent staple fibres, non-carded, etc	2	2	2	2	4	
55039020	Fibres of poly(vinyl alcohol), non-carded, etc.	2	2	2	2	4	
55039090	Other synthetic bicomponent staple fibres, non-carded, etc	16	16	16	16	4	
55041000	Fibres of viscose rayon, non-carded, non-combed, etc	12	12	12	0	0	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
55049010	Artificial staple fibres, non-carded, non-combed or otherwise processed for spinning, of lyocell	2	2	2	2	0	
55049090	Other artificial staple fibres, non-carded, etc	12	12	12	12	4	
55051000	Waste of synthetic fibres	16	16	16	16	4	
55052000	Waste of artificial fibres	12	12	12	12	4	
55061000	Fibres of nylon/other polyamides, carded, etc. for spinning	16	16	16	16	4	
55062000	Fibres of polyesters, carded, combed, etc. for spinning	16	16	16	16	4	
55063000	Acrylic/modacrylic fibres, carded, combed, etc. for spinning	16	16	16	16	0	
55069000	Other synthetic fibres, carded, combed, etc. for spinning	16	16	16	16	4	
55070000	Artificial fibres, carded, combed, etc. for spinning	12	12	12	12	4	
55081000	Sewing thread, of synthetic fibres	18	18	16	16	4	
55082000	Sewing thread, of artificial fibres	18	18	12	12	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
55091100	Yarn of nylon fibres/other polyamides ≥ 85 %, single	18	18	16	16	8	
55091210	Yarn of aramid fibres ≥ 85 %, twisted/twisted multiple	2	2	2	2	8	
55091290	Yarn of nylon fibres/other polyamides ≥ 85 %, twisted, etc.	18	18	16	16	8	
55092100	Yarn of polyesters fibres ≥ 85 %, single	18	18	16	16	8	
55092200	Yarn of polyesters fibres ≥ 85 %, multiple (folded)/cabled	18	18	16	0	8	
55093100	Yarn of acrylics/modacrylics fibres ≥ 85 %, single	18	18	16	16	8	
55093200	Yarn of acrylics/modacrylics fibres ≥ 85 %, folded, etc	18	18	16	0	8	
55094100	Yarn of other synthetic fibres ≥ 85 %, single	18	18	16	16	8	
55094200	Yarn of other synthetic fibres ≥ 85 %, twisted/multiple twisted	18	18	16	16	8	
55095100	Yarn of fibres of polyesters with artificial fibres	18	18	16	18	8	
55095200	Yarn of fibres of polyesters with wool/fine animal hair	18	18	16	16	8	
55095300	Yarn of fibres of polyesters with cotton	18	18	16	0	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
55095900	Other yarn of fibres of polyesters	18	18	16	16	8	
55096100	Yarn of acrylics/modacrylics fibres with wool/fine animal hair	18	18	16	16	8	
55096200	Yarn of acrylics/modacrylics fibres with cotton	18	18	16	16	8	
55096900	Other yarn of acrylics/modacrylics fibres	18	18	16	16	8	
55099100	Yarn of other synthetic fibres with wool/fine animal hair	18	18	16	16	8	
55099200	Yarn of other synthetic fibres with cotton	18	18	16	16	8	
55099900	Other yarns of synthetic fibres	18	18	16	16	8	
55101100	Yarn of artificial fibres ≥ 85 %, single	18	18	16	16	10	
55101200	Yarn of artificial fibres ≥ 85 %, multiple (folded)/cabled	18	18	16	16	10	
55102000	Yarn of artificial fibres with wool or fine animal hair	18	18	16	16	10	
55103000	Yarn of artificial fibres with cotton	18	18	16	16	10	
55109000	Other yarns of artificial fibres	18	18	16	16	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
55111000	Yarn of synthetic fibres ≥ 85 %, for retail sale	18	18	18	18	8	
55112000	Yarn of synthetic fibres < 85 %, for retail sale	18	18	18	18	8	
55113000	Yarns of artificial fibres, for retail sale	18	18	18	18	8	
55121100	Fabric of polyester fibres ≥ 85 %, raw or bleached	26	26	18	18	8	
55121900	Fabric of other polyester fibres ≥ 85 %	26	26	18	18	8	
55122100	Fabric of acrylics/modacrylics fibres ≥ 85 %, raw/bleached	26	26	18	18	8	
55122900	Fabric of other acrylics/modacrylics fibres ≥ 85 %	26	26	18	18	8	
55129110	Fabric of aramid fibres ≥ 85 %, raw or bleached	2	2	2	2	8	
55129190	Fabric of other synthetic staple fibres ≥ 85 %, raw/bleached	26	26	18	18	8	
55129910	Other fabrics of other aramid fibres ≥ 85 %	2	2	2	2	8	
55129990	Other fabrics of other synthetic staple fibres ≥ 85 %	26	26	18	18	8	
55131100	Polyester staple fibre fabric < 85 %, plain weave, with cotton, weight ≤ 170 g/m^2, unbleached/bleached	26	26	0	18	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
55131200	Polyester staple fibre fabric < 85 % with cotton, weight ≤ 170 g/m², point twill, raw/bleached	26	26	18	18	8	
55131300	Other polyester staple fibre fabric < 85 % with cotton, weight ≤ 170 g/m², raw/bleached	26	26	18	18	8	
55131900	Other synthetic fibre fabrics < 85 % with cotton, weight ≤ 170 g/m², raw/bleached	26	26	18	18	8	
55132100	Polyester fabric < 85 % with cotton, weight ≤ 170 g/m², point taffeta, dyed	26	26	0	18	8	
55132310	Other woven fabrics of polyester staple fibres < 85 %, in twill weave, including diagonal texture < 4, dyed	26	26	18	18	8	
55132390	Other woven fabrics of polyester staple fibres < 85 % dyed	26	26	18	18	8	
55132900	Other synthetic fibres fabrics < 85 % with cotton, weight ≤ 170 g/m², dyed	26	26	11	18	8	
55133100	Polyester fabric < 85 % with cotton. weight ≤ 170 g/m², point taffeta, different colours	26	26	18	18	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
55133911	Fabrics made from yarn of different colours of polyester staple fibres < 85 %, in twill weave, including diagonal weave, texture < 4, weight ≤ 170 g/m²	26	26	18	18	8	
55133919	Other fabrics < 85 % polyester staple fibres, weight < 170 g/m²	26	26	11	18	8	
55133990	Other fabrics < 85 % synthetic staple fibres, mixed with cotton	26	26	18	18	8	
55134100	Polyester fabric < 85 % with cotton, weight ≤ 170 g/m², taffeta, printed	26	26	0	0	8	
55134911	Printed fabrics < 85 % polyester staple fibres, mixed with cotton, twill weave, including diagonal, whose texture < 4	26	26	18	18	8	
55134919	Other fabrics < 85 % polyester staple fibres, mixed with cotton	26	26	18	18	8	
55134990	Other fabrics < 85 % synthetic staple fibres, mixed with cotton	26	26	11	18	8	
55141100	Polyester fabric < 85 % with cotton. weight > 170 g/m², taffeta, raw/bleached	26	26	18	18	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
55141200	Fabric polyester < 85 % with cotton. weight > 170 g/m², twill weave, raw/bleached	26	26	18	18	8	
55141910	Other fabrics < 85 % polyester staple fibres, raw/bleached, mixed with cotton	26	26	18	18	8	
55141990	Other fabrics < 85 % synthetic staple fibres, raw/bleached, mixed with cotton	26	26	18	18	8	
55142100	Polyester fabric < 85 % with cotton. weight > 170 g/m², point taffeta, dyed	26	26	18	18	8	
55142200	Polyester fabric < 85 % with cotton. weight > 170 g/m², twill weave, dyed	26	26	18	18	8	
55142300	Other polyester fabrics < 85 % with cotton, weight > 170 g/m², dyed	26	26	18	18	8	
55142900	Other synthetic fibres fabrics < 85 % with cotton, weight> 170 g/m², dyed	26	26	11	18	8	
55143011	Fabrics < 85 % polyester staple fibres, point taffeta, mixed with cotton	26	26	18	18	8	
55143012	Fabrics < 85 % synthetic staple fibres, made of yarn of different colours, mixed with cotton, point twill	26	26	18	18	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
55143019	Other fabrics < 85 % polyester staple fibres, made of yarn of different colours, mixed with cotton	26	26	18	18	8	
55143090	Other fabrics < 85 % synthetic staple fibres, made of yarn of different colours, mixed with cotton	26	26	18	18	8	
55144100	Polyester fabric < 85 % with cotton, weight > 170 g/m², point taffeta, printed	26	26	18	18	8	
55144200	Polyester fabric < 85 % with cotton, weight > 170 g/m², point twill, printed	26	26	18	18	8	
55144300	Other polyester fabrics < 85 % with cotton, weight > 170 g/m², printed	26	26	18	18	8	
55144900	Other synthetic fibres fabrics < 85 % with cotton, weight > 170 g/m², printed	26	26	18	18	8	
55151100	Fabric of polyester fibres with rayon viscose	26	26	11	18	8	
55151200	Fabric of polyester fibres with synthetic/artificial filament	26	26	18	18	8	
55151300	Fabric of polyester fibres with wool/fine animal hair	26	26	18	18	8	
55151900	Other fabrics of polyester fibres	26	26	11	18	8	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
55152100	Acrylic fibres fabrics, etc. with synthetic/artificial filament	26	26	18	18	8	
55152200	Acrylic fibres fabrics, etc. with wool/fine animal hair	26	26	18	18	8	
55152900	Other acrylic/modacrylic fibres fabrics	26	26	18	18	8	
55159100	Other synthetic fibres fabrics with synthetic/artificial filament	26	26	18	18	8	
55159910	Other synthetic staple fibres fabrics, with wool or fine animal hair	26	26	18	18	8	
55159990	Other synthetic staple fibres fabrics	26	26	18	18	8	
55161100	Artificial fibres fabrics ≥ 85 %, raw, bleached	26	26	18	18	8	
55161200	Artificial fibres fabrics ≥ 85 %, dyed	26	26	18	18	8	
55161300	Artificial fibres fabrics ≥ 85 %, of yarns of different colours	26	26	18	18	8	
55161400	Artificial fibres fabrics ≥ 85 %, printed	26	26	11	18	8	
55162100	Fabric of artificial fibres < 85 % with synthetic/artificial filament, raw/bleached	26	26	18	18	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
55162200	Artificial fibres fabrics < 85 % with synthetic/artificial filament, dyed	26	26	18	18	8	
55162300	Artificial fibres fabrics < 85 % with synthetic/artificial filament, colours	26	26	18	18	8	
55162400	Artificial fibres fabrics < 85 % with synthetic/artificial filament, printed	26	26	18	18	8	
55163100	Artificial fibres fabrics < 85 % with wool/fine animal hair, raw/bleached	26	26	18	18	8	
55163200	Artificial fibres fabrics < 85 % with wool/fine animal hair, dyed	26	26	18	18	8	
55163300	Artificial fibres fabrics < 85 % with wool/fine animal hair, different colours	26	26	18	18	8	
55163400	Artificial fibres fabrics < 85 % with wool/fine animal hair, printed	26	26	18	18	8	
55164100	Artificial fibres fabrics < 85 % with cotton, raw/bleached	26	26	18	18	8	
55164200	Artificial fibres fabrics < 85 % with cotton, dyed	26	26	18	18	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
55164300	Artificial fibres fabrics < 85 % with cotton, yarn of different colours	26	26	18	18	8	
55164400	Artificial fibres fabrics < 85 % with cotton, printed	26	26	18	18	8	
55169100	Other artificial fibres fabrics, raw/bleached	26	26	18	18	8	
55169200	Other artificial fibres fabrics, dyed	26	26	18	18	8	
55169300	Other artificial fibres fabrics, of different colours	26	26	18	18	8	
55169400	Other artificial fibres fabrics, printed	26	26	18	18	8	
56012110	Cotton wadding	18	18	18	18	8	
56012190	Other articles of cotton wadding	18	18	18	18	8	
56012211	Aramid fibres wadding	2	2	2	2	8	
56012219	Other synthetic/artificial fibres wadding	18	18	8	18	8	
56012291	Filter tips for cigarettes, of synthetic/artificial wadding	18	18	14	18	8	
56012299	Other articles of synthetic/artificial fibres wadding	18	18	18	18	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
56012900	Wadding/other wadding articles, of other textile materials	18	18	18	18	8	
56013010	Textile flock, knots and balls, made of aramid	2	2	2	2	8	
56013090	Textile flock, knots and balls, of textile materials	18	18	18	18	8	
56021000	Needle felt and artifacts obtained by interlacing sewing (cousus-tricotés)	26	26	18	18	10	
56022100	Other felts of wool/fine animal hair, non-impregnated, non-covered, etc	26	26	18	18	10	
56022900	Felt of other textile materials non-impregnated, non-covered, etc	26	26	18	18	10	
56029000	Other felt impregnated/covered/coated/laminated	26	26	18	18	10	
56031110	Non-wovens of aramid filaments, weight ≤ 25 g/m^2	2	2	2	2	8	
56031120	Nonwovens of polyester, whether or not impregnated, coated, covered or laminated, weight ≤ 25 g/m^2	26	26	18	18	8	
56031130	Nonwovens of polypropylene, whether or not impregnated, coated, covered or laminated, weight ≤ 25 g/m^2	26	26	18	18	8	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
56031140	Nonwovens of viscose rayon, whether or not impregnated, coated, covered or laminated, weight ≤ 25 g/m²	26	26	18	18	8	
56031190	Non-wovens of other synthetic/artificial filaments, weight ≤ 25 g/m²	26	26	18	18	8	
56031210	Non-wovens of high density polyethylene filaments 25 < weight ≤ 70 g/m²	26	26	18	18	8	
56031220	Non-wovens of aramid filaments 25 < weight ≤ 70 g/m²	2	2	2	2	8	
56031230	Nonwovens of polyester, 25 < weight ≤ 70 g/m²	26	26	18	18	8	
56031240	Nonwovens of polypropylene, 25 < weight ≤ 70 g/m²	26	26	18	18	8	
56031250	Nonwovens of viscose rayon, 25 < weight ≤ 70 g/m²	26	26	18	18	8	
56031290	Non-wovens of other synthetic/artificial filaments 25 < weight ≤ 70 g/m²	26	26	18	18	8	
56031310	Non-wovens of high density polyethylene filament 70 < weight ≤ 150 g/m²	26	26	18	18	8	
56031320	Non-wovens of aramid filaments 70 < weight ≤ 150 g/m²	2	2	2	2	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
56031330	Non-wovens of polyester, 70 < weight ≤ 150 g/m²	26	26	18	18	8	
56031340	Nonwovens of polypropylene, 70 < weight ≤ 150 g/m²	26	26	18	18	8	
56031350	Nonwovens of viscose rayon, 70 < weight ≤ 150 g/m²	26	26	18	18	8	
56031390	Non-wovens of other synthetic/artificial filaments, 70 < weight ≤ 150g/m²	26	26	18	18	8	
56031410	Non-wovens of aramid filaments, weight > 150 g/m²	2	2	2	2	8	
56031420	Non-wovens of polyester, weight > 150 g/m²	26	26	0	18	8	
56031430	Non-wovens of polypropylene, weight > 150 g/m²	26	26	0	18	8	
56031440	Non-wovens of viscose rayon, weight > 150 g/m²	26	26	0	18	8	
56031490	Non-wovens of other synthetic/artificial filaments, weight > 150 g/m²	26	26	0	18	8	
56039110	Non-wovens of polyester, weight ≤ 25 g/m²	26	26	18	18	8	
56039120	Non-wovens of polypropylene, weight ≤ 25 g/m²	26	26	18	18	8	
56039130	Non-wovens of viscose rayon, weight ≤ 25 g/m²	26	26	18	18	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
56039190	Other non-woven fabrics, weight ≤ 25 g/m²	26	26	18	18	8	
56039210	Other non-wovens of polyethylene high density, 25 g/m² < weight ≤ 70 g/m²	26	26	18	18	8	
56039220	Other non-wovens of polyester, 25 g/m² < weight ≤ 70 g/m²	26	26	18	18	8	
56039230	Other non-wovens of polyethylene, 25 g/m² < weight ≤ 70 g/m²	26	26	18	18	8	
56039240	Other non-woven of viscose rayon, 25 g/m² < weight ≤ 70 g/m²	26	26	18	18	8	
56039290	Other non-wovens, 25 g/m² < weight ≤ 70 g/m²	26	26	18	18	8	
56039310	Other non-wovens of high density polyethylene, 70 g/m² < weight ≤ 150 g/m²	26	26	18	18	8	
56039320	Other non-wovens of polyester, 70 g/m² < weight ≤ 150 g/m²	26	26	18	18	8	
56039330	Other non-wovens of polyethylene, 70 g/m² < weight ≤ 150 g/m²	26	26	18	18	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
56039340	Other non-woven of viscose rayon,70 g/m² < weight ≤ 150 g/m²	26	26	18	18	8	
56039390	Other non-wovens, 70 g/m² < weight ≤ 150 g/m²	26	26	18	18	8	
56039410	Other non-wovens of polyester, weight > 150 g/m²	26	26	18	18	8	
56039420	Other non-wovens of polyethylene, weight > 150 g/m²	26	26	18	18	8	
56039430	Other non-woven of viscose rayon, weight > 150 g/m²	26	26	18	18	8	
56039490	Other non-wovens, weight > 150 g/m²	26	26	18	18	8	
56041000	Rubber thread and cord, textile covered	18	18	18	18	4	
56049010	Catgut imitation made of silk threads	2	2	2	2	4	
56049021	High tenacity yarn of polyesters, nylon, other polyamides, or of viscose rayon, impregnated or coated with rubber	18	18	18	18	4	
56049022	High tenacity yarn of polyesters, nylon, other polyamides, or of viscose rayon, impregnated or coated with plastic	18	18	18	18	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
56049090	Other high tenacity yarn of polyester, nylon or other polyamides, or of viscose rayon, impregnated or coated	18	18	18	18	4	
56050010	Metallized and metallic yarns, whether or not wound, consisted of textile yarn, etc, combined with metal in the form of wire, strip or powder, or metal coated with precious metals	18	18	18	18	4	
56050020	Metallized and metallic yarns, whether or not wound, consisted of textile yarn, etc, combined with metal in the form of wire, strip or powder, or metal, coated with other metals	18	18	18	18	4	
56050090	Other metallic yarn, consisted of textile yarn, etc. coated with other metals	18	18	18	18	4	
56060000	Wind-coated yarn, strip, etc., wind-coated horsehair yarn, chenille yarn; chaînette yarn	18	18	18	0	4	
56072100	Twine for binding or baling machines, of sisal or other textile fibres; agave fibres	18	18	18	18	4	
56072900	Other twine, ropes and cables, of sisal/other "*Agave*" fibres	18	18	18	18	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
56074100	Polyethylene or polypropylene twine for binding machines or balers	18	18	18	18	4	
56074900	Other polyethylene or polypropylene twine for binding machines or balers	18	18	18	18	4	
56075011	Nylon fibre cords, ropes and cables	18	18	18	18	4	
56075019	Twine, ropes and cables, of other polyamide fibres	18	18	18	18	4	
56075090	Twine, ropes and cables, of other synthetic fibres	18	18	18	18	4	
56079010	Twine, ropes and cables, of cotton	18	18	18	18	4	
56079020	Cordages, ropes and cables, of jute number meter 0,75 per single strand	2	2	2	2	4	
56079090	Twine, ropes and cables, of other textile materials	18	18	18	18	4	
56081100	Fishing nets made of synthetic/artificial textile materials	18	18	18	18	4	
56081900	Other nets made of synthetic/artificial textile materials	18	18	18	18	4	
56089000	Knotted mesh nets, etc. of other textile materials	18	18	18	18	4	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
56090010	Articles of yarn, strip or similar of cotton	18	18	18	18	4	
56090090	Articles of yarn, strip, etc. other textile material	18	18	18	18	4	
57011011	Hand-made wool rug, knotted or rolled stitches	35	35	20	20	10	
57011012	Machine-made wool rug, knotted or rolled stitch	35	35	20	20	10	
57011020	Carpets of fine animal hair, knotted or rolled stitch	35	35	20	20	10	
57019000	Knotted or rolled carpet, etc. other textile materials	35	35	20	20	10	
57021000	”Kelim”, ”Kilim”, ”schumacks”, ”karamanie” carpets, etc. hand-woven	35	35	20	20	10	
57022000	Floor coverings, of coir (coconut fibres)	35	35	20	20	10	
57023100	Carpet, etc. of wool/fine animal hair, velvety, not made	35	35	20	20	10	
57023200	Carpet, etc. of synthetic/artificial textile materials, velvety, not made	35	35	20	20	10	
57023900	Carpet, etc. of other textile materials, velvety, not made	35	35	20	20	10	
57024100	Carpet, etc. of fine animal hair, velvety, not made	35	35	20	20	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
57024200	Carpet, etc. of synthetic/artificial textile materials, velvety, made	35	35	20	20	10	
57024900	Carpet, etc. of other textile materials, velvety, made	35	35	8	20	10	
57025010	Carpets for floor covering, non-velvety, not made, of wool/fine animal hair	35	35	20	20	10	
57025020	Carpets for floor covering, non-velvety, not made, of synthetic/artificial textile material	35	35	20	20	10	
57025090	Carpets floor covering, non-velvety, not made of other materials	35	35	20	20	10	
57029100	Carpet, etc. of wool/fine animal hair, non-velvety	35	35	20	20	10	
57029200	Carpet, etc. of synthetic/artificial textile materials, non-velvety	35	35	20	20	10	
57029900	Carpet, etc. of other textile materials, non-velvety	35	35	20	20	10	
57031000	Carpet/floor covering, of wool or fine pile, tufted	35	35	20	20	10	
57032000	Carpet/floor covering of nylon/other polyamide, tufted	35	35	20	20	10	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
57033000	Carpet/floor covering, of other synthetic/artificial textile materials, tufted	35	35	20	20	10	
57039000	Carpet/floor covering, of other textile materials	35	35	20	20	10	
57041000	Felt tiles, for floor covering, surface area ≤ 0,3 m^2	35	35	20	20	10	
57049000	Other carpets/floor coverings, of felt	35	35	20	20	10	
57050000	Other carpets and other textile floor coverings	35	35	2	20	10	
58011000	Velvets and plush fabrics, made of wool or fine fur	26	26	18	18	8	
58012100	Velvets and plush fabrics obtained by weft, uncut, of cotton	26	26	18	18	8	
58012200	Velvets and plush fabrics obtained by weft, cut, ribbed, of cotton	26	26	18	18	8	
58012300	Other velvets and plush fabrics obtained by weft, cut, ribbed, of cotton	26	26	16	18	8	
58012600	Chenille fabric, of cotton	26	26	18	18	8	
58012700	Velvets and plush fabrics obtained by warping, of cotton	26	26	18	18	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
58013100	Velvets and plush fabrics obtained by weaving, uncut, synthetic or artificial fibres	26	26	18	18	8	
58013200	Velvets and plush fabrics obtained by weaving, cut, ribbed, of synthetic or artificial fibres	26	26	18	18	8	
58013300	Other velvets and plush fabrics obtained by weaving, cut, ribbed, of synthetic or artificial fibres	26	26	18	18	8	
58013600	Chenille fabric of synthetic/artificial fibres	26	26	18	18	8	
58013700	Velvets and plush fabrics obtained by warping, from synthetic or artificial fibres	26	26	18	18	8	
58019000	Velvets and plush fabrics, of textile materials	26	26	18	18	8	
58021100	Towelling fabric, of cotton, raw	26	26	18	18	8	
58021900	Other towelling fabrics, of cotton	26	26	18	18	8	
58022000	Towelling fabric, of other textile materials	26	26	18	18	8	
58023000	Tufted fabric	26	26	18	18	8	
58030010	Fabric, in point of gauze, of cotton	26	26	18	18	8	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
58030090	Fabric, in point of gauze, of other textile materials	26	26	18	18	8	
58041010	Cotton tulle, net and knotted knit fabrics	26	26	18	18	8	
58041090	Other cotton tulle, net and knotted knit fabrics	26	26	18	18	8	
58042100	Machine-made lace made of synthetic or artificial fibres	26	26	18	18	8	
58042910	Machine-made cotton lace	26	26	18	18	8	
58042990	Machine-made other textile materials lace	26	26	18	18	8	
58043010	Handmade cotton lace	26	26	18	18	8	
58043090	Handmade other laces	26	26	18	18	8	
58050010	Cotton tapestries, hand-woven or needle-knotted	26	26	18	18	8	
58050020	Tapestries made of synthetic or artificial fibres, hand-woven, etc.	26	26	18	18	8	
58050090	Tapestries made of other textile materials, hand-woven, etc.	26	26	18	18	8	
58061000	Velvet, plush, chenille or toweling ribbons	26	26	18	18	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
58062000	Other ribbons containing ≥ 5 % of elastomeric/rubber yarn	26	26	18	18	8	
58063100	Cotton ribbons	26	26	18	18	8	
58063200	Synthetic or artificial fibres ribbons	2	26	18	18	8	
58063900	Other textile materials ribbons	26	26	18	18	8	
58064000	Weftless tapes of parallel and glued yarns or fibres (bolducs)	26	26	18	18	8	
58071000	Labels, badges, etc. of textile materials, woven	26	26	18	18	8	
58079000	Other labels, badges, etc. of textile materials	26	26	18	18	8	
58081000	Braids, in the piece	26	26	18	18	8	
58089000	Lacework articles, ornamental similar, tassels, etc.	26	26	18	18	8	
58090000	Fabrics of metal thread of textile metallic yarn, etc	26	26	18	18	8	
58101000	Chemical or aerial embroidery and embroidery with a cut-out background, etc.	26	26	18	18	8	
58109100	Cotton embroidery, in pieces, in strips etc.	26	26	18	18	8	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
58109200	Synthetic/artificial fibre embroidery, in pieces, in strips, etc.	26	26	18	18	8	
58109900	Other textile materials embroidery, in pieces, in strips, etc.	26	26	18	18	8	
58110000	Quilted textile products in pieces, etc.	26	26	18	18	8	
59011000	Fabric coated with gum/amylaceous materials, for bookbinding, cardboard making or similar purposes	16	16	16	16	8	
59019000	Tracing canvas and transparent drawing canvas; prepared canvas for painting; etc.	16	16	16	16	8	
59021010	Tyre fabrics with high tenacity nylon or other polyamide threads, impregnated, coated or coated with rubber	16	16	16	16	4	
59021090	Other tyre fabrics with high tenacity nylon or other polyamide threads, etc.	14	14	14	0	4	
59022000	Tyre fabrics with high tenacity polyester threads, etc.	10	16	16	16	4	
59029000	Tyre fabrics with high tenacity viscose rayon threads, etc.	14	14	14	14	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
59031000	Fabrics impregnated, coated, covered or laminated with plastics, with poly(vinyl chloride)	26	26	16	16	0	
59032000	Fabrics impregnated, coated, covered or laminated with plastics, with polyurethane	26	26	16	16	0	
59039000	Fabrics impregnated, coated, covered or laminated with other plastics	26	26	0	16	0	
59041000	Linoleum, even cut	16	16	16	16	0	
59049000	Floor coverings consisting of an induct or covering applied to a textile support, etc.	16	16	16	16	0	
59050000	Textile wall coverings	16	16	16	16	0	
59061000	Adhesive tape, with rubber, width ≤ 20 cm	16	16	16	16	8	
59069100	Knitted fabrics, with rubber	16	16	16	16	8	
59069900	Other fabrics with rubber	16	16	16	0	8	
59070000	Other fabrics impregnated/coated/covered, fabrics, painted canvas theatrical scenery, studio backdrops or similar uses, etc	16	16	16	16	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
59080000	Textile wicks, woven, for candles, lamps, etc.	16	16	16	16	8	
59090000	Textile hose-piping and similar textile tubing	16	16	16	16	4	
59100000	Transmission/conveyor belts/belting, of textile materials, etc.	16	16	16	16	4	
59111000	Felt and woven, with rubber, leather, etc layer, etc.	16	16	16	16	4	
59112010	Gauzes etc. to drizzle, synthetic/artificial textile materials, etc.	16	16	16	16	4	
59112090	Gauzes etc. to drizzle, of other textile materials	16	16	16	16	4	
59113100	Fabric and felt used in machines for manufacturing paper/others, weight < 650 g/m^2	26	26	16	0	10	
59113200	Fabric and felt used in machines for manufacturing paper/others, weight ≥ 650 g/m^2	26	26	16	0	10	
59114000	Filter/thick fabrics, used in oil presses, etc.	26	26	16	16	4	
59119000	Other textile products/articles for technical use	26	26	16	0	10	
60011010	Knitted fabrics called ”long pile” or ”long pile”, made of cotton	26	26	18	18	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
60011020	Knitted fabrics called ”long pile” or ”long pile”, made of synthetic/artificial fibres	26	26	18	18	8	
60011090	Knitted fabrics called ”long pile” or ”long pile”, made of other textile materials	26	26	18	18	8	
60012100	Towelling fabric, fabric of cotton knit	26	26	18	18	8	
60012200	Towelling fabric, of synthetic/artificial fibre mesh	26	26	18	18	8	
60012900	Towelling fabric, of other textile materials	26	26	18	18	8	
60019100	Velvet and plush, of cotton knit fabric	26	26	18	18	8	
60019200	Velvet and plush, of synthetic/artificial fibre knit	26	26	11	18	8	
60019900	Velvet and plush, of knitted of other textile materials	26	26	18	18	8	
60024010	Fabrics of cotton knit, width ≤ 30 cm, elastomeric ≥ 5 %	26	26	18	18	8	
60024020	Fabrics of synthetic/artificial fibre knitted width ≤ 30 cm, e ≥ 5 %	26	26	18	18	8	
60024090	Fabrics of other textile materials knitted, width ≤ 30 cm, e ≥5 %	26	26	18	18	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
60029010	Other fabrics of cotton knitted, width ≤ 30 cm	26	26	18	18	8	
60029020	Other fabrics of synthetic/artificial fibres knitted, width ≤ 30 cm	26	26	18	18	8	
60029090	Other fabrics of other textile materials knitted, width ≤ 30 cm	26	26	18	18	8	
60031000	Other fabrics of wool/fine animal hair knit, width ≤ 30 cm	26	26	18	18	8	
60032000	Other fabrics of cotton knitted, width ≤ 30 cm	26	26	18	18	8	
60033000	Other fabrics of synthetic fibres knitted width ≤ 30 cm	26	26	18	18	8	
60034000	Other fabrics of fibres knitted artificial width ≤ 30 cm	26	26	18	18	8	
60039000	Other fabrics of other textile materials width ≤ 30 cm	26	26	18	18	8	
60041011	Raw or bleached cotton knitted fabrics width > 30 cm	26	26	18	18	8	
60041012	Dyed cotton mesh fabrics width > 30 cm	26	26	18	18	8	
60041013	Cotton knitted fabrics in various colours of yarns, width > 30 cm	26	26	18	18	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
60041014	Printed cotton knitted fabrics, width > 30 cm	26	26	18	18	8	
60041031	Raw/bleached synthetic fibre knitted fabrics width > 30 cm	26	26	18	18	8	
60041032	Dyed synthetic fibre knitted fabrics width > 30 cm	26	26	18	18	8	
60041033	Knitted fabrics made of synthetic fibre yarns in various colours width > 30 cm	26	26	18	18	8	
60041034	Printed synthetic fibre knitted fabrics width > 30 cm	26	26	18	18	8	
60041041	Raw/bleached artificial knitted mesh fabrics width > 30 cm	26	26	18	18	8	
60041042	Dyed artificial fibre knitted fabrics width > 30 cm	26	26	18	18	8	
60041043	Knitted fabrics made of artificial fibre yarns, different colours, width > 30 cm	26	26	18	18	8	
60041044	Printed artificial fibre knitted fabrics width > 30 cm	26	26	18	18	8	
60041091	Knitted fabrics from raw or beached other textile materials width > 30 cm	26	26	18	18	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
60041092	Knitted fabrics of other dyed textile materials width > 30 cm	26	26	18	18	8	
60041093	Knitted fabrics from raw or beached other textile materials various colours yarns, width > 30 cm	26	26	18	18	8	
60041094	Printed knitted fabrics from other textile materials, width > 30 cm	26	26	18	18	8	
60049010	Other fabrics of knitted cotton, width > 30 cm	26	26	18	18	8	
60049030	Other synthetic fibres knitted fabrics width > 30 cm	26	26	18	18	8	
60049040	Other artificial fibres knitted fabrics width > 30 cm	26	26	18	18	8	
60049090	Other fabrics of knit of other textile materials width > 30 cm	26	26	18	18	8	
60052100	Warp-knit fabrics (including those made on galloon looms), excluding those of headings 60.01 to 60.04, of cotton, unbleached or bleached	26	26	18	18	8	
60052200	Warp-knit fabrics (including those made on galloon looms), excluding those of headings 60.01 to 60.04, of cotton, dyed	26	26	18	18	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
60052300	Warp-knit fabrics (including those made on galloon looms), excluding those of headings 60.01 to 60.04, of cotton, of yarns of different colours	26	26	18	18	8	
60052400	Warp-knit fabrics (including those made on galloon looms), excluding those of headings 60.01 to 60.04, of cotton, printed	26	26	18	18	8	
60053100	Warp-knit fabrics (including those made on galloon looms), excluding those of headings 60.01 to 60.04, of synthetic fibre, raw or bleached	26	26	11	18	10	
60053200	Warp-knit fabrics (including those made on galloon looms), excluding those of headings 60.01 to 60.04, of synthetic fibre, dyed	26	26	16	18	10	
60053300	Warp-knit fabrics (including those made on galloon looms), excluding those of headings 60.01 to 60.04, of synthetic fibre, of yarns of different colours	26	26	16	18	10	
60053400	Warp-knit fabrics (including those made on galloon looms), excluding those of headings 60.01 to 60.04, of synthetic fibre, printed	26	26	16	18	10	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
60054100	Warp-knit fabrics (including those made on galloon looms), excluding those of headings 60.01 to 60.04, of artificial fibre, raw or bleached	26	26	11	18	8	
60054200	Warp-knit fabrics (including those made on galloon looms), excluding those of headings 60.01 to 60.04, of artificial fibre, dyed	26	26	11	18	8	
60054300	Warp-knit fabrics (including those made on galloon looms), excluding those of headings 60.01 to 60.04, of artificial fibre, of yarns of different colours	26	26	11	18	8	
60054400	Warp-knit fabrics (including those made on galloon looms), excluding those of headings 60.01 to 60.04, of artificial fibre, printed	26	26	16	18	8	
60059010	Warp-knit fabrics (including those made on galloon looms), excluding those of headings 60.01 to 60.04, of wool or fine animal hair	26	26	11	18	8	
60059090	Other warp-knit fabrics (including those made on galloon looms), excluding those of headings 60.01 to 60.04	26	26	11	18	8	
60061000	Other wool or fine animal hair knitted fabric	26	26	18	18	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
60062100	Other knitted fabrics, of cotton, unbleached or bleached	26	26	18	18	8	
60062200	Other knitted fabrics, of cotton, dyed	26	26	18	18	8	
60062300	Other knitted fabrics, of cotton, of yarn of different colours	26	26	18	18	8	
60062400	Other knitted fabrics, of cotton, printed	26	26	18	18	8	
60063100	Other synthetic fibres knitted fabrics, raw or bleached	26	26	0	18	10	
60063200	Other synthetic fibres knitted fabrics, dyed	26	26	0	18	10	
60063300	Other synthetic fibres knitted fabrics, of yarns of different colours	26	26	16	18	10	
60063400	Other synthetic fibres knitted fabrics, printed	26	26	16	18	10	
60064100	Other artificial fibres knitted fabrics, raw or bleached	26	26	11	18	8	
60064200	Other artificial fibres knitted fabrics, dyed	26	26	16	18	8	
60064300	Other artificial fibres knitted fabrics, of yarns of different colours	26	26	16	18	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
60064400	Other artificial fibres knitted fabrics, printed	26	26	11	18	8	
60069000	Other artificial fibres knitted fabrics, of other textile materials	26	26	0	18	8	
61012000	Overcoats, etc. of cotton knit, male use	35	35	20	20	8	
61013000	Overcoats, etc. of synthetic/artificial fibres knit, male use	35	35	20	20	8	
61019010	Knitted jackets and similar articles, male uses, except heading 6103 (of wool or fine animal hair)	35	35	20	20	8	
61019090	Knitted jackets and similar articles, masculine uses, except heading 6103 (of other textile materials)	35	35	20	20	8	
61021000	Overcoats, etc. of wool/fine animal hair knit, female uses	35	35	20	20	8	
61022000	Overcoats, etc. of cotton knit, female use	35	35	20	20	8	
61023000	Overcoats, etc. of synthetic/artificial fibres knit, female use	35	35	20	20	8	
61029000	Overcoats, etc. of other textile material knit, female use	35	35	20	20	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
61031010	Knitted suits of wool or fine animal hair, male use	35	35	20	20	8	
61031020	Knitted suits of synthetic fibres, male use	35	35	20	20	8	
61031090	Knitted suits of other textile materials, male use	35	35	20	20	8	
61032200	Knitted cotton sets, male use	35	35	20	20	8	
61032300	Knitted synthetic/artificial fibres sets, male use	35	35	20	20	8	
61032910	Knitted wool/fine animal hair sets, male use	35	35	20	20	8	
61032990	Knitted other textile materials sets, male use	35	35	20	20	8	
61033100	Knitted jacket (coats) of wool or fine animal hair	35	35	20	20	8	
61033200	Knitted jacket (coats) of cotton	35	35	20	20	8	
61033300	Knitted jacket (coats) of synthetic fibres	35	35	20	20	8	
61033900	Knitted jacket (coats) of other textile materials	35	35	20	20	8	
61034100	Knitted trousers, etc. of wool/fine animal hair, male use	35	35	20	20	8	
61034200	Knitted trousers, etc. of cotton, male use	35	35	20	20	8	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
61034300	Knitted trousers, etc. of synthetic fibres, male use	35	35	20	20	8	
61034900	Knitted trousers, etc. of other textile materials, male use	35	35	20	20	8	
61041300	Knitted suits of synthetic fibres, female use	35	35	20	20	8	
61041910	Knitted suits of wool or fine animal hair, female use	35	35	20	20	8	
61041920	Knitted suits of cotton, female use	35	35	20	20	8	
61041990	Knitted suits of other textile materials, female use	35	35	20	20	8	
61042200	Knitted cotton sets, female use	35	35	20	20	8	
61042300	Knitted synthetic fibres sets, female use	35	35	20	20	8	
61042910	Knitted wool/fine animal hair sets, female use	35	35	20	20	8	
61042990	Knitted other textile materials, sets, female use	35	35	20	20	8	
61043100	Knitted blazers of wool/fine animal hair, female use	35	35	20	20	8	
61043200	Knitted blazers of cotton, female use	35	35	20	20	8	
61043300	Knitted blazers of synthetic fibres, female use	35	35	20	20	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
61043900	Knitted blazers of other textile materials, female use	35	35	20	20	8	
61044100	Knitted dresses of wool/fine animal hair, female use	35	35	20	20	8	
61044200	Knitted dresses of cotton, female use	35	35	20	20	8	
61044300	Knitted dresses of synthetic fibres, female use	35	35	20	20	8	
61044400	Knitted dresses of artificial fibres, female use	35	35	20	20	8	
61044900	Knitted dresses of other textile materials, female use	35	35	20	20	8	
61045100	Knitted skirts, etc, of wool/fine animal hair	35	35	20	20	8	
61045200	Knitted skirts, etc, of cotton	35	35	20	20	8	
61045300	Knitted skirts, etc, of synthetic fibres	35	35	20	20	8	
61045900	Knitted skirts, etc, of other textile materials	35	35	20	20	8	
61046100	Knitted trousers, etc. of wool/fine animal hair, female use	35	35	20	20	8	
61046200	Knitted trousers, etc. of cotton, female use	35	35	20	20	8	
61046300	Knitted trousers, etc. of synthetic fibres, female use	35	35	20	20	8	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
61046900	Knitted trousers, etc. of other textile materials, female use	35	35	20	20	8	
61051000	Knitted shirts, etc. of cotton, male use	35	35	25	20	8	
61052000	Knitted shirts, etc. of synthetic/artificial fibres, male use	35	35	25	20	8	
61059000	Knitted shirts, etc. of other textile materials, male use	35	35	25	20	8	
61061000	Knitted shirts, etc. of cotton, female use	35	35	20	20	8	
61062000	Knitted shirts, etc. of synthetic/artificial fibres, female use	35	35	20	20	8	
61069000	Knitted shirts, etc. of other textile materials, female use	35	35	25	20	8	
61071100	Underpants, etc of cotto	35	35	20	20	8	
61071200	Underpants, etc, of synthetic/artificial fibres	35	35	20	20	8	
61071900	Underpants, etc. of other textile materials	35	35	20	20	8	
61072100	Pyjamas, etc of cotton, male use	35	35	20	20	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
61072200	Pyjamas, etc of synthetic/artificial fibres, male use	35	35	20	20	8	
61072900	Pyjamas, etc. of other textile materials, male use	35	35	20	20	8	
61079100	Robes, etc. of cotton, male use	35	35	20	20	8	
61079910	Dressing gowns, bathrobes, etc., male use, of synthetic or artificial fibres	35	35	20	20	8	
61079990	Dressing gowns, bathrobes, etc., male use, of other textile materials	35	35	20	20	8	
61081100	Women's or girls' slips and petticoats, knitted, of synthetic or artificial fibres	35	35	20	20	8	
61081900	Women's or girls' slips and petticoats, of other textile materials	35	35	20	20	8	
61082100	Women's panties of cotton	35	35	20	20	8	
61082200	Women's panties of synthetic/artificial fibres	35	35	20	20	8	
61082900	Women's panties of other textile materials	35	35	20	20	8	
61083100	Nightgowns, etc. of cotton, female use	35	35	20	20	8	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
61083200	Nightgowns, etc. of synthetic/artificial fibres, female use	35	35	20	20	8	
61083900	Nightgowns, etc. of other textile materials, female use	35	35	20	20	8	
61089100	Robes, etc. of cotton, female use	35	35	20	20	8	
61089200	Robes, etc. of synthetic/artificial fibres, female use	35	35	20	20	8	
61089900	Robes, etc. of other textile materials, female use	35	35	20	20	8	
61091000	T-shirts, etc. of cotton	35	35	25	20	8	
61099000	T-shirts, etc. of other textile materials	35	35	25	20	8	
61101100	Sweaters, etc. of wool	35	35	20	20	8	
61101200	Sweaters, etc. of kashmir (cashmere) goats	35	35	20	20	8	
61101900	Sweaters, etc. of other textile materials	35	35	20	20	8	
61102000	Sweaters, pullovers, etc. of cotton	35	35	20	20	8	
61103000	Sweaters, pullovers, etc. of synthetic/artificial fibres	35	35	20	20	8	
61109000	Sweaters, pullovers, etc. of other textile materials	35	35	20	20	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
61112000	Babies' garments/clothes/accessories of cotton	35	35	20	20	8	
61113000	Babies' garments/clothes/accessories of synthetic fibres	35	35	20	20	8	
61119010	Babies' garments/clothes/accessories of wool or fine animal hair	35	35	20	20	8	
61119090	Babies' garments/clothes/accessories of other textile materials	35	35	20	20	8	
61121100	Sportswear, of cotton	35	35	20	20	8	
61121200	Sportswear, of synthetic fibres	35	35	20	20	8	
61121900	Sportswear, of other textile materials	35	35	20	20	8	
61122000	Ski suits, of other textile materials	35	35	20	20	8	
61123100	Men's or boys' swimwear, of synthetic fibres	35	35	20	20	8	
61123900	Men's or boys' swimwear, of other textile materials	35	35	20	20	8	
61124100	Women's or girls' swimwear, of synthetic fibres	35	35	20	20	8	
61124900	Women's or girls' swimwear, of other textile materials	35	35	20	20	8	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
61130000	Garments, of knitted fabrics with plastic/rubber	35	35	20	20	8	
61142000	Other garments of knitted cotton	35	35	20	20	8	
61143000	Other garments, of synthetic/artificial fibres	35	35	20	20	8	
61149010	Garments of wool or fine animal hair	35	35	20	20	8	
61149090	Garments of other textile materials	35	35	20	20	8	
61151011	Stockings of synthetic fibres, < 67 decitex (measuring per single yarn)	35	35	20	20	8	
61151012	Stockings of synthetic fibres, > 67 decitex (measuring per single yarn)	35	35	20	20	8	
61151013	Stockings of wool or fine animal hair	35	35	20	20	8	
61151014	Stockings of cotton	35	35	20	20	8	
61151019	Other stockings of other textile materials	35	35	20	20	8	
61151021	Women's full-length or knee-length stocking, < 67 decitex (measuring per single yarn), of synthetic or artificial fibres	35	35	20	20	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
61151022	Women's full-length or knee-length stocking, < 67 decitex (measuring per single yarn), of cotton or similar fibres	35	35	20	20	8	
61151029	Women's full-length or knee-length stocking, < 67 decitex (measuring per single yarn), of other textile materials	35	35	20	20	8	
61151091	Other similar stockings of wool or fine animal hair	35	35	20	20	8	
61151092	Other stockings of cotton and similar	35	35	20	20	8	
61151093	Other stockings of synthetic fibres	35	35	20	20	8	
61151099	Other stockings of other textile materials	35	35	20	20	8	
61152100	Stockings of synthetic fibres, < 67 decitex (measuring per single yarn)	35	35	20	20	8	
61152200	Stockings of synthetic fibres, > 67 decitex (measuring per single yarn)	35	35	20	20	8	
61152910	Stockings of wool or fine animal hair	35	35	20	20	8	
61152920	Stockings of cotton	35	35	20	20	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
61152990	Other stockings of other textile materials	35	35	20	20	8	
61153010	Women's full-length or knee-length stockings, < 67 decitex (measuring per single yarn), of synthetic or artificial fibres	35	35	20	20	8	
61153020	Women's full-length or knee-length stockings, < 67 decitex (measuring per single yarn), of cotton or similar fibres	35	35	20	20	8	
61153090	Women's full-length or knee-length stockings, < 67 decitex (measuring per single yarn), of other textile materials	35	35	20	20	8	
61159400	Other similar stockings of wool or fine animal hair	35	35	20	20	8	
61159500	Other stockings of cotton and similar	35	35	20	20	8	
61159600	Other stockings of synthetic fibres	35	35	20	20	8	
61159900	Other stockings of other textile materials	35	35	20	20	8	
61161000	Gloves, etc. impregnated, etc. of plastics/rubber	35	35	20	20	8	
61169100	Gloves, etc. of wool or fine animal hair	35	35	20	20	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
61169200	Gloves, etc. of cotton	35	35	20	20	8	
61169300	Gloves, etc. of synthetic fibres	35	35	20	20	8	
61169900	Gloves, etc. of other textile materials	35	35	20	20	8	
61171000	Shawls, scarves, etc.	35	35	20	20	8	
61178010	Ties, bow ties and cravats	35	35	20	20	8	
61178090	Other clothing accessories	35	35	20	20	8	
61179000	Parts of clothing or of their accessories, of mesh	35	35	20	20	8	
62011100	Overcoats, raincoats, etc. of wool/fine animal hair, male use	35	35	20	20	8	
62011200	Overcoats, raincoats, etc. of cotton, male use	35	35	20	20	8	
62011300	Overcoats, raincoats, etc. of synthetic/artificial fibre, male use	35	35	20	20	8	
62011900	Overcoats, raincoats, etc. of other textile materials, male use	35	35	20	20	8	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
62019100	Other overcoats, raincoats, etc. of wool/fine animal hair, male use	35	35	20	20	8	
62019200	Other overcoats, raincoats, etc. of cotton, male use	35	35	20	20	8	
62019300	Other overcoats, etc. of synthetic fibres, male use	35	35	20	20	8	
62019900	Other overcoats, etc. of other textile materials, male use	35	35	20	20	8	
62021100	Women's or girls' cloaks, raincoats, capes and similar articles, of wool or fine animal hair	35	35	20	20	8	
62021200	Women's or girls' cloaks, raincoats, capes and similar articles, of cotton	35	35	20	20	8	
62021300	Women's or girls' cloaks, raincoats, capes and similar articles, of synthetic/artificial fibres	35	35	20	20	8	
62021900	Women's or girls' cloaks, raincoats, capes and similar articles, of other textile materials	35	35	20	20	8	
62029100	Other women's or girls' cloaks, raincoats, capes and similar articles of wool/fine animal hair	35	35	20	20	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
62029200	Other women's or girls' cloaks, raincoats, capes and similar articles of cotton	35	35	20	20	8	
62029300	Other women's or girls' cloaks, raincoats, capes and similar articles of synthetic/artificial fibres	35	35	20	20	8	
62029900	Other women's or girls' cloaks, raincoats, capes and similar articles of other textile materials	35	35	20	20	8	
62031100	Men's or boys' suits of wool or fine animal hair	35	35	20	20	8	
62031200	Men's or boys' suits of synthetic fibres	35	35	20	20	8	
62031900	Men's or boys' suits of other textile materials	35	35	20	20	8	
62032200	Cotton sets, male use	35	35	20	20	8	
62032300	Synthetic fibres sets, male use	35	35	20	20	8	
62032910	Wool or fine animal hair sets, male use	35	35	20	20	8	
62032990	Other textile materials sets, male use	35	35	20	20	8	
62033100	Jackets (coats) of wool or fine animal hair, male use	35	35	20	20	8	
62033200	Jackets (coats) of cotton, male use	35	35	20	20	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
62033300	Jackets (coats) of synthetic fibres, male use	35	35	20	20	8	
62033900	Jackets (coats) of other textile materials, male use	35	35	20	20	8	
62034100	Trousers, shorts, etc. of wool/fine animal hair, male use	35	35	20	20	8	
62034200	Trousers, shorts, etc. of cotton, male use	35	35	25	20	8	
62034300	Trousers, shorts, etc. of synthetic fibre, male use	35	35	25	20	8	
62034900	Trousers, shorts, etc. of other textile materials, male use	35	35	20	20	8	
62041100	Suits, of wool or fine hair, female use	35	35	20	20	8	
62041200	Suits, of cotton, female use	35	35	20	20	8	
62041300	Suits, of synthetic fibres, female use	35	35	20	20	8	
62041900	Suits, of other textile materials, female use	35	35	20	20	8	
62042100	Sets of wool or fine animal hair, female use	35	35	20	20	8	
62042200	Sets of cotton, female use	35	35	25	20	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
62042300	Sets of synthetic fibres, female use	35	35	20	20	8	
62042900	Sets of other textile materials, female use	35	35	20	20	8	
62043100	Blazers of wool or fine animal hair, female use	35	35	20	20	8	
62043200	Blazers of cotton, female use	35	35	20	20	8	
62043300	Blazers of synthetic fibres, female use	35	35	20	20	8	
62043900	Blazers of other textile materials, female use	35	35	20	20	8	
62044100	Dresses of wool or fine animal hair	35	35	20	20	8	
62044200	Dresses of cotton	35	35	25	20	8	
62044300	Dresses of synthetic fibres	35	35	25	20	8	
62044400	Dresses of artificial fibres	35	35	25	20	8	
62044900	Dresses of other textile materials	35	35	20	20	8	
62045100	Skirts, etc., of wool or fine animal hair	35	35	20	20	8	
62045200	Skirts, etc., of cotton	35	35	25	20	8	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
62045300	Skirts, etc., of synthetic fibres	35	35	25	20	8	
62045900	Skirts, etc., of other textile materials	35	35	25	20	8	
62046100	Trousers, shorts, etc. of wool/fine animal hair, female use	35	35	20	20	8	
62046200	Trousers, shorts, etc. of cotton, female use	35	35	25	20	8	
62046300	Trousers, shorts, etc. of synthetic fibre, female use	35	35	25	20	8	
62046900	Trousers, shorts, etc. of other textile materials, female use	35	35	25	20	8	
62052000	Shirts of cotton, male use	35	35	25	20	8	
62053000	Shirts of synthetic/artificial fibres, male use	35	35	25	20	8	
62059010	Shirts of wool or fine animal hair, male use	35	35	20	20	8	
62059090	Shirts of other textile materials, male use	35	35	25	20	8	
62061000	Blouses, shirts, etc. of silk or silk waste, female use	35	35	25	20	8	
62062000	Blouses, shirts, etc. of wool/fine animal hair, female use	35	35	20	20	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
62063000	Blouses, shirts, etc. of cotton, female use	35	35	25	20	8	
62064000	Blouses, shirts, etc. of synthetic/artificial fibres, female use	35	35	25	20	8	
62069000	Blouses, shirts, etc. of other textile materials, female use	35	35	25	20	8	
62071100	Cotton underwear	35	35	20	20	8	
62071900	Other textile materials underwear	35	35	20	20	8	
62072100	Nightshirts and pyjamas, of cotton, male use	35	35	20	20	8	
62072200	Nightshirts and pyjamas, of synthetic/artificial fibre, male use	35	35	20	20	8	
62072900	Nightshirts and pyjamas, of other textile materials, male use	35	35	20	20	8	
62079100	Singlets, etc. of cotton, male use	35	35	20	20	8	
62079910	Others (singlets, bathrobes, similar articles), of synthetic or artificial fibres, male use	35	35	20	20	8	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
62079990	Others (singlets, bathrobes, similar articles), of other textile materials male use	35	35	20	20	8	
62081100	Slips and petticoats, of synthetic/artificial fibres, female use	35	35	20	20	8	
62081900	Slips and petticoats, of other textile materials, female use	35	35	20	20	8	
62082100	Nightdresses and pyjamas, of cotton, female use	35	35	20	20	8	
62082200	Nightdresses and pyjamas, of synthetic/artificial fibres, female use	35	35	20	20	8	
62082900	Nightdresses and pyjamas, of other textile materials, female use	35	35	20	20	8	
62089100	Corsets, panties, dressing gowns, etc. of cotton	35	35	20	20	8	
62089200	Corsets, panties, dressing gowns, etc. of synthetic artificial fibres	35	35	20	20	8	
62089900	Corsets, panties, dressing gowns, etc. of other textile materials	35	35	20	20	8	
62092000	Babies' garments/clothing/ accessories, of cotton	35	35	25	20	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
62093000	Babies' garments/clothing/accessories, of synthetic fibres	35	35	20	20	8	
62099010	Babies' garments/clothing/accessories of wool/fine animal hair	35	35	20	20	8	
62099090	Babies' garments/clothing/accessories, of other textile materials	35	35	20	20	8	
62101000	Garments made from felt or nonwovens	35	35	20	20	8	
62102000	Overcoats, raincoats, of textile materials with plastic/rubber	35	35	20	20	8	
62103000	Cloaks, raincoats, etc. of textile materials with plastic/rubber	35	35	20	20	8	
62104000	Other garment made with plastic and rubber, male use	35	35	20	20	8	
62105000	Other garment made with plastic and rubber, female use	35	35	20	20	8	
62111100	Swim shorts and swim briefs, other than knitted or crocheted	35	35	20	20	8	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
62111200	Swimsuits and bikinis, other than knitted or crocheted	35	35	20	20	8	
62112000	Ski suits, other than knitted or crocheted	35	35	20	20	8	
62113200	Other garments of cotton, male use	35	35	20	20	8	
62113300	Other garments of synthetic/artificial fibres, male use	35	35	20	20	8	
62113910	Other garments of wool or fine animal hair, male use	35	35	20	20	8	
62113990	Other garments of other textile materials, male use	35	35	20	20	8	
62114200	Other garments of cotton, male use	35	35	20	20	8	
62114300	Other garments of synthetic/artificial fibres, female use	35	35	20	20	8	
62114900	Other garments of other textile materials, female use	35	35	20	20	8	
62121000	Bras and bustiers	35	35	20	20	8	
62122000	Girdles and panty-girdles	35	35	20	20	8	
62123000	Full torso shapers	35	35	20	20	8	
62129000	Corsets, suspenders, etc. and their parts	35	35	20	20	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
62132000	Handkerchiefs, of cotton	35	35	20	20	8	
62139010	Handkerchiefs, silk/silk waste	35	35	20	20	8	
62139090	Handkerchiefs, other fabrics	35	35	20	20	8	
62141000	Shawls, scarves, etc. of silk/silk waste	35	35	20	20	8	
62142000	Shawls, scarves, etc. wool/fine animal hair	35	35	20	20	8	
62143000	Shawls, scarves, etc. of synthetic fibres	35	35	20	20	8	
62144000	Shawls, scarves, etc. of synthetic fibres	35	35	20	20	8	
62149010	Shawls, scarves, of cotton	35	35	20	20	8	
62149090	Shawls, scarves, etc. of other textile materials	35	35	20	20	8	
62151000	Ties, cravats, etc. of silk/silk waste	35	35	20	20	8	
62152000	Ties, cravats, etc. of synthetic/artificial fibres	35	35	20	20	8	
62159000	Ties, cravats, etc. of other textile materials	35	35	20	20	8	
62160000	Gloves, mittens and mitts	35	35	20	20	8	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
62171000	Other clothing accessories	35	35	20	20	8	
62179000	Other parts of clothing or its accessories	35	35	20	20	8	
63011000	Blankets, etc., electric	35	35	20	20	8	
63012000	Blankets, etc. of wool/fine animal hair, non-electric	35	35	20	20	8	
63013000	Blankets, etc. of cotton, non-electric	35	35	20	20	8	
63014000	Blankets, etc., of synthetic fibres, non-electric	35	35	20	20	8	
63019000	Other blankets etc.	35	35	20	20	8	
63021000	Bed linen, knitted	35	35	20	20	8	
63022100	Bed linen, of cotton, printed	35	35	20	20	8	
63022200	Bed linen, of synthetic/artificial fibres, printed	35	35	20	20	8	
63022900	Bed linen, of other textile materials, printed	35	35	20	20	8	
63023100	Other bed linen, of cotton	35	35	20	20	8	
63023200	Other bed linen, of synthetic/artificial fibres	35	35	20	20	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
63023900	Other bed linen, of other textile materials	35	35	20	20	8	
63024000	Table linen, knitted	35	35	20	20	8	
63025100	Table linen, of cotton, except knitted	35	35	20	20	8	
63025300	Table linen, of synthetic/artificial fibres, except knitted	35	35	20	20	8	
63025910	Table linen, of linen, except knitted	35	35	20	20	8	
63025990	Other table linen, of other textile materials	35	35	20	20	8	
63026000	Toilet linen/kitchen linen, of cotton towelling fabrics	35	35	20	20	8	
63029100	Other toilet linen/kitchen linen, of cotton	35	35	20	20	8	
63029300	Toilet linen/kitchen linen, of synthetic/artificial	35	35	20	20	8	
63029910	Other bed linen/kitchen linen/toilet linen/table linen, of linen	35	35	20	20	8	
63029990	Other bed linen/kitchen linen/toilet linen/table linen, of other textile materials	35	35	20	20	8	
63031200	Curtains, etc. of synthetic fibres	35	35	20	20	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
63031910	Curtains, etc. of cotton and similar materials	35	35	20	20	8	
63031990	Curtains, etc. of other textile materials	35	35	20	20	8	
63039100	Curtains, etc. of cotton, except knitted	35	35	20	20	8	
63039200	Curtains, etc. of synthetic fibres, except knitted	35	35	20	20	8	
63039900	Curtains, etc. of other textile materials, except knitted	35	35	20	20	8	
63041100	Knitted bed cover	35	35	20	20	8	
63041910	Cotton bed cover, except knitted	35	35	20	20	8	
63041990	Bed cover of other textile materials	35	35	20	20	8	
63049100	Other knitted articles for interior decoration	35	35	20	20	8	
63049200	Other cotton articles for interior decoration, except knitted	35	35	20	20	8	
63049300	Other synthetic fibres articles for interior decoration, except knitted	35	35	20	20	8	
63049900	Other textile materials articles for interior decoration, except knitted	35	35	20	20	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
63051000	Sacks for packing, of jute/other textile bast fibres	35	35	16	16	4	
63052000	Sacks for packing, of cotton	35	35	16	16	4	
63053200	Flexible containers for bulk products, made of synthetic or artificial textile materials	35	35	16	16	4	
63053310	Sacks for packing, of polyethylene/polypropylene	35	35	16	16	4	
63053390	Other sacks for packing, of polyethylene strip	35	35	16	16	4	
63053900	Sacks for packing, of other textile synthetic/artificial materials	35	35	16	16	4	
63059000	Other sacks for packing	35	35	16	16	4	
63061200	Tarpaulins and awnings, of synthetic fibres	35	35	20	20	4	
63061910	Tarpaulins and awnings, of cotton	35	35	20	20	4	
63061990	Tarpaulins and awnings, of other textile materials	35	35	20	20	4	
63062200	Tents of synthetic fibres	35	35	20	20	4	
63062910	Cotton tents	35	35	20	20	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
63062990	Tents of other textile materials	35	35	20	20	4	
63063010	Sails for boats, etc, of synthetic fibres	35	35	20	20	4	
63063090	Sails for boats, etc, of other textile materials	35	35	20	20	4	
63064010	Pneumatic mattresses of cotton	35	35	20	20	4	
63064090	Pneumatic mattresses, of other textile materials	35	35	20	20	4	
63069000	Other items for camping; other tarpaulins and awnings	35	35	20	20	4	
63071000	Dish-cloths, dusters and similar cleaning cloths	35	35	20	20	4	
63072000	Lifejackets and life-belts	35	35	20	20	4	
63079010	Other articles, of nonwovens	35	35	20	20	4	
63079020	Fire-proofed sleeves for emergency evacuation of persons	2	2	2	2	4	
63079090	Other textile articles	35	35	20	20	4	
63080000	Other articles consisting of fabric/yarn, for manufacturing rugs, carpets etc.	35	35	20	20	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
63090010	Used clothing, accessories and parts	35	35	20	20	8	
63090090	Other used articles of textile materials	35	35	20	20	8	
63101000	Rags, cordage, etc. of textile materials, sorted	35	35	20	0	8	
63109000	Other rags, cordage, etc. of textile materials, waste	35	35	20	20	8	
64011000	Waterproof footwear of rubber/plastic with protective metal toe cap	35	35	20	35	E	
64019200	Waterproof footwear of rubber/plastic covering the ankle	35	35	20	35	E	
64019910	Other footwear covering the knee, with outer soles of rubber or plastic	35	35	20	35	E	
64019990	Other waterproof footwear of rubber/plastic, seamless	35	35	20	35	E	
64021200	Ski-boots and snowboard boots, of rubber/plastic	20	20	20	20	10	
64021900	Footwear for other sports, of rubber or plastic	35	35	20	35	E	
64022000	Footwear with upper straps, of rubber/plastic, etc	35	35	20	35	15	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
64029110	Other footwear, covering the ankle, with a protective metal toecap	35	35	20	35	15	
64029190	Other footwear, covering the ankle, uppers of rubber or plastic	35	35	20	35	E	
64029910	Other footwear, covering the ankle, with a protective metal toecap	35	35	20	35	15	
64029990	Other footwear, covering the ankle, uppers of rubber or plastic	35	35	20	25	E	
64031200	Ski-boots and snowboard boots, of leather	20	20	20	20	10	
64031900	Footwear for other sports, of leather	35	35	20	35	15	
64032000	Footwear of leather, with upper straps, etc	35	35	25	35	15	
64034000	Other footwear of leather, with protective metal toecap	35	35	20	35	15	
64035110	Footwear with outer soles of wood, no inner sole, with a protective metal toecap	35	35	20	35	15	
64035190	Other footwear of leather and outer soles of leather, covering the ankle	35	35	25	25	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
64035910	Footwear with outer soles of wood, no inner sole, with a protective metal toecap	35	35	20	35	15	
64035990	Other footwear of leather and outer soles of leather, covering the ankle	35	35	25	25	15	
64039110	Footwear with outer soles of wood, no inner sole, with a protective metal toecap	35	35	20	35	15	
64039190	Other footwear of leather and outer soles of leather, covering the ankle	35	35	20	25	15	
64039910	Footwear with outer soles of wood, no inner sole, with a protective metal toecap	35	35	20	35	15	
64039990	Other footwear of leather with outer soles of rubber or plastic	35	35	20	25	15	
64041100	Sports footwear, etc. of textile materials soles of rubber/plastic	35	35	17	35	E	
64041900	Other footwear of textile materials, soles of rubber/plastic	35	35	20	35	E	
64042000	Footwear of textile materials, with outer soles of leather	35	35	20	35	E	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
64051010	Footwear made of reconstituted leather, rubber/plastic outsole	35	35	25	35	E	
64051020	Footwear made of reconstituted leather, leather outsole	35	35	25	35	E	
64051090	Other footwear of leather or reconstituted leather	35	35	25	35	E	
64052000	Other footwear of textile materials	35	35	20	35	E	
64059000	Other footwear	35	35	25	35	E	
64061000	Footwear uppers and their components	28	18	18	18	15	
64062000	Outer soles and heels, of rubber or plastics	18	18	18	18	E	
64069010	Outer soles and heels, leather or reconstituted leather	18	18	18	18	15	
64069020	Insoles	18	18	18	18	E	
64069090	Other parts of footwear, etc.	18	18	18	18	15	
65010000	Hat bodies, not shaped, neither blocked to form crown nor brim; hat blanks, including cones and cylinders, even if cut vertically, of felt, for making hats	18	18	18	18	E	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
65020010	Hat bodies, braided or made by assembling strips of any material, without a shaped crown or brim and without trimmings, made of fine straw (manila, panama, or similar)	18	18	18	18	E	
65020090	Hat bodies, braided or made by assembling strips of any material, without a shaped crown or brim and without trimmings, made of other materials	18	18	18	18	E	
65040010	Hats and other headgear, etc., of fine straw	20	20	20	20	E	
65040090	Hats and other headgear, etc. of other materials	20	20	20	20	E	
65050011	Cotton caps	20	20	20	20	E	
65050012	Caps of synthetic or artificial fibres	20	20	20	20	E	
65050019	Caps of other textile materials	20	20	20	20	E	
65050021	Cotton beanie	20	20	20	20	E	
65050022	Beanie of synthetic or artificial fibres	20	20	20	20	E	
65050029	Beanie of other textile materials	20	20	20	20	E	
65050031	Hats of cotton	20	20	20	20	E	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
65050032	Hats of synthetic or artificial fibres	20	20	20	20	E	
65050039	Hats of other textile materials	20	20	20	20	E	
65050090	Articles for using like hats; hair nets, hoods, etc.	20	20	20	20	15	
65061000	Helmets and similar protective devices	20	20	6	0	10	
65069100	Other hats, etc. of rubber or plastic	20	20	20	20	E	
65069900	Other hats, etc. of other materials, except knitted	20	20	20	20	E	
65070000	Headgear, linings, covers, frames, visors and chinstraps for hats and similar articles	18	18	18	18	15	
66011000	Garden umbrellas and similar items	20	20	20	20	15	
66019110	Umbrellas of stem/telescopic shaft with silk fabric	20	20	20	20	E	
66019190	Other umbrellas of stem/telescopic shaft	20	20	20	20	E	
66019900	Other umbrellas and sun umbrellas	20	20	18	20	E	
66020000	Walking-sticks, seat-sticks, whips and similar articles	20	20	20	20	0	
66032000	Umbrella frames	18	18	18	18	E	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
66039000	Other parts, trimmings and accessories for umbrella, etc	18	18	18	18	E	
67010000	Skins/other parts of birds with their feathers, etc.	16	16	16	16	E	
67021000	Artificial flowers, foliage, fruit, etc., of plastic	16	16	16	16	E	
67029000	Artificial flowers, foliage, fruit, etc., of other materials	16	16	16	16	E	
67030000	Human hair, wool and other textile materials prepared for manufacturing wigs, etc.	16	16	16	16	E	
67041100	Complete wigs, of textile synthetic materials	16	16	16	16	E	
67041900	False beards, eyebrows, etc. of textile synthetic materials	16	16	16	16	E	
67042000	Wigs, false beards, eyebrows, etc. of human hair	16	16	16	16	E	
67049000	Wigs, false beards, eyebrows, etc. of other textile materials	16	16	16	16	E	
68010000	Paving stones, curbs and slabs, of natural stone (except slate)	6	6	6	6	8	
68021000	Tiles, etc. of natural stone, side < 7 cm	8	8	8	8	8	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
68022100	Marble, travertine, etc. slice/sawed planed/flat surface	8	8	8	8	8	
68022300	Granite slice or sawed, planed or flat of surface	6	6	6	6	8	
68022900	Other stone, cut or sawn, with a flat or smooth surface	6	6	6	6	8	
68029100	Marble, travertine and alabaster, otherwise worked, etc.	6	6	6	6	4	
68029200	Other limestones, otherwise worked	6	6	6	6	8	
68029310	Balls for mill, of granite	6	6	6	6	E	
68029390	Other granite, otherwise worked, etc.	35	6	6	6	10	
68029910	Balls for mill, made of other stone, etc.	6	6	6	6	15	
68029990	Other stones	6	6	6	6	8	
68030000	Worked slate and articles of slate/agglomerated slate	6	6	6	6	8	
68041000	Millstones for grinding or shredding	6	6	6	6	15	
68042111	Natural or synthetic diamond millstone, agglomerated, with resin, diameter < 53,34 cm	6	6	6	6	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
68042119	Other millstone of agglomerated, synthetic/natural diamond, diameter < 53,34 cm	6	6	6	6	4	
68042190	Other millstone of agglomerated, synthetic/natural diamond	6	6	6	6	4	
68042211	Millstone of other agglomerated, abrasives, with resin, diameter < 53,34 cm	6	6	6	6	10	
68042219	Other millstone of agglomerated, abrasives, ceramics, diameter < 53,34 cm	6	6	6	6	10	
68042290	Other millstones of other agglomerated, abrasives, ceramic	6	6	6	6	10	
68042300	Other millstones and similar articles	6	6	6	6	8	
68043000	Hand sharpening/polishing stones, of natural stones, etc.	6	6	6	6	15	
68051000	Natural/artificial abrasive in powder/grain, base of textile materials	10	10	10	10	8	
68052000	Natural/artificial abrasive in powder/grain, base of paperboard, etc.	10	10	10	10	8	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
68053010	Natural/artificial abrasive, base paper/paperboard, containing textile materials	10	10	10	10	8	
68053020	Abrasive discs of vulcanised fibre covered with aluminium oxide etc.	10	10	10	10	10	
68053090	Other natural/artificial abrasive in powder/grain, base of other materials	10	10	10	0	8	
68061000	Blast furnace slag wool, other slag wool, rock wool and similar mineral wools, etc. in bulk, etc. sheets/rolls	8	8	8	8	8	
68062000	Expanded vermiculite and expanded clays, foamed slag, etc.	8	8	8	8	8	
68069010	Aluminous or silico-aluminous mineral products	8	8	8	8	8	
68069090	Other articles of mineral materials for heat/sound isolation, etc.	8	8	8	8	8	
68071000	Articles of asphalt or of similar material, in rolls	8	8	8	8	8	
68079000	Other articles of asphalt or of similar material	8	8	8	8	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
68080000	Panels etc. of vegetable fibre/straw, agglomerated with cement, etc.	8	8	8	8	E	
68091100	Panels, etc. non-ornamented, coated or reinforced exclusively with paper or paperboard, of plaster or plaster-based compositions	10	25	10	10	10	
68091900	Other boards, sheets, panels, etc. non-ornamented, of plaster	8	8	8	8	8	
68099000	Articles of plaster or of compositions based on plaster	8	8	8	8	E	
68101100	Building blocks and bricks, of cement, concrete, etc.	8	8	8	8	E	
68101900	Other roofs, tiles, similar of cement, concrete, etc.	8	8	8	8	E	
68109100	Prefabricated components for building, etc. of cement, concrete, etc.	8	8	8	8	8	
68109900	Other articles of cement, concrete, artificial stone, etc.	8	8	8	8	10	
68114000	Articles of cellulose fibre-cement or similar containing asbestos	8	8	8	8	E	
68118100	Corrugated sheets, of cellulose fibre-cement, and similar	8	8	8	8	E	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
68118200	Other sheets and similar, of cellulose fibre-cement	8	8	8	8	E	
68118900	Other articles of cellulose fibre-cement and similar	8	8	8	8	E	
68128000	Articles of crocidolite (asbestos) or in fibres	14	14	14	14	E	
68129100	Clothing and accessories, footwear, etc. of asbestos/mixtures	14	14	14	14	E	
68129200	Paper, millboard and felt, of asbestos or mixtures	14	14	14	14	E	
68129300	Compressed asbestos sheets and elastomers, etc., in rolls included	14	14	14	14	E	
68129910	Other gaskets and elements of asbestos and similar, etc.	14	14	10	14	10	
68129920	Fabricated asbestos fibres	12	12	12	12	E	
68129930	Mixtures based on asbestos/asbestos and magnesium carbonate	12	12	12	12	E	
68129990	Other articles of fabricated asbestos fibres or mixtures based on asbestos and magnesium carbonate	14	14	14	14	E	
68132000	Friction lining, with asbestos	14	14	10	14	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
68138110	Brake pads, with asbestos	14	14	10	14	10	
68138190	Other friction linings with asbestos	14	14	7	14	10	
68138910	Friction discs, for clutches, without asbestos	14	14	10	14	10	
68138990	Other unassembled asbestos gaskets for clutches, etc.	14	14	7	14	10	
68141000	Plates/sheets/strips of agglomerated/reconstituted mica	14	14	14	14	10	
68149000	Other articles of mica	14	14	14	14	10	
68151010	Carbon fibres, for non-electrical uses	2	2	0	2	4	
68151020	Fabric of carbon fibres, for non-electrical uses	2	2	2	2	10	
68151090	Other articles of graphite/other carbon, for non-electrical uses	14	14	14	14	10	
68152000	Articles of peat	14	14	14	14	E	
68159110	Articles containing magnesite, etc. raw, agglomerated, with chemical binder	14	14	14	14	E	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
68159190	Other articles containing magnesite, dolomite or chromite	14	14	14	14	E	
68159911	Electrocast stone articles, with alumina ≥ 90 %	2	2	2	2	10	
68159912	Electrocast stone articles, with silica ≥ 90 %	2	2	2	2	10	
68159913	Electrocast stone articles, with zirconium oxide ≥ 50 %, etc	2	2	2	2	10	
68159914	Electrocast stone articles, with alumina+silica+zircornium oxide	2	2	2	2	4	
68159919	Other articles of stone/mineral substances, electro-melted	14	14	14	14	10	
68159990	Other articles of stone or of other mineral substances	14	14	14	14	10	
69010000	Bricks, slabs, tiles and other ceramic pieces made from fossil silica flours	10	10	10	10	8	
69021011	Refractory bricks, weight > 90 % dichrome trioxide	2	2	2	2	4	
69021018	Other refractory bricks of magnesite or chrome oxide	10	35	10	10	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
69021019	Other pieces of refractory ceramic of magnesite/chrome oxide	10	10	10	10	8	
69021090	Other pieces of ceramic with magnesium/calcium/chrome > 50 %	10	10	10	10	E	
69022010	Refractory bricks, silico-aluminous	35	10	10	10	E	
69022091	Other pieces of refractory ceramic, silico-aluminous	10	10	10	10	8	
69022092	Other pieces of refractory ceramic, siliceous, semi-siliceous or silica	10	10	10	10	15	
69022093	Other pieces of refractory ceramic sillimanite/silicon carbide	10	10	10	10	8	
69022099	Other pieces of refractory ceramic with alumina/silica > 50 %	10	10	10	10	8	
69029010	Refractory bricks and similar refractory ceramic of graphite	10	10	10	10	E	
69029020	Refractory bricks and ceramic, non-fused, zirconium oxide > 25 %	10	10	10	10	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
69029030	Refractory ceramic pieces carbon > 85 % weight and diameter ≤ 5 microns, etc.	2	2	2	2	4	
69029040	Other refractory bricks, blocks and similar, of silicon carbide	10	10	10	10	E	
69029090	Other refractory bricks and ceramic for construction	10	10	10	10	8	
69031011	Refractory crucibles, of graphite	10	10	10	10	10	
69031012	Refractory crucibles, of graphite containing silicon carbide	10	10	10	10	E	
69031019	Other refractory crucibles, of graphite/other carbon > 50 %	10	10	10	10	E	
69031020	Refractory retorts, of graphite containing silicon carbide	10	10	10	10	E	
69031030	Refractory lids, of graphite or other carbon > 50 %	10	10	10	10	10	
69031040	Refractory tube, of graphite/other carbon or mixtures > 50 %	10	10	10	10	E	
69031090	Other refractory ceramic goods, of graphite/other carbon > 50 %	10	10	10	10	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
69032010	Refractory crucibles, of alumina or alumina containing silica > 50 %	10	10	10	10	10	
69032020	Refractory lids, of alumina or alumina containing silica > 50 %	10	10	10	10	E	
69032030	Refractory tube, of alumina or alumina containing silica > 50 %	10	10	10	10	10	
69032090	Other refractory ceramic goods, of alumina/alumina containing silica > 50 %	10	10	10	10	8	
69039011	Refractory tube, silicon carbide	10	10	10	10	10	
69039012	Refractory tube, zirconium compounds	10	10	10	10	10	
69039019	Other refractory ceramic tube	10	10	10	10	10	
69039091	Other refractory ceramic goods of silicon carbide	10	10	10	10	8	
69039092	Other refractory ceramic goods, zirconium compounds	10	10	10	10	8	
69039099	Other refractory ceramic goods	10	10	10	10	8	
69041000	Ceramic bricks	12	12	12	12	E	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
69049000	Ceramic bricks and similar, for construction	12	12	12	12	10	
69051000	Ceramic tiles	12	12	12	12	E	
69059000	Other ceramic goods for construction	12	12	12	12	E	
69060000	Ceramic pipes, gutters and plumbing accessories	12	12	12	12	10	
69071000	Ceramic tiles, etc, unglazed, non-enamelled, side < 7 cm	12	12	12	12	10	
69079000	Other ceramic tiles, etc., unglazed, non-enamelled	12	12	12	12	10	
69081000	Ceramic tiles, etc., glazed, enamelled, side < 7 cm	14	14	14	14	10	
69089000	Other ceramic tiles, etc., glazed, enamelled	14	14	14	14	10	
69091100	Porcelain wares and articles, for chemical/technical uses	12	12	12	12	10	
69091210	Yarn guides for textile machines hardness ≥ 9 Mohs	12	12	12	12	E	
69091220	Pin guides, for printing heads of Yarn guides for textile machines, hardness ≥ 9 Mohs	0	0	0	0	0	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
69091230	Rings of silicon carbide for mechanical seals, hardness ≥ 9 Mohs	2	2	2	2	10	
69091290	Other ceramic articles, except porcelain, hardness ≥ 9 Mohs	12	12	12	12	10	
69091910	Other yarn guides for textile machine of ceramic, except porcelain	12	12	12	12	10	
69091920	Other pin guides, for printing heads, of other ceramics	0	0	0	0	0	
69091930	Ceramic honeycomb, of alumina, silica and magnesium oxide, etc.	2	2	2	2	10	
69091990	Other ceramic wares and articles, for chemical/technical uses	12	12	12	12	10	
69099000	Basins and other ceramic containers for rural use	12	12	12	12	10	
69101000	Sinks, wash basins, etc. for toilets, of porcelain	18	18	18	18	15	
69109000	Ceramic sinks, wash basins, etc. for toilets, except porcelain	18	18	18	18	15	
69111010	Dinner, coffee or tea set (set or appliance) of porcelain, etc.	20	20	17	20	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
69111090	Other articles for tableware/kitchenware, of porcelain	20	20	2	20	15	
69119000	Other household articles, toilet, etc. of porcelain	20	20	20	20	E	
69120000	Ceramic tableware/other household articles, etc.	20	20	20	20	10	
69131000	Statues and other ornamental porcelain article	20	20	8	20	15	
69139000	Statues/other ornamental ceramic article, except porcelain	20	20	20	20	15	
69141000	Other porcelain articles	20	20	20	20	E	
69149000	Other ceramic articles, except porcelain	20	20	20	20	15	
70010000	Glass shards, fragments and other waste and residues; glass in blocks or masses	2	2	2	2	4	
70021000	Glass spheres, unworked	4	4	4	4	8	
70022000	Glass rods or bars, unworked	4	4	4	4	8	
70023100	Glass tubes, of fused quartz/other fused silica, unworked	4	4	4	4	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
70023200	Glass tubes, linear expansion ≤ 0,000005/kelvin, unworked	4	4	4	4	8	
70023900	Tubes of other glass, unworked	4	4	4	4	8	
70031200	Non-wired sheets/plates of hollow/laminated glass, coloured, etc.	10	10	10	10	8	
70031900	Other sheets and plates, not reinforced, of pierced/laminated glass	10	10	10	10	8	
70032000	Wired sheets/foils of hollow/laminated glass	10	10	10	10	15	
70033000	Hollow or laminated glass profiles	10	10	10	10	15	
70042000	Sheets of drawn/blown glass, coloured, etc.	10	10	10	10	8	
70049000	Other drawn glass sheets or blown glass	10	10	10	10	15	
70051000	Non-wired glass, having an absorbent, reflective or non-reflective layer	10	10	10	10	10	
70052100	Other unreinforced glass, opacified, plated, etc. in sheets or sheets	10	10	10	10	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
70052900	Other sheets/plates of float glass, ground glass, etc., unreinforced	10	10	8	0	8	
70053000	Sheets/sheets of float and ground/polished glass, reinforced	10	10	10	10	8	
70060000	Cast glass/drawn, float or surface ground, etc.	12	12	12	12	15	
70071100	Safety glass, tempered, for automobiles/other vehicles	12	12	10	12	10	
70071900	Other safety glass, tempered	12	12	12	12	10	
70072100	Laminated safety glass, for automobiles, etc.	12	12	10	12	10	
70072900	Other laminated safety glass	12	12	12	12	10	
70080000	Multiple-walled insulating units of glass	12	12	12	12	E	
70091000	Rear-view mirrors for vehicles	14	14	10	14	10	
70099100	Glass mirrors, unframed	14	14	14	14	10	
70099200	Glass mirrors, framed	14	14	14	14	10	
70101000	Glass ampoules suitable for transport or packaging	10	10	10	10	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
70102000	Stoppers, lids and similar devices, of glass	10	10	10	10	8	
70109011	Glass bottles, etc., capacity > 1 l	10	10	10	10	E	
70109012	Glass jars, pots, etc., capacity > 1 l	10	10	10	10	8	
70109021	Glass bottles, etc., 0,33 l < capacity ≤ 1 l	10	10	10	10	E	
70109022	Glass jars, pots, etc., 0,33 l < capacity < 1 l	10	10	10	10	8	
70109090	Other glass bottles, flasks, etc.	10	10	10	10	8	
70111010	Glass bulbs, etc., for discharge lamps or tubes, including flash lamps	10	10	10	10	8	
70111021	Glass bulbs, diameter ≤ 90 mm, for incandescent lamps	10	10	10	10	8	
70111029	Glass bulbs, etc. for incandescent lamps	10	10	10	10	8	
70111090	Other glass bulbs, etc. for electric lighting	10	10	10	10	8	
70112000	Glass bulbs, etc. for cathode-ray tubes	10	10	10	10	8	
70119000	Other glass bulbs/tubes, open, including glass parts	10	10	10	10	10	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
70131000	Glassware of glass-ceramics, for table, kitchen, etc.	18	18	18	18	E	
70132200	Drinking crystal glasses, stemware, excluding ceramic glass	18	18	18	18	E	
70132800	Other drinking glasses, stemware, of lead crystal, excluding ceramics glass	18	18	18	18	E	
70133300	Other drinking glasses of lead crystal, excluding ceramics glass	18	18	18	18	E	
70133700	Other drinking glasses, excluding ceramics glass	18	18	18	18	15	
70134100	Glassware of lead crystal, of a kind used for table or kitchen purposes, excluding drinking glasses and glass ceramics	18	18	18	18	15	
70134210	Coffee-pots/teapots, of glass, coefficient of expansion ≤ 5x10-6k	18	18	8	18	E	
70134290	Other glassware for table or kitchen purposes, coefficient of expansion ≤ 5x10-6k	18	18	8	18	E	
70134900	Other glassware for table or kitchen purposes, etc.	18	18	15	18	15	
70139110	Lead crystal articles, for interior decoration	18	18	18	18	E	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
70139190	Other lead crystal articles, for toilet/office	18	18	18	18	E	
70139900	Other glassware, for toilet/office, etc.	18	18	18	18	E	
70140000	Signalling glassware, etc.	14	14	14	14	10	
70151010	Glasses for corrective lenses, photochromic, etc.	2	2	2	2	4	
70151091	Glasses for corrective lenses, white, etc.	2	2	2	2	4	
70151092	Glasses for corrective lenses, coloured, etc.	14	14	14	14	E	
70159010	Glasses for watches	14	14	14	14	15	
70159020	Glasses for safety masks or goggles	14	14	14	14	15	
70159030	Glass for other glasses	14	14	14	14	15	
70159090	Other glasses for watch-like devices, glass spheres, etc.	14	14	14	14	10	
70161000	Glass cubes, etc., for mosaics and decorative purposes	14	14	14	14	10	
70169000	Paving blocks, etc. of pressed/moulded glass, for construction, etc.	14	14	14	14	E	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
70171000	Articles of fused quartz/other fused silica, for laboratory, etc.	14	14	14	14	E	
70172000	Articles of other glass, expansion ≤ 0,000005 k, for laboratory, etc.	14	14	14	14	E	
70179000	Other laboratory, hygienic, pharmaceutical glassware	14	14	14	14	E	
70181010	Glass beads	18	18	18	18	15	
70181020	Imitation of natural or cultured pearls, semi/precious stone, of glass	18	18	18	18	15	
70181090	Other glass artifacts similar to imitation gemstones	18	18	18	18	15	
70182000	Glass microspheres, in diameter ≤ 1 mm	18	18	18	18	E	
70189000	Other articles for ornamentation, of glass	18	18	18	18	E	
70191100	Glass fibres yarns, cut, lengths ≤ 50 mm	12	12	12	12	10	
70191210	Glass wicks, impregnated/coated with polyurethane resin or styrene-butadiene rubber	2	2	2	2	4	
70191290	Other glass strands, slightly twisted	12	12	12	12	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
70191900	Other glass strands, of glass fibres	12	12	12	12	10	
70193100	Mats of glass fibres, non-wovens	12	12	12	12	10	
70193200	Fibreglass veils, non-woven	12	12	12	12	10	
70193900	Blankets, mattresses, etc. of glass fibres, non-wovens	12	12	12	12	10	
70194000	Woven fabrics of rovings, of glass fibres	12	12	12	12	10	
70195100	Woven fabrics of glass fibres, of width ≤ 30 cm	12	12	12	12	10	
70195210	Fabric of glass fibres, for manufacturing plates of electric circuit	2	2	2	2	8	
70195290	Other fabric of glass fibres, width > 30 cm, plain weave, weight < 250 g/m^2, etc.	12	12	12	12	10	
70195900	Other woven fabric of glass fibres	2	12	12	12	10	
70199010	Other fibres with parallel and overlapping threads at 90° angle 3 ≥ density ≤ 7 threads per cm^2	2	2	2	2	10	
70199090	Other glass fibres, etc.	12	12	12	12	10	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
70200010	Glass am poules for thermos flasks, other isothermal containers	10	10	10	10	E	
70200090	Other articles of glass not specified	18	18	18	18	E	
71011000	Natural pearls, not mounted, etc.	10	10	10	10	E	
71012100	Pearls, cultured, raw, not mounted, etc.	10	10	10	10	E	
71012200	Pearls, cultured, worked, not mounted, etc.	10	10	10	10	E	
71021000	Diamonds, unsorted, unworked, not mounted, etc.	10	10	10	10	E	
71022100	Industrial diamonds, raw, cleaved, etc.	2	2	2	2	10	
71022900	Industrial diamonds, not mounted, etc.	2	2	2	2	10	
71023100	Diamonds, non-industrial, raw, cleaved, etc.	8	8	8	8	E	
71023900	Other diamonds, non-industrial, not mounted, etc.	10	10	10	10	8	
71031000	Precious stones/semi, unworked, simply sawn/roughly shaped	8	8	8	8	8	
71039100	Rubies, sapphires and emeralds, otherwise worked	10	10	10	10	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
71039900	Other precious stones/semi, otherwise worked	10	10	10	10	8	
71041000	Piezo-electric quartz	10	10	10	10	E	
71042010	Synthetic/reconstructed diamonds, unworked/simply sawn/etc.	2	2	2	2	4	
71042090	Other synthetic/reconstructed stones, unworked/simply sawn/etc.	10	10	10	10	E	
71049000	Other synthetic/reconstructed stones whether or not worked/graded	10	10	10	10	8	
71051000	Diamonds powder	6	6	6	6	4	
71059000	Precious stone, semi-precious/synthetic stones, in powder	6	6	6	6	E	
71061000	Silver powder	6	6	6	6	8	
71069100	Silver, in raw forms	6	6	6	6	8	
71069210	Silver in bars, wire and profiles of solid cross-section	12	12	12	12	10	
71069220	Silver in plates, sheets and strip	12	12	12	12	10	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
71069290	Silver of otherwise forms semi-manufactured	12	12	12	12	10	
71070000	Common metals clad, etc. of silver, unwrought, semi-manufactured form	12	12	12	12	10	
71081100	Gold powder	0	0	0	0	0	
71081210	Gold bullion, for non-monetary uses	0	0	0	0	0	
71081290	Gold other unwrought forms, for non-monetary uses	0	0	0	0	0	
71081310	Gold, bars, yarn, profiles of solid cross-section gold bullion	12	12	9	12	10	
71081390	Gold, other semi-manufactured forms of gold bullion, for non-monetary uses	12	12	12	12	E	
71082000	Gold, unwrought/semi-manufactured forms, for non-monetary uses	0	0	0	0	0	
71090000	Common metals/silver, clad with gold, raw forms, etc.	12	12	12	12	E	
71101100	Platinum, unwrought or in powder form	2	2	2	2	4	
71101910	Platinum, bars, yarns and profiles of solid cross-section	12	12	12	12	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
71101990	Platinum, other semi-manufactured forms	12	12	12	12	E	
71102100	Palladium, unwrought or in powder form	2	2	2	2	4	
71102900	Palladium in semi-manufactured forms	12	12	12	12	10	
71103100	Rhodium, unwrought or in powder form	2	2	2	2	4	
71103900	Rhodium in semi-manufactured forms	12	12	12	12	E	
71104100	Iridium, osmium and ruthenium unwrought or in powder form	2	2	2	2	10	
71104900	Iridium, osmium and ruthenium, in semi-manufactured form	12	12	12	12	E	
71110000	Common metals/silver/gold, clad with platinum, non-worked, etc.	12	12	12	12	E	
71123010	Ashes containing gold, but not containing other precious metals	2	2	2	2	10	
71123020	Ashes containing platinum, but not containing other precious metals	2	2	2	2	10	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
71123090	Ashes containing other precious metal and its compounds	6	6	6	6	E	
71129100	Other waste/scrap of gold/metal clad or plated	2	2	2	2	10	
71129200	Other waste/scrap of platinum/metal clad or plated	2	2	2	2	4	
71129900	Other waste/scrap of other precious metal, etc.	6	6	6	6	E	
71131100	Articles of jewellery, silver, whether or not plated, clad of other precious metals	18	18	18	18	10	
71131900	Articles of jewellery, silver, of other precious metals, etc.	18	18	18	18	10	
71132000	Articles of jewellery, of common metal clad with precious metals	18	18	18	18	15	
71141100	Articles of goldsmiths', silver, whether or not clad, etc. other precious metals	18	18	18	18	15	
71141900	Articles of goldsmiths', of other precious metal, etc.	18	18	18	18	E	
71142000	Articles of goldsmiths', common metal clad of precious metal	18	18	18	18	E	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
71151000	Catalysts in the form of wire cloth/grill, of platinum	18	18	18	18	E	
71159000	Other articles of precious metal/clad/plated precious metals	18	18	18	18	15	
71161000	Articles of natural or cultured pearls	18	18	18	18	E	
71162010	Articles of synthetic diamonds	18	18	18	18	E	
71162020	Ruby needle guides for print heads	0	0	0	0	0	
71162090	Other articles of precious/semi-precious stones, synthetic/reconstructed	18	18	18	18	15	
71171100	Cufflinks and other buttons, of common metals, etc.	18	18	18	18	15	
71171900	Other imitation jewellery of common metals	18	18	18	18	15	
71179000	Other imitation jewellery	35	18	18	18	15	
71181010	Non-legal tender coins, other than gold, intended to be legal tender in the importing country	16	16	16	16	10	
71181090	Other coins (other than gold), not intended to be legal tender	0	0	0	0	0	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
71189000	Other coin	18	18	18	18	E	
72011000	Unalloyed pig iron containing by weight ≤ 0,5 % phosphorus	4	4	4	4	8	
72012000	Unalloyed pig iron containing by weight ≥ 0,5 % phosphorus	4	4	4	4	8	
72015000	Raw cast iron alloys; Spiegel iron	4	4	4	4	8	
72021100	Iron-manganese containing by weight > 2 % of carbon	6	6	6	6	4	
72021900	Other Iron-manganese alloys	0	6	6	6	10	
72022100	Iron-silico containing by weight > 55 % of silicon	6	6	6	6	4	
72022900	Other iron-silico alloys	6	6	6	6	10	
72023000	Iron-silico-manganese	6	6	6	0	4	
72024100	Iron-chromium containing by weight > 4 % of carbon	0	6	6	6	4	
72024900	Other iron-chromium alloys	6	6	6	6	8	
72025000	Iron-silico-chromium	6	6	6	6	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
72026000	Iron-nickel	6	6	6	6	10	
72027000	Iron-molybdenum	0	6	6	6	4	
72028000	Iron-tungsten and iron-silico-tungsten	6	6	6	6	E	
72029100	Iron-titanium and iron-silico-titanium	6	6	6	6	4	
72029200	Iron-vanadium	6	6	6	6	4	
72029300	Iron-niobium	6	6	6	6	10	
72029910	Iron-phosphorus	6	6	6	6	10	
72029990	Other iron-alloys	6	6	6	6	4	
72031000	Ferrous products obtained by direct reduction of iron ore	2	2	2	2	8	
72039000	Other spongy ferrous products, in lumps, pellets, etc	2	2	2	2	8	
72041000	Waste and scrap of cast iron	0	0	0	0	0	
72042100	Waste and scrap of stainless steel	0	0	0	0	0	
72042900	Waste and scrap of other alloy steel	0	0	0	0	0	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
72043000	Waste and scrap of tinned iron or steel	0	0	0	0	0	
72044100	Turnings, shavings, chips, milling waste, and stampings or cuttings waste of iron or steel, etc.	0	0	0	0	0	
72044900	Other waste and scrap of iron or steel	0	0	0	0	0	
72045000	Remelting scrap ingots of iron or steel	0	0	0	0	0	
72051000	Granules of pig iron, spiegeleisen, iron or steel	6	6	6	6	4	
72052100	Powders of alloy steel	2	2	2	2	10	
72052910	Non-alloy iron powder containing by weight ≥ 98 %	2	2	2	2	4	
72052920	Non-alloy steel powder	2	2	2	2	8	
72052990	Other powders of pig iron, spiegeleisen, iron or steel	0	6	6	6	8	
72061000	Iron or steel, in ingots	6	6	6	6	8	
72069000	Iron and non-alloy steel in ingots or other primary forms	6	6	6	6	8	
72071110	Semi-finished products of iron or non-alloy steel, containing by weight less than 0,25 % of carbon – ingots	8	8	8	8	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
72071190	Other semi-finished products of non-alloy steel, containing less than 0,25 % carbon	8	8	8	8	10	
72071200	Other semi-finished products of iron or non-alloy steel, containing less than 0,25 %	8	8	8	8	10	
72071900	Semi-finished products of iron or non-alloy steel, containing < 0,25 %	8	8	8	8	10	
72072000	Semi-finished products of iron or non-alloy steel, containing ≥ 0,25 % of carbon	8	8	8	8	10	
72081000	Flat-rolled products of non-alloy iron/steel, width ≥ 60 cm, coils, etc.	12	12	12	12	10	
72082500	Flat-rolled products of non-alloy iron/steel, width ≥ 60 cm, coils, pickled thickness ≥ 4,75 mm	12	12	12	12	10	
72082610	Flat-rolled products of non-alloy iron/steel, width ≥ 60 cm, coils, pickled thickness ≥ 3 mm, 355 MPa	10	10	8	10	E	
72082690	Other flat-rolled products of non-alloy iron/steel, width ≥ 6 dm, coils, pickled 3 mm ≤ thickness < 4 mm	12	12	9	12	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
72082710	Flat-rolled products of non-alloy iron/steel, width ≥ 60 cm, coils, pickled thickness < 3 mm, 275 MPa	10	10	10	10	10	
72082790	Other flat-rolled products of non-alloy iron/steel, width ≥ 6 dm, coils, pickled thickness < 3 mm	12	12	12	12	10	
72083610	Flat-rolled products of non-alloy iron/steel, width ≥ 60 cm, coils thickness > 10 mm, elasticity of 355 MPa	10	10	10	10	10	
72083690	Other flat-rolled products of non-alloy iron/steel, width ≥ 60 cm, coils, thickness > 10 mm	12	12	12	12	10	
72083700	Flat-rolled products of non-alloy iron/steel, width ≥ 60 cm, coils, 4,75 mm < thickness ≤ 10 mm	12	12	12	12	10	
72083810	Flat-rolled products of non-alloy iron/steel, width ≥ 60 cm, coils 3 mm ≤ thickness < 4,75 mm, 355 MPa	10	10	8	10	10	
72083890	Other flat-rolled products of non-alloy iron/steel, width ≥ 6 dm, coils, 3 mm ≤ thickness ≤ 4,75 mm	12	12	12	12	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
72083910	Flat-rolled products of non-alloy iron/steel, width ≥ 60 cm, coils, thickness < 3 mm, elasticity of 275 MPa	10	10	10	10	10	
72083990	Other flat-rolled products of non-alloy iron/steel, width ≥ 6 dm, coils, thickness < 3 mm	12	12	12	0	10	
72084000	Flat-rolled products of non-alloy iron/steel, width ≥ 60 cm, coils, featuring raised patterns	12	12	12	0	10	
72085100	Flat-rolled products of non-alloy iron/steel, width ≥ 60 cm, non-coils, thickness > 10 mm	12	12	12	0	10	
72085200	Flat-rolled products of non-alloy iron/steel, width ≥ 60 cm, non-coils, 4,75 mm ≤ thickness ≤ 10 mm	12	12	12	0	10	
72085300	Flat-rolled products of non-alloy iron/steel, width ≥ 60 cm, non-coils, 3 mm ≤ thickness < 4,75 mm	12	12	12	0	10	
72085400	Flat-rolled products of non-alloy iron/steel, width ≥ 60 cm, non-coils, thickness < 3 mm	12	12	12	0	10	
72089000	Flat-rolled products of non-alloy iron/steel, width ≥ 6 dm, etc.	12	12	9	12	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
72091500	Flat-rolled products of non-alloy iron or steel, width ≥ 6 dm, coils, thickness ≥ 3 mm	12	12	12	12	10	
72091600	Flat-rolled products of non-alloy iron or steel, width ≥ 6 dm, in coils, 1 mm < thickness < 3 mm	12	12	12	12	10	
72091700	Flat-rolled products of non-alloy iron or steel, width ≥ 6 dm, coils, 0,5 mm ≤ thickness ≤ 1 mm	12	12	12	12	10	
72091800	Flat-rolled products of non-alloy iron or steel, width ≥ 6 dm, coils, thickness < 0,5 mm	12	12	12	12	10	
72092500	Flat-rolled products of non-alloy iron or steel, width ≥ 6 dm, non-coils, thickness ≥ 3 mm	12	12	12	12	10	
72092600	Flat-rolled products of non-alloy iron or steel, width ≥ 6 dm, in coils, 1 mm < thickness < 3 mm	12	12	12	12	10	
72092700	Flat-rolled products of non-alloy iron or steel, width ≥ 6 dm, non-coils, 0,5 mm ≤ thickness ≤ 1 mm	12	12	12	0	10	
72092800	Flat-rolled products of non-alloy iron or steel, width ≥ 6 dm, non-coils, thickness < 0,5 mm	12	12	12	12	10	
72099000	Other flat-rolled products of non-alloy iron or steel, width ≥ 6 dm, etc.	12	12	9	12	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
72101100	Flat-rolled products of non-alloy iron or steel, width ≥ 6 dm, thickness ≥ 0,5 mm	12	12	12	12	10	
72101200	Flat-rolled products of non-alloy iron or steel, width ≥ 6 dm, thickness < 0,5 mm	12	12	0	0	10	
72102000	Flat-rolled products of non-alloy iron or steel, width ≥ 6 dm, etc., including lead-tin alloy	12	12	12	12	10	
72103010	Flat-rolled products of non-alloy iron or steel, width ≥ 6 dm, electrolytically galvanized thickness < 4,75 mm	12	12	12	12	10	
72103090	Flat-rolled products of non-alloy iron or steel, width ≥ 6 dm, electrolytically galvanized	12	12	12	12	10	
72104110	Flat-rolled products of non-alloy iron or steel, width ≥ 6 dm, galvanized by other processes, wavy, thickness < 4,7 mm	12	12	9	12	E	
72104190	Other flat-rolled products of non-alloy iron or steel, width ≥ 6 dm, galvanized by other processes, corrugated	12	12	12	12	10	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
72104910	Flat-rolled products of non-alloy iron or steel, width ≥ 6 dm, galvanized by other processes, thickness < 4,75 mm	12	12	9	12	E	
72104990	Other flat-rolled products of non-alloy iron or steel, width ≥ 6 dm, galvanized by other processes	12	12	12	12	10	
72105000	Flat-rolled products of non-alloy iron or steel, coated with chrome oxides/chrome	12	12	12	12	10	
72106100	Flat-rolled products of non-alloy iron or steel, width ≥ 6 dm, coated with aluminium-zinc	12	12	12	12	15	
72106911	Other flat-rolled products of non-alloy iron or steel, coated with aluminium/silicon, width ≥ 120 g/m^2	2	2	2	2	4	
72106919	Other flat-rolled products of non-alloy iron or steel, coated with aluminium silicon	12	12	12	12	10	
72106990	Other flat-rolled products of non-alloy iron or steel	12	12	12	12	10	
72107010	Flat-rolled products of non-alloy iron or steel, width ≥ 6 dm, painted or varnished	12	12	12	12	10	
72107020	Flat-rolled products of non-alloy iron or steel, width ≥ 6 dm, coated with plastic	12	12	12	12	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
72109000	Other flat-rolled products of non-alloy iron or steel, width ≥ 6 dm, clad/plated/coated	12	12	12	12	10	
72111300	Flat-rolled products of non-alloy iron or steel, 15 < thickness < 60 cm, thickness ≥ 4 mm, non-coils, etc.	12	12	12	12	10	
72111400	Other flat-rolled products of non-alloy iron or steel, width < 6 dm, thickness ≥ 4,75 mm	12	12	12	12	10	
72111900	Other flat-rolled products of non-alloy iron or steel, width < 6 dm, etc.	12	12	12	0	10	
72112300	Flat-rolled products of non-alloy iron or steel, width < 6 dm, containing < 0,25 % of carbon	12	12	12	12	10	
72112910	Flat-rolled products of non-alloy iron or steel, width < 6 dm, containing 0,25 % ≤ carbon < 0,6 %	12	12	12	12	10	
72112920	Flat-rolled products of non-alloy iron or steel, width < 6 dm, containing ≥ 0,6 % of carbon	12	12	12	12	10	
72119010	Other flat-rolled products of non-alloy iron or steel, width < 6 dm, containing ≥ 0,6 % of carbon	12	12	12	12	10	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
72119090	Other flat-rolled products of non-alloy iron or steel, width < 6 dm, non-plated, etc.	12	12	9	12	10	
72121000	Flat-rolled products of non-alloy iron or steel, width < 6 dm, tin	12	12	12	12	15	
72122010	Flat-rolled products of non-alloy iron or steel, width < 6 dm, electrolytically galvanized thickness < 4,75 mm	12	12	12	12	10	
72122090	Other flat-rolled products of non-alloy iron or steel, width < 6 dm, electrolytically galvanized	12	12	12	12	10	
72123000	Flat-rolled products of non-alloy iron or steel, width < 6 dm, otherwise galvanized	12	12	12	12	10	
72124010	Flat-rolled products of non-alloy iron or steel, width < 6 dm, painted or varnished	2	12	12	12	10	
72124021	Flat-rolled products of non-alloy iron or steel, width < 6 dm, coated with plastics, copper-tin alloys	2	2	2	2	4	
72124029	Other flat-rolled products of non-alloy iron or steel, width < 6 dm, coated with plastics	2	12	12	12	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
72125010	Flat-rolled products of non-alloy iron or steel, width < 6 dm, bronze layer, coated with plastics	2	2	2	2	4	
72125090	Other flat-rolled products of non-alloy iron or steel, width < 6 dm, otherwise coated	12	12	12	12	E	
72126000	Flat-rolled products of non-alloy iron or steel, width < 6 dm, clad or plated	12	12	12	12	10	
72131000	Wire rod of non-alloy iron or steel, with ribs, grooves, indentations or other deformations obtained during the rolling process	12	12	12	12	10	
72132000	Wire rod of free-cutting steel	12	12	12	12	10	
72139110	Wire rod of non-alloy iron or steel, circular section, diameter < 14 mm, carbon ≥ 0,6 %	12	12	12	12	10	
72139190	Other wire rod of non-alloy iron or steel, circular section, diameter < 14 mm	12	12	12	12	10	
72139910	Other wire rod of non-alloy iron or steel, carbon ≥ 0,6 %	12	12	12	12	10	
72139990	Other wire rod of non-alloy iron or steel	12	12	12	12	10	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
72141010	Bars of non-alloy iron/steel, hot forged, carbon ≤ 0,60 %	12	12	12	12	10	
72141090	Other bars of non-alloy iron/steel, hot forged	12	12	12	12	10	
72142000	Bars of non-alloy iron/steel, hot-rolled, containing indentations, etc.	12	12	12	12	10	
72143000	Steel bars for turning, hot-rolled, etc.	12	12	12	12	10	
72149100	Bars of non-alloy iron/steel, hot-rolled, etc. rectangular cross section	12	12	12	12	10	
72149910	Bars of non-alloy iron/steel, hot-rolled, etc. circular section	12	12	12	12	10	
72149990	Other bars of non-alloy iron/steel, hot-rolled, etc.	12	12	12	12	10	
72151000	Steel bars for turning, obtained/cold-finished	12	12	12	12	10	
72155000	Other bars of non-alloy iron/steel, obtained/cold-finished	12	12	12	12	10	
72159010	Other bars of non-alloy iron/steel, carbon ≤ 0,60 %	12	12	12	12	10	
72159090	Other bars of non-alloy iron/steel	12	12	12	12	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
72161000	Profiles of non-alloy iron/steel, u, i, h, hot-rolled, etc. height < 8 cm	12	12	12	12	E	
72162100	Profiles of non-alloy iron/steel, l, hot-rolled, etc. height < 8 cm	12	12	12	12	E	
72162200	Profiles of non-alloy iron/steel, t, hot-rolled, height < 8 cm	12	12	12	12	E	
72163100	Profiles of non-alloy iron/steel, u, hot-rolled, etc. height < 8 cm	12	12	12	0	10	
72163200	Profiles of non-alloy iron/steel, i, hot-rolled, etc. height < 8 cm	12	12	9	0	10	
72163300	Profiles of non-alloy iron/steel, h, hot-rolled, etc. height < 8 cm	6	12	9	12	10	
72164010	Profiles of non-alloy iron/steel, l, t, hot-rolled, etc. 8 ≤ height ≤ 20 cm	12	12	12	12	E	
72164090	Profiles of non-alloy iron/steel, l, t, hot-rolled, etc. height ≥ 8 cm	12	12	12	12	10	
72165000	Other profiles of non-alloy iron/steel, hot-rolled, etc.	12	12	12	12	10	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
72166110	Profiles of non-alloy iron/steel, obtained/cold-finished, height < 8 cm	12	12	12	12	10	
72166190	Other profiles of non-alloy iron/steel, obtained/cold-finish, flat-rolled, height ≥ 8 cm	12	12	12	12	10	
72166910	Other profiles of non-alloy iron/steel, obtained/cold-finished, height ≥ 8 cm	12	12	12	12	10	
72166990	Other profiles of non-alloy iron/steel, obtained/cold-finished	12	12	12	12	10	
72169100	Other profiles of non-alloy iron/steel, obtained/cold-finished, flat-rolled	12	12	12	12	10	
72169900	Other profiles of non-alloy iron/steel	12	12	12	12	10	
72171011	Wire non-alloy iron/steel, non-coated, etc. carbon ≥ 0,6 %, phosphorus and sulphur < 0,035 %, etc	2	2	2	2	4	
72171019	Other wire non-alloy iron/steel, non-coated, carbon ≥ 0,6 %	12	12	12	12	10	
72171090	Other wire non-alloy iron/steel, non-coated	12	12	12	12	10	
72172010	Wire non-alloy iron/steel, galvanized, carbon ≥ 0,6 %	12	12	12	12	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
72172090	Other wire non-alloy iron/steel, galvanized	12	12	12	12	10	
72173010	Wire non-alloy iron/steel, coated with other base metals, carbon ≥ 0,6 %	0	12	12	12	10	
72173090	Other wire non-alloy iron/steel, coated with other base metals	12	12	12	12	10	
72179000	Other wire non-alloy iron/steel	12	12	12	12	10	
72181000	Stainless steel in ingots or other primary forms	8	8	8	8	8	
72189100	Semi-manufactured products of stainless steel, cross-section	8	8	8	8	10	
72189900	Other semi-manufactured products of stainless steel	8	8	8	8	10	
72191100	Flat-rolled stainless steel products, width ≥ 600 mm, rolls, thickness > 10 mm	14	14	14	14	10	
72191200	Flat-rolled stainless steel products, width ≥ 600 mm, rolls, 4,75 mm ≤ thickness ≤ 10 mm	14	14	14	14	10	
72191300	Flat-rolled stainless steel products, width ≥ 600 mm, rolls, 3 mm ≤ thickness < 4,75 mm	14	14	14	14	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
72191400	Flat-rolled stainless steel products, width ≥ 600 mm, rolls, thickness < 3 mm	14	14	14	14	10	
72192100	Flat-rolled stainless steel products, width ≥ 600 mm, non-coils, thickness > 10 mm	8	14	14	14	10	
72192200	Flat-rolled stainless steel products, width ≥ 600 mm, non-coils 4,75 mm ≤ thickness ≤ 10 mm	8	14	14	0	10	
72192300	Flat-rolled stainless steel products, width ≥ 600 mm, non-coils 3 mm ≤ thickness < 4,75 mm	8	14	14	14	10	
72192400	Flat-rolled stainless steel products, width ≥ 600 mm, thickness < 3 mm	14	14	14	14	10	
72193100	Flat-rolled stainless steel products, width ≥ 600 mm, thickness ≥ 4,75 mm	8	14	14	14	10	
72193200	Flat-rolled stainless steel products, width ≥ 600 mm, 3 mm ≤ thickness < 4,75 mm	4	14	14	0	10	
72193300	Flat-rolled stainless steel products, width ≥ 600 mm, 1 mm < thickness < 3 mm	0	14	14	0	E	
72193400	Flat-rolled stainless steel products, width ≥ 600 mm, 0,5 mm ≤ thickness ≤ 1 mm	0	14	14	0	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
72193500	Flat-rolled stainless steel products, width ≥ 600 mm, thickness < 0,5 mm	4	14	14	14	10	
72199010	Other flat-rolled stainless steel products, width ≥ 600 mm, thickness < 4,75 mm, hardness ≥ 42 HRC	2	2	2	2	4	
72199090	Other flat-rolled stainless steel products, width ≥ 600 mm	14	14	11	14	10	
72201100	Flat-rolled stainless steel products, width < 600 mm, thickness ≥ 4,75 mm	14	14	14	14	10	
72201210	Flat-rolled stainless steel products, width < 600 mm, thickness ≤ 1,5 mm	14	14	14	14	10	
72201220	Flat-rolled stainless steel products, width < 600 mm, 1,5 mm < thickness ≤ 3 mm	14	14	11	14	10	
72201290	Other flat-rolled stainless steel products, width < 600 mm	14	14	14	14	10	
72202010	Flat-rolled stainless steel products, cold-rolled, width ≤ 23 mm, thickness ≤ 0,1 mm	2	2	2	2	4	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
72202090	Other flat-rolled stainless steel products, cold-rolled, width < 600 mm	4	14	14	14	10	
72209000	Other flat-rolled stainless steel products, width < 600 mm	14	14	14	14	10	
72210000	Stainless steel wire rod	14	14	14	14	10	
72221100	Bars of stainless steel, hot-rolled, etc. circular section	14	14	14	14	10	
72221910	Bars of stainless steel, hot-rolled, etc. rectangular cross section	14	14	14	14	10	
72221990	Other bars of stainless steel, hot-rolled, etc.	14	14	14	14	10	
72222000	Bars of stainless steel, obtained/cold-finished	14	14	11	14	E	
72223000	Other bars of stainless steel	14	14	11	14	10	
72224010	Stainless steel profiles, height ≥ 80 mm	2	2	2	2	4	
72224090	Other stainless steel profiles	14	14	14	14	10	
72230000	Stainless steel wires	14	14	14	14	10	
72241000	Other steel alloys, in ingots or other primary forms	8	8	8	8	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
72249000	Semi-manufactured products, of other steel alloy	8	8	8	8	10	
72251100	Flat rolled products of other steel/silicon steel alloys, width ≥ 600 mm, grain-oriented	4	14	14	0	10	
72251900	Other flat rolled products of other steel/silicon steel alloys, width ≥ 600 mm	4	14	14	14	10	
72253000	Hot-rolled of other alloy steel, width ≥ 600 mm, in rolls	14	14	14	14	10	
72254010	Hot-rolled of other alloy steel, width ≥ 600 mm, non-coils thickness ≤ 7 mm	2	2	2	2	4	
72254020	Flat-rolled of high-speed steel, width ≥ 600 mm	2	2	2	2	4	
72254090	Other hot-rolled of other alloy steel, width ≥ 600 mm, non-coils	14	14	14	14	10	
72255010	Other flat-rolled products, cold-rolled, of high-speed steels, width ≥ 600 mm	2	2	2	2	4	
72255090	Other flat-rolled alloy products, cold-rolled, width ≥ 600 mm	14	14	14	14	10	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
72259100	Rolled products of other steel alloys, width ≥ 600 mm, electrolytically galvanized	14	14	11	14	10	
72259200	Rolled products of other steel alloys, width ≥ 600 mm, otherwise galvanized	14	14	11	14	10	
72259910	Other flat-rolled of high-speed steel, width ≥ 600 mm	2	2	2	2	4	
72259990	Other flat-rolled of steel, width ≥ 600 mm	14	14	11	14	10	
72261100	Flat rolled products of other steel alloys, width < 600 mm, grain-oriented	14	14	0	0	10	
72261900	Other flat rolled products of other alloy steel/silicon, width < 600 mm	14	14	11	14	10	
72262010	Rolled of high-speed steel alloy, width < 600 mm, 1 mm ≤ thickness ≤ 4 mm	2	2	2	2	4	
72262090	Other rolled high-speed steel alloy, width < 600 mm	14	14	14	14	10	
72269100	Hot-rolled of other steel alloy, width < 600 mm	14	14	14	14	10	
72269200	Cold-rolled of other steel alloy, width < 600 mm	14	14	14	14	10	
72269900	Other rolled of other steel alloy, width < 600 mm	0	14	14	14	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
72271000	Wire rod of other steel alloys, of high-speed steels	14	14	14	14	10	
72272000	Wire rod of silico-manganese steel alloy	14	14	14	14	10	
72279000	Other wire rod of other steel alloy	14	14	14	14	10	
72281010	Bars of high-speed steel alloy, hot-rolled, etc.	14	14	14	14	10	
72281090	Other bars of high-speed steel alloy	14	14	14	14	10	
72282000	Bars of silico-manganese steel alloy	14	14	14	14	10	
72283000	Bars of other steel alloy, hot-rolled, etc.	8	14	14	0	E	
72284000	Bars of other steel alloy, forged	14	14	14	14	10	
72285000	Bars of other steel alloy, obtained/cold-finished	14	14	14	14	10	
72286000	Other bars of other steel alloy	14	14	14	14	10	
72287000	Other steel alloy profiles	14	14	14	14	10	
72288000	Hollow bars of alloy steel, for drilling	14	14	14	14	10	
72292000	Wire of silico-manganese steel alloy	14	14	14	14	10	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
72299000	Wire of other steel alloy	14	14	14	14	10	
73011000	Sheet piling of iron or steel	10	10	10	10	8	
73012000	Iron or steel profiles, obtained by welding	10	10	10	10	10	
73021010	Rails of steel, weight 44,5 kg/m or more linear weight	0	0	0	0	0	
73021090	Other rails of railway, of cast iron/iron/steel	12	12	12	12	10	
73023000	Needles and other crossing pieces, cast iron, etc.	12	12	12	12	10	
73024000	Joint splints and support or settlement plates, etc. of cast iron/iron/steel	12	12	12	12	10	
73029000	Other railway elements, etc. of cast iron/iron/steel	12	12	12	12	15	
73030000	Tubes, pipes and hollow profiles, of cast iron	12	12	12	12	15	
73041100	Hollow pipes of stainless steel, used for oil or gas pipelines	16	16	16	16	15	
73041900	Other hollow pipes iron/steel, used for oil or gas pipelines	16	16	16	16	10	
73042200	Drill pipes of stainless steel, used for oil or gas drilling	16	16	16	16	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
73042310	Drill pipe, seamless, of non-alloy steel	16	16	16	16	10	
73042390	Other drill pipe, seamless, of iron or steel	16	16	16	16	10	
73042400	Other pipes of stainless steel, used for oil drilling	16	16	16	16	10	
73042910	Pipes of non-alloy steel, seamless, for well casing, etc.	16	16	16	16	15	
73042931	Pipes of alloy steel, seamless, for well casing, etc., diameter ≤ 229 mm	16	16	16	16	15	
73042939	Other pipes of steel alloy, non-coated, seamless, for well casing, etc.	16	16	16	16	15	
73042990	Other pipes of cast iron/iron/steel, seamless, for well casing, etc.	16	16	16	16	15	
73043110	Pipes of iron/steel, non-alloy, seamless, circular cross section, cold-rolled, etc.	16	16	16	16	10	
73043190	Other pipes of iron/steel, non-alloy, seamless, circular cross section, cold-rolled, etc.	16	16	16	16	10	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
73043910	Pipes of iron/steel, non-alloy, seamless, circular cross section, cold-rolled, diameter ≤ 229 mm	16	16	16	16	10	
73043920	Pipes of iron/steel, non-alloy, seamless, circular cross section, non-coated, diameter ≤ 229 mm	16	16	16	16	10	
73043990	Other pipes of iron/steel, non-alloy, seamless, circular cross section	16	16	16	16	10	
73044110	Capillary tubes outsider diameter ≤ 3 mm inside diameter ≤ 0,2 mm, cold drawn or rolled	2	2	2	2	10	
73044190	Capillary tubes, cold drawn or rolled	16	16	16	16	10	
73044900	Other pipes of stainless steel, seamless, circular cross section	16	16	12	16	10	
73045111	Capillary tubes, outsider diameter ≤ 3 mm, inside diameter ≤ 0,2 mm	2	2	2	2	10	
73045119	Other tubes, outsider diameter ≤ 229 mm	16	16	16	16	10	
73045190	Other pipes of other steel alloy, seamless, circular cross section, cold-rolled	16	16	12	16	15	
73045911	Pipes of other steel alloy, seamless, of circular cross-section, diameter ≤ 229 mm, carbon ≥ 0,98 %	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
73045919	Other pipes of other steel alloy, seamless, of circular cross-section, diameter ≤ 229 mm	16	16	16	16	10	
73045990	Other pipes of other steel alloy, seamless, circular cross-section	16	16	16	16	10	
73049011	Other pipes/hollow profiles, of stainless steel, seamless, diameter ≤ 229 mm	16	16	16	16	10	
73049019	Other pipes/hollow profiles, of iron/steel, seamless, diameter ≤ 229 mm	16	16	16	16	10	
73049090	Other pipes/hollow profiles, of iron/steel, seamless	16	16	16	16	10	
73051100	Pipes of iron/steel, etc. circular cross-section, diameter > 406 mm, for oil or gas pipelines	14	14	14	14	10	
73051200	Other pipes of iron/steel, etc. circular cross-section, diameter > 406 mm, for oil or gas pipelines	14	14	14	14	10	
73051900	Other pipes of iron/steel, welded, etc. circular cross-section, diameter > 406 mm, for oil or gas pipelines	14	14	14	14	10	
73052000	Pipes of iron/steel, welded, circular cross-section, diameter > 406 mm, for extraction of oil or gas	14	14	14	14	10	
73053100	Other pipes of iron/steel, welded, circular cross-section diameter > 406 mm	14	14	14	14	10	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
73053900	Other pipes iron/steel, welded, circular cross-section, diameter > 406 mm	14	14	14	14	10	
73059000	Other pipes of iron/steel, riveted, circular cross-section, diameter > 406 mm	14	14	14	14	10	
73061100	Pipes of iron/steel, used for oil or gas pipelines	14	14	14	14	15	
73061900	Other pipes used for oil or gas pipelines	14	14	14	14	10	
73062100	Pipes of iron/steel for well casing, used for oil or gas drilling	14	14	14	14	15	
73062900	Other pipes iron/steel for well, for oil or gas drilling	14	14	14	14	10	
73063000	Other pipes of iron/steel, non-alloy, welded, circular cross-section	14	14	14	14	10	
73064000	Other pipes of stainless steel, welded circular cross-section	14	14	14	14	15	
73065000	Other pipes of other steel alloy, welded, etc. circular cross-section	14	14	14	14	10	
73066100	Other welded pipes, of square or rectangular cross-section	14	14	14	14	E	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
73066900	Other welded pipes, of non-circular cross-section	14	14	14	14	10	
73069010	Other pipes/hollow of iron/steel, non-alloy, welded, etc.	14	14	14	14	10	
73069020	Other pipes/hollow of stainless steel, welded/riveted, etc.	14	14	14	14	10	
73069090	Other pipes/hollow of stainless steel, welded/riveted, etc.	14	14	14	14	10	
73071100	Moulded fittings for non-malleable cast iron pipes	14	14	14	14	10	
73071910	Moulded fittings for malleable cast iron pipes, diameter > 50 mm	14	14	14	14	10	
73071920	Moulded fittings for steel pipes	14	14	14	14	10	
73071990	Other moulded fittings for malleable cast iron pipes, etc.	14	14	14	14	10	
73072100	Flanges for pipes of stainless steel	14	14	14	14	10	
73072200	Threaded elbows, bends and sleeves, for stainless steel pipes	14	14	14	14	10	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
73072300	Butt welding fittings for stainless steel pipes	14	14	14	14	10	
73072900	Other tube/pipe fittings, of stainless steel	14	14	6	14	10	
73079100	Other flanges for cast iron/iron or steel pipes	14	14	14	14	10	
73079200	Other threaded elbows, bends, etc. for iron/steel pipes	14	14	6	14	10	
73079300	Other butt welding fittings, for iron/steel pipes	14	14	14	14	10	
73079900	Other fittings for cast iron, iron or steel pipes	14	14	6	14	10	
73081000	Bridges and bridge-sections, of cast iron/iron/steel	14	14	0	0	10	
73082000	Towers and gantries, of cast iron/iron/steel	14	14	0	0	10	
73083000	Doors, windows, etc. of cast iron/iron/steel	14	14	14	14	10	
73084000	Scaffolding, frames equipment, etc. of cast iron/iron/steel	14	14	14	14	10	
73089010	Foils, bars, etc., of cast iron/iron/steel, for construction	14	14	14	14	15	
73089090	Other structures and their parts, of cast iron/iron/steel	14	14	14	14	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
73090010	Reservoirs, etc. of iron/steel, capacity > 300 l, for grains/other solid materials	14	14	0	0	10	
73090020	Liquid nitrogen refrigerated isothermal containers, for blood, semen, etc. capacity > 300 l	0	0	0	0	0	
73090090	Other reservoirs, etc. of iron/steel, capacity > 300 l, no thermal dispersion	14	14	0	0	10	
73101010	Liquid nitrogen refrigerated isothermal containers, for blood, semen, etc. 50 l ≤ capacity ≤ 300 l	2	2	2	2	4	
73101090	Other tanks of iron/steel, 50 l ≤ capacity ≤ 300 l, no thermal dispersion	14	14	14	14	10	
73102110	Cans of cast iron/iron/steel, sealed by welding/crimping, capacity < 50 l, for food storage	35	14	14	14	10	
73102190	Other cans of cast iron/iron/steel, sealed by welding/crimping, capacity < 50 l	14	14	14	14	10	
73102910	Other tanks, etc. of iron/steel, capacity < 50 l, for food storage	14	14	14	14	15	
73102920	Liquid nitrogen refrigerated isothermal containers, for blood, semen, etc. capacity < 50 l	2	2	2	2	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
73102990	Other tanks, etc. of iron/steel, capacity < 50 l	14	14	14	14	10	
73110000	Containers of iron/steel for compressed/liquified gas	35	14	14	14	10	
73121010	Ropes and cables, of steel wire, bronze/brass coated, non-insulated for electrical use	0	14	14	14	10	
73121090	Other ropes and cables, of iron/steel, insulated, for electrical use	14	14	14	14	10	
73129000	Non-insulated braids, slings and similar articles, of iron or steel, for electrical purposes	14	14	14	14	15	
73130000	Barbed wire of iron/steel, etc. used for fencing	14	14	14	14	10	
73141200	Continuous or endless woven wire mesh for machines, stainless steel	14	14	14	14	10	
73141400	Other woven wire mesh, of stainless steel	14	14	14	14	10	
73141900	Other woven wire mesh, of iron or steel	14	14	14	14	10	
73142000	Grids/nets, of iron/steel wire, welded, etc. surface ≥ 100 m^2	14	14	14	14	10	
73143100	Grids/nets, of iron/steel wire, welded, etc., galvanized	14	14	14	14	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
73143900	Other grids/nets, of iron/steel wire, welded, etc.	14	14	14	14	10	
73144100	Other woven wire mesh, of iron or steel wire, galvanized	14	14	14	14	10	
73144200	Other woven wire mesh, of iron or steel wire, covered with plastics	14	14	14	14	10	
73144900	Other woven wire mesh, of iron or steel wire	14	14	14	14	10	
73145000	Expanded sheets and strips of iron or steel	14	14	14	14	10	
73151100	Roller chain, of cast iron/iron/steel	0	14	14	0	10	
73151210	Transmission chain, of cast iron, iron or steel	14	14	11	0	10	
73151290	Other articulate link chains, of iron or steel	14	14	14	14	10	
73151900	Parts of articulate link chains, of iron or steel	14	14	14	14	10	
73152000	Non-slip chains, of cast iron, iron or steel	14	14	14	14	10	
73158100	Link chains with support, of cast iron, iron or steel	14	14	14	14	10	
73158200	Other welded link chains, of cast iron, iron or steel	14	14	14	14	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
73158900	Other chains, of cast iron, iron/steel	14	14	14	14	15	
73159000	Parts of other chains, of iron/steel	14	14	14	14	10	
73160000	Anchors, grapnels and their parts, of cast iron/iron/steel	14	14	14	14	10	
73170010	Tack nails, of cast iron/iron/steel, including heads of other materials	14	14	14	14	15	
73170020	Curved wire clamps, of cast iron, iron or steel	14	14	14	14	10	
73170030	Tips or teeth for textile machines, of cast iron/iron/steel	14	14	14	14	E	
73170090	Nails, thumbtacks, similar articles, of cast iron/iron/steel	14	14	14	14	10	
73181100	Coach screws, of cast iron/iron/steel	16	16	16	16	15	
73181200	Other wood screws, of cast iron/iron/steel	16	16	16	16	15	
73181300	Hooks and rings, of cast iron/iron/steel	16	16	16	16	10	
73181400	Piercing screws, of cast iron, iron or steel	16	16	16	16	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
73181500	Other screws/bolts/nuts, of cast iron/iron/steel	25	16	16	16	10	
73181600	Nuts, of cast iron, iron or steel	25	16	16	16	10	
73181900	Other threaded articles, of cast iron, iron or steel	16	16	16	16	10	
73182100	Pressure or safety washers, of cast iron, etc.	16	16	16	16	10	
73182200	Other iron washers, of cast iron, iron/steel	16	16	16	16	10	
73182300	Rivets of cast iron, iron or steel	16	16	16	16	10	
73182400	Cotters/cotter-pins, etc. of cast iron, iron or steel	16	16	16	16	10	
73182900	Other non-threaded articles, of cast iron/iron/steel	16	16	16	16	10	
73194000	Safety pins and other pins	16	16	16	16	10	
73199000	Other needles/similar articles, of iron/steel, for manual use	16	16	16	16	15	
73201000	Leaf-springs and their leaves, of iron or steel	16	16	10	16	10	
73202010	Cylindrical coil springs, of iron or steel	16	16	10	16	10	
73202090	Other coil springs, of iron or steel	16	16	10	16	10	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
73209000	Other springs of iron or steel	16	16	15	16	10	
73211100	Cooking/warmers appliances, of iron, etc. of gaseous fuels, etc.	20	20	20	20	15	
73211200	Cooking/warmers appliances, of iron, etc. of liquid fuel	20	20	20	20	10	
73211900	Other appliances for cooking and plate warmers, of solid fuels	20	20	20	20	10	
73218100	Other heaters, etc. of iron/steel, of gas/other fuels	20	20	20	20	10	
73218200	Other heaters, etc. of iron/steel, of liquid fuel	20	20	20	20	10	
73218900	Other appliances of solid fuel	20	20	20	20	15	
73219000	Parts of domestic appliances, etc. of iron/steel, non-electric	18	18	18	18	10	
73221100	Radiators for central heating, of cast iron, with non-electric parts	18	18	18	18	15	
73221900	Radiators for central heating, of iron/steel, non-electric parts	18	18	18	18	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
73229010	Liquid fuel hot air generators used in motor vehicles	2	2	2	2	4	
73229090	Other generators, etc. of cast iron, iron/steel, non-electric	18	18	18	18	E	
73231000	Wool, sponge, etc. of iron/steel, for cleaning/polishing	18	18	18	18	15	
73239100	Other household articles and parts, of cast iron, non-enamelled	18	18	18	18	10	
73239200	Other household articles and parts, of cast iron, enamelled	18	18	18	18	15	
73239300	Other household articles and parts, of stainless steel	35	18	15	18	10	
73239400	Other household articles and parts, of iron/steel, enamelled	18	18	18	18	10	
73239900	Other household articles and parts, of cast iron/iron/steel	18	18	18	18	10	
73241000	Sinks and lavatories, of stainless steel	18	18	18	18	10	
73242100	Bathtubs of cast iron, whether/not enamelled	18	18	18	18	10	
73242900	Other bathtubs of iron or steel	18	18	18	18	15	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
73249000	Other toilet articles and parts, of iron/steel	18	18	18	18	15	
73251000	Other moulded articles of non-malleable cast iron	18	18	18	18	10	
73259100	Balls and similar articles for mills, of cast iron/iron/steel, moulded	18	18	18	18	15	
73259910	Other moulded articles, of steel	18	18	18	18	10	
73259990	Other moulded articles, of cast iron or iron	18	18	18	18	10	
73261100	Balls and similar articles for mills, of iron/steel, forged/stamped	18	18	18	18	15	
73261900	Other forged/stamped articles, of iron or steel	18	18	18	18	10	
73262000	Articles of iron or steel wire	18	18	18	18	10	
73269010	Elliptical nickel steel caps used in the manufacture of containers	2	2	2	2	10	
73269090	Other articles of iron or steel	18	18	18	18	10	
74010000	Copper mattes; cement copper (precipitated copper)	6	6	6	6	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
74020000	Unrefined copper and copper anodes for electrical refining	6	6	6	6	8	
74031100	Refined copper cathodes/its sections, raw	6	6	6	6	4	
74031200	Wire bars made of refined copper, raw	6	6	6	6	E	
74031300	Billets of refined copper, raw	6	6	6	6	E	
74031900	Other products of refined copper, raw	6	6	6	6	8	
74032100	Copper-zinc base alloys (brass), raw	6	6	6	6	8	
74032200	Copper-tin base alloys (bronze), raw	6	6	6	6	8	
74032900	Other copper alloys, raw	6	6	6	6	8	
74040000	Copper waste and scrap	2	2	2	2	4	
74050000	Master alloys of copper	6	6	6	6	8	
74061000	Copper powders, of non-lamellar structure	6	6	6	6	8	
74062000	Copper powders and flakes, of non-lamellar structure	6	6	6	6	4	
74071010	Bars of refined copper	12	12	12	0	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
74071021	Hollow profiles of refined copper	12	12	12	12	15	
74071029	Other profiles of refined copper	12	12	12	12	10	
74072110	Bars of copper-zinc base alloys (brass)	12	12	12	12	10	
74072120	Profiles of copper-zinc base alloys (brass)	12	12	12	12	10	
74072910	Other copper bars	12	12	9	12	10	
74072921	Other hollow profiles of refined copper	12	12	9	12	15	
74072929	Other profiles of copper	12	12	9	12	10	
74081100	Refined copper wire, largest cross-sectional dimension > 6 mm	10	10	8	0	8	
74081900	Other refined copper wire	12	12	12	12	10	
74082100	Wire of copper-zinc base alloys (brass)	12	12	12	12	10	
74082200	Wire of copper-nickel base alloys or copper-nickel-zinc	12	12	12	12	10	
74082911	Wire of copper-tin base alloys (bronze) phosphorus	12	12	12	12	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
74082919	Other wires of copper-tin base alloys (bronze)	12	12	12	12	10	
74082990	Other wires of copper alloys	12	12	12	12	10	
74091100	Plates, strips, of refined copper thickness > 0,15 mm, in coils	12	12	12	0	10	
74091900	Other plates, strips, of refined copper thickness > 0,15 mm	12	12	12	0	10	
74092100	Plates, strips, of copper-zinc alloys thickness > 0,15 mm, in coils	12	12	12	0	15	
74092900	Other plates and strips, of copper-zinc alloys, thickness > 0,15 mm	12	12	12	12	10	
74093111	Plates of bronze alloys, thickness > 0,15 mm, in coils, coated with plastic	2	2	2	2	10	
74093119	Other plates of bronze alloys, thickness > 0,15 mm, in coils, coated with plastic	12	12	12	12	15	
74093190	Other plates of bronze alloys, thickness > 0,15 mm, in coils	12	12	12	12	10	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
74093900	Other plates and strips, of copper-tin alloys, thickness > 0,15 mm	12	12	12	12	10	
74094010	Plates, strips, copper-nickel alloys, etc. thickness > 0,15 mm, coils	12	12	12	12	10	
74094090	Other plates, strips, of copper-nickel alloys, etc. thickness > 0,15 mm	12	12	12	12	10	
74099000	Plates and strips, of other copper alloys, thickness > 0,15 mm	12	12	12	12	10	
74101112	Sheet of copper, thickness ≤ 0,04 mm, electrical resistance ≤ 0,017241 Ohm mm^2/m	0	0	0	0	0	
74101113	Other sheets of copper thickness ≤ 0,04 mm	12	12	2	0	10	
74101119	Sheet of refined copper, non-supported, thickness ≤ 0,04 mm, purity ≥ 99,85 %	12	12	2	0	15	
74101190	Other sheets/strips, of refined copper, non-supported, thickness ≤ 0,15 mm	12	12	12	12	10	
74101200	Sheets/strips, of copper alloy, non-supported, thickness ≤ 0,15 mm	12	12	12	0	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
74102110	Sheet of refined copper, with insulating support of epoxy resin and fibreglass, for printed circuits, thickness ≤ 0,15 mm	4	4	2	0	10	
74102120	Sheet of refined copper, polyester/polyamide support, 0,012 < thickness ≤ 0,15 mm	0	0	0	0	0	
74102130	Sheets of copper, supported, for printed circuits	4	4	2	0	10	
74102190	Other sheets/strip, of refined copper, supported, thickness ≤ 0,15 mm	12	12	12	12	10	
74102200	Sheets/strip, of copper alloy, supported, thickness ≤ 0,15 mm	12	12	12	12	10	
74111010	Tubes of refined copper, not finned or grooved	14	14	14	0	10	
74111090	Other tubes of refined copper	14	14	14	14	10	
74112110	Tubes of copper-zinc alloys, not finned or grooved	14	14	14	14	10	
74112190	Other tubes of copper-zinc alloys	14	14	14	14	10	
74112210	Tubes of copper-nickel alloys, etc. non-finned or grooved	14	14	14	14	10	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
74112290	Other tubes of copper-nickel alloys/copper-nickel-zinc	14	14	14	14	10	
74112910	Tubes of other copper alloys, etc. non-finned or grooved	14	14	14	14	15	
74112990	Tubes of other copper alloys	14	14	14	14	10	
74121000	Accessories for tubes of refined copper	14	14	14	14	10	
74122000	Accessories for tubes of copper alloys	14	14	14	14	10	
74130000	Stranded wire, cables, plaited bands, etc. non-insulated, for electric use	14	14	14	14	15	
74151000	Nails, tacks, etc. copper/iron/steel, with heads of copper	14	14	14	14	15	
74152100	Washers of copper	14	14	14	14	10	
74152900	Other non-threaded articles, of copper	14	14	14	14	10	
74153300	Screws, bolts and nuts, of cotton	14	14	14	14	10	
74153900	Other threaded articles, of cotton	14	14	14	14	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
74181000	Household articles and their parts, of copper	16	16	16	16	10	
74182000	Articles of copper, of hygiene/toilet and its parts	16	16	16	16	15	
74191000	Chains of copper, and its parts	16	16	16	16	15	
74199100	Other articles of copper, cast, moulded, stamped or forged	16	16	16	16	10	
74199910	Copper wire mesh	14	14	14	14	10	
74199920	Grids/nets, of copper wire, plates, strips, distended	14	14	14	14	10	
74199930	Copper springs	14	14	14	14	10	
74199990	Cooking/heating appliances, of copper, non-electric use, domestic use	16	16	12	16	10	
75011000	Nickel mattes	6	6	6	6	E	
75012000	Nickel oxide sinters/intermediate products of nickel metallurgy	6	6	6	6	E	
75021010	Cathodes of nickel not alloyed, raw	6	6	6	6	4	
75021090	Other not alloyed nickel, raw	6	6	6	6	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
75022000	Nickel alloys, raw	6	6	6	6	8	
75030000	Nickel waste and scrap	2	2	2	2	8	
75040010	Powders and flakes, of nickel not alloyed	6	6	6	6	8	
75040090	Other powders and flakes, of nickel	6	6	6	6	10	
75051110	Bars of nickel not alloyed	12	12	12	12	10	
75051121	Hollow profiles of nickel not alloyed	12	12	12	12	E	
75051129	Other profiles of nickel not alloyed	12	12	12	12	E	
75051210	Bars of nickel alloys	12	12	12	12	10	
75051221	Hollow profiles of nickel alloyed	12	12	12	12	E	
75051229	Other profiles of nickel alloyed	12	12	12	12	15	
75052100	Wire of nickel not alloyed	12	12	12	12	10	
75052200	Wire of nickel alloyed	12	12	12	12	10	
75061000	Plates, strip and sheets, of nickel not alloyed	12	12	12	12	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
75062000	Plates, strip and sheets, of nickel alloyed	12	12	12	12	10	
75071100	Tubes of nickel not alloyed	14	14	14	14	E	
75071200	Tubes of nickel alloyed	14	14	14	14	10	
75072000	Accessories for tubes of nickel	14	14	14	14	10	
75081000	Cloth and grill, of nickel wire	16	16	16	16	10	
75089010	Hollow cylinder of variable cross-section for centrifugation, used in stoichiometric natural gas reformers	2	2	2	2	10	
75089090	Other articles of nickel	16	16	16	16	10	
76011000	Aluminium, not alloyed, raw	6	0	6	0	4	
76012000	Aluminium alloys, raw	6	6	6	0	4	
76020000	Aluminium waste and scrap	0	0	0	0	0	
76031000	Powders of aluminium, of non-lamellar structure	6	6	6	6	8	
76032000	Powders and flakes of aluminium, of lamellar structure	6	6	6	6	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
76041010	Bars of aluminium, not alloyed	12	12	12	12	10	
76041021	Hollow profiles of aluminium, not alloyed	12	12	12	12	10	
76041029	Other profiles of aluminium, not alloyed	12	12	12	12	10	
76042100	Hollow profiles of aluminium, alloyed	12	12	12	20	15	
76042911	Bars of aluminium, alloyed, forged, circular cross-section, 40 ≤ diameter ≤ 76 cm	2	2	2	2	4	
76042919	Other bars of aluminium alloyed	12	12	12	12	10	
76042920	Other profiles aluminium alloyed	12	12	12	20	15	
76051110	Aluminium wire not alloyed, cross-section > 7 mm, electrical resistivity ≤ 0,0283 Ohm mm^2	12	12	12	0	10	
76051190	Other wire of aluminium, not alloyed, cross-section, dimension > 7 mm	12	12	12	12	10	
76051910	Other wires of aluminium, not alloyed, electrical resistivity ≤ 0,283 Ohm mm^2	12	12	12	12	10	
76051990	Other aluminium wires, not alloyed	12	12	12	12	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
76052110	Wires of aluminium, alloyed, cross-section, dimension > 7 mm, electrical resistivity ≤ 0,0328 Ohm mm^2	12	12	12	12	10	
76052190	Other wires of aluminium, alloyed, cross-section, dimension > 7 mm	12	12	12	12	10	
76052910	Other wires of aluminium, alloyed, electrical resistivity ≤ 0,0328 Ohm mm^2	12	12	12	12	10	
76052990	Other wires of aluminium alloys	12	12	12	12	10	
76061110	Aluminium sheets, non-alloy, thickness > 0,2 mm, etc.	2	2	2	2	4	
76061190	Other sheets/strips of aluminium, non-alloy, thickness > 0,2 mm, square/rectangular	12	12	12	12	E	
76061210	Plates of aluminium alloys, 0,2 < thickness ≤ 0,3 mm, width ≥ 1 468 mm, polished	12	12	12	12	10	
76061220	Other plates of aluminium, non-alloy, thickness > 0,2 mm, etc.	2	2	2	2	4	
76061290	Other plates and strips of aluminium alloys, thickness > 0,2 mm	4	12	0	0	E	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
76069100	Other plates and strips, of aluminium non-alloy, thickness > 0,2 mm	12	12	12	0	10	
76069200	Other plates and strips, of aluminium alloy, thickness > 0,2 mm	12	12	12	12	10	
76071110	Aluminium foils, without support, laminated, thickness ≤ 0,2 mm, tenor silicon	2	2	2	2	4	
76071190	Other foils/strips, of aluminium, without support, laminated, thickness ≤ 0,2 mm	12	12	12	0	E	
76071910	Foils/strips of aluminium, without support, etc. thickness ≤ 110 microns	2	2	2	2	4	
76071990	Other foils/strips of aluminium, without support, thickness ≤ 0,2 mm	12	12	9	12	E	
76072000	Foils/strips, of aluminium, with support, thickness ≤ 0,2 mm	12	12	12	12	E	
76081000	Aluminium tubes, not alloyed	14	14	14	14	10	
76082010	Tubes of aluminium alloys, seamless, cold-drawn, etc.	2	2	2	2	8	
76082090	Other tubes of aluminium alloys	14	14	14	14	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
76090000	Accessories for tubes of aluminium	14	14	14	14	10	
76101000	Doors, windows, their frames, thresholds, etc. of aluminium	16	16	16	16	E	
76109000	Constructions/other parts, plates, bars, etc. of aluminium	16	16	16	16	10	
76110000	Reservoirs, etc. of aluminium, capacity > 300 l, without mechanical or thermal devices	16	16	16	16	15	
76121000	Collapsible tubular containers, capacity ≤ 300 l, without mechanical device	16	16	16	16	E	
76129011	Tubular containers of aluminium, capacity ≤ 700 cm^3, for aerosols	16	16	16	0	10	
76129012	Tubular, aluminium, isothermal containers, cooled with liquid nitrogen, capacity ≤ 300 l	2	2	2	2	4	
76129019	Other tubular containers, of aluminium, capacity ≤ 300 l	16	16	16	16	10	
76129090	Other casks, etc. of aluminium capacity ≤ 300 l, without mechanical device	16	16	16	16	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
76130000	Aluminium containers for compressed or liquefied gas	16	16	16	16	E	
76141010	Wires/cables, of aluminium, with steel core, non-insulated for electrical uses	12	12	12	12	10	
76141090	Braids, etc. of aluminium, with steel core, not insulated for electrical uses	12	12	12	12	10	
76149010	Braids, etc. of aluminium, with steel core, insulated, for non-electrical use	12	12	12	12	10	
76149090	Other cables, braids, etc. non-electrically insulated	12	12	12	12	10	
76151000	Household articles and their parts, of aluminium	16	16	16	16	E	
76152000	Articles of aluminium, sanitary ware and their parts	16	16	16	16	15	ex Category "0" only for: "Support bar for people with physical disabilities"
76161000	Tacks, nails, staples, screw, bolts, etc. of aluminium	14	14	14	14	10	
76169100	Grids/nets, of aluminium wire	14	14	14	14	10	
76169900	Other articles of aluminium	14	14	14	14	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
78011011	Refined, electrolytic lead, in ingots	8	8	8	8	8	
78011019	Other raw forms of refined lead, electrolytic	8	8	8	8	15	
78011090	Other raw forms of refined lead	8	8	8	8	8	
78019100	Lead with antimony as second predominant element, raw	6	6	6	6	E	
78019900	Other raw lead	6	6	6	6	E	
78020000	Lead waste and scrap	4	4	4	4	8	
78041100	Sheets, strip of lead, thickness ≤ 0,2 mm	12	12	12	12	E	
78041900	Plates, and other sheets and strip, of lead	12	12	12	12	15	
78042000	Leads powders and flakes	6	6	6	6	8	
78060010	Bars, rods, profiles and wire, of lead	12	12	12	12	15	
78060020	Tubes and accessories, of lead	14	14	14	14	15	
78060090	Other articles of lead	16	16	16	16	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
79011111	Zinc not alloyed, containing zinc ≥ 99,99 %, electrolytic, in ingots	8	8	8	0	15	
79011119	Other not alloyed zinc, containing zinc ≥ 99,99 %, electrolytic	8	8	8	8	15	
79011191	Other ingots of zinc not alloyed, containing zinc ≥ 99,99 %	8	8	8	8	15	
79011199	Other raw forms of zinc not alloyed, containing zinc ≥ 99,99 %	8	8	8	8	15	
79011210	Zinc not alloyed, containing zinc < 99,99 %, in ingots	8	8	8	8	15	
79011290	Other zinc not alloyed, containing zinc < 99,99 %	6	6	6	6	15	
79012010	Zinc alloys, in ingots	8	8	8	8	E	
79012090	Other zinc alloys	8	8	8	8	15	
79020000	Zinc waste and scrap	2	2	2	2	8	
79031000	Zinc dust	6	6	6	6	4	
79039000	Zinc powders and flakes	6	6	6	6	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
79040000	Zinc bars, rods, profiles and wire	12	12	12	12	10	
79050000	Zinc plates, sheets and strips	12	12	12	12	10	
79070010	Zinc tubes and its accessories	14	14	14	14	10	
79070090	Other articles of zinc	16	16	16	16	15	
80011000	Tin not alloyed, raw	6	6	6	6	E	
80012000	Tin alloys, raw	6	6	6	6	8	
80020000	Tin waste and scrap	2	2	2	2	8	
80030000	Tin bars, rods, profiles and wire	12	12	12	12	10	
80070010	Tin plates, sheets and strips	12	12	12	12	E	
80070020	Tin waste and scrap, of tin	6	6	6	6	8	
80070030	Tin tubes and its accessories	14	14	14	14	E	
80070090	Other articles of tin	16	16	16	16	10	
81011000	Tungsten powders (wolfram)	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
81019400	Tungsten in raw forms, including bars obtained by sintering	2	2	2	2	4	
81019600	Wires of tungsten	2	2	2	2	8	
81019700	Tungsten waste and scrap	2	2	2	2	8	
81019910	Tungsten articles, used for production of electric contacts	2	2	2	2	4	
81019990	Other tungsten articles	2	2	2	2	4	
81021000	Molybdenum powders	2	2	2	2	4	
81029400	Molybdenum in raw forms, including bars obtained by sintering	2	2	2	2	4	
81029500	Bars/profiles/plates/strips/sheets, etc. of molybdenum	2	2	2	2	4	
81029600	Molybdenum wires	2	2	2	2	4	
81029700	Molybdenum waste and scrap	2	2	2	2	8	
81029900	Other articles of molybdenum	2	2	2	2	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
81032000	Tantalum in raw forms, including bars obtained by sintering powder	2	2	2	2	8	
81033000	Tantalum waste and scrap	2	2	2	2	8	
81039000	Other articles tantalum	2	2	2	2	10	
81041100	Magnesium in raw forms, containing magnesium ≥ 99,80 %	6	6	6	6	4	
81041900	Other magnesium in raw forms	6	6	6	6	4	
81042000	Magnesium waste and scrap	2	2	2	2	4	
81043000	Magnesium turnings, lathe waste and granules, calibrated; powders	6	6	6	6	8	
81049000	Other magnesium articles	8	8	8	8	8	
81052010	Cobalt in raw forms	4	4	4	4	8	
81052021	Cobalt-chromium-tungsten (wolfram) alloy powders (stellites)	2	2	2	2	8	
81052029	Other powders	6	6	6	6	8	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
81052090	Cobalt mattes and other intermediate products of metallic cobalt	6	6	6	6	10	
81053000	Cobalt waste and scrap	6	6	6	6	E	
81059010	Foil, sheets, strip, threads, stems, etc. of cobalt	6	6	6	6	4	
81059090	Other articles of cobalt	6	6	6	6	8	
81060010	Bismuth in raw form	2	2	2	2	4	
81060090	Bismuth articles, including waste and scrap of bismuth	2	2	2	2	4	
81072010	Cadmium in raw form	6	6	6	6	8	
81072020	Cadmium in powder	6	6	6	6	E	
81073000	Waste and scrap cadmium	6	6	6	6	E	
81079000	Articles of cadmium	6	6	6	6	E	
81082000	Titanium in raw form and in powders	2	2	2	2	4	
81083000	Waste and scrap of titanium	2	2	2	2	8	
81089000	Articles of titanium	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
81092000	Zirconium in raw form and in powders	2	2	2	2	8	
81093000	Waste and scrap of zirconium	2	2	2	2	4	
81099000	Articles of zirconium	2	2	2	2	4	
81101010	Antimony in raw forms	2	2	2	2	4	
81101020	Antimony powders	6	6	6	6	E	
81102000	Antimony waste and scrap	6	6	6	6	E	
81109000	Articles and other products of antimony	6	6	6	6	10	
81110010	Manganese in raw forms	6	6	6	6	8	
81110020	Plates/strips/sheets/wires, etc. of manganese	6	6	6	6	8	
81110090	Manganese articles, including waste and scrap	6	6	6	6	8	
81121200	Beryllium in raw forms, including in powders	6	6	6	6	E	
81121300	Beryllium waste and scrap	6	6	6	6	E	
81121900	Beryllium articles	6	6	6	6	E	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
81122110	Chromium in raw forms	2	2	2	2	4	
81122120	Chromium in powders	2	2	2	2	8	
81122200	Chromium waste and scrap	2	2	2	2	4	
81122900	Articles and other products of chromium	2	2	2	2	4	
81125100	Thallium in raw forms, including in powders	2	2	2	2	8	
81125200	Thallium waste and scrap	2	2	2	2	4	
81125900	Articles and other products of thallium	2	2	2	2	8	
81129200	Gallium, hafnium, indium, niobium, etc. in raw forms, waste, etc.	2	2	2	2	10	
81129900	Articles of gallium, hafnium, indium, niobium, etc.	2	2	2	2	4	
81130010	Plates/strips/sheets/wires, etc. of cermets	6	6	6	6	10	
81130090	Other cermets articles, including waste and scrap	6	6	6	6	10	
82011000	Shovels made of common metals	18	18	7	18	10	
82013000	Mattocks, picks, hoes, etc. made of common metals	18	18	7	18	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
82014000	Axes, bill hooks and other hewing tools, made of common metals	18	18	18	18	10	
82015000	Pruning shears, etc., made of common metals	18	18	18	18	10	
82016000	Hedge shears, etc. made of common metals	18	18	18	18	10	
82019000	Other hand tools used in agriculture, etc. made of common metals	18	18	18	18	10	
82021000	Hand saws, made of common metals	18	18	18	18	10	
82022000	Band saw blades, made of common metals	18	18	18	18	10	
82023100	Circular saws blade, etc., with working part of steel	18	18	18	18	10	
82023900	Other circular saws blade, including its parts	18	18	18	18	10	
82024000	Chain saw blades, made of common metals	18	18	18	18	10	
82029100	Straight saws blades for working on metals	18	18	18	18	10	
82029910	Straight saws blade, toothless, made of common metals, for sawing stone	18	18	18	18	10	
82029990	Other saws blade, of common metals	18	18	18	18	10	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
82031010	Files and rasps, made of common metals	18	18	15	18	10	
82031090	Other hand tools, made of common metals, etc.	18	18	18	18	10	
82032010	Pliers made of common metals	18	18	15	18	10	
82032090	Pincers, tweezers, similar hand tools, made of common metals	18	18	18	18	15	
82033000	Metal cutting shears, and similar hand tools, made of common metals	18	18	18	18	10	
82034000	Pipe-cutters, and similar hand tools, made of common metals	18	18	18	18	10	
82041100	Hand-operated spanners, non-adjustable, made of common metals	35	18	15	18	10	
82041200	Hand-operated spanners, adjustable, made of common metals	18	18	15	18	10	
82042000	Interchangeable socket wrenches, including handles, made of common metals	18	18	18	18	10	
82051000	Drilling, threading or tapping tools, made of common metals	18	18	18	18	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
82052000	Hammers and sledge hammers, manuals, made of common metals	18	18	18	18	10	
82053000	Planes, chisels, gouges and similar hand tools, made of common metal, for working on wood	18	18	18	18	10	
82054000	Screwdrivers, manuals, made of common metals	18	18	18	18	15	
82055100	Other hand tools, made of common metals, for domestic use	18	18	18	18	10	
82055900	Other hand tools, made of common metals, for not domestic uses	18	18	16	18	10	
82056000	Blow-lamps and similar, made of common metals	18	18	18	18	15	
82057000	Vices, clamps and similar, made of common metals	18	18	18	18	10	
82059000	Sets of lathe, anvils, etc. hand/pedal, made of common metals	18	18	18	18	10	
82060000	Sets of saws, lime, etc. for manual use, made of common metals	18	18	18	18	10	
82071300	Drilling or probing tools, made of common metals, working parts of cermets	18	18	18	18	10	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
82071900	Other drilling or probing tools, etc. made of common metals, including parts	18	18	18	18	10	
82072000	Drawing or extrusion dies for metals	18	18	18	18	10	
82073000	Tools for pressing/stamping/punching, made of common metals	35	25	0	0	15	
82074010	Tools for internal threading, made of common metals	18	18	18	18	10	
82074020	Tools for external threading, made of common metals	18	18	18	18	10	
82075011	Helicoidals drills, diameter ≤ 52 mm, made of common metals, diamond-coated	18	18	18	18	10	
82075019	Other drills, made of common metals, including diamond-coated	18	18	18	18	10	
82075090	Other tools for drilling, made of common metals	18	18	18	18	10	
82076000	Tools for boring or broaching, made of common metals	18	18	18	18	10	
82077010	Face-milling tools, made of common metals	18	18	18	18	10	
82077020	Gear cutting hobs, made of common metals	18	18	18	18	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
82077090	Other tools for milling, made of common metals	18	18	18	18	10	
82078000	Tools for turning, made of common metals	18	18	18	18	10	
82079000	Other interchangeable tools, made of common metals	18	18	18	18	10	
82081000	Knives/cutting blades, made of common metals, for working on metal	16	16	16	16	10	
82082000	Knives/cutting blades, made of common metals, for working on wood	16	16	16	16	10	
82083000	Knives/cutting blades, made of common metals, for kitchen appliances, etc.	16	16	16	16	10	
82084000	Knives/cutting blades, made of common metals, for agricultural, etc., uses	16	16	16	16	10	
82089000	Other knives/cutting blades, made of common metals, for machines or mechanical appliances	16	16	16	16	E	
82090011	Plates/tablets, interchangeable, of cermets, for tools	16	16	16	16	10	
82090019	Other plates/tablets, of cermets, unmounted, for tools	16	16	16	16	10	
82090090	Plates, tips, etc. of cermets, unmounted, for tools	16	16	16	16	10	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
82100010	Hand-operated mechanical mills, weight ≤ 10 kg, for foods, etc.	18	18	18	18	10	
82100090	Other hand-operated mechanical appliances, weight ≤ 10 kg, for foods, etc.	18	18	18	18	10	
82111000	Knives with cutting blades/serrated and blades, assorted	18	18	18	18	10	
82119100	Table knives, having fixed blades, made of common metals	18	18	2	18	10	
82119210	Kitchen knives/butcher's knives, having fixed blades, made of common metals	18	18	18	18	10	
82119220	Hunting knives, having fixed blades, made of common metals	18	18	18	18	10	
82119290	Other knives, having fixed blades, made of common metals	18	18	18	18	10	
82119310	Folding knives and their parts, made of common metals	18	18	18	18	10	
82119320	Pocket knives with one blades/other parts, made of common metals	18	18	8	18	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
82119390	Other knives, except fixed blades, made of common metals	18	18	18	18	10	
82119400	Blades for knives, made of common metals	18	18	18	18	10	
82119500	Handles made of common metals for knives made of common metals	18	18	18	18	10	
82121010	Razors, made of common metals	18	18	18	18	E	
82121020	Razor blades, non-electric	18	18	2	18	10	
82122010	Safety razor blades, of safety, made of common metals	18	18	18	18	10	
82122020	Sketches blades, in strips, made of common metals	18	18	18	18	E	
82129000	Other parts of razors/razor blades, made of common metals	18	18	18	18	10	
82130000	Scissors and its blades, made of common metals	18	18	15	18	10	
82141000	Paper knives, letter openers, etc. its blades, made of common metals	18	18	18	18	10	
82142000	Manicure/pedicure sets and instruments, made of common metals	18	18	18	18	10	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
82149010	Shearing machines and its parts, made of common metals	18	18	18	18	10	
82149090	Other articles of cutlery and its parts, made of common metals	18	18	18	18	15	
82151000	Assortment spoon, etc. made of common metals, containing ≥ 1 silver/gold/platinum	18	18	18	18	10	
82152000	Other assortment spoon, fork, ladle, etc. made of common metals	18	18	18	18	15	
82159100	Spoon, fork, ladle, etc. made of common metals, silver/gold/platinum	18	18	18	18	10	
82159910	Spoons, forks, ladles, skimmers, etc. of stainless steel	18	18	18	18	10	
82159990	Other spoons, forks, ladles, skimmers, etc. made of common metals	18	18	18	18	10	
83011000	Padlocks made of common metals	16	16	16	16	10	
83012000	Locks made of common metals, for motor vehicles	16	16	10	16	10	
83013000	Locks made of common metals, for furniture	16	16	12	16	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
83014000	Other locks made of common metals	16	16	12	16	15	
83015000	Clasps/frames with clasps, incorporated locks, made of common metals	16	16	16	16	10	
83016000	Padlocks parts, locks, etc. made of common metals	16	16	16	16	10	
83017000	Keys made of common metals, presented separately	16	16	16	16	10	
83021000	Hinges made of common metals, of any type	16	16	12	16	10	
83022000	Castors with frame, made of common metals	16	16	16	16	10	
83023000	Other mountings, etc., made of common metals, for motor vehicle	16	16	10	16	10	
83024100	Other mountings, etc., made of common metals, for constructions	35	16	16	16	10	
83024200	Other mountings, etc., made of common metals, for furniture	16	16	16	16	15	
83024900	Other mountings, etc., made of common metals	16	16	16	16	15	
83025000	Hat-racks, hat-pegs, brackets, etc., made of common metals	35	16	16	16	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
83026000	Automatic door closers made of common metals	16	16	16	16	15	
83030000	Reinforced safes, armoured doors, etc., made of common metals	16	16	16	16	15	
83040000	Classifiers/other office articles, made of common metals	16	16	16	16	15	
83051000	Hardware for loose-leaf binders, files, etc. made of common metals	16	16	16	16	10	
83052000	Staples in strips, made of common metals	16	16	16	16	15	
83059000	Paper clips, other office supplies, made of common metals	16	16	16	16	E	
83061000	Bells, gongs, etc. made of common metals, non-electric	16	16	16	16	10	
83062100	Statuettes/other objects for ornamentation, silver/gold/platinum	16	16	16	16	15	
83062900	Other statuettes/other objects for ornamentation, made of common metals	16	16	16	16	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
83063000	Frames for photograph, picture, mirrors, made of common metals	16	16	16	16	10	
83071010	Flexible steel tubes, etc. for submarine oil and gas exploration	2	2	2	2	10	
83071090	Other flexible iron or steel tubes	16	16	16	16	10	
83079000	Other flexible tubes of other base metals	16	16	16	16	10	
83081000	Clasps/brackets/eyelets, made of common metals, for clothing, etc.	16	16	16	16	10	
83082000	Tubular or bifurcated rivets, made of common metals	16	16	16	16	10	
83089010	Buckles made of common metals	16	16	16	16	10	
83089020	Beads and spangles, made of common metals	16	16	16	16	E	
83089090	Other clasps, etc. made of common metals, for clothing, footwear, etc.	16	16	16	16	10	
83091000	Crown corks, made of common metals, for packing	16	16	16	16	10	
83099000	Stoppers, other covers and accessories for packing, made of common metals	16	16	7	16	E	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
83100000	Sign-plates, name-plates, etc. made of common metals, non-electric	16	16	10	16	10	
83111000	Coated electrodes, made of common metals, for electric arc-welding	16	16	16	16	15	
83112000	Cored wire made of common metals, for electric arc-welding	16	16	16	16	15	
83113000	Coated rod and cored wire, made of common metals, for flame welding	16	16	16	16	15	
83119000	Other wire, rods, tubes, plates, etc., made of common metals	16	16	16	16	15	
84011000	Nuclear reactors	14	14	0	0	E	
84012000	Machinery and apparatus for isotopic separation, and its parts	14	14	0	0	E	
84013000	Fuel elements, non-irradiated, for nuclear reactors	14	14	14	14	10	
84014000	Parts of nuclear reactors	14	14	0	2	15	
84021100	Watertube boilers with a steam production > 45 t/hour	14	14	0	0	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84021200	Watertube boilers with a steam production ≤ 45 t/hour	14	14	2	0	15	
84021900	Other vapour generating boilers, including hybrid boilers	14	14	0	14	15	
84022000	”Super-heated” water boilers	14	14	2	0	15	
84029000	Parts of vapour boilers and ”of super-heated water”	14	14	0	0	15	
84031010	Central heating boilers, capacity ≤ 200 000 kcal/hour	18	18	18	18	15	
84031090	Other boilers for central heating	14	14	0	0	15	
84039000	Other parts of boilers for central heating	14	14	0	2	15	
84041010	Auxiliary plant for vapour boilers/”super-heated water”	14	14	2	0	15	
84041020	Auxiliary plant for central heating boilers	14	14	0	0	10	
84042000	Condensers for steam machines	14	14	2	0	10	
84049010	Parts of auxiliary plant for vapour boilers, etc.	14	14	2	2	10	
84049090	Parts of auxiliary plant for central heating boilers	14	14	0	2	15	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84051000	Producer gas/water gas generators, of acetylene, etc.	14	14	0	0	15	
84059000	Parts of producer gas/water gas generators, etc.	14	14	0	2	15	
84061000	Vapour turbines, for marine propulsion	14	14	0	0	15	
84068100	Other vapour turbines, of potency > 40 MW	2	14	0	0	10	
84068200	Other vapour turbines, of potency ≤ 40 MW	2	14	0	0	10	
84069011	Rotors of turbines reaction, vapour, of multiple stages	0	0	0	0	0	
84069019	Other rotors of vapour turbines	2	14	0	0	15	
84069021	Fixed slats (of stators) of vapour turbines	0	0	0	0	0	
84069029	Other slats of vapour turbines	2	14	0	0	15	
84069090	Other parts of vapour turbines	2	14	0	0	15	
84071000	Combustion engines, for aviation	0	0	0	0	0	
84072110	Combustion engines, single cylinder outboard engines for propulsion of vessels, spark-ignition	2	14	0	0	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84072190	Other combustion engines, outboard engines for propulsion of vessels, spark-ignition	2	14	0	0	15	
84072910	Other combustion engines, single cylinder, for propulsion of vessels	14	14	2	0	E	
84072990	Other combustion engines, for embarkation	2	14	0	0	10	
84073110	Internal combustion engine, for vehicles of Chapter 87, cylinder capacity not exceeding 50 cm^3, single cylinder	18	18	10	18	E	
84073190	Other combustion engines for vehicles of Chapter 87, capacity not exceeding 50 cm^3	18	18	10	18	15	
84073200	Combustion engine, for vehicles of Chapter 87, cylinder capacity > 50 cm^3 not exceeding 250 cm^3	18	18	18	18	E	
84073310	Combustion engine, for vehicles of Chapter 87, cylinder capacity 250 < cm^3 ≤ 1 000, single cylinder	18	18	10	18	10	
84073390	Other combustion engines for vehicles of chapter 87, cylinder capacity 250 < cm^3 ≤ 1 000	18	18	10	18	10	
84073410	Combustion engine, for vehicles of Chapter 87, cylinder capacity exceeding 1 000 cm^3, single cylinder	18	18	10	18	15	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84073490	Other combustion engines for vehicles of chapter 87, cylinder capacity exceeding 1 000 cm^3	18	18	10	18	15	
84079000	Other combustion engines	2	14	0	0	15	
84081010	Diesel engines/semi-diesel, for embarkation, ”outboard” type	14	14	0	0	10	
84081090	Other diesel engines/semi-diesel, for embarkation	2	14	0	0	10	
84082010	Diesel engines/semi-diesel, for vehicles of chapter 87, not exceeding 1 500 cm^3	18	18	10	18	15	
84082020	Diesel engines/semi-diesel, for vehicles of chapter 87, cylinder capacity 1 500 < cm^3 ≤ 2 500	18	18	10	18	15	
84082030	Diesel engines/semi-diesel, for vehicles of chapter 87, cylinder capacity 2 500 < cm^3 ≤ 3 500	18	18	10	18	15	
84082090	Other diesel engines/semi-diesel, for vehicles of chapter 87	18	18	10	18	15	
84089010	Other diesel engines, stationary, power ≥ 337,5 kW, rpm > 1 000	0	0	0	0	0	
84089090	Other diesel engines/semi-diesel	14	14	2	0	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84091000	Parts for aircraft engines	0	0	0	0	0	
84099111	Connecting rods for combustion engines	16	16	10	16	10	
84099112	Cylinder blocks, cylinder heads, etc. for combustion engines	16	16	10	16	10	
84099113	Carburetors for combustion engines	2	2	2	2	10	
84099114	Valves of admission or of escape, for combustion engines	16	16	10	16	10	
84099115	Intake or exhaust manifolds, for combustion engines	16	16	10	16	10	
84099116	Rings of segment, for combustion engines	16	16	10	16	15	
84099117	Valve guides, for combustion engines	16	16	10	16	10	
84099118	Other carburetors for motors of piston	16	16	10	16	10	
84099120	Pistons, for combustion engines	16	16	10	16	15	
84099130	Cylinder liners, for combustion engines	16	16	10	16	10	
84099140	Electronic injection, for combustion engines	16	16	2	2	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84099190	Other parts for combustion engines	16	16	10	16	10	
84099912	Cylinder blocks, cylinder heads, etc. for diesel engines/semi diesel	16	16	10	16	10	
84099914	Valves of admission or of escape, for diesel engines/semi diesel	16	16	10	16	10	
84099915	Intake or exhaust manifolds, for diesel and semi-diesel engines	16	16	10	16	10	
84099917	Valve guides, for diesel or semi-diesel engines	16	16	10	16	10	
84099921	Other pistons, diameter ≥ 200 mm, for diesel or semi-diesel engines	2	2	2	2	10	
84099929	Other pistons, for diesel or semi-diesel engines	16	16	10	16	10	
84099930	Cylinder liners, for diesel/semi-diesel engines	16	16	10	16	10	
84099941	Connecting rods, weight ≥ 30 kg, for diesel/semi-diesel engines	2	2	2	2	8	
84099949	Other connecting rods for diesel/semi-diesel engines	16	16	10	16	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84099951	Cylinder heads, with diameter ≥ 200 mm for diesel/semi-diesel engines	2	2	2	2	10	
84099959	Other cylinder heads for diesel/semi-diesel engines	16	16	10	16	10	
84099961	Fuel injectors/nozzle, diameter ≥ 20 mm for diesel/semi-diesel engines	2	2	2	2	10	
84099969	Other fuel nozzles for diesel or semi-diesel engines	16	16	10	16	10	
84099971	Rings of segment, diameter ≥ 200 mm for diesel engines or semidiesel	2	2	2	2	10	
84099979	Other piston rings, for diesel/semi-diesel engines	16	16	10	16	10	
84099991	Cylinder welded shirts by head with a diameter ≥ 200 mm	2	2	2	2	10	
84099999	Other parts for diesel and semi diesel engines	16	16	10	16	10	
84101100	Hydraulic turbines and water wheels, power ≤ 1 000 kW	14	14	0	0	15	
84101200	Hydraulic turbines and water wheels, 1 000 kW < power ≤ 10 000 kW	14	14	0	0	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84101300	Hydraulic turbines and water wheels, power > 10 000 kW	14	14	0	0	15	
84109000	Parts of hydraulic turbines/water wheels, including regulators	14	14	0	0	10	
84111100	Turbo-jets of a thrust ≤ 25 kN	0	0	0	0	0	
84111200	Turbo-jets of a thrust > 25 kN	0	0	0	0	0	
84112100	Turbo-propellers of power ≤ 1 100 kW	0	0	0	0	0	
84112200	Turbo-propellers of power > 1 100 kW	0	0	0	0	0	
84118100	Other gas turbines, of power ≤ 5 000 kW	0	0	0	0	0	
84118200	Other gas turbines, of power > 5 000 kW	0	0	0	0	0	
84119100	Parts of turbo-jets or of turbo-propellers	0	0	0	0	0	
84119900	Parts of other gas turbines	0	0	0	0	0	
84121000	Reaction engines, except turbo-jets	0	0	0	0	0	
84122110	Hydraulic cylinders	14	14	2	2	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84122190	Other hydraulic power engine motors, with linear acting cylinders	14	14	0	2	15	
84122900	Other hydraulic power motors	14	14	0	2	10	
84123110	Hydraulic cylinders	14	14	0	2	10	
84123190	Other pneumatic power motors, with linear acting cylinders	14	14	0	2	15	
84123900	Other pneumatic power motors	14	14	2	2	E	
84128000	Other engines and motors	14	14	2	2	15	
84129010	Parts of reaction propellers	14	14	2	0	10	
84129020	Parts of vapour machines, with linear acting cylinders	14	14	0	2	10	
84129080	Parts of hydraulic/pneumatic motors, with rectilinear movement	14	14	0	2	10	
84129090	Parts of other engines and motors	14	14	0	2	15	
84131100	Pumps for dispensing fuel/lubricants in filling-stations, etc.	14	14	0	0	10	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84131900	Pumps for liquids with a measuring device etc.	14	14	0	2	E	
84132000	Hand pumps for liquids	18	18	18	18	15	
84133010	Pumps for gasoline/alcohol, for combustion engine	18	18	10	18	15	
84133020	Fuel injectors for diesel/semidiesel engine	18	18	10	18	15	
84133030	Pumps for lubricant oil, for combustion engine diesel/semi-diesel	18	18	10	18	10	
84133090	Other pumps for fuels, etc. for combustion engine diesel/semi-diesel	18	18	10	18	10	
84134000	Concrete pumps	2	14	0	0	15	
84135010	Reciprocating displacement pumps, 5 hp < potency ≤ 600 hp	14	14	0	2	15	
84135090	Other reciprocating positive displacement pumps	14	14	0	2	10	
84136011	Rotary positive displacement pumps, flow ≤ 300 l/min of gear pumps	14	14	2	2	10	
84136019	Other rotary positive displacement pumps, flow ≤ 300 l/min	14	14	0	2	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84136090	Other rotary positive displacement pumps	14	14	0	2	10	
84137010	Submersible electric pumps	14	14	0	2	15	
84137080	Other centrifugal pumps, flow ≤ 300 l/min	14	14	0	2	15	
84137090	Other centrifugal pumps	35	14	0	2	E	
84138100	Other pumps for liquids	14	14	0	2	15	
84138200	Liquid elevators	14	14	0	2	15	
84139110	Rods of pumping for oil extraction	14	14	0	2	10	
84139190	Other parts of pumps for liquids	14	14	0	2	15	
84139200	Parts of elevators of liquids	14	14	0	2	10	
84141000	Vacuum pumps	14	14	0	2	10	
84142000	Hand or foot-operated air pumps	18	18	18	18	E	
84143011	Hermetic moto-compressor, capacity < 4 700 calories/hour	0	18	18	18	15	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84143019	Other hermetic moto-compressors refrigerating equipment	0	0	0	0	0	
84143091	Compressor for refrigerating equipment, capacity ≤ 16 000 calories/hour	18	18	18	18	10	
84143099	Other compressors for refrigerating equipment	14	14	0	0	15	
84144010	Air compressors, of alternative displacement	14	14	0	0	10	
84144020	Air compressor, of screw, mounted wheeled chassis for towing	14	14	0	0	E	
84144090	Other air compressors, mounted on a wheeled chassis for towing	14	14	0	0	10	
84145110	Table fan, with electric motor, power ≤ 125 W	20	20	17	20	10	
84145120	Celling fan, with electric motor, power ≤ 125 W	20	20	17	20	10	
84145190	Other fans with electric motor, power ≤ 125 W	35	20	17	20	15	
84145910	Micro-fans with housing area < 90 cm^2	0	0	0	0	0	
84145990	Other fans	35	14	0	2	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84146000	Hoods having a maximum horizontal side ≤ 120 cm	20	20	20	20	10	
84148011	Other air compressors, stationary, of piston	14	14	0	0	15	
84148012	Other air compressors, of screw	14	14	0	0	15	
84148013	Other air compressors, of parallel lobes (”roots”)	14	14	0	0	15	
84148019	Other air compressors	14	14	0	0	10	
84148021	Other superchargers, weight ≤ 50 kg, for motor explosion/diesel	14	14	0	2	10	
84148022	Other superchargers, weight > 50 kg, for motor explosion/diesel	14	14	2	2	15	
84148029	Other air tube compressors	14	14	0	2	10	
84148031	Other compressors of gas, of piston	14	14	0	0	15	
84148032	Other compressors of gas, of screw	14	14	2	0	15	
84148033	Other compressors of gas, centrifugal, flow max < 22 000 m^3/h	2	14	2	14	10	
84148038	Other compressors of gas, centrifugal	0	0	0	0	0	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84148039	Other compressors of gas	14	14	0	2	10	
84148090	Other air pumps/extractor hoods for extraction/recycling	14	14	0	0	E	
84149010	Parts of air or vacuum pumps	14	14	0	2	10	
84149020	Parts of fans or extractor hoods	14	14	11	14	15	
84149031	Piston, of air compressors/other gas	14	14	2	2	15	
84149032	Piston rings, for air compressors/other gas	14	14	0	2	15	
84149033	Cylinder blocks/cylinder heads/sumps, for compressors	14	14	2	2	15	
84149034	Valves of air compressors/other gas	14	14	0	2	10	
84149039	Other parts of air compressors/other gas	2	14	0	2	10	
84151011	Air-conditioning machines (”split system” type), capacity ≤ 30 000 cal/h, for window/walls	18	18	14	18	15	
84151019	Other air-conditioning machines, capacity ≤ 30 000 cal/h, for window/walls	20	20	16	20	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84151090	Other air-conditioning machines, for window, etc.	14	14	2	0	15	
84152010	Air-conditioning machines, capacity ≤ 30 000 cal/h, for motor vehicles	18	18	10	18	10	
84152090	Other air-conditioning machines, for motor vehicles	14	14	0	2	10	
84158110	Other air-conditioning machines, refrigerator device and thermal cycle inversion valve (reversing heat pumps) ≤ 30 000 c/h	18	18	18	18	15	
84158190	Other air-conditioning machines, refrigerator device and thermal cycle inversion valve (reversing heat pumps)	2	14	0	0	15	
84158210	Other air-conditioning machines, refrigerator device, capacity ≤ 30 000 c/h	18	18	18	18	15	
84158290	Other air-conditioning machines, refrigerator device	14	14	0	0	15	
84158300	Other air-conditioning machines, without refrigerator device	14	14	0	0	15	
84159010	Internal evaporating air conditioning unit	18	18	18	18	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84159020	External air conditioning unit, split system, capacity ≤ 30 frig/h	18	18	18	18	15	
84159090	Other air conditioning units	14	14	0	2	10	
84161000	Furnace burners, of liquid fuel	14	14	2	2	15	
84162010	Furnace burners, of gas	14	14	2	2	15	
84162090	Other furnace burners, including combination burners	14	14	2	2	15	
84163000	Mechanical stokers, including their mechanical grates, etc.	14	14	2	2	15	
84169000	Parts of burners, mechanical stokers, etc.	14	14	0	2	15	
84171010	Industrial furnaces, for melting metals, non-electric	14	14	2	0	E	
84171020	Industrial furnaces, for heat-treatment of metals, non-electric	14	14	2	0	15	
84171090	Other furnaces, for roasting, etc. made of ores/metals, non-electric	14	14	0	0	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84172000	Industrial furnaces, for bakery, pastry shop, etc., non-electric	35	14	2	0	15	
84178010	Industrial furnaces, for ceramic, non-electric	14	14	2	0	15	
84178020	Industrial furnaces, for glass-melting, non-electric	0	0	0	0	0	
84178090	Other industrial or laboratory furnaces, non-electric	14	14	0	0	15	
84179000	Parts of industrial or laboratory furnaces, non-electric	14	14	0	2	15	
84181000	Refrigerators combined with freezers, with separated external doors	20	20	20	20	10	
84182100	Refrigerators for domestic use, of compression type	20	20	20	20	10	
84182900	Other refrigerators for domestic use	20	20	20	20	10	
84183000	Freezers of the chest type, capacity ≤ 800 l	20	20	20	20	E	
84184000	Freezers of the upright type, capacity ≤ 900 l	20	20	20	20	E	
84185010	Other freezers	14	14	2	0	10	
84185090	Other refrigerating cabinets, display counter, etc.	35	14	0	10	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84186100	Heat pumps, excluding air-conditioning machines of heading 8415	14	14	0	14	10	
84186910	Ice cream making machines, non-domestic use	14	14	0	0	E	
84186920	Milk coolers	14	14	0	0	E	
84186931	Water or juice supply fountains	18	18	18	18	10	
84186932	Aerated beverage supply fountains	18	18	18	18	10	
84186940	Equipment for cooling/air-condition, capacity ≤ 30 000 c/h	4	18	18	18	10	
84186991	Water coolers, with lithium bromide absorber	0	0	0	0	0	
84186999	Other materials/machinery/devices for freezing, and heat pumps	14	14	0	0	10	
84189100	Furniture designed to receive refrigerated/freezer equipment	16	16	16	16	10	
84189900	Other parts of refrigerators, freezers, etc.	14	14	0	14	10	
84191100	Instantaneous gas water heaters	20	20	20	20	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84191910	Solar powered water heaters	20	20	20	20	E	
84191990	Other instantaneous water heaters, non-electric, etc.	20	20	20	20	E	
84192000	Medical, surgical or laboratory sterilisers	14	14	0	0	10	
84193100	Dryers for agricultural products	14	14	0	0	15	
84193200	Dryers for wood, paper pulp, paper or paperboard	2	14	0	0	10	
84193900	Other dryers	35	14	0	0	E	
84194010	Machinery for distilling water	14	14	0	0	15	
84194020	Machinery for distilling or rectifying alcohols, etc.	14	14	2	0	15	
84194090	Other distilling or rectifying plant	35	14	0	0	15	
84195010	Heat exchange units, plate type	14	14	2	0	E	
84195021	Heat exchange units, tubular, metallic	14	14	2	0	15	
84195022	Heat exchange units, tubular, of graphite	2	14	2	0	10	
84195029	Other heat exchange units, tubular	14	14	0	0	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84195090	Other heat exchange units	14	14	2	2	10	
84196000	Machinery for liquefying air or other gases	14	14	2	0	10	
84198110	Autoclaves for making hot drinks or for heating food	14	14	0	0	15	
84198190	Other machinery for making hot drinks, etc.	35	14	0	0	E	
84198911	Food sterilizers, ultra-high temperature, vapour injection, capacity ≥ 6 500 l/h	0	0	0	0	0	
84198919	Other sterilizers	14	14	0	0	15	
84198920	Ovens	14	14	0	0	15	
84198930	Roasting plant	14	14	0	0	15	
84198940	Evaporators	14	14	0	0	10	
84198991	Refrigerated container, with refrigerant circulator device	14	14	0	0	15	
84198999	Other machinery/device for treatment of materials through operation involving temperature change	2	14	0	0	10	
84199010	Parts of instantaneous water heaters, non-electric, etc.	16	16	16	16	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84199020	Parts of distilling or of rectifying columns	14	14	2	2	10	
84199031	Corrugated plate, of stainless steel/aluminium, with heat-exchange surface > 0,4 m^2	0	0	0	0	0	
84199039	Other plates of heat exchange units	14	14	0	2	10	
84199040	Other parts of machinery for making hot drinks, etc.	14	14	0	2	10	
84199090	Other parts of machinery/device for treatment of materials through operation involving temperature change	14	14	0	2	10	
84201010	Calenders/rolling machines, for paper or paperboard	14	14	0	0	15	
84201090	Other calenders or rolling machines	2	14	0	0	15	
84209100	Cylinders for calenders or rolling machines	14	14	0	2	15	
84209900	Other parts of calenders or rolling machines	14	14	0	2	10	
84211110	Centrifuges for cream separation, capacity of milk production > 30 000 l/hour	0	0	0	0	0	
84211190	Other centrifuges for cream separation	14	14	0	0	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84211210	Clothes-dryers, centrifuge, capacity of drying clothes ≤ 6kg	20	20	20	20	15	
84211290	Other clothes-dryers, centrifuges	14	14	0	0	15	
84211910	Laboratory centrifuges, for analysis/scientific research	14	14	0	0	15	
84211990	Other centrifuges	14	14	0	0	15	
84212100	Devices for filtering or purifying water	14	14	0	0	15	
84212200	Machinery for filtering or purifying beverages, excluding water	14	14	0	0	E	
84212300	Devices for filtering mineral oils in spark-ignition or compression-ignition engines	16	16	5	16	E	
84212911	Dialysers capillary type	0	0	0	0	0	
84212919	Other dialysers	0	0	0	0	0	
84212920	Reverse osmosis modules	14	14	0	0	10	
84212930	Filter presses for liquid	14	14	2	0	15	
84212990	Other devices for filtering or purifying liquid	14	14	0	2	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84213100	Intake air filters, for internal combustion engines/diesel	16	16	5	16	10	
84213910	Electrostatic filters for gases	14	14	0	0	10	
84213920	Catalytic conversion scrubbers for vehicle exhaust gases	18	18	18	18	10	
84213930	Oxygen concentrators for purifying air, capacity ≤ 6 l/min	0	0	0	0	0	
84213990	Other devices for filtering or purifying gases	35	14	0	0	15	
84219110	Parts of clothes-dryers, centrifuges, clothes capacity ≤ 6 kg	16	16	16	16	15	
84219191	Rotative drums with plates/disks, weight > 300 kg	0	0	0	0	0	
84219199	Other parts of centrifuges	14	14	0	2	10	
84219910	Parts of devices for filtering or purifying gases	14	14	0	2	15	
84219920	Equipment parts for blood, etc. for hemodialysis	0	0	0	0	0	
84219991	Membrane cartridges for reverse osmosis machinery	0	0	0	0	0	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84219999	Other device parts for filtering or purifying liquid, etc.	14	14	2	2	10	
84221100	Dishwashing machines, domestic use	20	20	20	20	15	
84221900	Other dishwashing machines	14	14	0	0	15	
84222000	Devices for cleaning/drying bottles/other containers	14	14	0	0	15	
84223010	Devices for filling/closing/sealing, etc. bottles	14	14	0	0	15	
84223021	Devices for filling boxes/bags with powder/granules	14	14	0	0	15	
84223022	Devices for filling/closing/packing packagings of paper/paperboard, etc.	0	0	0	0	0	
84223023	Devices for filling, closing tubes, capacity ≥ 100 unit/min	0	0	0	0	0	
84223029	Devices for filling/closing/sealing cans, etc.	14	14	0	0	15	
84223030	Devices for carbonating beverages	14	14	0	0	10	
84224010	Horizontal devices for packing of long nutritious masses, etc., pillow pack	0	0	0	0	0	
84224020	Automatic devices for packing tube/metal bar, etc.	0	0	0	0	0	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84224030	Devices for packing paper/paperboard, capacity ≥ 5 000/h	0	0	0	0	0	
84224090	Other devices for packing or wrapping goods	14	14	0	0	15	
84229010	Parts of dishwashing machines, domestic type	16	16	16	16	15	
84229090	Devices parts for cleaning/drying/filling/closing, etc.	14	14	0	2	15	
84231000	Personal weight machines, including baby scales, domestic use scales	20	20	20	20	E	
84232000	Scales for continuous weighing of goods on conveyors	14	14	0	0	E	
84233011	Functional units consisting of scales peripheral devices	14	14	0	0	15	
84233019	Other hopper scales	2	14	0	0	15	
84233090	Constant weighting scales and bagging scales	14	14	2	0	15	
84238110	Weighing device, capacity ≤ 30 kg, with label printer/recording	14	14	0	0	15	
84238190	Other weighing devices, capacity ≤ 30 kg	14	14	0	0	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84238200	Weighing devices, 30 kg < capacity ≤ 5 000 kg	14	14	0	0	E	
84238900	Other weighing devices	14	14	0	0	15	
84239010	Weights for scales	16	16	16	16	15	
84239021	Parts of personal weighing device, including baby scales/domestic use	16	16	16	16	E	
84239029	Parts of weighing devices, including scale	14	14	0	2	10	
84241000	Fire extinguishers, whether or not charged	16	16	5	16	10	
84242000	Spray guns and similar appliances	14	14	0	0	15	
84243010	Devices for pipe unclogging or cleaning, water jet	14	14	0	0	15	
84243020	Sandblasting devices, for clothes	0	0	0	0	0	
84243030	Waterjet drilling machines, pression ≥ 10 MPa	0	0	0	0	0	
84243090	Other steam or sandblasting machines, etc.	14	14	0	0	15	
84248111	Manual devices for spraying fungicide, etc.	16	16	16	16	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84248119	Other mechanical devices to spray fungicides/insecticide, etc.	14	14	0	0	15	
84248121	Sprinklers and irrigations systems, for aspersion	14	14	0	0	15	
84248129	Other appliances sprinklers and system irrigations	14	14	0	0	15	
84248190	Other devices for agricultural or horticultural	14	14	0	0	15	
84248910	Spraying device, with pressure button, etc. for spraying liquids/powders/foams	16	16	16	16	15	
84248920	Automatic devices for spraying lubricants on pneumatics with drying system by hot air	0	0	0	0	0	
84248990	Other mechanical devices, for projecting, etc. liquid/powders	2	14	0	0	10	
84249010	Parts of manual fire extinguishers/spraying devices	14	14	14	14	15	
84249090	Parts of other mechanical devices for projecting etc. liquids/powders, etc.	14	14	2	2	10	
84251100	Pulley tackle and hoists, powered by electric motor	35	14	0	0	15	
84251910	Pulley tackle and hoists, manual	16	16	5	16	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84251990	Other pulley tackle and hoists	14	14	0	0	10	
84253110	Pit-head/capstans, powered by electric motor, capacity ≤ 100 t	14	14	0	0	15	
84253190	Other pit-head/capstans, powered by electric motor	14	14	0	0	10	
84253910	Other pit-head and capstans, capacity ≤ 100 t	14	14	0	0	10	
84253990	Other pit-head and capstans	14	14	0	0	15	
84254100	Built-in jacking systems, garage/etc. use	14	14	0	0	15	
84254200	Jacks and hoists, hydraulic	18	18	5	18	15	
84254910	Jacks and hoists, manual	16	16	5	16	15	
84254990	Other jacks and hoists	14	14	0	0	15	
84261100	Bridges and beams, rolling, of fixed supports	14	14	0	0	15	
84261200	Mobile lifting frames on tyres and straddle carriers	14	14	0	0	15	
84261900	Other porches and bridge-cranes	14	14	0	0	15	
84262000	Tower cranes	2	14	0	0	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84263000	Portal or pedestal jib cranes	14	14	2	0	15	
84264110	Machinery self-propelled, pneumatic, capacity ≥ 60 t	0	0	0	0	0	
84264190	Other self-propelled machinery, pneumatic	2	14	0	0	10	
84264910	Self-propelled machinery track-laying, lifting capacity ≥ 70 t	0	0	0	0	0	
84264990	Other self-propelled machinery	14	14	0	0	10	
84269100	Machinery of designed for mounting on road vehicles	14	14	0	2	10	
84269900	Ships' derricks and other cranes	14	14	0	0	10	
84271011	Self-propelled fork-lift trucks, powered by electric motor capacity > 6,5 t	14	14	0	0	15	
84271019	Other self-propelled fork-lift trucks, powered by electric motor	2	14	0	0	10	
84271090	Other self-propelled cargo handling vehicles, powered by electric motor	14	14	0	0	15	
84272010	Other self-propelled fork-lift trucks, capacity > 6,5 t	14	14	0	0	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84272090	Other self-propelled vehicles for moving cargo	14	14	0	0	10	
84279000	Other fork-lift trucks fitted with lifting/handling equipment	14	14	0	0	15	
84281000	Lifts and skip hoists	14	14	0	0	15	
84282010	Mobile tubular conveyors (transfer machines), driven by a motor with a power greater than 120 hp, pneumatic	14	14	2	0	10	
84282090	Other pneumatic elevators and conveyors	14	14	2	0	10	
84283100	Elevators/conveyors devices, for goods, for underground use	14	14	2	0	15	
84283200	Elevators/conveyors devices, for goods, bucket type	14	14	2	0	10	
84283300	Elevators/conveyors devices, for goods, belt type	2	14	0	0	15	
84283910	Elevators/conveyors devices, for goods, chain type	14	14	0	0	10	
84283920	Elevators/conveyors devices, for goods, motorized roller type	14	14	2	0	E	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84283930	Elevators/conveyors devices of lateral tweezers, for newspaper transport	0	0	0	0	0	
84283990	Other elevators/conveyors devices, for goods	14	14	0	0	15	
84284000	Escalators and moving walkways	2	14	0	0	15	
84286000	Cable cars (including chairlifts and ski lifts); traction mechanisms for funiculars	14	14	2	0	10	
84289010	Machinery for disembarkation of lifeboats, etc.	14	14	2	0	10	
84289020	Automatic conveyor-elevators, with horizontal movement etc.	0	0	0	0	0	
84289030	Machines for piling periodicals, arranged in alternating directions, capacity ≥80 000 copies/hour	0	0	0	0	0	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84289090	Other machines and equipment for load lifting, loading or unloading, etc.	2	14	0	0	10	ex Category "0" only for: "Lift chairs for the transport of people with physical disabilities or people with reduced mobility, which enable a person's movements up and down stairs, with a nominal capacity of up to 125 kg, speed of 6 meters per minute, maximum linear travel of 7,1 meters, inclinations between 28° and 53°, equipped with seats, with articulated arm supports and footrests, safety belt, gear motor with electronic control board, independent sealed batteries, sets of aluminium rails with metal supports and zipper."

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84291110	Bulldozers and angledozers, of a flywheel power ≥ 520 hp	0	0	0	0	0	
84291190	Other bulldozers and angledozers	14	10	0	2	10	
84291910	Other bulldozers, of a flywheel power ≥ 315 hp	0	0	0	0	0	
84291990	Other bulldozers and angledozers	14	10	0	2	10	
84292010	Articulated motor graders, with flywheel power ≥ 275 hp	0	35	0	0	10	
84292090	Other graders and levellers	14	35	0	2	10	
84293000	Scrapers, self-propelled	14	10	2	2	10	
84294000	Tamping machines/road rollers, self-propelled	14	14	0	2	15	
84295111	Loaders-carriers, for use in underground mines	0	0	0	0	0	
84295119	Other front-loading loaders-conveyors	14	14	0	2	10	
84295121	Motor infrastructures, suitable for receiving equipment of item 8430.69.1, with flywheel power ≥ 609 hp	0	0	0	0	0	
84295129	Other motor infrastructures, etc.	14	14	2	2	10	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84295191	Loaders/shovel loaders, of a flywheel power ≥ 399 hp	0	0	0	0	0	
84295192	Loaders/shovel loaders, of a flywheel power ≤ 59 hp	0	0	0	0	0	
84295199	Other loaders/shovel loaders, front loading	14	14	0	2	10	
84295211	Diggers capacity load ≥ 19 m^3, flywheel power ≥ 650 hp	0	0	0	0	0	
84295212	Diggers capacity load ≥ 19 m^3, flywheel power ≤ 54 hp	0	0	0	0	0	
84295219	Other diggers with capacity load ≥ 19 m^3	14	14	0	2	10	
84295220	Motor infrastructures, suitable for receiving equipment of subheadings 8430.49, 8430.61 or 8430.69, fitted or not with a rail-mounted device	0	0	0	0	0	
84295290	Other excavating machines, etc., superstructure capable of 360° rotation	14	14	0	2	10	
84295900	Other bulldozers, excavators, loaders, etc.	14	35	0	2	10	
84301000	Piledrivers and pile-extractors	14	14	2	0	10	
84302000	Snowploughs and snow-blowers	0	0	0	0	0	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84303110	Coal or rock cutters, self-propelled	0	0	0	0	0	
84303190	Self-propelled tunnel and gallery drilling machines	14	10	2	2	10	
84303910	Other coal or rock cutters	0	0	0	0	0	
84303990	Other drilling machines for tunnels and galleries	2	10	2	0	15	
84304110	Percussion type cutters, self-propelled	14	14	0	2	15	
84304120	Rotary drilling machinery, self-propelled	14	14	0	2	E	
84304130	Rotary boring machinery, self-propelled	0	0	0	0	0	
84304190	Other rotary boring or sinking machinery, self-propelled	14	14	0	2	10	
84304910	Other drilling of percussion	10	10	0	0	8	
84304920	Other rotary boring machines	35	0	0	0	10	
84304990	Other drilling/boring machines	10	10	0	0	10	
84305000	Other self-propelled earth-moving machinery and equipment, etc.	14	10	0	2	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84306100	Tamping or compacting machinery, etc. except self-propelled	14	14	0	0	10	
84306911	Front equipment for dig-loaders, etc. capacity>4 m^3	0	0	0	0	0	
84306919	Other front equipment, etc. except self-propelled	14	14	0	2	10	
84306990	Other levelling machinery, etc. except self-propelled	35	14	2	0	10	
84311010	Parts of pulley tackles, hoists, winches, etc.	16	16	16	16	10	
84311090	Parts of other pulley, blocks, hoists, winches, etc.	14	14	0	2	15	
84312011	Parts of self-propelled fork-lift trucks	14	14	0	2	10	
84312019	Parts of other fork-lift trucks	14	14	0	2	15	
84312090	Parts of other vehicles for moving loads, with lifting device	14	14	0	2	10	
84313110	Parts of lifts	14	14	2	2	10	
84313190	Parts of skip hoists/escalators	14	14	0	2	10	
84313900	Parts of machinery of elevation of load, etc.	14	14	0	2	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84314100	Buckets, shovels, grabs, etc. for levelling machinery	14	14	0	2	10	
84314200	Bulldozer or angledozer blades	14	14	2	2	10	
84314310	Parts for rotary boring machinery	0	0	0	0	0	
84314390	Parts of others boring machinery/perforation	14	14	0	2	10	
84314910	Parts of cranes, other machinery of load/discharge	14	14	0	2	10	
84314921	Booths for levelling machinery/appliance, etc.	10	10	2	0	10	
84314922	Tracks for machines or apparatus of heading 84.29 or 84.30	14	14	0	0	10	
84314923	Fuel tanks and other reservoirs	0	14	0	0	10	
84314929	Other parts of levelling machinery, etc.	0	0	0	0	0	
84321000	Ploughs	14	14	2	0	10	
84322100	Disc harrows, used agricultural, etc. for soil preparation	14	14	2	0	10	
84322900	Other harrows, scarifiers, cultivators, weeders, hoes, etc.	14	14	2	0	E	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84323010	Seeders-fertilizers	14	14	2	0	E	
84323090	Other seeders, planters and transplanters	35	14	0	0	15	
84324000	Manure spreaders/fertilizer distributors	14	14	2	0	15	
84328000	Other machinery, etc. for soil preparation	14	14	0	0	10	
84329000	Parts of machinery, etc. for soil preparation	14	14	2	2	15	
84331100	Lawn mowers, motorized device cuts in a horizontal plan	35	18	18	18	15	
84331900	Other lawn mowers	18	18	18	18	E	
84332010	Harvesters, including cutter bars for mounting on tractors, row-conditioning device of finger rotor and comb etc.	14	14	0	0	10	
84332090	Other mowers, including cutter bars for tractor mounting	35	14	0	0	10	
84333000	Other haymaking machinery	14	14	0	0	15	
84334000	Straw or fodder balers, including pick-up balers	14	14	0	0	E	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84335100	Combine harvester-threshers	14	14	0	0	10	
84335200	Other threshing machinery	14	14	2	2	10	
84335300	Root or tuber harvesting machine	14	14	2	2	15	
84335911	Harvesting machine for cotton, capacity 2 rows, flywheel power not exceeding 80 hp	14	14	2	2	10	
84335919	Other harvesting machinery for cotton	0	0	0	0	0	
84335990	Other machinery for threshing	0	14	2	2	15	
84336010	Selectors of fruits	14	14	2	0	10	
84336021	Machines for cleaning, sorting or grading eggs, capacity ≥ 36 000/hour	0	0	0	0	0	
84336029	Other machines for cleaning, sorting or grading eggs	14	14	0	0	15	
84336090	Machines for cleaning/sorting/grading eggs and agricultural products	14	14	0	0	E	
84339010	Parts of lawn mowers	16	16	16	16	10	
84339090	Parts of lawn mowers for harvesting/threshing, etc.	14	14	0	2	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84341000	Milking machines	14	14	0	0	E	
84342010	Machinery for processing milk	14	14	0	0	E	
84342090	Other dairy machineries	14	14	2	0	15	
84349000	Parts of milking machines and dairy machinery	14	14	0	2	10	
84351000	Machinery for the production of wine, cider, fruit juice, etc.	14	14	2	0	15	
84359000	Parts of machines for the production of wine, cider, etc.	14	14	2	0	10	
84361000	Machines and equipment for preparing food for animals/animal feed	14	14	0	0	10	
84362100	Poultry incubators and brooders	14	14	0	0	10	
84362900	Other machinery for aviculture	14	14	0	0	8	
84368000	Other machinery for agricultural, horticultural, etc.	14	14	0	0	15	
84369100	Parts of machinery for aviculture	14	14	0	2	10	
84369900	Parts of machinery for agricultural, horticultural, etc.	14	14	2	2	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84371000	Machines for cleaning, sorting, etc. of grains, vegetables, dry products	14	14	0	0	10	
84378010	Machinery for trituration or grinding of grains	2	14	0	0	10	
84378090	Other machinery for grinding industry, treatment of cereals, etc.	14	14	0	0	E	
84379000	Parts of machines for cleaning, sorting, etc. of grains	14	14	0	2	10	
84381000	Bakery machines and machines for manufacturing of pastry industry, etc.	2	14	0	0	10	
84382011	Machinery for production of chocolates, capacity ≥ 150 kg/hour	0	0	0	0	0	
84382019	Other machinery and equipment for the confectionery industry	14	14	2	0	10	
84382090	Machinery for the manufacture of cocoa or chocolate	14	14	0	0	15	
84383000	Machinery for sugar manufacture	14	14	2	0	10	
84384000	Brewery machinery	14	14	0	0	15	
84385000	Machinery for the preparation of meat	14	14	0	0	15	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84386000	Machinery for the preparation of fruits/vegetables	14	14	0	0	10	
84388010	Machinery for extracting essential oils from citrus fruits	14	14	0	0	10	
84388020	Automatic machine for beheading, tailing and gutting fish, capacity > 350 units per minute	0	0	0	0	0	
84388090	Other machinery and apparatus for food industry preparation/manufacture, etc.	14	14	0	0	E	
84389000	Parts of machinery for food industry	14	14	0	2	10	
84391010	Machines for treatment raw materials, for cellulosic pulp	14	14	2	0	10	
84391020	Classifying and purifying of cellulose pulp	14	14	2	0	15	
84391030	Refiners for production of cellulose pulp	14	14	2	0	10	
84391090	Other machinery for production of cellulosic pulp	14	14	0	0	10	
84392000	Machinery for production of paper/paperboard	14	14	0	0	10	
84393010	Reeler-tensioners for finishing paper or paperboard	14	14	2	0	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84393020	Impregnating machines for paper or paperboard	14	14	0	0	10	
84393030	Machinery for making corrugating paper or paperboard	14	14	2	0	10	
84393090	Other finishing machines and apparatus for paper or paperboard	14	14	2	0	10	
84399100	Parts of machinery for production of cellulosic pulp	14	14	0	0	10	
84399910	Rollers, corrugators or press rollers, for corrugating machines, useful width ≥ 2 500 mm	0	0	0	0	0	
84399990	Other parts of machinery for production/finishing paper/paperboard	14	14	0	0	10	
84401011	Machines and devices for sewing notebooks, with automatic feeding	0	0	0	0	0	
84401019	Other machines and devices for sewing notebooks	2	14	0	0	10	
84401020	Machines for producing paperboard covers, gluing device, production capacity > 60 units/minute	0	0	0	0	0	
84401090	Other book-binding machinery	14	14	0	0	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84409000	Parts of book-binding machinery	2	14	0	0	10	
84411010	Cutter-reelers for paper, paperboard, etc. speed > 2 000 m/min	0	0	0	0	0	
84411090	Other cuttings for paper pulp, paper or paperboard	2	14	0	0	10	
84412000	Machines for making paper bags or envelopes, of any size	14	14	0	0	10	
84413010	Folding and gluing machines for manufacturing paper boxes	14	14	0	0	10	
84413090	Machines for making cartons, tubes, drums, of paper, etc.	14	14	0	0	10	
84414000	Machines for moulding articles in paper pulp/paper/paperboard	2	14	0	0	10	
84418000	Other machinery for making paper pulp/paper/paperboard	2	10	0	0	10	
84419000	Parts of machinery for making paper pulp, paper, etc.	14	14	0	0	10	
84423010	Machinery for composing by photographic process	2	10	0	0	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84423020	Machines, apparatus and equipment for composing typographic characters by other processes, whether or not fitted with a casting device	0	0	0	0	0	
84423090	Other machines, equipment and material not previously mentioned	14	14	0	0	10	
84424010	Parts of machines for composing by photographic process	2	10	0	0	10	
84424020	Parts of machines, apparatus and equipment for composing typographic characters by other processes, etc.	0	0	0	0	0	
84424090	Parts of other machines/apparatus for preparing/manufacturing clichés	14	14	0	2	10	
84425000	Typographic characters and other elements of impression	14	14	0	2	10	
84431110	Offset printing machinery and apparatus, fed by reels, multi-colour printing etc., width ≥ 900 mm, printing units in tower configuration, and automatic reel etc.	0	0	0	0	0	
84431190	Other offset printing machinery, reel fed	2	14	0	0	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84431200	Offset printing machinery, sheet fed, for office use ≤ 22 x 36 cm	2	14	0	0	10	
84431310	Offset printing machinery, multicolour with plastic material, etc.	0	0	0	0	0	
84431321	Offset printing machinery, reels fed, printing speed ≥ 12 000 sheets/hour	0	0	0	0	0	
84431329	Other offset print. machinery/appliances, format ≤ 37,5 x 51 cm	2	14	0	0	10	
84431390	Other offset print. machinery/appliances	2	14	0	0	10	
84431400	Printing machinery and apparatus, letterpress, reel-fed, except flexographic machines and apparatus	0	0	0	0	0	
84431500	Printing machinery and apparatus, letterpress, not reel-fed, except flexographic machines and apparatus	14	14	0	0	10	
84431600	Flexographic printing machinery/appliances	14	14	0	0	10	
84431710	Rotary machines for heliogravure	14	14	0	0	10	
84431790	Other gravure printing machinery/appliances	14	14	0	0	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84431910	Machines and apparatus for printing using blocks, cylinders and other printing elements, for screen printing	14	14	0	0	10	
84431990	Other offset printing machinery	14	14	0	0	10	
84433111	Inkjet printer width ≤ 420 mm	35	12	0	2	10	
84433112	Solid wax thermal transfer printer (such as solid ink and dye sublimation)	0	0	0	0	0	
84433113	Laser printer, LED or LCD monochrome, width ≤ 280 mm	35	12	0	2	10	
84433114	Laser printer, LED or LCD monochrome, width > 280 mm and ≤ 420 mm	0	0	0	0	0	
84433115	Laser printer, LED or LCD polychromatic	0	0	0	0	0	
84433116	Other printers with width of printing > 420 mm	0	0	0	0	0	
84433119	Other printers with capacity of printing ≤ 45 ppm	12	12	0	2	10	
84433191	Other printers with printing by thermal system	12	12	0	2	10	
84433199	Other multifunction printers	0	0	0	0	0	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84433221	Line impact printers	0	0	0	0	0	
84433222	Impact printer with braille characters	0	0	0	0	0	
84433223	Impact printers, dot matrix printers	16	16	0	2	10	
84433229	Other impact printers	16	16	0	2	10	
84433231	Inkjet printer with printing width ≤ 420 mm	16	16	0	2	10	
84433232	Thermal transfer printer (solid wax)	0	0	0	0	0	
84433233	Laser printer, LED or LCD monochrome, width ≤ 280 mm	12	12	0	2	10	
84433234	Laser printer, LED or LCD monochrome, width > 280 mm and ≤ 420 mm	0	0	0	0	0	
84433235	Laser printer, LED or LCD monochrome, printing speed ≤ 20 ppm	0	12	0	0	10	
84433236	Laser printer, LED or LCD monochrome, printing speed > 20 ppm	0	0	0	0	0	
84433237	Thermal printer, used in printing images for medical diagnosis in sheets coated with a heat-sensitive – layer	0	0	0	0	0	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84433238	Others, with printing width > 420 mm	0	0	0	0	0	
84433239	Other printers with printing speed < 30 ppm	16	16	0	2	10	
84433240	Other printers by sheet fed	0	0	0	0	0	
84433251	Pen plotter	12	12	2	2	10	
84433252	Other printers with printing width > 580 mm	0	0	0	0	0	
84433259	Other plotters	16	16	2	2	10	
84433291	Postal bar code printers, 3 in 5, fluorescent ink, speed ≤ 4,5 m/s and 1,4 mm pitch	0	0	0	0	0	
84433299	Other input and output units for data processing machines	16	16	2	2	10	
84433910	Inkjet printing machinery	2	14	0	0	10	
84433921	Electrostatic copying machines for reproducing image etc. by intermediate support (indirect process), monochromatic, for copies of a surface area ≤ 1 m^2, speed < 100 copies per minute	2	14	0	0	10	
84433928	Other indirect process electrostatic copying machines	0	0	0	0	0	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84433929	Other direct reproduction electrostatic photocopying appliance	14	14	0	0	10	
84433930	Photocopy appliance by optical system	14	14	0	0	10	
84433990	Other inkjet printing machinery	2	14	0	0	10	
84439110	Parts of offset printing machinery, sheets fed ≤ 22 x 36 cm	14	14	0	2	10	
84439191	Auxiliar printing machine, folders	2	14	0	0	10	
84439192	Auxiliar printing machine (automatic numerators)	2	14	0	0	10	
84439199	Other auxiliary machinery for printing	14	14	0	0	15	
84439911	Other printing mechanisms, even without built-in print head	12	12	2	2	10	
84439912	Print heads	0	0	0	0	0	
84439919	Other impact printing mechanisms	8	8	2	2	10	
84439921	Other printing mechanism, even without print head included	8	8	2	2	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84439922	Other print head for inkjet mechanism	0	0	0	0	0	
84439923	Other ink cartridges	0	0	0	0	0	
84439929	Other parts/accessories for printers/plotters	8	8	0	2	10	
84439931	Other printing mechanism, even without photosensitive cylinder incorporated	0	0	0	0	0	
84439932	Other cylinder covered by semiconductor photoelectric material	0	0	0	0	0	
84439933	Other developer cartridges (toner)	0	0	0	0	0	
84439939	Other parts and accessories for electrostatic photocopiers	8	8	2	2	10	
84439941	Other printing mechanism, even without print head	8	8	0	2	10	
84439942	Other print heads	0	0	0	0	0	
84439949	Other laser, LED, LCD printing mechanism, parts and accessories	8	8	2	2	10	
84439950	Other printing mechanism, its parts and accessories	8	8	0	2	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84439960	Other printing circuits with assembled electronic/electric components	12	12	0	2	10	
84439970	Other trays and drawers, their parts and accessories	8	8	0	2	10	
84439980	Mechanisms for feeding or sorting paper or documents, their parts and accessories	8	8	0	2	10	
84439990	Other parts and accessories for printing	8	8	2	2	10	
84440010	Machines for extruding synthetic or artificial textile material artifice	2	14	2	0	10	
84440020	Machines for cutting or breaking synthetic or artificial textile fibres	0	0	0	0	0	
84440090	Other machines for stretching or texturing synthetic or artificial textile materials	0	0	0	0	0	
84451110	Carding for wool	0	0	0	0	0	
84451120	Carding for other vegetable textile fibres; paper yarn and paper yarn fabrics (chapter 53)	0	0	0	0	0	
84451190	Carding for preparing of other textile materials	2	14	2	0	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84451200	Textile combining machines	0	0	0	0	0	
84451300	Drawing or roving machines of textile materials	0	0	0	0	0	
84451910	Machines for preparing silk	0	0	0	0	0	
84451921	Machines for recovering ropes, threads, etc., transforming them into fibres suitable for carding	2	14	2	0	10	
84451922	Machines for separating cotton fibres from the seeds	2	14	0	0	10	
84451923	Machines for degreasing, washing, bleaching or dyeing textile fibres in bulk or raw form	14	14	0	0	10	
84451924	Wool fibre working machines	0	0	0	0	0	
84451925	Machines for openers for other vegetable textile fibres (chapter 53)	0	0	0	0	0	
84451926	Wool carbonising machines	0	0	0	0	0	
84451927	Wool stretching machines	0	0	0	0	0	
84451929	Other machines for preparing other textile materials	2	14	0	0	10	
84452000	Textile spinning machine	0	0	0	0	0	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84453010	Twisting machines of textile material	0	0	0	0	0	
84453090	Other textile doubling or twisting machines	14	14	0	0	E	
84454011	Automatic weft winding machines (spooling machines) for textile materials	0	0	0	0	0	
84454012	Automatic winding machines for elastane yarns	0	0	0	0	0	
84454018	Other textile winding machines, with automatic knotter	0	0	0	0	0	
84454019	Other textile winding machines, automatic	14	14	0	0	10	
84454021	Non-automatic textile winding machines, speed ≥ 4 000 m/min	0	0	0	0	0	
84454029	Other winding machines for textile material, non-automatic	2	14	0	0	10	
84454031	Machines for making hanks, with control/automatic tying	0	0	0	0	0	
84454039	Other machines for making hanks	2	14	2	0	10	
84454040	Automatic ball winding machines of textile material	0	0	0	0	0	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84454090	Other textile winding or reeling machines	2	14	2	0	10	
84459010	Textile warping machines	2	14	2	0	10	
84459020	Drawing-in and reeling machine for textile material	0	0	0	0	0	
84459030	Warp tying-in or twisting machines of textile material	2	14	2	0	10	
84459040	Automatic heddle-positioning machine for textile material	0	0	0	0	0	
84459090	Other machines for production/preparation of textile yarns	14	14	0	0	10	
84461010	Looms for fabric of width ≤ 30 cm, jacquard mechanism	0	0	0	0	0	
84461090	Other looms for fabric of width ≤ 30 cm	2	14	0	0	10	
84462100	Shuttle looms for fabric of width > 30 cm, motor-driven	2	14	2	0	10	
84462900	Other shuttle looms for fabric of width > 30 cm	2	14	0	0	10	
84463010	Air jet loom for fabrics of width > 30 cm, without shuttle	0	0	0	0	0	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84463020	Water jet looms for fabrics of width > 30 cm, without shuttle	0	0	0	0	0	
84463030	Projectile looms for fabrics of width > 30 cm, without shuttle	0	0	0	0	0	
84463040	Looms for fabrics of width > 30 cm, without shuttle, with rapiers	0	0	0	0	0	
84463090	Other looms for fabric, width > 30 cm, without shuttle	2	14	2	0	10	
84471100	Circular knitting machines, with a cylinder diameter ≤ 165 mm	0	0	0	0	0	
84471200	Circular knitting machines with cylinder diameter > 165 mm	2	14	0	0	10	
84472010	Manual flat knitting machines for mesh	20	20	20	20	15	
84472021	Flat knitting, motorised, for production of warp mesh	0	0	0	0	0	
84472029	Other flat knitting, motorised, for mesh	2	14	0	0	10	
84472030	Stitch-bonding machines	2	14	0	0	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84479010	Machine for making knotted netting/tulle/bobinot tulle	0	0	0	0	0	
84479020	Automatic embroidery machines	0	0	0	0	0	
84479090	Other machines for making gimped, yarn, tulle, etc. for tufting	2	14	0	0	10	
84481110	Dobbies for weaving looms	2	14	0	0	10	
84481120	Jacquards mechanisms for looms	0	0	0	0	0	
84481190	Card reducers, punches and copiers, etc.	2	14	0	0	10	
84481900	Other machinery and auxiliary equipment for working etc. textile material	2	14	0	0	10	
84482010	Machines for extruding nipples of synthetic/artificial textile material	0	0	0	0	0	
84482020	Other parts/accessories of machines for extruding nipples of textile material	14	14	0	0	10	
84482030	Other parts/accessories of machines for cutting or breaking textile fibre	0	0	0	0	0	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84482090	Other parts/accessories of machines for stretching, etc. textile fibre	0	0	0	0	0	
84483100	Parts and accessories of machines for the production of carding linings	2	14	0	0	10	
84483211	Parts and accessories of machines for the production of (flat) letter hats	2	14	2	0	10	
84483219	Other parts and accessories of machines for textile processing machines, except carding garments	2	14	0	0	10	
84483220	Parts and accessories for textile combing machines	0	0	0	0	0	
84483230	Drawing or roving machines of textile material	2	14	0	0	10	
84483240	Parts and accessories of machines for preparing silk	0	0	0	0	0	
84483250	Parts and accessories of wool carbonising machines	0	0	0	0	0	
84483290	Other parts and accessories of machines for textile material production	2	14	0	0	10	
84483310	Spindle sliders for textile preparation machines	2	14	0	0	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84483390	Spindles, their vanes and rings, for textile preparation machines	2	14	0	0	10	
84483911	Parts and accessories for intermittent spinning machines (self-spinning machines) for preparing textile materials	2	14	0	0	10	
84483912	Parts and accessories of tow-to-yarn machines for preparing textile materials	0	0	0	0	0	
84483917	Parts and accessories of other spinning machines for textile materials	2	14	0	0	10	
84483919	Parts and accessories of machines for doubling/twisting textile materials	2	14	0	0	10	
84483921	Parts and accessories of weft winding machines	0	0	0	0	0	
84483922	Parts/accessories of automatic winding machines for elastane yarns	0	0	0	0	0	
84483923	Parts and accessories of other automatic winding machines	2	14	0	0	10	
84483929	Parts and accessories of other reeling/winding machines	2	14	0	0	10	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84483991	Parts and accessories of warpers	2	14	0	0	10	
84483992	Parts and accessories of heddle and reed drawing-in machines	0	0	0	0	0	
84483999	Parts and accessories of other machine for working textile material	2	14	0	0	10	
84484200	Reeds, heddles and heddle frames for weaving looms	2	14	0	0	10	
84484910	Parts and accessories of auxiliary machinery for looms	2	14	0	0	10	
84484920	Parts and accessories of looms for weaving fabrics of a width > 30 cm, shuttleless, water-jet or projectile type	0	0	0	0	0	
84484990	Other parts and accessory of looms for weaving fabric	2	14	0	0	10	
84485100	Sinkers, needles, etc. used in forming stitches	0	0	0	0	0	
84485910	Parts and accessories of circular knitting machines	2	14	0	0	10	
84485921	Parts and accessories of hand-operated flat knitting machines	16	16	16	16	10	
84485922	Parts and accessories of flat warp knitting machines used for the production of knitted fabrics	0	0	0	0	0	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84485929	Other parts and accessories of other flat knitting	2	14	0	0	10	
84485930	Parts and accessories of machines for the manufacture of nets, tulles, mesh fabrics, etc.	0	0	0	0	0	
84485940	Parts and accessories of machines for the manufacture of guipure, lace, and similar products	14	14	2	0	10	
84485990	Other parts/accessories of other knitting, stitch-bonding machines	2	14	0	0	10	
84490010	Machinery for the manufacture/finishing of felt	14	14	2	0	10	
84490020	Machinery for the manufacture of nonwovens	0	0	0	0	0	
84490080	Other machinery for the manufacture/finishing of felt hat	14	14	2	0	10	
84490091	Other machinery for the manufacture of nonwovens	0	0	0	0	0	
84490099	Parts and accessories of machinery for manufacture/finishing of felt, etc.	2	14	0	0	10	
84501100	Washing machines, capacity ≤ 10 kg, fully automatic machines	20	20	8	20	15	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84501200	Washing machines, capacity ≤ 10 kg, with built-in centrifugal dryer	20	20	20	20	E	
84501900	Other washing machines, capacity ≤ 10 kg of dry clothes	20	20	20	20	10	
84502010	Continuous laundry washing tunnels capacity>10kg dry clothes	0	0	0	0	0	
84502090	Other washing machines, capacity > 10 kg of dry clothes	35	14	0	0	15	
84509010	Parts of washing machines, capacity > 10 kg of dry clothes	14	14	0	0	10	
84509090	Parts of washing machines, capacity ≤ 10 kg of dry clothes	16	16	16	16	10	
84511000	Dry-cleaning machines	14	14	2	0	10	
84512100	Clothes drying machines, capacity ≤ 10 kg of dry clothes	20	20	20	20	15	
84512910	Other machines for drying clothes (microwaves type), production ≥ 120 kg/h	0	0	0	0	0	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84512990	Other machines for drying clothes	2	14	0	0	15	
84513010	Ironing machines and presses for clothes, automatics	0	0	0	0	0	
84513091	Ironing presses for clothes, weighing ≤ 14 kg	20	20	20	20	10	
84513099	Other ironing machines and presses, including fusing presses	14	14	0	0	15	
84514010	Machines for washing yarns/fabric/articles of textile materials	14	14	0	0	15	
84514021	Machines for dyeing fabrics in rolls, by static pressure, etc.	2	14	0	0	15	
84514029	Other machines for dyeing or bleaching fabric yarns	14	14	0	0	15	
84514090	Machines for dyeing or bleaching other textile materials	14	14	0	0	10	
84515010	Inspection machines for fabrics	0	0	0	0	0	
84515020	Automatic machines, for stacking or cutting fabrics	0	0	0	0	0	
84515090	Other machines for reeling, unreeling, folding, pinking fabrics	14	14	2	0	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84518000	Other machinery for working textile materials	2	14	0	0	10	
84519010	Parts of drying machines, capacity ≤ 10 kg of dry clothes	16	16	16	16	10	
84519090	Parts of other machinery for working textile materials	14	14	0	2	10	
84521000	Sewing machines, domestic use	20	20	20	20	15	
84522110	Sewing machines for leather or skins, automatic	0	0	0	0	0	
84522120	Sewing machines, automatic	0	0	0	0	0	
84522190	Sewing machines for other materials, automatic	0	0	0	0	0	
84522910	Sewing machines for leather or skins, non-automatic	2	10	0	0	10	
84522921	Overlock sewing machines, non-automatic	0	0	0	0	0	
84522922	Buttonhole sewing machines, non-automatic	0	0	0	0	0	
84522923	Zig-zag machines, for inserting elastic, non-automatic	0	0	0	0	0	
84522924	Straight stitch sewing machines, non-automatic	2	10	0	0	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84522925	Overedge sewing machines (coverstitch machines), non-automatic	2	10	0	0	8	
84522929	Other sewing machines for textiles, non-automatic	0	0	0	0	0	
84522990	Other sewing machines, non-automatic	2	10	0	0	10	
84523000	Sewing machine needles	2	14	0	0	10	
84529020	Furniture, bases and covers for sewing machines and its parts	18	18	18	18	10	
84529081	Thread guides, shuttle hooks, and bobbin holders for sewing machines	16	16	16	16	10	
84529089	Other parts of sewing machines for domestic use	16	16	16	16	10	
84529091	Thread-guides, shuttles hooks, etc. for other sewing machines	2	14	0	0	10	
84529092	Parts for overlock sewing machines	0	0	0	0	0	
84529093	Rotary shuttles for sewing machines	0	0	0	0	0	
84529094	Bodies cast by moulding	14	14	0	0	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84529099	Parts of other sewing machines	0	0	0	0	0	
84531010	Machines for splitting leather with a usable width of ≤ 3 m, endless blades, featuring programmable electronic control	14	14	0	0	10	
84531090	Other machines for the preparation, tanning, and working of leather and skins	14	14	0	0	10	
84532000	Machinery for making or repairing footwear	2	14	2	0	10	
84538000	Machines for making/repairing footwear/other articles of leathers/skins	14	14	0	0	10	
84539000	Parts of machines for production/tanning, etc. of leathers/skins	14	14	0	2	10	
84541000	Converters for metallurgy, steelmaking, or foundry	14	14	0	0	10	
84542010	Ingot moulds	2	14	0	0	10	
84542090	Crucibles or foundry ladles	14	14	0	0	E	
84543010	Pressure die-casting machines	2	14	2	0	15	
84543020	Centrifugal casting machines	0	0	0	0	0	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84543090	Other casting machines used in metallurgy/metal foundries, etc.	14	14	2	0	15	
84549010	Parts of centrifugal casting machines	0	0	0	0	0	
84549090	Parts of converters, etc., for metallurgy, steelmaking, or foundry	14	14	2	2	10	
84551000	Tube mills, of metal	14	14	0	0	10	
84552110	Hot rolling mills and combined hot and cold rolling mills, with smooth rollers, of metals	2	14	0	0	10	
84552190	Other hot rolling mills and combined hot and cold rolling mills, with smooth rollers, of metals	14	14	0	0	15	
84552210	Cold-rolling mills for metal, with smooth rolls	14	14	2	0	15	
84552290	Other cold-rolling mills for metal	14	14	0	0	10	
84553010	Rolls for rolling mills, melted, of steel/nodular iron	14	14	2	0	10	
84553020	Rolls for rolling mills, etc. carbon ≥ 0,80 %, etc.	0	0	0	0	0	
84553090	Other rolls for rolling mills of metal	2	14	2	0	10	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84559000	Other parts of metal mills	14	14	0	2	10	
84561011	Laser or other light or photon beam machine tools, numerically controlled, for cutting metal sheets with a thickness > 8 mm	0	0	0	0	0	
84561019	Other laser or other light or photon beam machine tools, numerically controlled, for cutting metal sheets with a thickness > 8 mm	14	14	2	0	10	
84561090	Other machine-tools operated by laser, etc.	14	14	0	0	15	
84562010	Ultrasonic machine-tools, numeric controlled	0	0	0	0	0	
84562090	Other machine-tools operated by ultrasonic processes	0	0	0	0	0	
84563011	Electroerosion machine tools for texturing cylindrical surfaces, numeric controlled	0	0	0	0	0	
84563019	Other machine tools operated by electrodischarge, numerically controlled	2	14	2	0	10	
84563090	Other machine-tools operated by electrodischarge	14	14	2	0	10	
84569000	Other machine tools working to remove any material	14	14	0	0	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84571000	Machining centres, for working metals	14	20	2	0	15	
84572010	Unit construction machine, for working metals, numerically controlled	14	14	2	0	10	
84572090	Other unit construction machines, for working metals	14	14	2	0	10	
84573010	Multi-station transfer machines, for working metals, numerically controlled	14	14	2	0	10	
84573090	Other multi-station transfer machines, for working metals	14	14	0	0	10	
84581110	Horizontal lathes for working metals, with numerical control and turret type	14	14	2	0	10	
84581191	Horizontal lathes for working metals, 6 or more work spindle holder	0	0	0	0	0	
84581199	Other horizontal lathes, for working metals, with numeric control	14	14	0	0	15	
84581910	Horizontal lathes, for working metals, with numerical control and turret type	14	14	0	0	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84581990	Other horizontal lathes for working metals, without numerical control	14	14	2	0	10	
84589100	Other horizontal lathes for working metals, with numerical control	14	14	0	0	10	
84589900	Other lathes for working metals, without numerical control	14	14	0	0	15	
84591000	Machine tools for drilling, boring, milling, tapping internally or externally metals, units with sliding head	14	14	2	0	10	
84592110	Machine tools for drilling, etc. metals, radial, numerically controlled	14	14	0	0	10	
84592191	Machine tools for drilling, etc. metals, with more than one single- or multi-spindle head	14	14	2	0	10	
84592199	Other machine tools for drilling, etc. metals, with numerical control	14	14	0	0	10	
84592900	Other machine-tools for drilling, etc. metals	14	14	0	0	10	
84593100	Other boring-milling machines for working metals, with numerical control	14	14	2	0	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84593900	Other boring-milling machines for working metals, without numerical control	14	14	0	0	10	
84594000	Other boring machines for working metals	14	14	0	0	10	
84595100	Milling machines, for working metals, with console, with numerical control	14	14	0	0	10	
84595900	Milling machines, for working metals, with console, without numerical control	14	14	0	0	10	
84596100	Milling machines, for working metals, without console, without numerical control	14	14	0	0	10	
84596900	Milling machines for working metals, without console, without numerical control	14	14	0	0	15	
84597000	Other threading or tapping machines, for working metals	2	14	0	0	10	
84601100	Machines for grinding flat surfaces etc., with numerical control	14	14	0	0	15	
84601900	Other machines for grinding flat surfaces, etc.	14	14	0	0	15	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84602100	Other machines for grinding flat surfaces ≥ 0,01 mm, with numerical control	14	14	2	0	10	
84602900	Other machine tools for griding/cermets, precision ≥ 0,01 mm	14	14	2	0	15	
84603100	Machine tools for sharpening/cermets, with numerical control	2	14	2	0	15	
84603900	Other machines-tools for sharpening/cermets	14	14	0	0	15	
84604011	Honning machines for cylinders of metals, diameter ≤ 312 mm, with numerical control	14	14	2	0	10	
84604019	Honning machines for metals/cermets, with numerical control	14	14	2	0	10	
84604091	Other honning machines for cylinders of metals/cermets, diameter ≤ 312 mm	14	14	0	0	10	
84604099	Other honning machines for cylinders of metals/cermets	14	14	0	0	10	
84609011	Other machine tools for polishing metals/cermets, with five or more heads and a rotary workpiece holder, with numerical control	0	0	0	0	0	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84609012	Grinding machine tools, heads ≥ 2, rotary workpiece holder	0	0	0	0	0	
84609019	Other machine tools for sharpening etc. metals/cermets, with numerical control	14	14	2	0	10	
84609090	Other machine tools for sharpening, etc. metals/cermets	2	14	0	0	10	
84612010	Machine-tools for gears	2	14	0	0	10	
84612090	Machine-tools for shaping gear	14	14	0	0	10	
84613010	Gear broaching machines, with numerical control	2	14	2	0	10	
84613090	Other gear broaching machines	14	14	2	0	10	
84614010	Machines for cutting or finishing gears, with numerical control	0	0	0	0	0	
84614091	Gear tooth rounding machines	2	14	2	0	10	
84614099	Other machines for cutting or finishing gears	2	14	0	0	10	
84615010	Machine tools for cutting or sectioning metals, with endless saw blades	14	14	2	0	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84615020	Machine tools for cutting or sectioning metals, circular saws blades	14	14	0	0	10	
84615090	Other machine tools for cutting or sectioning metals	14	14	0	0	10	
84619010	Other machine tools that operate by metal or cermet removal, not specified or included in other positions, with numerical control	14	14	0	0	10	
84619090	Other machine tools that operate by metal or cermet removal, etc.	14	14	0	0	10	
84621011	Machine tools for stamping metals, with numerical control	14	14	0	0	E	
84621019	Machines (including presses) for forging hammers, power hammers, and trip hammers, with numerical control	14	14	2	0	E	
84621090	Other machines (including presses) for forging hammers, power hammers, and trip hammers, with numerical control	14	14	0	0	10	
84622100	Machines (including presses) for rolling, bending, coiling, straightening, or flattening metals, with numerical control	35	14	2	0	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84622900	Other machines (including presses) for rolling, bending, coiling, straightening, or flattening metals	35	14	0	0	15	
84623100	Machines-tools for shearing metals, with numerical control	14	14	2	0	15	
84623910	Machines-tools for shearing metals, guillotine type	14	14	2	0	15	
84623990	Other machines-tools for shearing metals	14	14	2	0	15	
84624100	Machine-tools for punching/notching metals, with numerical control	14	14	2	0	10	
84624900	Other machine-tools for punching/notching metals, with numerical control	14	14	0	0	15	
84629111	Hydraulic presses for moulding metal powders by sintering, capacity ≤ 35 000 kN	14	14	2	0	10	
84629119	Other hydraulic presses for metals, etc., capacity ≤ 35 000 kN	14	14	0	0	15	
84629191	Other hydraulic presses for moulding metal powders by sintering	14	14	2	0	E	
84629199	Other hydraulic presses for metals/metallic carbides	14	14	2	0	E	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84629910	Other presses for moulding metal powders by sintering	14	14	2	0	10	
84629920	Other presses for extrusion of metals/metallic carbides	14	14	2	0	10	
84629990	Other presses for working metals/metallic carbides	14	14	0	0	15	
84631010	Benches for tubes of metals/cermets	14	14	2	0	15	
84631090	Benches for tubes, profiles, wires of metals/cermets	14	14	2	0	10	
84632010	Machines for internal or external threading by rolling, with numerical control	14	14	2	0	10	
84632091	Other machine tools of flat combs, capacity ≥ 160 threads/min	0	0	0	0	0	
84632099	Other machines for thread by rolling, for metals mills, etc.	14	14	0	0	10	
84633000	Machines for working wire and threads of metal	14	14	0	0	10	
84639010	Other machine tools for working metals or cermets, operating without material removal, with numerical control	2	14	0	0	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84639090	Other machine tools for working metals, without material removal	14	14	2	0	15	
84641000	Machine tools for sawing stones, ceramics, concrete, etc.	14	14	0	0	15	
84642010	Machines-tools for grinding or polishing glass	14	14	0	0	15	
84642021	Machine tools for polishing floor, wall tiles, slabs of ceramic	0	0	0	0	0	
84642029	Other machines-tools for grinding or polishing ceramic	14	14	0	0	10	
84642090	Machines-tools for grinding or polishing stone, etc.	14	14	0	0	10	
84649011	Other machine tools for grinding, milling, and drilling glass, with numerical control	0	0	0	0	0	
84649019	Other machines tools for cold-working of glass	2	14	0	0	10	
84649090	Other machines-tools for working tools, ceramics, etc.	14	14	0	0	15	
84651000	Machine tools for working wood, etc. for different operations without tools	2	14	0	0	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84659110	Machine-tools for sawing wood, cork, etc. bandsaws	14	14	2	0	10	
84659120	Machine-tools for sawing wood, cork, etc. circular saws	14	14	0	0	15	
84659190	Other machine-tools for sawing wood, cork, bone, etc.	14	14	0	0	15	
84659211	Milling machines for wood, cork, bone, hardened rubber, hard plastics, or similar hard materials, with numerical control	2	14	0	0	10	
84659219	Machine tools for planing, etc. wood, etc. with numerical control	2	14	0	0	10	
84659290	Other machine-tools for planing, etc. wood, cork, etc.	2	14	0	0	10	
84659310	Sanding machines for wood, cork, bone, hard rubber, etc.	2	14	0	0	10	
84659390	Other machine-tools for grinding/polishing wood, cork, etc.	14	14	0	0	10	
84659400	Machine-tools for bending/assembling wood, cork, bone, etc.	14	14	0	0	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84659511	Machine-tools for drilling wood, cork, etc. with numerical control	14	14	0	0	10	
84659512	Machine-tools for morticing wood, cork, etc. with numerical control	14	14	2	0	E	
84659591	Other machine-tools for drilling wood, cork, bone, etc.	2	14	0	0	10	
84659592	Other machine-tools for morticing wood, cork, bone, etc.	14	14	2	0	E	
84659600	Machine-tools for splitting/slicing/paring wood, etc.	2	14	2	0	10	
84659900	Other machine-tools for working wood, cork, bone, etc.	2	14	0	0	10	
84661000	Tool holders and automatic opening dies	14	14	0	2	15	
84662010	Workpieces holders for lathes	14	14	0	2	15	
84662090	Workpieces holders for other machines and tools	14	14	0	2	15	
84663000	Dividing heads/special attachments for machines-tools	14	14	0	2	10	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84669100	Parts and accessories of machine tools for working stone, concrete, etc.	14	14	0	2	10	
84669200	Parts and accessories of machine tools for working wood, bone, etc.	14	14	0	2	10	
84669311	Parts and accessories of machine tools operated by ultrasound	0	0	0	0	0	
84669319	Parts and accessories of machine tools operated by laser, etc.	14	14	0	0	10	
84669320	Parts and accessories of machining centres, etc., for working metal	14	14	0	2	10	
84669330	Parts and accessories of lathes for metals	14	14	0	2	10	
84669340	Parts and accessories of machine tools for drilling, milling, etc. metals	14	14	0	2	10	
84669350	Parts and accessories of machine tools for sharpening, etc. metals	14	14	0	2	10	
84669360	Parts and accessories of machine tools for planing, etc. gear	14	14	0	2	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84669410	Parts and accessories of machine tools for forging, etc. metals	14	14	0	2	10	
84669420	Parts and accessories of machine tools for rolling, etc. metals	14	14	0	2	10	
84669430	Parts and accessories of machine tools for extrusion of metals	14	14	2	2	10	
84669490	Parts and accessories of other machine tools for working metals, etc.	14	14	0	2	10	
84671110	Rotary pneumatic drills, for manual use	2	14	0	0	10	
84671190	Other rotary pneumatic tools, for manual use	2	14	0	0	10	
84671900	Other pneumatic tools, for manual use	2	14	0	0	10	
84672100	Drills with built-in electric motor	20	20	8	20	10	
84672200	Saws with built-in electric motor	20	20	20	20	10	
84672910	Shears with built-in electric motor	20	20	20	20	10	
84672991	Cutters for textiles, with built-in electric motor	20	20	20	20	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84672992	Screwdrivers and tapping machines with built-in electric motor	35	20	20	20	10	
84672993	Hammers with built-in electric motor	2	14	2	0	10	
84672999	Other tools with built-in electric motor	20	20	20	20	10	
84678100	Chain saws, for manual use	2	10	0	0	10	
84678900	Other tools for manual use, hydraulic electric motor/non-electric	14	14	0	0	10	
84679100	Parts of chain saws, for manual use	2	14	0	0	10	
84679200	Parts of pneumatic tools, for manual use	14	14	0	2	10	
84679900	Parts of tools for manual use, hydraulic electric motor/non-electric	14	14	0	2	15	
84681000	Blowtorches, manual use	16	16	16	16	10	
84682000	Other gas-powered machines and appliances for surface hardening	14	14	2	0	10	
84688010	Machine-tools for friction welding	0	0	0	0	0	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84688090	Machine-tools for welding	14	14	0	0	15	
84689010	Parts of blowtorches, manual use	16	16	16	16	15	
84689020	Pats of machine-tools for friction welding	0	0	0	0	0	
84689090	Parts of other machinery for welding, gas-machines and devices	14	14	0	2	10	
84690010	Word-processing machines	14	14	0	0	10	
84690021	Electronic typewriters, with printing speed ≤ 40 characters/second	20	20	17	20	10	
84690029	Other automatic typewriters	20	20	20	20	10	
84690031	Stenotypes, non-electric weight ≤ 12 kg	0	0	0	0	0	
84690039	Other typewriters, non-electric	20	20	20	20	10	
84701000	Electronic calculators etc., operating without external source of electric power, etc.	20	20	2	20	10	
84702100	Electronic calculating machines, with built-in printer device	20	20	2	20	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84702900	Other electronic calculating machines	20	20	2	20	10	
84703000	Other calculating machines	20	20	8	20	10	
84705011	Cash registers, capable of electronic communication with computer, etc.	16	16	2	2	10	
84705019	Other electronic cash registers	16	16	2	2	15	
84705090	Other cash registers	14	14	0	0	10	
84709010	Postage-franking machines	0	0	0	0	0	
84709090	Other franking machines, tickets-issuing machines and similar	14	14	0	0	10	
84713011	Portable data processing machines, battery/electric powered, weight < 350 g, screen area ≤ 140 cm^2	2	0	0	2	4	
84713012	Portable data processing machines, battery/electric powered, weight < 3,5 kg, screen area < 560 cm^2	35	16	0	2	15	
84713019	Other portable data processing machines, battery/electric powered, portable, weight ≤ 10 kg	35	16	0	2	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84713090	Other portable data processing machines, battery/electric powered, portable weight ≤ 10 kg, etc.	16	16	2	2	E	
84714110	Digital data-processing machines, weight < 750 g, etc., data entry/command, screen area < 280 cm^2	35	12	0	2	10	
84714190	Other digital data processing machines, with a CPU, whether or not combined with input and output units	35	16	0	2	15	
84714900	Other automatic data processing machines in the form of systems	35	16	2	2	15	
84715010	Small-capacity digital processing unit, microprocessor, etc., fob ≤ USD 12 500	16	16	0	2	15	
84715020	Medium-capacity digital processing unit, etc. USD 12 500 < fob ≤ USD 46 000	12	12	2	2	15	
84715030	Big-capacity digital processing unit, etc., USD 46 000 < fob ≤ USD 100 000	8	8	2	2	10	
84715040	Very big-capacity digital processing unit, etc., fob > USD 100 000	4	4	2	2	4	
84715090	Other digital processing, etc.	16	16	2	2	10	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84716052	Keyboards for automatic data processing machines	12	12	0	2	10	ex Category "0" only for: "Keyboard specially adapted for disabled people"
84716053	Indicators for automatic data processing machines	12	12	0	2	10	ex Category "0" only for: "Indicator or pointer device – computer mouse – specially adapted for disabled person"
84716054	Digitizing tables, for automatic data processing machines	12	12	2	2	10	
84716059	Other input units, for automatic data processing machines	12	12	2	2	10	
84716061	Terminal devices with an alphanumeric keyboard and monochrome video display	16	16	2	2	10	
84716062	Terminal devices with an alphanumeric keyboard and polychrome video display	16	16	0	2	10	
84716080	Self-service banking terminals	16	16	2	2	E	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84716090	Other input/output units for data-processing machines	16	16	2	2	10	ex Category ”0” only for: ”Braille products”
84717011	Magnetic disk units, for floppy disks	2	0	0	2	4	
84717012	Magnetic disks units, for hard drives	8	8	0	2	10	
84717019	Other units of magnetic disks	8	8	0	2	10	
84717021	Optical disk units, for data reading	2	0	0	2	4	
84717029	Other units of optical disks	2	0	0	2	4	
84717032	Magnetic tape units, for cartridges	2	0	0	2	4	
84717033	Magnetic tape units, for cassette	2	0	0	2	4	
84717039	Other magnetic tape units	12	12	2	2	10	
84717090	Other storage units	12	12	2	2	10	
84718000	Other automatic units of data-processing machines	16	16	0	2	15	
84719011	Readers or recorders of magnetic cards	12	12	0	2	10	
84719012	Bar-code readers	12	12	0	2	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84719013	Magnetizable character readers	12	12	0	2	10	
84719014	Scanners	2	0	0	2	4	
84719019	Other data processing readers or recorders	12	12	2	2	15	
84719090	Other automatic data-processing machines, their units	16	16	2	2	15	
84721000	Hectograph or stencil duplicating machines, for office use	2	14	0	0	10	
84723010	Automatic machines for obliterating postage stamps	2	0	2	2	4	
84723020	Automatic machines for sorting correspondence by format, classifying and distributing it etc.	2	0	2	2	4	
84723030	Automatic machines for selecting and distributing parcels, using optical reading of the postal code	2	0	2	2	4	
84723090	Other machines for sorting, folding, enveloping or strapping correspondence, etc.	0	0	0	0	0	
84729010	Automatic cash dispensers, including those performing other operations	16	16	2	2	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84729021	Machines of the type used in bank tellers, with an authentication device, electronic, etc.	16	16	2	2	10	
84729029	Other banking machines, with devices for authenticating	16	16	2	2	15	
84729030	Machines for sorting and counting coins or paper money	14	14	0	0	10	
84729040	Pencil sharpeners, punchers, staplers and unstaplers	18	18	18	18	10	
84729051	Automatic document sorters, etc., classification capacity > 400 documents per minute	2	0	2	2	4	
84729059	Other automatic document sorters, incorporating readers or writers of item 8471.90.1	12	12	2	2	10	
84729091	Machines for printing addresses or for stamping address plates	0	0	0	0	0	
84729099	Other office, banking, etc. machines and equipment	2	14	0	0	10	
84731010	Parts and accessories of word processing machines	14	14	0	0	10	
84731090	Other parts and accessories of machines of heading 84.69, except word processing machines	16	16	16	16	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84732100	Parts and accessories of electronic calculating machines	16	16	16	16	10	
84732910	Printed circuits, assembled, for cash register	12	12	2	2	10	
84732920	Parts and accessories of other calculating/accounting machines	16	16	16	16	10	
84732990	Parts and accessories for franking machines, ticket issuing machines, etc.	8	8	2	2	10	
84733011	Cabinet with power supply, for automatic data-processing machines	12	12	0	2	10	
84733019	Other cabinets, for automatic data-processing machines	10	10	0	2	10	
84733031	Hard disk drive head disk assembly (HDA), assembled	4	0	0	2	4	
84733032	Magnetic head positioning arms for disk/tape drives	0	0	0	0	0	
84733033	Magnetic heads for disks of tape units	0	0	0	0	0	
84733034	Winding mechanisms for magnetic tape conveyors	0	0	0	0	0	
84733039	Other magnetic disk/tape drive parts and accessories	4	0	0	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84733041	Motherboards, assembled, for data processing machines	12	12	0	2	E	
84733042	Memory boards (modules) with a surface area ≤ 50 cm^2	12	12	0	2	10	
84733043	Microprocessor boards, even with heat dissipation device	0	0	0	0	0	
84733049	Other printed circuits for automatic data processing machines	12	12	0	2	10	
84733092	Screen for portable microcomputers portable, polychromatic	0	0	0	0	0	
84733099	Other parts and accessories for automatic data processing machines	8	8	0	2	10	
84734010	Printed circuits with assembled electrical or electronic components for office machines/apparatus	12	12	0	2	E	
84734070	Other parts and accessories of banknote dispensing machines etc.	14	14	2	2	10	
84734090	Other parts and accessories for office machines and equipment, etc.	8	8	2	2	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84735010	Printed circuits with assembled electrical or electronic components, which can be used interchangeably etc.	12	12	2	2	E	
84735040	Magnetic heads, which can be used interchangeably etc.	0	0	0	0	0	
84735050	Memory modules with a surface area ≤ 50 cm^2, which can be used interchangeably etc.	12	12	2	2	E	
84735090	Other parts and accessories which can be used interchangeably etc.	16	16	2	2	10	
84741000	Machines and apparatus for selecting, sifting, separating or washing solid mineral substances	14	14	2	0	10	
84742010	Machinery for grinding, etc. solid mineral substances, ball mills	14	14	0	0	10	
84742090	Other machinery for grinding, etc. solid mineral substances	14	14	0	0	10	
84743100	Cement mixers and apparatus for kneading cement	14	14	2	0	10	
84743200	Machines for mixing mineral substances with bitumen	14	14	2	0	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84743900	Other machinery for mixing/kneading solid mineral substances	14	14	0	0	15	
84748010	Machinery for production of moulds of sand for foundry	2	14	2	0	10	
84748090	Machinery for agglomerating/moulding solid mineral fuels, etc.	14	14	0	0	10	
84749000	Parts of machinery for screening, etc. mineral substances	14	14	0	2	10	
84751000	Machines for assembling electric lamps, tubes, valves, etc.	0	0	0	0	0	
84752100	Machines for making optical fibres and its sketches	14	14	2	0	10	
84752910	Machines for making glass containers, except flasks	2	14	0	0	10	
84752990	Other machines for manufacturing or hot working glass or glassware	14	14	0	0	15	
84759000	Parts of machines for manufacturing or hot working glass or glass products	14	14	0	0	10	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84762100	Automatic drinks vending machines, with built-in heating or cooling device	2	14	0	0	15	
84762900	Other automatic drinks vending machines	14	14	0	0	10	
84768100	Automatic food vending machines with built-in heating or cooling device	2	14	0	0	10	
84768910	Other automatic postal stamps vending machines	0	0	0	0	0	
84768990	Other automatic vending machines of other products	2	14	0	0	10	
84769000	Parts of automatic vending machines	2	14	0	0	10	
84771011	Horizontal, numerically controlled, single-color injection moulding machines for thermoplastic materials, injection capacity ≤ 5 000 g, clamping force≤ 12 000 kN	2	14	0	0	10	
84771019	Other horizontal numerically controlled injection moulding machines for rubber or plastics	2	14	0	0	10	
84771021	Other moulding machines, monocolour, for thermoplastic materials, with an injection capacity ≤ 5 000 g, clamping force ≤ 12 000 kN	2	14	0	0	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84771029	Other horizontal injection moulding machines for rubber or plastics	2	14	0	0	10	
84771091	Other numerically controlled rubber/plastic injection moulding machines	2	14	0	0	10	
84771099	Other rubber/plastic injection moulding machines	14	14	0	0	10	
84772010	Extruders for thermoplastics materials, screw diameter ≤ 300 mm	2	14	0	0	10	
84772090	Other extruders for rubber or plastic	2	14	0	0	10	
84773010	Blow-moulding machines for manufacturing thermoplastic containers ≤ 5 l, production rate ≤ 1 000 units/h, etc.	14	14	0	0	10	
84773090	Other blow-moulding machines for rubber/plastic	14	14	0	0	10	
84774010	Expanded polystyrene (EPS) or expanded polypropylene (EPP) vacuum moulding machines	0	0	0	0	0	
84774090	Other vacuum-moulding machines or thermoforming machines	2	14	0	0	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84775100	Machines for moulding or retreading tyres or for moulding or shaping inner tubes	2	14	0	0	10	
84775911	Presses for moulding rubber/plastic capacity ≤ 30 000 kN	14	14	0	0	10	
84775919	Other presses for moulding rubber/plastic	14	14	2	0	15	
84775990	Other machinery for moulding rubber/plastic	2	14	0	0	10	
84778010	Machine for joining rubber sheets together or with rubberized fabrics, for the manufacture of tires	0	0	0	0	0	
84778090	Other machinery and apparatus for working rubber/plastic or for manufacturing products thereof	2	14	0	2	10	
84779000	Parts of machines for working rubber/plastic or for manufacturing products thereof	14	14	0	2	10	
84781010	Automatic machines for separating stems from leaves of tobacco	14	14	2	0	10	
84781090	Other machinery for preparing/making up tobacco	14	14	0	0	10	
84789000	Parts of machinery for preparing/making up tobacco	14	14	0	0	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84791010	Self-propelled machines for laying, etc. bituminous road cover	14	14	0	2	10	
84791090	Other machinery for public works, building, etc.	14	14	0	0	10	
84792000	Machinery for extraction, etc. oil/fat vegetable/animal	14	14	0	0	15	
84793000	Presses for making panel of particles, wood fibres, etc.	14	14	0	0	15	
84794000	Rope or cable-making machines	2	14	0	0	10	
84795000	Industrial robots	14	14	0	0	10	
84796000	Apparatus of evaporation for cooling of the air	14	14	0	0	10	
84797100	Boarding bridges for passengers, airport use	14	14	0	0	10	
84797900	Other boarding bridges	14	14	0	0	10	
84798110	Differentiators of input and output tensile stresses of the sheet metal in electroplating installations	0	0	0	0	0	
84798190	Other machines and mechanical appliances for treating metal	2	14	0	0	10	
84798210	Other mixers	2	14	0	0	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84798290	Other machinery for kneading, crushing, grinding, separating etc.	14	14	0	0	E	
84798911	Other presses	14	14	0	0	E	
84798912	Other machines for measuring/dispensing solids/liquids	14	14	0	0	15	
84798921	Basketware and wickerwork machinery	0	0	0	0	0	
84798922	Brush-making machinery	0	0	0	0	0	
84798931	Electric windshield wipers, for aircrafts	18	18	18	18	15	
84798932	Hydraulic accumulators for aircrafts	18	18	18	18	10	
84798940	Metal silos for cereals, fixed, including batteries, etc.	14	14	0	0	10	
84798991	Ultrasonic cleaning equipment	14	14	0	0	15	
84798992	Machines of rudder for embarkations	14	14	0	0	10	
84798999	Other machines and mechanical appliances with their own function	2	14	0	0	10	
84799010	Parts of windshield wipers, etc. for aircrafts	16	16	16	16	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84799090	Other parts of machines and mechanical appliances with their own function	14	14	0	2	10	
84801000	Moulding boxes for metal foundry	14	14	2	0	E	
84802000	Mould bases	14	14	0	0	15	
84803000	Moulding patterns	14	14	2	0	10	
84804100	Molds for metals, etc. by injection/compression	35	30	0	0	15	
84804910	Moulds for metal/metal carbides	14	14	2	0	10	
84804990	Other moulds for metal/metal carbides	14	14	0	0	15	
84805000	Moulds for glass	14	14	2	0	10	
84806000	Moulds for mineral materials	14	14	0	0	10	
84807100	Molds for rubber/plastic, by injection, etc.	35	30	0	0	E	
84807900	Other moulds for rubber/plastic	2	14	0	0	10	
84811000	Pressure-reducing valves	14	14	2	14	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84812011	Rotative valves, of boxes of hydraulic direction, with pinion	14	14	14	14	10	
84812019	Other valves for oil-hydraulic or pneumatic transmissions, rotary, for hydraulic steering gears	0	0	0	0	0	
84812090	Other valves for oleohydraulic or pneumatic transmissions	14	14	0	14	10	
84813000	Check valves	14	14	0	14	10	
84814000	Safety or relief valves	14	14	0	14	10	
84818011	Evacuation valves, used in bathroom and kitchen	18	18	18	18	10	
84818019	Other appliances, used in bathroom and kitchen	18	18	18	18	10	
84818021	Thermostatic or pressure sensitive expansion valves	14	14	0	2	10	
84818029	Other devices used in cooling	14	14	0	14	15	
84818031	Other valves, used in gas equipment, working pressure ≤ 50 mbar, incorporating thermoelectric safety device, for household appliances	18	18	18	18	10	
84818039	Other valves used in gas equipment	14	14	0	2	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84818091	Aerosol valves	18	18	18	18	10	
84818092	Solenoid valves	14	14	0	14	10	
84818093	Sluice valves	14	14	2	14	15	
84818094	Globe valves	14	14	2	14	10	
84818095	Spherical valves	14	14	2	14	10	
84818096	Male valves	14	14	2	14	10	
84818097	Butterfly valves	14	14	0	14	E	
84818099	Taps and other appliances for pipes, etc.	14	14	0	14	10	
84819010	Parts of aerosol valves or devices of item 8481.80.1	16	16	16	16	10	
84819090	Parts of taps, other appliances for canalisations, etc.	14	14	0	14	10	
84821010	Ball bearings, radial load	16	16	5	16	10	
84821090	Other ball bearings	16	16	13	16	10	
84822010	Tapered roller bearings, including assemblies consisting of cones and tapered rollers, for radial load	16	16	16	16	10	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84822090	Other tapered roller bearings	16	16	16	16	10	
84823000	Spherical roller bearings	16	16	5	16	10	
84824000	Needle roller bearings	16	16	5	16	10	
84825010	Cylindrical roller bearings, radial	16	16	5	16	10	
84825090	Other cylindrical roller bearings	16	16	5	16	10	
84828000	Other roller bearings, including combined ball/roller bearings	16	16	5	16	10	
84829111	Balls of gaged steel for ballpoint pens	14	14	14	14	15	
84829119	Other balls of gaged steel for roller bearings	4	14	5	14	10	
84829120	Cylindrical rollers for roller bearings	14	14	5	14	10	
84829130	Conical rollers for roller bearings	14	14	5	14	10	
84829190	Other balls, needles and rollers, for rollers bearings	14	14	5	14	10	
84829910	Other seals, covers and holder-spheres of steel	2	2	2	2	4	
84829990	Other bearing parts	4	14	5	14	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84831011	Forged crankshafts, weight ≥ 900 kg and length ≥ 2 000 mm	2	2	2	2	10	
84831019	Other crankshafts	16	16	5	16	10	
84831020	Cam shafts for controlling valves	16	16	5	16	10	
84831030	Flexible shafts of transmission	16	16	5	16	E	
84831040	Cranks	16	16	5	16	10	
84831050	Transmission shafts fitted with toothed couplings, overload protection notches, length ≥ 1 500 mm and a shaft diameter ≥ 400 mm	0	0	0	0	0	
84831090	Other transmission shafts	16	16	5	16	10	
84832000	Bearing housings, incorporating ball or roller bearings	16	16	16	16	15	
84833010	Bearing housings, without roller bearings, assembled, with anti-friction metal bearings	16	16	16	16	15	
84833021	Plain shaft bearings with internal diameter ≥ 200 mm	2	2	2	2	10	
84833029	Other plain shaft bearings	16	16	5	16	10	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84833090	Bearing housings, not incorporating ball or roller bearings	16	16	5	16	10	
84834010	Reducers, multipliers, gearboxes and variable speed drives, including torque converters	14	20	0	14	15	
84834090	Friction gears and wheels, ball/roller shafts	14	14	0	14	15	
84835010	Pulleys, other than tension regulating bearings	16	16	5	16	10	
84835090	Flywheels and other pulleys	16	16	5	16	15	
84836011	Friction clutches	14	14	0	2	10	
84836019	Other clutches	14	14	0	2	15	
84836090	Coupling devices, including articulation joints	14	14	0	2	10	
84839000	Gear wheels and other elementary transmission components presented separately	14	14	0	2	10	
84841000	Metal-plastic joints	16	16	5	16	10	
84842000	Sealing joints, mechanical	14	14	0	2	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84849000	Sets or assortments of gaskets of different compositions, in pouches, envelopes or similar packaging	16	16	5	16	15	
84861000	Machines and apparatus for the manufacture of ”boules” or wafers	2	14	2	2	10	
84862000	Machines and apparatus for the manufacture of semiconductor devices or electronic integrated circuits	14	14	2	2	10	
84863000	Machinery for manufacturing flat panel display devices	14	14	2	2	10	
84864000	Machinery and apparatus specified in note 9 c) to this Chapter	14	14	2	2	10	
84869000	Parts, accessories, machinery for production of ”boules” or wafers	14	14	2	2	10	
84871000	Helixes for embarkations and their shovels	14	14	0	2	10	
84879000	Parts of others machinery without electrical connection, etc.	14	14	0	2	10	
85011011	Motors with power ≤ 37,5 W, direct current, with a pitch ≤ 1,8°	0	0	0	0	0	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
85011019	Other direct current electric motors, power ≤ 37,5 W	18	18	5	18	10	
85011021	Electric motor of alternating current, power ≤ 37,5 W, synchronous	18	18	5	18	15	
85011029	Other electric motor of alternating current, power ≤ 37,5 W	18	18	5	18	15	
85011030	Universal electric motor, power ≤ 37,5 W	18	18	18	18	10	
85012000	Universal motors with power > 37,5 W, electric	18	18	18	18	10	
85013110	Direct current electric motor, 37,5 W < power ≤ 750 W	18	18	5	0	10	
85013120	Direct current electric generator, power ≤ 750 W	18	18	18	18	10	
85013210	Direct current electric motor, 750 W < power ≤ 75 kW	18	18	18	18	15	
85013220	Direct current electric generator, 750 W < power ≤ 75 kW	18	18	18	18	E	
85013310	Direct current electric motor, 75 kW < power ≤ 375 kW	14	14	0	0	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
85013320	Direct current electric generator, 75 kW < power ≤ 375 kW	14	14	0	0	10	
85013411	Direct current electric motor, 375 kW < power ≤ 3 000 kW	14	14	0	0	10	
85013419	Other direct current electric motors, power > 375 kW	0	0	0	0	0	
85013420	Direct current electric generators, power > 375 kW	14	14	0	0	10	
85014011	Other single-phase alternating current motors, power ≤ 15 kW, synchronous	18	18	8	18	10	
85014019	Other single-phase alternating current motors, 37,5 W < power ≤ 15 kW	4	18	18	0	15	
85014021	Other single-phase alternating current motors, power > 15 kW, synchronous	14	14	2	2	10	
85014029	Other single-phase alternating current motors, power > 15 kW	14	14	0	2	10	
85015110	Other alternating current motors, polyphase, 37,5 < power ≤ 750 W, three-phase, with squirrel-cage rotor	14	14	2	2	15	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
85015120	Other alternating current motors, polyphase, 37,5 < power ≤ 750 W, three-phase, with slip ring rotor	14	14	0	2	10	
85015190	Other multiphase alternating current electric motors, 37,5 < power ≤ 750 W	14	14	2	2	10	
85015210	Three-phase alternating current electric motor, 750 W < power ≤ 75 kW, with a squirrel-cage rotor	2	14	2	0	10	
85015220	Three-phase alternating current electric motor, 750 W < power ≤ 75 kW, with a ring rotor	14	14	0	0	15	
85015290	Other alternating current electric motor, polyphase, 750 W < power ≤ 75 kW	2	14	0	0	10	
85015310	Alternating current electric motors, polyphase, 75 kW < power ≤ 7 500 kW	14	14	0	0	10	
85015320	Alternating current electric motors, polyphase, 7 500 kW < power ≤ 30 000 kW	14	14	2	2	10	
85015330	Alternating current electric motors, polyphase, 30 000 kW < power ≤ 50 000 kW	0	14	2	0	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
85015390	Other alternating current electric motors, polyphase, power > 50 000 kW	0	0	0	0	0	
85016100	Alternating current generators, power ≤ 75 kVA	14	14	0	0	E	
85016200	Alternating current generators, 75 kVA < power ≤ 375 kVA	14	14	0	0	15	
85016300	Alternating current generators, 375 kVA < power ≤ 750 kVA	14	14	0	0	15	
85016400	Alternating current generators, power > 750 kVA	14	14	0	0	10	
85021110	Electric generating sets for diesel engine, power ≤ 75 kVA, alternated current	14	14	0	0	15	
85021190	Other electric generating sets for diesel engine, power ≤ 75 kVA	14	14	0	0	10	
85021210	Electric generating sets for diesel engine 75 kVA < power ≤ 375 kVA, alternated current	14	14	0	0	15	
85021290	Other electric generating sets for diesel engine, 75 kVA < power < 375 kVA	14	14	0	0	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
85021311	Electric generating sets for diesel engine, 375 kVA < power ≤ 430 kVA, alternated current	14	14	0	0	E	
85021319	Other electric generating sets for diesel engine, power > 375 kVA, alternated current	14	14	0	0	15	
85021390	Other electric generating sets for diesel engine, power > 375 kVA	14	14	0	0	E	
85022011	Alternating current, spark-ignition piston engine generating sets (combustion engine), power ≤ 210 kVA	14	14	0	2	10	
85022019	Other alternating current, spark-ignition internal combustion piston engine generating sets	0	0	0	0	0	
85022090	Other generator sets for internal combustion engines	14	14	0	0	E	
85023100	Other wind power generators	0	14	0	0	10	
85023900	Other electric generating sets	0	14	0	0	10	
85024010	Electric rotary converters, of frequency	14	14	0	0	10	
85024090	Other electric rotary converters	14	14	0	0	10	
85030010	Parts of motors/generators of power ≤ 75 kVA	14	14	10	14	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
85030090	Parts of other motors/generators/power generator sets, etc.	14	14	2	2	E	
85041000	Reactors for lamps/discharge tubes	18	18	18	18	10	
85042100	Transformers of liquid dielectric, power ≤ 650 kVA	14	14	2	14	15	
85042200	Transformers of liquid dielectric, 650 kVA < power ≤ 10 000 kVA	14	14	2	14	E	
85042300	Transformers of liquid dielectric, power > 10 000 kVA	14	14	2	0	10	
85043111	Current transformers, electrical, power ≤ 1 kVA, for frequency ≤ 60 Hz, of current	18	18	18	18	15	
85043119	Other electrical transformers power ≤ 1 kVA, for frequency ≤ 60 Hz	18	18	18	18	10	
85043191	Horizontal output electrical transformer (fly back), output voltage > 18 kV and horizontal scanning frequency ≥ 32 kHz, with power ≤ 1 kVA	0	0	0	0	0	
85043192	Electrical transformers of phi, detection, ratio, linearity or focusing, of a power ≤ 1 kVA	18	18	18	18	15	
85043199	Other electrical transformers with power ≤ 1 kVA	18	18	8	18	15	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
85043211	Electrical transformers 1 kVA < power ≤ 3 kVA, for frequency ≤ 60 Hz	18	18	18	18	15	
85043219	Other electrical transformers 1 kVA < power ≤ 3 kVA	18	18	18	18	15	
85043221	Electrical transformers 3 kVA < power ≤ 16 kVA, for frequency ≤ 60 Hz	18	18	18	18	15	
85043229	Other electrical transformers 3 kVA < power ≤ 16 kVA	18	18	18	18	15	
85043300	Electrical transformers 16 kVA < power ≤ 500 kVA	14	14	0	0	15	
85043400	Electrical transformers power > 500 kVA	14	14	0	0	E	
85044010	Accumulator chargers (electric converters)	18	18	2	18	10	
85044021	Rectifiers, other than battery chargers, crystal (semiconductor)	18	18	18	18	10	
85044022	Electrolytic rectifiers (electric converters)	18	18	18	18	10	
85044029	Other rectifiers, except battery chargers	18	18	18	18	10	
85044030	Electric converters of continuous current	14	14	0	2	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
85044040	Uninterrupted power supply equipment (UPS or no break)	14	20	0	2	10	
85044050	Electronic frequency converters, for varying speed of electric motors	14	14	0	2	10	
85044060	Electronic power supply apparatus for emergency lighting	18	18	18	18	15	
85044090	Other static electric converters	14	14	0	2	10	
85045000	Other reactance and self-induction coils	18	18	7	18	10	
85049010	Ferromagnetic powder cores	16	16	16	16	10	
85049020	Parts of reactors for lamps/discharge tubes	16	16	16	16	10	
85049030	Parts of transformers of liquid dielectric (subheadings 8504.21, 8504.22, 8504.23, 8504.33 or 8504.34) for power > 16 kVA	14	14	2	2	10	
85049040	Parts of static converters, except battery chargers and rectifiers	14	14	0	2	10	
85049090	Other parts of other transformers, converters, etc.	16	16	16	16	E	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
85051100	Permanent magnets of metal, etc.	16	16	5	16	10	
85051910	Permanent magnets of ferrite (ceramic), etc.	16	16	5	16	10	
85051990	Other permanent magnets etc.	16	16	5	16	10	
85052010	Electromagnetic brakes, foucault current, for motor vehicles (of headings 87.01 to 87.05)	0	0	0	0	0	
85052090	Electro-magnetic couplings, clutches, etc.	14	14	0	2	10	
85059010	Electro-magnets	16	16	16	16	10	
85059080	Magnetic clamping plates, chucks and devices, etc.	14	14	0	2	10	
85059090	Parts of electro-magnetic couplings, clutches, etc.	14	14	2	2	10	
85061010	Batteries, of manganese dioxide, alkaline	16	16	2	16	15	
85061020	Other batteries, of manganese dioxide	16	16	2	16	10	
85061030	Manganese dioxide battery cells	16	16	2	16	10	
85063010	Piles/electric batteries of mercuric oxide, volume ≤ 300 cm^3	0	0	0	0	0	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
85063090	Other piles/electric batteries of mercuric oxide	16	16	16	16	10	
85064010	Piles/electric batteries of silver oxide, volume ≤ 300 cm^3	0	0	0	0	0	
85064090	Other silver-oxide batteries, etc.	16	16	16	16	10	
85065010	Batteries/battery packs of lithium, external volume ≤ 300 cm^3	0	0	0	0	0	
85065090	Other batteries and battery packs, electric, lithium	16	16	16	16	10	
85066010	Batteries and cell batteries, electric, zinc-air, with an external volume ≤ 300 cm^3	0	0	0	0	0	
85066090	Other batteries/cell batteries, electric zinc-air	16	16	16	16	15	
85068010	Other cells and battery packs, with an external volume ≤ 300 cm^3	0	0	0	0	0	
85068090	Other batteries/electric batteries	16	16	16	16	15	
85069000	Parts of batteries/cell batteries, electric	14	14	14	14	10	
85071010	Electric accumulators of lead, capacity ≤ 20 Ah and power ≤ 12 V	18	18	10	18	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
85071090	Other electric accumulators, of lead	18	18	10	18	15	
85072010	Other electric accumulators, of lead, weighing ≤ 1 000 kg	18	18	18	18	15	
85072090	Other electric accumulators, of lead	18	18	18	18	15	
85073011	Electric accumulator of nickel-cadmium, weighing ≤ 2 500 kg, capacity ≤ 15 Ah	18	18	18	18	10	
85073019	Other electric accumulators, of nickel-cadmium, weighing ≤ 2 500 kg	18	18	18	18	15	
85073090	Other electric accumulators of nickel-cadmium	18	18	18	18	10	
85074000	Electric accumulators of nickel-iron	18	18	2	18	10	
85075000	Electric accumulator of nickel-hydride metallic	18	18	2	18	10	
85076000	Lithium-ion electric accumulators	18	18	2	18	15	
85078000	Other electric accumulators	18	18	2	18	10	
85079010	Separators for electric accumulators	16	16	16	16	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
85079020	Plastic containers, their lids and caps, for electric accumulators	16	16	16	16	10	
85079090	Other parts of electric accumulators	16	16	16	0	15	
85081100	Electromechanical vacuum cleaners, for domestic use	20	20	20	20	10	
85081900	Other vacuum cleaners with built-in electric motor, power > 1 500 W, reservoir volume > 200 l	20	20	20	20	10	
85086000	Other electric vacuum cleaners with electric motor, domestic use	14	14	0	0	E	
85087000	Vacuum cleaner parts	14	14	0	0	10	
85094010	Blender of foods, with electric motor, domestic use	20	20	20	20	10	
85094020	Mixers of foods, with electric motor, domestic use	20	20	20	20	10	
85094030	Mincers, with electric motor, domestic use	20	20	20	20	E	
85094040	Centrifugal juice extractor, with built-in electric motor, for domestic use	20	20	20	20	10	
85094050	Multiple functions appliances, for processing food, with electric motor, for domestic use	20	20	8	20	10	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
85094090	Other mixers, etc. for food, with electric motor, domestic	20	20	20	20	10	
85098010	Floor polishers, with electromechanic motor, for domestic use	20	20	20	20	10	
85098090	Other electromechanic appliances. with electric motor, for domestic use	20	20	20	20	10	ex Category ”0” only for: ”Electric toothbrush”
85099000	Parts of electromechanic apparatus with electric motor, for domestic use	16	16	16	16	10	
85101000	Shavers, with electric motor	20	20	8	20	10	
85102000	Hair clippers, with electric motor	35	0	0	0	10	
85103000	Hair-removing appliances, with electric motor	20	20	8	20	15	
85109011	Laminates of shavers, with electric motor	16	16	16	16	15	
85109019	Other parts of shavers, with electric motor	16	16	16	16	15	
85109020	Combs and blades for shearing machines	14	14	2	0	10	
85109090	Parts of hair-removing appliances, with electric motor	0	0	0	0	0	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
85111000	Sparking plugs for spark or compression ignition engine	18	18	5	18	10	
85112010	Ignition magnetos for spark or compression ignition engine	18	18	5	18	10	
85112090	Magneto-dynamos/magnetic flywheels for spark or compression ignition engine	18	18	5	18	10	
85113010	Distributors for spark or compression ignition engine	18	18	5	18	10	
85113020	Ignition coils for spark or compression ignition engine	18	18	5	18	10	
85114000	Starter motors, whether or not functioning as generators, for spark-ignition or compression-ignition engines	18	18	5	18	10	
85115010	Dynamos and alternators for spark or compression ignition engines	18	18	5	18	10	
85115090	Other generators for spark or compression ignition engines	18	18	5	18	10	
85118010	Glow plugs for spark or compression ignition engines	18	18	5	18	10	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
85118020	Voltage regulators (circuit breakers) for spark or compression ignition engines	18	18	5	18	10	
85118030	Digital electronic ignition for combustion/diesel engine	16	16	2	2	10	
85118090	Other electronic ignition devices and apparatus, etc., for internal combustion engines	18	18	5	18	10	
85119000	Parts of electronic ignition devices and apparatus, etc., for internal combustion engines	16	16	5	16	10	
85121000	Lighting/visual signalling equipment, used on bicycles	18	18	18	18	E	
85122011	Headlights for automobiles, etc.	18	18	10	18	E	
85122019	Other electric lighting equipment for automobiles, etc.	18	18	18	18	10	
85122021	Fixed lights for automobiles, etc.	18	18	10	18	10	
85122022	Direction indication lights for automobiles, etc.	18	18	10	18	10	
85122023	Boxes of combined lights for automobiles, etc.	18	18	10	18	10	
85122029	Other electric visual signalling equipment for automobiles, etc.	18	18	18	18	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
85123000	Acoustic signalling devices, for automobiles	18	18	10	18	10	
85124010	Windscreen wipers for automobiles	18	18	10	18	10	
85124020	Defrosters and demisters, used for automobiles	18	18	10	18	10	
85129000	Parts of electrical lighting or signalling apparatus, used on cycles or motor cars	16	16	10	16	10	
85131010	Flashlights	18	18	8	18	10	
85131090	Other portable electric lamps, designed to operate by means of their own power source (e.g. batteries, accumulators, magnets)	18	18	8	18	10	
85139000	Parts of portable electric flashlights, designed to operate by means of their own power source (e.g. batteries, accumulators, magnets)	16	16	16	16	15	
85141010	Resistance (indirectly heated) furnaces, industrial	14	14	0	0	15	
85141090	Resistance (indirectly heated) laboratory furnaces	14	14	2	2	15	
85142011	Industrial induction ovens	14	14	0	0	10	
85142019	Laboratory induction ovens	14	14	0	0	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
85142020	Furnaces that operate by dielectric losses, industrial or laboratory	14	14	0	0	10	
85143011	Resistance ovens, industrial (direct heating)	14	14	2	0	E	
85143019	Resistance ovens, of laboratory (direct heating)	14	14	2	0	10	
85143021	Ovens of electric arc, industrial	14	14	2	0	15	
85143029	Laboratory arc furnaces	14	14	2	0	10	
85143090	Other industrial or laboratory electric furnaces/ovens	14	14	0	0	10	
85144000	Other apparatus for heat treatment of materials by induction or by dielectric losses	14	14	0	0	15	
85149000	Parts of industrial/laboratory/electric furnaces/ovens, etc.	14	14	0	0	10	
85151100	Iron and pistols for brazing or welding	14	14	0	0	10	
85151900	Other machines and apparatus for brazing or welding	14	14	0	0	15	
85152100	Resistance machines and apparatus for welding metals, automatic	14	14	0	0	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
85152900	Other resistance welding machines and apparatus for metals	2	14	0	0	10	
85153110	Robots for arc welding in an inert atmosphere (mig – metal inert gas) or active atmosphere (mag – metal active gas), with numerical control	0	0	0	0	0	
85153190	Other fully or partially automatic arc or plasma welding machines and apparatus for welding metals, except robots for welding etc.	14	14	0	0	10	
85153900	Other machines and apparatus for welding metals by arc or plasma jet	14	14	0	0	10	
85158010	Machines and apparatus for welding, by laser	0	0	0	0	0	
85158090	Other electric welding machines and apparatus by other processes (except laser)	14	14	0	0	15	
85159000	Parts of electrical welding machines and apparatus	14	14	0	2	10	
85161000	Electric water heaters, including immersion heaters	20	20	20	20	E	
85162100	Electric storage radiators for space heating, underfloor heating or similar purposes	20	20	20	20	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
85162900	Other electric apparatus, for space-heating	35	20	20	20	10	
85163100	Hair dryers, electrothermal, for domestic purposes	20	20	8	20	10	
85163200	Other hair-dressing appliances, electrothermal, domestic use	35	20	8	20	10	
85163300	Hand drying devices, electrothermal, domestic use	20	20	20	20	10	
85164000	Electric irons, for domestic use	20	20	2	20	10	
85165000	Microwave ovens, for domestic use	20	20	17	20	10	
85166000	Other electrothermal ovens, cookers, etc. for domestic use	35	20	20	20	E	
85167100	Electrothermal machines for making coffee or tea, for domestic use	35	20	20	20	15	
85167200	Electrothermal toasters, domestic use	20	20	20	20	10	
85167910	Electrothermal pots, domestic use	20	20	20	20	10	
85167920	Electrothermal frying pans, domestic use	20	20	20	20	10	
85167990	Other electrothermal appliances, domestic use	35	20	20	20	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
85168010	Heating resistors for appliances of this heading (electrothermal, domestic use)	16	16	16	16	10	
85168090	Other electric heating resistors, domestic use	16	16	16	16	15	
85169000	Parts of heaters and electric heating appliances, domestic use	16	16	16	16	10	
85171100	Corded telephones with wireless handset-microphone unit	20	20	2	20	15	
85171211	Portable appliance of radio-telecommunications ex: walkie-talkie/handle-talkie	35	12	2	2	10	
85171212	Fixed terminals without own source of energy, mono-channels	12	12	2	2	10	
85171213	Analogical movable terminals used in automobile vehicles	12	12	2	2	10	
85171219	Other appliances of radio-telecommunications/radiotelegraph, analogic	12	12	2	2	10	
85171221	Portable trunking system devices	12	12	2	2	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
85171222	Fixed trunking system devices without their own power source	2	0	2	2	4	
85171223	Trunking system devices, of the type used in motor vehicles	12	12	2	2	10	
85171229	Other trunk system transmitter/receiver devices	12	12	2	2	E	
85171231	Portable terminals of cellular telephony	16	16	2	2	15	
85171232	Fixed terminals of cellular telephony without own source of energy	2	0	2	2	4	
85171233	Mobile terminals of the type used in vehicles/automobiles	12	12	2	2	10	
85171239	Other cellular network telephones, excluding satellite ones, etc.	12	12	2	2	10	
85171241	Digital apparatus/equipment operating in band C, Ku, L or S	0	0	0	0	0	
85171249	Other satellite telecommunications transmitting/receiving devices	16	16	2	2	E	
85171290	Other transmitting devices with built-in receiver	16	16	2	2	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
85171810	Interphones	20	20	20	20	10	
85171820	Public telephones	14	14	2	2	10	
85171891	Other phone apparatus/equipment, not combined with other devices	35	20	8	20	10	
85171899	Other telephone devices, including videophones	35	20	8	20	10	
85176111	Base stations, for two-way radio messaging systems, with a transmission rate ≤ 112 kbits/s	2	0	2	0	4	
85176119	Other base stations, two-way radio messaging system	16	16	2	2	E	
85176120	Apparatus/equipment of trunk system for central station	2	0	2	2	4	
85176130	Apparatus/equipment of cellular telephony for base station	2	12	2	2	10	
85176141	Base stations, satellite telecommunications, main fixed terrestrial, without antenna-reflector kit	2	0	2	2	4	
85176142	Base stations, satellite telecommunications, VSAT (very small aperture terminal), without antenna-reflector kit	2	0	2	2	4	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
85176143	Digital satellite telecommunications base stations operating in C, Ku, L or S bands	0	0	0	0	0	
85176149	Other base stations, of satellite telecommunications	16	16	2	2	10	
85176191	Other devices for emitting, transmitting or receiving voice, images or other digital data, frequency ≥ 15 GHz and ≤ 23 GHz, transmission rate ≤ 8 Mbits/s	16	16	2	2	10	
85176192	Other devices for emitting, transmitting or receiving voice, images or other digital data, frequency > 23 GHz	2	12	2	2	10	
85176199	Other transmitting devices with built-in receiver	16	16	2	2	10	
85176211	Frequency division multiplexers	12	12	2	2	10	
85176212	Synchronous digital time division multiplexers with transmission speeds ≥ 155 Mbits/s	14	14	2	2	10	
85176213	Other multiplexers operating by time sharing	14	14	2	2	10	
85176214	Subscriber line concentrators (central or remote terminal terminals)	16	16	2	2	E	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
85176219	Other centralizing apparatus/equipment	16	16	2	2	10	
85176221	Public automatic exchanges, for electronic switching, including traffic ones	16	16	2	2	15	
85176222	Private automatic exchanges, with a capacity ≤ 25 extensions	16	16	2	2	15	
85176223	Private automatic exchanges, with a capacity > 25 extensions and ≤ 200 extensions	16	16	2	2	E	
85176224	Private automatic exchanges, with a capacity > 200 extensions	16	16	2	2	E	
85176229	Other automatic telephone line commutation centres, except videotext	16	16	2	2	15	
85176231	Automatic packet commutation exchanges with trunk speeds > 72 kbits/s, switching speeds > 3 600 packets per second, without deterministic multiplexing	2	12	2	2	10	
85176232	Other automatic centres for commutation per bundle	16	16	2	2	15	
85176233	Automatic centrals of trunk system (trunking)	2	0	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
85176239	Other commutation apparatus for telephony and telegraphy	16	16	0	2	15	
85176241	Digital routers, in wired or wireless networks, with wireless connection capability	16	16	2	2	10	
85176248	Other digital routers, in wired or wireless networks, serial interface speed ≥ 4 Mbits/s, suitable for interconnection of local networks with different protocols	2	12	2	2	8	
85176249	Other digital routers	12	12	0	2	10	
85176251	Terminals or repeaters on metal lines	8	12	2	2	10	
85176252	Terminals over fibre optic lines, with transmission speeds greater than 2,5 Gbits/s	2	12	2	2	8	
85176253	Text terminals operating with Baudot transmission code, etc., alphanumeric keyboard and display, including built-in telephone	0	0	0	0	0	
85176254	Network connection distributors (”hubs”)	2	12	0	2	4	
85176255	Modulators/demodulators (modems)	16	16	0	2	10	
85176259	Other terminal equipment or repeaters	14	25	0	2	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
85176261	Transmitting devices with built-in trunking system receiver	12	12	2	2	E	
85176262	Transmitting devices with built-in cellular technology receiver	12	12	2	2	10	
85176264	Digital satellite transmitters with built-in receiver, operating in the C, Ku, L or S bands	0	0	0	0	0	
85176265	Other satellite transmitting/receiving devices	16	16	2	2	E	
85176271	Portable terminals for two-way radio messaging systems, transmission rate ≤ 112 kbits/s	2	0	2	2	4	
85176272	Transmitting devices, frequency < 15 GHz and transmission rate ≤ 34 Mbits/s, except for bidirectional radio messaging systems with transmission rate ≤ 112 kbits/s	16	16	2	2	10	
85176277	Other digital transmitters with built-in receiver, frequency < 15 GHz	16	16	0	2	15	
85176278	Other digital transmitters with built-in receivers, frequency ≥ 15 GHz but ≤ 23 GHz, transmission rate ≤ 8 Mbit/s	16	16	0	2	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
85176279	Other digital transmitters with built-in receiver	2	12	0	2	10	
85176291	Radiotelephony/radiotelegraphy transmitting devices	12	12	2	2	15	
85176292	Personal radio message receivers with alphanumeric message display	2	0	2	2	4	
85176293	Other personal radio message receivers	12	12	2	2	10	
85176294	Protocol translators (converters) for network interconnection (gateways)	16	16	0	2	15	
85176295	Fixed, analog terminals, without their own power source, single channels	12	12	2	2	10	
85176296	Other analog radiotelephony, radiotelegraphy devices	12	12	2	2	10	
85176299	Other radiotelephony/radiotelegraphy/radiophony receivers	20	20	20	20	10	
85176900	Other electrical apparatus for wire telephony/telegraphy	14	14	2	14	10	
85177010	Printed circuits with electrical or electronic components, assembled	12	12	2	0	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
85177021	Antennas suitable for portable mobile phones, except telescopic ones	2	0	2	2	4	
85177029	Other antennas except for use in cellphones	16	16	16	16	15	
85177091	Cabinets, racks and frames for transmitter/receiver devices	8	8	2	0	8	
85177092	Registers and selectors for automatic control panels	8	0	2	2	8	
85177099	Other parts for telephony/telegraphy apparatus	8	8	2	0	10	
85181010	Piezoelectrics suitable for telephone devices	2	0	2	0	4	
85181090	Other microphones and their supports	20	20	2	20	10	
85182100	Single loudspeakers, mounted in their enclosures	20	20	2	20	10	
85182200	Multiple loudspeakers, mounted in the same enclosure	20	20	2	20	10	
85182910	Piezoelectrics suitable for telephone devices	2	0	2	0	4	
85182990	Other piezoelectrics, except suitable for telephone devices	20	20	2	20	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
85183000	Earphones, including with microphones	20	20	2	20	10	
85184000	Audio-frequency electric amplifiers	20	20	2	20	10	
85185000	Electric sound amplifier sets	20	20	2	20	10	
85189010	Parts of loudspeakers	16	16	16	16	10	
85189090	Parts of microphones, earphones, amplifiers, etc.	16	16	16	16	10	
85192000	Coin or token-operated record-players	20	20	20	20	10	
85193000	Turntables without amplification devices	20	20	20	20	10	
85195000	Telephone answering machines	20	20	8	20	10	
85198110	Sound reproduction devices with laser optical reading system (compact disc players)	20	20	6	20	10	
85198120	Sound recorders for aircraft cabin	0	0	0	0	0	
85198190	Other magnetic media recorders without sound reproduction device	20	20	4	20	10	
85198900	Other sound recording and reproducing apparatus	20	20	20	20	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
85211010	Magnetic tape recorder-player, without tuner	0	0	0	0	0	
85211081	Video cassette recording/reproducing apparatus for tape width of 12,65 mm (1/2")	20	20	8	20	10	
85211089	Other video cassette recording/reproducing apparatus for tapes of width < 19,05 mm (3/4")	20	20	20	20	10	
85211090	Other video cassette recording/reproducing apparatus for tapes of width ≥ 19,05 mm (3/4")	0	0	0	0	0	
85219010	Recorder-reproducer and editor of images and sound, on discs, by magnetic, optical or optomagnetic means	0	0	0	0	0	
85219090	Other video recording or reproducing apparatus	20	20	2	20	10	
85221000	Phonocaptors, for recording/playback devices	18	18	18	18	10	
85229010	Gemstone-tipped needles for reproduction devices	16	16	16	16	10	
85229020	Enclosures for recording/playback devices	16	16	16	16	10	
85229030	Chassis or supports for recording/playback devices	16	16	16	16	10	
85229040	Magnetic sound players for playback devices	16	16	16	16	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
85229050	Turntable mechanisms, whether or not with changer, for recording/playback apparatus	16	16	16	16	10	
85229090	Other parts and accessories for recording/reproducing apparatus	0	16	16	16	10	
85232110	Cards incorporating a magnetic stripe, not recorded	16	16	16	16	E	
85232120	Cards incorporating a magnetic stripe, recorded	16	16	16	16	E	
85232911	Magnetic discs n/recording for units of hard disks	0	0	0	0	0	
85232919	Other magnetic discs unrecorded	16	16	16	16	15	
85232921	Magnetic tapes, unrecorded, width < 4 mm, in cassettes	16	16	16	16	10	
85232922	Magnetic tapes, unrecorded, width > 4 mm but ≤ 6,5 mm	16	16	2	16	10	
85232923	Magnetic tapes, unrecorded, width > 6,5 mm but ≤ 50,8 mm (2”), in rolls or spools	16	16	16	16	10	
85232924	Magnetic tapes, unrecorded, width > 6,5 mm, in cassettes for video recording	0	16	2	16	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
85232929	Other magnetic tapes, unrecorded	16	16	16	16	10	
85232931	Magnetic tapes, recorded, for reproduction of phenomena other than sound or image	16	16	16	16	15	
85232932	Magnetic tapes, recorded, width ≤ 4 mm, in cartridges or cassettes, except those of subitem 8523.29.31	16	16	16	16	15	
85232933	Magnetic tapes, width > 6,5 mm, recorded	16	16	16	16	15	
85232939	Magnetic tapes, width > 4 mm, < 6,5 mm, recorded	16	16	16	16	15	
85232990	Other discs, tapes, sound recording media, unrecorded	16	16	7	16	10	
85234110	Discs for reading system by laser, recorded only once	26	16	16	16	10	
85234190	Other discs for reading system by laser	16	16	16	16	10	
85234910	Discs by laser reading for reproducing sound only	16	16	7	16	15	
85234920	Discs for uses other than reproducing sound and image	16	16	14	16	10	
85234990	Other optical media	35	16	16	16	10	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
85235110	Memory cards	2	16	0	2	8	
85235190	Other non-volatile data-storage devices	16	16	2	16	10	
85235200	Smart cards	6	6	2	2	10	
85235910	Contactless cards and tags	12	12	2	2	15	
85235990	Other semiconductor supports, except non-volatile semiconductor-based data storage devices and memory cards etc.	16	16	16	16	15	
85238000	Other prepared media for sound recording/similar	16	16	16	16	10	
85255011	Apparatus for broadcasting on AM	0	0	0	0	0	
85255012	Apparatus for broadcasting on FM	0	0	0	0	0	
85255019	Other transmission apparatus/equipment for radiobroadcasting	12	12	0	2	10	
85255021	Television set, with a frequency > 7 GHz	0	12	0	0	10	
85255022	Television set, UHF band, frequency ≥ 2,0 GHz and ≤ 2,7 GHz, with an output power ≥ 10 W and ≤ 100 W	0	0	0	0	0	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
85255023	Television set, in UHF band, with output power greater than 10 kW	0	12	0	0	10	
85255024	Television set, in VHF band, with output power ≥ 20 kW	0	12	0	0	10	
85255029	Other television transmitter apparatus	12	12	2	2	15	
85256010	Transmitting devices (transmitters) incorporating a receiving device, of radiobroadcasting	12	12	2	2	E	
85256020	Transmitting devices (transmitters), incorporating a receiving device, of television, frequency > 7 GHz	0	0	0	0	0	
85256090	Other transmitting devices (transmitters) incorporating a receiving device, except radio broadcasting and television, of a frequency exceeding 7 GHz	12	12	2	2	10	
85258011	Television cameras with three or more image capture devices	0	0	0	0	0	
85258012	Television cameras, three or more image capturers, with a CCD-type semiconductor image sensor, > 490 x 580 active image elements (pixels), sensitive to light intensities < 0,20 lux	0	0	0	0	0	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
85258013	Other television cameras, infrared spectrum etc. of wavelengths ≥ 2 micrometers (microns) and ≤ 14 micrometers (microns)	0	0	0	0	0	
85258019	Other television cameras	20	20	2	20	10	ex Category ”0” only for: ”Electronic magnifier used by people with visual impairment”
85258021	Digital still cameras and video cameras, with three or more image capturers	0	0	0	0	0	
85258022	Other digital cameras and video cameras, infrared etc., wavelengths ≥ 2 micrometers (microns) and ≤ 14 micrometers (microns)	0	0	0	0	0	
85258029	Other still image video cameras	20	20	2	20	10	
85261000	Radar apparatus	0	0	0	0	0	
85269100	Radio navigational apparatus	0	0	0	0	0	
85269200	Radio remote control apparatus	18	18	18	18	10	
85271200	Pocket-size radio cassette-players	20	20	20	20	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
85271310	Other receivers apparatus radiobroadcasting. combined cassette players, pile/electric	20	20	8	20	10	
85271320	Other receivers apparatus of radio combined with cassette players/recording pile/electric	20	20	8	20	10	
85271330	Receivers apparatus of radio combined cassette players/cassette recording pile/electric	20	20	8	20	10	
85271390	Other receivers apparatus radiobroadcasting combined with sound apparatus, pile/electric	20	20	4	20	10	
85271910	Radio receivers, combined with clock; battery or electricity operated	20	20	8	20	10	
85271990	Other radio broadcasting receivers, battery operated/electric, etc.	20	20	6	20	10	
85272110	Receivers apparatus radio cassette players, for motor vehicles	20	20	8	20	10	
85272190	Other radio broadcasting receivers with sound equipment, for motor vehicles	20	20	4	20	10	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
85272900	Other radio broadcast receivers operating only from an external power source, used in motor vehicles, except those combined with sound recording or reproducing apparatus	20	20	8	20	10	
85279110	Other radiobroadcasting receivers apparatus/equipment combined with cassette players and recording	20	20	8	20	10	
85279120	Other radiobroadcasting receivers apparatus/equipment combined with disco/cassette players and recording	20	20	8	20	10	
85279190	Other receivers apparatus combined with apparatus sound reproduction/recording	20	20	8	20	10	
85279200	Other receivers not combined with sound recording/reproducing apparatus, but combined with clock	20	20	8	20	10	
85279910	Tuning amplifiers (receivers)	20	20	6	20	10	
85279990	Other radio broadcasting receivers with radiotelephone-radiotelegraph	20	20	8	20	10	
85284110	Output unit for video, with monochromatic CRT (cathode ray tube)	16	16	0	2	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
85284120	Output unit for video, with polychromatic CRT (cathode ray tube)	16	16	0	2	E	
85284910	Monitors with monochromatic CRT (cathode ray tube)	20	20	8	20	10	
85284921	Polychromatic video monitors with underscanning and horizontal and vertical sync delay (h/v delay or pulse cross) devices	16	16	2	16	E	
85284929	Monitors with polychromatic CRT (cathode ray tube)	20	20	8	20	E	
85285110	Other monitors, used solely or principally in an automatic data-processing system of heading 84.71, monochromatic	12	12	2	2	10	
85285120	Other monitors, used solely or principally in an automatic data-processing system of heading 84.71, polychromatic	12	12	0	2	10	
85285910	Other monochromatic monitors	20	20	8	20	10	
85285920	Other polychromatic monitors	20	20	2	20	10	
85286100	Polychromatic projectors, used solely or principally in an automatic data-processing system of heading 84.71	16	16	2	2	10	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
85286910	Projectors, with digital micromirror device (DMD) technology	0	0	0	0	0	
85286990	Other projectors	20	20	8	20	10	
85287111	Integrated receiver-decoder (IRD) for digitized encoded video signals, without modulated radio frequency (RF), etc., suitable for rack mounting, video output with BNC connector	0	0	0	0	0	
85287119	Other integrated receiver-decoder (IRD) of digitalised encoded video signals	20	20	8	20	10	
85287190	Other television receivers, whether or not combined, in other colours	20	20	8	20	10	
85287200	Other television receiver apparatus/equipment of colour	20	20	2	20	10	
85287300	Other monochrome/black & white/TV receiver apparatus/equipment	20	20	8	20	10	
85291011	Antennas with parabolic reflectors, except for cellular phone	16	16	16	16	15	
85291019	Other antennas, except for cellular phones	16	16	16	16	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
85291090	Other antennas and antenna reflectors, and their parts	16	16	16	16	15	
85299011	Cabinets and framework for transmitting/receiving devices	8	8	2	2	10	
85299012	Cabinets and framework for transmitting/receiving devices	12	12	2	2	E	
85299019	Other parts for transmitting/receiving devices	8	8	2	2	10	
85299020	Other parts for radio, television, etc. receivers	12	12	0	2	10	
85299030	Other parts for radar apparatus	0	0	0	0	0	
85299040	Other parts for radio navigational apparatus	0	0	0	0	0	
85299090	Other parts for radio remote control devices/TV/video cameras	16	16	8	0	15	
85301010	Digital electronic apparatus for railways traffic control	14	14	2	2	10	
85301090	Other electrical signalling apparatus etc. for railways	14	14	2	0	10	
85308010	Digital electric apparatus for control of self-driven traffic	14	14	2	2	10	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
85308090	Other electrical signalling apparatus etc. for land routes, etc.	14	14	0	0	E	
85309000	Parts of electrical signalling apparatus etc. for railways, etc.	14	14	2	2	10	
85311010	Fire-alarms and overheating alarms	18	18	18	18	10	
85311090	Other electric alarms, for protecting against robbery	18	18	8	18	10	
85312000	Indicator panels with liquid crystal devices (LCD)/light emitting diodes (LED)	12	12	2	2	10	
85318000	Other electric sound or visual signalling apparatus	18	18	8	18	15	
85319000	Parts of electric sound or visual signalling apparatus	16	16	16	16	10	
85321000	Fixed capacitors, for electric line 50/60 Hz, power ≥ 0,5 kvar	16	16	10	16	10	
85322111	Electrical fixed capacitors, of tantalus, surface mounting device voltage ≤ 125 V	0	0	0	0	0	
85322119	Other electrical fixed capacitors, of tantalum, suitable for surface mounting (SMD – surface mounted device)	16	16	2	2	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
85322190	Other electrical fixed capacitors, of tantalus	16	16	10	16	10	
85322200	Electrolytic fixed capacitors, of aluminium	16	16	5	16	10	
85322310	Fixed capacitors with ceramic dielectric single layer, surface mounting	16	16	2	2	10	
85322390	Other fixed capacitors with ceramic dielectric single layer	16	16	5	16	10	
85322410	Other fixed capacitors with ceramic dielectric surface mounting device	16	16	2	2	10	
85322490	Other fixed capacitors with ceramic dielectric	16	16	5	16	10	
85322510	Fixed capacitors with dielectric paper/plastic for surface mounting device	16	16	2	2	10	
85322590	Other fixed capacitors with paper/plastic dielectric	16	16	5	16	10	
85322910	Other electrical capacitors, fixed, for surface mounting device	16	16	2	2	10	
85322990	Other electrical capacitors, fixed	16	16	5	16	10	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
85323010	Electrical capacitors, variable/adjustable for surface mounting device	16	0	2	2	10	
85323090	Other electrical capacitors, variable/adjustable	16	16	5	16	10	
85329000	Parts of electrical capacitors, fixed/variable/adjustable	14	14	5	14	10	
85331000	Fixed carbon, agglomerated or layered electrical resistors	16	16	5	16	10	
85332110	Electrical resistors, fixed, for power ≤ 20 W, of thread	16	16	5	16	10	
85332120	Electrical resistors, fixed, for power ≤ 20 W, for surface mounting device	16	0	2	2	10	
85332190	Other electrical resistors, fixed, for power ≤ 20 W	16	16	5	16	10	
85332900	Other electrical resistors, fixed	16	16	5	16	10	
85333110	Potentiometers for power ≤ 20 W	16	16	16	16	10	
85333190	Other wirewound variable resistors(electrical)/power ≤ 20 W	16	16	16	16	10	
85333910	Other potentiometers	16	16	16	16	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
85333990	Other wire wound variable resistors (electrical)	16	16	16	16	10	
85334011	Thermistors	16	16	16	16	10	
85334012	Varistors	16	16	16	16	15	
85334019	Other electrical resistors, variable, non-linear semiconductors	16	16	16	16	10	
85334091	Potentiometers of coal, used in system of fuel injection	2	2	2	2	8	
85334092	Other potentiometers of coal	16	16	16	16	10	
85334099	Other electrical resistors, variable	16	16	16	16	15	
85339000	Parts of electrical resistors	14	14	5	14	10	
85340011	Printed circuits, single-sided, rigid, with phenolic resin insulation and cellulose paper	10	12	2	2	10	
85340012	Printed circuits, single-sided, rigid, with epoxy resin insulation and cellulose paper	10	12	2	2	10	
85340013	Printed circuits, single-sided, rigid, with epoxy resin insulation and fibreglass fabric	10	12	2	2	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
85340019	Other integrated circuits single-sided, hard	10	12	2	2	10	
85340020	Integrated circuit single-sided, flexible	10	10	2	2	10	
85340031	Printed circuits, double-sided, rigid, with phenolic resin insulation and cellulose paper	10	12	2	2	10	
85340032	Printed circuits, double-sided, rigid, with epoxy resin insulation and cellulose paper	10	12	2	2	10	
85340033	Printed circuits, double-sided, rigid, with epoxy resin insulation and fibreglass fabric	10	12	2	2	10	
85340039	Other integrated circuits of double-sided, rigid	10	12	2	2	10	
85340040	Integrated circuit double face, flexible	10	10	2	2	10	
85340051	Multilayer printed circuits, with epoxy resin insulation and fibreglass fabric	10	12	2	2	10	
85340059	Other multilayer integrated circuit	10	12	2	2	10	
85351000	Fuses/circuit breakers voltages > 1 000 V	16	16	16	16	10	
85352100	Circuit breakers, for voltage below 72 500 V	16	16	16	16	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
85352900	Other circuit breakers for voltage ≥ 72 500 V	16	16	16	16	10	
85353013	Vacuum interrupters, without automatic activation device, nominal current ≤ 1 600 A	2	2	2	2	10	
85353017	Other swifts with no automatic activation device ≤ 1 600 A	16	16	16	16	10	
85353018	Other switches, with automatic activation device, except those with contacts immersed in a liquid medium	16	16	16	16	15	
85353019	Other disconnectors/switches, voltage > 1 000 V, for a nominal current ≤ 1 600 A	16	16	16	16	10	
85353023	Vacuum swifts without automatic activation device (vacuum interrupters)	2	2	2	2	10	
85353027	Other swifts with no automatic activation device	16	16	16	16	E	
85353028	Other switches, with automatic activation device, except those with contacts immersed in liquid medium, nominal current > 1 600 A	16	16	16	16	10	
85353029	Other isolated switches/make-and-break switch, voltage > 1 000 V, current > 1 600 A	16	16	16	16	10	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
85354010	Lightning arresters for protecting electricity transmission lines, voltage > 1 000 V	16	16	16	16	15	
85354090	Voltage limiters/surge suppressors for voltages > 1 000 V	16	16	16	16	10	
85359000	Other apparatus for interrupting, etc., of electrical circuits, voltage > 1 000 V	8	16	16	16	10	
85361000	Fuses and cut circuits of fuses, for tension ≤ 1 000 V	16	16	16	16	10	
85362000	Automatic circuit breakers for tension ≤ 1 000 V	18	18	18	18	E	
85363000	Other devices for protecting electrical circuits, for voltage ≤ 1 000 V, except fuses and fuse cutouts and circuit breakers	16	16	16	16	10	
85364100	Relays for tension ≤ 60 V	16	16	5	16	10	
85364900	Other relays, 60 V < tension ≤ 1 000 V	16	16	5	16	10	
85365010	Up-down converter switching unit for satellite telecommunications system, voltage ≤ 1 000 V	2	0	2	2	10	
85365020	High power amplifier (HPA) switching unit for satellite telecommunications system, voltage ≤ 1 000 V	2	0	2	2	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
85365030	Digital encoder switches, suitable for mounting on printed circuits	0	0	0	0	0	
85365090	Other switches, etc., of electrical circuits, voltage ≤ 1 000 V	16	16	2	16	10	
85366100	Lamp-holders, voltage ≤ 1 000 V	16	16	16	16	10	
85366910	Polarized plug and shielded plug, voltage ≤ 1 000 V	16	16	16	16	E	
85366990	Other power sockets, voltage ≤ 1 000 V	16	16	16	16	E	
85367000	Connectors for optical fibres, fibre optic bundles or cables	16	16	16	16	10	
85369010	Connectors for flat cables consisting of individually insulated parallel conductors, for a voltage ≤ 1 000 V	16	16	16	16	10	
85369020	Sliding contact sockets on overhead conductors, for a voltage ≤ 1 000 V	16	16	16	16	15	
85369030	Sockets for electronic microstructures, for a voltage ≤ 1 000 V	16	16	16	16	10	
85369040	Connectors for printed circuit boards, for a voltage ≥ 1 000 V	10	10	2	2	10	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
85369050	Connection terminals for capacitors, whether or not mounted on an insulation support, for a voltage ≥ 1 000 V	2	2	2	2	8	
85369090	Other apparatus for switching, etc., of electrical circuits, for a voltage not exceeding 1 000 V	0	16	2	16	10	
85371011	Computerized numerical control (CNC), processor and bus ≥ 32 bits, graphic resources and macro execution etc. resolution ≤ 1, etc., with polychromatic monitor, voltage < 1 000 V	2	0	2	2	10	
85371019	Other boards, panels, etc. computerised numerical control (CNC), for a voltage ≤ 1 000 V	14	14	2	2	10	
85371020	Programmable controllers, for a voltage ≤ 1 000 V	14	14	2	2	10	
85371030	Electricity demand controllers, for a voltage ≤ 1 000 V	14	14	2	2	10	
85371090	Other boards, etc. with electrical circuit breaker devices, voltage ≤ 1 000 V	0	18	18	18	E	
85372010	Gas-insulated substations etc. for a voltage > 52 000 V	0	0	0	0	0	
85372090	Other panels, boards, etc., with electrical circuit breaker apparatus, for a voltage > 1 000 V	18	18	18	18	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
85381000	Boards, panels, consoles, cabinets and other supports, of heading 85.37, without their fittings	16	16	16	16	10	
85389010	Printed circuits with electrical or electronic components, assembled	12	12	2	12	10	
85389020	Other parts for electrical circuit breaking/protection devices	2	2	2	2	4	
85389090	Other parts for electrical circuit breaker devices	16	16	16	16	E	
85391010	Headlamps and projectors, in sealed units, voltage ≤ 15 V	18	18	10	18	10	
85391090	Other articles called ”headlamps and projectors, in sealed units”, except those for a voltage ≤ 15 V	18	18	10	18	10	
85392110	Other tungsten halogen incandescent lamps/tubes, voltage ≤ 15 V, except halogens/tungsten	35	18	10	18	E	
85392190	Other tungsten halogen incandescent lamps/tubes	18	18	10	18	10	
85392200	Other lamps/incandescent tubes power ≤ 200 W, voltage > 100 V	18	18	18	18	15	
85392910	Other lamps/incandescent tubes, voltage ≤ 15 V	18	18	10	18	10	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
85392990	Other lamps/incandescent tubes	18	18	10	18	10	
85393100	Fluorescent, hot cathode discharge lamps/tubes	35	18	2	18	10	
85393200	Mercury/sodium vapour lamps; metal halide lamps	35	18	18	18	E	
85393900	Discharge lamps and tubes, other than ultraviolet lamps	18	18	8	18	10	
85394110	Arc lamps with power ≥ 1 000 W	2	2	2	2	10	
85394190	Other arc lamps	18	18	18	18	15	
85394900	Other ultraviolet or infrared lamps/tubes, except arc lamps, etc.	18	18	18	18	15	
85399010	Electrodes for electric lamps/tubes, incandescent lamps, etc.	14	14	14	14	10	
85399020	Bases for electric lamps/tubes, incandescent lamps, etc.	14	14	14	14	10	
85399090	Other parts for electric incandescent lamps/tubes	14	14	14	14	10	
85401100	Cathode-ray tubes for receivers of colour television, etc.	18	18	18	18	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
85401200	Cathode-ray tubes for receivers black/white television, etc.	18	18	18	18	15	
85402011	Tubes for cameras of black/white or other monochrome televisions, etc.	18	18	18	18	10	
85402019	Other tubes for cameras of televisions, except black/white or monochrome	0	0	0	0	0	
85402020	Converters tubes/image intensifiers, of rays x	0	0	0	0	0	
85402090	Other converters tubes/image intensifiers, etc.	0	0	0	0	0	
85404000	Graphic data display tubes, in monochrome/in colour (polychrome), with a phosphoric screen with a space between the dots of < 0,4 mm	0	0	0	0	0	
85406010	Colour graphic data display tubes with a screen spacing between points ≥ 0,4 mm	8	8	8	8	8	
85406090	Other cathode ray tubes	18	18	18	18	10	
85407100	Tubes for microwaves, magnetrons	18	18	18	18	10	
85407900	Other tubes for microwaves	18	18	18	18	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
85408100	Receiver or amplifier tubes	18	18	18	18	15	
85408910	Power valves for transmitters	0	0	0	0	0	
85408990	Other lamps, tubes, valves, electronics, etc.	18	18	18	18	15	
85409110	Deflection coils (yokes) for cathoderay tubes	16	16	16	16	10	
85409120	Ferritomagnetic powder cores for deflection coils (yokes)	2	2	2	2	4	
85409130	Electronic cannons for cathode-ray tubes	16	16	16	16	10	
85409140	Glass panel, shadow mask and internal shielding, assembled, for trichromatic tubes	16	16	16	16	10	
85409190	Other parts for cathode ray tubes	2	2	2	2	4	
85409900	Parts for lamps, other tubes and valves, electronics etc.	16	16	16	16	15	
85411011	Unmounted diodes, Zener	0	0	0	0	0	
85411012	Unmounted diodes, current intensity ≤ 3 A	0	0	0	0	0	
85411019	Other diodes, unmounted	6	6	2	2	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
85411021	Mounted Zener diodes for surface mount device (SMD)	0	0	0	0	0	
85411022	Mounted diodes mounted, for surface mount device of current intensity ≤ 3 A	6	0	2	2	4	
85411029	Other mounted diodes for surface mount device (SMD)	6	0	2	2	4	
85411091	Other Zener diodes	0	0	0	0	0	
85411092	Other diodes of current intensity ≤ 3 A	6	0	2	2	4	
85411099	Other diodes, except photodiodes/light-emitting diodes	6	6	2	2	10	
85412110	Transistors with dissipation capacity < 1 W, unmounted	0	0	0	0	0	
85412120	Transistors, other than phototransistors, dissipation capacity < 1 W, assembled, suitable for surface mounting (SMD)	6	0	2	2	4	
85412191	Transistors with dissipation capacity < 1 W, with heterojunction	0	0	0	0	0	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
85412199	Other transistors with dissipation capacity < 1 W, other than phototransistors	6	0	2	2	4	
85412910	Other transistors, unassembled, except phototransistors	0	0	0	0	0	
85412920	Other transistors, assembled, except phototransistors	0	0	0	0	0	
85413011	Thyristors,"diacs", "triacs", unassembled, intensity ≤ 3 A	0	0	0	0	0	
85413019	Other thyristors, "diacs", "triacs", except current intensity ≤ 3 A, unassembled	6	6	2	2	10	
85413021	Other thyristors, "diacs", "triacs", with a current intensity ≤ 3 A, mounted	6	6	2	2	4	
85413029	Other thyristors, "diacs", "triacs", except with a current intensity ≤ 3 A, mounted	6	6	2	2	10	
85414011	Unassembled light-emitting diodes (LED), except laser	0	0	0	0	0	
85414012	Laser diodes, unassembled	0	0	0	0	0	
85414013	Photodiodes, unassembled	0	0	0	0	0	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
85414014	Phototransistors, unassembled	0	0	0	0	0	
85414015	Photo-thyristors, unassembled	0	0	0	0	0	
85414016	Solar cells, unassembled	10	10	2	2	8	
85414019	Other photosensitive semiconductor devices, unassembled	6	0	2	2	4	
85414021	Assembled light emitting diodes (LED) for surface mounting	0	0	0	0	0	
85414022	Other light-emitting diodes (LED), unassembled, except laser	6	0	2	2	10	
85414023	Laser diodes with wavelength 1 300 mm or 1 500 mm	0	0	0	0	0	
85414024	Other laser diodes	10	0	2	2	8	
85414025	Assembled photodiodes/phototransistors/photo thyristors	0	0	0	0	0	
85414026	Assembled photoresistors mounted	6	0	2	2	4	
85414027	Optic couplers, for surface mounted device (SMD)	0	0	0	0	0	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
85414029	Other assembled photosensitive semiconductor device	6	0	2	2	4	
85414031	Photodiodes in modules or panels	12	0	2	2	10	
85414032	Solar cells in modules or panels	12	12	2	2	15	
85414039	Other photovoltaic cells in modules or panels	12	12	2	2	10	
85415010	Other unassembled semiconductor devices	6	0	2	2	4	
85415020	Other assembled semiconductor devices	6	0	2	2	4	
85416010	Mounted piezoelectric crystals, made of quartz, 1 ≤ frequency ≤ 100 MHz	6	6	2	2	4	
85416090	Other assembled piezoelectric crystals	6	6	2	2	4	
85419010	Connector supports presented in strips (lead frames), diodes, etc. semiconductors	0	0	0	0	0	
85419020	Encapsulation coatings (capsules)	0	0	0	0	0	
85419090	Other parts of diodes, transistors, etc. semiconductors	0	0	0	0	0	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
85423110	Processors and controllers, whether or not combined with memories, converters, logic circuits etc., unassembled	0	0	0	0	0	
85423120	Processors and controllers, whether or not combined with memories, converters, logic circuits, etc., assembled, suitable for surface mounting (SMD – Surface Mounted Device)	0	0	0	0	0	
85423190	Other integrated circuits	0	0	0	0	0	
85423210	Digital monolithic integrated circuits, unassembled (unassembled memories)	0	0	0	0	0	
85423221	Memories, assembled, suitable for SMD – Surface Mounted Device, of the static RAM (SRAM) types, access time ≤ 25 ns, EPROM, EEPROM, PROM, ROM and flash	0	0	0	0	0	
85423229	Other assembled digital memories	8	8	2	2	10	
85423291	Other memories of the static RAM (SRAM) types, access time ≤ 25 ns, EPROM, EEPROM, PROM, ROM and flash	0	0	0	0	0	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
85423299	Other ram memories, except static RAM (SRAM) types, access time ≤ 25 ns, EPROM, EEPROM, PROM, ROM and flash	8	8	0	2	10	
85423311	Hybrid integrated circuit, thickness < 1 micron, frequency > 800 MHz	0	0	0	0	0	
85423319	Other hybrid integrated circuit, thickness ≤ 1 micron	12	12	2	2	10	
85423320	Other monolithic integrated circuits, unassembled	0	0	0	0	0	
85423390	Other assembled circuits	6	0	2	2	4	
85423911	Hybrid integrated circuit, thickness < 1 micron, operating frequency ≥ 800 MHz	0	0	0	0	0	
85423919	Other hybrid. integrated circuits, except thickness < 1 micron, operating frequency ≥ 800 MHz	12	12	2	2	15	
85423920	Other monolithic integrated circuits, unassembled	0	0	0	0	0	
85423931	Monolithic integrated circuits, "chipset", assembled, suitable for surface mounting (SMD – surface mounted device)	0	0	0	0	0	
85423939	Other monolithic integrated circuits	6	0	2	2	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
85423991	Other monolithic integrated circuits ”chipset”	0	0	0	0	0	
85423999	Other digital monolithic integrated circuits	6	0	0	2	4	
85429010	Connector supports in strips (lead frames)	0	0	2	0	4	
85429020	Encapsulation coatings (capsules), for electric integrated circuits, etc.	0	0	2	0	4	
85429090	Other parts for integrated circuit and electronic micro assembly	0	0	2	0	4	
85431000	Particle accelerators	0	0	0	0	0	
85432000	Electric signal generators	2	14	0	0	10	
85433000	Machines and apparatus for electroplating, electrolysis or electrophoresis	2	14	0	0	10	
85437011	Radio-frequency amplifiers, for transmission of high-power microwave signals (HPA) etc. power > 2,7 kW	2	0	2	2	4	
85437012	Radio-frequency amplifier for microwave with low noise temperature < 55 K, for satellite telecommunications	2	0	2	2	4	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
85437013	Radio-frequency amplifier for sign distribution for television	12	12	2	2	10	
85437014	Other radio-frequency amplifier for microwave sign reception	12	12	2	2	10	
85437015	Other radio-frequency amplifier for microwave sign transmission	12	12	2	2	10	
85437019	Other radio-frequency amplifiers	12	12	2	2	15	
85437020	Apparatus to electrocute insects	18	18	18	18	10	
85437031	Special effects generators with 2- or 3-dimensional manipulation, even combined with switching device, of more than 10 audio or video inputs	0	0	0	0	0	
85437032	Digital character generators	0	0	0	0	0	
85437033	Stored frame synchronizers or time base correctors	0	0	0	0	0	
85437034	Controllers of edition for video	0	0	0	0	0	
85437035	Real time digital mixers with 8 or more inputs	0	0	0	0	0	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
85437036	Routing switches for more than 20 inputs and more than 16 outputs	0	0	0	0	0	
85437039	Other auxiliary machines and apparatus for video	12	12	2	2	10	
85437040	Television standard transcoders or converter	0	0	0	0	0	
85437050	Aerial simulators for transmitters, power ≥ 25 kW	0	0	0	0	0	
85437091	Text terminals operating with Baudot transmission code, equipped with alphanumeric keyboard and display, for exclusively acoustic coupling to telephone	0	0	0	0	0	
85437092	Electric fence energisers	12	12	2	2	10	
85437099	Other text terminals operating with Baudot transmission code, etc., for exclusively acoustic coupling to telephone, except electric fence energizers	12	18	2	2	15	
85439010	Parts of video radio-frequency amplifier machines and apparatus etc.	12	12	12	12	15	
85439090	Parts of other electric machines and apparatus, with their own function	14	14	0	2	15	
85441100	Insulated copper wire for winding, for electric use	14	14	7	14	10	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
85441910	Insulated aluminium wire for winding, for electric use	14	14	14	14	10	
85441990	Other insulated wires for winding, for electric use	14	14	14	14	E	
85442000	Co-axial cables and other co-axial electric conductors	16	16	16	16	10	
85443000	Ignition wiring sets and other wiring sets used in vehicles	16	16	22	16	10	
85444200	Other electrical conductors for tension ≤ 100 V, with connecting parts	16	16	5	16	10	
85444900	Other electrical conductors for tension ≤ 80 V	35	16	16	16	10	
85446000	Other electrical conductors for tension > 1 000 V	8	16	16	16	15	
85447010	Optical fibre cables externally coated, dielectric material	14	14	2	2	10	
85447020	Optical fibre cables externally coated, steel, for underwater installation	2	0	2	2	4	
85447030	Optical fibre cables externally coated with aluminium	14	14	2	2	10	
85447090	Other optical fibre cables	14	14	2	2	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
85451100	Carbon electrodes of a kind used for furnaces	4	10	10	10	10	
85451910	Graphite electrodes, containing carbon ≥ 99,9 % for electric use	2	2	2	2	10	
85451920	Graphite blocks, of the type used as cathodes in electrolytic tanks	2	2	2	2	10	
85451990	Other carbon electrodes, for electric use	12	12	12	12	10	
85452000	Carbon brushes, for electric use	12	12	10	12	10	
85459010	Electrics battery carbons	2	2	2	2	10	
85459020	Heating resistors, not coated or fitted with terminals	12	12	12	12	10	
85459030	Connection bases for electrodes (”nipples”)	12	12	12	12	10	
85459090	Other carbon and articles of graphite/carbon for electric use	12	12	12	12	10	
85461000	Glass insulators for electric use	16	16	16	16	10	
85462000	Ceramics insulators for electric use	16	16	16	16	10	
85469000	Insulators of other matters for electric use	16	16	16	16	10	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
85471000	Insulating fittings of ceramics for machines, apparatus and electrical installations	16	16	16	16	10	
85472010	Sealing caps for capacitors, with holes for terminals	2	2	2	2	4	
85472090	Other insulated fittings of plastics for machines, apparatus and electrical installations	16	16	16	16	10	
85479000	Other insulating parts/tubes for machines, apparatus and electrical installations	16	16	16	16	10	
85481010	Waste and scrap of lead-acid batteries; unusable lead-acid batteries	4	4	4	4	4	
85481090	Waste/residue of batteries, electric batteries, etc.	18	18	18	18	10	
85489010	Thermocouples used in thermoelectric gas devices	16	16	16	16	15	
85489090	Parts of other electrical machinery and apparatus	14	14	14	14	10	
86011000	Rail locomotives powered by an external source of electricity	14	14	0	0	10	
86012000	Rail locomotives, of electric accumulators	14	14	2	0	E	
86021000	Diesel-electric locomotives	2	14	0	0	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
86029000	Other locomotives and locomotive tractors, and tenders	14	14	0	0	10	
86031000	”Littorina’s”, whether or not for urban traffic, except those of heading 86.04, with an external source of electricity	2	14	0	0	10	
86039000	”Littorina’s”, whether or not for urban traffic, etc., with an external source of electricity	2	14	0	0	10	
86040010	Self-propelled vehicles for inspection and maintenance of railway tracks or similar, equipped with ballast beaters and railway track aligners	0	0	0	0	0	
86040090	Other vehicles for inspection/maintenance of railway, etc.	14	14	2	0	10	
86050010	Passenger wagons for railway/similar	14	14	2	0	10	
86050090	Luggage vans, post office coaches, etc. for railway	14	14	0	0	E	
86061000	Tank wagons/similar for transport of goods by railway	14	14	2	0	E	
86063000	Automatic self-discharging wagons for transport of goods by railway	14	14	0	0	E	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
86069100	Covered and closed wagons for transport of goods by railway	14	14	2	0	E	
86069200	Open/non-removable sides wagons, height > 60 cm for railway	14	14	2	0	E	
86069900	Other wagons for transporting goods by railway	14	14	2	0	10	
86071110	Bogies of traction vehicles for railway	2	14	2	0	10	
86071120	Bissel-bogies of traction vehicles for railway/similar	14	14	2	2	E	
86071200	Other bogies and bissel-bogies of traction vehicles for railway	2	14	2	0	E	
86071911	Bearings with incorporated roller bearings, outside diameter > 190 mm, for use in railway wagon wheel axles	0	0	0	0	0	
86071919	Other bearing boxes of vehicles for railway	14	14	2	2	10	
86071990	Axis, wheels and parts thereof of vehicles for railway	14	35	0	2	10	
86072100	Brakes and parts thereof of vehicles for railway	14	14	0	0	10	
86072900	Other brakes and parts thereof, of vehicles for railway	14	14	0	0	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
86073000	Hooks, buffers, etc. of vehicles for railway	14	14	0	0	10	
86079100	Other parts of locomotives	14	14	2	0	10	
86079900	Other parts of vehicles for railway	14	14	0	0	10	
86080011	Signalling mechanical apparatus for railway, etc.	14	14	0	2	10	
86080012	Signalling electro-mechanical apparatus for railway, etc.	14	14	0	2	10	
86080090	Fixed material of railway/similar and its parts	14	14	0	2	10	
86090000	Containers including the transport of fluids, etc.	14	14	0	0	10	
87011000	Pedestrian-controlled tractors	14	14	0	2	10	
87012000	Road tractors for semi-trailer	35	35	5	6	E	
87013000	Track-laying tractors	14	14	2	2	10	
87019010	Log-skidding tractors	0	0	0	0	0	
87019090	Other tractors	14	14	0	2	15V	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
87021000	Motor vehicles for transport ≥ 10 persons, with diesel engine	35	35	10	6	E	
87029010	Trolleybuses for the transport ≥ 10 person	20	35	0	6	E	
87029090	Other motor vehicles for the transport ≥ 10 person	35	35	10	23	E	
87031000	Motor vehicles designed for travelling on snow, golf cars, etc.	20	35	15	23	15	
87032100	Motor cars and other motor vehicles with combustion engine, engine displacement ≤ 1 000 cm^3	35	35	10	23	15V	
87032210	Motor cars and other motor vehicles with combustion engine, of a cylinder capacity 1 000 < cm^3 ≤ 1 500, up to 6 passengers	35	35	10	23	15V	
87032290	Motor cars and other motor vehicles with combustion engine, of a cylinder capacity 1 000 < cm^3 ≤ 1 500, more than 6 passengers	35	35	10	23	15	
87032310	Motor cars and other motor vehicles with combustion engine, of a cylinder capacity 1 500 < cm^3 ≤ 3 000, up to 6 passengers	35	35	15	23	15V	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
87032390	Motor cars and other motor vehicles with combustion engine, of a cylinder capacity 1 500 < cm^3 ≤ 3 000, more than 6 passengers	35	35	15	23	15	
87032410	Motor cars and other motor vehicles with combustion engine, of a cylinder capacity > 3 000 cm^3, up to 6 passengers	35	35	20	23	15V	
87032490	Motor cars and other motor vehicles with combustion engine of a cylinder capacity > 3 000 cm^3, more than 6 passengers	35	35	20	23	15V	
87033110	Motor cars and other motor vehicles with diesel engine, of a cylinder capacity ≤ 1 500 cm^3, up to 6 passengers	35	35	10	23	15	
87033190	Motor cars and other motor vehicles with diesel engine of a cylinder capacity ≤ 1 500 cm^3, more than 6 passengers	35	35	10	23	15	
87033210	Motor cars and other motor vehicles with diesel engine, of a cylinder capacity 1 500 < cm^3 ≤ 2 500, up to 6 passengers	35	35	15	23	15	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
87033290	Motor cars and other motor vehicles with diesel engine, of a cylinder capacity 1 500 < cm^3 ≤ 2 500, more than 6 passengers	35	35	15	23	15	
87033310	Motor cars and other motor vehicles with diesel engine, of a cylinder capacity > 2 500 cm^3, up to 6 passengers	35	35	20	23	15V	
87033390	Motor cars and other motor vehicles with diesel engine, of a cylinder capacity > 2 500 cm^3, more than 6 passengers	35	35	20	23	15V	
87039000	Other passengers vehicles, including of mixed use, etc.	35	35	20	23	See comments	Tariff treatment defined in paragraphs 6(g), (i), (j), (k) of Section A of Annex 2-A
87041010	Dumpers for the transport of goods ≥ 85 t, for off-highway use	0	0	0	0	0	
87041090	Other dumpers for the transport of goods, for off-highway use	14	14	0	2	15	
87042110	Chassis with diesel/semi-diesel engine/cabin, of load ≤ 5 t	35	35	10	23	E	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
87042120	Motor vehicles with diesel/semi-diesel engine/tipper body load ≤ 5 t	35	35	15	23	15	
87042130	Other motor vehicles refrigerated etc. with diesel/semi-diesel engine etc., load ≤ 5 t	35	35	15	7	15	
87042190	Other motor vehicles with diesel/semi-diesel engine, load ≤ 5 t	35	35	20	23	15V	
87042210	Chassis with diesel/semi-diesel engine and cabin, load 5 t < weight ≤ 20 t	35	35	10	23	E	
87042220	Motor vehicles with diesel/semi-diesel engine/tipper body, 5 t < load ≤ 20 t	35	35	15	23	E	
87042230	Motor vehicles refrigerated etc. with diesel/semi-diesel engine, 5 t < load ≤ 20 t	35	35	15	7	15	
87042290	Other motor vehicles with diesel/semi-diesel engine, 5 t < load ≤ 20 t	35	35	15	23	E	
87042310	Chassis with diesel/semi-diesel engine and cabin, load > 20 t	35	35	15	7	E	
87042320	Motor vehicles, diesel/semi-diesel engine/tipping load > 20 t	35	35	15	7	E	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
87042330	Motor vehicle, diesel engine, refrigerated etc. load > 20 t	35	35	15	7	15	
87042390	Other diesel/semi-diesel engine motor vehicles, load > 20 t	35	35	15	7	15	
87043110	Chassis fitted with combustion engine and cabin, load ≤ 5 t	35	35	20	23	15	
87043120	Motor vehicles with combustion engine/tipper, load ≤ 5 t	35	35	20	23	15	
87043130	Motor vehicle, refrigerated or isothermal etc. with combustion engine, load ≤ 5 t	35	35	20	8	15	
87043190	Other motor vehicles with combustion engine, load ≤ 5 t	35	35	20	23	15V	
87043210	Chassis fitted with combustion engine and cabin, load > 5 t	35	35	20	23	E	
87043220	Motor vehicles with combustion engine/tipping, load > 5 t	35	35	20	23	E	
87043230	Motor vehicles refrigerated etc. with spark ignition piston engine, load > 5 t	35	35	20	7	E	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
87043290	Other motor vehicles with combustion engine, load > 5 t	35	35	20	23	E	
87049000	Other motor vehicles for the transport of goods	35	35	20	23	E	
87051010	Crane lorries maximum capacity of elevation ≥ 60 t, telescopic stem	0	35	0	0	10	
87051090	Other crane lorries	35	35	5	6	15	
87052000	Mobile drilling derricks	35	35	5	6	15	
87053000	Fire-fighting-vehicles	35	35	5	6	15	
87054000	Concrete-mixer lorries	35	35	5	6	15	
87059010	Lorries for profiling petroleum wells	2	2	2	2	8	
87059090	Other motor vehicles for special use	35	35	5	6	15	
87060010	Chassis with engines for motor vehicles transport persons ≥ 10	35	35	5	6	E	
87060020	Chassis with engines for dumpers and tractors except road	14	14	2	0	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
87060090	Other chassis with engines for automobiles of passenger/goods	35	35	5	6	E	
87071000	Bodies, for automobiles of passengers, including cabin	35	35	18	18	15	
87079010	Bodies, including for dumpers/tractors except motor vehicles, including cabin	14	14	2	0	10	
87079090	Bodies for motor vehicles transport capacity ≥ 10 persons or for cargo	35	35	28	6	15	
87081000	Bumpers and parts thereof for motor vehicles	18	18	10	18	10	
87082100	Seatbelts for motor vehicles	18	18	10	18	10	
87082911	Mudguards for dumpers and tractors except road vehicles	14	14	0	2	10	
87082912	Radiator cowlings for dumpers/tractors except road vehicles	14	14	0	2	10	
87082913	Doors for dumpers and tractors except road vehicles	14	14	0	2	10	
87082914	Dashboards for dumpers/tractors except road vehicles	14	14	0	2	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
87082919	Other parts/accessories of bodies for dumpers and tractors	14	14	0	2	15	
87082991	Mudguards for motor vehicles	18	18	10	18	15	
87082992	Radiator cowlings for motor vehicles	18	18	10	18	15	
87082993	Doors for motor vehicles	18	18	10	18	10	
87082994	Dashboards for motor vehicles	18	18	10	18	10	
87082995	Air bag inflator for car safety device	2	2	2	2	10	
87082999	Other parts/accessories of bodies for motor vehicles	18	18	10	18	10	
87083011	Brake linings, assembled, for dumpers and tractors	14	14	0	2	10	
87083019	Brake linings, assembled, for motor vehicles	18	18	10	18	10	
87083090	Other brakes and its parts, for tractors/motor vehicles	18	18	10	18	15	
87084011	Power-assisted for torques ≥ 750 nm of tractors/dumpers	0	0	0	0	0	
87084019	Other gear boxes for tractors or dumpers	14	14	0	2	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
87084080	Other gearboxes	18	18	10	18	15	
87084090	Parts of gearboxes	18	18	10	18	15	
87085011	Drive-axles with differential for dumpers, load ≥ 14 t	0	0	0	0	0	
87085012	Axles and parts except transmission, for tractors/dumpers	14	14	0	2	10	
87085019	Drive-axles with differential for dumpers/tractors	14	14	2	2	10	
87085080	Drive-axles with differential for motor vehicles	18	18	10	18	15	
87085091	Axles and parts, except transmission, for tractors/dumpers	14	14	0	2	10	
87085099	Other axels and their parts, for motor vehicles	18	18	10	18	15	
87087010	Wheels of propellers axels, their parts, for dumpers/tractors	14	14	0	2	10	
87087090	Other wheels, their parts and accessories for motor vehicles	18	18	10	18	15	
87088000	Suspension shock-absorbers for tractors and motor vehicles	18	18	10	18	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
87089100	Radiators for tractors and motor vehicles	18	18	10	18	10	
87089200	Silencers and exhaust pipes for tractors and motor vehicles	18	18	10	18	10	
87089300	Clutches and parts thereof for tractors and motor vehicles	18	18	10	18	15	
87089411	Steering wheel for dumpers/tractors except road vehicles	14	14	0	2	10	
87089412	Steering columns for dumpers/tractors except road vehicles	14	14	2	2	10	
87089413	Steering boxes for dumpers/tractors except road vehicles	14	14	2	2	10	
87089481	Steering wheels for motor vehicles	18	18	10	18	10	
87089482	Steering columns for motor vehicles	18	18	10	18	10	
87089483	Steering boxes for motor vehicles	18	18	10	18	10	
87089490	Other parts and accessories for tractors and motor vehicles	18	18	10	18	10	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
87089510	Safety airbags with inflation system (”airbags”)	18	18	10	18	10	
87089521	Inflatable bags for ”airbags”	2	2	2	2	10	
87089522	Inflation system for car safety device (”airbag”)	2	2	2	2	10	
87089529	Other parts and accessories of bodies for motor vehicles	18	18	10	18	10	
87089910	Device for controlling, accelerating, braking, etc. for motor vehicles	0	0	0	0	0	
87089990	Other parts and accessories for tractors and motor vehicles	18	18	10	18	15	
87091100	Other motor vehicles without lifting equipment, for use in factories, warehouses, etc., for transport of goods over short distances; tractors used in railway stations; electric equipment	2	14	0	0	10	
87091900	Other motor vehicles without lifting equipment, for use in factories, warehouses, etc., for transport of goods over short distances; tractors used in railway stations; non-electric	14	14	0	0	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
87099000	Parts of motor vehicles without lifting device, used in factories	14	14	0	2	15	
87100000	Vehicles and armoured combat cars and its parts	0	0	0	0	0	
87111000	Motorcycles etc. with alternative piston engine cylinder capacity ≤ 50 cm^3	20	20	12	20	E	
87112010	Motorcycles with alternative piston engines, with a displacement of 125 cm^3 or less	20	20	18	20	15	
87112020	Motorcycles with alternative piston engines, with a displacement greater than 125 cm^3	20	20	20	20	15	
87112090	Other cycles with alternative piston engine, 50 cm^3 < displacement ≤ 250 cm^3	20	20	20	20	15	
87113000	Motorcycles, etc., with alternative piston engine, 250 cm^3 < displacement ≤ 500 cm^3	35	20	20	20	15	
87114000	Motorcycles, etc., with alternative piston engine, 500 cm^3 < displacement ≤ 800 cm^3	35	20	20	20	E	
87115000	Motorcycles, etc., with alternative piston engine, displacement > 800 cm^3	35	20	20	20	E	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
87119000	Other motorcycles/cycles with auxiliary engine, side cars	20	20	20	20	10	
87120010	Bikes without engine	20	35	18	20	15	
87120090	Other cycles without engine, including tricycles	20	20	20	20	E	
87131000	Wheelchairs, etc., without propulsion mechanism	12	12	12	12	10	
87139000	Other wheelchairs and other vehicles for disabled persons	2	2	2	2	0	
87141000	Parts and accessories of motorcycles (including mopeds)	16	16	16	16	E	
87142000	Parts and accessories of wheelchairs for disabled persons and other vehicles	10	10	10	10	8	
87149100	Frames, forks and parts thereof for bicycles and other cycles	0	16	16	16	E	
87149200	Wheel rims and spokes for bicycles and other cycles	16	16	16	16	E	
87149310	Hubs, except of brakes (coaster brake) for bicycles and other cycles	16	16	16	16	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
87149320	Free-wheel sprocket-wheels for bicycles and other cycles	0	16	16	16	10	
87149410	Coaster braking hubs for bicycles and other cycles	16	16	16	16	15	
87149490	Other brakes and parts thereof for bicycles and other cycles	0	16	16	16	15	
87149500	Saddles of bicycles and other cycles	16	16	16	16	15	
87149600	Pedals, crank-gear and parts thereof, for bicycles, etc.	16	16	16	16	E	
87149910	Speed changers for bicycles and other cycles	0	16	16	16	15	
87149990	Other parts and accessories for bicycles and other cycles	0	16	8	16	15	
87150000	Strollers and similar vehicles for transporting children, and parts thereof	20	20	20	20	10	
87161000	Trailers/semi-trailers for housing or camping	20	20	20	20	E	
87162000	Self-loading trailers/semi-trailers, etc. for agricultural purposes	35	14	2	14	E	
87163100	Tanker trailers for the transport of goods	35	35	18	18	15	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
87163900	Other tanker trailers semi-trailers for the transport of goods	35	35	18	18	E	
87164000	Other trailers and semi-trailers	35	35	18	18	E	
87168000	Other non-self-propelled vehicles	35	35	18	18	15	
87169010	Chassis for trailers and semi-trailers	16	16	16	16	E	
87169090	Other parts of trailers/semi-trailers/vehicles non-self-propelled	16	16	16	16	15	
88010000	Gliders and hang gliders	20	20	20	20	E	
88021100	Helicopters of weight ≤ 2 000 kg, empty	0	0	0	0	0	
88021210	Helicopters 2 000 kg < weight ≤ 3 500 kg, empty	0	0	0	0	0	
88021290	Other helicopters of weight > 3 500 kg, empty	0	0	0	0	0	
88022010	Propeller-driven aeroplanes, etc. weight ≤ 2 000 kg, empty	0	0	0	0	0	
88022021	Airplanes, turboprop, etc. single-engine ≤ 2 000 kg, empty	0	0	0	0	0	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
88022022	Airplanes and other aircrafts, turboprop, multi-engine ≤ 2 000 kg, empty	0	0	0	0	0	
88022090	Other airplanes and aircrafts weight ≤ 2 000 kg, empty	0	0	0	0	0	
88023010	Aeroplanes and other propeller-driven aircrafts 2 000 kg < weight ≤ 15 000 kg, empty	0	0	0	0	0	
88023021	Airplanes and other aircrafts, turboprop etc. multi-engine, 2 t < weight ≤ 7 t, empty	0	0	0	0	0	
88023029	Other airplanes, turboprop, etc. 2 t < weight ≤ 7 t, empty	0	0	0	0	0	
88023031	Airplanes and other aircrafts, turbojet-powered, 2 000 kg < weight ≤ 7 000 kg, empty	0	0	0	0	0	
88023039	Other airplanes and other aircrafts, turbojet-powered, 7 000 kg < weight ≤ 15 000 kg, empty	0	0	0	0	0	
88023090	Other airplanes/aircrafts, 2 000 kg < weight ≤ 15 000 kg, empty	0	0	0	0	0	
88024010	Airplanes and other turboprop aircraft weighing more than 15 000 kg, empty	0	0	0	0	0	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
88024090	Other airplanes/aircrafts, weighing > 15 000 kg, empty	0	0	0	0	0	
88026000	Spacecraft (including satellites) and their launch vehicles, and suborbital vehicles	0	0	0	0	0	
88031000	Propellers, rotors and parts thereof for aircraft, etc.	0	0	0	0	0	
88032000	Under-carriages and parts thereof for aircraft, etc.	0	0	0	0	0	
88033000	Other parts of aeroplanes or helicopters	0	0	0	0	0	
88039000	Other parts for aircraft/space vehicles	0	0	0	0	0	
88040000	Parachutes/rotochutes, its parts and accessories	14	14	14	14	10	
88051000	Aircraft launching devices and parts thereof; aircraft carrier landing devices and parts thereof; etc.	0	0	0	0	0	
88052100	Air combat simulators and parts thereof	0	0	0	0	0	
88052900	Other ground flight training apparatus, etc.	0	0	0	0	0	
89011000	Cruise ships, excursion boats, ferry-boats, etc.	14	14	0	0	10	
89012000	Tankers ships	14	14	0	0	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
89013000	Refrigerated vessels, excluding tankers	14	14	2	0	10	
89019000	Other vessels for the transport of goods or persons/goods	14	14	10	0	E	
89020010	Fishing vessels, factory ships, etc. length ≥ 35 m	14	14	2	0	E	
89020090	Other fishing vessels, factory ships, etc.	14	14	2	0	10	
89031000	Inflatable boats	20	20	20	20	15	
89039100	Sailboats, with or without auxiliary motor	20	20	20	20	10	
89039200	Motor-boats, other than outboard motor-boats	20	20	20	20	10	
89039900	Other recreational/sports boats/craft, including canoes	35	20	20	20	10	
89040000	Tugboats and boats designed to push other vessels	14	14	0	0	E	
89051000	Dredgers	14	14	0	0	10	
89052000	Floating/submersible drilling or exploration platforms, etc.	14	14	2	0	E	
89059000	Light-vessels/floating cranes/docks/floating docks, etc.	14	14	0	0	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
89061000	Warships	14	14	2	0	10	
89069000	Other vessels, including lifeboats	14	14	2	0	10	
89071000	Inflatable rafts	14	14	0	0	10	
89079000	Other floating structures	14	14	0	0	10	
89080000	Vessels and other floating structures for to be dismantled	2	2	2	2	15	
90011011	Optical fibres, core diameter < 11 micrometres (microns)	12	12	2	2	10	
90011019	Other optical fibres	12	12	2	2	15	
90011020	Optical fibre bundles and cables	14	14	2	2	10	
90012000	Polarizing materials, in sheets or plates	18	18	18	18	15	
90013000	Contact lenses	18	18	2	18	15	
90014000	Correction lenses of glasses	18	18	18	18	15	
90015000	Correction lenses of other materials	18	18	15	18	E	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
90019010	Other lenses, not mounted	18	18	18	18	15	
90019090	Prisms, mirrors and other optical elements, not mounted	18	18	18	18	15	
90021110	Mounted objective lenses, for photographic cameras or for projectors etc.	16	16	2	16	15	
90021120	Mounted objective lenses, zoom ≥ 20, for television cameras	0	0	0	0	0	
90021190	Other mounted objective lenses, for cameras, photographic equipment	16	16	16	16	15	
90021900	Other mounted objective lenses	16	16	16	16	15	
90022010	Mounted polarizing filters	16	16	16	16	15	
90022090	Mounted optical filters	16	16	8	16	15	
90029000	Other lenses, prisms, mirrors and optical elements, assembled	16	16	16	16	15	
90031100	Plastic frames, for glasses	18	18	16	18	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
90031910	Frames of metal base, for glasses, including veneer, etc.	18	18	15	18	10	
90031990	Frames of other materials, for glasses	18	18	18	18	10	
90039010	Hinges for frames of glasses	16	16	16	16	10	
90039090	Other parts for frames of glasses and similar articles	16	16	16	16	10	
90041000	Sunglasses	35	20	2	20	15	
90049010	Corrective glasses	18	18	2	18	15	
90049020	Safety glasses	18	18	18	18	15	
90049090	Other eyewear for protection or other purposes and similar articles	18	18	2	18	15	
90051000	Binoculars	18	18	18	18	15	
90058000	Telescopes and other astronomical instruments, their frames	2	14	0	0	10	
90059010	Parts and accessories of binoculars	16	16	16	16	E	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
90059090	Parts and accessories for telescopes and other astronomy instruments	14	14	0	0	10	
90061010	Laser phototypesetters for preparing plates	0	0	0	0	0	
90061090	Other cameras used for preparing printing plates or cylinders, except laser phototypesetters etc.	2	14	0	0	10	
90063000	Cameras specially designed for underwater or aerial photography, for medical examination etc.	14	14	0	0	10	
90064000	Instant print photographic cameras	2	2	2	2	10	
90065100	Other cameras, with reflex viewfinder, for roll film width ≤ 35 mm	18	18	18	18	E	
90065200	Other photographic cameras for rolls of films, width < 35 mm	18	18	18	18	E	
90065310	Fixed focus photographic cameras, for rolls films, width = 35 mm	18	18	8	18	E	
90065320	Adjustable focus photographic cameras, for rolls of films, width = 35 mm	18	18	2	18	E	
90065910	Other fixed focus photographic cameras	18	18	8	18	15	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
90065921	Other photographic cameras, adjustable focus, for obtaining negatives of 45 mm x 60 mm or larger dimensions	10	10	6	10	E	
90065929	Other photographic cameras, adjustable focus, except cameras for obtaining negatives of 45 mm x 60 mm or larger dimensions	18	18	8	18	15	
90066100	Discharge tube devices for producing flashing light (”electronic flashes”)	18	18	2	18	15	
90066900	Other photography devices and apparatus	18	18	18	18	E	
90069110	Cases for photographic devices	16	16	16	16	E	
90069190	Other parts and accessories for photographic devices	16	16	16	16	10	
90069900	Other parts and accessories for photographic equipment and devices	16	16	2	16	10	
90071000	Cameras	14	14	0	0	10	
90072020	Projectors for movies, width ≥ 35 mm, but ≤ 70 mm	0	0	0	0	0	
90072090	Other cinematographic projectors	14	14	0	0	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
90079100	Parts and accessories for cinematographic cameras	14	14	0	0	10	
90079200	Parts of accessories for cinematographic projectors	14	14	0	0	10	
90085000	Projectors and apparatus for enlarging or reducing images	18	18	18	18	10	
90089000	Parts and accessories for image projectors, etc.	16	16	16	16	10	
90101010	Automatic and programmable tanks and cuvettes for photographic film development	0	0	0	0	0	
90101020	Automatic enlarger-copiers for photographic paper, capacity > 1 000 copies/hour	0	0	0	0	0	
90101090	Other apparatus and materials for automatic development of photographic films, etc.	14	14	0	0	10	
90105010	Photo processors for electronic image processing, even with digital output	0	0	0	0	0	
90105020	Automatic photopolymer plate development devices with metal support	0	0	0	0	0	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
90105090	Other apparatus/equipment and materials for photographic and cinematographic laboratories, including etc.	18	18	18	18	15	
90106000	Screens for photographic/cinematographic projection	18	18	18	18	15	
90109010	Parts and accessories for automatic photographic film developing equipment, etc.	14	14	0	0	10	
90109090	Parts and accessories for other equipment used in photographic laboratories, etc.	16	16	16	16	15	
90111000	Stereoscopic optical microscopes	14	14	0	0	10	
90112010	Microscopes for photomicrography	0	0	0	0	0	
90112020	Microscopes for cinephotomicrography	0	0	0	0	0	
90112030	Microscopes for micro projection	0	0	0	0	0	
90118010	Binocular microscopes with mobile specimen stage	0	0	0	0	0	
90118090	Other optical microscopes	2	14	0	0	10	
90119010	Parts of accessories for microscopes for photomicrography, etc.	0	0	0	0	0	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
90119090	Parts and accessories for optical microscopes	14	14	0	0	10	
90121010	Electronic microscopes	0	0	0	0	0	
90121090	Other microscopes and diffraction	14	14	0	0	10	
90129010	Parts and accessories for electronic microscopes	0	0	0	0	0	
90129090	Parts and accessories for other microscopes and diffraction	14	14	0	0	10	
90131010	Telescopic sights for weapons	18	18	18	18	15	
90131090	Periscopes, telescopes for machines, optical devices and instruments	14	14	0	0	10	
90132000	Lasers, other than laser diodes	2	14	0	0	10	
90138010	Liquid crystal devices (LCD)	0	0	0	0	0	
90138090	Other devices, optical appliances and instruments	18	18	18	18	10	
90139000	Parts and accessories of telescopic sights, periscopes, etc.	2	14	0	0	10	
90141000	Direction finding compasses	2	14	0	0	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
90142010	Height measure for aeronautical or space navigation	0	0	0	0	0	
90142020	Automatic pilots for aeronautical or space navigation	0	0	0	0	0	
90142030	Inclinometers for aeronautical or space navigation	0	0	0	0	0	
90142090	Other instruments and appliances for aeronautical/space navigation	0	0	0	0	0	
90148010	Echo sounding or ultrasonic sounding for navigation	2	14	0	0	10	
90148090	Other instruments and appliances for navigation	14	14	0	0	10	
90149000	Parts and accessories for instruments and appliances for navigation	2	14	0	0	10	
90151000	Rangefinders	2	14	0	0	10	
90152010	Theodolites and tacheometers, with prism, etc. precision = 1 sec	14	14	0	0	10	
90152090	Other theodolites and tacheometers	2	14	0	0	10	
90153000	Levels	2	14	0	0	10	
90154000	Photogrammetry instruments and devices	0	0	0	0	0	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
90158010	Hydrometric reels	14	14	0	0	10	
90158090	Other instruments and appliances used in geodesy, topography, etc.	14	14	0	0	10	
90159010	Parts and accessories for instruments or apparatus of subheading 9015.40 (photogrammetric)	0	0	0	0	0	
90159090	Parts and accessories for geodesy instruments and apparatus, etc.	2	14	0	0	10	
90160010	Scales sensitive of weight ≤ 0,2 mg	2	14	0	0	10	
90160090	Scales sensitive to 0,2 mg < weight ≤ 50 mg, with/without weights	2	14	0	0	E	
90171010	Drafting tables and machines, automatic	0	0	0	0	0	
90171090	Other drafting tables and machines, except automatic	18	18	18	18	15	
90172000	Other drawing, tracing or calculating instruments	18	18	18	18	10	
90173010	Micrometers (manual distance measuring instrument)	10	10	10	10	10	
90173020	Calipers (manual distance measuring instrument)	18	18	18	18	10	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
90173090	Other manual distance measuring instrument, except micrometers and calipers	18	18	18	18	10	
90178010	Meters (manual distance measuring instruments)	18	18	18	18	E	
90178090	Other manual distance measuring instruments, except meters	18	18	18	18	10	
90179010	Parts and accessories of automatic drafting tables and machines	0	0	0	0	0	
90179090	Parts and accessories of other drawing, measuring instruments, etc.	16	16	16	16	10	
90181100	Electrocardiographs	14	14	0	2	10	
90181210	Echographs with doppler spectrum analysis	0	0	0	0	0	
90181290	Other apparatus of electrodiagnosis by ultrasonic scanning	14	14	0	2	E	
90181300	Magnetic resonance imaging apparatus	0	0	0	0	0	
90181410	Positron emission tomography scanner	0	0	0	0	0	
90181420	Gamma chambers	0	0	0	0	0	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
90181490	Other scintigraphic apparatus	14	14	0	0	10	
90181910	Endoscopy	0	0	0	0	0	
90181920	Audiometers	14	14	0	0	10	
90181980	Other electro-diagnostic apparatus	14	14	0	0	E	
90181990	Parts of electro-diagnostic apparatus	14	14	0	2	10	
90182010	Surgery apparatus, laser type	0	0	0	0	0	
90182020	Other apparatus for oral treatment, laser type	0	0	0	0	0	
90182090	Other ultraviolet or infrared ray apparatus	2	14	0	0	10	
90183111	Plastic syringes, with or without needles, capacity ≤ 2 cm^3	16	16	16	16	15	
90183119	Other plastic syringes, with or without needles	16	16	16	16	15	
90183190	Syringes of other material, with or without needles	16	16	16	16	15	
90183211	Tubular metal needles, gums	16	16	16	16	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
90183212	Tubular needles, of steel chrome-niquel/three-sided bisel	2	2	2	2	4	
90183219	Other tubular metal needles	16	16	16	16	E	
90183220	Needles for sutures	2	2	2	2	4	
90183910	Other needles	16	16	16	16	15	
90183921	Probes, catheters and stems, of rubber	16	0	16	16	E	
90183922	Arterial embolectomy catheters of poly(vinyl chloride)	2	2	2	2	4	
90183923	Thermodilution catheters of poly(vinyl chloride)	2	2	2	2	4	
90183924	Peripheral intravenous catheters of polyurethane	16	16	2	16	10	
90183929	Other probes, catheters and stems	16	16	16	16	15	
90183930	Lancets for vaccination and cauterising	16	16	16	16	10	
90183991	Article for arteriovenous fistula, consisting of needle, butterfly type fixation base, plastic tube with connector and obturator	16	16	16	16	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
90183999	Other instruments similar to syringes, needles, catheters, etc.	16	16	16	16	15	
90184100	Dental drill devices, combined or not etc. with including other dental equipment	14	14	2	0	10	
90184911	Dental drill engines, of tungsten carbide	16	16	16	16	10	
90184912	Dental drill engines, of vanadium steel	16	16	16	16	E	
90184919	Dental drill engines, of other material	16	16	16	16	15	
90184920	Files for dentistry	16	16	16	16	15	
90184940	Devices that operate by kinetic projection of particles, for treatment	0	0	0	0	0	
90184991	Apparatus for designing and constructing ceramic parts for dental restorations, computerised	0	0	0	0	0	
90184999	Other instruments and appliances for dentistry	16	16	16	16	15	
90185010	Binocular microscopes for ophthalmic surgery	0	0	0	0	0	
90185090	Other ophthalmic instruments and appliances	2	14	0	0	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
90189010	Instruments and appliances for blood transfusions, etc.	14	14	0	0	10	
90189021	Electric bistouries	16	16	16	16	15	
90189029	Other bistouries	16	16	16	16	15	
90189031	Lithotripters using shock waves	0	0	0	0	0	
90189039	Lithotomies and other lithotripters	14	14	0	0	10	
90189040	Artificial kidney	2	8	0	0	E	
90189050	Diathermy apparatus	14	14	0	0	10	
90189091	Artificial incubators for babies	14	14	0	0	E	
90189092	Apparatus for measuring arterial pressure	16	16	2	16	15	
90189093	Microwave intra-urethral therapy equipment, for treatment of prostatic conditions etc., computerised	0	0	0	0	0	
90189094	Endoscope	0	0	0	0	0	
90189095	Clips and staples, their applicators and extractors for apparatus (medical use)	0	0	0	0	0	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
90189096	Automatic external defibrillators	0	0	0	0	0	
90189099	Other instruments and appliances used in medicine, surgery, etc.	16	16	16	16	E	
90191000	Mechanotherapy devices; massage devices; psychotechnical devices	14	14	0	0	10	
90192010	Oxygen therapy apparatus	14	14	0	0	10	
90192020	Aerosol therapy apparatus	2	14	2	0	10	
90192030	Artificial respiration apparatus	14	14	0	0	15	
90192040	Appliances known as ”iron lungs”	14	14	0	0	10	
90192090	Other ozone therapy and other respiratory therapy devices	14	14	0	0	E	
90200010	Gas masks	16	16	16	16	10	
90200090	Other respiration apparatus	16	16	16	16	15	
90211010	Articles and orthopaedic appliances	14	14	14	14	15	
90211020	Articles and fracture appliances	14	4	14	14	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
90211091	Parts/accessories for orthopaedic joint articles/devices	0	0	0	0	0	
90211099	Other parts/accessories orthopaedic/fracture devices	14	14	14	14	10	
90212110	Acrylic artificial teeth	16	16	16	16	15	
90212190	Other artificial teeth, except of acrylic	16	16	16	16	15	
90212900	Other dental prosthetics articles and appliances	16	16	16	16	15	
90213110	Femoral joint, prostheses	14	4	14	14	10	
90213120	Myoelectric joint prostheses	0	0	0	0	0	
90213190	Other artificial parts of the body	14	4	14	14	10	
90213911	Mechanical heart valves	0	0	0	0	0	
90213919	Other heart valves	14	14	14	14	10	
90213920	Intra-ocular lenses	0	0	0	0	0	
90213930	Coated artificial vascular arteries	0	0	0	0	0	
90213940	Non-implantable artificial breasts	0	0	0	0	0	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
90213980	Other prosthetic articles and appliances	14	14	14	14	10	
90213991	Parts of modular prostheses that replace upper or lower limbs	0	0	0	0	0	
90213999	Other parts/accessories for prosthetic articles and appliances	14	14	14	14	10	
90214000	Hearing aids, except their parts and accessories	0	0	0	0	0	
90215000	Pacemakers for stimulating heart muscles, except their parts/accessories	14	0	14	14	E	
90219011	Automatic cardiac defibrillators	0	0	0	0	0	
90219019	Other apparatus organic implantable device for compensating defect/disability	0	0	0	0	0	
90219081	Stainless steel stents, for dilating arteries	0	0	0	0	0	
90219082	Interarticular occludes, mesh of nickel and titanium wires, polyester fabric etc., even presented with their respective catheter	0	0	0	0	0	
90219089	Other apparatus for compensating deficiencies/illnesses	14	14	14	14	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
90219091	Parts/accessories of pacemakers for stimulating heart muscles	0	0	0	0	0	
90219092	Parts and accessories of hearing aids apparatus	0	0	0	0	0	
90219099	Parts and accessories of articles/apparatus for compensating deficiency	14	14	14	14	10	
90221200	Computerised tomography devices	0	0	0	0	0	
90221311	Apparatus of x-rays, for panoramic photographs of the jaw	0	0	0	0	0	
90221319	Other apparatus of x-rays, for dental diagnostic	14	14	2	0	10	
90221390	Other apparatus of x-rays, for dentistry	0	0	0	0	0	
90221411	Apparatus of x-rays, for diagnostic, for mammography	14	14	0	0	10	
90221412	Apparatus of x-rays, for diagnostic, angiography	0	0	0	0	0	
90221413	Computerised diagnostic apparatus, for bone densitometry	0	0	0	0	0	
90221419	Other apparatus of x-rays, for medical diagnosis, surgery, etc.	14	14	0	0	E	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
90221490	Other x-ray equipment for medical, surgical, veterinary purposes	0	0	0	0	0	
90221910	X-ray spectrometers or spectrographs	0	0	0	0	0	
90221991	Apparatus of x-rays for baggage inspection, with a tunnel height ≤ 0,4 m, width ≤ 0,6 m, length ≤ 1,2 m	14	14	0	0	10	
90221999	Other apparatus of x-ray equipment, for radiography or radiotherapy	0	0	0	0	0	
90222110	Radiocobalt apparatus (cobalt bombs), for medical uses, etc.	14	14	0	0	E	
90222120	Gamma therapy apparatus for medical, surgical purposes, etc.	0	0	0	0	0	
90222190	Other alpha/beta/gamma radiation devices for medical, surgical, dental or veterinary purposes	0	0	0	0	0	
90222910	Other radiocobalt apparatus, etc., for detecting the filling level or missing caps in beverage cans by means of gamma rays	0	0	0	0	0	
90222990	Other alpha, beta or gamma radiation apparatus	2	14	0	0	10	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
90223000	X-ray tubes	0	0	0	0	0	
90229011	Voltage generators, for x-rays apparatus/other radiations	14	14	0	0	E	
90229012	X-ray screens, for x-rays apparatus/other radiations	2	14	0	0	10	
90229019	Other x-rays generators apparatus	14	14	0	0	10	
90229080	Other x-rays generators devices	14	14	0	0	10	
90229090	Parts and accessories for x-ray/other radiation equipment, apparatus etc.	14	14	0	2	10	
90230000	Instruments, apparatus and models for demonstration purposes etc., not suitable for other uses	16	16	16	16	10	
90241010	Machines and appliances for testing tensile strength/metals compression	2	14	2	0	10	
90241020	Machines and appliances for testing the hardness of metals	14	14	0	0	10	
90241090	Machines and appliances for testing other metals	14	14	0	0	15	
90248011	Machines and appliances for testing yarn, automatic	0	0	0	0	0	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
90248019	Other machines and appliances for testing textile	2	14	0	0	10	
90248021	Machines for testing tires	0	0	0	0	0	
90248029	Other machines and appliances for testing paper, paperboard, linoleum, etc.	14	14	0	0	10	
90248090	Other machines and appliances for testing hardness, etc. of materials	14	14	0	0	10	
90249000	Parts and accessories for machines and apparatus for hard testing, etc.	2	14	0	0	10	
90251110	Clinical thermometers, of liquid, of direct reading	18	18	18	18	E	
90251190	Other thermometers and pyrometers of liquid, of direct reading	18	18	18	18	15	
90251910	Optical pyrometers	0	0	0	0	0	
90251990	Other thermometers and pyrometers	18	18	18	0	15	
90258000	Hydrometers, areometers and other floating instruments	18	18	18	18	15	
90259010	Parts and accessories of thermometers	16	16	16	16	10	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
90259090	Parts and accessories of hydrometers and other instruments	16	16	16	16	10	
90261011	Electronic electromagnetic induction flowmeter-transmitter	14	14	2	2	10	
90261019	Other instruments and appliances for measuring/controlling flow	18	18	18	18	10	
90261021	Instruments and appliances for measuring/controlling the level of metals	2	2	2	2	4	
90261029	Other instruments and appliances for measuring/controlling level	18	18	10	18	15	
90262010	Manometers	18	18	5	18	15	
90262090	Other instruments and appliances for measuring/controlling pressure	18	18	5	18	E	
90268000	Other instruments and appliances for measuring/controlling liquids, etc.	18	18	18	18	10	
90269010	Parts and accessories of instruments for measuring/controlling level	16	16	16	16	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
90269020	Parts and accessories for manometers	16	16	16	16	10	
90269090	Parts and accessories for other instruments and appliances for measuring/checking	16	16	16	16	15	
90271000	Gas or smoke analysis apparatus	2	14	0	0	10	
90272011	Chromatographs of gaseous phase	0	0	0	0	0	
90272012	Chromatographs of liquid phase	0	0	0	0	0	
90272019	Other chromatographs	0	0	0	0	0	
90272021	Automated DNA sequencers using capillary electrophoresis	0	0	0	0	0	
90272029	Other electrophoresis instruments	2	14	0	0	10	
90273011	Spectrometers of optical emission (atomic emission)	0	0	0	0	0	
90273019	Other spectrometers	2	14	0	0	10	
90273020	Spectrophotometers	2	14	0	0	10	
90275010	Colorimeters	2	14	0	0	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
90275020	Photometers	2	14	0	0	10	
90275030	Refractometers	2	14	0	0	10	
90275040	Saccharimeters	14	14	0	0	10	
90275050	Flow cytometers	0	0	0	0	0	
90275090	Other instruments and apparatus using optical radiations	14	14	0	0	10	
90278011	Calorimeters	0	0	0	0	0	
90278012	Viscosimeters	2	14	0	0	15	
90278013	Densitometers	14	14	0	0	10	
90278014	Ph-meters apparatus	14	14	0	0	10	
90278020	Mass spectrometers	2	14	0	0	10	
90278030	Polarographs	0	0	0	0	0	
90278091	Light meter	0	0	0	0	0	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
90278099	Other instruments and appliances for analysis/testing/measuring, etc.	2	14	0	0	10	
90279010	Microtomes	0	0	0	0	0	
90279091	Parts and accessories for spectrometers of optical emission	0	0	0	0	0	
90279093	Parts and accessories of polarographs	0	0	0	0	0	
90279099	Parts and accessories for other instruments and appliances for analysis, etc.	14	14	0	2	10	
90281011	Compressed natural gas meters, electronic, for gas stations	14	14	0	0	10	
90281019	Other compressed natural gas meters, electronic	14	14	0	0	10	
90281090	Other gas meters	18	18	18	18	15	
90282010	Liquid meters, weight ≤ 50 kg	18	18	18	18	10	
90282020	Liquid meters, weight > 50 kg	18	18	18	18	15	
90283011	Monophase meters, for alternating electric current, digital	14	14	2	14	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
90283019	Other monophase meters, for alternating electric current	18	18	18	18	E	
90283021	Electricity two-phase meters, digital	14	14	2	14	10	
90283029	Other electricity two-phase meters	18	18	18	18	10	
90283031	Electricity triphasic meters, digital	14	14	2	14	E	
90283039	Other electricity triphasic meters	18	18	18	18	E	
90283090	Other electricity meters	18	18	18	18	10	
90289010	Parts and accessories for electricity meters	16	16	16	16	10	
90289090	Parts and accessories for gas/liquid meters	16	16	16	16	10	
90291010	Revolution counters or production counters/hour meters	14	14	0	2	10	
90291090	Taximeters, distance meters, etc.	18	18	18	18	15	
90292010	Speed indicators and tachometers	18	18	10	18	10	
90292020	Stroboscopes	18	18	18	18	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
90299010	Parts and accessories for speed indicators/tachometers	16	16	16	16	10	
90299090	Parts and accessories for other counters/stroboscopes	16	16	10	16	10	
90301010	Instruments and apparatus for measuring radioactivity	2	14	0	0	10	
90301090	Other instruments and apparatus for measuring ionising radiations	2	14	0	0	10	
90302010	Cathode-ray oscilloscopes, digital	2	0	2	2	4	
90302021	Analogical cathode-ray oscilloscopes, frequency ≥ 60 MHz	2	0	2	2	4	
90302022	Vector scope (analogical cathode-ray oscilloscopes)	2	0	2	2	4	
90302029	Other analogical cathode-ray oscilloscopes	12	12	2	2	10	
90302030	Cathode-ray oscillographs	0	0	0	0	0	
90303100	Multimeters without recording device	2	14	0	0	10	
90303200	Multimeters with recording device	2	14	0	0	10	
90303311	Digital voltmeters	12	12	2	2	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
90303319	Any other voltmeters	12	12	2	2	10	
90303321	Ammeters without recording device for motor vehicles	18	18	5	18	10	
90303329	Other ammeters without recording device	14	14	0	2	10	
90303390	Other instruments and appliances without a recording device	14	14	0	2	E	
90303910	Instr./apparatus with recording device, for testing continuity in printed circuits	12	12	2	2	10	
90303990	Other apparatus and instruments for measuring/checking tension, etc.	2	14	0	0	10	
90304010	Protocol analysers, for telecommunications	12	12	2	2	10	
90304020	Selective level analysers, for telecommunications	12	12	2	2	10	
90304030	Digital transmission analysers, for telecommunications	12	12	2	2	10	
90304090	Other instruments and apparatus, for telecommunications	12	12	2	2	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
90308210	Instruments and apparatus, for testing integrated circuits	12	12	2	2	10	
90308290	Other instruments and apparatus for measuring/controlling (wafers), etc.	12	12	2	2	10	
90308410	Instruments/apparatus with recording device, for automatic testing of assembled printed circuit boards (ATE)	2	0	2	2	4	
90308420	Instruments/apparatus, with recording device, for measuring characteristic parameters of television or video signals	2	0	2	2	4	
90308490	Other instruments, with recording device	2	14	0	0	10	
90308910	Logic analysers for digital circuit	2	0	2	2	4	
90308920	Frequency spectrum analyser	2	0	2	2	4	
90308930	Frequency meters	12	12	2	2	10	
90308940	Phase meters	12	12	2	2	10	
90308990	Other instruments and apparatus for measuring/checking electricity etc.	12	12	2	2	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
90309010	Parts and accessories for measuring apparatus devices etc. ionising radiations	2	14	0	0	10	
90309090	Parts and accessories for oscilloscopes, oscillographs, etc.	8	8	2	2	10	
90311000	Machines for balancing mechanical parts	2	14	0	0	10	
90312010	Test benches for engines and motors	14	14	0	0	10	
90312090	Other test benches, except for engines and motors	14	14	0	0	10	
90314100	Other optical instruments and apparatus for checking wafers or semiconductor devices etc. used in the manufacture of semiconductor devices	14	14	2	0	10	
90314910	Instruments and apparatus for measuring dimensional parameters of cellulose fibres using laser beams	0	0	0	0	0	
90314920	Instruments and apparatus for measuring the thickness of motor vehicle tires using laser beams	0	0	0	0	0	
90314990	Other optical instruments and apparatus	14	14	0	0	10	
90318011	Dynamometers	14	14	0	0	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
90318012	Surface-finish testing instruments	2	14	0	0	10	
90318020	Machines for taking three-dimensional measurements	2	14	0	0	10	
90318030	Standard metres	10	10	0	0	10	
90318040	Digital devices apparatus used in motor vehicles for measuring and indicating average speed, consumption and autonomy etc. (onboard computer)	16	16	2	2	10	
90318050	Computerized textile analysis equipment	0	0	0	0	0	
90318060	Load cells	14	14	0	2	15	
90318091	Instruments, apparatus and machines for dimensional control of tires, under loaded conditions	0	0	0	0	0	
90318099	Other measuring/control instruments, devices and machines	2	14	0	0	15	
90319010	Parts and accessories for test benches	14	14	0	2	10	
90319090	Parts and accessories for other measuring/control instruments and devices	14	14	0	2	10	
90321010	Automatic, fluid expansion thermostats	18	18	5	18	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
90321090	Other automatic thermostats	18	18	5	0	10	
90322000	Automatic pressure switches	18	18	5	18	10	
90328100	Automatic hydraulic/pneumatic instruments and apparatus/devices	18	18	18	18	15	
90328911	Automatic electronic regulators, of voltage	12	12	2	2	10	
90328919	Other automatic regulators, of voltage	18	18	18	18	15	
90328921	Automatic electronic controllers for anti-lock braking system	16	16	2	2	10	
90328922	Automatic electronic controllers for suspension systems	16	16	2	2	10	
90328923	Automatic electronic controllers for transmission systems	16	16	2	2	10	
90328924	Automatic electronic controllers for ignition systems	16	16	2	2	10	
90328925	Automatic electronic controllers for injection systems	16	16	2	2	10	
90328929	Other automatic electronic controllers for motor vehicles	16	16	2	2	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
90328930	Automatic digital equipment for controlling railway vehicles	14	14	2	2	10	
90328981	Automatic instruments and devices for checking pressure	14	14	2	2	10	
90328982	Automatic instruments and devices for checking temperature	14	14	2	2	15	
90328983	Automatic instruments and devices for checking humidity	14	14	2	2	10	
90328984	Automatic instruments and devices for controlling speed motors	14	14	0	2	10	
90328989	Other automatic instruments and devices for magnitude control; non-electrical	14	14	2	2	10	
90328990	Other automatic instruments and devices for regulation/control	18	18	18	18	15	
90329010	Assembled printed circuit, for automatic regulation devices etc. for apparatus	12	12	2	2	10	
90329091	Parts and accessories for automatic thermostats	16	16	16	16	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
90329099	Parts and accessories for other automatic regulating devices, etc.	8	8	2	2	10	
90330000	Parts and accessories for other optical machines, appliances or apparatus/instruments etc. of Chapter 90	16	16	5	16	10	
91011100	Wrist watches, precious metal case, electrically operated, etc. exclusively mechanic dial	20	20	20	20	E	
91011900	Other wristwatches, with precious metal cases, electrically operated, whether or not incorporating a time counter	20	20	20	20	15	
91012100	Other wristwatches, etc., precious metal case; self-winding	20	20	20	20	15	
91012900	Other wristwatches etc., precious metal case	20	20	20	20	15	
91019100	Pocket watch and similar watch, with precious metal case, etc., electrically operated	20	20	20	20	15	
91019900	Other similar pocket-watches, other precious metal case, etc.	20	20	20	20	15	
91021110	Wristwatches, electrically operated, etc., exclusively mechanical display; plain metal case	20	20	8	20	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
91021190	Other wristwatches, electrically operated, etc.; exclusively mechanical display	20	20	8	20	E	
91021210	Wristwatches, electrically operated, with or without built-in time counter, exclusively optoelectronic display; plain metal case	20	20	8	20	E	
91021220	Wristwatches, electrically operated, with or without built-in time counter, exclusively optoelectronic display; plastic case, except those reinforced with fibreglass	20	20	8	20	E	
91021290	Other electrically operated wristwatches, optoelectronic displays only	20	20	8	20	E	
91021900	Other wristwatches, even with built-in time counter	20	20	8	20	E	
91022100	Wristwatches, with automatic winding	20	20	8	20	E	
91022900	Other wristwatches	20	20	20	20	E	
91029100	Pocket-watches, similar, electrically operated	20	20	20	20	E	
91029900	Other similar pocket-watches	20	20	20	20	E	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
91031000	Alarm clocks and other watches, with small-volume movements, electrically operated	20	20	20	20	E	
91039000	Alarm clocks and other watches, with small-volume movements, non-electric operation	20	20	20	20	15	
91040000	Instrument panel clocks and similar clocks for motor vehicles and other vehicles	20	20	10	20	10	
91051100	Electrically operated alarm clocks, except those with small-volume mechanisms	20	20	20	20	15	
91051900	Alarm clocks operating in any other way, except those with small volume mechanisms	20	20	20	20	15	
91052100	Electrically operated wall clocks, except those with small-volume movements	20	20	17	20	15	
91052900	Other wall clocks operated in other ways, except those with small-volume movements	20	20	17	20	15	
91059100	Other electrically operated watchmaking articles, excluding those with small movement	20	20	20	20	15	
91059900	Other clocks and watches, excluding those with small-volume movement	20	20	17	20	E	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
91061000	Time clocks; date clocks and hour counters	20	20	20	20	10	
91069000	Other timekeeping apparatus and time counters, with clockwork movements or with a synchronous motor	20	20	20	20	10	
91070010	Time switches	20	20	20	20	10	
91070090	Other devices for operating a mechanism at a specific time, etc.	20	20	20	20	10	
91081110	Small-volume watch movements, complete and assembled, electrically operated, with a purely mechanical display etc., for watches of heading 91.01 or 91.02	18	18	18	18	15	
91081190	Other small-volume movements for watches, complete and assembled, etc.	18	18	18	18	15	
91081200	Other small-volume watch movements, complete and assembled, electrically operated etc., for watches of heading 91.01 or 91.02	18	18	18	18	15	
91081900	Other small-volume clock movements, complete and assembled, electrically operated	18	18	18	18	15	
91082000	Watch movements for small volume with automatic winding	18	18	18	18	15	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
91089000	Other small-volume watch movements for watches, assembled	18	18	18	18	15	
91091000	Completely and assembled movements for clocks and watches, except small volume, electrically operated	18	18	18	18	10	
91099000	Movements for clocks and watches, complete and assembled except small volume, etc.	18	18	18	18	15	
91101110	Complete movements, small-volume, unassembled or partly assembled, for watches of heading 91.01 or 91.02 (wristwatches)	18	18	18	18	15	
91101190	Other complete movements, small-volume, unassembled or partially assembled (chablons), for other watches	18	18	18	18	15	
91101200	Incomplete, assembled, small-volume machinery	18	18	18	18	E	
91101900	Other movements of complete, unassembled or partially assembled watchmaking articles (chablons); movements of incomplete, assembled watchmaking articles; sketches of movements of watchmaking articles; except incomplete/assembled and sketches etc.	18	18	18	18	E	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
91109000	Complete unassembled movement for clocks and watches, except small volume	18	18	18	18	E	
91111000	Cases for wristwatches of precious metal clad with precious metal (plaqué)	18	18	18	18	E	
91112010	Cases for wristwatches/pocket, of metal base, whether or not gold or silver plated, of brass, in rough outline	18	18	18	18	E	
91112090	Cases for wristwatches/pocket, of other metal base	18	18	18	18	15	
91118000	Cases for wristwatches/pocket watches, of other material	18	18	18	18	E	
91119010	Bottoms for wristwatches/pocket, of base metal	18	18	18	18	E	
91119090	Other parts for wristwatches/pocket cases	18	18	18	18	E	
91122000	Watch cases and similar items	18	18	18	18	E	
91129000	Parts for cases and similar items for clocks and watches	18	18	18	18	E	
91131000	Bracelets for watches, of precious metal, veneer, etc.	18	18	18	18	E	
91132000	Bracelets for watches, of metal	18	18	18	18	E	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
91139000	Watch straps of other materials and parts for watch straps	18	18	18	18	15	
91141000	Springs, including spirals, for watchmaking articles	18	18	18	18	10	
91143000	Dials for watchmaking articles	18	18	18	18	E	
91144000	Plates and bridges for watchmaking articles	18	18	18	18	E	
91149010	Crowns for watchmaking articles	18	18	18	18	E	
91149020	Hands for watchmaking articles	18	18	18	18	E	
91149030	Stems for watchmaking articles	18	18	18	18	E	
91149040	Yokes for watchmaking devices	18	18	18	18	E	
91149050	Balance staffs and pinions for watch making devices	18	18	18	18	E	
91149060	Wheels for watchmaking devices	18	18	18	18	E	
91149070	Rotors for watchmaking devices	18	18	18	18	E	
91149090	Other parts and accessories for watchmaking devices	18	18	18	18	10	
92011000	Upright pianos	18	18	18	18	E	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
92012000	Grand pianos	18	18	18	18	15	
92019000	Other pianos, harpist and other keyboard stringed instruments	18	18	18	18	E	
92021000	Other string musical instruments, played with a bow	18	18	18	18	E	
92029000	Other string musical instruments	18	18	18	18	15	
92051000	Brass-wind musical instruments	18	18	18	18	15	
92059000	Other wind musical instruments	18	18	18	18	15	
92060000	Percussion musical instruments (drums, etc.)	18	18	18	18	15	
92071010	Synthesizers (musical instruments of keyboard)	10	10	10	10	8	
92071090	Other keyboard musical instruments	35	10	8	10	15	
92079010	Guitar and bass guitar	35	18	8	18	15	
92079090	Musical instruments with sound amplified, electrically	18	18	18	18	15	
92081000	Music boxes	18	18	8	18	E	
92089000	Fairground organs and other musical instruments	18	18	18	18	E	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
92093000	Strings for musical instruments	16	16	16	16	15	
92099100	Parts and accessories for pianos	16	16	16	16	15	
92099200	Parts and accessories for string musical instruments	16	16	16	16	15	
92099400	Parts and accessories for electrically amplified musical instruments (heading 92.07)	16	16	16	16	15	
92099900	Parts and accessories for other musical instruments	16	16	7	16	15	
93011000	Artillery weapons (guns, howitzers, mortars etc.)	20	20	20	20	15	
93012000	Rocket launchers, flame-throwers, grenade launcher, etc.	20	20	20	20	E	
93019000	Other military weapons	20	20	20	20	15	
93020000	Other revolvers and pistols	20	20	20	20	15	
93031000	Muzzle-loading firearms	20	20	20	20	E	
93032000	Other hunting or target shooting rifles and shotguns, with at least one smoothbore barrel	20	20	20	20	15	
93033000	Other sporting/hunting/target-shooting shotguns	20	20	20	20	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
93039000	Other firearms that use gunpowder deflagration, etc.	20	20	20	20	15	
93040000	Other weapons (shotguns/carbines/pistols/truncheons)	20	20	20	20	15	
93051000	Parts and accessories for revolvers/pistols	20	20	20	20	15	
93052000	Parts and accessories of shotguns or rifles of heading 93.03	20	20	20	20	E	
93059100	Parts/accessories of military weapons, of heading 93.01	20	20	20	20	15	
93059900	Parts/accessories of other weapons	20	20	20	20	15	
93062100	Cartridges shotguns/carbines of smooth barrel	20	20	20	20	15	
93062900	Lead for carbines of compressed air, parts for cartridges	20	20	20	20	15	
93063000	Other cartridges and parts thereof	20	20	20	20	15	
93069000	Bombs, grenades, other ammunition and projectiles; parts thereof	20	20	20	20	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
93070000	Swords, cutlasses, bayonets, other weapons and parts thereof	20	20	20	20	E	
94011010	Ejector seats, for aircraft	18	18	18	18	10	
94011090	Other seats for aircraft, except ejector seats	18	18	18	18	10	
94012000	Seats for motor vehicles	18	18	10	18	10	
94013010	Swivel seats with variable height adjustment, of wood	18	18	18	18	15	
94013090	Swivel seats with variable height adjustment of other material	35	18	18	18	15	
94014010	Seats convertible into beds, of wood	18	18	18	18	E	
94014090	Seats convertible into beds, of other materials	18	18	18	18	E	
94015100	Seats of rattan, bamboo or similar materials	18	18	18	18	E	
94015900	Other seats of rattan, bamboo or similar materials	18	18	18	18	E	
94016100	Upholstered seats, with wooden frames	18	18	18	18	15	
94016900	Other seats, with wooden frames	18	18	18	18	E	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
94017100	Upholstered seats, with metal frames	35	18	18	18	15	
94017900	Other seats, with metal frames	35	18	18	18	15	
94018000	Other seats	18	18	18	18	15	
94019010	Parts for seats, of wood	18	18	18	18	E	
94019090	Parts for seats, of other materials	18	18	18	18	10	
94021000	Dentists', barbers', or similar chairs and parts thereof	18	18	18	18	E	
94029010	Tables for surgical operation	14	14	0	2	10	
94029020	Hospital beds with mechanical fittings	14	14	0	0	E	
94029090	Other furniture for medicine, surgery, dentistry, etc.	16	16	16	16	E	
94031000	Metal furniture for offices	18	18	18	18	10	
94032000	Other metal furniture	35	18	18	18	15	
94033000	Wooden furniture for offices	18	18	18	18	E	
94034000	Wooden furniture for kitchen	18	18	18	18	E	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
94035000	Wooden furniture for bedroom	18	18	18	18	E	
94036000	Other wooden furniture	18	18	18	18	15	
94037000	Plastic furniture	18	18	18	18	E	
94038100	Bamboo furniture	18	18	18	18	E	
94038900	Furniture of other materials, including rattan, osier, bamboo, similar materials	18	18	18	18	15	
94039010	Parts for wooden furniture	18	18	18	18	E	
94039090	Parts for furniture, of other materials	18	18	18	18	15	
94041000	Mattress supports	18	18	18	18	10	
94042100	Rubber mattresses/alveolar plastics, including covered ones	18	18	18	18	10	
94042900	Mattresses of other materials	18	18	18	18	10	
94043000	Sleeping bags	18	18	18	18	10	
94049000	Eiderdowns, cushions, pouffes, pillows and similar articles	18	18	18	18	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
94051010	Sciatic lamps	18	18	18	18	E	
94051091	Chandeliers and electric lighting devices, made of stone, for ceiling/wall	18	18	18	18	E	
94051092	Chandelier and electric lighting devices, fitting of glass, for ceiling/wall	18	18	18	18	15	
94051093	Chandeliers and electric lighting devices. fitting metal base for ceiling/wall	18	18	18	18	15	
94051099	Chandeliers and electric lighting devices, of other materials, for ceiling/wall	35	18	8	18	15	
94052000	Bedside or office electric lamps, etc.	18	18	18	18	10	
94053000	Lighting sets for Christmas trees	18	18	18	18	E	
94054010	Other electric lamps and lighting fittings, of base metal	35	18	18	18	15	
94054090	Other electrical lighting apparatus of other materials	35	18	18	18	10	
94055000	Non-electrical lamps and lighting fittings	18	18	18	18	15	
94056000	Illuminated signs, illuminated nameplates, etc.	18	18	18	18	10	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
94059100	Parts for lamps and lighting fittings, of glass	18	18	18	18	15	
94059200	Parts for lamps and lighting fittings, of plastic	18	18	18	18	15	
94059900	Parts for lamps and lighting fittings, of other materials	18	18	18	18	15	
94060010	Prefabricated greenhouses	14	14	2	2	10	
94060091	Other prefabricated buildings, of wood	18	18	18	18	E	
94060092	Other prefabricated buildings, of iron or steel	35	14	0	2	10	
94060099	Other prefabricated buildings, of other materials	18	18	18	18	10	
95030010	Wheeled toys for children and dolls' cars	35	35	2	20	15	
95030021	Dolls activated by mechanism of rope or electric	35	35	17	20	E	
95030022	Other puppets, even dressed	35	35	20	20	E	
95030029	Other parts and accessories for dolls	20	2	20	20	E	
95030031	Filled toys representing animals or non-human beings	35	35	20	20	E	
95030039	Other toys representing animals or non-human beings	35	35	17	20	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
95030040	Electric trains, including rail tracks, signs, accessories	35	35	20	20	E	
95030050	Reduced models, whether or not animated, in assembly sets, except electric trains etc.	35	35	20	20	15	
95030060	Other kits and toys for construction	35	35	2	20	15	
95030070	Puzzles	35	35	20	20	15	
95030080	Other toys, put up in sets or outfits	35	35	17	20	15	
95030091	Toy musical instruments and apparatus	35	35	20	20	E	
95030097	Other toys with electric motor	35	35	8	20	E	
95030098	Other toys of friction, mechanical or spring-operated	35	35	17	20	E	
95030099	Other toys of any kind	35	35	17	20	15	
95042000	Articles and accessories for billiards	20	20	20	20	E	
95043000	Other games, operated by coins/banknotes, except bowling etc.	20	20	20	20	15	
95044000	Playing cards	20	20	20	20	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
95045000	Consoles and video game machines (except for subheading 9504.30)	20	20	20	20	15	
95049010	Automatic bowling	0	0	0	0	0	
95049090	Other articles for funfair	20	20	2	20	15	
95051000	Articles for Christmas festivities	20	20	17	20	E	
95059000	Other party, carnival or other entertainment items, including magic items and surprise items	20	20	20	20	15	
95061100	Skis for snow	20	20	20	20	15	
95061200	Ski fastenings	20	20	20	20	E	
95061900	Other articles and equipment for skiing in the snow	20	20	20	20	E	
95062100	Sailboards	20	20	20	20	E	
95062900	Aquatic skis and other equipment for aquatic sports	20	20	20	20	15	
95063100	Complete clubs for golf	20	20	20	20	E	
95063200	Balls for golf	20	20	20	20	E	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
95063900	Other equipment for golf	20	20	20	20	E	
95064000	Articles and equipment for table-tennis	20	20	20	20	E	
95065100	Tennis rackets, whether or not strung	20	20	17	20	E	
95065900	Tennis, badminton or similar rackets	20	20	20	20	E	
95066100	Balls for tennis, except for table-tennis	20	20	17	20	E	
95066200	Inflatable balls	35	20	20	20	15	
95066900	Other balls, except for balls for tennis or inflatable balls, etc.	20	20	20	20	E	
95067000	Ice skates and roller skates, including skates attached to shoes	35	20	20	20	15	
95069100	Articles and equipment for general physical exercise, gymnastics etc.	20	20	8	20	10	
95069900	Articles and equipment for other sports and swimming pools	35	20	8	20	15	
95071000	Fishing rods	20	20	17	20	E	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
95072000	Fish-hooks, whether or not snelled	20	20	20	20	E	
95073000	Fishing reels	20	20	17	20	E	
95079000	Other items for fishing with line, nets, etc.	20	20	20	20	15	
95081000	Travelling circuses and travelling animal collections	20	20	20	20	E	
95089010	Roller coaster with a course of 300 m or more	0	0	0	0	0	
95089020	Carrousels, with a diameter of 16 m or more	0	0	0	0	0	
95089030	Wagons of the type used in roller coasters capacity ≥ 6 passengers	0	0	0	0	0	
95089090	Other carousels, swings and other amusements in parks and fairs, etc.	20	20	20	20	15	
96011000	Worked ivory and articles of ivory	18	18	18	18	E	
96019000	Other animal carving materials, articles including articles obtained by mould	18	18	18	18	E	
96020010	Gelatine capsules, edible	14	14	0	0	10	
96020020	Artificial honeycombs	18	18	18	18	E	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
96020090	Other her worked vegetable/mineral carving, articles of these materials	18	18	18	18	E	
96031000	Brooms and brushes, of vegetable material bound together	18	18	18	18	E	
96032100	Toothbrushes, including brushes for dentures	35	18	18	18	15	
96032900	Brushes of beard, brushes for hair, eyelashes, etc.	18	18	18	18	15	
96033000	Artists' brushes, for cosmetics products, etc.	18	18	18	18	10	
96034010	Rollers for paint	18	18	18	18	E	
96034090	Paint, distemper, varnish or similar brushes, pain pads	18	18	18	18	E	
96035000	Other brushes constituting parts of machines, appliances or vehicles	18	18	18	18	E	
96039000	Other brooms, brushes, dusters, rakes, etc.	18	18	18	18	15	
96040000	Hand sieves and hand riddles	18	18	18	18	E	
96050000	Travel sets, for personal toilet, for sewing/cleaning clothes or shoes	18	18	18	18	E	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
96061000	Snap buttons and their parts	18	18	18	18	E	
96062100	Plastic buttons, not covered with textile material	18	18	18	18	E	
96062200	Buttons of metal base, not covered with textile material	18	18	18	18	E	
96062900	Other buttons	18	18	18	18	10	
96063000	Button moulds and other parts of buttons and button blanks	18	18	18	18	E	
96071100	Slide fasteners with staples of base metal	18	18	18	18	E	
96071900	Other slide fasteners	18	18	18	18	E	
96072000	Parts of slide fasteners	18	18	18	18	10	
96081000	Ballpoint pens	35	18	15	18	10	
96082000	Felt tipped/porous-tipped pens and markers	35	18	2	18	10	
96083000	Fountain pens and other pens	18	18	18	18	15	
96084000	Propelling or sliding pencils	18	18	18	18	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
96085000	Assortments of pens with propelling or sliding pencils	18	18	18	18	E	
96086000	Refills with tip, for ballpoint pens	18	18	18	18	15	
96089100	Pen nibs and nib points, for fountain pens	18	18	18	18	E	
96089981	Porous-tipped pens and markers	18	18	18	18	15	
96089989	Other parts of pens, propelling or sliding pencils, etc.	18	18	18	18	15	
96089990	Duplicating stylos, pencil-holders and similar articles	18	18	18	18	E	
96091000	Pencils	18	18	15	18	10	
96092000	Mines for pencil/mechanical pencils	18	18	18	18	10	
96099000	Pastels, charcoal, writing/drawing chalk and tailors' chalk	18	18	18	18	15	
96100000	Chalkboards and boards for writing or drawing, even framed	18	18	18	18	E	
96110000	Stamps, including date and number stamps, seals and similar items etc., hand-operated; hand-operated typesetting devices etc.	18	18	18	18	15	

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NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
96121011	Plastics ribbons with magnetizable ink for printing	18	18	18	18	E	
96121012	Plastics ribbons, correctors for typewriters	18	18	18	18	E	
96121013	Other plastics ribbons, in cartridges for typewriters	18	18	18	18	E	
96121019	Other plastics ribbons	18	18	18	18	15	
96121090	Other ribbons of other materials	18	18	18	18	15	
96122000	Ink-pads	18	18	18	18	15	
96131000	Pocket lighters, gas fuelled, non-refillable	35	18	15	18	15	
96132000	Pocket lighters, gas fuelled, refillable	18	18	18	18	E	
96138000	Other lighters	18	18	18	18	10	
96139000	Parts of cigarette lighters and other lighters	18	18	18	18	10	
96140000	Pipes, cigarette holders and their parts	18	18	18	18	E	
96151100	Combs and hair-slides, of hard rubber/plastics	18	18	18	18	15	
96151900	Other combs and hair slides, of other materials	18	18	18	18	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
96159000	Hairpins, tweezers and other articles for hairdos	18	18	18	18	E	
96161000	Vanity steamers, their frames and frame heads	18	18	18	18	10	
96162000	Powder-puffs and pads/other cosmetics/toilet preparations	18	18	18	18	10	
96170010	Vacuum flasks/other vacuum vessels, complete with cases	18	18	15	18	15	
96170020	Parts of thermos flasks and other vacuum vessels	16	16	16	16	15	
96180000	Mannequins and similar articles; automations and animated scenes, for shop windows/display cases	18	18	18	18	10	
96190000	Sanitary towels and tampons, diapers, baby diapers	16	16	25	16	15	
97011000	Paintings, drawings and pastels, executed by hand	4	4	4	4	4	
97019000	Collages and similar ornamental paintings	4	4	4	4	15	
97020000	Original engravings, prints and lithographs	4	4	4	4	15	
97030000	Original sculptures and statuary	4	4	4	4	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
97040000	Postage or revenue stamps, postage marks, etc., other than articles of heading 49.07	4	4	4	4	15	
97050000	Collections and collectors' pieces of zoology, botany etc.	4	4	4	4	15	
97060000	Antiques over 100 years old	4	4	4	4	8	

ANNEX 3-A

INTRODUCTORY NOTES TO PRODUCT-SPECIFIC RULES

Note 1

General principles

1. This Annex sets out the general rules for the applicable requirements of Annex 3-B provided for in point (c) of Article 3.2(1) and point (c) of Article 3.2(2).

2. For the purposes of this Annex and Annex 3-B, the requirements for a product to be originating in accordance with point (c) of Article 3.2(1) and point (c) of Article 3.2(2) are a change in tariff classification, a production process, a maximum value of non-originating materials or any other requirement specified in this Annex and Annex 3-B.

3. References to weight in a product-specific rule of origin means the net weight, which is the weight of a material or a product not including the weight of packaging.

4. This Annex and Annex 3-B are based on the Harmonized System, as amended on 1 January 2017.

Note 2

Structure of Annex 3-B

1. Notes on sections, chapters, headings or subheadings shall be read in conjunction with the product-specific rules of origin for the relevant section, chapter, heading or subheading.

2. Each product-specific rule of origin set out in Column 2 of Annex 3-B applies to the corresponding product identified in Column 1 of Annex 3-B.

3. If a product is subject to alternative product-specific rules of origin, the product shall be considered originating if it satisfies one of the alternatives set out for that product. If a product is subject to a product-specific rule of origin that includes multiple requirements, the product shall be considered originating only if it satisfies all of the requirements.

4. For the purposes of this Annex and Annex 3-B, the following definitions apply:

   (a) 'Chapter' means the first two digits in the tariff classification number under the Harmonized System;

   (b) 'heading' means the first four digits in the tariff classification number under the Harmonized System;

   (c) 'Section' means a section of the Harmonized System; and

   (d) 'subheading' means the first six digits in the tariff classification number under the Harmonized System.

5. For the purposes of product-specific rules of origin, the following abbreviations apply ([1]):

   (a) 'CC' means manufacture from non-originating materials of any chapter, except that of the product, or a change to the chapter, heading or subheading from any other chapter, meaning that all non-originating materials used in the manufacture of the product must undergo a change in tariff classification at the 2-digit level, namely a change in chapter of the Harmonized System;

([1]) For greater certainty, if a requirement of a change in tariff classification provides as an exception for a change from certain chapters, headings or subheadings, none of the non-originating materials of those chapters, headings or subheadings may be used, individually or jointly.

(b) 'CTH' means manufacture from non-originating materials of any heading, except that of the product, or a change to the chapter, heading or subheading from any other heading, meaning that all non-originating materials used in the manufacture of the product must undergo a change in tariff classification at the 4-digit level, namely a change in heading of the Harmonized System; and

(c) 'CTSH' means manufacture from non-originating materials of any subheading, except that of the product, or a change to the chapter, heading or subheading from any other subheading, meaning that all non-originating materials used in the manufacture of the product must undergo a change in tariff classification at the 6-digit level, namely a change in subheading of the Harmonized System.

Note 3

Application of Annex 3-B

1. Point (c) of Article 3.2(1) and point (c) of Article 3.2(2), concerning products having acquired originating status which are used in the manufacture of other products, apply irrespective of whether or not this status has been acquired inside the same place of manufacture in a Party where those products are used.

2. If a product-specific rule of origin provides that a specified non-originating material cannot be used or that the value or weight of a specified non-originating material cannot exceed a specific threshold, those requirements do not apply to non-originating materials classified elsewhere in the HS.

3. If a product-specific rule of origin provides that a product is to be produced from a particular material, this does not prevent the use of other materials which cannot satisfy that requirement because of their inherent nature.

Note 4

Calculation of a maximum value of non-originating materials

1. For the purposes of product-specific rules of origin, the following definitions apply:

(a) 'customs value' means the value as determined in accordance with the Agreement on Implementation of Article VII of GATT 1994;

(b) 'EXW' means:

(i) the ex-works price of the product paid or payable to the manufacturer in whose undertaking the last working or processing is carried out, if the price includes the value of all the materials used and all other costs incurred in the manufacture of a product 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 manufacture of the product which are actually incurred in the manufacture of a product, the value of all the materials used and all other costs incurred in the manufacture of the product in the exporting Party which:

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

(B) exclude the costs of freight, insurance, all other costs incurred in transporting the product and any internal taxes of the exporting Party which are, or may be, repaid when the product obtained is exported;

(c) 'MaxNOM' means the maximum value of non-originating materials expressed as a percentage; and

(d) 'VNM' means the value of non-originating materials used in the manufacture of the product, which is the customs value at the time of importation including freight, insurance if appropriate, packing and all the other costs incurred in transporting the materials to the importation port in the Party where the producer of the product is located.

If it is not known and cannot be ascertained, the first ascertainable price paid for the non-originating materials in either Party is used, which may exclude all costs incurred in transporting the non-originating materials within a Party, such as freight, insurance and packing costs as well as any other known and ascertainable cost incurred there.

2. For the calculation of MaxNOM, the following formula applies:

$$\text{MaxNOM}(\%) = \frac{\text{VNM}}{\text{EXW}} \times 100$$

Note 5

Definitions of terms used in Section XI of Annex 3-B

1. 'Natural fibres' means fibres other than artificial or synthetic fibres. Their use is restricted to the stages before spinning takes place, including waste, and, unless otherwise specified, includes fibres which have been carded, combed or otherwise processed, but not spun; 'natural fibres' includes horsehair of heading 05.11, silk of headings 50.02 and 50.03, wool-fibres and fine or coarse animal hair of headings 51.01 to 51.05, cotton fibres of headings 52.01 to 52.03, and other vegetable fibres of headings 53.01 to 53.05.

2. 'Textile pulp', 'chemical materials' and 'paper-making materials' mean materials not classified in Chapters 50 to 63 which can be used to manufacture artificial, synthetic or paper fibres or yarns.

3. 'Man-made staple fibres' means synthetic or artificial filament tow, staple fibres or waste of headings 55.01 to 55.07.

4. 'Printing' means a technique by which an objectively assessed function, such as colour, design or technical performance, is applied to a textile substrate with a permanent character, using screen, roller, digital or transfer techniques.

5. 'Printing (as standalone operation)' means a technique by which an objectively assessed function, such as colour, design or technical performance, is applied to a textile substrate with a permanent character, using screen, roller, digital or transfer techniques combined with at least 2 (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 all the materials used does not exceed 50 % (fifty per cent) of the ex-works price of the product.

Note 6

Tolerances applicable to products containing two or more basic textile materials

1. For the purposes of this Note, basic textile materials are the following:

— silk;

— wool;

— coarse animal hair;

— fine animal hair;

— horsehair;

— cotton;

— paper-making materials and paper;

— flax;

— true hemp;

— jute and other textile bast fibres;

— sisal and other textile fibres of the genus Agave;

— coconut, abaca, ramie and other vegetable textile fibres;

— synthetic man-made filaments;

— artificial man-made filaments;

— current-conducting filaments;

— synthetic man-made staple fibres of polypropylene;

— synthetic man-made staple fibres of polyester;

— synthetic man-made staple fibres of polyamide;

— synthetic man-made staple fibres of polyacrylonitrile;

— synthetic man-made staple fibres of polyimide;

— synthetic man-made staple fibres of polytetrafluoroethylene;

— synthetic man-made staple fibres of poly(phenylene sulphide);

— synthetic man-made staple fibres of poly(vinyl chloride);

— other synthetic man-made staple fibres;

— artificial man-made staple fibres of viscose;

— other artificial man-made staple fibres;

— yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped;

— yarn made of polyurethane segmented with flexible segments of polyester, whether or not gimped;

— products of heading 56.05 (metallised yarn) incorporating strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 (five) mm, sandwiched by means of a transparent or coloured adhesive between 2 (two) layers of plastic film; and

— other products of heading 56.05.

Example:

A yarn, of heading 52.05, made from cotton fibres of heading 52.03 and synthetic staple fibres of heading 55.06, is a mixed yarn. Therefore, non-originating synthetic staple fibres which do not satisfy the requirements set out in Annex 3-B may be used, provided that their total weight does not exceed 10 % (ten per cent) of the weight of the yarn.

Example:

A woollen fabric, of heading 51.12, made from woollen yarn of heading 51.07 and synthetic yarn of staple fibres of heading 55.09, is a mixed fabric. Therefore, synthetic yarn which does not satisfy the requirements set out in Annex 3-B, or woollen yarn which does not satisfy the requirements set out in Annex 3-B, or a combination of the two, may be used, provided that their total weight does not exceed 10 % (ten per cent) of the weight of all the basic textile materials.

Example:

Tufted textile fabric, of heading 58.02, made from cotton yarn of heading 52.05 and cotton fabric of heading 52.10, is only a mixed product if the cotton fabric is itself a mixed fabric made from yarns classified in two separate headings, or if the cotton yarns used are themselves mixtures.

If the tufted textile fabric concerned had been made from cotton yarn of heading 52.05 and synthetic fabric of heading 54.07, then, obviously, the yarns used are two separate basic textile materials and the tufted textile fabric is, accordingly, a mixed product.

2. Where reference to this Note is made in Annex 3-B, the requirements set out in Column 2 thereof shall not apply to any non-originating basic textile materials, excluding elastomeric yarns, which are used in the manufacture of the product of Chapters 50 to 63, provided that:

(a) the product contains 2 (two) or more basic textile materials; and

(b) the weight of the non-originating basic textile materials, taken together, does not exceed 10 % (ten per cent) of the total weight of all the basic textile materials used.

3. Notwithstanding Note 6.2, for products of Chapters 50 to 63 incorporating 'yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped', the tolerance is 20 % (twenty per cent) in respect of the weight of this non-originating yarn as a percentage of the weight of all the basic textile materials used.

4. Notwithstanding Note 6.2, for products of Chapters 50 to 63 incorporating 'strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 (five) mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film', the tolerance is 30 % (thirty per cent) in respect of the weight of this non-originating strip as a percentage of the weight of all the basic textile materials used.

Note 7

Other tolerances applicable to certain textile products

1. Where reference to this Note is made in Annex 3-B, non-originating textile materials, with the exception of linings and interlinings, elastomeric yarns and sewing threads, which do not satisfy the requirements set out in the list in Column 2 for the made-up textile product, may be used, provided that they are classified in a heading other than that of the product and that their value does not exceed 8 % (eight per cent) of the ex-works price of the product.

2. Non-originating materials which are not classified within Chapters 50 to 63 may be used without restriction in the manufacture of textile products classified in Chapters 50 to 63, whether or not they contain textiles.

Example

If a requirement set out in Annex 3-B provides that yarn must be used for a particular textile item (such as trousers), this does not prevent the use of non-originating metal items, such as buttons, because metal items are not classified within Chapters 50 to 63. For the same reason, it does not prevent the use of slide fasteners, even though slide fasteners normally contain textiles.

3. If a requirement set out in Annex 3-B that consists of a maximum value of non-originating materials applies, the value of non-originating materials which are not classified within Chapters 50 to 63 shall be taken into account when calculating the value of the incorporated non-originating materials.

Note 8

Definitions of processes referred to in Sections VI to VII in Annex 3-B

For the purposes of product-specific rules of origin, the following definitions apply:

(a) 'biotechnological processing' means:

(i) biological or biotechnological culturing (including cell culture), hybridisation or genetic modification of:

(1) micro-organisms such as bacteria and viruses, including phages; or

(2) human, animal or plant cells; and

(ii) production, isolation or purification of cellular or intercellular structures, such as isolated genes, gene fragments and plasmids, or fermentation;

(b) 'change in particle size' means the deliberate and controlled modification of the particle size of a product, other than by merely crushing or pressing, resulting in a product with a defined particle size, defined particle size distribution or defined surface area, which is relevant for the purposes of the resulting product and with physical or chemical characteristics different from those of the input materials;

(c) 'chemical reaction' means a process, including a biochemical processing, which results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule, with the exception of the following, which are not considered to be chemical reactions for the purposes of this definition:

(i) dissolving in water or other solvents;

(ii) the elimination of solvents including solvent water; or

(iii) the addition or elimination of water of crystallisation;

(d) 'isomer separation' means the isolation or separation of isomers from a mixture of isomers;

(e) 'mixing and blending' means the deliberate and proportionally controlled mixing or blending (including dispersing) of materials, other than the addition of diluents, only to conform to predetermined specifications which results in the production of a product having physical or chemical characteristics which are relevant for the purposes or uses of the product and are different from the input materials;

(f) 'production of standard materials' (including standard solutions) means a production of a preparation suitable for analytical, calibrating or referencing uses with precise degrees of purity or proportions certified by the manufacturer;

(g) 'purification' means a process which results in:

(i) the purification of a good resulting in the elimination of at least 80 % (eighty per cent) of the content of existing impurities; or

(ii) the reduction or elimination of impurities resulting in a good suitable for one or more of the following applications:

(1) pharmaceutical, medical, cosmetic, veterinary or food grade substances;

(2) chemical products and reagents for analytical, diagnostic or laboratory uses;

(3) elements and components for use in micro-electronics;

(4) specialised optical uses;

(5) biotechnical use, such as in cell culturing, in genetic technology, or as a catalyst);

(6) carriers used in a separation process; or

(7) nuclear grade uses.

Note 9

Agricultural products

Agricultural products falling within Chapters 6, 7, 8, 9, 10, 12 and heading 24.01 which are grown or harvested 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, slips, grafts, shoots, buds or other live parts of plants imported from a third country.

ANNEX 3-B

PRODUCT-SPECIFIC RULES OF ORIGIN

Column 1 Harmonized System Classification (2017) including specific description	Column 2 Product-specific rule of origin
SECTION I	LIVE ANIMALS; ANIMAL PRODUCTS
Chapter 1	Live animals
01.01 – 01.06	All animals of Chapter 1 are wholly obtained.
Chapter 2	Meat and edible meat offal
02.01 – 02.10	Manufacture in which all the materials of Chapters 1 and 2 used are wholly obtained.
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates
03.01 – 03.08	Manufacture in which all the materials of Chapter 3 used are wholly obtained.
Chapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included
0401.10 – 0402.91	Manufacture in which all the materials of Chapter 4 used are wholly obtained.
0402.99	Manufacture in which: — all the materials of Chapter 4 used are wholly obtained; and — the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 15 % of the weight of the product.
04.03 – 04.10	Manufacture in which all the materials of Chapter 4 used are wholly obtained.
Chapter 5	Products of animal origin, not elsewhere specified or included
0501.00 – 0511.10	Manufacture from non-originating materials of any heading.
0511.91	
– Fish eggs and roes unfit for human consumption	All the fish eggs and roes are wholly obtained.
– Others	Manufacture from non-originating materials of any heading.
0511.99	Manufacture from non-originating materials of any heading.

Column 1 Harmonized System Classification (2017) including specific description	Column 2 Product-specific rule of origin
SECTION II	VEGETABLE PRODUCTS
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage
06.01 – 06.04	Manufacture in which all the materials of Chapter 6 used are wholly obtained.
Chapter 7	Edible vegetables and certain roots and tubers
07.01 – 07.14	Manufacture in which all the materials of Chapter 7 used are wholly obtained.
Chapter 8	Edible fruit and nuts; peel of citrus fruits or melons
08.01– 08.10	Manufacture in which all the materials of Chapter 8 used are wholly obtained.
08.11	Manufacture in which: — all the materials of Chapter 8 used are wholly obtained; and — the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 15 % of the weight of the product.
08.12 – 08.14	Manufacture in which all the materials of Chapter 8 used are wholly obtained.
Chapter 9	Coffee, tea, maté and spices
0901.11 – 0901.12	CTH
0901.21 – 0901.22	Manufacture in which the weight of non-originating materials of Chapter 9 used does not exceed 60 % of the weight of the product.
0901.90	CTH
09.02	CTSH
09.03	CTH
09.04 – 09.10	Manufacture from non-originating materials of any heading.
Chapter 10	Cereals
10.01 – 10.08	Manufacture in which all the materials of Chapter 10 used are wholly obtained.

Column 1 Harmonized System Classification (2017) including specific description	Column 2 Product-specific rule of origin
Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten
11.01 – 11.09	Manufacture in which all the materials of Chapters 10 and 11, headings 07.01 and 23.03 and sub-heading 0710.10 used are wholly obtained.
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruits; industrial or medicinal plants; straw and fodder
12.01 – 12.14	Manufacture in which all the materials of Chapter 12 used are wholly obtained.
Chapter 13	Lac; gums, resins and other vegetable saps and extracts
13.01	Manufacture in which the value of non-originating materials of heading 13.01 used does not exceed 50 % of the EXW of the product
13.02	Manufacture from non-originating materials of any heading.
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included
14.01 – 14.04	Manufacture in which all the materials of Chapter 14 used are wholly obtained
SECTION III	ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES
Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes
15.01 – 15.06	CTH
15.07	Manufacture in which all the materials of headings 12.01 and 15.07 used are wholly obtained
15.08	CTSH
15.09 – 15.10	Manufacture in which all the vegetable materials used are wholly obtained
15.11	CTH
1512.11 – 1512.19	
– Sunflower-seed oil	Manufacture in which all the materials of headings 12.06 and 15.12 used are wholly obtained
– Safflower oil	CTH

Column 1 Harmonized System Classification (2017) including specific description	Column 2 Product-specific rule of origin
1512.21 – 1513.19	CTSH
1513.21 – 1513.29	CTH
15.14	
– Rape or colza oil	Manufacture in which all the materials of headings 12.05 and 15.14 used are wholly obtained
– Mustard oil	CTH
1515.11 – 1515.19	CTSH
1515.21 – 1515.29	Manufacture in which all the materials of headings 10.05 and 15.15 used are wholly obtained
1515.30 – 1515.50	CTH
1515.90	
– Chia and tung oil, oiticica oil	CTH
– Others	CTSH
15.16 – 15.17	CTH
15.18	CTSH
15.20	CTH
15.21 – 15.22	CTSH
SECTION IV	PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates
16.01 – 16.05	CC, provided that all the materials of Chapters 2 and 3 used are wholly obtained
Chapter 17	Sugars and sugar confectionery
17.01	CTH

Column 1 Harmonized System Classification (2017) including specific description	Column 2 Product-specific rule of origin
1702	
– Chemically-pure maltose and chemically pure fructose	Manufacture from non-originating materials of any heading except from non-originating chemically-pure maltose and chemically-pure fructose.
– Others	CC, except from non-originating materials of Chapters 11 and 23.
17.03	Manufacture in which all the materials of Chapter 17 used are wholly obtained
17.04	Manufacture in which: — all the materials of Chapter 4 used are wholly obtained; and — the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 40 % of the weight of the product.
Chapter 18	Cocoa and cocoa preparations
18.01	CTH
18.02	CTH, except from non-originating materials of heading 1801
18.03	CTH, except from non-originating materials of heading 1802
18.04 – 18.05	CTH, except from non-originating materials of headings 1802 and 1803
1806	Manufacture in which: — all the materials of Chapter 4 used are wholly obtained; and — the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 40 % of the weight of the product.
Chapter 19	Preparations of cereals, flour, starch or milk; pastrycooks' products
19.01	CC, provided that: — all the materials of Chapter 4 used are wholly obtained; — the total weight of non-originating materials of headings 10.06 and 11.01 to 11.08 used does not exceed 20 % of the weight of the product; and — the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 20 % of the weight of the product.

Column 1 Harmonized System Classification (2017) including specific description	Column 2 Product-specific rule of origin
19.02 – 19.03	CC, provided that: — all the materials of Chapters 2, 3, 4 and 16 used are wholly obtained; and — the total weight of non-originating materials of headings 10.06 and 11.01 to 11.08 used does not exceed 20 % of the weight of the product.
19.04 – 19.05	CC, provided that: — all the materials of Chapter 4 used are wholly obtained; — the total weight of non-originating materials of headings 10.06 and 11.01 to 11.08 used does not exceed 20 % of the weight of the product; and — the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 20 % of the weight of the product.
Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants
20.01	CTH
20.02 – 20.03	Manufacture in which all the materials of Chapter 7 used are wholly obtained.
20.04 – 20.05	CTH
20.06 – 20.08	CTH, provided that: — apples, lemons, limes, oranges, peaches and pears are wholly obtained; and — the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 40 % of the weight of the product.
20.09	CTH, provided that: — apples, grapefruits, lemons, limes, oranges, peaches, pears, strawberries and tangerines are wholly obtained; and — the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 40 % of the weight of the product.
Chapter 21	Miscellaneous edible preparations
2101.11 – 2101.12	CTH, provided that the value of non-originating materials of heading 09.01 used does not exceed 50 % of the EXW of the product.

Column 1 Harmonized System Classification (2017) including specific description	Column 2 Product-specific rule of origin
2101.20	CTH, provided that: — all the materials of Chapter 4 used are wholly obtained, and — the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 15 % of the weight of the product.
2101.30	CTH, provided that the value of non-originating materials of heading 09.01 used does not exceed 50 % of the EXW of the product.
21.02	CTH, provided that all the materials of Chapter 4 used are wholly obtained.
2103.10	CTH, provided that all the materials of heading 12.01 and subheading 1208.10 used are wholly obtained.
2103.20 – 2104.20	CTH, provided that all the materials of Chapter 4 used are wholly obtained.
21.05 – 21.06	CTH, provided that: — all the materials of Chapter 4 used are wholly obtained; and — the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 20 % of the weight of the product.
Chapter 22	Beverages, spirits and vinegar
22.01	CTH
22.02	
– Soya drinks	CTH, provided that: — all the materials of Chapter 4 and subheadings 1201.90 and 1208.10 used are wholly obtained; and — the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 15 % of the weight of the product.
– Others	CTH, provided that: — all the materials of Chapter 4 used are wholly obtained; and — the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 15 % of the weight of the product.

Column 1 Harmonized System Classification (2017) including specific description	Column 2 Product-specific rule of origin
22.03	CTH
22.04 – 22.05	CTH, except from non-originating materials of headings 22.07 or 22.08, provided that: — all the grapes used are wholly obtained; and — all materials derived from grapes used are originating.
22.06	CTH
22.07	CTH, except from non-originating materials of heading 22.08, provided that: — all the grapes, cane or maize (corn) used are wholly obtained; and — all materials derived from grapes, cane or maize (corn) used are originating.
22.08 – 22.09	CTH, except from non-originating materials of heading 22.07 or 22.08, provided that: — all the grapes used are wholly obtained; and — all materials derived from grapes used are originating.
Chapter 23	Residues and waste from the food industries; prepared animal fodder
23.01	CTH, provided that all the materials of Chapter 2 used are wholly obtained.
2302.10 – 2303.10	CTH, provided that the weight of non-originating materials of Chapter 10 used does not exceed 20 % of the weight of the product.
2303.20 – 2308.00	CTH
23.09	CC, provided that: — all the materials of Chapters 2, 3 and 4 used are wholly obtained; — the total weight of non-originating materials of Chapter 10 and 11 used does not exceed 20 % of the weight of the product; and — the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 15 % of the weight of the product.

Column 1 Harmonized System Classification (2017) including specific description	Column 2 Product-specific rule of origin
Chapter 24	Tobacco and manufactured tobacco substitutes
24.01	Manufacture in which all the materials of Chapter 24 used are wholly obtained.
2402.10	Manufacture in which the weight of non-originating materials of heading 24.01 used does not exceed 30 % of weight of the product.
2402.20	Manufacture in which the weight of non-originating materials of heading 24.01 used does not exceed 40 % of weight of the product.
2402.90	CTH
24.03	Manufacture in which the weight of non-originating materials of heading 24.01 used does not exceed 80 % of weight of the product.
SECTION V	MINERAL PRODUCTS
Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement
25.01 – 25.03	CTH; or MaxNOM 50 % (EXW).
25.04	CTSH; or MaxNOM 50 % (EXW).
25.05 – 25.14	CTH; or MaxNOM 50 % (EXW).
25.15 – 25.16	CTSH; or MaxNOM 50 % (EXW).
25.17	CTH; or MaxNOM 50 % (EXW).
25.18 – 25.20	CTSH; or MaxNOM 50 % (EXW).
25.21 – 25.23	CTH; or MaxNOM 50 % (EXW).

Column 1 Harmonized System Classification (2017) including specific description	Column 2 Product-specific rule of origin
25.24 – 25.25	CTSH; or MaxNOM 50 % (EXW).
2526.10 – 2530.20	CTH; or MaxNOM 50 % (EXW).
2530.90 – Earth colours, calcined or powdered – Others	 Calcination or grinding of earth colours. CTH; or MaxNOM 50 % (EXW).
Chapter 26	Ores, slag and ash
26.01 – 26.21	CTH
Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes
27.01 – 27.09	Manufacture from non-originating materials of any heading.
27.10	CTH, except from non-originating biodiesel of subheading 3824.99 or 3826.00; or Distillation or a chemical reaction is undergone, provided that biodiesel (including hydrotreated vegetable oil) of heading 27.10 and subheadings 3824.99 and 3826.00 used is obtained by esterification, transesterification or hydrotreatment.
27.11 – 27.15	Manufacture from non-originating materials of any heading.
SECTION VI	PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES Section note: for definitions of horizontal processing rules within this Section, see Note 8 of Annex 3-A.
Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes
28.01 – 28.53	CTSH; A chemical reaction is undergone; or MaxNOM 50 % (EXW).

Column 1 Harmonized System Classification (2017) including specific description	Column 2 Product-specific rule of origin
Chapter 29	Organic chemicals
2901.10 – 2905.42	CTSH; A chemical reaction, isomer separation or biotechnological processing is undergone; or MaxNOM 50 % (EXW).
2905.43 – 2905.44	CTH, except from non-originating materials of heading 38.24.
2905.45	CTSH; however, non-originating materials of subheading 2905.45 may be used, provided that their total value does not exceed 20 % of the EXW of the product; or MaxNOM 50 % (EXW).
2905.49 – 2942.00	CTSH; A chemical reaction, isomer separation or biotechnological processing is undergone; or MaxNOM 50 % (EXW).
Chapter 30	Pharmaceutical products
30.01 – 30.03	CTSH; A chemical reaction, purification, production of standard materials, a change in particle size, isomer separation or biotechnological processing is undergone; or MaxNOM 50 % (EXW).
30.04	CTH
30.05 – 30.06	CTSH; A chemical reaction, purification, production of standard materials, a change in particle size, isomer separation or biotechnological processing is undergone; or MaxNOM 50 % (EXW).
Chapter 31	Fertilisers
31.01 – 31.04	CTH; however, non-originating materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the EXW of the product; or MaxNOM 40 % (EXW).

Column 1 Harmonized System Classification (2017) including specific description	Column 2 Product-specific rule of origin
31.05	
– Sodium nitrate, – Calcium cyanamide, – Potassium sulphate – Magnesium potassium sulphate	CTH; however, non-originating materials of heading 31.05 may be used, provided that their total value does not exceed 20 % of the EXW of the product; or MaxNOM 40 % (EXW).
– Others	CTH and MaxNOM 50 % (EXW); however, non-originating materials of heading 31.05 may be used provided that their total value does not exceed 20 % of the EXW of the product; or MaxNOM 40 % (EXW).
Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks
32.01 – 32.05	CTSH; A chemical reaction or biotechnological processing is undergone; Mixing and blending is undergone, provided that the value of non-originating materials used does not exceed 70 % of the EXW of the product; or MaxNOM 50 % (EXW).
32.06	CTH; however, non-originating materials of heading 32.06 may be used, provided that their total value does not exceed 20 % of the EXW price of the product; or MaxNOM 40 % (EXW).
32.07 – 32.15	CTSH; A chemical reaction or biotechnological processing is undergone; Mixing and blending is undergone, provided that the value of non-originating materials used does not exceed 70 % of the EXW of the product; or MaxNOM 50 % (EXW).
Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations
3301.12 – 3301.30	CTSH; A chemical reaction or biotechnological processing is undergone; Mixing and blending is undergone, provided that the value of non-originating materials used does not exceed 70 % of the EXW of the product; or MaxNOM 50 % (EXW).

Column 1 Harmonized System Classification (2017) including specific description	Column 2 Product-specific rule of origin
3301.90	CTSH; or MaxNOM 50 % (EXW).
3302.10	CTH; however, non-originating materials of subheading 3302.10 may be used, provided that their total value does not exceed 20 % of the EXW of the product; or MaxNOM 50 % (EXW).
3302.90 – 3303.00	CTSH; A chemical reaction or biotechnological processing is undergone; Mixing and blending is undergone, provided that the value of non-originating materials used does not exceed 70 % of the EXW of the product; or MaxNOM 50 % (EXW).
33.04 – 33.07	CTH; or MaxNOM 50 % (EXW).
Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, 'dental waxes' and dental preparations with a basis of plaster
3401.11 – 3401.20	CTSH; A chemical reaction or biotechnological processing is undergone; or MaxNOM 50 % (EXW).
3401.30	CTH; A chemical reaction or biotechnological processing is undergone; or MaxNOM 50 % (EXW).
34.02 – 34.07	CTSH; A chemical reaction or biotechnological processing is undergone; or MaxNOM 50 % (EXW).
Chapter 35	Albuminoidal substances; modified starches; glues; enzymes
3501.10 – 3502.20	CTH and MaxNOM 50 % (EXW).
3502.90 – 3504.00	CTSH; A chemical reaction or biotechnological processing is undergone; or MaxNOM 50 % (EXW).

Column 1 Harmonized System Classification (2017) including specific description	Column 2 Product-specific rule of origin
35.05	CTH and MaxNOM 50 % (EXW).
35.06 – 35.07	CTSH A chemical reaction or biotechnological processing is undergone; or MaxNOM 50 % (EXW).
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations
36.01 – 36.06	CTSH; A chemical reaction is undergone; or MaxNOM 50 % (EXW).
Chapter 37	Photographic or cinematographic goods
37.01 – 37.07	CTSH; A chemical reaction is undergone; or MaxNOM 50 % (EXW).
Chapter 38	Miscellaneous chemical products
38.01 – 38.07	CTSH; A chemical reaction or biotechnological processing is undergone; or MaxNOM 50 % (EXW).
38.08	CTH; however, non-originating materials of heading 38.08 may be used, provided that their total value does not exceed 20 % of the EXW of the product; or MaxNOM 50 % (EXW).
38.09	CTH, except from non-originating materials of heading 11.08.
3810.10 – 3824.50	CTSH; A chemical reaction or biotechnological processing is undergone; or MaxNOM 50 % (EXW).
3824.60	CTH except from non-originating materials of subheading 2905.44.
3824.71 – 3824.91	CTSH; A chemical reaction or biotechnological processing is undergone; or MaxNOM 50 % (EXW).

Column 1 Harmonized System Classification (2017) including specific description	Column 2 Product-specific rule of origin
3824.99	
– Biodiesel	Manufacture in which biodiesel is obtained through transesterification, esterification or hydro-treatment.
– Others	CTSH; A chemical reaction or biotechnological processing is undergone; or MaxNOM 50 % (EXW).
38.25	CTSH; A chemical reaction or biotechnological processing is undergone; or MaxNOM 50 % (EXW).
38.26	Manufacture in which biodiesel is obtained through transesterification, esterification or hydro-treatment.
SECTION VII	PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF Section note: For definitions of horizontal processing rules within this Section, see Note 8 of Annex 3-A.
Chapter 39	Plastics and articles thereof
3901.10	CTSH; A chemical reaction or biotechnological processing is undergone; or MaxNOM 50 % (EXW).
3901.20	CTH; A chemical reaction or biotechnological processing is undergone; or MaxNOM 50 % (EXW).
3901.30 – 3901.40	CTSH; A chemical reaction or biotechnological processing is undergone; or MaxNOM 50 % (EXW).
3901.90	CTH; A chemical reaction or biotechnological processing is undergone; or MaxNOM 50 % (EXW).
39.02	CTSH; A chemical reaction or biotechnological processing is undergone; or MaxNOM 50 % (EXW).

Column 1 Harmonized System Classification (2017) including specific description	Column 2 Product-specific rule of origin
3903.11	CTH; A chemical reaction or biotechnological processing is undergone; or MaxNOM 50 % (EXW).
3903.19 – 3903.30	CTSH; A chemical reaction or biotechnological processing is undergone; or MaxNOM 50 % (EXW).
3903.90 – 3904.10	CTH; A chemical reaction or biotechnological processing is undergone; or MaxNOM 50 % (EXW).
3904.21 – 3906.10	CTSH; A chemical reaction or biotechnological processing is undergone; or MaxNOM 50 % (EXW).
3906.90	CTH; A chemical reaction or biotechnological processing is undergone; or MaxNOM 50 % (EXW).
3907.10	CTSH; or MaxNOM 50 % (EXW).
3907.20 – 3907.30	CTH; or MaxNOM 50 % (EXW).
3907.40 – 3907.70	CTSH; or MaxNOM 50 % (EXW).
3907.91	CTH; or MaxNOM 50 % (EXW).
3907.99 – 3908.90	CTSH; or MaxNOM 50 % (EXW).
3909.10 – 3909.20	CTSH; A chemical reaction or biotechnological processing is undergone; or MaxNOM 50 % (EXW).

Column 1 Harmonized System Classification (2017) including specific description	Column 2 Product-specific rule of origin
3909.31 – 3909.39	CTH; A chemical reaction or biotechnological processing is undergone; or MaxNOM 50 % (EXW).
3909.40	CTSH; A chemical reaction or biotechnological processing is undergone; or MaxNOM 50 % (EXW).
3909.50	CTH; A chemical reaction or biotechnological processing is undergone; or MaxNOM 50 % (EXW).
39.10	CTSH; A chemical reaction or biotechnological processing is undergone; or MaxNOM 50 % (EXW).
39.11	CTH; A chemical reaction or biotechnological processing is undergone; or MaxNOM 50 % (EXW).
39.12 – 39.15	CTSH; A chemical reaction or biotechnological processing is undergone; or MaxNOM 50 % (EXW).
39.16 – 3923.29	CTH; or MaxNOM 50 % (EXW).
3923.30	MaxNOM 50 % (EXW).
3923.40 – 3926.90	CTH; or MaxNOM 50 % (EXW).
Chapter 40	Rubber and articles thereof
40.01 – 40.04	CTH; or MaxNOM 50 % (EXW).
40.05	Manufacture in which the value of non-originating materials used, except non-originating materials of sub-headings 4001.10 to 4001.29, does not exceed 50 % of the EXW of the product.

Column 1 Harmonized System Classification (2017) including specific description	Column 2 Product-specific rule of origin
40.06 – 40.11	CTH; or MaxNOM 50 % (EXW).
4012.11 – 4012.19	CTSH; or Retreading of used tyres.
4012.20 – 4017.00	CTH; or MaxNOM 50 % (EXW).
SECTION VIII	RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILK-WORM GUT)
Chapter 41	Raw hides and skins (other than furskins) and leather
41.01 – 41.03	CTSH
41.04 – 41.06	CTH; or Re-tanning of tanned or pre-tanned hides and skins of sub-headings 4104.11, 4104.19, 4105.10, 4106.21, 4106.31 or 4106.91.
41.07 – 41.13	CTH; however, non-originating materials of sub-headings 4104.41, 4104.49, 4105.30, 4106.22, 4106.32 and 4106.92 may be used, provided that a re-tanning operation of the tanned or crust hides and skins in the dry state takes place.
41.14 – 41.15	CTH
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)
42.01 – 42.06	CTH
Chapter 43	Furskins and artificial fur; manufactures thereof
43.01 – 43.04	CTH; or MaxNOM 50 % (EXW).

Column 1 Harmonized System Classification (2017) including specific description	Column 2 Product-specific rule of origin
SECTION IX	WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK; MANUFACTURERS OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK
Chapter 44	Wood and articles of wood; wood charcoal
44.01 – 44.21	CTH
Chapter 45	Cork and articles of cork
45.01 – 45.04	CTH; or MaxNOM 50 % (EXW).
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork
46.01 – 46.02	CTH
SECTION X	PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD; PAPER AND PAPERBOARD AND ARTICLES THEREOF
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard
47.01 – 47.07	CTH
Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard
48.01 – 48.07	CTH; or MaxNOM 50 % (EXW).
4808.10	CTH and MaxNOM 50 % (EXW).
4808.40 – 4811.49	CTH; or MaxNOM 50 % (EXW).
4811.51	CTH
4811.59 – 4816.90	CTH; or MaxNOM 50 % (EXW).
48.17	CTH and MaxNOM 50 % (EXW).
48.18	CTH; or MaxNOM 50 % (EXW).

Column 1 Harmonized System Classification (2017) including specific description	Column 2 Product-specific rule of origin
4819.10 – 4819.50	CTH and MaxNOM 50 % (EXW).
4819.60 – 4823.20	CTH; or MaxNOM 50 % (EXW).
4823.40	CTH and MaxNOM 50 % (EXW).
4823.61 – 4823.70	CTH; or MaxNOM 50 % (EXW).
4823.90	CTH and MaxNOM 50 % (EXW).
Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans
49.01 – 49.11	CTH
SECTION XI	TEXTILES AND TEXTILE ARTICLES Section note: for application of tolerances within this Section, see Notes 6 and 7 of Annex 3-A.
Chapter 50	Silk
50.01 – 50.02	CTH
50.03 – Carded or combed – Others	 Carding or combing of silk waste. CTH
50.04 – 50.05	Spinning of natural fibres; Extrusion of man-made continuous filament combined with spinning; Extrusion of man-made continuous filament combined with twisting; or Twisting combined with any mechanical operation.
50.06 – Silk yarn and yarn spun from silk waste – Silkworm gut	 Spinning of natural fibres; Extrusion of man-made continuous filament combined with spinning; Extrusion of man-made continuous filament combined with twisting; or Twisting combined with any mechanical operation. CTH

Column 1 Harmonized System Classification (2017) including specific description	Column 2 Product-specific rule of origin
50.07	Spinning of natural and/or man-made staple fibres combined with weaving; Extrusion of man-made filament yarn combined with weaving; Twisting or any mechanical operation combined with weaving; Weaving combined with dyeing; Yarn dyeing combined with weaving; or Weaving combined with printing.
Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric
51.01 – 51.05	CTH
51.06 – 51.10	Spinning of natural fibres; Extrusion of man-made fibres combined with spinning; or Twisting combined with any mechanical operation.
51.11 – 51.13	Spinning of natural and/or or man-made staple fibres combined with weaving; Extrusion of man-made filament yarn combined with weaving; Twisting or any mechanical operation combined with weaving; Weaving combined with dyeing; Yarn dyeing combined with weaving; or Weaving combined with printing.
Chapter 52	Cotton
52.01 – 52.03	CTH
52.04	Spinning of natural fibres; Extrusion of man-made fibres combined with spinning; Twisting combined with any mechanical operation; or Dyeing combined with any mechanical operation.
52.05 – 52.07	Spinning of natural fibres; Extrusion of man-made fibres combined with spinning; or Twisting combined with any mechanical operation.

Column 1 Harmonized System Classification (2017) including specific description	Column 2 Product-specific rule of origin
52.08 – 52.12	Spinning of natural and/or man-made staple fibres combined with weaving; Extrusion of man-made filament yarn combined with weaving; Twisting or any mechanical operation combined with weaving; Weaving combined with dyeing; Yarn dyeing combined with weaving; or Weaving combined with printing.
Chapter 53	Other vegetable textile fibers; paper yarn and woven fabrics of paper yarn
53.01 – 53.05	CTH
53.06 – 53.08	Spinning of natural fibres; Extrusion of man-made fibres combined with spinning; or Twisting combined with any mechanical operation.
53.09	Spinning of natural and/or man-made staple fibres combined with weaving; Extrusion of man-made filament yarn combined with weaving; Twisting or any mechanical operation combined with weaving; Weaving combined with dyeing; Yarn dyeing combined with weaving; or Weaving combined with printing.
53.10	Spinning of natural and/or man-made staple fibres combined with weaving; or Extrusion of man-made filament yarn combined with weaving.
53.11	Spinning of natural and/or man-made staple fibres combined with weaving; Extrusion of man-made filament yarn combined with weaving; Twisting or any mechanical operation combined with weaving; Weaving combined with dyeing; Yarn dyeing combined with weaving; or Weaving combined with printing.
Chapter 54	Man-made filaments; strip and the like of man-made textile materials
54.01	Spinning of natural fibres; Extrusion of man-made fibres combined with spinning; Twisting combined with any mechanical operation; or Dyeing combined with any mechanical operation.

Column 1 Harmonized System Classification (2017) including specific description	Column 2 Product-specific rule of origin
54.02 – 54.06	Spinning of natural fibres; or Extrusion of man-made fibres combined with spinning.
54.07 – 54.08	Spinning of natural and/or man-made staple fibres combined with weaving; Extrusion of man-made filament yarn combined with weaving; Twisting or any mechanical operation combined with weaving; Weaving combined with dyeing; Yarn dyeing combined with weaving; or Weaving combined with printing.
Chapter 55	Man-made staple fibers
5501.10 – 5503.19	Extrusion of man-made fibres.
5503.20	Manufacture from chemical materials or textile pulp, except those from non-originating materials of headings 39.07 to 39.12.
5503.30 – 5507.00	Extrusion of man-made fibres.
55.08	Spinning of natural fibres; Extrusion of man-made fibres combined with spinning; Twisting combined with any mechanical operation; or Dyeing combined with any mechanical operation.
55.09 – 55.11	Spinning of natural fibres; Extrusion of man-made fibres combined with spinning; or Twisting combined with any mechanical operation.
55.12 – 55.16	Spinning of natural and/or man-made staple fibres combined with weaving; Extrusion of man-made filament yarn combined with weaving; Twisting or any mechanical operation combined with weaving; Weaving combined with dyeing; Yarn dyeing combined with weaving; or Weaving combined with printing.

Column 1 Harmonized System Classification (2017) including specific description	Column 2 Product-specific rule of origin
Chapter 56	Wadding, felt and nonwovens; special yarns, twine, cordage, ropes and cables and articles thereof
56.01	Spinning of natural fibres; Extrusion of man-made fibres combined with spinning; Flocking combined with dyeing or printing; or Coating, flocking, laminating, or metalising combined with at least two other main preparatory or finishing operations (such as calendering, shrink-resistance processes, heat setting or permanent finishing) provided that the value of non-originating materials used does not exceed 50 % of the EXW of the product.
56.02 – 56.03	Manufacture from natural or man-made fibers or polymers, followed by bonding into a fabric formation.
5604.10	Manufacture from rubber thread or cord, not textile covered.
5604.90	Spinning of natural fibres; or Extrusion of man-made fibres combined with spinning.
56.05	Spinning of natural or man-made staple fibres; Extrusion of man-made fibres combined with spinning; or Twisting combined with any mechanical operation.
56.06	Spinning of natural and/or man-made staple fibres; or Extrusion of man-made fibres combined with spinning.
56.07 – 56.09	Spinning of natural fibres; or Extrusion of man-made fibres combined with spinning.
Chapter 57	Carpets and other textile floor coverings
57.01 – 57.05	Spinning of natural or man-made staple fibres combined with weaving or with tufting; Extrusion of man-made filament yarn combined with weaving or with tufting; Manufacture from coir yarn or sisal yarn or jute yarn or classical ring spun viscose yarn; or Extrusion of man-made fibres combined with non-woven techniques including needle punching.

Column 1 Harmonized System Classification (2017) including specific description	Column 2 Product-specific rule of origin
Chapter 58	Special woven fabrics; tufted textile fabrics; lace, tapestries; trimmings; embroidery
58.01 – 58.04	Spinning of natural or man-made staple fibres combined with weaving or tufting; Extrusion of man-made filament yarn combined with weaving or with tufting; Weaving combined with dyeing or with flocking or with coating or with laminating or with metalising; Tufting combined with dyeing or with printing; Flocking combined with dyeing or with printing; Yarn dyeing combined with weaving; or Weaving combined with printing.
58.05	CTH
58.06 – 58.09	Spinning of natural or man-made staple fibres combined with weaving or tufting; Extrusion of man-made filament yarn combined with weaving or with tufting; Weaving combined with dyeing or with flocking or with coating or with laminating or with metalising; Tufting combined with dyeing or with printing; Flocking combined with dyeing or with printing; Yarn dyeing combined with weaving; or Weaving combined with printing.
58.10	Embroidering in which the value of non-originating materials of any heading, except that of the product used, does not exceed 50 % of the EXW of the product.
58.11	Spinning of natural or man-made staple fibres combined with weaving or tufting; Extrusion of man-made filament yarn combined with weaving or with tufting; Weaving combined with dyeing or with flocking or with coating or with laminating or with metalising; Tufting combined with dyeing or with printing; Flocking combined with dyeing or with printing; Yarn dyeing combined with weaving; or Weaving combined with printing.

Column 1 Harmonized System Classification (2017) including specific description	Column 2 Product-specific rule of origin
Chapter 59	Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use
59.01	Weaving combined with dyeing or with flocking or with coating or with laminating or with metalising; or Flocking combined with dyeing or with printing.
59.02	Spinning of natural or man-made staple fibres combined with weaving; or Extrusion of man-made filament yarn combined with weaving.
59.03	Weaving combined with impregnating or with coating or with covering or with laminating or with metalising; Weaving combined with printing; or Printing (as standalone operation).
59.04	Weaving or calendering combined with dyeing or with coating or with laminating or with metalising.
59.05	Spinning of natural or man-made staple fibres combined with weaving; Extrusion of man-made filament yarn combined with weaving; Weaving, knitting or non-woven fabric formation combined with impregnating or with coating or with covering or with laminating or with metalising; Weaving combined with printing; or Printing (as standalone operation).
5906	
– Knitted or crocheted fabrics	Spinning of natural or man-made staple fibres combined with knitting or crocheting; Extrusion of man-made filament yarn combined with knitting or crocheting; Knitting or crocheting combined with rubberising; or Rubberising combined with at least two other main preparatory or finishing operations (such as calendering, shrink-resistance processes, heat setting or permanent finishing) provided that the value of non-originating materials used does not exceed 50 % of the EXW of the product.
– Other fabrics made of synthetic filament yarn, containing more than 90 % by weight of textile materials	Extrusion of man-made fibres combined with weaving.

Column 1 Harmonized System Classification (2017) including specific description	Column 2 Product-specific rule of origin
– Others	Weaving, knitting or non-woven process combined with dyeing or with coating or rubberising; Yarn dyeing combined with weaving, knitting or non-woven process; or Rubberising combined with at least two other main preparatory or finishing operations (such as calendering, shrink-resistance processes, heat setting or permanent finishing) provided that the value of non-originating materials used does not exceed 50 % of the EXW of the product.
59.07	Weaving or knitting or non-woven fabric formation combined with dyeing or with printing or with coating or with impregnating or with covering; Flocking combined with dyeing or with printing; or Printing (as standalone operation).
59.08	
– Incandescent gas mantles, impregnated	Manufacture from non-originating tubular knitted or crocheted gas-mantle fabric.
– Others	CTH
59.09 – 59.10	Spinning of natural or of man-made staple fibres combined with weaving; Extrusion of man-made fibres combined with weaving; Weaving combined with dyeing or with coating or with laminating; or Coating, flocking, laminating or metalising combined with at least two other main preparatory or finishing operations (such as calendering, shrink-resistance processes, heat setting or permanent finishing) provided that the value of non-originating materials used does not exceed 50 % of the EXW of the product.
59.11	
– Polishing discs or rings other than of felt of heading 59.11	Manufacture from yarn or waste fabrics or rags of heading 63.10.
– 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 59.11	Spinning of natural or of man-made staple fibres combined with weaving; Extrusion of man-made fibres combined with weaving; or Weaving combined with dyeing or with coating or with laminating.

Column 1 Harmonized System Classification (2017) including specific description	Column 2 Product-specific rule of origin
– Others	Spinning of natural or of man-made staple fibres combined with weaving; Extrusion of man-made fibres combined with weaving; Weaving combined with dyeing or with coating or with laminating; or Coating, flocking, laminating or metalising combined with at least two other main preparatory or finishing operations (such as calendering, shrink-resistance processes, heat setting, permanent finishing) provided that the value of non-originating materials used does not exceed 50 % of the EXW of the product.
Chapter 60	Knitted or crocheted fabrics
60.01 – 60.06	Spinning of natural or man-made staple fibres combined with weaving; or Extrusion of man-made filament yarn combined with weaving.
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted
6101.20 – 6103.39	
– 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	Knitting or crocheting combined with making-up including cutting of fabric.
– Others	Spinning of natural or man-made staple fibres combined with knitting or crocheting; Extrusion of man-made filament yarn combined with knitting or crocheting; or Knitting and making-up in one operation.
6103.41 – 6103.49	
– 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	Knitting or crocheting combined with making-up including cutting of fabric.
– Knit to shape or seamless only	Spinning of natural or man-made staple fibres or extrusion of man-made filament yarn, combined with knitting/crocheting and making up in one operation.

Column 1 Harmonized System Classification (2017) including specific description	Column 2 Product-specific rule of origin
6104.13 – 6104.59	
– 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	Knitting or crocheting combined with making-up including cutting of fabric.
– Others	Spinning of natural or man-made staple fibres combined with knitting or crocheting; Extrusion of man-made filament yarn combined with knitting or crocheting; or Knitting and making-up in one operation.
6104.61 – 6104.69	
– 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	Knitting or crocheting combined with making-up including cutting of fabric.
– Knit to shape or seamless	Spinning of natural or man-made staple fibres or extrusion of man-made filament yarn, combined with knitting or crocheting and making up in one operation.
61.05 – 61.06	
– 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	Knitting or crocheting combined with making-up including cutting of fabric.
– Others	Spinning of natural or man-made staple fibres combined with knitting or crocheting; Extrusion of man-made filament yarn combined with knitting or crocheting; or Knitting and making-up in one operation.
6107.11	
– 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	Knitting or crocheting combined with making-up including cutting of fabric.
– Knit to shape or seamless	Spinning of natural or man-made staple fibres and/or extrusion of man-made filament yarn, combined with knitting or crocheting and making up in one operation.

Column 1 Harmonized System Classification (2017) including specific description	Column 2 Product-specific rule of origin
6107.12 – 6108.19	
– 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	Knitting or crocheting combined with making-up including cutting of fabric.
– Others	Spinning of natural or man-made staple fibres combined with knitting or crocheting; Extrusion of man-made filament yarn combined with knitting or crocheting; or Knitting and making-up in one operation.
6108.21 – 6108.29	
– 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	Knitting or crocheting combined with making-up including cutting of fabric.
– Knit to shape or seamless	Spinning of natural or man- made staple fibres and/or extrusion of man-made filament yarn, combined with knitting or crocheting and making up in one operation.
6108.31 – 6110.20	
– 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	Knitting or crocheting combined with making-up including cutting of fabric.
– Others	Spinning of natural or man-made staple fibres combined with knitting or crocheting; Extrusion of man-made filament yarn combined with knitting or crocheting; or Knitting and making-up in one operation.
6110.30	
– 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	Knitting or crocheting combined with making-up including cutting of fabric.
– Knit to shape or seamless	Spinning of natural or man-made staple fibres or extrusion of man-made filament yarn, combined with knitting or crocheting and making up in one operation.

Column 1 Harmonized System Classification (2017) including specific description	Column 2 Product-specific rule of origin
6110.90 - 6114.90	
– 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	Knitting or crocheting combined with making-up including cutting of fabric.
– Others	Spinning of natural or man-made staple fibres combined with knitting or crocheting; Extrusion of man-made filament yarn combined with knitting or crocheting; or Knitting and making-up in one operation.
6115	
– 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	Knitting or crocheting combined with making-up including cutting of fabric.
– Knit to shape or seamless (does not include compression hosiery)	Spinning of natural or man- made staple fibres and/or extrusion of man-made filament yarn, combined with knitting or crocheting and making up in one operation.
61.16 – 61.17	
– 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	Knitting or crocheting combined with making-up including cutting of fabric.
– Others	Spinning of natural or man-made staple fibres combined with knitting or crocheting; Extrusion of man-made filament yarn combined with knitting or crocheting; or Knitting and making-up in one operation.
Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted
62.01	Weaving combined with making-up including cutting of fabric.

Column 1 Harmonized System Classification (2017) including specific description	Column 2 Product-specific rule of origin
62.02	
– Embroidered	Weaving combined with making-up including cutting of fabric; or Manufacture from unembroidered fabric, provided that the value of non-originating unembroidered fabric used does not exceed 40 % of the EXW of the product.
– Others	Weaving combined with making-up including cutting of fabric.
62.03	Weaving combined with making-up including cutting of fabric.
6204.11 – 6204.59	
– Embroidered	Weaving combined with making-up including cutting of fabric; or Manufacture from unembroidered fabric, provided that the value of the non-originating unembroidered fabric used does not exceed 40 % of the EXW of the product.
– Others	Weaving combined with making-up including cutting of fabric.
6204.61 – 6205.90	Weaving combined with making-up including cutting of fabric.
62.06	
– Embroidered	Weaving combined with making-up including cutting of fabric; or Manufacture from unembroidered fabric, provided that the value of the non-originating unembroidered fabric used does not exceed 40 % of the EXW of the product.
– Others	Weaving combined with making-up including cutting of fabric.
62.07 – 62.08	Weaving combined with making-up including cutting of fabric.
62.09	
– Embroidered	Weaving combined with making-up including cutting of fabric; or Manufacture from unembroidered fabric, provided that the value of the non-originating unembroidered fabric used does not exceed 40 % of the EXW of the product.
– Others	Weaving combined with making-up including cutting of fabric.
62.10	
– Fire-resistant equipment of fabric covered with foil of aluminised polyester	Weaving combined with making-up including cutting of fabric; or Coating or laminating, provided that the value of the non-originating uncoated or unlaminated fabric used does not exceed 40 % of the EXW of the product, combined with making-up including cutting of fabric.
– Others	Weaving combined with making-up including cutting of fabric.

Column 1 Harmonized System Classification (2017) including specific description	Column 2 Product-specific rule of origin
62.11	
– Embroidered	Weaving combined with making-up including cutting of fabric; or Manufacture from unembroidered fabric, provided that the value of the non-originating unembroidered fabric used does not exceed 40 % of the EXW of the product.
– Others	Weaving combined with making-up including cutting of fabric.
62.12	Knitting or weaving combined with making-up including cutting of fabric.
62.13 - 62.14	
– Embroidered	Weaving combined with making-up including cutting of fabric; or Manufacture from unembroidered fabric, provided that the value of the non-originating unembroidered fabric used does not exceed 40 % of the EXW of the product.
– Others	Weaving combined with making-up including cutting of fabric.
62.15	Weaving combined with making-up including cutting of fabric.
62.16	
– Fire-resistant equipment of fabric covered with foil of aluminised polyester	Weaving combined with making-up including cutting of fabric; or Coating or laminating, provided that the value of the non-originating uncoated or unlaminated fabric used does not exceed 40 % of the EXW of the product, combined with making-up including cutting of fabric.
– Others	Weaving combined with making-up including cutting of fabric.
62.17	
– Embroidered	Weaving combined with making-up including cutting of fabric; or Manufacture from unembroidered fabric, provided that the value of the non-originating unembroidered fabric used does not exceed 40 % of the EXW of the product.
– Fire-resistant equipment of fabric covered with foil of aluminised polyester	Weaving combined with making-up including cutting of fabric; or Coating or laminating provided that the value of the non-originating uncoated or unlaminated fabric used does not exceed 40 % of the EXW of the product combined with making-up including cutting of fabric.
– Interlinings for collars and cuffs, cut out	Fabric formation combined with making-up including cutting of fabric.
– Others	Weaving combined with making-up including cutting of fabric.

Column 1 Harmonized System Classification (2017) including specific description	Column 2 Product-specific rule of origin
Chapter 63	Other made up textile articles; sets; worn clothing and worn textile articles; rags
63.01 – 63.04	
– Felt, nonwovens	Non-woven fabric formation combined with making-up including cutting of fabric.
– Others	Weaving combined with making-up including cutting of fabric; or
— embroidered	Manufacture from unembroidered fabric, provided that the value of the non-originating unembroidered fabric used does not exceed 40 % of the EXW of the product.
— others	Weaving or knitting or crocheting combined with making-up including cutting of fabric.
63.05	Extrusion of man-made fibres or spinning of natural or man-made staple fibres, combined with weaving or with knitting and making-up including cutting of fabric.
63.06	
– Nonwovens	Non-woven fabric formation, combined with making-up including cutting of fabric.
– Others	Weaving combined with making-up including cutting of fabric.
63.07	CTH and MaxNOM 40 % (EXW).
63.08	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 10 % of the EXW of the set.
63.09 – 63.10	CTH
SECTION XII	FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING STICKS, SEATSTICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR
Chapter 64	Footwear, gaiters and the like; parts of such articles
64.01 – 64.05	
– With a customs value of 35 euros or less	Manufacture from non-originating materials of any heading, except from non-originating materials of subheading 6406.10 provided that the total value of the non-originating materials does not exceed 40 % of the value of the product.
– With a customs value above 35 euros	Manufacture from non-originating materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 64.06.

Column 1 Harmonized System Classification (2017) including specific description	Column 2 Product-specific rule of origin
64.06	CTH
Chapter 65	Headgear and parts thereof
65.01 – 65.07	CTH
Chapter 66	Umbrellas, sun umbrellas, walking sticks, seat-sticks, whips, riding-crops and parts thereof
66.01 – 66.03	CTH; or MaxNOM 50 % (EXW).
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair
67.01 – 67.04	CTH
SECTION XIII	ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE
Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials
68.01 – 68.02	CTH; or MaxNOM 50 % (EXW).
68.03	
– Worked slate	CTH; or MaxNOM 50 % (EXW).
– Articles of slate or of agglomerated slate	Manufacture from worked slate.
68.04 – 68.11	CTH; or MaxNOM 50 % (EXW).
68.12	
– Articles of asbestos; articles of mixtures with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate	Manufacture from non-originating materials of any heading.
– Others	CTH; or MaxNOM 50 % (EXW).
6813.20	CTH; or MaxNOM 50 % (EXW).

Column 1 Harmonized System Classification (2017) including specific description	Column 2 Product-specific rule of origin
6813.81 – 6813.89	MaxNOM 50 % (EXW) ([1]).
68.14 – Articles of mica, including agglomerated or reconstituted mica, on a support of paper, paperboard or other materials – Others	 Manufacture from non-originating worked mica (including agglomerated or reconstituted mica). CTH; or MaxNOM 50 % (EXW).
68.15	CTH; or MaxNOM 50 % (EXW).
Chapter 69	Ceramic products
69.01 – 69.14	CTH
Chapter 70	Glass and glassware
70.01 – 70.05	CTH; or MaxNOM 50 % (EXW).
70.06 – 70.09	CTH, except from non-originating materials of heading 70.05.
70.10	CTH; or MaxNOM 20 % (EXW).
70.11	CTH; or MaxNOM 50 % (EXW).
70.13	CTH, except from non-originating materials of heading 70.10; or MaxNOM 20 % (EXW).
70.14 – 70.18	CTH; or MaxNOM 50 % (EXW).

([1]) For the products of subheading 6813.89 originating in Paraguay, for a period not exceeding 8 (eight) years from the date of entry into force of the Agreement, the product-specific rule is MaxNOM 55 % (EXW). The Chapter on Rules of Origin applies *mutatis mutandis* to determining Paraguay origin.

Column 1 Harmonized System Classification (2017) including specific description	Column 2 Product-specific rule of origin
70.19	CTH; or MaxNOM 45 % (EXW).
70.20	CTH; or MaxNOM 50 % (EXW).
SECTION XIV	NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN
Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin
71.01 – Natural or cultured pearls, graded and temporarily strung for convenience of transport	MaxNOM 50 % (EXW).
– Others	CTH
71.02 – Worked precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture from non-originating unworked precious or semi-precious stones.
– Others	CTH
71.03 – Worked precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture from non-originating unworked precious or semi-precious stones.
– Others	CTH
71.04 – Worked precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture from non-originating unworked precious or semi-precious stones.
– Others	CTH
71.05	CTH
71.06 – Unwrought	CTH, except from non-originating materials of headings 71.06, 71.08 and 71.10; or Electrolytic, thermal or chemical separation of precious metals of heading 71.06, 71.08 or 71.10; or Alloying of precious metals of heading 71.06, 71.08 or 71.10 with each other or with base metals.

Column 1 Harmonized System Classification (2017) including specific description	Column 2 Product-specific rule of origin
– Semi-manufactured or in powder form	Manufacture from non-originating unwrought precious metals.
71.07	
– Metals clad with precious metals, semi-manufactured	Manufacture from non-originating metals clad with precious metals, unwrought.
– Others	CTH
71.08	
– Unwrought	CTH, except from non-originating materials of headings 71.06, 71.08 and 71.10; or Electrolytic, thermal or chemical separation of precious metals of heading 71.06, 71.08 or 71.10; or Alloying of precious metals of heading 71.06, 71.08 or 71.10 with each other or with base metals.
– Semi-manufactured or in powder form	Manufacture from non-originating unwrought precious metals.
71.09	
– Metals clad with precious metals, semi-manufactured	Manufacture from non-originating metals clad with precious metals, unwrought.
– Others	CTH
71.10	
– Unwrought	CTH, except from non-originating materials of headings 71.06, 71.08 and 71.10; or Electrolytic, thermal or chemical separation of precious metals of heading 71.06, 71.08 or 71.10; or Alloying of precious metals of heading 71.06, 71.08 or 71.10 with each other or with base metals.
– Semi-manufactured or in powder form	Manufacture from non-originating unwrought precious metals.
71.11	
– Metals clad with precious metals, semi-manufactured	Manufacture from non-originating metals clad with precious metals, unwrought.
– Others	CTH

Column 1 Harmonized System Classification (2017) including specific description	Column 2 Product-specific rule of origin
71.12 – 71.15	CTH
71.16	MaxNOM 50 % (EXW).
71.17	CTH; or Manufacture from base metal parts, not plated or covered with precious metals, provided that the value of all the non-originating materials used does not exceed 50 % of the EXW of the product.
71.18	CTH
SECTION XV	BASE METALS AND ARTICLES OF BASE METAL
Chapter 72	Iron and steel
72.01 – 72.06	CTH
72.07 – 72.17	CTH, except from non-originating materials of headings 72.06 to 72.17.
72.18	CTH
72.19 – 72.23	CTH, except from non-originating materials of headings 72.18 to 72.23.
72.24	CTH
72.25 – 72.29	CTH, except from non-originating materials of headings 72.24 to 72.29.
Chapter 73	Articles of iron and steel
7301.10	CC, except from non-originating materials of headings 72.07 to 72.17.
7301.20	CTH
73.02	CC, except from non-originating materials of headings 72.07 to 72.17.
73.03	CTH
73.04	CTH, except from non-originating materials of headings 72.06 to 72.29.
73.05 - 73.06	CC, except from non-originating materials of headings 72.13 to 72.17, 72.21 to 72.23 and 72.25 to 72.29.

Column 1 Harmonized System Classification (2017) including specific description	Column 2 Product-specific rule of origin
73.07	
– Of stainless steel	Turning, drilling, reaming, threading, deburring and sandblasting of forged blanks, provided that the total value of the non-originating forged blanks used does not exceed 35 % of the EXW of the product.
– Others	CTH
73.08	CTH, except from non-originating materials of subheading 7301.20.
7309.00 – 7315.19	CTH
7315.20	Manufacture in which the value of non-originating materials of heading 73.15 used does not exceed 50 % of the EXW of the product.
7315.81 – 7326.90	CTH
Chapter 74	Copper and articles thereof
74.01 – 74.02	CTH
74.03	CTSH
74.04 – 74.07	CTH
74.08	CTH and MaxNOM 50 % (EXW).
74.09	CTH
74.10	CTH and MaxNOM 50 % (EXW).
74.11 – 74.19	CTH
Chapter 75	Nickel and articles thereof
75.01 – 75.08	CTH
Chapter 76	Aluminum and articles thereof
76.01 – 76.16	CTH and MaxNOM 50 % (EXW).

Column 1 Harmonized System Classification (2017) including specific description	Column 2 Product-specific rule of origin
Chapter 78	Lead and articles thereof
78.01 – 78.06	CTH and MaxNOM 50 % (EXW).
Chapter 79	Zinc and articles thereof
79.01 – 79.07	CTH
Chapter 80	Tin and articles thereof
80.01 – 80.07	CTH
Chapter 81	Other base metals; cermets; articles thereof
81.01 – 81.13	CTH and MaxNOM 50 % (EXW).
Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal
8201.10 – 8205.70	CTH; or MaxNOM 50 % (EXW).
8205.90	CTH; however, non-originating tools of heading 82.05 may be incorporated into the set, provided that their total value does not exceed 15 % of the EXW of the set.
82.06	CTH, except from non-originating materials of headings 82.02 to 82.05; however, non-originating tools of headings 82.02 to 82.05 may be incorporated into the set, provided that their total value does not exceed 15 % of the EXW of the set.
8207.13 – 8207.20	CTH; or MaxNOM 50 % (EXW).
8207.30	MaxNOM 40 % (EXW).
8207.40 – 8215.99	CTH; or MaxNOM 50 % (EXW).

Column 1 Harmonized System Classification (2017) including specific description	Column 2 Product-specific rule of origin
Chapter 83	Miscellaneous articles of base metal
8301.10	CTH; or MaxNOM 50 % (EXW).
8301.20	MaxNOM 50 % (EXW).
8301.30 – 8302.20	CTH; or MaxNOM 50 % (EXW).
8302.30	MaxNOM 50 % (EXW).
8302.41 – 8311.90	CTH; or MaxNOM 50 % (EXW).
SECTION XVI	MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES
Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof
84.01	MaxNOM 50 % (EXW).
84.02 – 84.06	CTH; or MaxNOM 50 % (EXW).
84.07 – 84.08	MaxNOM 50 % (EXW).
8409.10	CTH; or MaxNOM 45 % (EXW).
8409.91 – 8409.99	MaxNOM 50 % (EXW) [1].
84.10	CTH; or MaxNOM 50 % (EXW).
84.11	CTH; or MaxNOM 45 % (EXW).
8412.10 – 8415.10	CTH; or MaxNOM 50 % (EXW).
8415.20	MaxNOM 50 % (EXW).

[1] For the products of subheading 8409.91 originating in Paraguay, for a period not exceeding 8 (eight) years from the date of entry into force of the Agreement, the product-specific rule is MaxNOM 55 % (EXW). The Chapter on Rules of Origin applies *mutatis mutandis* to determining Paraguay origin.

Column 1 Harmonized System Classification (2017) including specific description	Column 2 Product-specific rule of origin
8415.81 – 8416.90	CTH; or MaxNOM 50 % (EXW).
84.17	MaxNOM 45 % (EXW).
84.18 – 84.22	CTH; or MaxNOM 50 % (EXW).
84.23	MaxNOM 45 % (EXW).
84.24	CTH; or MaxNOM 50 % (EXW).
84.25 – 84.26	CTH, except from non-originating materials of heading 84.31; or MaxNOM 50 % (EXW).
84.27	MaxNOM 50 % (EXW).
84.28 – 84.30	CTH, except from non-originating materials of heading 84.31; or MaxNOM 50 % (EXW).
84.31	CTH; or MaxNOM 50 % (EXW).
84.32	MaxNOM 45 % (EXW).
84.33 – 84.37	CTH; or MaxNOM 50 % (EXW).
84.38	CTH; or MaxNOM 45 % (EXW).
84.39 – 84.41	CTH; or MaxNOM 50 % (EXW).
84.42	CTH; or MaxNOM 45 % (EXW).
8443.11 – 8443.19	MaxNOM 50 % (EXW).
8443.31 – 8443.32	CTH; or MaxNOM 50 % (EXW).

Column 1 Harmonized System Classification (2017) including specific description	Column 2 Product-specific rule of origin
8443.39 – 8443.91	MaxNOM 50 % (EXW).
8443.99	CTH; or MaxNOM 50 % (EXW).
84.44 – 84.47	CTH, except from non-originating materials of heading 84.48; or MaxNOM 45 % (EXW).
84.48 – 84.51	CTH; or MaxNOM 50 % (EXW).
84.52	MaxNOM 50 % (EXW).
84.53	CTH; or MaxNOM 50 % (EXW).
84.54	CTH; or MaxNOM 45 % (EXW).
84.55	CTH; or MaxNOM 50 % (EXW).
84.56 – 84.65	CTH, except from non-originating materials of heading 84.66; or MaxNOM 50 % (EXW).
84.66 – 84.68	CTH; or MaxNOM 50 % (EXW).
8470.10 – 8470.30	CTH, except from non-originating materials of heading 84.73; or MaxNOM 45 % (EXW).
8470.50	CTH, except from non-originating materials of heading 84.73; or MaxNOM 50 % (EXW).
8470.90	CTH, except from non-originating materials of heading 84.73; or MaxNOM 45 % (EXW).
84.71-84.72	CTH, except from non-originating materials of heading 84.73; or MaxNOM 50 % (EXW).
8473.21	MaxNOM 45 % (EXW).
8473.29 – 8473.50	CTH; or MaxNOM 50 % (EXW).

Column 1 Harmonized System Classification (2017) including specific description	Column 2 Product-specific rule of origin
84.74	CTH; or MaxNOM 45 % (EXW).
84.75 – 84.77	CTH; or MaxNOM 50 % (EXW).
84.78	CTH; or MaxNOM 45 % (EXW).
84.79 – 84.81	CTH; or MaxNOM 50 % (EXW).
84.82	MaxNOM 45 % (EXW).
84.83 – 84.84	CTH; or MaxNOM 50 % (EXW).
84.86	CTH; or MaxNOM 45 % (EXW).
84.87	CTH; or MaxNOM 50 % (EXW).
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
85.01 – 85.02	CTH, except from non-originating materials of heading 85.03; or MaxNOM 50 % (EXW).
85.03	CTH; or MaxNOM 50 % (EXW).
8504.10 – 8504.34	MaxNOM 50 % (EXW).
8504.40	CTH; or MaxNOM 50 % (EXW).
8504.50 – 8505.90	MaxNOM 50 % (EXW).
8506.10 – 8512.20	CTH; or MaxNOM 50 % (EXW).
8512.30 – 8512.90	MaxNOM 50 % (EXW) [1].

[1] For the products of subheadings 8512.40 and 8512.90 originating in Paraguay, for a period not exceeding 8 (eight) years from the date of entry into force of the Agreement, the product-specific rule is MaxNOM 55 % (EXW). The Chapter on Rules of Origin applies *mutatis mutandis* to determining Paraguay origin.

Column 1 Harmonized System Classification (2017) including specific description	Column 2 Product-specific rule of origin
85.13 – 85.16	CTH; or MaxNOM 50 % (EXW).
8517.11	MaxNOM 50 % (EXW).
8517.12	CTH; or MaxNOM 50 % (EXW).
8517.18	MaxNOM 50 % (EXW).
8517.61 – 8517.70	CTH; or MaxNOM 50 % (EXW).
85.18	CTH; or MaxNOM 50 % (EXW).
85.19	MaxNOM 50 % (EXW).
85.21	CTH, except from non-originating materials of heading 85.22; or MaxNOM 50 % (EXW).
85.22	CTH; or MaxNOM 50 % (EXW).
8523.21 – 8523.51	MaxNOM 50 % (EXW).
8523.52 – 8523.59	CTH; or MaxNOM 50 % (EXW).
8523.80	MaxNOM 50 % (EXW).
85.25 – 85.27	CTH, except from non-originating materials of heading 85.29; or MaxNOM 50 % (EXW).
8528.42	CTH; or MaxNOM 50 % (EXW).
8528.49	CTH, except from non-originating materials of heading 85.29; or MaxNOM 50 % (EXW).

Column 1 Harmonized System Classification (2017) including specific description	Column 2 Product-specific rule of origin
8528.52 – 8528.59	CTH, except from non-originating materials of heading 85.29; or MaxNOM 55 % (EXW).
8528.62 – 8528.69	CTH, except from non-originating materials of heading 85.29; or MaxNOM 50 % (EXW).
8528.71	CTH; or MaxNOM 50 % (EXW).
8528.72 – 8528.73	CTH, except from non-originating materials of heading 85.29; or MaxNOM 55 % (EXW).
8529.10	MaxNOM 50 % (EXW).
8529.90 – 8530.80	CTH; or MaxNOM 55 % (EXW).
8530.90 – 8531.90	CTH; or MaxNOM 50 % (EXW).
85.32 – 85.34	MaxNOM 50 % (EXW).
85.35 – 85.36	CTH, except from non-originating materials of heading 85.38; or MaxNOM 50 % (EXW).
8537.10	CTH, except from non-originating materials of heading 85.38; or MaxNOM 55 % (EXW).
8537.20	CTH, except from non-originating materials of heading 85.38; or MaxNOM 50 % (EXW).
8538.10	CTH; or MaxNOM 50 % (EXW).
8538.90	CTH; or MaxNOM 55 % (EXW).
85.39 – 85.43	CTH; or MaxNOM 50 % (EXW).

Column 1 Harmonized System Classification (2017) including specific description	Column 2 Product-specific rule of origin
8544.11 – 8544.60	MaxNOM 50 % (EXW) ([1]).
8544.70	MaxNOM 45 % (EXW).
85.45 – 85.48	MaxNOM 50 % (EXW).
SECTION XVII	VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT
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 signaling equipment of all kinds
86.01 – 86.09	MaxNOM 40 % (EXW).
Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof
87.01 – 87.07	MaxNOM 45 % (EXW).
87.08 – 87.09	MaxNOM 50 % (EXW) ([2]).
87.10	CTH; or MaxNOM 50 % (EXW).
87.11	MaxNOM 50 % (EXW).
87.12	CTH, except from non-originating materials of heading 87.14; or MaxNOM 50 % (EXW).
87.13 – 87.16	MaxNOM 50 % (EXW).

([1]) For the products of subheadings 8544.30 and 8544.49 originating in Paraguay, for a period not exceeding 8 (eight) years from the date of entry into force of the Agreement, the product-specific rule is MaxNOM 55 % (EXW). The Chapter on Rules of Origin applies *mutatis mutandis* to determining Paraguay origin.

([2]) For the products of subheadings 8708.10, 8708.21, 8708.29, 8708.40, 8708.50, 8708.80, 8708.91, 8708.92, 8708.93 and 8708.99 originating in Paraguay, for a period not exceeding 8 (eight) years from the date of entry into force of the Agreement, the product-specific rule is MaxNOM 55 % (EXW). The Chapter on Rules of Origin applies *mutatis mutandis* to determining Paraguay origin.

Column 1 Harmonized System Classification (2017) including specific description	Column 2 Product-specific rule of origin
Chapter 88	Aircraft, spacecraft, and parts thereof
88.01 – 88.05	CTH; or MaxNOM 40 % (EXW).
Chapter 89	Ships, boats and floating structures
89.01 – 89.08	CC; or MaxNOM 40 % (EXW).
SECTION XVIII	OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES THEREOF
Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof
9001.10	MaxNOM 45 % (EXW).
9001.20 – 9001.40	CTH; or MaxNOM 50 % (EXW).
9001.50	CTH; Manufacture in which one of the following operations is undergone: — surfacing of the semi-finished lens into a finished ophthalmic lens with optical corrective power meant to be mounted on a pair of spectacles; or — coating of the lens through appropriated treatments to improve vision and ensure protection of the wearer; or MaxNOM 50 % (EXW).
9001.90 – 9010.90	CTH; or MaxNOM 50 % (EXW).
90.11	MaxNOM 50 % (EXW).

Column 1 Harmonized System Classification (2017) including specific description	Column 2 Product-specific rule of origin
90.12 – 90.13	CTH; or MaxNOM 50 % (EXW).
90.14	MaxNOM 50 % (EXW).
90.15	CTH; or MaxNOM 50 % (EXW).
90.16	MaxNOM 45 % (EXW).
90.17 – 90.23	CTH; or MaxNOM 50 % (EXW).
90.24 – 90.25	MaxNOM 45 % (EXW).
90.26 – 90.27	CTH; or MaxNOM 50 % (EXW).
90.28	MaxNOM 45 % (EXW).
90.29 – 9032.89 9032.90	CTH; or MaxNOM 50 % (EXW). CTH; or MaxNOM 55 % (EXW).
90.33	MaxNOM 45 % (EXW).
Chapter 91	Clocks and watches and parts thereof
91.01 – 91.14	MaxNOM 50 % (EXW).
Chapter 92	Musical instruments; parts and accessories of such articles
92.01 – 92.09	MaxNOM 45 % (EXW).
SECTION XIX	ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF
Chapter 93	Arms and ammunition; parts and accessories thereof

Column 1 Harmonized System Classification (2017) including specific description	Column 2 Product-specific rule of origin
93.01 – 93.07	MaxNOM 50 % (EXW).
SECTION XX	MISCELLANEOUS MANUFACTURED ARTICLES
Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated sign illuminated nameplates and the like; prefabricated buildings
9401.10	CTH; or MaxNOM 50 % (EXW).
9401.20	MaxNOM 50 % (EXW).
9401.30 – 9401.80	CTH; or MaxNOM 50 % (EXW).
9401.90	MaxNOM 50 % (EXW) ([1]).
94.02 – 94.05	CTH; or MaxNOM 50 % (EXW).
94.06	MaxNOM 50 % (EXW).
Chapter 95	Toys, games and sports requisites; parts and accessories thereof
9503.00 – 9504.20	CTH; or MaxNOM 50 % (EXW).
9504.30	MaxNOM 45 % (EXW).
9504.40 – 9506.70	CTH; or MaxNOM 50 % (EXW).
9506.91	MaxNOM 45 % (EXW).

([1]) For the products of subheading 9401.90 originating in Paraguay, for a period not exceeding 8 (eight) years from the date of entry into force of the Agreement, the product-specific rule is MaxNOM 55 % (EXW). The Chapter on Rules of Origin applies *mutatis mutandis* to determining Paraguay origin.

Column 1 Harmonized System Classification (2017) including specific description	Column 2 Product-specific rule of origin
9506.99 – 9508.90	CTH; or MaxNOM 50 % (EXW).
Chapter 96	Miscellaneous manufactured articles
96.01 – 96.04	CTH; or MaxNOM 50 % (EXW).
96.05	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 EXW of the set.
96.06 – 96.07	CTH and MaxNOM 50 % (EXW).
96.08 – 96.20	CTH; or MaxNOM 50 % (EXW).
SECTION XXI	WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES
Chapter 97	Works of art, collectors' pieces and antiques
97.01 – 97.06	CTH

Appendix 3-B-1

SPECIAL ARRANGEMENTS ON PRODUCT-SPECIFIC RULES FOR CERTAIN PRODUCTS

If the European Union's WTO bound tariff applicable to these products is not 0 % (zero percent), the following products shall also be considered as originating in MERCOSUR provided that the corresponding product-specific rule of origin, as set out below, is fulfilled in MERCOSUR according to this Agreement, unless MERCOSUR notifies to the European Union otherwise.

Column 1 Harmonized System Classification (2017)	Column 2 Product-specific rule of origin
8443.31; 8443.32; 8470.50; 8471; 8473.30; 8517.69; 8525; 8527; 8531.20; 8543.70; 9030.20; 9030.33; 9030.39; 9030.40; 9030.82; 9030.84; 9030.89; 9031.80	I. Assembly and welding of all components on the printed circuit board that implements the Central Processing function (main board). II. Integration of the printed circuit board assembled in accordance with item I, other printed circuit boards (if any) and other electrical, mechanical and subassembly parts in the final product format; and III. Final product configuration, software installation (if applicable) and functional tests.
8443.99; 8473.29; 8473.30; 8473.40; 8473.50; 8517.70; 8523.52; 8523.59	I. Assembly and welding of all components on printed circuit board; and II. Final product configuration, software installation (if applicable) and functional tests.
8504.40; 8517.12; 8517.61; 8517.62; 8521	I. Assembly and welding of all the components in printed circuit boards. II. Assembly of the electrical and mechanical parts, totally disaggregated, at the basic level of components; and III. Integration of printed circuit boards and electrical and mechanical parts, assembled according to items I and II.

ANNEX 3-C

STATEMENT ON ORIGIN

The statement on origin shall be made out using the text which is set out below in one of the following language versions and in accordance with the laws and regulations of the exporting Party. If the statement on origin is handwritten, it shall be written in ink in printed characters. The statement on origin shall be drawn up in accordance with the respective footnotes. The footnotes do not have to be reproduced.

Bulgarian version

Износителят на продуктите, обхванати от този документ (износител №… [1]) декларира, че освен където ясно е отбелязано друго, тези продукти са с … [2] преференциален произход.

Croatian version

Izvoznik proizvoda obuhvaćenih ovom ispravom (referentni broj izvoznika: … [1]) izjavljuje da su, osim ako je drukčije izričito navedeno, ovi proizvodi … [2] preferencijalnog podrijetla.

Czech version

Vývozce výrobků uvedených v tomto dokumentu (referenční číslo vývozce … [1]) prohlašuje, že kromě zřetelně označených, mají tyto výrobky preferenční původ v … [2].

Danish version

Eksportøren af varer, der er omfattet af nærværende dokument, (eksportørreferencenr. … [1]) erklærer, at varerne, medmindre andet tydeligt er angivet, har præferenceoprindelse i … [2].

Dutch version

De exporteur van de goederen waarop dit document van toepassing is (referentienr. exporteur … [1]) verklaart dat, behoudens uitdrukkelijke andersluidende vermelding, deze goederen van preferentiële … oorsprong zijn [2].

English version

The exporter of the products covered by this document (exporter reference no … [1]) declares that, except where otherwise clearly indicated, these products are of … preferential origin [2].

Estonian version

Käesoleva dokumendiga hõlmatud toodete eksportija (eksportija viitenumber … [1]) deklareerib, et need tooted on … [2] sooduspäritoluga, välja arvatud juhul kui on selgelt näidatud teisiti.

[1] If the statement on origin is made out by an exporter within the meaning of point (a) of Article 3.17(1), the number of the exporter shall be entered in this space. If the statement on origin is made out by an exporter within the meaning of point (b) of Article 3.17 (1), the words in parenthesis shall be omitted or the space left blank.

[2] Origin of products to be indicated: European Union or MERCOSUR. If the statement on origin relates, in whole or in part, to products originating in Ceuta and Melilla within the meaning of Article 3.29, the exporter shall clearly indicate this next to those products described in the document in which the declaration is made by means of the symbol 'CM'.

Finnish version

Tässä asiakirjassa mainittujen tuotteiden viejä (viejän viitenumero … (1)) ilmoittaa, että nämä tuotteet ovat, ellei toisin ole selvästi merkitty, etuuskohteluun oikeutettuja … alkuperätuotteita (2).

French version

L'exportateur des produits couverts par le présent document (nº de référence exportateur … (1)) déclare que, sauf indication claire du contraire, ces produits ont l'origine préférentielle … (2).

German version

Der Ausführer (Referenznummer des Ausführers … (1)) der Waren, auf die sich dieses Handelspapier bezieht, erklärt, dass diese Waren, soweit nichts anderes angegeben, präferenzbegünstigte Ursprungswaren … (2) sind.

Greek version

Ο εξαγωγέας των προϊόντων που καλύπτονται από το παρόν έγγραφο ((αριθ. αναφοράς εξαγωγέα … (1)) δηλώνει ότι, εκτός εάν δηλώνεται σαφώς άλλως, τα προϊόντα αυτά είναι προτιμησιακής καταγωγής … (2).

Hungarian version

A jelen okmányban szereplő áruk exportőre (az exportőr azonosító száma … (1)) kijelentem, hogy eltérő jelzés hiányában az áruk kedvezményes … származásúak (2).

Italian version

L'esportatore delle merci contemplate nel presente documento (numero di riferimento dell'esportatore … (1)) dichiara che, salvo indicazione contraria, le merci sono di origine preferenziale … (2).

Irish version

Onnmhaireoir na dtáirgí a chumhdaítear leis an doiciméad seo (Uimhir Thagartha an Onnmhaireora … (1)) dearbhaítear leis seo, mura sonraítear a mhalairt go soiléir, gur táirgí de thionscnamh … (2) tionscnamh fabhrach.

Latvian version

Eksportētājs produktiem, kuri ietverti šajā dokumentā (eksportētāja atsauces numurs … (1)), deklarē, ka, izņemot tur, kur ir citādi skaidri noteikts, šiem produktiem ir priekšrocību izcelsme no … (2).

Lithuanian version

Šiame dokumente išvardintų prekių eksportuotojas (Eksportuotojo registracijos Nr … (1)) deklaruoja, kad, jeigu kitaip nenurodyta, tai yra … (2) preferencinės kilmės prekės.

Maltese version

L-esportatur tal-prodotti koperti b'dan id-dokument (Numru ta' Referenza tal-Esportatur … (1)) jiddikjara li, ħlief fejn indikat b'mod ċar li mhux hekk, dawn il-prodotti huma ta' oriġini preferenzjali … (2).

(1) If the statement on origin is made out by an exporter within the meaning of point (a) of Article 3.17(1), the number of the exporter shall be entered in this space. If the statement on origin is made out by an exporter within the meaning of point (b) of Article 3.17 (1), the words in parenthesis shall be omitted or the space left blank.

(2) Origin of products to be indicated: European Union or MERCOSUR. If the statement on origin relates, in whole or in part, to products originating in Ceuta and Melilla within the meaning of Article 3.29, the exporter shall clearly indicate this next to those products described in the document in which the declaration is made by means of the symbol 'CM'.

Polish version

Eksporter produktów objętych tym dokumentem (nr referencyjny eksportera … ([1])) deklaruje, że z wyjątkiem gdzie jest to wyraźnie określone, produkty te mają … ([2]) preferencyjne pochodzenie.

Portuguese version

O abaixo assinado, exportador dos produtos cobertos pelo presente documento (referência do exportador n.º… ([1])) declara que, salvo expressamente indicado em contrário, estes produtos são de origem preferencial … ([2]).

Romanian version

Exportatorul produselor care fac obiectul prezentului document (numărul de referință al exportatorului … ([1])) declară că, exceptând cazul în care în mod expres este indicat altfel, aceste produse sunt de origine preferențială … ([2]).

Slovak version

Vývozca výrobkov uvedených v tomto dokumente (referenčné číslo vývozcu … ([1])) vyhlasuje, že okrem zreteľne označených, majú tieto výrobky preferenčný pôvod v … ([2]).

Slovenian version

Izvoznik blaga, zajetega s tem dokumentom, (referenčna št. izvoznika … ([1])) izjavlja, da, razen če ni drugače jasno navedeno, ima to blago preferencialno … ([2]) poreklo.

Spanish version

El exportador de los productos incluidos en el presente documento (número de referencia del exportador … ([1])) declara que, salvo clara indicación en sentido contrario, estos productos gozan de un origen preferencial … ([2]).

Swedish version

Exportören av de varor som omfattas av detta dokument (exportörens referensnummer .... ([1])) försäkrar att dessa varor, om inte annat tydligt markerats, har förmånsberättigande … ursprung ([2]).

(Place and date) ([3])

(Signature of the exporter; in addition, the name of the person signing the declaration shall be indicated in clear script) ([4])

([1]) If the statement on origin is made out by an exporter within the meaning of point (a) of Article 3.17(1), the number of the exporter shall be entered in this space. If the statement on origin is made out by an exporter within the meaning of point (b) of Article 3.17 (1), the words in parenthesis shall be omitted or the space left blank.

([2]) Origin of products to be indicated: European Union or MERCOSUR. If the statement on origin relates, in whole or in part, to products originating in Ceuta and Melilla within the meaning of Article 3.29, the exporter shall clearly indicate this next to those products described in the document in which the declaration is made by means of the symbol 'CM'.

([3]) Place and date may be omitted if the information is contained in the document itself.

([4]) See Article 3.17(6). In cases where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory.

ANNEX 3-D

TRANSITIONAL MEASURES

1. For a period not exceeding 3 (three) years from the date of entry into force of this Agreement, the European Union shall also accept as a statement on origin a 'certificate of origin' indicating that the products imported into the European Union meet the origin requirements established under this Agreement.

2. The period of 3 (three) years referred to in paragraph 1 may be extended for a maximum period of 2 (two) years by means of a notification by a Signatory MERCOSUR State to the European Union. In such case, Annex 3-E may be applied provided that the conditions set out in that Annex are met.

3. MERCOSUR shall send the form and formalities of the 'certificate of origin' to the European Commission. Each Signatory MERCOSUR State shall communicate to the European Commission the date on which the 'certificate of origin' will cease to apply.

ANNEX 3-E

MANAGEMENT OF ADMINISTRATIVE ERRORS

In the event of an error by the competent authorities in the proper management of the preferential system at export, and in particular in the application of Chapter 3, if this error leads to consequences in terms of import duties, the Party facing such consequences may request the Trade Council to examine the possibility of adopting appropriate measures with a view to resolving the situation.

ANNEX 3-F

JOINT DECLARATIONS

JOINT DECLARATION CONCERNING THE PRINCIPALITY OF ANDORRA

1. Products originating in the Principality of Andorra falling within Chapters 25 to 97 of the Harmonized System shall be accepted by MERCOSUR as originating in the European Union within the meaning of Chapter 3.

2. Paragraph 1 applies provided that, by virtue of the Agreement in the form of an exchange of letters between the European Economic Community and the Principality of Andorra [1], the Principality of Andorra applies to products originating in MERCOSUR the same preferential tariff treatment as the European Union applies to such products.

3. Chapter 3 applies *mutatis mutandis* for the purpose of defining the originating status of the products referred to in paragraph 1.

[1] OJ EC L 374, 31.12.1990, p. 14.

JOINT DECLARATION CONCERNING THE REPUBLIC OF SAN MARINO

1. Products originating in the Republic of San Marino shall be accepted by MERCOSUR as originating in the European Union within the meaning of Chapter 3.

2. Paragraph 1 applies provided that, by virtue of the Agreement on Co-operation and Customs Union between the European Economic Community and the Republic of San Marino ([2]), the Republic of San Marino applies to products originating in MERCOSUR the same preferential tariff treatment as the European Union applies to such products.

3. Chapter 3 applies *mutatis mutandis* for the purpose of defining the originating status of the products referred to in paragraph 1.

([2]) OJ EC L 84, 28.3.2002, p. 43.

ANNEX 4-A

MUTUAL ADMINISTRATIVE ASSISTANCE IN CUSTOMS MATTERS

ARTICLE 1

Definitions

For the purposes of this Annex, the following definitions apply:

(a) 'applicant authority' means a competent administrative authority which has been designated by a Party for this purpose and which makes a request for assistance on the basis of this Annex;

(b) 'customs legislation' means any legal or regulatory provision applicable in the territory of either Party, governing the import, export and transit of goods and their placement under any other customs regime or procedure, including measures of prohibition, restriction and control;

(c) 'information' means any data, document, image, report or communication, in any format, including electronic, irrespective of whether it has been or not processed or analysed, or authenticated copies thereof;

(d) 'operation in breach of customs legislation' means any violation or attempted violation of customs legislation;

(e) 'person' means any natural or juridical person;

(f) 'personal data' means all information relating to a natural or, if the laws or regulations of a Party so provide, a juridical person; and

(g) 'requested authority' means a competent administrative authority which has been designated by a Party for this purpose and 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 falling within their respective competence and in the manner and under the conditions laid down in this Annex, to ensure the correct application of customs legislation, in particular by preventing, investigating and combating operations in breach of that legislation.

2. The provisions of this Annex apply to any administrative authority of either Party which is competent for the application of this Annex. That assistance shall neither prejudice a Party's laws and regulations governing mutual assistance in criminal matters nor cover information obtained under powers exercised on 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. On request of the applicant authority, the requested authority shall provide it with all relevant information which may enable it to ensure that customs legislation is correctly applied, including information related to activities noted or planned which are or could be operations in breach of customs legislation.

2. On request of the applicant authority, the requested authority shall inform it whether:

(a) goods exported from the territory of a Party have been properly imported into the territory of the other Party, specifying, where appropriate, the customs procedure applied to the goods; and

(b) goods imported into the territory of a Party have been properly exported from the territory of the other Party, specifying, where appropriate, the customs procedure applied to the goods.

3. On request of the applicant authority, the requested authority shall, in accordance with its Party's laws and regulations, take the necessary steps to ensure special surveillance of:

(a) persons in respect of which there are reasonable grounds for believing that they are or have been involved in operations in breach of customs legislation;

(b) goods that are or may be transported in such a way that there are reasonable grounds for believing that they are intended to be used in operations in breach of customs legislation;

(c) places where stocks of goods have been or may be assembled in such a way that there are reasonable grounds for believing that those goods are intended to be used in operations in breach of customs legislation; and

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

ARTICLE 4

Spontaneous assistance

1. The Parties shall assist each other, at their own initiative and in accordance with their respective laws and regulations, if they consider that to be necessary for the correct application of customs legislation, by providing information obtained pertaining to concluded, planned or ongoing activities which constitute or appear to constitute operations in breach of customs legislation and which may be of interest to the other Party.

2. The information referred to in paragraph 1 shall focus in particular on:

(a) persons, goods and means of transportation; and

(b) new means or methods employed in carrying out operations in breach of customs legislation.

ARTICLE 5

Form and substance of requests for assistance

1. Requests for assistance under this Annex shall be made in writing, either in print or in electronic format. They shall be accompanied by the documents necessary to enable compliance with the request. When required because of the urgency of the situation, the requested authority may accept oral requests, but such oral requests shall be immediately confirmed in writing by the applicant authority.

2. Requests pursuant to paragraph 1 shall include the following information:

(a) the applicant authority and requesting official;

(b) the information and type of assistance requested;

(c) the object of and the reason for the request;

(d) the laws, regulations and other legal elements involved;

(e) indications as exact and comprehensive as possible on the persons which are the target of the investigations;

(f) a summary of the relevant facts and of the enquiries already carried out; and

(g) any additional available details to enable the requested authority to comply with the request.

3. Requests shall be submitted in an official language of the requested authority or in a language acceptable to that authority, English always being an acceptable language. This requirement does not apply to any documents that accompany the request pursuant to paragraph 1.

4. If a request does not meet the formal requirements set out in paragraphs 1 to 3, the requested authority may require the correction or completion of the request. In the meantime, precautionary measures may be taken.

ARTICLE 6

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, and as though it were acting on its own account or on request of another authority of that same Party, by supplying information already in its possession, by carrying out appropriate enquiries or by arranging for such enquiries to be carried out. This provision shall also apply to any other authority to which the request has been addressed by the requested authority if the latter cannot act on its own.

2. Requests for assistance shall be executed in accordance with the laws and regulations of the requested Party.

ARTICLE 7

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 copies or other items. This information may be provided in electronic format.

2. Original documents shall be transmitted in accordance with each Party's legal constraints, only on request of the applicant authority, in cases where certified copies would be insufficient. The applicant authority shall return these originals at the earliest opportunity.

3. The requested authority shall, in accordance with paragraph 2, deliver to the applicant authority any information related to the authenticity of the documents issued or certified by official agencies within its territory in support of a goods declaration.

ARTICLE 8

Presence of officials of a Party in the territory of another

1. Duly authorised officials of a Party may, with the agreement of the other Party and subject to the conditions specified by the latter, be present:

(a) in the offices of the requested authority or any other concerned authority referred to in Article 6(1) to obtain information that the applicant authority needs for the purposes of this Annex relating to activities that are or could be operations in breach of customs legislation; and

(b) at enquiries carried out in the territory of that other Party.

2. Authorised officials of a Party in the territory of the other Party shall be present solely in an advisory capacity. Such officials shall:

(a) be able to furnish proof of their official capacity at all times;

(b) not wear uniform or carry weapons; and

(c) enjoy the same protection as that afforded to officials of the other Party, in accordance with the laws and regulations in force.

ARTICLE 9

Delivery and notification

1. On request of the applicant authority, the requested authority shall, in accordance with applicable laws and regulations, take all necessary measures in order to deliver any documents or to notify any decisions of the applicant authority falling within the scope of this Annex to an addressee residing or established in the territory of the requested authority.

2. Such requests for delivery of documents or notification of decisions shall be made in writing in an official language of the requested authority or in a language acceptable to that authority.

ARTICLE 10

Automatic exchange of information

1. The Parties may, by mutual arrangement in accordance with Article 15, exchange:

(a) any information covered by this Annex on an automatic basis; or

(b) specific information in advance of the arrival of consignments in the territory of the other Party.

2. The implementation of the exchanges referred to in points (a) and (b), including arrangements on the type of information to be exchanged, the format and the frequency of transmission shall be made in accordance with Article 15.

ARTICLE 11

Exceptions to the obligation to provide assistance

1. Assistance may be refused or may be subject to the fulfilment 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 Signatory MERCOSUR State or of a Member State of the European Union which has been requested to provide assistance under this Annex;

(b) be likely to prejudice public policy, security or other essential interests, in particular in the cases referred to in Article 12(5); or

(c) violate an industrial, commercial or professional secret.

2. The requested authority may postpone assistance on the grounds that such assistance will interfere with ongoing investigations, prosecutions or proceedings. 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. If 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. In the cases referred to in paragraphs 1 and 2, the requested authority shall communicate its decision and the reasons therefor to the applicant authority without delay.

ARTICLE 12

Information exchange and confidentiality

1. The information received under this Annex shall be used solely for the purposes established herein.

2. The use of information received under this Annex in judicial or administrative proceedings instituted in respect of operations in breach of customs legislation shall be considered to fall within the purposes of this Annex. Therefore, each Party may, in their records of evidence, reports and testimonies and in proceedings and charges brought before judicial or administrative authorities, use as evidence information obtained and documents consulted in accordance with this Annex. The requested authority may subject the supply of information or the granting of access to documents to the condition that it is notified of such use.

3. If one of the Parties wishes to use such information for purposes other than those referred to in this Annex, 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.

4. Any information communicated in whatsoever form pursuant to this Annex shall be of a confidential or restricted nature, in accordance with each Party's laws and regulations. That information shall be covered by the obligation of professional secrecy and shall enjoy the protection granted to similar information under the relevant laws and regulations of the Party receiving the information. Each Party shall communicate to the other Party information on its applicable laws and regulations.

5. Personal data may be transferred only in accordance with the data protection rules of the Party providing the data. Each Party shall inform the other Party about the relevant data protection rules and, if needed, make best efforts to agree on additional protections.

ARTICLE 13

Experts and witnesses

The requested authority may authorise its officials to appear, within the limitations of the authorisation granted, as experts or witnesses in judicial or administrative proceedings regarding the matters covered by this Annex, and produce such objects, documents or certified 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 14

Assistance expenses

1. The Parties shall waive any claims for reimbursement of expenses incurred in the execution of this Annex, except for allowances paid to experts, witnesses, interpreters or translators, where applicable.

2. The payment of allowances shall not apply to public-service employees.

3. If expenses of an extraordinary nature are required to execute the request, the Parties shall determine the terms and conditions under which the request will be executed, as well as the manner in which such costs shall be borne.

ARTICLE 15

Implementation

1. The implementation of this Annex shall be entrusted, on the one hand, to the customs authorities of Signatory MERCOSUR States and, on the other hand, to the competent services of the European Commission and the customs authorities of the Member States of the European Union, as appropriate. They shall decide on all practical measures and arrangements necessary for the implementation of this Annex, taking into consideration their respective applicable laws and regulations, in particular those concerning the protection of personal data.

2. Each Party shall inform the other of the detailed implementation measures that it adopts in accordance with the provisions of this Annex, in particular with respect to the duly authorised services and officials designated as competent to send and receive the communications referred to in this Annex.

3. In the European Union, this Annex shall not affect the communication of any information obtained under this Annex between the competent services of the European Commission and the customs authorities of the European Union Member States.

ARTICLE 16

Other agreements

This Annex shall take precedence over any bilateral agreement on mutual administrative assistance in customs matters which has been or may be concluded between individual Member States of the European Union and MERCOSUR or Signatory MERCOSUR States, insofar as the provisions of the latter are incompatible with those of this Annex.

ARTICLE 17

Consultations

The Parties shall consult each other in the framework of the Subcommittee on customs, trade-facilitation and rules of origin, referred to in Article 4.21 of this Agreement, with a view to resolving any matter that might arise with respect to the application or implementation of this Annex.

ANNEX 5-A

SECTION A

LIST OF FIELDS

For the purposes of Article 5.8(6), the Parties agree on the following list of fields:

(a) safety aspects of electrical and electronic equipment, as defined in point (a) of paragraph 1 of Section B of this Annex;

(b) electromagnetic compatibility of equipment, as defined in point (b) of paragraph 1 of Section B of this Annex;

(c) energy efficiency of products imported from the European Union into the territory of a Signatory MERCOSUR State, excluding trans-shipments, covered by this Annex; and

(d) restriction of the use of certain hazardous substances in electrical and electronic equipment.

SECTION B

DEFINITIONS

1. For the purposes of this Annex, the following definitions apply:

(a) 'safety aspects of electrical and electronic equipment' means the safety aspects of equipment which is dependent on electric currents in order to work properly and equipment for the generation, transfer and measurement of such currents and which is designed for use with a voltage rating of between 50 (fifty) and 1 000 (one thousand) V for alternating current and between 75 (seventy five) and 1 500 (one thousand five hundred) V for direct current, as well as equipment which intentionally emits or receives electromagnetic waves of frequencies lower than 3 000 (three thousand) GHz with the purpose of radio communication or radiodetermination, with the exception of:

(i) equipment for use in an explosive atmosphere;

(ii) equipment for use in radiology or for medical purposes;

(iii) electrical parts for goods and passenger lifts;

(iv) radio equipment used by radio amateurs;

(v) electricity meters;

(vi) plugs and socket outlets for domestic use;

(vii) electric fence controllers;

(viii) toys;

(ix) specialised maritime, railway, aviation and vehicle equipment;

(x) custom-built evaluation kits destined for professionals to be used solely at research and development facilities for such purposes;

(xi) construction products, for permanent incorporation in buildings or civil engineering works, the performance of which has an effect on the performance of the building or civil engineering works, such as cables, fire alarms and electric doors; and

(xii) machinery defined as an assembly consisting of at least 1 (one) moving part, powered by a drive system using one or more sources of energy such as thermal, electric, pneumatic, hydraulic or mechanical energy, arranged and controlled so that they function as an integral whole, other than ordinary office equipment, audio and video equipment, household appliances, information technology equipment, electric motors, as well as low-voltage switchgear and control gear;

(b) ‘electromagnetic compatibility of equipment’ means the electromagnetic compatibility (disturbance and immunity) of equipment which is dependent on electric currents or electromagnetic fields in order to work properly and equipment for the generation, transfer and measurement of such currents, with the exception of:

(i) equipment for use in an explosive atmosphere;

(ii) equipment for use for radiology or medical purposes;

(iii) electrical parts for goods and passenger lifts;

(iv) radio equipment used by radio amateurs;

(v) specialised maritime, railway, aviation and vehicle equipment;

(vi) measuring instruments;

(vii) non-automatic weighing instruments;

(viii) inherently benign equipment; and

(ix) custom-built evaluation kits destined for professionals to be used solely at research and development facilities for such purposes;

(c) ‘energy efficiency’ means the ratio of output of performance, service, goods or energy to input of energy of a product with an impact on energy consumption during use.

2. For greater certainty, this Annex does not cover whole aircraft, vessels, railways, motor vehicles or their specialized equipment or parts thereof.

ANNEX 5-B

ON MOTOR VEHICLES, EQUIPMENT AND PARTS THEREOF

SECTION A

GENERAL PROVISIONS

SUB-SECTION 1

DEFINITIONS

1. For the purposes of this Annex, the following definitions apply:

(a) '1958 Agreement' means the Agreement Concerning the Adoption of Harmonised Technical UN Regulations for Wheeled Vehicles, Equipment and Parts which can be Fitted and/or be Used on Wheeled Vehicles and the Conditions for Reciprocal Recognition of Approvals Granted on the Basis of these UN Regulations, done at Geneva on 20 March 1958, administered by the WP.29, and all subsequent amendments and revisions thereof;

(b) 'HS 2017' means the 2017 edition of the Harmonised System Nomenclature issued by the WCO;

(c) 'UN Regulations' means technical regulations adopted in accordance with the 1958 Agreement; and

(d) 'WP.29' means the World Forum for Harmonization of Vehicle Regulations within the framework of the United Nations Economic Commission for Europe (hereinafter referred to as 'UNECE').

2. Terms used in this Annex shall have the same meaning as defined in the 1958 Agreement or in Annex 1 to the TBT Agreement.

SUB-SECTION 2

INITIAL PROVISIONS

1. The Parties hereby recognise the right of each Party to determine its desired level of health, safety, environmental and consumer protection.

2. This Annex applies to the trade between the Parties of all categories of self-propelled road vehicles, including cars, buses, motorcycles, vans and trucks, together with their equipment and parts, falling under Chapters 40, 84, 85, 87, 90 and 94, inter alia, of HS 2017 (hereinafter referred to as 'products covered by this Annex').

3. With regard to products covered by this Annex, the objectives of this Annex are to:

(a) eliminate and prevent unnecessary technical barriers to bilateral trade and simplify, whenever possible, technical regulations and conformity assessment procedures;

(b) establish competitive market conditions based on principles of openness, non-discrimination and transparency; and

(c) enhance cooperation to foster continued mutually beneficial development in trade.

4. Signatory MERCOSUR States recognise UN Regulations as a useful reference for the preparation and adoption of their regulations and conformity assessment procedures on products covered by this Annex. Signatory MERCOSUR States preserve their right to regulate using other references than the UN Regulations.

SECTION B

MARKET ACCESS PROVISIONS

1. For the requirements in the laws and regulations of a Party that is not a Contracting Party to the 1958 Agreement which make reference to or fully incorporate UN Regulations as listed in Appendix 5-B-1, that Party shall accept, in accordance with those requirements, the test reports issued by the other Party under the UN type-approval system, in order to prove compliance with its corresponding technical requirements. In those cases, the Party accepting the test reports shall ensure that the procedures for issuing domestic certificates on the basis of the acceptance of these reports are carried out in an expeditious manner. If the laboratory is accredited for the relevant scope by an accreditation body member of ILAC, the presence during these tests of an officer authorised by the authority of the Party accepting the test reports shall not be required. The applicable public fees should be proportional to the service rendered.

2. If, according to its laws and regulations, a Party that is not a Contracting Party to the 1958 Agreement accepts, as proof of compliance with its requirements, certificates issued by the other Party under the UN type-approval system or, in the case of whole vehicle type-approval, also certificates issued under the European Union type-approval system, for issuing the corresponding domestic certificates, the list of these requirements, as established by the Party accepting the certificates according to its own previous technical analysis and criteria, is set in Appendix 5-B-2.

3. The list of requirements falling under paragraphs 1 and 2 of this Section, as established by each Party according to its own previous technical analysis and criteria, is set in Appendices 5-B-1 and 5-B-2. Whenever necessary, and according to its own technical analysis and criteria, each Party shall update its respective lists. The updates shall be made publicly available online free of charge and communicated by the TBT Chapter coordinator of the Party carrying out the update to the TBT Chapter coordinator of the other Party.

4. The obligations of a Party pursuant to paragraphs 1, 2 and 3 of this Section are without prejudice to its right to apply available domestic remedies, including, if appropriate, the withdrawal of the acceptance of a test report, on a non-discriminatory basis.

5. If one Party amends its technical regulations or conformity assessment procedures listed in Appendices 5-B-1 and 5-B-2, it shall previously notify the other Party. The acceptance of a test result or a certificate shall remain valid until the amended regulation or procedures enter into effect.

6. Test reports issued by laboratories, located in the territory of a Signatory MERCOSUR State, which are branches or sub-contractors of laboratories established in the European Union and appointed by the European Union under the European Union and the UN type-approval systems shall be accepted in the European Union, in accordance with applicable legal requirements, and the procedure to issue the corresponding European Union or UN certificate shall be carried out in an expeditious manner. For transparency purposes, the list of those laboratories shall be made publicly available free of charge, kept updated and communicated to the TBT Chapter coordinator by the TBT Chapter coordinator of the Party publishing the list. This is without prejudice to the obligations of a Party which is a Contracting Party to the 1958 Agreement to accept test reports and certificates issued by laboratories appointed under the UN type-approval systems, including their branches or sub-contractors, in accordance with the legal requirements set in that agreement.

7. Each Party shall refrain from nullifying or impairing the benefits accruing to the other Party under this Annex through the adoption or maintenance of regulatory measures specific to products covered by this Annex. This is without prejudice to the right of the Parties to adopt measures necessary for road safety, the protection of the environment or public health and the prevention of deceptive practices.

SECTION C

JOINT COOPERATION

1. The Parties shall endeavour to exchange information, cooperate and maintain an open and ongoing dialogue on their respective technical regulations and conformity assessment procedures related to motor vehicle safety and environmental protection. Areas of cooperation under this paragraph may include:

   (a) the development, establishment and post-implementation reviews of technical regulations, conformity assessment procedures or related standards;

(b) the development and dissemination of information for consumer use related to motor vehicle regulations or related standards;

(c) market surveillance for the identification of safety-related or emission-related defects and non-compliance with technical regulations;

(d) regulatory work plans on motor vehicle safety and environmental regulations;

(e) information on the assessment of new technologies or new features to be incorporated into vehicles; and

(f) joint analyses and development of methodologies and approaches, as mutually beneficial, practical and convenient, to assist in and facilitate the development of motor vehicle technical regulations or related standards.

2. The Parties shall promote the establishment in the territories of the Signatory MERCOSUR States of branches and sub-contractors of laboratories accredited under the UN-ECE type approval system. To encourage an increase in the number of such laboratories in MERCOSUR, the European Union shall, among other actions, publish and regularly update the list of such branches and laboratories and, upon request, provide guidance as regards accreditation. The Parties shall work together in order to disseminate the provisions in paragraph 6 of Section B of this Annex to both UN-ECE laboratories and manufacturers of products covered by this Annex.

SECTION D

IMPLEMENTATION

1. The Parties shall cooperate and exchange information on any issues relevant for the implementation of this Annex in the Subcommittee on trade in goods, referred to in Article 5.14 of this Agreement.

Appendix 5-B-1

LIST OF TEST REPORTS ACCEPTED IN ACCORDANCE WITH PARAGRAPH 1 OF SECTION B OF ANNEX 5-B

Argentina

United Nations Regulation number	Title of the United Nations Regulation
No. 1	Uniform provisions concerning the approval of motor vehicle headlamps emitting an asymmetrical passing beam and/or a driving beam and equipped with filament lamps of categories R2 and/or HS1
No. 3.02	Uniform provisions concerning the approval of retro-reflecting devices for power-driven vehicles and their trailers
No. 4	Uniform provisions concerning the approval of devices for the illumination of rear registration plates of power-driven vehicles and their trailers
No. 7.02	Uniform provisions concerning the approval of front and rear position lamps, stop-lamps and end-outline marker lamps for motor vehicles (except motorcycles) and their trailers
No. 8	Uniform provisions concerning the approval of motor vehicle headlamps emitting an asymmetrical passing beam or a driving beam or both and equipped with halogen filament lamps (H1, H2, H3, HB3, HB4, H7, H8, H9, HIR1, HIR2 and/or H11)
No. 11.02	Uniform provisions concerning the approval of vehicles with regard to door latches and door retention components
No. 12	Uniform provisions concerning the approval of vehicles with regard to the protection of the driver against the steering mechanism in the event of impact
No. 12.03	Uniform provisions concerning the approval of vehicles with regard to the protection of the driver against the steering mechanism in the event of impact
No. 13.07/13.09/13.11	Uniform provisions concerning the approval of vehicles of categories M, N and O with regard to braking
No. 13H.00	Uniform provisions concerning the approval of passenger cars with regard to braking
No. 14.03/14.06	Uniform provisions concerning the approval of vehicles with regard to safety-belt anchorages
No. 16.04/16.05	Uniform provisions concerning the approval of: I. Safety-belts, restraint systems, child restraint systems and ISOFIX child restraint systems for occupants of power-driven vehicles; II. Vehicles equipped with safety-belts, safety-belt reminders, restraint systems, child restraint systems and ISOFIX child restraint systems and i-Size child restraint systems

United Nations Regulation number	Title of the United Nations Regulation
No. 17.06	Uniform provisions concerning the approval of vehicles with regard to the seats, their anchorages and any head restraints
No. 19.02	Uniform provisions concerning the approval of power-driven vehicle front fog lamps
No. 23	Uniform provisions concerning the approval of reversing and manoeuvring lamps for power-driven vehicles and their trailers
No. 24.04	Uniform provisions concerning: I. the approval of compression ignition (C.I.) engines with regard to the emission of visible pollutants; II. the approval of motor vehicles with regard to the installation of C.I. engines of an approved type; III. the approval of motor vehicles equipped with C.I. engines with regard to the emission of visible pollutants by the engine; and IV. the measurement of power of C.I. engines
No. 28	Uniform provisions concerning the approval of audible warning devices and of motor vehicles with regard to their audible signals
No. 30.00	Uniform provisions concerning the approval of pneumatic tyres for motor vehicles and their trailers
No. 30.02	Uniform provisions concerning the approval of pneumatic tyres for motor vehicles and their trailers
No. 32.00	Uniform provisions concerning the approval of vehicles with regard to the behaviour of the structure of the impacted vehicle in a rear-end collision
No. 34.02	Uniform provisions concerning the approval of vehicles with regard to the prevention of fire risks
No. 37/37.03	Uniform provisions concerning the approval of filament light sources for use in approved lamps of power-driven vehicles and of their trailers
No. 38	Uniform provisions concerning the approval of rear fog lamps for power-driven vehicles and their trailers
No. 43.00	Uniform provisions concerning the approval of safety glazing materials and their installation on vehicles
No. 46.01	Uniform provisions concerning the approval of devices for indirect vision and of motor vehicles with regard to the installation of these devices
No. 48/48.01/48.03	Uniform provisions concerning the approval of vehicles with regard to the installation of lighting and light-signalling devices

United Nations Regulation number	Title of the United Nations Regulation
No. 50	Uniform provisions concerning the approval of front position lamps, rear position lamps, stop lamps, direction indicators and rear-registration-plate illuminating devices for vehicles of category L
No. 53	Uniform provisions concerning the approval of category L_3 vehicles with regard to the installation of lighting and light-signalling devices
No. 54.00	Uniform provisions concerning the approval of pneumatic tyres for commercial vehicles and their trailers
No. 58	Uniform provisions concerning the approval of: I. rear underrun protective devices (RUPDs); II. vehicles with regard to the installation of an RUPD of an approved type; and III. vehicles with regard to their rear underrun protection (RUP)
No. 60	Uniform provisions concerning the approval OF two-wheeled motor cycles and mopeds with regard to driver-operated controls including the identification of controls, tell-tales and indicators
No. 72	Uniform provisions concerning the approval of motor cycle headlamps emitting an asymmetrical passing beam and a driving beam and equipped with halogen lamps (HS1lamps)
No. 73	Uniform provisions concerning the approval of: I. vehicles with regard to their lateral protection devices (LPD); II. lateral protection devices (LPD); and III. vehicles with regard to the installation of LPD of an approved type according to Part II of this Regulation
No. 74	Uniform provisions concerning the approval of category L1 vehicles with regard to the installation of lighting and light-signalling devices
No. 75	Uniform provisions concerning the approval of pneumatic tyres for motor cycles and mopeds
No. 76	Uniform provisions concerning the approval of headlamps for mopeds emitting a driving beam and a passing beam
No. 77	Uniform provisions concerning the approval of parking lamps for power-driven vehicles
No. 78	Uniform provisions concerning the approval of vehicles of categories L_1, L_2, L_3, L_4 and L_5 with regard to braking
No. 81	Uniform provisions concerning the approval of rear-view mirrors of two-wheeled power-driven vehicles with or without side car, with regard to the mounting of rear-view mirrors on handlebars
No. 87	Uniform provisions concerning the approval of daytime running lamps for power-driven vehicles

United Nations Regulation number	Title of the United Nations Regulation
No. 91	Uniform provisions concerning the approval of side-marker lamps for motor vehicles and their trailers
No. 94.01	Uniform provisions concerning the approval of vehicles with regard to the protection of the occupants in the event of a frontal collision
No. 95.02	Uniform provisions concerning the approval of vehicles with regard to the protection of the occupants in the event of a lateral collision
No. 98	Uniform provisions concerning the approval of motor vehicle headlamps equipped with gas-discharge light sources
No. 99	Uniform provisions concerning the approval of gas-discharge light sources for use in approved gas-discharge lamp units of power-driven vehicles
No. 100	Uniform provisions concerning the approval of vehicles with regard to specific requirements for the electric power train
No. 113	Uniform provisions concerning the approval of motor vehicle headlamps emitting a symmetrical passing beam or a driving beam or both and equipped with filament, gas-discharge light sources or LED modules
No. 118.00	Uniform technical prescriptions concerning the burning behaviour and/or the capability to repel fuel or lubricant of materials used in the construction of certain categories of motor vehicles
No. 121.00	Uniform provisions concerning the approval of vehicles with regard to the location and identification of hand controls, tell-tales and indicators
No. 128	Uniform provisions concerning the approval of light emitting diode (LED) light sources for use in approved lamp units on power-driven vehicles and their trailers

Brazil

United Nations Regulation number	Title of the United Nations Regulation
No. 3	Uniform provisions concerning the approval of retro-reflecting devices for power-driven vehicles and their trailers
No. 11	Uniform provisions concerning the approval of vehicles with regard to door latches and door retention components
No. 13	Uniform provisions concerning the approval of vehicles of categories M, N and O with regard to braking
No. 14	Uniform provisions concerning the approval of vehicles with regard to safety-belt anchorages

United Nations Regulation number	Title of the United Nations Regulation
No. 16	Uniform provisions concerning the approval of: I. Safety-belts, restraint systems, child restraint systems and ISOFIX child restraint systems for occupants of power-driven vehicles; II. Vehicles equipped with safety-belts, safety-belt reminders, restraint systems, child restraint systems and ISOFIX child restraint systems and i-Size child restraint systems
No. 17	Uniform provisions concerning the approval of vehicles with regard to the seats, their anchorages and any head restraints
No. 25	Uniform provisions concerning the approval of head restraints (headrests), whether or not incorporated in vehicle seats
No. 28	Uniform provisions concerning the approval of audible warning devices and of motor vehicles with regard to their audible signals
No. 32	Uniform provisions concerning the approval of vehicles with regard to the behaviour of the structure of the impacted vehicle in a rear-end collision
No. 34	Uniform provisions concerning the approval of vehicles with regard to the prevention of fire risks
No. 43	Uniform provisions concerning the approval of safety glazing materials and their installation on vehicles
No. 46	Uniform provisions concerning the approval of devices for indirect vision and of motor vehicles with regard to the installation of these devices
No. 48	Uniform provisions concerning the approval of vehicles with regard to the installation of lighting and light-signalling devices
No. 64	Uniform provisions concerning the approval of vehicles with regard to their equipment which may include: a temporary-use spare unit, run-flat tyres and/or a run-flat system, and/or a tyre pressure monitoring system
No. 66	Uniform technical prescriptions concerning the approval of large passenger vehicles with regard to the strength of their superstructure
No. 94	Uniform provisions concerning the approval of vehicles with regard to the protection of the occupants in the event of a frontal collision
No. 95	Uniform provisions concerning the approval of vehicles with regard to the protection of the occupants in the event of a lateral collision

United Nations Regulation number	Title of the United Nations Regulation
No. 100	Uniform provisions concerning the approval of vehicles with regard to specific requirements for the electric power train
No. 107	Uniform provisions concerning the approval of category M_2 or M_3 vehicles with regard to their general construction
No. 118	Uniform technical prescriptions concerning the burning behaviour and/or the capability to repel fuel or lubricant of materials used in the construction of certain categories of motor vehicles
No. 121	Uniform provisions concerning the approval of vehicles with regard to the location and identification of hand controls, tell-tales and indicators
No. 131	Uniform provisions concerning the approval of motor vehicles with regard to the Advanced Emergency Braking Systems (AEBS)
No. 135	Uniform provisions concerning the approval of vehicles with regard to their Pole Side Impact performance (PSI)

Paraguay

United Nations Regulation number	Title of the United Nations Regulation

None.

Uruguay

United Nations Regulation number	Title of the United Nations Regulation
No. 13	Uniform provisions concerning the approval of vehicles of categories M, N and O with regard to braking
No. 13H	Uniform provisions concerning the approval of passenger cars with regard to braking
No. 14	Uniform provisions concerning the approval of vehicles with regard to safety-belt anchorages
No. 16	Uniform provisions concerning the approval of: I. Safety-belts, restraint systems, child restraint systems and ISOFIX child restraint systems for occupants of power-driven vehicles; II. Vehicles equipped with safety-belts, safety-belt reminders, restraint systems, child restraint systems and ISOFIX child restraint systems and i-Size child restraint systems

United Nations Regulation number	Title of the United Nations Regulation
No. 17	Uniform provisions concerning the approval of vehicles with regard to the seats, their anchorages and any head restraints
No. 22	Uniform provisions concerning the approval of protective helmets and their visors for drivers and passengers of motor cycles and mopeds
No. 25	Uniform provisions concerning the approval of head restraints (headrests), whether or not incorporated in vehicle seats
No. 44	Uniform provisions concerning the approval of restraining devices for child occupants of power-driven vehicles ('Child Restraint Systems')
No. 49	Uniform provisions concerning the measures to be taken against the emission of gaseous and particulate pollutants from compression-ignition engines and positive ignition engines for use in vehicles
No. 75	Uniform provisions concerning the approval of pneumatic tyres for motor cycles and mopeds
No. 80	Uniform provisions concerning the approval of seats of large passenger vehicles and of these vehicles with regard to the strength of the seats and their anchorages
No. 83	Uniform provisions concerning the approval of vehicles with regard to the emission of pollutants according to engine fuel requirements
No. 94	Uniform provisions concerning the approval of vehicles with regard to the protection of the occupants in the event of a frontal collision
No. 101	Uniform provisions concerning the approval of passenger cars powered by an internal combustion engine only, or powered by a hybrid electric power train with regard to the measurement of the emission of carbon dioxide and fuel consumption and/or the measurement of electric energy consumption and electric range, and of categories M_1 and N_1 vehicles powered by an electric power train only with regard to the measurement of electric energy consumption and electric range

United Nations Regulation number	Title of the United Nations Regulation
No. 129	Uniform provisions concerning the approval of enhanced Child Restraint Systems used on board of motor vehicles (ECRS)
No. 145	Uniform provisions concerning the approval of vehicles with regard to ISOFIX anchorage systems ISOFIX top tether anchorages and i-Size seating positions

Appendix 5-B-2

LIST OF CERTIFICATES ACCEPTED IN ACCORDANCE WITH PARAGRAPH 2 OF SECTION B OF ANNEX 5-B

Argentina

(i) European Community Whole Vehicle Type Approval

For: M_1, M_2, N_1, N_2 and N_3 categories of vehicles, with scope limited to active and passive vehicle safety requirements, under the conditions set out in Resolution Nº 15 of 31 January 2019 of the former SECRETARÍA DE INDUSTRIA of the former MINISTERIO DE PRODUCCIÓN Y TRABAJO of Argentina and complementary acts.

(ii) Other UN Type-approval certificates; (Placeholder for possible future amendments of this Appendix pursuant to paragraphs 2, 3 and 5 of Section B of Annex 5-B).

Brazil

None.

Paraguay

None.

Uruguay

For each of the UN Regulations identified by Uruguay in Appendix 5-B-1, the corresponding certificates issued under the UN type-approval system are accepted as proof of compliance with domestic requirements. This is without prejudice to additional conformity assessment requirements that may be imposed under the domestic legislation specified below for each UN Regulation:

(i) UN Regulations No. 13, 13H, 14, 16, 17, 25, 80, 94 and 145: Decree No. 81/014 and its amendments, regulating Law No. 19.061 of January 6, 2013, on traffic and road safety regulations.

(ii) UN Regulations No. 44 and 129: Chapter I of Annex I of Decree No. 81/014, regulating Law No. 19.061 of January 6, 2013, on traffic and road safety regulations, as amended by Decree No. 8/024.

(iii) UN Regulation No. 75: Decree No. 213/017, which approves the technical regulation for new motorcycle and moped tires.

(iv) UN Regulations No. 49 and 83: Decrees No. 135/021 and 362/022, which approve and amend, respectively, the air quality regulation.

(v) UN Regulation No. 101: Resolutions of the Ministry of Industry, Energy, and Mining dated March 17, 2023, and October 25, 2024, which define the conformity assessment procedures for the energy efficiency labelling of new vehicles.

ANNEX 6-A

RECOGNITION OF ZONES, COMPARTMENTS AND PEST STATUS

1. In accordance with the provisions of Article 6.10, the exporting Party seeking recognition by the importing Party of its zones and compartments, including pest-free areas or disease-free areas and areas of low pest or low disease prevalence and protected zones if applicable, shall notify its request for recognition to the importing Party.
2. The Parties shall notify each other of any change in the measures specified in paragraph 1 which relate to the disease or pest. If the importing Party has requested additional guarantees, such additional guarantees may, in the light of such notification, be amended or withdrawn.
3. The notification referred to in paragraph 1 shall be accompanied by an explanation supporting the request for recognition of a zone and compartment and other supporting data setting out, in particular:
   (a) for animal health:
      (i) the nature of the disease and the history of its occurrence in the territory of the exporting Party;
      (ii) the results of surveillance testing based on serological, microbiological, pathological or epidemiological investigation and the period over which the surveillance was carried out;
      (iii) an indication as to whether it is necessary for the disease to be notified to the competent authorities;
      (iv) if applicable, the period during which vaccination against the disease was prohibited and the geographical area concerned by the prohibition; and
      (v) the SPS measures taken to verify the absence of the disease;
   (b) for plant health:
      (i) a list of regulated pests established pursuant to paragraph 10 of Article 6.10, including regulated quarantine and regulated non-quarantine pests including:
         (A) regulated quarantine pests: pests of potential economic importance not known to occur within any part of the territory of the exporting Party;
         (B) regulated quarantine pests: pests of potential economic importance which are present but not widely distributed in the territory of the exporting Party and are under control;
         (C) regulated non-quarantine pests; and
         (D) if applicable, pests not known to occur within pest-free areas where legal requirements are in place to keep the pest-free status (protected zones), including movement and import requirements for host plants.
4. Any change to the list of regulated quarantine and regulated non-quarantine pests established in point (b)(i) of paragraph 3 shall be based on a PRA or relevant technical information and communicated to the other Party in accordance with Article 6.11.

ANNEX 9-A

BILATERAL SAFEGUARD MEASURES FOR VEHICLES CLASSIFIED UNDER HS HEADING 8703 AND 8704

SECTION A

DEFINITIONS

ARTICLE 1

Definitions

For the purposes of this Annex, the following definitions apply:

(a) 'bilateral safeguard measure for vehicles' means bilateral safeguard measure for vehicles classified under HS headings 8703 and 8704, as defined in this Annex;

(b) 'competent investigating authority' means:

(i) for the European Union, the European Commission; and

(ii) for MERCOSUR:

(A) for Argentina, the Secretaría de Industria y Comercio del Ministerio de Economía or its successor;

(B) for Brazil, the Secretaria de Comércio Exterior of the Ministério do Desenvolvimento, Indústria, Comércio e Serviços or its successor;

(C) for Paraguay, the Ministerio de Industria y Comercio or its successor; and

(D) for Uruguay, the Asesoría de Política Comercial del Ministerio de Economía y Finanzas or its successor;

(c) 'domestic vehicle industry' means the producers as a whole of the like or directly competitive vehicles operating in the territory of a Party or, failing that, those whose collective output of the like or directly competitive vehicles normally constitutes more than 50 % (fifty percent) and in exceptional circumstances not less than 25 % (twenty-five percent) of the total production of such vehicles;

(d) 'injury' means material injury to a domestic industry, threat of material injury to a domestic industry or material retardation of the establishment of such an industry;

(e) 'interested parties' includes:

(i) exporters or foreign producers or importers of a vehicle subject to investigation, or a trade or business association a majority of whose members are producers, exporters or importers of such vehicle;

(ii) the government of the exporting Party; and

(iii) producers of the like or directly competitive vehicle in the importing Party or a trade and business association a majority of whose members produces the like or directly competitive vehicle in the territory of the importing Party;

this list does not preclude the Parties from allowing domestic or foreign parties other than those mentioned above to be included as interested parties;

(f) 'like or directly competitive vehicle' means:

(i) a vehicle which is identical, meaning alike in all aspects, to the vehicle under consideration;

(ii) another vehicle which, although not alike in all aspects, has characteristics closely resembling those of the vehicle under consideration; or

(iii) a vehicle which directly competes within the internal market of the importing Party, given its degree of substitutability, basic physical characteristics and technical specifications, final uses and channels of distribution;

this list of factors is not exhaustive nor can one or several of these factors necessarily give decisive guidance; and

(g) 'transition period' means:

(i) 12 (twelve) years from the date of entry into force of this Agreement, for vehicles for which the Tariff Elimination Schedule provided for in Annex 2-A of the Party applying the measures provides for tariff elimination in less than 10 (ten) years;

(ii) 18 (eighteen) years from the date of entry into force of this Agreement, for vehicles for which the Tariff Elimination Schedule provided for in Annex 2-A of the Party applying the measures provides for tariff elimination in 10 (ten) or 15 (fifteen) years;

(iii) 20 (twenty) years from the date of entry into force of this Agreement, for vehicles for which the Tariff Elimination Schedule provided for in Annex 2-A of the Party applying the measures provides for tariff elimination in 18 (eighteen) years; or

(iv) 25 (twenty-five) years from the date of entry into force of this Agreement, for vehicles for which the Tariff Elimination Schedule provided for in Annex 2-A of the Party applying the measures provides for tariff elimination in 25 (twenty-five) years or more.

SECTION B

CONDITIONS FOR APPLICATION OF BILATERAL SAFEGUARD MEASURES FOR VEHICLES CLASSIFIED UNDER HS HEADINGS 8703 AND 8704

ARTICLE 2

Application of bilateral safeguard measures for vehicles

1. With a view to preserving existing levels of foreign investment in the automotive sector and without prejudice to the rights and obligations referred to in Chapter 8 of this Agreement, the Parties may, in exceptional circumstances, apply bilateral safeguard measures under the conditions established in this Section if, after the date of entry into force of this Agreement, imports of vehicles classified under HS headings 8703 and 8704 under preferential terms have increased in such quantities, absolute or relative to domestic production or consumption, and under such conditions as to cause injury to the domestic industry of the like or directly competitive vehicles of the importing Party.

2. Bilateral safeguard measures for vehicles shall be applied only to the extent necessary to prevent or remedy the injury.

3. Bilateral safeguard measures for vehicles shall be applied following an investigation by the competent investigating authorities of the importing Party under the procedures established in this Annex.

4. The application of bilateral safeguard measures for vehicles shall not entail any means of trade compensation.

ARTICLE 3

Timeframe for the application of bilateral safeguard measures for vehicles

A Party shall not apply, extend or maintain in force a bilateral safeguard measure for vehicles beyond the expiration of the transition period.

ARTICLE 4

Conditions and limitations

1. MERCOSUR may apply bilateral safeguard measures for vehicles to imports from the European Union:

(a) as a sole entity, provided that all requirements to determine the existence of injury being caused by the imports of a vehicle under preferential terms have been fulfilled, on the basis of conditions applied to MERCOSUR; or

(b) on behalf of one or more of the Signatory MERCOSUR States, in which case the requirements for the determination of the existence of injury being caused by the imports of a vehicle under preferential terms shall be based on the conditions prevailing in the relevant Signatory MERCOSUR State or Signatory MERCOSUR States; and the measure shall be limited to that Signatory MERCOSUR State or those Signatory MERCOSUR States. The adoption of a bilateral safeguard measure for vehicles by MERCOSUR on behalf of one or more Signatory MERCOSUR States shall not prevent another Signatory MERCOSUR State from adopting a measure regarding the same vehicle afterwards.

2. The European Union may apply bilateral safeguard measures for vehicles to imports from MERCOSUR as a sole entity or from one or more Signatory MERCOSUR States if the injury is being caused by imports of vehicle under preferential terms.

3. Where the European Union determines that a measure is to apply to MERCOSUR as a sole entity, Paraguay shall be exempted from the application of the measure, unless the result of an investigation demonstrates that the existence of injury is also being caused by imports of vehicles from Paraguay under preferential terms.

SECTION C

FORM AND DURATION OF BILATERAL SAFEGUARD MEASURES FOR VEHICLES CLASSIFIED UNDER HS HEADINGS 8703 AND 8704

ARTICLE 5

Form of bilateral safeguard measures for vehicles

1. Bilateral safeguard measures for vehicles adopted pursuant to this Annex shall consist of:

(a) a temporary suspension of the Tariff Elimination Schedule for the vehicle concerned provided for in Annex 2-A; or

(b) a temporary reduction of the tariff preference for the vehicle concerned so that the rate of customs duty does not exceed the lesser of:

(i) the most-favoured-nation applied rate of customs duty on the vehicle in effect at the time the measure is taken; and

(ii) the base rate of customs duty on the vehicle referred to in Annex 2-A.

2. Where a bilateral safeguard measure for vehicles as referred to in paragraph 1(b) of this Article is adopted, a Party should ensure that historical trade flows that do not cause injury to the domestic industry of the importing Party are preserved. The Party that applies a bilateral safeguard measure for vehicles shall establish an import quota for the product concerned within which such product continues to benefit from the agreed preference established under this Agreement. The import quota shall not be less than the average imports of the product concerned during the thirty-six (36) month-period previous to the last twelve (12) months of the period of data collection for the investigation to determine injury.

ARTICLE 6

Margin of preference

Upon termination of the bilateral safeguard measures for vehicles, the margin of preference shall be that which would be applied to the vehicle in the absence of the measure under Annex 2-A.

ARTICLE 7

Duration of bilateral safeguard measures for vehicles

Bilateral safeguard measures for vehicles shall be applied only for the period necessary to prevent or remedy the injury and to facilitate adjustment of the domestic industry. That period, including the period of application of any provisional measure, shall not exceed 3 (three) years.

ARTICLE 8

Extension of bilateral safeguard measures for vehicles

1. Bilateral safeguard measures for vehicles may be extended once for a maximum period of two years, if it has been determined, in accordance with the procedures set out in this Annex, that injury would be likely to continue or recur if the measure were removed or modified. The extended measure shall not be more restrictive than it was at the end of the initial period.

2. No bilateral safeguard measure for vehicles shall be applied again to the import of a vehicle which has been subject to such a measure, unless a period of time equal to half of the total duration of the previous bilateral safeguard for vehicles has elapsed.

SECTION D

INVESTIGATION AND TRANSPARENCY PROCEDURES

ARTICLE 9

Investigation

1. In conducting the investigation to determine whether increased imports have caused injury to a domestic vehicle industry as referred to in Article 2 of this Annex, the competent investigating authority shall evaluate all relevant factors of an objective and quantifiable nature having a bearing on the situation of that industry, in particular the rate and amount of the increase in imports of the vehicle concerned in absolute and relative terms; the share of the domestic market taken by increased imports; and changes in the number of workers employed, installed capacity and capacity utilisation in the vehicle industry, sales, including prices, production, productivity, profits and losses. This list is not exhaustive, nor can one or several of these factors necessarily give decisive guidance.

2. The competent investigating authority shall demonstrate, on the basis of objective evidence, the existence of a causal link between increased imports of the vehicle concerned and injury. The competent investigating authority shall also evaluate all known factors other than increased imports under preferential terms of this Agreement that might be at the same time causing injury to the domestic industry. The effects of an increase in imports of the vehicles concerned from other countries shall not be attributed to the imports under preferential terms.

3. In conducting an injury investigation as referred to in paragraph 1, a competent investigating authority should collect data over a period of at least 36 (thirty-six) months ending as close to the date of the presentation of a request to initiate an investigation as is practicable.

ARTICLE 10

Initiation of an investigation

1. If there is sufficient *prima facie* evidence to justify such initiation, an investigation may be initiated upon request of:

(a) the domestic vehicle industry or a trade and business association acting on behalf of the domestic vehicle industry of the like or directly competitive vehicles in the importing Party; or

(b) one or more importing Member States of the European Union or Signatory MERCOSUR States.

2. The request to initiate an investigation shall contain at least the following information:

(a) the name and description of the imported vehicle concerned, its tariff heading and the tariff treatment in force, as well as the name and description of the like or directly competitive vehicle;

(b) the names and addresses of the producers or association that submit the request, if applicable;

(c) if reasonably available, a list of all known producers of the like or directly competitive vehicle; and

(d) evidence that the conditions for imposing the bilateral safeguard measure for vehicles set out in Article 2(1) of this Annex are met.

3. For the purposes of point (d) of paragraph 2, the request to initiate an investigation shall contain the following information:

(a) the production volume of producers submitting or represented in the application and an estimation of the production of other known producers of the like or directly competitive vehicles;

(b) the rate and amount of the increase in total and bilateral imports of the vehicle concerned in absolute and relative terms, for at least over the 36 (thirty-six) months prior to the date of the presentation of a request to initiate an investigation, for which information is available;

(c) the level of import prices during the same period; and

(d) if information is available, objective and quantifiable data regarding the like or directly competitive vehicle, on the volume of total production and of total sales in the internal market, inventories, prices for the internal market, productivity, capacity utilisation, employment, profits and losses, productive investment data, and market share of the requesting firms or of those represented in the request, for at least the last 36 (thirty-six) months previous to the presentation of the request, for which information is available.

ARTICLE 11

Confidential information

Article 9.12 of this Agreement applies *mutatis mutandis* to this Annex.

ARTICLE 12

Timeframe for the investigation

Article 9.13 of this Agreement applies *mutatis mutandis* to this Annex.

ARTICLE 13

Transparency

Article 9.14 of this Agreement applies *mutatis mutandis* to this Annex.

SECTION E

PROVISIONAL BILATERAL SAFEGUARD MEASURES FOR VEHICLES CLASSIFIED UNDER HS HEADINGS 8703 AND 8704

ARTICLE 14

Provisional bilateral safeguard measures for vehicles

1. In critical circumstances where delay may cause damage which would be difficult to repair, a Party, after due notification, may take a provisional bilateral safeguard measure for vehicles pursuant to a preliminary determination that there is clear evidence that imports under preferential terms have increased and that such imports have caused injury. The duration of the provisional measure shall not exceed 270 (two hundred and seventy) days, during which period the requirements of this Annex shall be met. If the final determination concludes that there was no injury to the domestic industry caused by imports under preferential terms, the increased tariff or provisional guarantee, if collected or imposed under provisional measures, shall be promptly refunded, in accordance with the domestic regulation of the relevant Party.

2. Provisional bilateral safeguard measure for vehicles shall not be taken against Paraguay, unless the result of the preliminary determination pursuant to paragraph 1 demonstrates that the existence of injury is also being caused by imports of vehicles from Paraguay under preferential terms.

SECTION F

PUBLIC NOTICE

ARTICLE 15

Public notice on the initiation of an investigation

Article 9.16 of this Agreement applies *mutatis mutandis* to this Annex.

ARTICLE 16

Public notice on the application of bilateral safeguard measures for vehicles

Article 9.17 of this Agreement applies *mutatis mutandis* to this Annex.

SECTION G

NOTIFICATIONS AND CONSULTATIONS

ARTICLE 17

Notifications

Article 9.18 of this Agreement applies *mutatis mutandis* to this Annex.

ARTICLE 18

Consultations

Article 9.19 of this Agreement applies *mutatis mutandis* to this Annex.

SECTION H

OUTERMOST REGIONS OF THE EUROPEAN UNION

ARTICLE 19

Outermost regions of the European Union

Article 9.20 of this Agreement applies *mutatis mutandis* to this Annex.

ANNEX 10-A

EUROPEAN UNION

LIST OF COMMITMENTS ON CROSS-BORDER SUPPLY OF SERVICES IN CONFORMITY WITH ARTICLES 10.3 AND 10.4

1. The list of commitments below indicates the service sectors liberalised pursuant to Articles 10.3 and 10.4 and specifies, by means of reservations, the market access and national treatment limitations that apply to services and service suppliers of Signatory MERCOSUR States in those sectors. The list below is composed of two columns containing the following elements, respectively:

   (a) the sector or subsector in which the commitment is undertaken by the European Union, and the scope of liberalisation to which the reservations apply; and

   (b) a description of the applicable reservations.

2. The European Union does not undertake any commitment for cross-border supply of services in sectors or subsectors covered by this Agreement and not mentioned in this Annex.

3. For the purposes of this Annex, when identifying individual sectors and subsectors:

   (a) 'CPC' means the Provisional Central Products Classification as defined in Article 1.3(c); and

   (b) 'CPC ver. 1.0' means the Central Products Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N° 77, CPC ver. 1.0, 1998.

4. The list in this Annex does not include measures relating to qualification requirements and procedures, technical standards and licensing requirements and procedures that do not constitute a limitation within the meaning of Article 10.3 or 10.4 respectively. Those measures (for example, the need to obtain a licence, universal service obligations, need to obtain recognition of qualifications in regulated sectors and need to pass specific examinations, including language examinations), even if not listed, apply in any case to services and service suppliers of a Signatory MERCOSUR State.

5. The list below is without prejudice to the feasibility of the cross-border supply of services as defined in point (b) of Article 10.2 in certain service sectors and subsectors and without prejudice to the existence of public monopolies and exclusive rights as described in the list of commitments on establishment.

6. The European Union takes commitments with respect to market access as set out in Article 10.3, differentiated by its Member States, if applicable.

7. For greater certainty, for the European Union, the obligation to grant national treatment does not entail the requirement to extend to natural or juridical persons of a Signatory MERCOSUR State the treatment granted in a Member State of the European Union, pursuant to the Treaty on the Functioning of the European Union, or to any measure adopted pursuant to that Treaty, including the implementation of that Treaty or measures in the Member States of the European Union, to:

   (a) natural persons or residents of a Member State of the European Union; or

   (b) juridical persons constituted or organised under the law of another Member State of the European Union or that of the European Union and having their registered office, central administration or principal place of business in one of its Member State.

   Such national treatment is granted to juridical persons which are constituted or organised under the law of a Member State or the European Union and have their registered office, central administration or principal place of business in a Member State of the European Union, including those which are owned or controlled by natural or juridical persons of a Signatory MERCOSUR State.

8. The following abbreviations are used in the list below:
   — EU European Union, including all its Member States
   — EEA European Economic Area
   — AT Austria
   — BE Belgium
   — BG Bulgaria
   — CY Cyprus
   — CZ Czechia
   — DE Germany
   — DK Denmark
   — EE Estonia
   — EL Greece
   — ES Spain
   — FI Finland
   — FR France
   — HR Croatia
   — HU Hungary
   — IE Ireland
   — IT Italy
   — LT Lithuania
   — LU Luxembourg
   — LV Latvia
   — MT Malta
   — NL Netherlands
   — OECD Organisation for Economic Co–operation and Development
   — PL Poland
   — PT Portugal
   — RO Romania
   — SE Sweden
   — SI Slovenia
   — SK Slovak Republic

Sector or subsector	Description of reservations
All sectors	Real estate For Modes 1 and 2 In all Member States of the European Union except AT, BG, CY, CZ, DE, DK, EL, FI, HU, IE, IT, LT, MT, PL, RO, SI, SK: None. In AT: The acquisition, purchase, rent or lease of real estate by foreign natural persons and juridical persons requires an authorisation by the competent regional authorities ('Länder') which shall consider whether important economic, social or cultural interests are affected or not. In BG: Foreign juridical persons and foreign citizens with permanent residence abroad can acquire ownership of buildings and limited property rights ([1]) of real estate subject to the permission of the Ministry of Finance. The permission requirement does not apply to persons who have made investments in BG. Foreign citizens with permanent residence abroad, foreign juridical persons and companies in which foreign participation ensures a majority in adopting decisions or blocks the adoption of decisions, can acquire real estate property rights in specific geographic regions designated by the Council of Ministers subject to permission. In CY: Unbound. In CZ: Agricultural and forest land can be acquired by foreign natural and juridical persons with permanent residence in CZ. Specific rules apply to the agricultural and forest land in the state ownership. In DK: Limitations on real estate purchase by non-resident physical and legal entities apply. Limitations on agricultural estate purchased by foreign physical and legal entities apply. In DE: Certain conditions of reciprocity may apply. In EL: According to Law No. 1892/90, permission from the Minister of Defence is needed for a citizen to acquire land in areas near borders. In FI (Åland Islands): Restrictions apply on the right for natural persons who do not enjoy regional citizenship in Åland and for juridical persons to acquire and hold real property on the Åland Islands without permission from the competent authorities of the islands. Restrictions apply on the right of establishment and the right to provide services by natural persons who do not enjoy regional citizenship in Åland or by any juridical person, without permission from the competent authorities of the Åland Islands.

([1]) The Bulgarian property law recognises the following limited property rights: right to use, right to build, right to raise a superstructure and servitudes.

Sector or subsector	Description of reservations
	In HU: Unbound for the acquisition of state-owned properties. Limitations on acquisition of land and real estate by foreign investors apply [1]. In IE: Prior written consent of the Land Commission is necessary for the acquisition of any interest in Irish land by domestic or foreign companies or foreign nationals. If that land is for industrial use (other than agricultural industry), this requirement is waived subject to certification to this effect from the Minister for Business, Enterprise and Innovation. This requirement does not apply to land within the boundaries of cities and towns. In IT: The purchase of real estate by foreign natural and juridical persons is subject to a condition of reciprocity. In LT: Unbound for the acquisition of land. In MT: The requirements of Maltese laws and regulations regarding acquisition of real property apply. In PL: Acquisition of real estate, direct or indirect, by foreigners (natural or juridical persons) requires permission. Unbound for acquisition of state-owned property (for example, the regulations governing the privatisation process). In RO: Natural persons not having Romanian citizenship or residence in Romania, as well as juridical persons not having Romanian nationality or their headquarters in Romania, may not acquire ownership over any kind of land plots through *inter vivos* acts. In SI: Juridical persons established in SI with foreign capital participation may acquire real estate in the territory of SI. Branches [2] established in SI by foreign persons may only acquire real estate, except land, necessary for the conduct of the economic activities for which they are established. In SK: Limitations on real estate acquisition by foreign natural and legal entities apply. Foreign entities may acquire real estate property through establishment of Slovak legal entities or participation in joint ventures. Unbound for land, including natural resources, lakes, rivers and public roads.
1. Business services	
A. Professional services	

[1] As regards services sectors, these limitations do not go beyond the limitations reflected in the existing GATS commitments.
[2] According to the Law on Commercial Companies, a branch established in SI is not considered a juridical person, but as regards its operation, its treatment is equal to that of a subsidiary, which is in line with Article XXVIII paragraph (g) of GATS.

Sector or subsector	Description of reservations
a) Legal services (CPC 861) [1] excluding legal advisory and legal documentations and certification services provided by legal professionals entrusted with public functions, such as notaries, 'huissiers de justice' or other 'officiers publics et ministériels.'	For Modes 1 and 2 In AT, EL, LT, MT, PL, SK: Full admission to the Bar, required for the practice of domestic (EU and Member State) law, is subject to a nationality requirement. In SK, coupled with residency requirement in SK. In FI: Full admission to the Bar, required for legal representation services, is subject to a nationality requirement, coupled with a residency requirement. In CY: Nationality requirement and residency requirements apply. Full admission to the Bar is required for the provision of legal services in CY. Full admission to the Bar is subject to a nationality requirement, coupled with a residency requirement. Only advocates enrolled in the Bar may be partners or shareholders or members of the Board of Directors in a law company in CY. In BE: Full admission to the Bar, required for legal representation services, is subject to a nationality requirement. Exemptions can be granted under specific conditions (for example, residency requirement and reciprocity). Quotas apply for representation before the 'Cour de cassation' in non-criminal cases. In BG: Foreign lawyers can only provide legal representation services for a national of their home country subject to reciprocity and cooperation with a Bulgarian lawyer. For legal mediation services, permanent residence is required. In CZ: Full admission to the Bar is required for the practice of legal services, including representation before courts. Non-discriminatory legal form requirements apply. For the practice of legal services in respect of domestic (EU and Member State) law, including representation before courts, EEA or Swiss nationality and residency in CZ is required. In DK: The performing of legal services under the title 'Advokat' is only permitted for lawyers with a Danish licence to practise. Representation before the courts is mainly reserved for lawyers with a Danish licence to practise. Other persons than lawyers with a Danish licence to practise may perform legal services in accordance with the Danish Act on Legal Services, but are not allowed to use the title 'Advokat'. In order to obtain a licence to practise, a person must have a Danish Bachelor and Master degree in law and must have worked as an assistant attorney-at-law for 3 (three) years.

[1] It includes legal advisory services, legal representational services, legal arbitration and conciliation or mediation services, and legal documentation and certification services. Provision of legal services is only authorised in respect of public international law, EU law and the law of any jurisdiction where the service supplier or its personnel is qualified to practise as a lawyer, and, like the provision of other services, is subject to licensing requirements and procedures applicable in the Member States of the European Union. For lawyers providing legal services in respect of public international law and foreign law, these licensing requirements and procedures may take, for example, the form of compliance with local codes of ethics, use of home title (unless recognition with the host title has been obtained), insurance requirements, simple registration with the host country Bar or a simplified admission to the host country Bar through an aptitude test and a legal or professional domicile in the host country. Legal services in respect of EU law shall in principle be carried out by or through a fully qualified lawyer admitted to the Bar in a Member State of the European Union acting personally, and legal services in respect of the law of a Member State of the European Union shall in principle be carried out by or through a fully qualified lawyer admitted to the Bar in that Member State of the European Union acting personally. Full admission to the Bar in the relevant Member State of the European Union might therefore be necessary for representation before courts and other competent authorities in the European Union since it involves practice of EU and national procedural law. However, in some Member States of the European Union, foreign lawyers not fully admitted to the Bar are allowed to represent in civil proceedings a party being a national of or belonging to the State in which the lawyer is entitled to practise.

Sector or subsector	Description of reservations
	In ES: Full admission to the Bar is required for the practice of legal services in respect of EU and Member State law, including representation before courts. EEA or Swiss nationality is required for the practice of legal services in respect of domestic (EU and Member State) law, including representation before courts. The competent authorities may grant nationality waivers. Non-discriminatory legal form requirements apply. EEA nationality is required for the practice of industrial property agent services. In FR: Full admission to the Bar is required for the practice of legal services in respect of French law, including representation before courts. Residency (commercial presence) is required in order to obtain full admission to the Bar. To provide legal services in respect of domestic (EU and Member State) law, commercial presence may be required to take one of the legal forms which are allowed under national law on a non-discriminatory basis. Some types of legal form may be reserved exclusively to lawyers admitted to the Bar, also on a non-discriminatory basis. Representation before the 'Cour de Cassation' and 'Conseil d'État' is subject to quotas. In a law firm providing services in respect of French or EU law, shareholding and voting rights may be subject to quantitative restrictions related to the professional activity of the partners. In FI: A patent agent must be resident in the EEA in order to be recorded in the Patent Agents Register, which is necessary for the practice of the profession. In HR: Unbound for the practice of Croatian law. In HU: Full admission to the Bar is subject to a nationality requirement, coupled with a residency requirement. For foreign lawyers, the scope of legal activities is limited to the provision of legal advice. In IE: Full admission to the Bar is required for the practice of legal services in respect of Irish law, including representation before courts. Residency (commercial presence) is required in order to obtain full admission to the Bar. Lawyers in IE are divided into 2 (two) distinct categories: solicitors and barristers. The Law Society of Ireland is the statutory legal professional body that governs admission of solicitors in IE. The Honourable Society of King's Inns governs the admission of barristers in IE. In LV: Nationality requirement for sworn solicitors, to whom legal representation in criminal proceedings is reserved, applies. In PT: The recognition of qualifications to practise Portuguese Law is subject to a condition of reciprocity. Nationality requirement for the access to the profession of notaries 'solicitadores' and for industrial property agent applies. In SI: Representing clients before the court against payment is conditioned by commercial presence in SI. A foreign lawyer who has the right to practise law in a foreign country may perform legal services or practise law under the conditions laid down in Article 34a of the Attorneys Act, provided that the condition of actual reciprocity is fulfilled. Compliance with the condition of reciprocity is verified by the Ministry of Justice. Commercial presence for appointed attorneys by the Slovene Bar Association is restricted to sole proprietorship, law firm with limited liability (partnership) or to a law firm with unlimited liability (partnership) only. The activities of a law firm shall be restricted to the practice of law. Only attorneys may be partners in a law firm.

Sector or subsector	Description of reservations
	In SE: Admission to the Bar, necessary only for the use of the Swedish title 'advokat', is subject to a residency requirement.
b) 1. Accounting and bookkeeping services (CPC 86212 other than auditing services, 86213, 86219 and 86220)	For Mode 1 In HU, IT, MT, RO, SI, CY: Unbound. In AT: Representation before competent authorities is subject to nationality requirement. In FR: Provision by a foreign service supplier is conditional on a decision of the Minister of Economics, Finance and Industry, in agreement with the Minister of Foreign Affairs. For Mode 2 None.
b) 2. Auditing services (CPC 86211 and 86212 other than accounting services)	For Mode 1 In BE, BG, CY, DE, ES, FI, FR, EL, HU, IE, IT, LU, MT, NL, PT, RO, SI: Unbound. In AT: Nationality requirement for representation before competent authorities and for performing audits provided for in specific Austrian laws (for example, joint stock companies law, stock exchange law and banking law). In HR: Foreign audit firms may provide audit services on the Croatian territory where they have established a branch. In SE: Only auditors approved in SE, authorised auditors and registered auditing firms may perform statutory auditing services in certain legal entities, including in all limited liability companies, as well as natural persons. Only auditors approved in SE and registered public accounting firms may be shareholders or form partnerships in companies which practise qualified auditing (for official purposes). Residency within the EEA is required for authorisation or approval. The titles of 'approved auditor' and 'authorised auditor' may only be used by auditors approved or authorised in SE. Auditors of co-operative economic associations and certain other enterprises who are not authorised or approved accountants must be resident within the EEA. The competent authority may grant exemptions from this requirement. In LT: An auditor's report must be prepared in conjunction with an auditor accredited to practise in LT. For Mode 2 None. CY: Unbound.

Sector or subsector	Description of reservations
c) Taxation advisory services (CPC 863) [1]	For Mode 1 In AT: Nationality requirement for representation before competent authorities applies. In CY: Authorisation is subject to an economic needs test. Main criterion is the employment situation in the subsector. In BG, CY, MT, RO, SI: Unbound. For Mode 2 None.
d) Architectural services; and e) Urban planning and landscape architectural services (CPC 8671 and 8674)	For Mode 1 In AT: Unbound, except for pure planning services. In BE, BG, CY, CZ, EL, IT, MT, PL, PT, SI: Unbound. In HU, RO: Unbound for landscape architectural services. In HR: Natural and juridical persons may supply architectural services upon approval of the Croatian Chamber of Architects. A design or project elaborated abroad must be validated by an authorised natural or juridical person in HR with regard to its compliance with Croatian Law. Unbound for urban planning. For Mode 2 None.
f) Engineering services; and g) Integrated engineering services (CPC 8672 and 8673)	For Mode 1 In AT, SI: Unbound, except for pure planning services. In BG, CY, EL, IT, MT, PT: Unbound. In HR: Natural and juridical persons may supply engineering services upon approval of the Croatian Chamber of Engineers. A design or project elaborated abroad must be validated by an authorised natural or juridical person in HR with regard to its compliance with Croatian Law. For Mode 2 None.

[1] Does not include legal advisory and legal representational services on tax matters, which are to be found under 1.A.a) Legal services.

Sector or subsector	Description of reservations
h) Medical (including psychologists) and dental services (CPC 9312 and part of 85201)	For Mode 1 In AT, BE, BG, CY, DE, DK, EE, EL, ES, FI, FR, IE, IT, LU, MT, NL, PT, RO, SK: Unbound. In SI: All persons providing services directly to patients or treating patients need a licence and authorisation for the provision of health services from the Ministry of Health or Medical Chamber. Unbound for social medicine services, sanitary services, epidemiological services, medical or ecological services, the supply of blood, blood preparations, transplants and autopsy. In CZ: Access is restricted to natural persons only. In HR: Unbound, except for telemedicine. For Mode 2 None.
i) Veterinary services (CPC 932)	For Mode 1 In AT, BE, BG, CY, CZ, DE, DK, EE, EL, ES, FR, HU, IE, IT, LV, MT, NL, PT, RO, SI, SK: Unbound. For Mode 2 None.
j) 1. Midwives services (part of CPC 93191) j) 2. Services provided by nurses, physiotherapists and paramedical personnel (part of CPC 93191)	For Mode 1 In AT, BE, BG, CY, CZ, DE, DK, EE, EL, ES, FR, HU, IE, IT, LV, LT, LU, MT, NL, PT, RO, SI, SK: Unbound. In FI, PL: Unbound, except for nurses. In HR: Unbound, except for telemedicine. For Mode 2 None.

Sector or subsector	Description of reservations
k) Retail sales of pharmaceuticals and retail sales of medical and orthopaedical goods (CPC 63211) and other services supplied by pharmacists [1]	For Mode 1 In AT, BE, BG, CY, CZ, DE, DK, EL, ES, FI, FR, HU, IE, IT, LU, MT, NL, PL, PT, RO, SE, SK, SI: Unbound. In LV: Unbound, except for mail order. In LT: Authorisation by the competent authorities is required. Mail order of pharmaceuticals is prohibited. For Mode 2 None.
B. Computer and related services (CPC 84)	For Modes 1 and 2 None.
C. Research and development (R&D) services	
R&D services on social sciences and humanities (CPC 852 excluding psychologists services) [2]	None.
R&D services on natural sciences (CPC 851) Interdisciplinary R&D services (CPC 853)	EU: For publicly funded R&D services, exclusive rights or authorisations can only be granted to nationals of the Member States of the European Union and to juridical persons of the EU having their headquarters in the EU.

[1] The supply of pharmaceuticals to the general public, like the provision of other services, is subject to licensing and qualification requirements and procedures applicable in the Member States of the European Union. As a general rule, this activity is reserved to pharmacists. In some Member States of the European Union, only the supply of prescription drugs is reserved to pharmacists.

[2] Part of CPC 85201, which is to be found under 1.A.h) Medical (including psychologists) and dental services.

Sector or subsector	Description of reservations
D. Real Estate Services [1]	
a) Involving own or leased property (CPC 821)	For Mode 1 In BG, CY, CZ, EE, HU, IE, LV, LT, MT, PL, RO, SK, SI: Unbound. In HR: Commercial presence required. For Mode 2 None.
b) On a fee or contract basis (CPC 822)	For Mode 1 In BG, CY, CZ, EE, HU, IE, LV, LT, MT, PL, RO, SK, SI: Unbound. In HR: Commercial presence required. For Mode 2 None.
E. Rental/Leasing services without operators	
a) Relating to ships (CPC 83103)	For Mode 1 In BG, CY, HU, MT, RO: Unbound. For Mode 2 None.

[1] The service involved relates to the profession of real estate agent and does not affect any rights or restrictions on natural and juridical persons purchasing real estate.

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Sector or subsector	Description of reservations
b) Relating to aircraft (CPC 83104)	For Mode 1 and 2 EU: For rental or leasing of aircraft without crew (dry lease), aircraft used by an air carrier of the EU are subject to applicable aircraft registration requirements. A dry lease agreement to which an EU carrier is a party shall be subject to requirements in EU or national law on aviation safety, such as prior approval and other conditions applicable to the use of third countries' registered aircraft. To be registered, aircraft may be required to be owned either by natural persons meeting specific nationality criteria or by enterprises meeting specific criteria regarding ownership of capital and control.
c) Relating to other transport equipment (CPC 83101, 83102 and 83105)	For Mode 1 In BG, CY, HU, LV, MT, PL, RO, SI: Unbound. In SE: Suppliers of rental or leasing services of cars and certain off-road vehicles ('terraengmotorfordon') without a driver, rented or leased for a period of less than 1 (one) year, are obliged to appoint someone to be responsible for ensuring, for example, that the business is conducted in accordance with applicable laws and regulations and that the road traffic safety rules are followed. The responsible person must reside in SE. For Mode 2 None.
d) Relating to other machinery and equipment (CPC 83106, 83107, 83108 and 83109)	For Mode 1 In BG, CY, CZ, HU, MT, PL, RO, SK: Unbound. For Mode 2 None.
e) Relating to personal and household goods (CPC 832)	For Modes 1 and 2 In BE, BG, CY, CZ, DE, DK, EL, ES, FI, FR, HU, IE, IT, LU, MT, NL, PL, PT, RO, SE, SI, SK: Unbound. In EE: Unbound, except for leasing or rental services concerning pre-recorded video-cassettes for use in home entertainment equipment.

Sector or subsector	Description of reservations
f) Telecommunications equipment rental (CPC 7541)	For Modes 1 and 2 None.
F. Other business services	
a) Advertising (CPC 871)	For Modes 1 and 2 None.
b) Market research and opinion Polling (CPC 864)	For Modes 1 and 2 None.
c) Management consulting services (CPC 865)	For Modes 1 and 2 None.
d) Services related to management consulting (CPC 866)	For Modes 1 and 2 In HU: Unbound for arbitration and conciliation services (CPC 86602).
e) Technical testing and analysis services (CPC 8676)	For Mode 1 In IT: Unbound for the profession of biologists and chemical analysts. In HR: Unbound for services related to issuance of mandatory certificates and similar official document. In BG, CY, CZ, MT, PL, RO, SE, SK: Unbound. For Mode 2 In BG, CY, CZ, MT, PL, RO, SK, SE: Unbound. In HR: Unbound for services related to issuance of mandatory certificates and similar official documents.

Sector or subsector	Description of reservations
f) Advisory and consulting services incidental to agriculture, hunting and forestry (part of CPC 881)	For Mode 1 In IT: Unbound for activities reserved to agronomists ‘periti agrari’. In RO, SI: Unbound. For Mode 2 None.
g) Advisory and consulting services relating to fishing (part of CPC 882)	For Mode 1 In LT, LV, MT, RO, SI: Unbound. For Mode 2 None.
h) Advisory and consulting services incidental to manufacturing (part of CPC 884 and part of 885)	For Modes 1 and 2 None.
i) Placement and supply services of personnel	

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Sector or subsector	Description of reservations
i) 1. Executive search (CPC 87201)	For Mode 1 In AT, BG, CY, CZ, DE, EE, ES, FI, HR, IE, LT LV, MT, PL, PT, RO, SK, SE, SI: Unbound. For Mode 2 In AT, BG, CY, CZ, EE, FI, HR, LV, LT, MT, PL, RO, SK, SI: Unbound.
i) 2. Placement services (CPC 87202)	For Mode 1 In AT, BE, BG, CY, CZ, DE, DK, EE, EL, ES, FI, FR, HR, IE, IT, LT, LU, LV, MT, NL, PL, PT, RO, SE, SI, SK: Unbound. For Mode 2 In AT, BG, CY, CZ, EE, FI, HR, LT, LV, MT, PL, RO, SI, SK: Unbound.
i) 3. Supply services of office support personnel (CPC 87203)	For Mode 1 In AT, BG, CY, CZ, DE, EE, FI, FR, HR, IT, IE, LT, LV, MT, NL, PL, PT, RO, SE, SI, SK: Unbound. For Mode 2 In AT, BG, CY, CZ, EE, FI, HR, LT, LV, MT, PL, RO, SK, SI: Unbound.
i) 4. Supply services of domestic help personnel, other commercial or industrial workers, nursing and other personnel (CPCs 87204, 87205, 87206, 87209)	For Modes 1 and 2 In all Member States of the European Union except HU: Unbound. In HU: None.

Sector or subsector	Description of reservations
j) 1. Investigation services (CPC 87301)	For Modes 1 and 2 In BE, BG, CY, CZ, DE, DK, EE, EL, ES, FI, FR, HR, HU, IE, IT, LT, LU, LV, MT, NL, PL, PT, RO, SI, SK: Unbound.
j) 2. Security services (CPC 87302, 87303, 87304 and 87305)	For Mode 1 In HU: Unbound for CPC 87304, 87305. In BE, BG, CY, CZ, EE, ES, FI, FR, HR, IT, LT, LV, MT, PT, PL, RO, SI, SK: Unbound. For Mode 2 In HU: Unbound for CPC 87304, 87305. In BG, CY, CZ, EE, HR, LT, LV, MT, PL, RO, SI, SK: Unbound.
k) Related scientific and technical consulting services (CPC 8675)	For Mode 1 In BE, BG, CY, DE, DK, EL, ES, FR, IE, IT, LU, MT, NL, PL, PT, RO: Unbound for exploration (in FR: and prospecting) services. In SI: The exploration for and exploitation of mineral resources, including regulated mining services, are subject to establishment in or citizenship of the EEA, the Swiss Confederation or an OECD Member, or of a third country on condition of material reciprocity. Compliance with the condition of reciprocity is verified by the Ministry responsible for mining. In HR: Basic geological, geodetic and mining consulting services as well as related environmental protection consulting services on the territory of HR can be carried out only jointly with or through domestic juridical persons. For Mode 2 None.

Sector or subsector	Description of reservations
l) 1. Maintenance and repair of vessels (part of CPC 8868)	For Mode 1 For maritime transport vessels: In BE, BG, CY, DE, DK, EL, ES, FI, FR, HR, IE, IT, LT, MT, NL, PL, PT, RO, SE, SI: Unbound. For internal waterways transport vessels: In all Member States of the European Union except in EE, HU, LV: Unbound. For Mode 2 None.
l) 2. Maintenance and repair of rail transport equipment (part of CPC 8868)	For Mode 1 In AT, BE, BG, DE, CY, CZ, DK, EL, ES, FI, FR, HR, IE, IT, LT, LU, LV, MT, NL, PL, PT, RO, SE, SI, SK: Unbound. For Mode 2 None.
l) 3. Maintenance and repair of motor vehicles, motorcycles, snowmobiles and road transport equipment (CPC 6112, 6122, part of 8867 and part of 8868)	For Modes 1 and 2 None.
l) 4. Maintenance and repair of aircraft and parts thereof (part of CPC 8868)	For Mode 1 In BE, BG, CY, CZ, DE, DK, EL, ES, FI, FR, HR, IE, IT, LT, LU, MT, NL, PT, RO, SE, SI, SK: Unbound. For Mode 2 None.

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Sector or subsector	Description of reservations
l) 5. Maintenance and repair services of metal products, of (non-office) machinery, of (non-transport and non-office) equipment and of personal and household goods [1] (CPC 633, 7545, 8861, 8862, 8864, 8865 and 8866)	For Modes 1 and 2 None.
m) Building cleaning services (CPC 874)	For Mode 1 In AT, BE, BG, CY, CZ, DE, DK, EE, EL, ES, FI, FR, HR, IE, IT, LU, LV, MT, NL, PL, PT, RO, SE, SI, SK: Unbound. For Mode 2 None.
n) Photographic services (CPC 875)	For Mode 1 In BG, EE, MT, PL: Unbound for the supply of aerial photographic services. In HR, LV: Unbound for specialty photographic services (CPC 87504). For Mode 2 None.
o) Packaging services (CPC 876)	For Modes 1 and 2 None.
p) Printing and publishing (CPC 88442)	For Modes 1 and 2 In SE: Residency requirement for publisher and owner of publishing or printing company applies.

[1] Maintenance and repair services of transport equipment (CPC 6112, 6122, 8867 and 8868) are to be found under 1. F. l) 1. Maintenance and repair of vessels to 1. F. l) 4 Maintenance and repair of aircraft and parts thereof. Maintenance and repair services of office machinery and equipment including computers (CPC 845) are to be found under 1.B. Computer and related Services.

Sector or subsector	Description of reservations
q) Convention services (part of CPC 87909)	For Modes 1 and 2 None.
r) 1. Translation and interpretation services (CPC 87905)	For Mode 1 In FI: Residency in the EEA is required for certified translators. In PL: Unbound for services of sworn interpreters. In HU, SK: Unbound for official translation and interpretation. In HR: Unbound for official documents. In CY: Unbound. For Mode 2 None.
r) 2. Interior design and other specialty design services (CPC 87907)	For Mode 1 In DE: Application of the domestic rules on fees and emoluments to all services which are performed from abroad. For Mode 2 None.
r) 3. Collection agency services (CPC 87902)	For Modes 1 and 2 In BE, BG, CY, CZ, DE, DK, EE, EL, ES, FI, FR, HR, HU, IE, IT, LT, LU, MT, NL, PL, PT, RO, SK, SI, SE: Unbound.

Sector or subsector	Description of reservations
r) 4. Credit reporting services (CPC 87901)	For Modes 1 and 2 In BE, BG, CY, CZ, DE, DK, EE, EL, ES, FI, FR, HR, HU, IE, IT, LT, LU, MT, NL, PL, PT, RO, SK, SI, SE: Unbound.
r) 5. Duplicating services (CPC 87904) [1]	For Mode 1 In AT, BE, BG, CY, CZ, DE, DK, EE, EL, ES, FI, FR, HR, HU, IE, IT, LT, LU, MT, NL, PL, PT, RO, SI, SE, SK: Unbound. For Mode 2 None.
r) 6. Telecommunications consulting services (CPC 7544)	For Modes 1 and 2 None.
r) 7. Telephone answering services (CPC 87903)	For Modes 1 and 2 None.
s) Sales and marketing t) Computer reservations system (CRS) services	For Modes 1 and 2 EU: Where EU air carriers are not accorded, by CRS services suppliers operating outside EU, equivalent (meaning non-discriminatory) treatment to that provided in the EU, or where EU CRS services suppliers are not accorded, by non-EU air carriers, equivalent treatment to that provided in the EU, measures may be taken to accord equivalent treatment, respectively, to the non-EU air carriers by the CRS services suppliers operating in the EU, or to the non-EU CRS services suppliers by EU air carriers.

[1] Does not include printing services, which fall under CPC 88442 and are to be found under 1.F. p) Printing and publishing.

Sector or subsector	Description of reservations
2. Communication services	
A. Postal and courier services (Services relating to the handling (1) of postal items (2) according to the following list of subsectors, whether for domestic or foreign destinations: (i) Handling of addressed written communications on any kind of physical medium (3), including Hybrid mail service and Direct mail; (ii) Handling of addressed parcels and packages (4); (iii) Handling of addressed press products (5); (iv) Handling of items referred to in (i) to (iii) above as registered or insured mail; (v) Express delivery services (6) for items referred to in (i) to (iii) above; (vi) Handling of non-addressed items; and (vii) Document exchange (7). Subsectors (i), (iv) and (v) are however excluded if they fall into the scope of the services which may be reserved for items of correspondence the price of which is less than 5 (five) times the public basic tariff, if they weigh less than 50 (fifty) grams (8), and for the registered mail service used in the course of judicial or administrative procedures.) (part of CPC 751, part of 71235 (9) and part of 73210 (10))	For Modes 1 and 2 None (conditioned upon comparable binding of existing autonomous liberalisation by Signatory MERCOSUR States).

(1) 'Handling' refers to activities such as clearance, sorting, transport and delivery.
(2) 'Postal item' refers to items handled by any type of commercial operator, whether public or private.
(3) For example, letters and postcards.
(4) Books and catalogues are included hereunder.
(5) Journals, newspapers and periodicals.
(6) Express delivery services may include, in addition to greater speed and reliability, value added elements such as collection from point of origin, personal delivery to addressee, tracing and tracking, possibility of changing the destination and addressee in transit and confirmation of receipt.
(7) Provision of means, including the supply of ad hoc premises as well as transportation by a third party, allowing self-delivery by mutual exchange of postal items between users subscribing to this service. 'Postal item' refers to items handled by any type of commercial operator, whether public or private.
(8) 'Items of correspondence' means a communication in written form on any kind of physical medium to be conveyed and delivered at the address indicated by the sender on the item itself or on its wrapping. Books, catalogues, newspapers and periodicals are not regarded as items of correspondence.
(9) Transportation of postal and courier items on own account by any land mode.
(10) Transportation of mail on own account by air.

Sector or subsector	Description of reservations
B. Telecommunications services Telecommunications services exclude services providing, or exercising editorial control over, the content transmitted.	
a) All services which consist in the transmission and reception of electro-magnetic signals by any electromagnetic means ([1]), excluding broadcasting ([2])	For Modes 1 and 2 None.
3. Construction and Related Engineering Services (CPC 511, 512, 513, 514, 515, 516, 517 and 518)	For Mode 1 LT: Authorisation required. CY: Specific conditions apply and authorisation is required. For Mode 2 None.
4. Distribution services (excluding distribution of arms, munitions, explosives and other war material) A. Commission agents' services a) Commission agents' services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (part of CPC 61111, part of 6113 and part of 6121) b) Other commission agents' services (CPC 621)	For Modes 1 and 2 In all Member States of the European Union except in AT, FI, HR, SE, SI: Unbound for distribution of chemical products and of precious metals and stones. In AT: Unbound for distribution of pyrotechnical goods, of ignitable articles and blasting devices and of toxic substances. In AT, BG: Unbound for distribution of products for medical use such as medical and surgical devices, pharmaceutical products, medical substances or objects. In HR: Unbound for the distribution of tobacco products.

([1]) These services do not include online information or data processing (including transaction processing) (part of CPC 843) which is to be found under 1.B. Computer and related services.
([2]) 'Broadcasting' is defined as radio communication in which transmissions are intended for direct reception by the general public and may include sound transmission and television transmission.

Sector or subsector	Description of reservations
B. Wholesale trade services a) Wholesale trade services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (part of CPC 61111, part of 6113 and part of 6121) b) Wholesale trade services of telecommunications terminal equipment (part of CPC 7542) c) Other wholesale trade services (CPC 622 excluding wholesale trade services of energy products [1])	For Mode 1 In AT, BG, FR, PL, RO: Unbound for distribution of tobacco and tobacco products. In IT: For wholesale trade services, state monopoly on tobacco. In BG, FI, PL, RO: Unbound for distribution of alcoholic beverages. In SE: Unbound for retail distribution of alcoholic beverages. In CY, CZ, FI, FR, RO, SI, SK: Unbound for distribution of pharmaceuticals. In BG, HU, PL: Unbound for commodity brokers' services. In FR: For commission agents' services, unbound for traders and brokers working in 17 (seventeen) markets of national interest on fresh food products. In MT: Unbound for commission agents' services. In BE, BG, CY, DE, DK, EL, ES, FR, IE, IT, LU, MT, NL, PL, PT, SK: For retailing services, unbound, except for mail order. In LT: Distribution of pyrotechnics is subject to licensing. Only juridical persons established in the EU may obtain a licence. In ES: State monopoly for retail sale or supply of tobacco.
C. Retailing services [2] Retailing services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (CPC 61112, part of 6113 and part of 6121)	

[1] These services, which include CPC 62271, are to be found in 14.D Wholesale trade services of solid, liquid and gaseous fuels and related products and wholesale trade services of electricity, steam and hot water.

[2] Does not include maintenance and repair services, which are to be found in reservations 1.B Computer and related services and 1.F.l) 1. Maintenance and repair of vessels to 1. F. l) 4 Maintenance and repair of aircraft and parts thereof.
Does not include retailing services of energy products which are to be found in 14.E Retailing services of motor fuel and 14.F Retail sales of fuel oil, bottled gas, coal and wood and retailing services of electricity, (non-bottled) gas, steam and hot water.

Sector or subsector	Description of reservations
Retailing services of telecommunications terminal equipment (part of CPC 7542) Food retailing services (CPC 631) Retailing services of other (non-energy) goods, except retail sales of pharmaceutical, medical and orthopaedic goods [1] (CPC 632 excluding 63211 (except for HU) and 63297) D. Franchising (CPC 8929)	
5. Educational services (only privately-funded services)	
A. Primary education services (CPC 921)	For Mode 1 In BG, CY, FI, FR, HR, IT, MT, RO, SE, SI: Unbound. For Mode 2 In CY, FI, HR, MT, RO, SE, SI: Unbound.
B. Secondary education services (CPC 922)	For Mode 1 In BG, CY, FI, FR, HR, IT, MT, RO, SE: Unbound. For Mode 2 In CY, FI, MT, RO, SE: Unbound. For Modes 1 and 2 In LV: Unbound for education services relating to technical and vocational secondary school-type education services for handicapped students (CPC 9224).

[1] Retail sales of pharmaceutical, medical and orthopaedic goods are to be found under Professional services in 1.A.k) Retail sales of pharmaceuticals and retail sales of medical and orthopaedical goods and other services supplied by pharmacists. For greater certainty, Hungary's commitment for mode 1 in CPC 63211 under distributions services is 'none', whereas it is 'unbound' for CPC 63211 as committed under professional services.

Sector or subsector	Description of reservations
C. Higher education services (CPC 923)	For Mode 1 In AT, BG, CY, FI, MT, RO, SE: Unbound. In FR: French or another EU nationality is required to teach in a privately funded educational institution. However, foreign nationals may obtain an authorisation from the relevant competent authorities to teach in higher-level educational institutions. Foreign nationals may also obtain an authorisation from the relevant competent authorities in order to establish and operate or manage higher-level educational institutions. Such authorisation is granted on a discretionary basis. In IT: Nationality requirement for service providers to be authorised to issue diplomas recognised by the State. For Mode 2 In AT, BG, CY, FI, MT, RO, SE: Unbound. For Modes 1 and 2 In CZ, SK: Unbound for higher education services, except post-secondary technical and vocational education services (CPC 92310).
D. Adult education services (CPC 924)	For Modes 1 and 2 In CY, FI, MT, RO, SE: Unbound. For Mode 1 In AT: Unbound for adult education services by means of radio or television broadcasting.
E. Other education services (CPC 929)	For Modes 1 and 2 In AT, BE, BG, CY, DE, DK, EE, EL, ES, FI, FR, HU, IE, IT, LT, LU, LV, MT, NL, PL, PT, RO, SE, SI: Unbound. For Mode 1 In HR: None for correspondence education or education via telecommunications.

Sector or subsector	Description of reservations
6. Environmental services A. Waste water services (CPC 9401) (1) B. Solid or hazardous waste management, excluding cross-border transport of hazardous waste a) Refuse disposal services (CPC 9402) b) Sanitation and similar services (CPC 9403) C. Protection of ambient air and climate (CPC 9404) (2)	For Mode 1 EU: Unbound, except for consulting services. For Mode 2 None.
D. Remediation and clean-up of soil and waters a) Treatment, remediation of contaminated or polluted soil and water (part of CPC 94060) (3) E. Noise and vibration abatement (CPC 9405) F. Protection of biodiversity and landscape a) Nature and landscape protection services (part of CPC 9406) G. Other environmental and ancillary services (CPC 94090)	

(1) Corresponds to sewage services.
(2) Corresponds to cleaning services of exhaust gases.
(3) Corresponds to parts of nature and landscape protection services.

Sector or subsector	Description of reservations
7. Financial services	
A. Insurance and insurance-related services	For Modes 1 and 2 In AT, BE, CZ, DE, DK, EL, ES, FI, FR, HU, IE, IT, LU, NL, PL, PT, RO, SK, SE, SI: Unbound for direct insurance services, except for insurance of risks relating to: (a) maritime shipping, commercial aviation and space launching and freight (including satellites), with insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods and any liability arising therefrom; or (b) goods in international transit. In AT: Promotional activity and intermediation on behalf of a subsidiary not established in the EU or of a branch not established in AT (except for reinsurance and retrocession) are prohibited. Compulsory air insurance, except for insurance of international commercial air transport, can be underwritten only by a subsidiary established in the EU or by a branch established in AT. In DK: Compulsory air transport insurance can be underwritten only by firms established in the EU. Persons or companies (including insurance companies) may not, for business purposes in DK, assist in effecting direct insurance for persons resident in DK, for Danish ships or for property in DK, other than insurance companies licensed by Danish law or by Danish competent authorities. In DE: Compulsory air insurance policies can be underwritten only by a subsidiary established in the EU or by a branch established in DE. If a foreign insurance company has established a branch in DE, it may conclude insurance contracts in DE relating to international transport only through the branch established in DE. In FR: Insurance of risks relating to ground transport may be underwritten only by insurance firms established in the EU. In PL: Unbound, except for reinsurance, retrocession and insurance of goods in international trade. In PT: Air and maritime transport insurance, covering goods, aircraft, hull and liability, can be underwritten only by firms established in the EU. Only persons or companies established in the EU may act as intermediaries for such insurance business in PT. In RO: Reinsurance on international market is allowed only if the reinsured risk cannot be placed on the Romanian market. SK: Air and maritime transport insurance, covering the aircraft or vessel and responsibility, can be underwritten only by insurance companies established in the EU or by the branch office of the insurance companies not established in the EU authorised in SK.

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Sector or subsector	Description of reservations
	For Mode 1 In AT, BE, CZ, DE, DK, EL, ES, FI, FR, HU, IE, IT, LU, NL, PT, RO, SK, SE, SI: Unbound for direct insurance intermediation services, except for insurance of risks relating to: (a) maritime shipping, commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods and any liability arising therefrom; or (b) goods in international transit. In BG: Unbound for direct insurance, except for services supplied by foreign suppliers to foreign persons in the territory of BG. Transport insurance covering goods, insurance of vehicles as such and liability insurance regarding risks located in BG may not be underwritten by foreign insurance companies directly. A foreign insurance company may conclude insurance contracts only through a branch in the EU. Unbound for deposit insurance and similar compensations schemes, as well as mandatory insurance schemes. In CY, LV, MT: Unbound for direct insurance services except for insurance of risks relating to: (a) maritime shipping, commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods and any liability arising therefrom; or (b) goods in international transit. In LT: Unbound for direct insurance services, except for insurance of risks relating to: (a) maritime shipping, commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods and any liability arising therefrom; or (b) goods in international transit, except if related to land transport where the risk is located in LT. In BG, LT, LV, PL: Unbound for insurance intermediation. In FI: Only insurers having their head office in the EU or having their branch in FI may offer direct insurance (including co-insurance) services. The supply of insurance broker services is subject to a permanent place of business in the EU. At least ½ (one half) of the members of the board of directors and the supervisory board, and the managing director of an insurance company providing statutory pension insurance shall have their place of residence in the EEA, unless the competent authorities have granted an exemption. At least 1 (one) auditor shall have their permanent residence in the EEA. The general agent of an insurance company of Signatory MERCOSUR States must have their place of residence in FI, unless the company has its head office in the EU. In HR: Unbound for direct insurance and direct insurance intermediation services, except: (a) for the supply of life insurance to foreign persons residing in HR; (b) for the supply of non-life insurance HR other than automobile liability to foreign persons residing in HR; and (c) for the supply of non-life insurance for marine, aviation, transport.

Sector or subsector	Description of reservations
	In HU: The supply of direct insurance in the territory of HU by insurance companies not established in the EU is allowed only through a branch office registered in HU. In IT: Unbound for the actuarial profession. Transport insurance of goods, insurance of vehicles as such and liability insurance regarding risks located in IT may be underwritten only by insurance companies established in the EU. This reservation does not apply to international transport involving imports into IT. In SE: The supply of direct insurance is allowed only through an insurance service supplier authorised in SE, provided that the foreign service supplier and the Swedish insurance company belong to the same group of companies or have an agreement of cooperation between them. In ES: Residence or 2 (two) years of experience is required for the actuarial profession. For Mode 2 In AT, BE, BG, CY, CZ, DE, DK, EL, ES, FI, FR, HU, IE, IT, LU, MT, NL, PL, PT, RO, SK, SE, SI: Unbound for intermediation. In BG: For direct insurance, Bulgarian natural and juridical persons, as well as foreign persons who conduct business activity in the territory of BG, may conclude insurance contracts only with suppliers which are licensed to conduct insurance activity in BG with respect to their activity in BG. Insurance compensation resulting from these contracts shall be paid in BG. Unbound for deposit insurance and similar compensations schemes, as well as mandatory insurance schemes, apply. In HR: Unbound for direct insurance and direct insurance intermediation services, except: (a) regarding life insurance, for the ability of foreign persons residing in HR to obtain life insurance; (b) regarding non-life insurance, for the ability of foreign persons residing in HR to obtain non-life insurance other than automobile liability and for personal or property risk insurance that is not available in HR; companies purchasing insurance abroad in connection with investment works abroad including the equipment for those works; for ensuring the return of foreign loans (collateral insurance); personal and property insurance of wholly-owned enterprises and joint ventures which perform an economic activity in a foreign country, if it is in accordance with the regulations of that country or it is required by its registration; ships under construction and overhaul if it is stipulated by the contract concluded with the foreign client (buyer); and (c) for the supply of non-life insurance for marine, aviation and transport. In IT: Transport insurance of goods, insurance of vehicles as such and liability insurance regarding risks located in IT may be underwritten only by insurance companies established in the EU. This reservation does not apply to international transport involving imports into IT.

Sector or subsector	Description of reservations
B. Banking and other financial services (excluding insurance)	For Mode 1 In AT, BE, BG, CZ, DE, DK, EL, ES, FI, FR, HU, IE, IT, LU, NL, PL, PT, SE, SK: Unbound, except for the provision of financial information and financial data processing and for advisory and other auxiliary services excluding intermediation. In BE: Establishment in BE is required for the provision of investment advisory services. In BG: Limitations and conditions relating to the use of telecommunications network may apply. In CY: Unbound, except for trading of transferable securities, for provision of financial information and financial data processing and for advisory and other auxiliary services excluding intermediation. In EE: For acceptance of deposits, authorisation by the Estonian Financial Supervision Authority and registration under Estonian Law as a joint-stock company, a subsidiary or a branch, apply is required. The establishment of a specialised management company is required to perform the activities of management of investment funds and only firms having their registered office in the EU may act as depositories of the assets of investment funds. In HR: Unbound, except for lending, financial leasing, payment and money transmission services, guarantees and commitments, money broking, provision and transfer of financial information and advisory and other auxiliary financial services, excluding intermediation. In LT: The establishment of a specialised management company is required to perform the activities of management of unit trusts and investment companies and only firms having their registered office in the EU may act as depositories of the assets of investment funds. In IE: The provision of investment services or investment advice requires either (a) authorisation in IE, which normally requires that the entity be incorporated or be a partnership or a sole trader, in each case with a head or registered office in IE (authorisation may not be required in certain cases, for example, if a foreign service supplier has no commercial presence in IE and the service is not provided for private individuals); or (b) authorisation in another Member State of the European Union in accordance with Directive 2014/65/EU of the European Parliament and of the Council of 15 May 2014 on markets in financial instruments and amending Directive 2002/92/EC and Directive 2011/61/EU, OJ L 173, 12.6.2014, p. 349. In IT: Unbound for financial salespersons ‘promotori di servizi finanziari’. In LV: Unbound, except for participation in issue of all kinds of securities, for provision of financial information and financial data processing and for advisory and other auxiliary services, excluding intermediation.

Sector or subsector	Description of reservations
	In LT: Commercial presence is required for pension fund management. In MT: Unbound, except for acceptance of deposits, for lending of all types, for provision of financial information and financial data processing and for advisory and other auxiliary services excluding intermediation. In PL: For the provision and transfer of financial information and financial data processing and related software, requirement to use the public telecommunications network or the network of another authorised operator applies. In RO: Unbound for financial leasing, for trading of money market instruments, foreign exchange, derivative products, exchange rate and interest rate instruments, transferable securities and other negotiable instruments and financial assets, for the participation in issuing of all kinds of securities, for asset management and for settlement and clearing services for financial assets. Payments and money transmission services are allowed only through a bank established in RO. In SI: (a) Participation in issue of Treasury bonds, pension fund management: Unbound. (b) Unbound, except for: lending of all types; the acceptance of guarantees and commitments from foreign credit institutions by domestic legal entities and sole proprietors; the provision and transfer of financial information, and financial data processing and related software by suppliers of other financial services; and advisory and other auxiliary financial services relating to banking and other financial services. Members of the Slovenian Stock Exchange must be incorporated in SI or be branches of foreign investment firms or banks. A pension scheme may be provided by a mutual pension fund (which is not a legal entity and is therefore managed by an insurance company, a bank or a pension company), a pension company or an insurance company. Additionally, a pension scheme may also be offered by pension scheme providers established in accordance with the regulations applicable in a Member State of the European Union. For Mode 2 In BG: Limitations and conditions relating to the use of telecommunications network may apply. In PL: For the provision and transfer of financial information and financial data processing and related software, a requirement to use the public telecommunications network or the network of other authorised operator applies.

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Sector or subsector	Description of reservations
8. Health services and social services (only privately-funded services)	EU: Unbound with respect to activities or services forming part of a public retirement plan or statutory system of social security.
A. Hospital services (CPC 9311) C. Residential health facilities other than hospital services (CPC 93193)	For Mode 1 In AT, BE, BG, DE, CY, CZ, DK, EE, EL, ES, FI, FR, HR, IE, IT, LT, LU, LV, MT, NL, PL, PT, RO, SE, SI, SK: Unbound. For Mode 2 None.
D. Social services (CPC 933)	For Mode 1 In AT, BE, BG, CY, CZ, DE, DK, EE, EL, ES, FI, HR, HU, IE, IT, LU, MT, PL, PT, RO, SE, SI, SK: Unbound. In FR: Unbound for social services other than services relating to convalescent and rest houses and old people's homes. For Mode 2 In BE: Unbound except for convalescent and rest houses and old people's homes.
9. Tourism and travel related service	
A. Hotel, restaurants and Catering (CPC 641, 642 and 643) excluding catering in air transport services [1]	For Mode 1 In AT, BE, BG, CY, CZ, DE, DK, EL, ES, FR, IE, IT, LT, LU, LV, MT, NL, PL, PT, RO, SK, SE, SI: Unbound except for catering. In HR: Unbound. For Mode 2 None.

[1] Catering in air transport services is to be found in Services auxiliary to transport under 12.E.a) Ground-handling services (including catering services).

Sector or subsector	Description of reservations
B. Travel agencies and tour operators services (including tour managers) (CPC 7471)	For Mode 1 In BG, CY, HU: Unbound. For Mode 2 None.
C. Tourist guides services (CPC 7472)	For Mode 1 In BG, CY, CZ, HU, IT, LT, MT, PL, SI, SK: Unbound. In FR: Nationality of a Member State of the European Union for the provision of tourist guide services in its territory. In ES: Nationality requirement applies. For Mode 2 None.
10. Recreational, cultural and sporting services (other than audio-visual services)	
A. Entertainment services (including theatre, live bands, circus and discotheque services) (CPC 9619)	For Mode 1 In BE, BG, CY, CZ, DE, DK, EE, EL, ES, FI, FR, HR, HU, IE, IT, LT, LU, LV, MT, NL, PL, PT, RO, SI, SK: Unbound. For Mode 2 In CY, CZ, FI, HR, MT, PL, RO, SI, SK: Unbound. In BG: Unbound, except for theatrical producer, singer group, band and orchestra entertainment services (CPC 96191); services provided by authors, composers, sculptors, entertainers and other individual artists (CPC 96192); and ancillary theatrical services (CPC 96193). In EE: Unbound for other entertainment services (CPC 96199), except for cinema theatre services. In LT, LV: Unbound, except for cinema theatre operation services (part of CPC 96199).

Sector or subsector	Description of reservations
B. News and press agencies services (CPC 962)	For Mode 1 In BG, CY, CZ, HU, LT, PL, RO, SK: Unbound. For Mode 2 In BG, CY, CZ, HU, LT, MT, PL, RO, SI, SK: Unbound.
C. Libraries, archives museums and other cultural services (CPC 963)	For Mode 1 In BE, BG, CY, CZ, DE, DK, EE, EL, ES, FI, FR, HR, HU, IE, IT, LT, LU, LV, MT, NL, PL, PT, RO, SE, SI, SK: Unbound. For Mode 2 In BE, BG, CY, CZ, DE, DK, EL, ES, FI, FR, HR, HU, IE, IT, LU, LV, MT, NL, PL, PT, RO, SE, SI, SK: Unbound.
D. Sporting services (CPC 9641)	For Modes 1 and 2 In AT: Unbound for ski school services and mountain guide services. In BG, CZ, HR, LV, MT, PL, RO, SK: Unbound. For Mode 1 In CY, EE: Unbound.
E. Recreation park and beach services (CPC 96491)	For Modes 1 and 2 None.

Sector or subsector	Description of reservations
11. Transport services	
A. Maritime transport a) International passenger transportation (CPC 7211 except national cabotage transport ([1])). b) International freight transportation (CPC 7212 except national cabotage transport ([2]))	For Modes 1 and 2 EU: None.
D. Road transport a) Passenger transportation (CPC 7121 and 7122) b) Freight transportation (CPC 7123, excluding transportation of postal and courier items on own account ([3]))	For Mode 1 EU: Unbound. For Mode 2 None.
E. Pipeline transport of goods other than fuel ([4]) (CPC 7139)	For Mode 1 EU: Unbound. For Mode 2 In AT, BE, BG, CY, CZ, DE, DK, EE, EL, ES, FI, FR, IE, IT, LU, LV, MT, NL, PL, PT, RO, SK, SE, SI: Unbound.

([1]) Without prejudice to the scope of activities which may be considered as cabotage under the relevant national legislation, this list does not include national cabotage transport, which is assumed to cover transportation of passengers or goods between a port or point located in a Member State of the European Union and another port or point located in the same Member State of the European Union, including on its continental shelf as provided in the UNCLOS and traffic originating and terminating in the same port or point located in a Member State of the European Union.

([2]) Without prejudice to the scope of activities which may be considered as cabotage under the relevant national legislation, this list does not include national cabotage transport, which is assumed to cover transportation of passengers or goods between a port or point located in a Member State of the European Union and another port or point located in the same Member State of European Union, including on its continental shelf as provided in the UNCLOS and traffic originating and terminating in the same port or point located in a Member State of the European Union.

([3]) Part of CPC 71235, which is to be found in Communication services under 2.A. Postal and courier services.

([4]) Pipeline transportation of fuels is to be found in Energy services under 14.B.

Sector or subsector	Description of reservations
12. Services auxiliary to transport [1]	
A. Services auxiliary to maritime transport a) Maritime cargo handling services b) Storage and warehousing services (part of CPC 742) c) Customs clearance services d) Container station and depot Services e) Maritime agency services f) Maritime freight forwarding services g) Rental of vessels with crew (CPC 7213) h) Pushing and towing services (CPC 7214) i) Supporting services for maritime transport (part of CPC 745) j) Other supporting and auxiliary services (part of CPC 749)	For Mode 1 EU: Unbound for maritime cargo handling services and pushing and towing services. EU: None, except residency requirement for customs clearance services. In AT, BG, CY, CZ, DE, EE, HU, LT, MT, PL, RO, SE, SI, SK: Unbound for rental of vessels with crew. In HR: Unbound, except for freight transport agency services. For Mode 2 None.

[1] Does not include maintenance and repair services of transport equipment, which are to be found in Business services under 1.F.l) 1. Maintenance and repair of vessels to 1. F. l) 4 Maintenance and repair of aircraft and parts thereof.

Sector or subsector	Description of reservations
C. Services auxiliary to rail transport a) Cargo-handling services (part of CPC 741) b) Storage and warehouse services (part of CPC 742) c) Freight transport agency services (part of CPC 748) d) Pushing and towing services (CPC 7113) e) Supporting services for rail transport services (CPC 743) f) Other supporting and auxiliary services (part of CPC 749)	For Mode 1 EU: Unbound for pushing and towing services. In HR: Unbound, except for freight transport agency services. For Mode 2 None.
D. Services auxiliary to road transport a) Cargo-handling services (part of CPC 741) b) Storage and warehouse services (part of CPC 742) c) Freight transport agency services (part of CPC 748) d) Rental of commercial road vehicles with operators (CPC 7124) e) Supporting services for road transport (CPC 744) f) Other supporting and auxiliary services (part of CPC 749)	For Mode 1 In AT, BG, CY, CZ, EE, HU, LT, LV, MT, PL, RO, SE, SI, SK: Unbound for rental of commercial road vehicles with operators. In HR: Unbound, except for freight transport agency services and supporting services for road transport. For Mode 2 None.

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Sector or subsector	Description of reservations
E. Services auxiliary to air transport services	
a) Ground-handling services (including catering services)	For Mode 1 EU: Unbound, except for catering. For Mode 2 In BG, CY, CZ, HR, HU, MT, PL, RO, SI, SK: Unbound.
b) Storage and warehouse services (part of CPC 742)	For Modes 1 and 2 None.
c) Freight transport agency services (part of CPC 748)	For Modes 1 and 2 None.
F. Services auxiliary to pipeline transport of goods other than fuel [1] a) Storage and warehouse services of goods other than fuel transported by pipelines (part of CPC 742)	For Mode 1 In AT, BE, BG, CY, CZ, DE, DK, EL, ES, FI, FR, HR, IE, IT, LT, LU, MT, NL, PL, PT, RO, SE, SI, SK: Unbound. For Mode 2 None.

[1] Services auxiliary to pipeline transportation of fuels are to be found in Energy services under 14.C Storage and warehouse services of fuels transported through pipelines.

Sector or subsector	Description of reservations
13. Other transport services	
Provision of combined transport service	In all Member States of the European Union except AT, BG, CY, CZ, EE, HU, LT, LV, MT, PL, RO, SE, SI, SK: None, without prejudice to the limitations inscribed in this list affecting any given mode of transport. In AT, BG, CY, CZ, EE, HR, HU, LT, LV, MT, PL, RO, SE, SI, SK: Unbound.
14. Energy services	
A. Services incidental to mining (CPC 883) ([1])	For Modes 1 and 2 None. In SI: The exploration for and exploitation of mineral resources, including regulated mining services, are subject to establishment in or citizenship of the EEA, the Swiss Confederation or an OECD Member or of a third country on condition of material reciprocity. Compliance with the condition of reciprocity is verified by the Ministry responsible for mining. In SK: For mining, activities related to mining and geological activity, incorporation is required (no branching).
B. Pipeline transportation of fuels (CPC 7131)	For Mode 1 EU: Unbound. For Mode 2 In AT, BE, BG, CY, CZ, DE, DK, EE, EL, ES, FI, FR, IE, IT, LU, LV, MT, NL, PL, PT, RO, SE, SI, SK: Unbound.

([1]) Includes the following services rendered on a fee or contract basis: advisory and consulting services relating to mining, on-land site preparation, on-land rig installation, drilling, drilling bits services, casing and tubular services, mud engineering and supply, solids control, fishing and downhole special operations, wellsite geology and drilling control, core taking, well testing, wireline services, supply and operation of completion fluids (brines) supply and installation of completion devices, cementing (pressure pumping), stimulation services (fracturing, acidising and pressure pumping), workover and well repair services and plugging and abandoning of wells.
Does not include direct access to or exploitation of natural resources.
Does not include site preparation work for mining of resources other than oil and gas (CPC 5115), which is to be found under 3. Construction and related engineering services.

Sector or subsector	Description of reservations
C. Storage and warehouse services of fuels transported through pipelines (part of CPC 742)	For Mode 1 In AT, BE, BG, CY, CZ, DE, DK, EL, ES, FI, FR, HR, IE, IT, LT, LU, MT, NL, PL, PT, RO, SE, SI, SK: Unbound. For Mode 2 None.
D. Wholesale trade services of solid, liquid and gaseous fuels and related products (CPC 62271) and wholesale trade services of electricity, steam and hot water	For Mode 1 EU: Unbound for wholesale trade services of electricity, steam and hot water. In SK: Unbound for direct branching (incorporation is required) for liquid and gaseous fuels. For Mode 2 None.
E. Retailing services of motor fuel (CPC 613)	For Mode 1 EU: Unbound. For Mode 2 None.
F. Retail sales of fuel oil, bottled gas, coal and wood (CPC 63297) and retailing services of electricity, (non-bottled) gas, steam and hot water	For Mode 1 EU: Unbound for retailing services of electricity, (non-bottled) gas, steam and hot water. In BE, BG, CY, CZ, DE, DK, EL, ES, FR, IE, IT, LU, MT, NL, PL, PT, SK: For retail sales of fuel oil, bottled gas, coal and wood, unbound except for mail order (none for mail order). For Mode 2 None.

Sector or subsector	Description of reservations
G. Services incidental to energy distribution (CPC 887)	For Mode 1 EU: Unbound, except for consultancy services (none for consultancy services). For Mode 2 None.
15. Other services not included elsewhere	
a) Washing, cleaning and dyeing services (CPC 9701)	For Mode 1 EU: Unbound. For Mode 2 None.
b) Hairdressing services (CPC 97021)	For Mode 1 EU: Unbound. For Mode 2 None.
c) Cosmetic treatment, manicuring and pedicuring services (CPC 97022)	For Mode 1 EU: Unbound. For Mode 2 None.
d) Other beauty treatment services not elsewhere classified (CPC 97029)	For Mode 1 EU: Unbound. For Mode 2 None.

ELI: http://data.europa.eu/eli/agree_internation/2026/184/oj

Sector or subsector	Description of reservations
e) Spa services and non therapeutical massages, to the extent that they are provided as relaxation physical well-being services and not for medical or rehabilitation purposes [1] (CPC ver. 1.0 97230)	For Mode 1 EU: Unbound. For Mode 2 None.
g) Telecommunications connection services (CPC 7543)	For Modes 1 and 2 None.

[1] Therapeutical massages and thermal cure services are to be found in 1.A.h Medical (including psychologists) and dental services and 1.A.j 2. Services provided by nurses, physiotherapists and paramedical personnel. Services provided by nurses, physiotherapists and paramedical personnel and health services are to be found in 8.A Hospital services and 8.C Residential health facilities other than hospital services.

ELI: http://data.europa.eu/eli/agree_internation/2026/184/oj

ANNEX 10-B

EUROPEAN UNION

LIST OF COMMITMENTS ON ESTABLISHMENT IN CONFORMITY WITH ARTICLES 10.3 AND 10.4

1. The list of commitments in this Annex indicates the economic activities liberalised pursuant to Articles 10.3 and 10.4 and specifies the market access and national treatment limitations that apply to enterprises and investors of MERCOSUR in those activities by means of reservations. The list in this Annex is composed of two columns containing the following elements, respectively:

   (a) the sector or subsector in which the commitment is undertaken by the European Union, and the scope of liberalisation to which the reservations apply; and

   (b) a description of the applicable reservations.

2. Establishment in sectors or subsectors covered by this Agreement and not mentioned in the list in this Annex is not committed.

3. For the purposes of this Annex, when identifying individual sectors and subsectors:

   (a) 'CPC' means the Provisional Central Products Classification as defined in Article 1.3(c);

   (b) 'CPC ver. 1.0' means the Central Products Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N° 77, CPC ver 1.0, 1998; and

   (c) 'ISIC rev 3.1' means the International Standard Industrial Classification of all Economic Activities as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N° 4, ISIC REV 3.1, 2002.

4. The list in this Annex does not include measures relating to qualification requirements and procedures, technical standards and licensing requirements and procedures if they do not constitute a market access or a national treatment limitation within the meaning of Article 10.3 or Article 10.4 respectively. Those measures (for example, need to obtain a licence, universal service obligations, need to obtain recognition of qualifications in regulated sectors, need to pass specific examinations, including language examinations, and non-discriminatory requirement that certain activities may not be carried out in environmental protected zones or areas of particular historic and artistic interest), even if not listed, apply in any case to enterprises and investors of a Signatory MERCOSUR State.

5. The European Union takes commitments with respect to market access commitments as set out in Article 10.3(1), differentiated by its Member States, if applicable.

6. For greater certainty, for the European Union, the obligation to grant national treatment does not entail the requirement to extend to natural or juridical persons of a Signatory MERCOSUR State the treatment granted in a Member State of the European Union, pursuant to the Treaty on the Functioning of the European Union, or to any measure adopted pursuant to that Treaty, including the implementation of that Treaty or measures in the Member States of the European Union, to:

   (a) natural persons or residents of a Member State of the European Union; or

   (b) juridical persons constituted or organised under the law of another Member State of the European Union or that of the European Union and having their registered office, central administration or principal place of business in a Member State of the European Union.

   Such national treatment is granted to juridical persons which are constituted or organised under the law of a Member State of the European Union or that of the European Union and have their registered office, central administration or principal place of business in a Member State of the European Union, including those which are owned or controlled by natural or juridical persons of a Signatory MERCOSUR State.

7. The following abbreviations are used in the list in this Annex:
   — EU European Union, including all its Member States
   — EEA European Economic Area
   — AT Austria
   — BE Belgium
   — BG Bulgaria
   — CY Cyprus
   — CZ Czechia
   — DE Germany
   — DK Denmark
   — EE Estonia
   — EL Greece
   — ES Spain
   — FI Finland
   — FR France
   — HR Croatia
   — HU Hungary
   — IE Ireland
   — IT Italy
   — LV Latvia
   — LT Lithuania
   — LU Luxembourg
   — MT Malta
   — NL The Netherlands
   — PL Poland
   — PT Portugal
   — RO Romania
   — SK Slovak Republic
   — SI Slovenia
   — SE Sweden

Sector or subsector	Description of reservations
ALL SECTORS	Real estate In all Member States of the European Union except AT, BG, CY, CZ, DE, DK, EE, EL, FI, HU, IE, IT, LV, LT, MT, PL, RO, SI, SK, ES: None. In AT: The acquisition, purchase as well as rent or lease of real estate by foreign natural persons and juridical persons requires an authorisation by the competent regional authorities ('Länder') which will consider whether important economic, social or cultural interests are affected or not. In BG: Foreign natural and juridical persons (including branches thereof) cannot acquire ownership of land. Bulgarian juridical persons with foreign participation cannot acquire ownership of agricultural land. Foreign juridical persons and foreign citizens with permanent residence abroad can acquire ownership of buildings and limited property rights [1] of real estate, subject to the permission of the Ministry of Finance. The permission requirement does not apply to persons who have made investments in Bulgaria. Foreign citizens with permanent residence abroad, foreign juridical persons and enterprises in which foreign participation ensures a majority in adopting decisions or blocks the adoption of decisions, can acquire real estate property rights in specific geographic regions designated by the Council of Ministers, subject to permission. In CY: Unbound. In CZ: Agricultural and forest land can be acquired by foreign natural and juridical persons with permanent residence in Czechia. Specific rules apply to the agricultural and forest land in state ownership. In DE: Certain conditions of reciprocity may apply. In DK: Limitations on real estate purchase by non-resident physical and legal entities. Limitations on agricultural estate purchased by foreign physical and legal entities. In EE: Unbound for acquisition of agricultural and forest land [2]. In EL: According to Law No. 1892/90, permission from the Minister of Defence is needed for a citizen to acquire land in areas near borders. In FI: (Åland Islands): Restrictions on the right of natural persons who do not enjoy regional citizenship in Åland, and of juridical persons, to acquire and hold real property on the Åland Islands without permission by the competent authorities of the islands. Restrictions on the right of establishment and the right to provide services by natural persons who do not enjoy regional citizenship in Åland, or by any juridical person, without permission by the competent authorities of the Åland Islands. In HR: Unbound for acquisition of real estate by service suppliers not established and incorporated in Croatia. Acquisition of real estate necessary for the supply of services by companies established and incorporated in Croatia as legal persons is allowed. Acquisition of real estate necessary for the supply of services by branches requires the approval of the Ministry of Justice. Agricultural land cannot be acquired by foreigners.

[1] The Bulgarian property law recognises the following limited property rights: right to use, right to build, right to raise a superstructure and servitudes.
[2] As regards services sectors, these limitations do not go beyond the limitations reflected in the existing GATS commitments.

Sector or subsector	Description of reservations
	In HU: Limitations on acquisition of land and real estate by foreign investors ([1]).
	In IE: Prior written consent of the Land Commission is necessary for the acquisition of any interest in Irish land by domestic or foreign companies or foreign nationals. Where such land is for industrial use (other than agricultural industry), this requirement is waived subject to certification to this effect from the Minister for Enterprise, Trade and Employment. This law does not apply to land within the boundaries of cities and towns.
	In IT: The purchase of real estate by foreign natural and juridical persons is subject to a condition of reciprocity.
	In LV: Acquisition of land is unbound; land lease not exceeding 99 (ninety-nine) years is permitted.
	In LT: Acquisition of land is unbound ([2]).
	In MT: The requirements of Maltese laws and regulations regarding acquisition of real property shall continue to apply.
	In PL: Acquisition of real estate, direct or indirect, by foreigners (a natural or foreign legal person) requires permission. Acquisition of state-owned property is unbound (for example the regulations governing the privatisation process).
	In RO: Natural persons not having Romanian citizenship and residence in Romania, as well as legal persons not having Romanian nationality and their headquarters in Romania, cannot acquire ownership over any kind of land plots, through *inter vivos* acts.
	In SI: Juridical persons, established in Slovenia with foreign capital participation, may acquire real estate in the territory of Slovenia. Branches ([3]) established in Slovenia by foreign persons may only acquire real estate, except land, necessary for the conduct of the economic activities for which they are established.
	In SK: Limitations on real estate acquisition by foreign physical and legal entities. Foreign entities may acquire real property through establishment of Slovak legal entities or participation in joint ventures. Unbound for land, including for example natural resources, lakes, rivers, public roads.
	In ES: foreign investment in activities directly related to real estate investments of diplomatic missions by States that are not members of the EU require an administrative authorisation from the Spanish Council of Ministers, unless there is a reciprocal liberalisation agreement in place.

([1]) As regards services sectors, these limitations do not go beyond the limitations reflected in the existing GATS commitments.
([2]) As regards services sectors, these limitations do not go beyond the limitations reflected in the existing GATS commitments.
([3]) According to the Law on Commercial Companies, a branch established in Slovenia is not considered a juridical person, but as regards its operation, its treatment is equal to that of a subsidiary, which is in line with Article XXVIII paragraph (g) of GATS.

Sector or subsector	Description of reservations
ALL SECTORS	Public utilities EU: Services considered as public utilities at a national or local level may be subject to public monopolies or to exclusive rights granted to private operators ([1]), ([2]).
ALL SECTORS	Types of establishment EU: Treatment accorded to subsidiaries (of juridical persons of a Signatory MERCOSUR State) formed in accordance with the law of the Member States of the European Union and having their registered office, central administration or principal place of business within the Union is not extended to branches or agencies established in the Member States of the European Union by juridical persons of a Signatory MERCOSUR State ([3]). In BG: The establishment of foreign service suppliers, including joint ventures, may only take the form of limited liability company or joint stock company with at least two shareholders. Establishment of branches is subject to authorisation. Unbound for representative offices. Representative offices may not engage in economic activity. In enterprises where the public (state or municipal) share in the equity capital exceeds 30 % (thirty per cent), the transfer of these shares to third parties needs authorisation. In CY: full admission to the Bar is required for the practice of legal services in respect of domestic (EU and Member States of the European Union) law, including representation before courts. Residency (commercial presence) and EU nationality is required in order to obtain full admission to the Bar. Only advocates enrolled in the Bar may be partners or shareholders or members of the Board of Directors in a law company in Cyprus. In EE: At least half of the members of the management board shall have their residence in the EU.

([1]) Public utilities exist in sectors such as related scientific and technical consulting services, research and development services on social sciences and humanities, technical testing and analysis services, environmental services, health services, transport services and services auxiliary to all modes of transport. Exclusive rights on such services are often granted to private operators, for instance operators with concessions from public authorities, subject to specific service obligations. Given that public utilities often also exist at the sub-central level, detailed and exhaustive sector-specific listing is not practical.

([2]) This limitation does not apply to telecommunications services and to computer and related services.

([3]) In accordance with Article 54 of the TFEU, these subsidiaries are considered as juridical persons of the EU. To the extent that they have a continuous and effective link with the economy of the EU, they are beneficiaries of the EU internal market, which includes, among others, the freedom to establish and to provide services in all Member States of the European Union.

Sector or subsector	Description of reservations
	In FI: A national of a Signatory MERCOSUR State carrying out trade as a partner in a Finnish limited or general partnership needs a trade permit and has to be permanently resident in the EU. For all sectors except telecommunications services, nationality and residency are required for at least half of the ordinary and deputy members of the board of directors and for the managing director; however, exemptions may be granted to certain companies. For telecommunications services, permanent residency is required for half of the founders and half of the members of the board of directors and for the managing director. If the founder is a juridical person, that juridical person is also subject to a residency requirement. If an organisation of a Signatory MERCOSUR State intends to carry on business or trade by establishing a branch in Finland, a trade permit is required. A permission to act as a founder of a limited company is required for an organisation of a Signatory MERCOSUR State or a natural person who is not a citizen of the EU.
	In FR: The managing director of an industrial, commercial or artisanal activity, if not a holder of a residency permit, needs a specific authorisation.
	In HU: Commercial presence should take the form of limited liability company, joint-stock company or representative office. Initial entry as branch is not permitted, except for financial services.
	In IT: Access to industrial, commercial and artisanal activities is subject to a residence permit and specific authorisation to pursue the activities.
	In BG, PL: The scope of operations of a representative office may only encompass advertising and promotion of the foreign parent company represented by the office.
	In PL: With the exception of financial services, unbound for branches. Investors of a Signatory MERCOSUR State can undertake and conduct economic activity only in the form of a limited partnership, limited joint-stock partnership, limited liability company and joint-stock company (in the case of legal services, only in the form of registered partnership and limited partnership). Foreign service suppliers may set up representative offices with their seat in Poland. The scope of action of a representative office may only encompass carrying out activity to advertise and promote the foreign service suppliers.

Sector or subsector	Description of reservations
	In RO: The sole administrator or the chairman of the board of administration as well as half of the total number of administrators of the commercial companies shall be Romanian citizens unless otherwise stipulated in the company contract or its statutes. The majority of the commercial companies' auditors and their deputies shall be Romanian citizens. In SE: A foreign company, which has not established a legal entity in Sweden or is conducting its business through a commercial agent, shall conduct its commercial operations through a branch, registered in Sweden, with independent management and separate accounts. The managing director and the vice-managing director, of the branch, must reside in the EEA. A natural person not resident in the EEA, who conducts commercial operations in Sweden, shall appoint and register a resident representative responsible for the operations in Sweden. Separate accounts shall be kept for the operations in Sweden. The competent authority may in individual cases grant exemptions from the branch and residency requirements. Building projects with duration of less than 1 (one) year, conducted by a company located or a natural person residing outside the EEA, are exempted from the requirements of establishing a branch or appointing a resident representative. A limited liability company may be established in Sweden by a natural person resident within the EEA, by a Swedish legal person or by a legal person that has been formed according to the law in a state within the EEA and that has its registered office, headquarters or principal place of business within the EEA. A partnership may be a founder only if all owners with unlimited personal liability are resident within the EEA. Founders outside the EEA may apply for permission from the competent authority. For limited liability companies and co-operative economic associations, at least 50 % (fifty per cent) of the members of the board of directors, at least 50 % (fifty per cent) of the deputy board members, the managing director, the vice-managing director, and at least one of the persons authorised to sign for the company, if any, must reside within the EEA. The competent authority may grant exemptions from this requirement. If none of the company's or society's representatives reside in Sweden, the board must appoint and register a person resident in Sweden, who has been authorised to act as an address for service on behalf of the company or society. Corresponding conditions apply to the establishment of all other types of legal entities. In SK: A natural person of a Signatory MERCOSUR State whose name is to be registered in the Commercial Register as a person authorised to act on behalf of the entrepreneur is required to submit residence permit for the Slovak Republic.
ALL SECTORS	Investment EU: Unbound with respect to activities or services forming part of a public retirement plan or statutory system of social security. In BG: In enterprises where the public (state or municipal) share in the equity capital exceeds 30 % (thirty per cent), the transfer of these shares to third parties needs authorisation. Certain economic activities related to the exploitation or use of state or public property are subject to concessions granted under the provisions of the Concessions Act. Foreign investors cannot participate in privatisation. Foreign investors and Bulgarian juridical persons with controlling foreign participation require permission for: a) prospecting, development or extraction of natural resources from the territorial seas, the continental shelf or the exclusive economic zone; and b) acquisition of a controlling equity interest in companies engaged in any of the activities specified under 'a)'.

Sector or subsector	Description of reservations
	In CY: Entities with foreign participation must have paid up capital commensurate with their finance requirements and non-residents must finance their contribution through the importation of foreign exchange. If the non-resident participation exceeds 24 % (twenty-four per cent), any additional financing for working capital requirements or otherwise should be raised from local and foreign sources in proportion to the participation of residents and non-residents in the entity's equity. In the case of branches of foreign companies, all capital for the initial investment must be provided from foreign sources. Borrowing from local sources is only permitted after the initial implementation of the project, for financing working capital requirements. In FI: Acquisition of shares by foreign owners giving more than one third of the voting rights of a major Finnish company or a major business undertaking (with more than 1 000 (one thousand) employees, with a turnover exceeding 168 (one hundred and sixty eight) million Euros or with a balance sheet total [1] exceeding 168 (one hundred and sixty eight million Euros is subject to confirmation by the Finnish authorities. This confirmation may be denied only if an important national interest would be jeopardised. These limitations do not apply to telecommunications services. In FR: Pursuant to articles L151-1 and R153-1 sec of the financial and monetary code, foreign investments in France in sectors listed in article R153-2 of the financial and monetary code are subject to prior approval from the Minister for the Economy. France reserves the right to limit foreign participation in newly privatised companies to a variable amount, determined by the government of France on a case by case basis, of the equity offered to the public. In HU: Unbound for foreign participation in newly privatised companies. In IT: Exclusive rights may be granted to or maintained in respect of newly privatised companies. Voting rights in newly privatised companies may be restricted in some cases. For a period of 5 (five) years from the date of entry into force of this Agreement, the acquisition of large equity stakes of companies operating in the fields of defence, transport services, telecommunications and energy may be subject to the approval of the competent authorities. In LT: Enterprises of strategic importance to national security which must belong to the State by the right of ownership (proportion of capital which may be held by private national or foreign persons conforming to national security interests, with respect to investment in enterprises, sectors and facilities of strategic importance to national security and procedures and criteria for determination of conformity of potential national investors and potential enterprise participants, among others). In MT: Companies with the participation of non-resident juridical or natural persons require a minimum share capital of which 50 % (fifty per cent) has to be paid up. The non-resident percentage of the equity is to be paid for with funds emanating from abroad. In terms of the Section 17 of the Exchange Control Act, non-residents of Malta, wishing to supply any service through commercial presence in Malta, may do so only by registering a local company with the prior permission of the Central Bank of Malta.

[1] Total sum of assets, or total sum of debts plus capital.

Sector or subsector	Description of reservations
	In PT: Foreign participation in newly privatised companies may be limited to a variable amount, determined by the Government of Portugal on a case by case basis, of the equity offered to the public. In SI: For financial services, authorisation is issued by the authorities indicated in sector specific commitments and according to conditions indicated in sector specific commitments. There are no limitations on establishment of a new business establishment ('greenfield' investments).
ALL SECTORS	Geographical zones In FI: In the Åland Islands, limitations on the right of establishment by natural persons who do not enjoy regional citizenship in Åland or by any juridical person.
1. AGRICULTURE, HUNTING, FORESTRY	
A. Agriculture, hunting (ISIC rev 3.1: 011, 012, 013, 014, 015) excluding advisory and consultancy services ([1])	EU: Quantitative restrictions apply to the production of agricultural products. In AT, HR, HU, MT, RO: Unbound for agricultural activities. In CY: The participation of investors of a Signatory MERCOSUR State is allowed only up to 49 % (forty-nine per cent). In FI: Only EEA nationals residing in the reindeer herding area may own reindeer and exercise reindeer husbandry. Exclusive rights may be granted. In FR: The establishment of farms and agricultural co-operatives by non-EU investors is subject to authorisation. In IE: Establishment by residents of a Signatory MERCOSUR State in flour milling activities is subject to authorisation. In SE: Only Sami people may own and exercise reindeer husbandry.
B. Forestry and logging (ISIC rev 3.1: 020) excluding advisory and consultancy services ([2])	In BG: Unbound for logging activities.

([1]) Advisory and consultancy services related to agriculture, hunting, forestry and fishing are to be found in BUSINESS SERVICES under 6.F.f) and 6.F.g).
([2]) Advisory and consultancy services related to agriculture, hunting, forestry and fishing are to be found in BUSINESS SERVICES under 6.F.f) and 6.F.g).

Sector or subsector	Description of reservations
2. FISHING AND AQUACULTURE (ISIC rev. 3.1: 0501, 0502) excluding advisory and consultancy services (1)	EU: Unbound.
3. MINING AND QUARRYING A. Mining of coal and lignite; extraction of peat (ISIC rev 3.1: 10) B. Extraction of crude petroleum and natural gas (2) (ISIC rev 3.1: 1110) C. Mining of metal ores (ISIC rev 3.1: 13) D. Other mining and quarrying (ISIC rev 3.1: 14)	EU: Unbound for juridical persons controlled by natural or juridical persons of a non-EU country which accounts for more than 5 % (five per cent) of the EU's oil or natural gas imports. Unbound for direct branching (incorporation is required). EU: Reservation on prospection, exploration and exploitation of hydrocarbons: in accordance with Directive 94/22/EC of the European Parliament and of the Council of 30 May 1994 on the conditions for granting and using authorisations for the prospection, exploration and production of hydrocarbons, OJ L 164, 30.6.1994, p. 3, whenever it appears that a third country is not granting EU entities as regards access to and exercise of these activities treatment comparable to that which the EU grants to entities from that country, the Council could, on a proposal of the Commission, authorise a Member State of the European Union to refuse authorisation to an entity which is effectively controlled by the third country concerned or by nationals of that country (reciprocity). EU: Unbound for extraction of crude petroleum and natural gas. In BG, HU, LT, MT, CZ, SK, CY: Unbound. In ES: Reservation on investment originating in non-EU countries in strategic minerals. In DK: The right of exploration and production of hydrocarbons and geothermal potential is subject to a concession by the Danish Minister for Economic and Business Affairs. State participation is required in exploration for production of hydrocarbons. The state can require a licence holder to enter into an unitisation agreement with other licence-holders, who have a concession for an adjacent area. An operator applying for a licence with residence outside Denmark must have a registered office within the territory of the EU. In EL: The right of exploration and exploitation of all minerals, except hydrocarbons, solid fuels, radioactive minerals and geothermal potential is subject to a concession by Greece, after approval of the Council of Ministers.

(1) Advisory and consultancy services related to agriculture, hunting, forestry and fishing are to be found in BUSINESS SERVICES under 6.F.f) and 6.F.g).
(2) Does not include services incidental to mining rendered on a fee or contract basis at oil and gas fields which are to be found in ENERGY SERVICES under 19.A Services incidental to mining.

Sector or subsector	Description of reservations
	In FR: Establishment by a non-resident in extractive industries must be carried out in the form of a French or European subsidiary, whose manager must be resident in France or other Member States of the European Union and declare his or her place of residence to the local prefect authorities. In NL: State participation is required in the production of hydrocarbons. This includes participation in production facilities. The state can require a licence holder to enter into a unitisation agreement with another licence holder who has a concession for an adjacent area. In SI: The exploration for and exploitation of mineral resources, including regulated mining services, are subject to establishment in or citizenship of the EEA, the Swiss Confederation or an OECD Member or of a third country on condition of material reciprocity. Compliance with the condition of reciprocity is verified by the Ministry responsible for mining.
4. MANUFACTURING ([1])	
A. Manufacture of food products and beverages (ISIC rev 3.1: 15)	None.
B. Manufacture of tobacco products (ISIC rev 3.1: 16)	None.
C. Manufacture of textiles (ISIC rev 3.1: 17)	None.
D. Manufacture of wearing apparel; dressing and dyeing of fur (ISIC rev 3.1: 18)	None.

([1]) This sector does not include advisory services incidental to manufacturing, which are to be found in BUSINESS SERVICES under 6.F.h).

Sector or subsector	Description of reservations
E. Tanning and dressing of leather; manufacture of luggage, handbags, saddlery, harness and footwear (ISIC rev 3.1: 19)	None.
F. Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials (ISIC rev 3.1: 20)	None.
G. Manufacture of paper and paper products (ISIC rev 3.1: 21)	None.
H. Publishing, printing and reproduction of recorded media ([1]) (ISIC rev 3.1: 22, excluding publishing and printing on a fee or contract basis ([2]))	In IT: Nationality requirement for owners of publishing and printing companies. In SE: Residency requirement for publisher and owner of publishing or printing company. In HR: Residency requirement.
I. Manufacture of coke oven products (ISIC rev 3.1: 231)	None.
J. Manufacture of refined petroleum products (ISIC rev 3.1: 232)	EU: Unbound for juridical persons controlled by natural or juridical persons of a non-EU country which accounts for more than 5 % (five per cent) of the EU's oil or natural gas imports. Unbound for direct branching (incorporation is required).
K. Manufacture of chemicals and chemical products other than explosives (ISIC rev 3.1: 24 excluding manufacturing of explosives)	None.

([1]) The sector is limited to manufacturing activities. It does not include activities which are audio-visual-related or present a cultural content.
([2]) Publishing and printing on a fee or contract basis is to be found in BUSINESS SERVICES under 6.F.p) Printing and publishing.

Sector or subsector	Description of reservations
L. Manufacture of rubber and plastics products (ISIC rev 3.1: 25)	None.
M. Manufacture of other non-metallic mineral products (ISIC rev 3.1: 26)	None.
N. Manufacture of basic metals (ISIC rev 3.1: 27)	None.
O. Manufacture of fabricated metal products, except machinery and equipment (ISIC rev 3.1: 28)	None.
P. Manufacture of machinery	
a) Manufacture of general purpose machinery (ISIC rev 3.1: 291)	None.
b) Manufacture of special purpose machinery other than weapons and munitions (ISIC rev 3.1: 2921, 2922, 2923, 2924, 2925, 2926, 2929)	None.
c) Manufacture of domestic appliances n.e.c. (ISIC rev 3.1: 293)	None.

Sector or subsector	Description of reservations
d) Manufacture of office, accounting and computing machinery (ISIC rev 3.1: 30)	None.
e) Manufacture of electrical machinery and apparatus n.e.c. (ISIC rev 3.1: 31)	None.
f) Manufacture of radio, television and communication equipment and apparatus (ISIC rev 3.1: 32)	None.
Q. Manufacture of medical, precision and optical instruments, watches and clocks (ISIC rev 3.1: 33)	None.
R. Manufacture of motor vehicles, trailers and semi-trailers (ISIC rev 3.1: 34)	None.
S. Manufacture of other (non-military) transport equipment (ISIC rev 3.1: 35 excluding manufacturing of warships, warplanes and other transport equipment for military use)	None.
T. Manufacture of furniture; manufacturing n.e.c. (ISIC rev 3.1: 361, 369)	None.
U. Recycling (ISIC rev 3.1: 37)	None.

Sector or subsector	Description of reservations
5. PRODUCTION; TRANSMISSION AND DISTRIBUTION ON OWN ACCOUNT OF ELECTRICITY, GAS, STEAM AND HOT WATER (EXCLUDING NUCLEAR BASED ELECTRICITY GENERATION)	
A. Production of electricity; transmission and distribution of electricity on own account (part of ISIC rev 3.1: 4010) ([1])	EU: Unbound.
B. Manufacture of gas; distribution of gaseous fuels through mains on own account (part of ISIC rev 3.1: 4020) ([2])	EU: Unbound.
C. Production of steam and hot water; distribution of steam and hot water on own account (part of ISIC rev 3.1: 4030) ([3])	EU: Unbound for juridical persons controlled by natural or juridical persons of a non-EU country which accounts for more than 5 % (five per cent) of the EU's oil or natural gas imports. Unbound for direct branching (incorporation is required). In BG, DE, CZ, HU, LT, MT, SK: Unbound. In AT: Unbound for national treatment. In EL: For solid fuels, radioactive minerals and geothermal energy, an exploration licence may not be granted to non-EU natural or legal persons. The right of exploitation is subject to a concession by Greece, after approval by the Council of Ministers. In FI: Reservation on investment in an enterprise engaged in activities involving nuclear energy or nuclear matter. Unbound for transmission and distribution networks and systems of energy and of steam and hot water. In FR: Unbound with respect to the production of electricity. In LV: State monopoly in the sector of electro energy.

([1]) Does not include operation of electricity transmission and distribution systems on a fee or contract basis, which are to be found in ENERGY SERVICES.
([2]) Does not include transportation of natural gas and gaseous fuels via pipelines, transmission and distribution of gas on a fee or contract basis and sales of natural gas and gaseous fuels, which are to be found in ENERGY SERVICES.
([3]) Does not include transmission and distribution of steam and hot water on a fee or contract basis and sales of steam and hot water, which are to be found in ENERGY SERVICES.

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Sector or subsector	Description of reservations
6. BUSINESS SERVICES	
A. Professional services	
a) Legal services (CPC 861) [1] excluding legal advisory and legal documentations and certification services provided by legal professionals entrusted with public functions, such as notaries, 'huissiers de justice' or other 'officiers publics et ministériels'.	In AT, ES, EL, LT, MT, PL, SK: Full admission to the Bar, required for the practice of domestic (EU and Member State of the European Union) law, is subject to a nationality requirement. In SK coupled with residency requirement in SK. In AT: Lawyers from a Signatory MERCOSUR State (who must be fully qualified in a Signatory MERCOSUR State) equity participation and shares in the operating results of any law firm may not exceed 25 % (twenty-five per cent). They may not have decisive influence in decision-making. In BE: Full admission to the Bar required for legal representation services, is subject to a nationality requirement. Exemption can be granted under specific conditions (among others residency requirement and reciprocity). Quotas apply for representation before the 'Cour de cassation' in non-criminal cases. In CY: Nationality requirement and residency requirement applies for the provision of legal services and full admission to Bar is required. Full admission to the Bar, is subject to a nationality requirement, coupled with a residency requirement. Only advocates enrolled in the Bar may be partners or shareholders or members of the Board of Directors in a law company in Cyprus. In HR: Representation of parties before courts can be practised only by the members of the Bar Council of Croatia (Croatian title: 'odvjetnici'). Citizenship requirement for membership in the Bar Council.

[1] Includes legal advisory services, legal representational services, legal arbitration and conciliation or mediation services, and legal documentation and certification services. Provision of legal services is only authorised in respect of public international law, EU law and the law of any jurisdiction where the service supplier or its personnel is qualified to practice as a lawyer, and, like the provision of other services, is subject to licensing requirements and procedures applicable in the Member States of the European Union. For lawyers providing legal services in respect of public international law and foreign law, these licensing requirements and procedures may take, among others, the form of compliance with local codes of ethics, use of home title (unless recognition with the host title has been obtained), insurance requirements, simple registration with the host country Bar or a simplified admission to the host country Bar through an aptitude test and a legal or professional domicile in the host country. Legal services in respect of EU law shall in principle be carried out by or through a fully qualified lawyer admitted to the Bar in a Member State of the European Union acting personally, and legal services in respect of the law of a Member State of the European Union shall in principle be carried out by or through a fully qualified lawyer admitted to the Bar in that Member State of the European Union acting personally. Full admission to the Bar in the relevant Member State of the European Union might therefore be necessary for representation before courts and other competent authorities in the EU since it involves the practice of EU and national procedural law. However, in some Member States of the European Union, foreign lawyers not fully admitted to the Bar are allowed to represent in civil proceedings a party being a national of or belonging to the State in which the lawyer is entitled to practise.

Sector or subsector	Description of reservations
	In DK: Only lawyers with a Danish licence to practise and law firms registered in Denmark may own shares in a Danish law firm. Only lawyers with a Danish licence to practise may sit on the board or be part of the management of a Danish law firm. Requirement of a Danish legal examination in order to obtain a Danish licence. In FR: Full admission to the Bar is required for the practice of legal services in respect of French domestic law, including representation before courts. Residency (commercial presence) is required in order to obtain full admission to the Bar. To provide legal services in respect of domestic (EU and Member States of the European Union) law, commercial presence may be required to take one of the legal forms which are allowed under national law on a non-discriminatory basis. Some types of legal form ('association d'avocats' and 'société en participation d'avocat') may be reserved exclusively to lawyers fully admitted to the Bar in France, also on a non-discriminatory basis. Representation before the 'Cour de Cassation' and 'Conseil d'État' is subject to quotas. In a law firm providing services in respect of French or EU law, shareholding and voting rights may be subject to quantitative restrictions related to the professional activity of the partners. In HU: Commercial presence should take the form of partnership with a Hungarian barrister ('ügyvéd') or a barrister's office ('ügyvédi iroda'), or a representative office. In IE: Full admission to the Bar is required for the practice of legal services in respect of Irish domestic law, including representation before courts. Residency (commercial presence) is required in order to obtain full admission to the Bar. Lawyers in Ireland are divided into two distinct categories: solicitors and barristers. The Law Society of Ireland is the statutory legal professional body that governs admission of solicitors in Ireland. The Honourable Society of King's Inns governs the admission of barristers in Ireland. In PL: While other types of legal form are available for EU lawyers, foreign lawyers only have access to the legal forms of registered partnership and limited partnership. In PT: The recognition of qualifications to practise Portuguese Law is subject to a condition of reciprocity. Nationality requirement for access to the profession of 'solicitadores' and for industrial property agent. Only law firms where the shares belong exclusively to lawyers admitted to the Portuguese Bar can practise in Portugal. In SI: Representing clients before the court against payment is conditioned by commercial presence in Slovenia. A foreign lawyer who has the right to practise law in a foreign country may perform legal services or practise law under the conditions laid down in Article 34a of the Attorneys Act, provided the condition of actual reciprocity is fulfilled. Compliance with the condition of reciprocity is verified by the Ministry of Justice. Commercial presence for appointed attorneys by the Slovene Bar Association is restricted to sole proprietorship, law firm with limited liability (partnership) or to a law firm with unlimited liability (partnership) only. The activities of a law firm shall be restricted to the practice of law. Only attorneys may be partners in a law firm. In SE: Admission to the Bar, necessary only for the use of the Swedish title 'advokat', is subject to a residency requirement.

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Sector or subsector	Description of reservations
b) 1. Accounting and bookkeeping services (CPC 86212 other than 'auditing services', CPC 86213, CPC 86219 and CPC 86220)	In AT: Accountants from a Signatory MERCOSUR State (who must be authorised according to the law of a Signatory MERCOSUR State) equity participation and shares in the operating results of any Austrian legal entity may not exceed 25 % (twenty-five per cent), if they are not members of the Austrian Professional Body. In CY: Access is subject to an economic needs test. Main criteria: the employment situation in the subsector. In DK: In order to enter into partnerships with Danish authorised accountants, foreign accountants have to obtain permission from the Danish Business Authority. In FR: Provision through SEL ('société anonyme, à responsabilité limitée ou en commandite par actions'), AGC ('Association de gestion et comptabilité') or SCP ('société en commandite par actions') only.
b) 2. Auditing services (CPC 86211 and 86212 other than accounting services)	In AT: Auditors from a Signatory MERCOSUR State (who must be authorised according to the law of a Signatory MERCOSUR State) equity participation and shares in the operating results of any Austrian legal entity may not exceed 25 % (twenty-five per cent) if they are not members of the Austrian Professional Body. In CY: Special licence is granted to third-country auditors, subject to certain conditions. In CZ and SK: At least 60 % (sixty per cent) of capital share or voting rights are reserved to nationals. In DK: In order to enter into partnerships with Danish authorised accountants, foreign accountants have to obtain permission from the Danish Commerce and Companies Agency. In FI: Residency requirement for at least one of the auditors of a Finnish limited liability company and of companies which are under the obligation to carry out an audit. An auditor must be a locally-licensed auditor or a locally-licensed audit firm. In FR: For statutory audits, provision through any company form except SNC ('société en noms collectifs') and SCS ('société en commandite simple'). In HR: None, except that auditing can be performed only by legal persons. In LV: The owner of shares or the head of a firm should be qualified as a sworn auditor in Latvia. In a commercial company of sworn auditors more than 50 % (fifty per cent) of the voting capital shares shall be owned by sworn auditors or commercial companies of sworn auditors of the EU.

Sector or subsector	Description of reservations
	In LT: Not less than 75 % (seventy-five per cent) of shares should belong to auditors or auditing companies of the EU. In PL: Audit firms may be established only in certain Polish legal forms with a seat in the EU. In RO: Unbound. In SE: Only auditors approved in Sweden, authorised auditors and registered auditing firms may perform statutory auditing services in certain legal entities, including in all limited companies, as well as natural persons. Only auditors approved in Sweden and registered public accounting firms may be shareholders or form partnerships in companies which practise qualified auditing (for official purposes). Residency within the EEA is required for authorisation or approval. The titles of 'approved auditor' and 'authorised auditor' may only be used by auditors approved or authorised in Sweden. Auditors of co-operative economic associations and certain other enterprises who are not authorised or approved accountants must be resident within the EEA. The competent authority may grant exemptions from this requirement. In SI: Commercial presence should take the form of a juridical person. A third-country audit entity may hold shares or form partnerships in Slovenian audit companies if, under the law of the country in which the third-country audit entity is incorporated, Slovenian audit companies may hold shares or form partnership in an audit entity in that country. A permanent residency in Slovenia is required for at least one member of the management board of an audit company established in Slovenia. In ES: Nationality requirement for statutory auditors and for administrators, directors and partners of companies other than those covered by Directive 2006/43/EC of the European Parliament and of the Council of 17 May 2006 on statutory audits of annual accounts and consolidated accounts, amending Council Directives 78/660/EEC and 83/349/EEC and repealing Council Directive 84/253/EEC, OJ L 157, 9.6.2006, p. 87.
c) Taxation advisory services (CPC 863) [1]	In AT: Tax advisors from a Signatory MERCOSUR State (who must be authorised according to the law of a Signatory MERCOSUR State) equity participation and shares in the operating results of any Austrian legal entity may not exceed 25 % (twenty-five per cent), if they are not members of the Austrian Professional Body. In CY: Access is subject to an economic needs test. Main criteria: the employment situation in the subsector. In FR: Provision through SEL ('société anonyme, à responsabilité limitée ou en commandite par actions') or SCP ('société anonyme, à responsabilité limitée ou en commandite par actions') only. In BG, PL, SI, RO: Unbound.

[1] Does not include legal advisory and legal representational services on tax matters, which are to be found under 6.A.a) Legal services.

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Sector or subsector	Description of reservations
d) Architectural services and e) Urban planning and landscape architectural services (CPC 8671 and CPC 8674)	In BG: For projects of national or regional significance, investors from a Signatory MERCOSUR State have to act in partnership with, or, as subcontractors of, local investors. In CY: Nationality requirement. In FR: An architect may only establish in France in order to provide architectural services using one of the following legal forms (on a non-discriminatory basis): SA ('sociétés anonymes') et SARL ('sociétés anonymes, à responsabilité limitée'), EURL ('enterprise unipersonelle à responsabilité limitée'), SCP ('en commandite par actions'), SCOP ('société coopérative ouvrière de production'), SELARL ('société d'exercice liberal à responsabilité limitée'), SELAFA ('société d'exercice liberal à forme anonyme'), SELAS ('société d'exercice libéral par actions simplifiée') or SAS ('Société par actions simplifiée') or as individual or as a partner in an architectural firm. In LV: For architectural services, in order to receive a licence to engage in business activity with full range of legal responsibilities and rights to sign a project, 3 (three) years of practice in Latvia in the field of projecting and university degree is required. In SK: For the provision of these services by a natural person present in the territory of the Slovak Republic, membership in the Slovak Chamber of Architects or Slovak Chamber of Engineers is obligatory. Slovak residency is required for membership.
f) Engineering services and g) Integrated engineering services (CPC 8672 and CPC 8673)	In BG: For projects of national or regional significance, investors from a Signatory MERCOSUR State have to act in partnership with, or as subcontractors of, local investors. In CY: Nationality requirement.
h) Medical (including psychologists) and dental services (CPC 9312 and part of CPC 85201)	In CY, EE, FI, MT: Unbound. In AT: Unbound except for psychologists and psychotherapists. In DE: An economic needs test if medical doctors and dentists are authorised to treat members of public insurance schemes. Main criteria: shortage of doctors and dentists in the given region. In FR: While other types of legal form are available for EU investors, foreign investors only have access to the legal forms of 'société d'exercice liberal' and 'société civile professionnelle'. Nationality is required. However, access by foreigners is possible within annually established quotas. In HR: All persons providing services directly to patients or treating patients need a licence from the professional chamber.

Sector or subsector	Description of reservations
	In LV: For medical and dental services, nationality requirement. Economic needs test. Main criteria: shortage of doctors and dentists in the given region. In BG, LT: The supply of service is subject to authorisation which is based on a health services plan established in function of needs, taking into account population and existing medical and dental services. In PL: Nationality requirement. In RO: Unbound. In SE: An economics needs test is applied to decide the number of private practices to be subsidised through public funding. In SI: All persons providing services directly to patients or treating patients need a licence and authorisation for the provision of health services from the Ministry of Health or Medical Chamber. Unbound for social medicine, sanitary, epidemiological, medical or ecological services; the supply of blood, blood preparations and transplants and autopsy.
i) Veterinary services (CPC 932)	In AT, CY, EE, HU, MT, SI: Unbound. In BG: Economic needs test. Main criteria: population and density of existing business. Unbound for all services related to border veterinary controls, prevention, localisation, curing and others of infectious and parasitic epizootic diseases and diagnostic analysis related thereto and controls exercised over animal products. In FR: Nationality requirement limited to EU and EEA citizens. Insofar as MERCOSUR allows French citizens to provide veterinary services then France shall allow MERCOSUR service suppliers to provide veterinary services under the same conditions. The legal forms available to a company providing veterinary services are limited to three types of companies (SEP ('société en participation'); SCP ('société en commandite par actions'); SEL ('société anonyme, à responsabilité limitée ou en commandite par actions')). In SK: Access is restricted to natural persons only. Authorisation by veterinary administration is required. In SE: An economic needs test is applied to decide the number of private practices to be subsidised through public funding. In ES: Access is restricted to natural persons.

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Sector or subsector	Description of reservations
j) 1. Midwives services (part of CPC 93191)	In BG, CY, CZ, EE, FI, HU, MT, RO, SK: Unbound. In FR: While other types of legal form are available for EU investors, foreign investors only have access to the legal forms of 'société d'exercice liberal' and 'société civile professionnelle'. Nationality is required. However, access by foreigners is possible within an annually established quota. In HR: All persons providing services directly to patients/treating patients need a licence from the professional chamber. In LT: An economic needs test may be applied. Main criteria: employment situation in the subsector. In SI: All persons providing services directly to patients or treating patients need a licence and authorisation for the provision of health services from the Ministry of Health or Medical Chamber. In SE: An economics needs test applied to decide the number of private practices to be subsidised through public funding.
j) 2. Services provided by nurses, physiotherapists and paramedical personnel (part of CPC 93191)	In BG, CY, CZ, EE, HU, MT, SI, SK: Unbound. In AT: Foreign investors are only allowed in the following activities: nurses, physiotherapists, occupational therapists, logotherapists, dieticians and nutricians. In FI, SI: Unbound for physiotherapists and paramedical personnel. In FR: While other types of legal form are available for EU investors, foreign investors only have access to the legal forms of 'société d'exercice liberal' and 'société civile professionnelle'. Nationality is required. However, access by foreigners is possible within an annually established quota. In HR: All persons providing services directly to patients or treating patients need a licence from the professional chamber. In LT: An economic needs test may be applied. Main criteria: employment situation in the subsector. In PL: Nationality requirement. In SE: An economics needs test applied to decide the number of private practices to be subsidised through public funding.

Sector or subsector	Description of reservations
k) Retail sales of pharmaceuticals and retail sales of medical and orthopaedical goods (CPC 63211) and other services supplied by pharmacists [1]	In AT, BG, CY, CZ, EE, FI, HU, LV, MT, PL, RO, SE, SI, SK: Unbound. In BE, DE, DK, ES, FR, IT, HR, IE, PT: Authorisation is subject to an economic needs test. Main criteria: population and geographical density of existing pharmacies. In DE: Only natural persons are permitted to provide retail services of pharmaceuticals and specific medical goods to the public. Persons who have not passed the German pharmacy exam may only obtain a licence to take over a pharmacy which has already existed during the preceding three years. Nationals of non-EEA countries cannot obtain a licence to establish a pharmacy. The total number of pharmacies per person is restricted to one pharmacy and up to 3 (three) branch pharmacies. In FR: EEA or Swiss nationality is required in order to operate a pharmacy. Foreign pharmacists may be permitted to establish within annually established quotas. Commercial presence must take one of the legal forms which are allowed under national law on a non-discriminatory basis: SEL ('sociétè anonyme, à responsabilité limitée ou en commandite par actions'), SNC ('société en noms collectifs'), 'société de participations financières de profession libérale de pharmaciens d'officine' and SARL ('sociétés anonymes, à responsabilité limitée') only. In ES: only natural persons, who are licenced pharmacists, can be owners of a pharmacy and are permitted to provide retail services of pharmaceuticals and specific medical goods (CPC 63211) to the public. Each pharmacist cannot obtain more than one licence.
B. Computer and related services (CPC 84)	None.
C. Research and development services	
a) R&D services on natural sciences (CPC 851)	In AT, BG, EE, HU, LV, SE, SI: For R&D services, which receive public funding or State support in any form and are therefore not considered to be privately funded, exclusive rights or authorisations can only be granted to nationals of a Member State of the European Union. In BE, HR, CY, CZ, DE, DK, ES, FI, FR, EL, IE, IT, LT, LU, MT, NL, PL, PT, RO, SK: Unbound.

[1] The supply of pharmaceuticals to the general public, like the provision of other services, is subject to licensing and qualification requirements and procedures applicable in the Member States of the European Union. As a general rule, this activity is reserved to pharmacists. In some Member States of the European Union, only the supply of prescription drugs is reserved to pharmacists.

Sector or subsector	Description of reservations
b) R&D services on social sciences and humanities (CPC 852 excluding psychologists services) [1]	None.
c) Interdisciplinary R&D services (CPC 853)	In AT, BG, EE, HU, LV, SE, SI: For publicly funded R&D services, exclusive rights or authorisations can only be granted to nationals of a Member State of the European Union and to juridical persons of the EU having their headquarters in the EU. In BE, CY, CZ, DE, DK, ES, FI, FR, EL, IE, IT, LT, LU, MT, NL, PL, PT, RO, SK: Unbound.
D. Real estate services [2]	
a) Involving own or leased property (CPC 821)	In BG, CY, CZ, EE, HU, LV, LT, MT, PL, RO, SK, SI: Unbound.
b) On a fee or contract basis (CPC 822)	In BG, CY, CZ, EE, HU, LV, LT, MT, PL, RO, SK, SI: Unbound. In DK: Authorisation for authorised estate agent may limit scope of activity.
E. Rental/leasing services without operators	
a) Relating to ships (CPC 83103)	In AT, BE, DE, DK, ES, EE, FI, FR, EL, HU, IE, IT, LT, LV LU, NL, PT, SI, SE: Unbound for the establishment of a registered company for the purpose of operating with a fleet under the national flag of the State of establishment. In LT: Ships must be owned by Lithuanian natural persons or companies established in Lithuania. In SE: To fly the Swedish flag, proof of dominating Swedish operating influence must be shown in case of foreign ownership interests in ships. 'Dominating Swedish influence' means a proportionally large share of Swedish ownership in the ship and that the operation of the ship is located in Sweden. In BG, CY, CZ, MT, PL, RO, SK: Unbound.

[1] Part of CPC 85201, which is to be found under 6.A.h) Medical (including psychologists) and dental services.
[2] The service involved relates to the profession of real estate agent and does not affect any rights or restrictions on natural and juridical persons purchasing real estate.

Sector or subsector	Description of reservations
b) Relating to aircraft (CPC 83104)	In AT, BE, DE, DK, ES, EE, FI, FR, EL, HU, IE, IT, LT, LV LU, NL, PT, SI, SE: For rental or leasing of aircraft without crew (dry lease) aircraft used by an air carrier of the EU are subject to applicable aircraft registration requirements. A dry lease agreement to which an EU carrier is a party shall be subject to requirements in EU or national law on aviation safety, such as prior approval and other conditions applicable to the use of third countries' registered aircraft. To be registered, aircraft may be required to be owned either by natural persons meeting specific nationality criteria or by enterprises meeting specific criteria regarding ownership of capital and control. In BG, CY, CZ, MT, PL, RO, SK: Unbound.
c) Relating to other transport equipment (CPC 83101, CPC 83102 and CPC 83105)	In BG, CY, CZ, LV, LT, MT, PL, RO, SK: Unbound.
d) Relating to other machinery and equipment (CPC 83106, CPC 83107, CPC 83108 and CPC 83109)	In BG, CY, CZ, MT, PL, RO, SK: Unbound.
e) Relating to personal and household goods (CPC 832)	In AT, BE, BG, CY, CZ, DE, DK, ES, FI, FR, EL, IE, IT, LU, MT, NL, PL, PT, RO, SK, SI: Unbound.
f) Telecommunications equipment rental (CPC 7541)	None.
F. Other business services	
a) Advertising (CPC 871)	In RO: Unbound.
b) Market research and opinion polling (CPC 864)	In RO, PL: Unbound.

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Sector or subsector	Description of reservations
c) Management consulting services (CPC 865)	None.
d) Services related to management consulting (CPC 866)	In HU: Unbound for arbitration and conciliation services (CPC 86602). In BG: Unbound.
e) Technical testing and analysis services (CPC 8676)	In BG, CY, CZ, MT, PL, RO, SK: Unbound.
f) Advisory and consulting services incidental to agriculture, hunting and forestry (part of CPC 881)	In RO, SI: Unbound. In CZ: Bound only for consulting services concerning the methods for improving productivity, reducing production costs and improving the quality of production in the areas of agriculture, hunting and forestry.
g) Advisory and consulting services relating to fishing (part of CPC 882)	In CY, CZ, EE, LV, LT, MT, PL, RO, SK, SI: Unbound.
h) Advisory and consulting services incidental to manufacturing (part of CPC 884 and part of CPC 885)	In AT, BE, CY, CZ, DE, DK, ES, FI, FR, EL, IE, IT, LV, LT, LU, MT, NL, PL, PT, RO, SK, SI: Unbound.
i) Placement and supply services of personnel	
i) 1. Executive search (CPC 87201)	In AT, BG, CY, CZ, DE, EE, FI, HR, LV, LT, MT, PL, PT, RO, SK, SI: Unbound. In ES: State monopoly.
i) 2. Placement services (CPC 87202)	In AT, BG, CY, CZ, DE, EE, FI, HR, LV, LT, MT, PL, PT, RO, SI, SK: Unbound. In BE, ES, FR, IT: State monopoly.

Sector or subsector	Description of reservations
i) 3. Supply services of office support personnel (CPC 87203)	In AT, BG, CY, CZ, DE, EE, FI, FR, HR, LV, LT, MT, PL, PT, RO, SK, SI: Unbound. In IT: State monopoly.
i) 5. Supply services of domestic help personnel, other commercial or industrial workers, nursing and other personnel (CPCs 87204, 87205, 87206, 87209)	In all Member States of the European Union except HU: Unbound. In HU: None.
j) 1. Investigation services (CPC 87301)	In BE, BG, CY, CZ, DE, ES, EE, FR, EL, HR, HU, IE, IT, LV, LT, LU, MT, NL, PL, PT, RO, SK, SI: Unbound.
j) 2. Security services (CPC 87302, CPC 87303, CPC 87304 and CPC 87305)	In DK: Nationality and residency requirements for members of the board. Unbound for the supply of airport guard services. In BG, CZ, EE, LV, LT, MT, PL, RO, SI, SK: Licence may be granted only to nationals and to national registered organisations. In ES: Access is subject to prior authorisation. In granting the authorisation, the Council of Ministers takes into account conditions such as competence, professional integrity and independence, adequacy of the protection provided for the security of the population and public order. In FI: Licences to provide security services may be granted only to natural persons resident in the EEA or juridical persons established in the EEA. In HR, CY: Unbound.
k) Related scientific and technical consulting services (CPC 8675)	In FR: For surveying, access through a SEL ('société anonyme, à responsabilité limitée ou en commandite par actions'), SCP ('société en commandite par actions'), SA ('sociétés anonymes') and SARL ('sociétés anonymes, à responsabilité limitée') only. Foreign investors are required to have a specific authorisation for exploration and prospecting services. In CY: Unbound. In SI: The exploration for and exploitation of mineral resources, including regulated mining services, are subject to establishment in or citizenship of the EEA, the Swiss Confederation or an OECD Member or of a third country on condition of material reciprocity. Compliance with the condition of reciprocity is verified by the Ministry responsible for mining.

Sector or subsector	Description of reservations
l) 1. Maintenance and repair of vessels (part of CPC 8868)	None.
l) 2. Maintenance and repair of rail transport equipment (part of CPC 8868)	In LT: State monopoly. In SE: An economic needs test applies if an investor intends to establish its own terminal infrastructure facilities. Main criteria: space and capacity constraints.
l) 3. Maintenance and repair of motor vehicles, motorcycles, snowmobiles and road transport equipment (CPC 6112, CPC 6122, part of CPC 8867 and part of CPC 8868)	In SE: An economic needs test applies if an investor intends to establish its own terminal infrastructure facilities. Main criteria: space and capacity constraints.
l) 4. Maintenance and repair of aircraft and parts thereof (part of CPC 8868)	None.
l) 5. Maintenance and repair services of metal products, of (non-office) machinery, of (non-transport and non-office) equipment and of personal and household goods [1] (CPC 633, CPC 7545, CPC 8861, CPC 8862, CPC 8864, CPC 8865 and CPC 8866)	None.
m) Building-cleaning services (CPC 874)	None.
n) Photographic services (CPC 875)	None.

[1] Maintenance and repair services of transport equipment (CPC 6112, 6122, 8867 and CPC 8868) are to be found under 6.F.l) 1. Maintenance and repair of vessels to 6.F.l) 4. Maintenance and repair of aircraft and parts thereof.
Maintenance and repair services of office machinery and equipment including computers (CPC 845) are to be found under 6.B. Computer and related services.

Sector or subsector	Description of reservations
o) Packaging services (CPC 876)	None.
p) Printing and publishing (CPC 88442)	In HR: Residency requirement for publisher and editorial board. In LT, LV: Establishment rights in the publishing sector are granted only to nationally incorporated juridical persons (no branches). In PL: Nationality requirement for the editor-in-chief of newspapers and journals. In SE: Residency requirement for publisher and owner of publishing and printing companies.
q) Convention services (part of CPC 87909)	None.
r) 1. Translation and interpretation services (CPC 87905)	In DK: Authorisation for authorised public translators and interpreters may limit the scope of their activity. In HR: Unbound for translation and interpretation services for or before Croatian courts. In PL: Unbound for the supply of sworn interpretation services. In BG, HU, SK: Unbound for official translation and interpretation. In CY: Unbound for translation and interpretation services.
r) 2. Interior design and other specialty design services (CPC 87907)	None.
r) 3. Collection agency services (CPC 87902)	In IT, PT: Nationality requirement for investors.

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Sector or subsector	Description of reservations
r) 4. Credit reporting services (CPC 87901)	In BE: For consumer credit databanks, nationality requirement for investors. In IT, PT: Nationality requirement for investors.
r) 5. Duplicating services (CPC 87904) [1]	None.
r) 6. Telecommunications consulting services (CPC 7544)	None.
r) 7. Telephone answering services (CPC 87903)	None.
r) Sales and Marketing r) Computer reservations system (CRS) services	EU: Where EU air carriers are not accorded, by CRS service suppliers operating outside the EU, equivalent (meaning non-discriminatory) treatment to that provided in the EU or where EU CRS service suppliers are not accorded, by non-EU air carriers, equivalent treatment to that provided in the EU, measures may be taken to accord equivalent treatment, respectively, to the non-EU air carriers by the CRS service suppliers operating in the EU or to the non-EU CRS service suppliers by EU air carriers. In BG: Unbound for direct branching (incorporation is required).

[1] Does not include printing services, which fall under CPC 88442 and are to be found under 6.F.p) Printing and publishing.

Sector or subsector	Description of reservations
7. COMMUNICATION SERVICES	
A. Postal and courier services (Services relating to the handling (1) of postal items (2) according to the following list of subsectors, whether for domestic or foreign destinations: (i) handling of addressed written communications on any kind of physical medium (3), including hybrid mail service and Direct mail, (ii) handling of addressed parcels and packages (4), (iii) handling of addressed press products (5), (iv) handling of items referred to in (i) to (iii) above as registered or insured mail, (v) express delivery services (6) for items referred to in (i) to (iii) above, (vi) handling of non-addressed items and (vii) document exchange (7). Subsectors (i), (iv) and (v) are however excluded if they fall into the scope of the services which may be reserved for items of correspondence the price of which is less than five times the public basic tariff, if they weigh less than 50 grams (8), and for the registered mail service used in the course of judicial or administrative procedures.) (part of CPC 751, part of CPC 71235 (9) and part of CPC 73210 (10))	None.

(1) 'Handling' refers to activities such as clearance, sorting, transport and delivery.
(2) 'Postal item' refers to items handled by any type of commercial operator, whether public or private.
(3) For example, letters or postcards.
(4) Books and catalogues are included hereunder.
(5) Journals, newspapers and periodicals.
(6) Express delivery services may include, in addition to greater speed and reliability, value added elements such as collection from point of origin, personal delivery to addressee, tracing and tracking, possibility of changing the destination and addressee in transit and confirmation of receipt.
(7) Provision of means, including the supply of *ad hoc* premises as well as transportation by a third party, allowing self-delivery by mutual exchange of postal items between users subscribing to this service. 'Postal item' refers to items handled by any type of commercial operator, whether public or private.
(8) 'Items of correspondence' means a communication in written form on any kind of physical medium to be conveyed and delivered at the address indicated by the sender on the item itself or on its wrapping. Books, catalogues, newspapers and periodicals are not regarded as items of correspondence.
(9) Transportation of postal and courier items on own account by any land mode.
(10) Transportation of mail on own account by air.

Sector or subsector	Description of reservations
B. Telecommunications services Telecommunications services exclude services providing, or exercising editorial control over, the content transmitted.	In CY: Nationality requirement for broadcasting transmission services.
a) All services which consist in the transmission and reception of electro-magnetic signals by any electromagnetic means ([1]), excluding broadcasting ([2])	None. In CY: Nationality requirement for broadcasting transmission services.
8. CONSTRUCTION AND RELATED ENGINEERING SERVICES (CPC 511, CPC 512, CPC 513, CPC 514, CPC 515, CPC 516, CPC 517 and CPC 518)	In CY: Specific conditions apply and authorisation is required for third country nationals.
9. DISTRIBUTION SERVICES (excluding distribution of arms, munitions, explosives and other war material) All subsector mentioned below	In AT: Unbound for distribution of pyrotechnical goods, of ignitable articles and blasting devices and of toxic substances. For the distribution of pharmaceutical products and tobacco products, exclusive rights or authorisations can only be granted to nationals of a Member State of the European Union and to juridical persons of the EU having their headquarters in the EU. In FI: Unbound for distribution of alcoholic beverages and pharmaceutical products. In HR: Unbound for distribution of tobacco products.
A. Commission agents' services	
a) Commission agents' services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (part of CPC 61111, part of CPC 6113 and part of CPC 6121)	None.

([1]) These services do not include online information data processing (including transaction processing) (part of CPC 843) which is to be found under 6.B. Computer and related services.
([2]) 'Broadcasting' is defined as radio communication in which transmissions are intended for direct reception by the general public and may include sound transmission and television transmission.

Sector or subsector	Description of reservations
b) Other Commission agents' services (CPC 621)	None.
B. Wholesale trade services	
a) Wholesale trade services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (part of CPC 61111, part of CPC 6113 and part of CPC 6121)	None.
b) Wholesale trade services of telecommunications terminal equipment (part of CPC 7542)	None.
c) Other wholesale trade services (CPC 622 excluding wholesale trade services of energy products [1])	In FR, IT: State monopoly on tobacco. In FR: Authorisation of wholesale pharmacies is subject to an economic needs test. Main criteria: population and geographical density of existing pharmacies.

[1] These services, which include CPC 62271, are to be found in ENERGY SERVICES under 19.D Wholesale trade services of solid, liquid and gaseous fuels and related products and wholesale trade services of electricity, steam and hot water.

ELI: http://data.europa.eu/eli/agree_internation/2026/184/oj

Sector or subsector	Description of reservations
C. Retailing services [1]	In ES, FR, IT: State monopoly on tobacco. In FR: Nationality requirement for tobacconists ('buraliste').
Retailing services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (CPC 61112, part of CPC 6113 and part of CPC 6121)	In BE, BG, DK, FR, IT, MT, PT: Authorisation for department stores (for FR and PT only for large department stores) is subject to an economic needs test. Main criteria: number of and impact on existing stores, population density, geographic spread, impact on traffic conditions and creation of new employment. In IE, SE: Unbound for the retail sale of alcoholic beverages.
Retailing services of telecommunications terminal equipment (part of CPC 7542)	
Food retailing services (CPC 631)	
Retailing services of other (non-energy) goods, except retail sales of pharmaceutical, medical and orthopaedic goods [2] (CPC 632 excluding CPC 63211 and 63297)	
D. Franchising (CPC 8929)	None.

(1) Does not include maintenance and repair services, which are to be found in BUSINESS SERVICES under 6.B. Computer and related services and 6.F.l).
Does not include retailing services of energy products, which are to be found in ENERGY SERVICES under 19.E. Retailing services of motor fuel and 19. F. Retail sales of fuel oil, bottled gas, coal and wood and retailing services of electricity, (non-bottled) gas, steam and hot water.

(2) Retail sales of pharmaceutical, medical and orthopaedic goods are to be found under PROFESSIONAL SERVICES in 6.A.k).

Sector or subsector	Description of reservations
10. EDUCATIONAL SERVICES (only privately funded services)	
A. Primary education services (CPC 921) B. Secondary education services (CPC 922) C. Higher education services (CPC 923) D. Adult education services (CPC 924)	EU: Where the supply of privately funded education services by a foreign provider is permitted, the participation of private operators in the education system may be subject to concession allocated on a non-discriminatory basis. In AT: Unbound for higher education services and for adult schools by means of radio or television broadcasting. In BG: Unbound for the supply of primary or secondary education services by foreign natural persons and associations, and for the supply of higher education services. In CZ, SK: Nationality requirement for the majority of members of the board. Unbound for the supply of higher education services except for post-secondary technical and vocational education services (CPC 92310). In CY, FI, MT, RO, SE: Unbound. In HR: Unbound for primary education services (CPC 921). For secondary education services: none for legal persons. In EL: Nationality requirement for the majority of members of the board in primary and secondary schools. Unbound for higher education institutions granting recognised state diplomas. In ES, IT: Economic needs test for establishing private universities authorised to issue recognised diplomas or degrees. The relevant procedure involves an advice of the Parliament. Main criteria: population and density of existing establishments. In FR: French or EU nationality is required in order to teach in a privately funded educational institution. However, foreign nationals may obtain an authorisation from the relevant competent authorities in order to teach in primary, secondary and higher level educational institutions. Foreign nationals may also obtain an authorisation from the relevant competent authorities in order to establish and operate or manage primary, secondary and higher level educational institutions. Such authorisation is granted on a discretionary basis. In HU: The number of schools being established may be limited by local authorities (or in the case of high schools and other higher education institutions by central authorities) in charge of granting licences. In SK: The number of schools being established may be limited by the authorities.

Sector or subsector	Description of reservations
	In LV: Unbound for the supply of education services relating to technical and vocational secondary school-type education services for handicapped students (CPC 9224). In SI: Unbound for primary schools. Nationality requirement for the majority of members of the board in secondary and high schools.
E. Other education services (CPC 929)	In AT, BE, BG, CY, DE, DK, ES, EE, FI, FR, EL, HU, IE, IT, LV, LT, LU, MT, NL, PL, PT, RO, SI, SE: Unbound. In CZ, SK: Participation of private operators in the education network is subject to concession. Nationality requirement for majority of members of the board.
11. ENVIRONMENTAL SERVICES A. Waste water services (CPC 9401) (1) B. Solid/hazardous waste management, excluding cross-border transport of hazardous waste a) Refuse disposal services (CPC 9402) b) Sanitation and similar services (CPC 9403) C. Protection of ambient air and climate (CPC 9404) (2)	None.
D. Remediation and clean up of soil and waters a) Treatment, remediation of contaminated/polluted soil and water (part of CPC 9406) (3) E. Noise and vibration abatement (CPC 9405)	

(1) Corresponds to sewage services.
(2) Corresponds to cleaning services of exhaust gases.
(3) Corresponds to parts of nature and landscape protection services.

Sector or subsector	Description of reservations
F. Protection of biodiversity and landscape a) Nature and landscape protection services (part of CPC 9406) G. Other environmental and ancillary services (CPC 9409)	
12. FINANCIAL SERVICES	
A. Insurance and insurance-related services	In AT: The licence for branch offices of insurers from a Signatory MERCOSUR State shall be denied if the insurer in MERCOSUR does not have a legal form corresponding or comparable to a joint stock company or a mutual insurance association. In BG, ES: Before establishing a branch or agency in Bulgaria or Spain to provide certain classes of insurance, an insurer from a Signatory MERCOSUR State must have been authorised to operate in the same classes of insurance in a Signatory MERCOSUR State for at least 5 (five) years. In ES: direct branching is not permitted for insurance intermediation, which is reserved to companies formed in accordance with the law of a Member State of the European Union. In ES: For actuarial services, residence requirement and 3 (three) years relevant experience. In EL: The right of establishment does not cover the creation of representative offices or other permanent presence of insurance companies, except if such offices are established as agencies, branches or head offices. In FI: At least one half of the promoters and members of the board of directors and the supervisory board, the managing director of an insurance company providing statutory pension insurance shall have their place of residence in the EEA, unless the competent authorities have granted an exemption. Foreign insurers cannot obtain a licence in Finland as a branch to carry on statutory pension insurance. At least one auditor shall have his or her permanent residence in the EEA. In IT: The authorisation of the establishment of branches is ultimately subject to the evaluation of supervisory authorities. In BG, PL: Local incorporation (no branches) is required for insurance intermediaries.

Sector or subsector	Description of reservations
	In PT: In order to establish a branch in Portugal, insurance juridical persons from a Signatory MERCOSUR State need to demonstrate prior operational experience of at least 5 (five) years. Direct branching is not permitted for insurance intermediation, which is reserved to companies formed in accordance with the law of a Member State of the European Union. In SK: Nationals of a Signatory MERCOSUR State may establish an insurance company in the form of a joint stock company or may conduct insurance business through their subsidiaries with registered office in the Slovak Republic (no branches). The authorisation in both cases is subject to the evaluation of supervisory authority. In SI: Foreign investors cannot participate in insurance companies under privatisation. Membership of the mutual insurance institution is limited to companies established in Slovenia (no branches) and domestic natural persons. For providing consultancy and claim settlement services, incorporation is required as a legal entity (no branches). In SE: Insurance undertakings not incorporated in Sweden may be established only through a branch.
B. Banking and other financial services (excluding insurance)	EU: Only firms having their registered office in the EU can act as depositories of the assets of investment funds. The establishment of a specialised management company, having its head office and registered office in the same Member State of the European Union, is required to perform the activities of management of unit trusts and investment companies. In BG: Pension insurance shall be implemented through participation in incorporated pension insurance companies (no branches). Permanent residency in Bulgaria is required for the chairperson of the management board and the chairperson of the board of directors. In HR: None, except for settlement and clearing services where the Central Depositary Agency (hereinafter referred to as 'CDA') is the sole supplier in Croatia. Access to the services of the CDA shall be granted to non-residents on a non-discriminatory basis. In HU: Branches of institutions from Signatory MERCOSUR State are not allowed to provide asset management services for private pension funds or management of venture capital. The board of a financial institution should include at least 2 (two) members, who are Hungarian citizens, residents in the meaning of the relevant foreign exchange regulations and have permanent residency in Hungary for at least 1 (one) year.

Sector or subsector	Description of reservations
	In IE: In the case of collective investment schemes constituted as unit trusts and variable capital companies (other than undertakings for collective investment in transferable securities, hereinafter referred to as 'UCITS'), the trustee/depository and management company is required to be incorporated in Ireland or in another Member State of the European Union (no branches). In the case of an investment limited partnership, at least one general partner must be incorporated in Ireland. To become a member of a stock exchange in Ireland, an entity must either: (a) be authorised in Ireland, which requires that it be incorporated or be a partnership, with a head or registered office in Ireland; or (b) be authorised in another Member State of the European Union in accordance with Directive 2004/39/EC of the European Parliament and of the Council of 21 April 2004 on markets in financial instruments amending Council Directives 85/611/EEC and 93/6/EEC and Directive 2000/12/EC of the European Parliament and of the Council and repealing Council Directive 93/22/EEC, OJ L 145, 30.4.2004, p. 1. In IT: In order to be authorised to manage the securities settlement system with an establishment in Italy, a company is required to be incorporated in Italy (no branches). In order to be authorised to manage central securities depository services with an establishment in Italy, companies are required to be incorporated in Italy (no branches). In the case of collective investment schemes other than UCITS harmonised under the legislations of the EU, the trustee or depository is required to be incorporated in Italy or in another Member State of the European Union and established through a branch in Italy. Management companies of UCITS not harmonised under the legislations of the EU are also required to be incorporated in Italy (no branches). Only banks, insurance companies, investment firms and companies managing UCITS harmonised under the legislations of the European Union, having their legal head office in the EU, as well as UCITS incorporated in Italy, may carry out activity of pension fund resources management. In providing the activity of door-to-door selling, intermediaries must utilise authorised financial salesmen resident within the territory of a Member State of the European Union. Representative offices of foreign intermediaries cannot carry out activities aimed at providing investment services. In LT: For the purpose of asset management, incorporation as a specialised management company is required (no branches). Only firms having their registered office in Lithuania can act as the depositories of the assets. At least one head of a bank's administration must speak the Lithuanian language. In PT: Pension fund management may be provided only by companies incorporated in Portugal and specialised for that purpose and by insurance companies established in Portugal and authorised to take up life insurance business or by entities authorised for pension fund management in other Member States of the European Union (unbound for direct branching from non-EU countries). In RO: Branches of foreign institutions are not allowed to provide asset management services. In SK: Investment services in the Slovak Republic can be provided by banks, investment companies, investment funds and security dealers which have legal form of joint-stock company with equity capital according to the law (no branches). In SI: Unbound for participation in banks under privatisation and for private pension funds (non-compulsory pension funds). In SE: A founder of a savings bank shall be a natural person resident in the EU.

Sector or subsector	Description of reservations
13. HEALTH SERVICES AND SOCIAL SERVICES (only privately funded services)	
A. Hospital services (CPC 9311) B. Ambulance services (CPC 93192) C. Residential health facilities other than hospital services (CPC 93193) D. Social services (CPC 933)	EU: Participation of private operators in the health and social network is subject to concession. An economic needs test may apply. Main criteria: number of and impact on existing establishments, transport infrastructure, population density, geographic spread and creation of new employment. In AT: Unbound for ambulance services. In SI: All persons providing services directly to patients or treating patients need a licence and authorisation for the provision of health services from the Ministry of Health or Medical Chamber. In BG: Unbound for hospital services, for ambulance services and for residential health facilities other than hospital services. In CY, CZ, FI, MT, SE, SK, SI: Unbound. In FR: Unbound for social services other than services relating to convalescent and rest houses and old people's homes. In HR: None, except that establishment of some social care facilities may be subject to needs based limits in particular geographical areas. All persons providing services directly to patients or treating patients need a licence from the professional chamber. In HU: Unbound for social services. In PL: Unbound for ambulance services, for residential health facilities other than hospital services, and for social services. In BE, DE, ES: Unbound for ambulance services, for residential health facilities other than hospital services, and for social services other than convalescent and rest houses and old people's homes. In DE: Rescue services and 'qualified ambulance services' might be reserved for non-profit operators. The number of ICT-services providers may be limited to guarantee interoperability, compatibility and necessary safety standards.

Sector or subsector	Description of reservations
14. TOURISM AND TRAVEL RELATED SERVICES	
A. Hotel, restaurants and catering (CPC 641, CPC 642 and CPC 643) excluding catering in air transport services [1]	In BG: Incorporation is required (no branches). In IT: An economic needs test applies to bars, cafes and restaurants. Main criteria: population and density of existing establishments. In HR: Location in the protected areas of particular historic and artistic interest and within national or landscape parks is subject to approval by the Government of the Republic of Croatia which can be denied.
B. Travel agencies and tour operators services (including tour managers) (CPC 7471)	In BG: Unbound for direct branching (incorporation is required). In CY: Unbound.
C. Tourist guides services (CPC 7472)	None. In CY: Unbound.
15. RECREATIONAL, CULTURAL AND SPORTING SERVICES (other than audio-visual services)	
A. Entertainment services (including theatre, live bands, circus and: discotheque services) (CPC 9619)	In CY, CZ, FI, MT, PL, RO, SI, SK: Unbound. In BG: Unbound except for theatrical producer, singer group, band and orchestra entertainment services (CPC 96191), services provided by authors, composers, sculptors, entertainers and other individual artists (CPC 96192) and ancillary theatrical services (CPC 96193). In EE: Unbound for other entertainment services (CPC 96199) except for cinema theatre services. In LV: Unbound except for cinema theatre operation services (part of CPC 96199).

[1] Catering in air transport services is to be found in SERVICES AUXILIARY TO TRANSPORT under 17.E.a) Ground-handling services.

Sector or subsector	Description of reservations
B. News and press agencies services (CPC 962)	In FR: Foreign participation in existing companies publishing publications in the French language may not exceed 20 % (twenty per cent) of the capital or of voting rights in the company. Establishment of foreign press agencies is subject to conditions set out in domestic regulation. Establishment of press agencies by foreign investors is subject to reciprocity. In BG, CY, CZ, HU, LT, RO, PL, SK: Unbound. In PT: News companies, incorporated in Portugal in the juridical form of 'Sociedade Anónima', must have the social capital in the form of nominal stocks.
C. Libraries, archives, museums and other cultural services	In BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, HR, HU, IE, IT, LV, LU, MT, NL, PL, PT, RO, SK, SI, SE: Unbound. In AT, LT: Participation of private operators in libraries, archives, museums and other cultural services' network is subject to concession or licence.
D. Sporting services (CPC 9641)	In AT, SI: Unbound for ski school services and mountain guide services. In BG, CY, CZ, EE, LV, MT, PL, RO, SK: Unbound.
E. Recreation park and beach services (CPC 96491)	None.
16. TRANSPORT SERVICES	
A. Maritime transport	
a) International passenger transportation (CPC 7211 less national cabotage transport ([1])) b) International freight transportation (CPC 7212 less national cabotage transport ([2]))	In AT, BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, HU, IE, IT, LT, LU, NL, PL, PT, RO, SK, SI, SE: Unbound for the establishment of a registered company for the purpose of operating a fleet under the national flag of the State of establishment.

([1]) Without prejudice to the scope of activities which may be considered as cabotage under the relevant national legislation, the commitments do not include national cabotage transport, which is assumed to cover transportation of passengers or goods between a port or point located in a Member State of the European Union and another port or point located in the same Member State of the European Union, including on its continental shelf as provided in UNCLOS and traffic originating and terminating in the same port or point located in a Member State of the European Union.

([2]) Without prejudice to the scope of activities which may be considered as cabotage under the relevant national legislation, the commitments do not include national cabotage transport, which is assumed to cover transportation of passengers or goods between a port or point located in a Member State of the European Union and another port or point located in the same Member State, including on its continental shelf as provided in UNCLOS and traffic originating and terminating in the same port or point located in a Member State of the European Union.

Sector or subsector	Description of reservations
D. Road transport	
a) Passenger transportation (CPC 7121 and CPC 7122)	EU: Foreign investors cannot provide transport services within a Member State of the European Union (cabotage), except for rental of non-listed services of buses with operator. EU: Economic needs test for taxi services. Main criteria: number of and impact on existing establishments, population density, geographic spread, impact on traffic conditions and creation of new employment. In AT, BG: Exclusive rights or authorisation can only be granted to nationals of a Member State of the European Union and to juridical persons of the EU having their headquarters in the EU. In BG, CZ: Unbound for direct branching (incorporation is required). In FI, LV: Authorisation is required, not extended to foreign registered vehicles. In LV and SE: Requirement for established entities to use vehicles with national registration. In ES: Economic needs test for CPC 7122. Main criteria: local demand. In IT, PT: Economic needs test for limousine services. Main criteria: number of and impact on existing establishments, population density, geographic spread, impact on traffic conditions and creation of new employment. In ES, IE, IT: Economic needs test for intercity bussing services. Main criteria: number of and impact on existing establishments, population density, geographic spread, impact on traffic conditions and creation of new employment. In FR: Unbound for intercity bussing services.
b) Freight transportation (CPC 7123, excluding transportation of postal and courier items on own account [1])	In AT, BG: Exclusive rights or authorisation can only be granted to nationals of a Member State of the European Union and to juridical persons of the EU having their headquarters in the EU. In ES: Authorisation for the establishment of a commercial presence in Spain may be refused to service suppliers, whose country of origin does not accord effective market access to service suppliers of Spain (CPC 7123). In BG, CZ: Unbound for direct branching (incorporation is required). In FI, LV: Authorisation is required, not extended to foreign registered vehicles. In LV and SE: Requirement for established entities to use vehicles with national registration. In IT, SK: Economic needs test. Main criteria: local demand.

[1] Part of CPC 71235, which is to be found in COMMUNICATION SERVICES under 7.A. Postal and Courier Services.

Sector or subsector	Description of reservations
E. Pipeline transport of goods other than fuel [1] (CPC 7139)	In AT: Exclusive rights can only be granted to nationals of a Member State of the European Union and to juridical persons of the EU having their headquarters in the EU.
17. SERVICES AUXILIARY TO TRANSPORT [2]	
A. Services auxiliary to maritime transport a) maritime cargo handling services b) Storage and warehousing services (part of CPC 742) c) Customs clearance services d) Container station and depot Services e) Maritime agency services	In AT, BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, HU, IE, IT, LT, LU, MT, NL, PL, PT, RO, SK, SI, SE: Unbound for the establishment of a registered company for the purpose of operating a fleet under the national flag of the state of establishment. In IT: Economic needs test [3] for maritime cargo-handling services. Main criteria: number of and impact on existing establishments, population density, geographic spread and creation of new employment. In BG: Unbound for direct branching (incorporation is required). Services auxiliary to maritime transport that require the use of vessels can be provided only by vessels operating under the Bulgarian flag.
f) Maritime freight forwarding services g) Rental of vessels with crew (CPC 7213) h) Pushing and towing services (CPC 7214) i) Supporting services for maritime transport (part of CPC 745) j) Other supporting and auxiliary services (including catering) (part of CPC 749)	In SI: Only juridical persons established in Slovenia (no branches) can perform customs clearance. In FI: Services can be provided only by ships operating under the Finnish flag. In HR: Unbound for c) Customs clearance services, d) Container station and depot services, e) Maritime agency services and f) Maritime freight forwarding services. For a) Maritime cargo handling services, b) Storage and warehousing services, j) Other supporting and auxiliary services (including catering), h) Pushing and towing services and i) Supporting services for maritime transport: None, except that foreign legal person is required to establish a company in Croatia which should be granted a concession by the port authority, following a public tendering procedure. The number of service suppliers may be limited reflecting limitations in port capacity.

(1) Pipeline transportation of fuels is to be found in ENERGY SERVICES under 19.B.
(2) Does not include maintenance and repair services of transport equipment, which are to be found in BUSINESS SERVICES 6.F.l) 1. Maintenance and repair of vessels to 6.F.l) 4. Maintenance and repair of aircraft and parts thereof.
(3) This measure is applied on a non-discriminatory basis.

Sector or subsector	Description of reservations
C. Services auxiliary to rail transport a) Cargo-handling services (part of CPC 741) b) Storage and warehouse services (part of CPC 742) c) Freight transport agency services (part of CPC 748) d) Pushing and towing services (CPC 7113) e) Supporting services for rail transport services (CPC 743) f) Other supporting and auxiliary services (part of CPC 749)	In BG: Unbound for direct branching (incorporation is required). Participation in a Bulgarian company is limited to 49 % (forty-nine per cent). In CZ: Unbound for direct branching (incorporation is required). In SI: Only juridical persons established in Slovenia (no branches) can perform customs clearance. In HR: Unbound for pushing and towing services.
D. Services auxiliary to road transport a) Cargo-handling services (part of CPC 741) b) Storage and warehouse services (part of CPC 742) c) Freight transport agency services (part of CPC 748) d) Rental of Commercial Road Vehicles with Operators (CPC 7124) e) Supporting services for road transport equipment (CPC 744) f) Other supporting and auxiliary services (part of CPC 749)	In AT: For rental of commercial road vehicles with operators, authorisation can only be granted to nationals of a Member State of the European Union and to juridical persons of the EU having their headquarters in the EU. In BG: Unbound for direct branching (incorporation is required). Participation in a Bulgarian company is limited to 49 % (forty-nine per cent). In CZ: Unbound for direct branching (incorporation is required). In FI: For rental of commercial road vehicles with operators, authorisation is required, but not extended to foreign registered vehicles. In SI: Only juridical persons established in Slovenia (no branches) can perform customs clearance. In HR, CY: Unbound for rental of commercial road vehicles with operators.

Sector or subsector	Description of reservations
E. Services auxiliary to air transport services	
a) Ground-handling services (including catering)	In EU: Unbound, except for market access. Categories of activities depend on the size of the airport. The number of service suppliers in each airport can be limited, due to available-space constraints and to not less than 2 (two) suppliers for other reasons. In BG: Unbound for direct branching (incorporation is required).
b) Storage and warehouse services (part of CPC 742)	In BG: Unbound for direct branching (incorporation is required). In PL: For storage services of frozen or refrigerated goods and bulk storage services of liquids or gases, categories of activities depend on the size of the airport. The number of service suppliers in each airport can be limited, due to available-space constraints and for other reasons, to not less than two suppliers.
c) Freight transport agency services (part of CPC 748)	In CY, CZ, HU, MT, PL, RO, SK: Unbound. In BG: Foreign persons can supply services only through participation in Bulgarian companies with 49 % (forty-nine per cent) limitation on equity participation and through branches. In SI: Only juridical persons established in Slovenia (no branches) can perform customs clearance.
F. Services auxiliary to pipeline transport of goods other than fuel [1] a) Storage and warehouse services of goods other than fuel transported by pipelines (part of CPC 742)	None.

[1] Services auxiliary to pipeline transportation of fuels are to be found in ENERGY SERVICES under 19.C Storage and warehouse services of fuels transported through pipelines.

Sector or subsector	Description of reservations
18. OTHER TRANSPORT SERVICES	
Provision of combined transport service	In all Member States of the European Union except AT, BG, CY, CZ, EE, HR, HU, LT, LV, MT, PL, RO, SE, SI, SK: None, without prejudice to the limitations inscribed in this list affecting any given mode of transport. In AT, BG, CY, CZ, EE, HR, HU, LT, LV, MT, PL, RO, SE, SI, SK: Unbound.
19. ENERGY SERVICES	
A. Services incidental to mining (CPC 883) [1]	In CY: Unbound. In SI: The exploration for and exploitation of mineral resources, including regulated mining services, are subject to establishment in or citizenship of the EEA, the Swiss Confederation or an OECD Member or of a third country on condition of material reciprocity. Compliance with the condition of reciprocity is verified by the Ministry responsible for mining.
B. Pipeline transportation of fuels (CPC 7131)	In AT, BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, IE, IT, LV, LU, MT, NL, PL, PT, RO, SK, SI, SE: Unbound.
C. Storage and warehouse services of fuels transported through pipelines (part of CPC 742)	In CY, CZ, MT, PL, SK: Investors from countries which are energy suppliers may be prohibited to obtain the control of the activity. Unbound for direct branching (incorporation is required). In FI: Unbound for control or ownership of a liquefied natural gas (hereinafter referred to as 'LNG') terminal (including those parts of the LNG terminal used for storage or re-gasification of LNG) by foreign persons or enterprises for energy security reasons.

[1] Includes the following services rendered on a fee or contract basis: advisory and consulting services relating to mining, on-land site preparation, on-land rig installation, drilling, drilling bits services, casing and tubular services, mud engineering and supply, solids control, fishing and downhole special operations, wellsite geology and drilling control, core taking, well testing, wireline services, supply and operation of completion fluids (brines) supply and installation of completion devices, cementing (pressure pumping), stimulation services (fracturing, acidising and pressure pumping), workover and well repair services and plugging and abandoning of wells.
Does not include direct access to or exploitation of natural resources.
Does not include site preparation work for mining of resources other than oil and gas (CPC 5115), which is to be found under 8. CONSTRUCTION AND RELATED ENGINEERING SERVICES.

Sector or subsector	Description of reservations
D. Wholesale trade services of solid, liquid and gaseous fuels and related products (CPC 62271) and wholesale trade services of electricity, steam and hot water	EU: Unbound for wholesale trade services of electricity, steam and hot water. In FI: Unbound for the importation, wholesale and retail of electricity. Quantitative restrictions apply in the form of monopolies or exclusive rights for the importation of natural gas and for the production and distribution of steam and hot water. In SK: Unbound for direct branching (incorporation is required) for liquid and gaseous fuels.
E. Retailing services of motor fuel (CPC 613) F. Retail sales of fuel oil, bottled gas, coal and wood (CPC 63297) and retailing services of electricity, (non-bottled) gas, steam and hot water	EU: Unbound for retailing services of motor fuel, electricity, (non-bottled) gas, steam and hot water. In BE, BG, DK, FR, IT, MT, PT: For retail sales of fuel oil, bottled gas, coal and wood, authorisation for department stores (for FR and PT only for large stores) is subject to an economic needs test. Main criteria: number of and impact on existing stores, population density, geographic spread, impact on traffic conditions and creation of new employment.
G. Services incidental to energy distribution (CPC 887)	In AT, BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, IE, HU, IT, LU, LT, MT, NL, PL, PT, RO, SK, SE: Unbound except for consultancy services and none for consultancy services. In SI: Unbound except for services incidental to the distribution of gas and none for the distribution of gas.
20. OTHER SERVICES NOT INCLUDED ELSEWHERE	
a) Washing, cleaning and dyeing services (CPC 9701)	None.
b) Hairdressing services (CPC 97021)	In CY: Unbound. In IT: An economic needs test applies on a national treatment basis. Main criteria: population and density of existing business.

Sector or subsector	Description of reservations
c) Cosmetic treatment, manicuring and pedicuring services (CPC 97022)	In IT: An economic needs test applies on a national treatment basis. Main criteria: population and density of existing business. In CY: Nationality requirement.
d) Other beauty treatment services n.e.c. (CPC 97029)	In IT: An economic needs test applies on a national treatment basis. Main criteria: population and density of existing business. In CY: Nationality requirement applies.
e) Spa services and non therapeutical massages, to the extent that they are provided as relaxation physical well-being services and not for medical or rehabilitation purposes [1] (CPC ver. 1.0 97230)	In CY: Nationality requirement applies.
f) Telecommunications connection services (CPC 7543)	None.

[1] Therapeutical massages and thermal cure services are to be found under 6.A.h) Medical and dental services, 6.A.j) 2. Services provided by nurses, physiotherapists and paramedical personnel, and health services (13.A Hospital services and 13.C Residential health facilities other than hospital services).

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ANNEX 10-C

EUROPEAN UNION

LIST OF LIMITATIONS IN CONFORMITY WITH ARTICLES 10.3, 10.4, 10.8 AND 10.9 (KEY PERSONNEL, GRADUATE TRAINEES AND BUSINESS SELLERS)

1. The list of limitations in this Annex indicates the economic activities liberalised pursuant to Articles 10.3 and 10.4 and specifies, by means of reservations, the limitations that apply to key personnel, graduate trainees and business sellers in accordance with Articles 10.8 and 10.9. The list in this Annex is composed of two columns containing the following elements, respectively:

   (a) the sector or sub-sector in which limitations apply; and

   (b) a description of the applicable limitations.

   The European Union does not undertake any commitment for key personnel and graduate trainees in economic activities for which it does not take commitments on establishment in accordance with Annex 10-B neither does it undertake any commitments for business sellers in economic activities for which it does not take any commitments on cross-border supply of services in accordance with Annexes 10-A and 10-B.

2. For the purposes of this Annex, when identifying individual sectors and sub-sectors:

   (a) 'CPC' means the Central Products Classification as defined in Article 1.3(c);

   (b) 'CPC ver. 1.0' means the Central Products Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, Nº 77, CPC ver. 1.0, 1998; and

   (c) 'ISIC rev 3.1' means the International Standard Industrial Classification of all Economic Activities as set out in Statistical Office of the United Nations, Statistical Papers, Series M, Nº 4, ISIC REV 3.1, 2002.

3. Commitments on key personnel and graduate trainees do not apply if the intent or effect of their temporary stay is to interfere with, or otherwise affect the outcome of, any labour or management dispute or negotiation.

4. The list in this Annex does not include measures relating to qualification requirements and procedures, technical standards and licensing requirements and procedures if they do not constitute a limitation within the meaning of Articles 10.3 and 10.4. Those measures (for example, need to obtain a licence, need to obtain recognition of qualifications in regulated sectors, need to pass specific examinations, including language examinations, and need to have a postal address in the territory where the economic activity is performed), even if not listed below, apply in any case to key personnel and graduate trainees of a Signatory MERCOSUR State.

5. To the extent that commitments are not taken in Chapter 10, all other requirements of the laws and regulations of each Party regarding entry and temporary stay continue to apply, including those concerning the period of stay.

6. Notwithstanding the provisions of this Chapter, all requirements of each Party's laws and regulations regarding employment and social security measures shall continue to apply, including regulations concerning minimum wages and collective wage agreements.

7. The list in this Annex is without prejudice to the existence of public monopolies and exclusive rights, as set out by the European Union in Annex 10-B.

8. In the sectors where economic needs tests are applied, their main criteria shall be the assessment of the relevant market situation in the Member State of the European Union or the region where the service is to be provided, including with respect to the number of, and the impact on, existing services suppliers.

9. The European Union takes commitments with respect to market access as set out in Article 10.3(1), differentiated by its Member States, if applicable.

10. For greater certainty, for the European Union, the obligation to grant national treatment does not entail the requirement to extend to natural or juridical persons of a Signatory MERCOSUR State the treatment granted in a Member State of the European Union, pursuant to the Treaty on the Functioning of the European Union, or to any measure adopted pursuant to that Treaty, including the implementation of that Treaty or such measures in the Member States of the European Union, to:

    (a) natural persons or residents of a Member State of the European Union; or

    (b) juridical persons constituted or organised under the law of another Member State of the European Union or that of the European Union and having their registered office, central administration or principal place of business in a Member State of the European Union.

    Such national treatment is granted to juridical persons which are constituted or organised under the law of a Member State of the European Union or that of the European Union and have their registered office, central administration or principal place of business in a Member State of the European Union, including those which are owned or controlled by natural or juridical persons of a Signatory MERCOSUR State.

11. The following abbreviations are used in the list in this Annex:

    — EU European Union, including all its Member States

    — EEA European Economic Area

    — AT Austria

    — BE Belgium

    — BG Bulgaria

    — CY Cyprus

    — CZ Czechia

    — DE Germany

    — DK Denmark

    — EE Estonia

    — EL Greece

    — ES Spain

    — FI Finland

    — FR France

    — HR Croatia

    — HU Hungary

    — IE Ireland

    — IT Italy

    — LV Latvia

    — LT Lithuania

    — LU Luxembourg

    — MT Malta

    — NL The Netherlands

    — PL Poland

— PT Portugal

— RO Romania

— SK Slovak Republic

— SI Slovenia

— SE Sweden

Sector or sub-sector	Description of reservations
All sectors	Scope of intra-corporate transferees In BG: The number of intra-corporate transferees shall not exceed 10 % (ten per cent) of the average annual number of the citizens of the EU employed by the respective Bulgarian juridical person. If fewer than 100 (one hundred) persons are employed, the number of intra-corporate transferees may, subject to authorisation, exceed 10 % (ten per cent) of that of the total employees. In HU: Category of intra-corporate transferees is unbound for a natural person who has been a partner in a juridical person of a Signatory MERCOSUR State.
All sectors	Specialists ([1]) EU: In assessing the specialised knowledge of the natural person, account shall be taken not only of knowledge specific to the enterprise, but also of whether the person has a high level of qualification, including adequate professional experience, referring to a type of work or activity requiring specific technical knowledge, including possible membership of an accredited profession.
All sectors	Graduate trainees In BG, HU: Economic needs tests for graduate trainees ([2]). In AT, DE, ES, FR, HU, LT, SK: Training must be linked to the university degree which has been obtained.
All sectors	Managing directors and auditors In AT: Managing directors of branches of juridical persons have to be resident in Austria. Natural persons within a juridical person or a branch responsible for the observance of the Austrian Trade Act must have a domicile in Austria. In FI: A foreigner carrying out trade as a private entrepreneur needs a trade permit and has to be the holder of a permanent residence permit in the EU. For all sectors, except telecommunications services, nationality and residency requirements for the managing director of a limited company apply. For telecommunications services, permanent residency for the managing director is required. In FR: The managing director of a commercial, industrial or artisanal activity, if not a holder of a residency permit, needs a specific authorisation. In RO: The majority of the commercial companies' auditors and their deputies shall be Romanian citizens. In SE: The managing director of a juridical person or a branch shall reside in Sweden.

([1]) For greater certainty, managers, executives and specialists may be required to demonstrate that they possess the professional qualifications and experience needed in the juridical person to which they are transferred.

([2]) As regards services sectors, these limitations do not go beyond the limitations reflected in the existing GATS commitments.

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Sector or sub-sector	Description of reservations
All sectors	Type of enterprise In AT, CZ, SK: Intra-corporate transferees, graduate trainees and business sellers need to be employed by an enterprise other than a non-profit organisation; otherwise unbound. In FI: Senior personnel needs to be employed by an enterprise other than a non-profit organisation.
All sectors	Recognition EU: EU directives on mutual recognition of diplomas only apply to citizens of the EU. The right to practise a regulated professional service in one Member State of the European Union does not grant the right to practise in another Member State of the European Union ([1]).
1. AGRICULTURE, HUNTING, FORESTRY	
A. Agriculture, hunting (ISIC rev 3.1: 011, 012, 013, 014, 015) excluding advisory and consultancy services ([2])	In AT, DE, DK, HU, LT, MT, RO: Unbound for agricultural activities. In CY: The participation of MERCOSUR investors is allowed only up to 49 % (forty-nine per cent). In FR: Prior authorisation is required in order to become a member or act as a director of an agricultural cooperative. In FI: only EEA nationals resident in the reindeer herding area may own reindeer and exercise reindeer husbandry. Exclusive rights may be granted. In IE: Establishment by residents of a Signatory MERCOSUR State in flour milling activities is subject to authorisation.
B. Forestry and logging (ISIC rev 3.1: 020) excluding advisory and consultancy services ([3])	In BG, DE, LT: Unbound for logging activities.

([1]) In order for non-EU country nationals to obtain EU-wide recognition of their qualifications, a mutual recognition agreement, negotiated within the framework defined in Article 10.11, is necessary.
([2]) Advisory and consultancy services related to agriculture, hunting, forestry and fishing are to be found in BUSINESS SERVICES under 6.F.f).
([3]) Advisory and consultancy services related to agriculture, hunting, forestry and fishing are to be found in BUSINESS SERVICES under 6.F.f).

Sector or sub-sector	Description of reservations
2. FISHING AND AQUACULTURE (ISIC rev.3.1: 0501, 0502) excluding advisory and consultancy services ([1])	Unbound.
3. Mining and quarrying ([2]) A. Mining of coal and lignite; extraction of peat (ISIC rev 3.1: 10) B. Extraction of crude petroleum and natural gas ([3]) (ISIC rev 3.1: 1110) C. Mining of metal ores (ISIC rev 3.1: 13) D. Other mining and quarrying (ISIC rev 3.1: 14)	EU: Unbound for juridical persons controlled by natural or juridical persons of a non-EU country, which accounts for more than 5 % (five per cent) of the EU's oil or natural gas imports. Unbound for direct branching (incorporation is required). Unbound for extraction of crude petroleum and natural gas. In CY: Unbound.
4. MANUFACTURING ([4])	
H. Publishing, printing and reproduction of recorded media (ISIC rev 3.1: 22), excluding publishing and printing on a fee or contract basis ([5])	In IT: Nationality requirement for publishers. In PL: Nationality requirement for the editor-in-chief of newspapers and journals. In SE: Residency requirement for publishers and owners of publishing and printing companies.

([1]) Advisory and consultancy services related to agriculture, hunting, forestry and fishing are to be found in BUSINESS SERVICES under 6.F.f).
([2]) The horizontal limitation on public utilities applies.
([3]) Does not include services incidental to mining rendered on a fee or contract basis at oil and gas fields, which are to be found in ENERGY SERVICES under 19.A.
([4]) This sector does not include advisory services incidental to manufacturing, which are to be found in BUSINESS SERVICES under 6.F.h).
([5]) Publishing and printing on a fee or contract basis is to be found in BUSINESS SERVICES under 6.F.p) Printing and Publishing.

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Sector or sub-sector	Description of reservations
6. BUSINESS SERVICES	
A. Professional services	
a) Legal services (CPC 861) [1] excluding legal advisory and legal documentations and certification services provided by legal professionals entrusted with public functions, such as notaries, 'huissiers de justice' or other 'officiers publics et ministériels'	In AT, ES, EL, LT, MT, RO, SK: Full admission to the Bar, required for the practice of domestic (EU and Member State of the European Union) law, is subject to a nationality requirement. In ES, the competent authorities may grant waivers. In SK, it is coupled with residency requirement. In CY, FI: Nationality and residency requirement. Full admission to the Bar is required for the provision of legal services. Admission to the Bar is subject to a nationality requirement, coupled with a residency requirement. Only advocates enrolled in the Bar may be partners, shareholders or members of the Board of Directors in a law company in Cyprus. In BE: Full admission to the Bar, required for legal representation services, is subject to a nationality requirement. Exemption can be granted under specific conditions (among others, residency requirement and reciprocity). Quotas apply for representation before the 'Cour de cassation' in non-criminal cases. In BG: MERCOSUR lawyers can only provide legal representation services of a national of a Signatory MERCOSUR State and subject to reciprocity and cooperation with a Bulgarian lawyer. For legal mediation services, permanent residency is required. In CZ: Full admission to the Bar is required for the practice of legal services, including representation before courts. Non-discriminatory legal form requirements apply. For the practice of legal services in respect of domestic (EU and Member State of the European Union) law, including representation before courts, EEA or Swiss nationality and residency in the Czech Republic is required.

[1] Includes legal advisory services, legal representational services, legal arbitration and conciliation or mediation services, and legal documentation and certification services. Provision of legal services is only authorised in respect of public international law, EU law and the law of any jurisdiction where the service supplier or its personnel is qualified to practise as a lawyer, and, like the provision of other services, is subject to licensing requirements and procedures applicable in the Member States of the European Union. For lawyers providing legal services in respect of public international law and foreign law, these may take, among others, the form of compliance with local codes of ethics, use of home title (unless recognition with the host title has been obtained), insurance requirements, simple registration with the host country Bar or a simplified admission to the host country Bar through an aptitude test and a legal or professional domicile in the host country. Legal services in respect of EU law shall in principle be carried out by or through a fully qualified lawyer admitted to the Bar in a Member State of the European Union, acting personally, and legal services in respect of the law of a Member State of the European Union shall in principle be carried out by or through a fully qualified lawyer admitted to the Bar in that Member State, acting personally. Full admission to the Bar in the relevant Member State of the European Union might therefore be necessary for representation before courts and other competent authorities in the EU, since it involves practice of EU and national procedural law. However, in some Member States European Union, foreign lawyers not fully admitted to the Bar are allowed to represent in civil proceedings a party being a national of or belonging to the State in which the lawyer is entitled to practise.

Sector or sub-sector	Description of reservations
	In DK: The performing of legal services under the title 'Advokat' is only permitted for lawyers with a Danish licence to practise. Representation before courts is mainly reserved for lawyers with a Danish licence to practise. Other persons than lawyers with a Danish licence to practise may perform legal services in accordance with the Danish Act on Legal Services, but are not allowed to use the title 'Advokat'. In ES: EEA nationality is required for the practice of industrial property agent services. In HR: Full admission to the Bar, required for legal representation services, is subject to a nationality requirement or a requirement of citizenship of an Member State of the European Union. In FI: A patent agent must be resident in the EEA in order to be recorded in the Patent Agents Register, which is necessary for the practice of the profession. In FR: Full admission to the Bar is required for the practice of legal services in respect of French law, including representation before courts. Residency (commercial presence) is required in order to obtain full admission to the Bar. To provide legal services in respect of domestic (EU and Member State of the European Union) law, commercial presence may be required to take one of the legal forms which are allowed under national law on a non-discriminatory basis. Some types of legal forms may be reserved exclusively to lawyers admitted to the Bar, also on a non-discriminatory basis. Representation before the 'Cour de Cassation' and the 'Conseil d'État' is subject to quotas. In a law firm providing services in respect of French or EU law, shareholding and voting rights may be subject to quantitative restrictions related to the professional activity of the partners. In HU: Full admission to the Bar is subject to a nationality requirement, coupled with a residency requirement. For foreign lawyers, the scope of legal activities is limited to the provision of legal advice, which shall take place on the basis of a collaboration contract concluded with a Hungarian attorney or law firm. In LV: Nationality requirement for sworn solicitors, to whom legal representation in criminal proceedings is reserved. In PT: Nationality requirement for the access to the profession of 'solicitadores' and for industrial property agent. In SI: remunerated representation of clients before the court is conditioned upon commercial presence in Slovenia. A foreign lawyer who has the right to practise law in a foreign country may perform legal services or practise law under the conditions laid down in Article 34a of the Attorneys Act, provided the condition of actual reciprocity is fulfilled. Compliance with the condition of reciprocity is verified by the Ministry of Justice. Commercial presence for appointed attorneys by the Slovene Bar Association is restricted to sole proprietorship, law firm with limited liability (partnership) or to a law firm with unlimited liability (partnership) only. The activities of a law firm shall be restricted to the practice of law. Only attorneys may be partners in a law firm. In SE: Admission to the Bar, necessary only for the use of the Swedish title 'advokat', is subject to a residency requirement.

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Sector or sub-sector	Description of reservations
b) 1. Accounting and bookkeeping services (CPC 86212 other than 'auditing services', CPC 86213, CPC 86219 and CPC 86220)	In AT: Nationality requirement for representation before competent authorities. In FR: Provision of accounting and bookkeeping services by a foreign supplier is conditional on a decision of the Minister of Economics, Finance and Industry, in agreement with the Minister of Foreign Affairs. In CY: Special licence is granted to third-country professionals, subject to certain conditions.
b) 2. Auditing services (CPC 86211 and 86212 other than accounting services)	In AT: Nationality requirement for representation before competent authorities and for performing audits provided for in specific Austrian laws (among others, joint stock companies law, stock exchange law and banking law). In DK: Residency requirement. In ES: Nationality requirement or statutory auditors and for administrators, directors and partners of companies other than those covered by Directive 2006/43/EC of the European Parliament and of the Council of 17 May 2006 on statutory audits of annual accounts and consolidated accounts, amending Council Directives 78/660/EEC and 83/349/EEC and repealing Council Directive 84/253/EEC, OJ L 157, 9.6.2006, p. 87. In FI: Residency requirement for at least one of the auditors of a Finnish liability company. In HR: Only certified auditors holding a licence formally recognised by the Croatian Chamber of Auditors can provide auditing services. In IT: Nationality requirement condition for administrators, directors and partners of companies other than those covered by Directive 2006/43/EC of the European Parliament and of the Council of 17 May 2006 on statutory audits of annual accounts and consolidated accounts, amending Council Directives 78/660/EEC and 83/349/EEC and repealing Council Directive 84/253/EEC, OJ L 157, 9.6.2006, p. 87. Residency requirement for auditors that are natural persons. In SE: Only auditors approved in Sweden may perform legal auditing services in certain legal entities, among others, in all limited companies. Residency is required for approval. In CY: Special licence is granted to third-country auditors, subject to certain conditions.
c) Taxation advisory services (CPC 863) [1]	In AT: Nationality requirement for representation before competent authorities. In BG: Nationality requirement for specialists. In HU: Residency requirement. In CY: Special licence is granted to third-country professionals, subject to certain conditions.

[1] Does not include legal advisory and legal representational services on tax matters, which are to be found in LEGAL SERVICES under 6.A.a).

Sector or sub-sector	Description of reservations
d) Architectural services and e) Urban planning and landscape architectural services (CPC 8671 and CPC 8674)	In EE: At least one responsible person (project manager or consultant) must be resident in Estonia. In BG: Foreign specialists must have experience of at least 2 (two) years in the field of construction. Nationality requirement for urban planning and landscape architectural services. In CZ, EL, HR, HU: Residency requirement. In CY: Nationality requirement applies. In SK: Residency requirement and nationality requirement.
f) Engineering services and g) Integrated engineering services (CPC 8672 and CPC 8673)	In EE: At least one responsible person (project manager or consultant) must be resident in Estonia. In BG: Foreign specialists must have experience of at least 2 (two) years in the field of construction. In HR: Residency requirement. In EL, HU: Residency requirement (for CPC 8673, a residency requirement only applies to graduate trainees). In CY: Nationality requirement applies. In SK: Residency requirement and nationality requirement.
h) Medical (including psychologists) and dental services (CPC 9312 and part of CPC 85201)	In CZ, IT, LT, SK: Residency requirement. In CZ, SK: Authorisation by the competent authorities required for foreign natural persons. In BE, LU, SI: For graduate trainees, authorisation by the competent authorities required for foreign natural persons. In BG, CY, MT: Nationality requirement. In DK: Limited authorisation to fulfil a specific function can be given for up to 18 (eighteen) months and requires residency. In FR: Nationality requirement. However, access is possible within annually established quotas. In HR: All persons providing services directly to patients or treating patients need a licence from the professional chamber. In LV: Economic needs tests for medical doctors and dentists in a given region. In PL: Practice of the medical profession by foreigners requires permission. Foreign medical doctors have limited election rights within the professional chambers. In PT: Residency requirement for psychologists.

Sector or sub-sector	Description of reservations
i) Veterinary services (CPC 932)	In BG, CY, DE, EL, FR, HR, HU: Nationality requirement (in FR: limited to EU and EEA citizens). In CZ, SK: Nationality requirement and residency requirement. In DK, IT: Residency requirement. In PL: Nationality requirement. Foreign persons may apply for permission to practise.
j) 1. Midwives services (part of CPC 93191)	In BE, LU: For graduate trainees, authorisation by the competent authorities required for foreign natural persons. In DK: Limited authorisation to fulfil a specific function can be given for a maximum of 18 (eighteen) months and requires residency. In FR: Nationality requirement. However, access is possible within annually established quotas. In HR: All persons providing services directly to patients or treating patients need a licence from the professional chamber. In CY, HU: Nationality requirement. In CZ: Unbound. In DK: Limited authorisation to fulfil a specific function can be given for up to 18 (eighteen) months and requires residency. In IT, SK: Residency requirement. In LV: Subject to economic needs tests, determined by the total number of midwives in a given region, authorised by local health authorities. In LT: Authorisation by the competent authorities required for foreign natural persons. In PL: Nationality requirement. Foreign persons may apply for permission to practise.
j) 2. Services provided by nurses, physiotherapists and paramedical personnel (part of CPC 93191)	In BE, FR, LU: For graduate trainees, authorisation by the competent authorities required for foreign natural persons. In RO, SK: Authorisation by the competent authorities required for foreign natural persons. In DK: Limited authorisation to fulfil a specific function can be given for up to 18 (eighteen) months and requires residency. In HR: All persons providing services directly to patients or treating patients need a licence from the professional chamber. In HU, CY: Nationality requirement. In LV: Subject to economic needs tests, determined by the total number of nurses in a given region, authorised by local health authorities. In LT: Authorisation by the competent authorities required for foreign natural persons. In SK: Residency requirement.

Sector or sub-sector	Description of reservations
k) Retail sales of pharmaceuticals and retail sales of medical and orthopaedical goods (CPC 63211) and other services supplied by pharmacists [1]	In FR: EEA or Swiss nationality is required in order to operate a pharmacy. Foreign pharmacists may be permitted to establish within established quotas. In DE, EL, SK, CY: Nationality requirement. In HU: Nationality requirement except for retail sales of pharmaceuticals and retail sales of medical and orthopaedical goods (CPC 93191). In IT, PT, SK: Residency requirement.
D. Real estate services [2]	
a) Involving own or leased Property (CPC 821)	In FR, HU, IT, PT: Residency requirement. In SI: Nationality requirement.
b) On a fee or contract Basis (CPC 822)	In DK: Residency requirement unless waived by the Danish Business Authority. In FR, HU, IT, PT: Residency requirement. In SI: Nationality requirement.
E. Rental/leasing services without operators	
e) Relating to personal and household goods (CPC 832)	EU: Nationality requirement for specialists and for graduate trainees.
f) Telecommunications equipment rental (CPC 7541)	EU: Nationality requirement for specialists and for graduate trainees.

[1] The supply of pharmaceuticals to the general public, like the provision of other services, is subject to licensing and qualification requirements and procedures applicable in the Member States of the European Union. As a general rule, this activity is reserved to pharmacists. In some Member States, only the supply of prescription drugs is reserved to pharmacists.

[2] The service involved relates to the profession of real estate agent and does not affect any rights or restrictions on natural and juridical persons purchasing real estate.

Sector or sub-sector	Description of reservations
F. Other business services	
e) Technical testing and analysis services (CPC 8676)	In IT, PT: Residency requirement for biologists and chemical analysts.
f) Advisory and consulting services incidental to agriculture, hunting and forestry (part of CPC 881)	In IT: Residency requirement for agronomists ('periti agrari').
j) 2. Security services (CPC 87302, CPC 87303, CPC 87304 and CPC 87305)	In BE: Nationality requirement and residency requirement for management personnel. In BG, CY, CZ, EE, LV, LT, MT, PL, RO, SI, SK: Nationality requirement and residency requirement. In DK: Nationality requirement and residency requirement for managers and for airport guard services. In PT: Nationality requirement for specialised personnel. In FR: Nationality requirement for managing directors and directors. In IT: Nationality requirement and residency requirement in order to obtain necessary authorisation for security guard services and the transport of valuables. In ES: Nationality requirement for security personnel.
k) Related Scientific and Technical Consulting Services (CPC 8675)	In BG: Nationality requirement for specialists. In DE: Nationality requirement for publicly appointed surveyors. In FR: Nationality requirement for 'surveying' operations relating to the establishment of property rights and to land law. In IT, PT: Residency requirement.

Sector or sub-sector	Description of reservations
l) 1. Maintenance and repair of vessels (part of CPC 8868)	In MT: Nationality requirement.
l) 2. Maintenance and Repair of Rail Transport Equipment (part of CPC 8868)	In LV: Nationality requirement.
l) 3. Maintenance and Repair of motor vehicles, motorcycles, snowmobiles and road transport Equipment (CPC 6112, CPC 6122, part of CPC 8867 and part of CPC 8868)	EU: For maintenance and repair of motor vehicles, motorcycles and snowmobiles, nationality requirement for specialists and for graduate trainees.
l) 5. Maintenance and Repair services of metal products, of (non office) machinery, of (non transport and non office) equipment and of personal and household goods [1] (CPC 633, CPC 7545, CPC 8861, CPC 8862, CPC 8864, CPC 8865 and CPC 8866)	EU: Nationality requirement for specialists and for graduate trainees, except for: — BE, DE, DK, ES, FR, EL, HU, IE, IT, LU, MT, NL, PL, PT, RO, SE for CPC 633, 8861, 8866; — BG for repair services of personal and household goods (excl. Jewellery): CPC 63301, 63302, part of 63303, 63304, 63309; — AT for CPC 633, 8861-8866; — EE, FI, LV, LT for CPC 633, 8861-8866; — CZ, SK for CPC 633, 8861-8865; and — SI for CPC 633, 8861, 8866.
m) Building-Cleaning Services (CPC 874)	In CY, EE, HR, MT, PL, RO, SI: Nationality requirement for specialists.
n) Photographic Services (CPC 875)	In HR, LV: Nationality requirement for specialty photography services. In PL: Nationality requirement for the supply of aerial photographic services.

[1] Maintenance and repair services of transport equipment (CPC 6112, 6122, 8867 and CPC 8868) are to be found under 6.F.l) 1. Maintenance and repair of vessels to 6.F.l) 3. Maintenance and Repair of motor vehicles, motorcycles, snowmobiles and road transport Equipment.

Sector or sub-sector	Description of reservations
p) Printing and Publishing (CPC 88442)	In SE: Residency requirement for publishers and owners of publishing and printing companies. In HR: Residency requirement for publishers.
q) Convention Services (part of CPC 87909)	In SI: Nationality requirement.
r) 1. Translation and Interpretation Services (CPC 87905)	In FI: Residency requirement for certified translators. In CY: Nationality and residency requirement.
r) 3. Collection Agency Services (CPC 87902)	In BE, EL, IT: Nationality requirement.
r) 4. Credit reporting services (CPC 87901)	In BE, EL, IT: Nationality requirement.
r) 5. Duplicating services (CPC 87904) [1]	EU: Nationality requirement for specialists and for graduate trainees.
8. CONSTRUCTION AND RELATED ENGINEERING SERVICES (CPC 511, CPC 512, CPC 513, CPC 514, CPC 515, CPC 516, CPC 517 and CPC 518)	In BG: Foreign specialists must have experience of at least 2 (two) years in the field of construction. In CY: Specific conditions apply and authorisation is required.
9. DISTRIBUTION SERVICES (excluding distribution of arms, munitions and war material)	In CY: Nationality and residency requirement for energy distribution.
C. Retailing services [2]	In CY: Nationality requirement for pharmaceuticals, medical and orthopedical goods and other services provided by pharmacists.
c) Food retailing services (CPC 631)	In FR: Nationality requirement for tobacconists ('buraliste').

[1] Does not include printing services, which fall under CPC 88442 and are to be found under 6.F.p) Printing and Publishing.
[2] Does not include maintenance and repair services, which are to be found in BUSINESS SERVICES under 6.F.l) 1, 2, 3 and 5.
Does not include retailing services of energy products which are to be found in ENERGY SERVICES under 19.A.

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Sector or sub-sector	Description of reservations
10. EDUCATIONAL SERVICES (only privately funded services)	
A. Primary education services (CPC 921)	In FR: EU nationality is required in order to teach in a privately funded educational institution. However, foreign nationals may obtain an authorisation from the relevant competent authorities in order to teach in primary educational institutions. Foreign nationals may also obtain an authorisation from the relevant competent authorities in order to establish and operate or manage primary educational institutions. Such authorisation is granted on a discretionary basis. In IT: Nationality requirement for service providers who are authorised to issue state-recognised diplomas. In EL: Nationality requirement for teachers.
B. Secondary education services (CPC 922)	In FR: EU nationality is required in order to teach in a privately funded educational institution. However, foreign nationals may obtain an authorisation from the relevant competent authorities in order to teach in secondary educational institutions. Foreign nationals may also obtain an authorisation from the relevant competent authorities in order to establish and operate or manage secondary educational institutions. Such authorisation is granted on a discretionary basis. In IT: Nationality requirement for service providers who are authorised to issue state-recognised diplomas. In EL: Nationality requirement for teachers. In LV: Nationality requirement for technical and vocational secondary school-type education services for handicapped students (CPC 9224).
C. Higher education services (CPC 923)	In FR: EU nationality is required in order to teach in a privately funded educational institution. However, foreign nationals may obtain an authorisation from the relevant competent authorities in order to teach in higher-level educational institutions. Foreign nationals may also obtain an authorisation from the relevant competent authorities in order to establish and operate or manage higher-level educational institutions. Such authorisation is granted on a discretionary basis. In CZ, SK: Nationality requirement for higher education services, except for post-secondary technical and vocational education services (CPC 92310). In IT: Nationality requirement for service providers who are authorised to issue state-recognised diplomas. In DK: Nationality requirement for professors.

Sector or sub-sector	Description of reservations
12. FINANCIAL SERVICES	
A. Insurance and insurance-related services	In AT: The management of a branch office must consist of 2 (two) natural persons resident in Austria. In EE: For direct insurance, the management body of an insurance joint-stock company with MERCOSUR capital participation may include nationals of a Signatory MERCOSUR State only in proportion to the MERCOSUR participation and in any event not more than half of the members of the management body. The head of the management of a subsidiary or an independent company must be the holder of a permanent residence permit in Estonia. In ES: Residency requirement for the actuarial profession (or alternatively 2 (two) years of experience) In IT: Residency requirement for the actuarial profession. In HR: Residency requirement. In FI: At least one-half of the members of the board of directors and the supervisory board shall have their place of residence in the EEA, unless the competent authorities have granted an exemption. At least one auditor shall have his permanent residence in the EEA. The general agent of an insurance company of MERCOSUR must have his place of residence in Finland, unless the company has its head office in the EU.
B. Banking and other financial services (excluding insurance)	In BG: Permanent residence in Bulgaria is required for the executive directors and the managerial agent. In FI: A managing director and at least one auditor of credits institutions shall have their place of residence in the EU, unless the Financial Supervision Authority has granted an exemption. The broker (natural person) on a derivative exchange shall have his place of residence in the EU. In IT: Condition of residency within the territory of a Member State of the European Union for 'promotori di servizi finanziari' (financial salesmen). In LT: At least one head of a bank's administration must speak the Lithuanian language. In PL: Nationality requirement for at least one of the bank executives. In HR: Residency requirement. The management board shall direct the business of a credit institution from the territory of Croatia. At least one management board member must be fluent in the Croatian language.

Sector or sub-sector	Description of reservations
13. HEALTH SERVICES AND SOCIAL SERVICES (only privately funded services) A. Hospital services (CPC 9311) B. Ambulance services (CPC 93192) C. Residential health facilities other than hospital services (CPC 93193) E. Social services (CPC 933)	In FR: For hospital and ambulance services, residential health facilities (other than hospital facilities) and social services, an authorisation is necessary in order to exercise management functions. The authorisation process takes into account the availability of local managers. In LV: Economic needs tests for doctors, dentists, midwives, nurses, physiotherapists and para-medical personnel. In PL: Practice of medical profession by foreigners requires permission. Foreign medical doctors have limited election rights within the professional chambers. In HR: All persons providing services directly to patients or treating patients need a licence from the professional chamber. In SI: All persons providing services directly to patients or treating patients need a licence and authorisation for the provision of health services from the Ministry of Health.
14. TOURISM AND TRAVEL RELATED SERVICES	
A. Hotel, restaurants and catering (CPC 641, CPC 642 and CPC 643) excluding catering in air transport services	In BG: The number of foreign managers is not to exceed the number of managers who are Bulgarian citizens, if the public (state or municipal) share in the equity capital of a Bulgarian company exceeds 50 % (fifty per cent). In HR: Nationality requirement for hospitality and catering services in households and rural homesteads.
B. Travel agencies and tour operators services (including tour managers) (CPC 7471)	In BG: The number of foreign managers is not to exceed the number of managers who are Bulgarian citizens, if the public (state or municipal) share in the equity capital of a Bulgarian company exceeds 50 % (fifty per cent). In HR: Approval of the Ministry of Tourism for office manager position.
C. Tourist guides services (CPC 7472)	In BG, CY, ES, HR, HU, IT, LT, MT, PL, SK: Nationality requirement. In EL: Diploma from the Tourist Guide Schools of the Greek Ministry of Tourism required. Can be waived if confirmed absence of a tourist guide for a specific language. In FR: France reserves the right to require EU nationality for the provision of tourist guide services in its territory.

Sector or sub-sector	Description of reservations
15. RECREATIONAL, CULTURAL AND SPORTING SERVICES (other than audio-visual services)	
A. Entertainment services (including theatre, live bands, circus and discotheque services) (CPC 9619)	In FR: Authorisation is necessary for the access to management functions. The authorisation is subject to a nationality requirement if authorisation for more than 2 (two) years is required.
16. TRANSPORT SERVICES	
A. Maritime transport	
a) International passenger transportation (CPC 7211 less national cabotage transport) b) International freight transportation (CPC 7212 less national cabotage transport)	EU: Nationality requirement for ships' crew. In AT: Nationality requirement for the majority of managing directors.
D. Road transport	
a) Passenger transportation (CPC 7121 and CPC 7122)	In AT: Nationality requirement for persons and shareholders entitled to represent a juridical person or a partnership. In DK, HR: Nationality requirement and residency requirement for managers. In BG, MT, CY: Nationality requirement.
b) Freight transportation (CPC 7123, excluding transportation of postal and courier items on own account)	In AT: Nationality requirement for persons and shareholders entitled to represent a juridical person or a partnership. In BG, MT: Nationality requirement. In HR: Nationality requirement and residency requirement for managers.

Sector or sub-sector	Description of reservations
E. Pipeline transport of goods other than fuel [1] (CPC 7139)	In AT: Nationality requirement for managing directors.
17. SERVICES AUXILIARY TO TRANSPORT [2]	
A. Services auxiliary to maritime transport a) Maritime cargo handling services b) Storage and warehousing services (part of CPC 742) c) Customs clearance Services d) Container station and depot services e) Maritime agency services	In AT: Nationality requirement for the majority of managing directors. In BG, MT: Nationality requirement. In DK: Requirement of residence for customs clearance services. In EL: Nationality requirement for customs clearance services. In IT: Requirement of residence for 'raccomandatorio marittimo' (shipping agent).
f) Maritime freight forwarding services g) Rental of vessels with crew (CPC 7213) h) Pushing and towing services (CPC 7214) i) Supporting services for maritime transport (part of CPC 745) j) Other supporting and auxiliary services (excluding catering) (part of CPC 749)	

[1] Pipeline transportation of fuels is to be found in ENERGY SERVICES under 19.B.

[2] Does not include maintenance and repair services of transport equipment, which are to be found in BUSINESS SERVICES under 6.F.l) 1. Maintenance and repair of vessels to 6.F.l) 3. Maintenance and Repair of motor vehicles, motorcycles, snowmobiles and road transport Equipment.

Sector or sub-sector	Description of reservations
D. Services auxiliary to road transport d) Rental of commercial Road vehicles with operators (CPC 7124)	In AT: Nationality requirement for persons and shareholders entitled to represent a juridical person or a partnership. In BG, MT, Nationality requirement. In CY: Nationality requirement for taxi drivers.
F. Services auxiliary to pipeline transport of goods other than fuel [1] a) Storage and warehouse services of goods other than fuel transported by pipelines (part of CPC 742)	In AT: Nationality requirement for managing directors.
19. ENERGY SERVICES	
A. Services incidental to mining (CPC 883) [2]	In SK: Residency requirement. In CY: Unbound.
20. OTHER SERVICES NOT INCLUDED ELSEWHERE	
a) Washing, cleaning and dyeing services (CPC 9701)	EU: Nationality requirement for specialists and for graduate trainees.
b) Hairdressing services (CPC 97021)	EU: Nationality requirement for specialists and for graduate trainees.
c) Cosmetic treatment, manicuring and pedicuring services (CPC 97022)	EU: Nationality requirement for specialists and for graduate trainees.

[1] Services auxiliary to pipeline transportation of fuels are to be found in ENERGY SERVICES under 19.A.

[2] Includes the following service rendered on a fee or contract basis: advisory and consulting services relating to mining, on-land site preparation, on-land rig installation, drilling, drilling bits services, casing and tubular services, mud engineering and supply, solids control, fishing and downhole special operations, wellsite geology and drilling control, core taking, well testing, wireline services, supply and operation of completion fluids (brines) supply and installation of completion devices, cementing (pressure pumping), stimulation services (fracturing, acidising and pressure pumping), workover and well repair services, plugging and abandoning of wells.
Does not include direct access to or exploitation of natural resources.
Does not include site preparation work for mining of resources other than oil and gas (CPC 5115), which is to be found under 8. Construction and related engineering services.

Sector or sub-sector	Description of reservations
d) Other beauty treatment services n.e.c. (CPC 97029)	EU: Nationality requirement for specialists and for graduate trainees.
e) Spa services and non therapeutical massages, to the extent that they are provided as relaxation physical well-being services and not for medical or rehabilitation purposes [1] (CPC ver. 1.0 97230)	EU: Nationality requirement for specialists and for graduate trainees.

[1] Therapeutical massages and thermal cure services are to be found under 6.A.h) Medical (including psychologists) and dental services, 6.A.j) 2. Services provided by nurses, physiotherapists and paramedical personnel, and health services (13.A Hospital services and 13.C Residential health facilities other than hospital services.

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ANNEX 10-D

EUROPEAN UNION

LIST OF COMMITMENTS REGARDING CONTRACTUAL SERVICE SUPPLIERS AND INDEPENDENT PROFESSIONALS IN CONFORMITY WITH ARTICLES 10.3 AND 10.4

1. The list of commitments in this Annex indicates the economic activities liberalised pursuant to Articles 10.3 and 10.4 for the categories of contractual service suppliers and independent professionals, and specifies the limitations that apply by means of reservations. The list in this annex is composed of two columns as follows:

   (a) the first column indicates the sector or sub-sector for which the category of contractual service suppliers and independent professionals is liberalised; and

   (b) the second column describes the applicable reservations.

   The European Union does not undertake any commitment for contractual service suppliers in economic activities which are not listed in the first column of the list.

2. For the purposes of this Annex, when identifying individual sectors and sub-sectors:

   (a) 'CPC' means the Central Products Classification as defined in Article 1.3(c); and

   (b) 'CPC ver. 1.0' means the Central Products Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, Nº 77, CPC ver 1.0, 1998.

3. Commitments for contractual service suppliers and independent professionals do not apply in cases where the intent or effect of their temporary stay interferes with, or otherwise affects the outcome of, any labour or management dispute or negotiation.

4. The list of commitments in this Annex does not include measures relating to qualification requirements and procedures, technical standards and licensing requirements and procedures if they do not constitute a limitation within the meaning of Articles 10.3 and 10.4. Those measures (for example, need to obtain a licence, need to obtain recognition of qualifications in regulated sectors, need to pass specific examinations, including language examinations and need to have a postal address in the territory where the economic activity is performed), even if not listed in this Annex, apply in any case to contractual service suppliers and independent professionals of a Signatory MERCOSUR State.

5. To the extent that commitments are not made by the European Union, all requirements of the laws of each Party regarding entry and temporary stay continue to apply, including those concerning the period of stay.

6. Notwithstanding the provisions of this Chapter, all requirements of the laws and regulations of each Party regarding employment and social security measures shall continue to apply, including regulations concerning minimum wages and collective wage agreements.

7. The list of commitments in this Annex is without prejudice to the existence of public monopolies or exclusive rights in the relevant sectors, as described in Annex 10-B.

8. In the sectors where economic needs tests are applied, their main criteria shall be the assessment of the relevant market situation in the Member State of the European Union or the region thereof where the service is to be provided, including with respect to the number of, and the impact on, existing services suppliers.

9. The rights and obligations arising from the list of commitments in this Annex shall have no self-executing effect and thus confer no rights directly on natural or juridical persons.

10. The entry and temporary stay of contractual service suppliers is subject to the following conditions:

(a) the juridical person employing the natural person is neither an agency for the placement and supply services of personnel nor acts through such an agency;

(b) the natural persons entering the European Union offer such services as employees of the juridical person supplying the services for at least 1 (one) year immediately prior to the date of submission of an application for entry and, in addition, possess, at the date of submission of an application for entry into the European Union, at least 3 (three) years of professional experience [1] in the sector of activity which is the subject of the contract;

(c) the natural persons entering the European Union possess:

(i) a university degree or a qualification demonstrating knowledge of an equivalent level [2]; and

(ii) professional qualifications, if such qualifications are required to exercise an activity pursuant to the laws and regulations of the Member State of the European Union where the service is supplied;

(d) the number of persons covered by the service contract is not higher than necessary to fulfil the contract, in accordance with the laws and regulations of the Member State of the European Union where the service is supplied;

(e) in accordance with point (d) of Article 10.10(1), the entry and temporary stay of natural persons within the European Union is for a cumulative period of not more than 6 (six) months in any period of 12 (twelve) months or for the duration of the contract, whichever is less; and

(f) the service contract concerns one of the following activities:

— legal advisory services in respect of public international law and the law of a country other than a Member State of the European Union;

— accounting and bookkeeping services;

— taxation advisory services;

— architectural services, urban planning and landscape architectural services;

— engineering services and integrated engineering services;

— computer and related services;

— research and development services;

— advertising;

— management consulting services;

— services related to management consulting;

— technical testing and analysis services;

— related scientific and technical consulting services;

— maintenance and repair of equipment;

— translation services;

— construction services;

— site investigation work;

— higher education services;

— environmental services;

— travel agencies and tour operator services; and

— entertainment services.

[1] Such professional experience must be obtained after having reached the age of majority, as defined under the applicable laws and regulations.

[2] If the degree or qualification has not been obtained in the Member State of the European Union where the service is supplied, that Member State of the European Union may evaluate whether this is equivalent to a university degree required in its territory.

11. The entry and temporary stay of independent professionals is subject to the following conditions:

(a) the contract of the natural person to supply services with a final consumer in the territory of the European Union is not concluded through an agency as defined in CPC 872;

(b) the natural persons entering the European Union possess, at the date of submission of an application for entry, at least 6 (six) years of professional experience in the sector of activity which is the subject of the contract;

(c) the natural persons entering the European Union possess:

(i) a university degree or a qualification demonstrating knowledge of an equivalent level [3]; and

(ii) professional qualifications, if such qualifications are required to exercise an activity pursuant to the laws and regulations of the Member State of the European Union where the service is supplied;

(d) in accordance with point (d) of Article 10.10(1) the entry and temporary stay of natural persons within the European Union is for a cumulative period of not more than 6 (six) months in any period of 12 (twelve) months or for the duration of the contract, whichever is less; and

(e) the service contract concerns one of the following activities:

— architectural services, urban planning and landscape architecture;

— engineering and integrated engineering services;

— computer and related services;

— management consulting services;

— services related to management consulting; and

— translation services.

12. For greater certainty, for the European Union, the obligation to grant national treatment does not entail the requirement to extend to natural or juridical persons of a Signatory MERCOSUR State the treatment granted in a Member State of the European Union, pursuant to the Treaty on the Functioning of the European Union, or to any measure adopted pursuant to that Treaty, including the implementation of that Treaty or such measures in the Member States of the European Union, to:

(a) natural persons or residents of a Member State of the European Union; or

(b) juridical persons constituted or organised under the law of another Member State of the European Union or that of the European Union and having their registered office, central administration or principal place of business in a Member State of the European Union.

Such national treatment is granted to juridical persons which are constituted or organised under the law of a Member State of the European Union or that of the European Union and have their registered office, central administration or principal place of business in a Member State of the European Union, including those which are owned or controlled by natural persons of a Signatory MERCOSUR State.

13. The European Union takes commitments as set out in Articles 10.3, 10.4 and 10.10, differentiated by Member State of the European Union, if applicable.

[3] If the degree or qualification has not been obtained in the Member State of the European Union where the service is supplied, that Member State of the European Union may evaluate whether this is equivalent to a university degree required in its territory.

14. The following abbreviations are used in the list below:
    — EU European Union, including all its Member States
    — EEA European Economic Area
    — AT Austria
    — BE Belgium
    — BG Bulgaria
    — CY Cyprus
    — CZ Czechia
    — DE Germany
    — DK Denmark
    — EE Estonia
    — EL Greece
    — ES Spain
    — FI Finland
    — FR France
    — HR Croatia
    — HU Hungary
    — IE Ireland
    — IT Italy
    — LV Latvia
    — LT Lithuania
    — LU Luxembourg
    — MT Malta
    — NL The Netherlands
    — PL Poland
    — PT Portugal
    — RO Romania
    — SK Slovak Republic
    — SI Slovenia
    — SE Sweden

Sector or sub-sector	Description of reservations
ALL SECTORS	Recognition EU: EU directives on mutual recognition of diplomas only apply to natural persons having the nationality of Member States of the European Union. The right to practise a regulated professional service in one Member State of the European Union does not grant the right to practise in another Member State of the European Union ([1]).
Legal advisory services in respect of public international law and foreign law (the law of a country other than a Member State of the European Union) (part of CPC 861) ([2])	Contractual service suppliers: In AT, BE, DE, EE, EL, ES, IE, IT, LU, NL, PL, PT, SE: None. In BG, CZ, DK, FI, HU, LT, LV, MT, RO, SI, SK: Economic needs test. In DK: Marketing of legal advice activities is restricted to lawyers with a Danish licence to practise. Requirement of a Danish legal examination in order to obtain a Danish licence. In FR: Full (simplified) admission to the Bar through an aptitude test is required. Lawyers' access to the professions of 'avocat auprès de la Cour de cassation' et 'avocat auprès du Conseil d'État' is subject to quotas and to a nationality requirement. In HR: Full admission to the Bar required for legal representation services, is subject to a nationality requirement. In CY: Nationality and residency requirement. Full admission to the Bar is required for the provision of legal services coupled with a residency requirement. Only 'advogates' enrolled in the Bar may be shareholders or members of the Board of directors in a law company in CY. Independent professionals: EU: Unbound.

([1]) In order for natural persons of Signatory MERCOSUR States to obtain EU-wide recognition of their qualifications, it is necessary that a mutual recognition agreement is negotiated within the framework defined pursuant to Article 10.11.

([2]) Like the provision of other services, legal services are subject to licensing requirements and procedures applicable in Member States of the European Union. For lawyers providing legal services in respect of public international law and foreign law, these may take, among others, the form of compliance with local codes of ethics, use of home title (unless recognition with the host title has been obtained) insurance requirements, simple registration with the host country Bar or a simplified admission to the host country Bar through an aptitude test and a requirement to have their legal or professional domicile in the host country. A reservation for legal services listed in Annexes 10-A and 10-B by a Member State of the European Union for 'domestic law' as covering the 'law of the European Union and of its Member States' applies to this Annex.

Sector or sub-sector	Description of reservations
Accounting and bookkeeping Services (CPC 86212 other than 'auditing services', CPC 86213, CPC 86219 and CPC 86220)	Contractual service suppliers: In BE, DE, EE, ES, IE, IT, LU, NL, PL, PT, SI, SE: None. In BG, CZ, CY, DK, EL, FI, FR, HU, LT, LV, MT, RO, SK: Economic needs test. In AT: The employer must be a member of the relevant professional body in the home country where such body exists and there is a nationality requirement for representation before competent authorities. In CY: Special licence is granted to third country nationals, subject to certain conditions. In FI: The natural person must demonstrate that they possess special knowledge relevant to the service being supplied. Unbound for bookkeeping services. In FR: Authorisation requirement. Provision of accounting and bookkeeping services is conditional on a decision of the Minister of Economics, Finance and Industry, in agreement with the Minister of Foreign Affairs. In HR: Residency requirement. Independent Professionals: EU: Unbound.
Taxation advisory services (CPC 863) [1]	Contractual service suppliers: In BE, DE, EE, ES, FR, IE, IT, LU, NL, PL, SI, SE: None. In CZ, CY, DK, EL, FI, HU, LT, LV, MT, RO, SK: Economic needs test. In AT: The employer must be a member of the relevant professional body in the home country where such body exists and there is a nationality requirement for representation before competent authorities. In BG: Nationality requirement. In HU, HR: Residency requirement. In CY:Special licence is granted to third country nationals, subject to certain conditions. In PT: Unbound. Independent professionals: EU: Unbound.

[1] Does not include legal advisory and legal representational services on tax matters, which are listed under legal advisory services in respect of public international law and foreign law.

Sector or sub-sector	Description of reservations
Architectural services and urban planning and landscape architectural services (CPC 8671 and CPC 8674)	Contractual service suppliers: In EE, ES, EL, FR, IE, IT, LU, MT, NL, PL, PT, SI, SE: None. In BG, CZ, DE, HU, LT, LV, RO: Economic needs test. In DK: Economic needs test, except for stays of contractual service suppliers of up to 3 (three) months. In AT: Unbound, except for pure planning services, for which there is an economic needs test. In BG,CY, SK: Unbound. In FI: The natural person must demonstrate that they possess special knowledge relevant to the service being supplied. In HU, HR: Residency requirement. Independent professionals: In DE, EE, EL, FR, IE, LU, LV, MT, NL, PL, PT, SI, SE: None. In FI: None, except that the natural person must demonstrate that they possess special knowledge relevant to the service being supplied. In BE, CZ, DK, ES, HU, IT, LT, RO: Economic needs test. In AT: Unbound, except for pure planning services, for which there is an economic needs test. In BG, CY, SK: Unbound. In HU, HR, SK: Residency requirement.
Engineering services and integrated engineering services (CPC 8672 and CPC 8673)	Contractual service suppliers: In BE, EE, ES, EL, FR, IE, LU, NL, PT, SI, SE: None. In CZ, DE, HU, MT, RO: Economic needs test. In DK: Economic needs test, except for stays of contractual service suppliers of up to 3 (three) months. In AT: Unbound except for pure planning services, for which there is an economic needs test. In BG, CY, LT, LV, SK: Unbound. In CZ, HR, HU, IT, PL: Residency requirement.

Sector or sub-sector	Description of reservations
	In FI: The natural person must demonstrate that they possess special knowledge relevant to the service being supplied. Independent professionals: In DE, EE, EL, FR, IE, LU, LV, NL, PT, SI, SE: None. In BE, CZ, DK, ES, HU, IT, MT, RO: Economic needs test. In AT: Unbound except for pure planning services, for which there is an economic needs test. In BG, CY, LT, SK: Unbound. In CZ, HR, HU, IT, PL: Residency requirement. In FI: The natural person must demonstrate that they possess special knowledge relevant to the service being supplied.
Computer and related services (CPC 84)	Contractual service suppliers: In BE, DE, EE, EL, ES, FR, IE, IT, LU, LV, NL, PL, PT, SI, SE: None. In AT, BG, CZ, HU, MT, RO, SK: Economic needs test. In DK: Economic needs test except for stays of contractual service suppliers of up to 3 (three) months. In CY, LT: Unbound. In FI: The natural person must demonstrate that they possess special knowledge relevant to the service being supplied. In HR: Residency requirement. Independent professionals: In DE, EE, EL, FR, IE, LU, NL, PL, PT, SI, SE: None. In FI: None, except: The natural person must demonstrate that they possess special knowledge relevant to the service being supplied. In AT, BE, BG, CZ, DK, ES, HU, IT, MT, RO, SK: Economic needs test. In CY, HR, LT, LV: Unbound.

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Sector or sub-sector	Description of reservations
Research and development services (CPC 851, 852 excluding psychologists services [1]), 853)	Contractual service suppliers: EU, except in BE: A hosting agreement with an approved research organisation is required [2]. EU except in BE, CZ, DK, HR, SK: None. In CZ, DK, SK: Economic needs test. In HR: Residency requirement. In BE: Unbound. Independent professionals: EU: Unbound.
Advertising (CPC 871)	Contractual service suppliers: In BE, DE, EE, ES, FR, HR, IE, IT, LU, NL, PL, PT, SI, SE: None. In AT, BG, CZ, DK, EL, FI, HU, MT, RO, SK: Economic needs test. In CY, LT, LV: Unbound. Independent Professionals: EU: Unbound.
Management consulting services (CPC 865)	Contractual service suppliers: In BE, DE, EE, EL, ES, FI, FR, HR, IE, IT, LV, LU, MT, NL, PL, PT, SI, SE: None. In AT, BG, CZ, HU, MT, RO, SK: Economic needs test. In DK: Economic needs test, except for stays of contractual service suppliers of up to 3 (three) months. In LT, CY: Unbound.

(1) Part of CPC 85201, which is listed under Medical and dental services.

(2) For all Member States except DK, the approval of the research organisation and the hosting agreement have to meet the conditions set out in Directive (EU) 2016/801 of the European Parliament and of the Council of 11 May 2016 on the conditions of entry and residence of third-country nationals for the purposes of research, studies, training, voluntary service, pupil exchange schemes or educational projects and au pairing, OJ L 132, 21.5.2016, p. 21.

Sector or sub-sector	Description of reservations
	Independent professionals: In DE, EE, EL, FI, FR, IE, LV, LU, MT, NL, PL, PT, SI, SE: None. In AT, BE, BG, CZ, DK, ES, HR, HU, IT, MT, RO, SK: Economic needs test. In LT, CY: Unbound.
Services related to management consulting (CPC 866)	Contractual service suppliers: In BE, DE, EE, EL, ES, FI, FR, HR, IE, IT, LV, LU, MT, NL, PL, PT, SI, SE: None. In AT, BG, CZ, MT, RO, SK: Economic needs test. In DK: Economic needs test, except for stays of contractual service suppliers of up to 3 (three) months. In HU: Economic needs test, except for arbitration and conciliation services (CPC 86602), which is unbound. In CY, LT: Unbound. Independent professionals: In BE, DE, EE, EL, ES, FI, FR, HR, IE, IT, LV, LU, MT, NL, PL, PT, SI, SE: None. In AT, BG, CZ, MT, RO, SK: Economic needs test. In DK: Economic needs test, except for stays of contractual service suppliers of up to 3 (three) months. In HU: Economic needs test, except for arbitration and conciliation services (CPC 86602), which is unbound. In CY, LT: Unbound.
Technical testing and analysis services (CPC 8676)	Contractual service suppliers: In BE, DE, EE, EL, ES, FR, HR, IE, IT, LU, NL, PL, SI, SE: None. In AT, BG, FI, HU, MT, PT, RO: Economic needs test. In DK: Economic needs test, except for stays of contractual service suppliers of up to 3 (three) months. In CY, CZ, LT, LV, SK: Unbound. Independent professionals: EU: Unbound.

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Sector or sub-sector	Description of reservations
Related scientific and technical consulting services (CPC 8675)	Contractual service suppliers: In BE, EE, EL, ES, HR, IE, IT, LU, NL, PL, SI, SE: None. In AT, CZ,CY, DE, DK, FI, HU, LT, LV, MT, PT, RO, SK: Economic needs test. In DE: None, except for publicly appointed surveyors, which is unbound. In FI: The natural person must demonstrate that they possess special knowledge relevant to the service being supplied. In FR: None, except for surveying operations relating to the establishment of property rights and to land law, which is unbound. In BG: Unbound. Independent professionals: EU: Unbound.
Maintenance and repair of metal products, of (non office) machinery, of (non transport and non office) equipment and of personal and household goods [1] (CPC 633, CPC 7545, CPC 8861, CPC 8862, CPC 8864, CPC 8865 and CPC 8866)	Contractual service suppliers: In BE, EE, EL, ES, FR, HR, IT, LV, LU, MT, NL, PL, PT, SI, SE: None. In BG, CZ, CY, DE, DK, HU, IE, LT, RO, SK: Economic needs test. In AT, FI: Unbound, except in the context of an after-sales or after-lease contract, for which there is an economic needs test. Independent professionals: EU: Unbound.
Translation services (CPC 87905, excluding official or certified activities)	Contractual service suppliers: In BE, DE, EE, EL, ES, FR, HR, IT, LU, NL, PT, SI, SE: None. In AT, BG, CZ, DK, FI, HU, IE, LV, MT, PL, RO, SK: Economic needs test. In CY, LT: Unbound. In DK: Authorised public translators and interpreters: residence requirement unless waived by the Danish Commerce and Companies Agency. In FI: Residency requirement for certified translators.

[1] Maintenance and repair services of office machinery and equipment including computers (CPC 845) are listed under Computer and related services.

Sector or sub-sector	Description of reservations
	Independent professionals: In DE, EE, FR, LU, NL, PT, SI, SE: None. In AT, BE, BG, CZ, DK, EL, ES, FI, HU, IE, IT, MT, PL, RO, SK: Economic needs test. In CY, HR, LT, LV: Unbound. In DK: Authorised public translators and interpreters: residence requirement unless waived by the Danish Commerce and Companies Agency. In FI: Residency requirement for certified translators.
Construction work (CPC 51)	Contractual service suppliers: EU, except in FR, NL: Unbound. In FR: Economic needs test. Work permit is delivered for a period not exceeding 6 (six) months. In NL: None. Independent professionals: EU: Unbound.
Site investigation work (CPC 5111)	Contractual service suppliers: In BE, DE, EE, EL, ES, FR, HR, IE, IT, LU, MT, NL, PL, PT, SI, SE: None. In CZ,CY, HU, LT, LV, RO, SK: Economic needs test. In DK: Economic needs test, except for stays of contractual service suppliers of up to 3 (three) months. In AT, BG, FI: Unbound. Independent professionals: EU: Unbound.

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Sector or sub-sector	Description of reservations
Higher education services (CPC 923)	Contractual service suppliers: EU, except in LU: Unbound. In LU: Unbound except concerning the temporary entry of professors, for which: none. Independent professionals: EU: Unbound.
Environmental services (CPC 9401 [1], CPC 9402, CPC 9403, CPC 9404 [2], part of CPC 94060 [3], CPC 9405, part of CPC 9406, CPC 9409)	Contractual service suppliers: In BE, EE, ES, FI, FR, HR, IE, IT, LU, NL, PL, PT, SI, SE: None. In AT, BG, CZ, DE, DK, EL, HU, LV, MT, RO, SK: Economic needs test. In CY, LT: Unbound. In SK: Residency requirement for processing and recycling of used batteries and accumulators, waste oils, used cars and electric and electronic equipment. Independent professionals: EU: Unbound.
Travel agencies and tour operators services (including tour managers [4]) (CPC 7471)	Contractual service suppliers: In AT, CZ, DE, EE, ES, FR, IT, LU, NL, PL, SI, SE: None. In BG, EL, FI, HU, LT, LV, MT, PT, RO, SK: Economic needs test. In DK: Economic needs test, except for stays of contractual service suppliers of up to 3 (three) months. In BE, IE: Unbound, except for tour managers (persons whose function is to accompany a tour group of a minimum of 10 (ten) persons, without acting as guides in specific locations), for which there is: none.

(1) Corresponds to sewage services.
(2) Corresponds to cleaning services of exhaust gases.
(3) Corresponds to parts of nature and landscape protection services.
(4) Services suppliers whose function is to accompany a tour group of a minimum of 10 (ten) persons, without acting as guides in specific locations.

Sector or sub-sector	Description of reservations
	In HR: Residency requirement. In CY: Unbound. Independent professionals: EU: Unbound.
Entertainment services other than audiovisual services (including theatre, live bands, circus and discotheque services) (CPC 9619)	Contractual service suppliers: In EU, except BE, DE, FR: Economic needs test. In BE, DE, FR: Unbound. In SI: Duration of stay is limited to 7 (seven) days per event. For circus and amusement park services, duration of stay is limited to a maximum of 30 (thirty) days per calendar year. Independent professionals: EU: Unbound.

ANNEX 10-E

SPECIFIC COMMITMENTS OF THE SIGNATORY MERCOSUR STATES IN CONFORMITY WITH ARTICLES 10.3 AND 10.4

General conditions

1. The specific commitments listed below indicate the services and non-services sectors liberalised pursuant to Articles 10.3(1), 10.4(1), 10.5, 10.8, 10.9, 10.10(1) and 10.10(2) and specifies by means of reservations the market access and national treatment limitations that apply.

2. The specific commitments listed below shall not be interpreted as limitations on domestic regulation or as limitations on the introduction of new regulations with a view to achieving national policy objectives, in accordance with the fourth paragraph of the preamble to the GATS and the main objectives of this Agreement.

3. The list of specific commitments for individual services sectors and subsectors is prepared on the basis of a positive list approach and is identified in accordance with the classification list in Document MTN.GNS/W/120 of the WTO and the corresponding numbers in the CPC, as defined in Article 1.3(c).

4. The list of specific commitments for non-services sectors is prepared on the basis of a positive list approach and identified in accordance with the International Standard Industrial Classification of all Economic Activities as set out in Statistical Office of the United Nations, Statistical Papers, Series M, No. 4, ISIC Rev. 3, 1989, hereinafter referred to as 'ISIC – Rev. 3', for Argentina, Paraguay and Uruguay. For Brazil, the list of specific commitments for non-services sectors is identified in accordance with the Central Product Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, Nº 77, CPC, 2008, hereinafter referred to as 'CPC – Rev. 2', and covers only non-services sectors or activities (headings 0, 1, 2, 3 and 4).

5. If no reference is made by one or more Signatory MERCOSUR States to a specific sector or subsector, that Signatory MERCOSUR State or those Signatory MERCOSUR States do not make any commitments for that specific sector or subsector.

6. Measures that are inconsistent with both Articles 10.3 and 10.4 are listed in the column relating to Article 10.3. Such listing shall also be considered to provide a condition or qualification to Article 10.4.

Specific conditions

Argentina

7. Argentina reserves the right to use exchange rate regulations which are in conformity with the Articles of Agreement of the International Monetary Fund, done at Bretton Woods, New Hampshire, on July 22, 1944.

Brazil

8. In cases of doubt or divergence between the list of specific commitments made by Brazil for non-services sectors and for services sectors, the latter shall prevail.

9. For the purposes of interpretation of the list of specific commitments made by Brazil, the cross-border supply of services through electronic means, including the Internet, shall be limited to Mode 1.

Paraguay and Uruguay

10. The list of specific commitments made by Paraguay and Uruguay are without prejudice to existing bilateral agreements concluded by Paraguay and Uruguay relating to taxes and tax measures or to the capacity of Signatory MERCOSUR States to pursue the objectives of their fiscal policies.

List of specific commitments

Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
Sector or subsector	Limitations on market access		Limitations on national treatment	Additional commitments
HORIZONTAL COMMITMENTS				
ARGENTINA				
ALL SERVICES AND NON-SERVICES SECTORS INCLUDED IN THIS LIST	The supply of certain services may depend on public concessions and the conditions established therein. Acquisition of land: unbound in frontier areas (150 (one hundred and fifty) kilometres in land frontier areas and 50 (fifty) kilometres in coastal areas). The acquisition of rural land by foreigners is limited by law.		Acquisition in border areas ('security areas') limited to native Argentinians. Foreign natural persons and enterprises carrying on investment projects with a majority of Argentinian personnel can acquire buildings or exploit authorisations and concessions in security areas only with prior authorisation. The absolute majority of the directors of a juridical person must have permanent residence in Argentina. In the case of state-owned enterprises subject to privatisation, Argentina reserves the right to establish special share arrangements (such as the retention of 'golden shares') or to grant preferences in the purchase of shares to the employees of such state -owned enterprise subject to privatisation. Argentina reserves the right to adopt or maintain any measure aimed at developing less developed regions, borders areas, or at reducing regional inequalities, as well as any measure necessary to ensure social inclusion and industrial development.	

Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
Sector or subsector	Limitations on market access		Limitations on national treatment	Additional commitments
	4) Unbound, except for measures affecting the entry and temporary stay of natural persons in the following categories: key personnel, business sellers and contractual service suppliers, in accordance with Section B of Chapter 10 and the conditions specified in the list of specific commitments for these categories. In order to supply a contractual service, the contractual service supplier shall comply with qualification requirements and conditions described in the list of sector- specific commitments.		4) Unbound, except for measures affecting the entry and temporary stay of natural persons in the following categories: key personnel, business sellers and contractual service suppliers, in accordance with Section B of Chapter 10 and the conditions specified in the list of specific commitments for these categories. In order to supply a contractual service, the contractual service supplier shall comply with qualification requirements and conditions described in the list of sector- specific commitments.	
BRAZIL				
ALL SERVICES AND NON-SERVICES SECTORS INCLUDED IN THIS LIST			1), 2), 3), 4) (i) Brazil reserves the right to adopt or maintain any measure aimed at developing less privileged regions or at reducing regional inequalities, as well as any measure necessary to ensure social inclusion and rural development. (ii) Brazil reserves the right to adopt or maintain incentives in favour of its services and service suppliers, with the purpose of fostering technological development, technology transfer, scientific research and the development of standards and norms in Brazil. This reservation includes, for instance, tax measures and preferences for Brazilian services and service suppliers.	

Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
Sector or subsector	Limitations on market access		Limitations on national treatment	Additional commitments
	3) (i) Foreign service suppliers and investors wishing to supply services and conduct investment activities as a legal person in Brazil shall conform to one of the types of legal entity in accordance with Brazilian law. (ii) In border strips (areas within 150 (one hundred and fifty) kilometres from national boundaries) and in some areas (the Amazon Basin, the Mata Atlântica, the Serra do Mar and the Pantanal of Mato Grosso), authorisation is required for some activities, including the following: (a) participation of foreigners, whether natural or juridical persons, in any capacity in a juridical person which owns real estate rights over rural property; (b) installation and operation of media aiming at the exploitation of services of sound broadcasting or sound and image broadcasting; (c) establishment and exploitation of industrial plants of particular interest for national security; (d) establishment and operation of companies involved in the prospecting, extraction and exploitation of mineral resources and in the supply of hydraulic energy; and (e) establishment of companies involved in rural settlement. In the case of points (c), (d) and (e), the respective companies must fulfil the following requirements, among others: 51 % of the company's capital must be held by Brazilians;		3) Foreign capital in Brazil must be registered through a declaratory and electronic procedure, with the Central Bank of Brazil.	

Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
Sector or subsector	Limitations on market access		Limitations on national treatment	Additional commitments
	the majority of management positions must be held by Brazilians. If such activities are carried out by only one individual, only Brazilians may be granted special authorisation to carry out such activities. In the case of point (b), among other requirements, the company's capital must be wholly owned by Brazilian nationals.			
	(iii) The acquisition or lease of rural property or the acquisition of any other real estate right over rural property by foreign natural persons, foreign juridical persons or Brazilian juridical persons with foreign participation is subject to specific conditions, limitations and authorisation established under Brazilian law. Unless otherwise provided under Brazilian law, the donation of real estate of the Union or of the States to foreigners, whether natural or juridical persons, is forbidden.			
	3), 4)			
	In enterprises with 3 (three) or more employees, two thirds of the work force must consist of Brazilian nationals who shall account for two thirds of the payroll. Members of the Fiscal Council and of the board of directors of publicly-held companies and their managers shall reside in Brazil. In the case of 'intra-corporate transferees', the appointment of executives and managers depends on proof of investment by the foreign service supplier. In the case of 'contractual service suppliers', working permissions depend on the presentation of a training programme for Brazilian employees. Unbound for 'independent professionals'.			

Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
Sector or subsector	Limitations on market access		Limitations on national treatment	Additional commitments
	4) Unbound, except for measures related to the following categories: A) Key Personnel: 1. Intra-Corporate Transferees (hereinafter referred to as 'ICT') An associate link must exist between the service supplier in the Brazilian territory and its headquarters abroad. The position to be filled by the ICT must be vacant. Juridical persons shall ensure that there is at least 2 (two) Brazilians for every 3 (three) employees. The employees refer to: (i) Managers Appointment of a manager must be related to: (a) investment amounting to, at least, US$ 50 000, provided that the company creates 10 (ten) new jobs during the first 2 (two) years after its establishment or the entry of the manager or administrator; or (b) the company must have invested a minimum amount of US$ 200 000 in Brazil.		4) Temporary working contracts shall be approved by the relevant competent authority.	

Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
Sector or subsector	Limitations on market access		Limitations on national treatment	Additional commitments
	(ii) Specialists The company employing the specialist shall justify the need to contract such professionals and technicians in relation to similar professionals and technicians available in Brazil. 2. Business Visitors Under the terms and periods of stay established in Section B of Chapter 10. B) Business Sellers Under the terms and periods of stay established in Section B of Chapter 10. C) Contractual Service Suppliers The service consumer must be a juridical person established in Brazil. There must be a contract for technical assistance or transfer of technology between the enterprise of the Union and the service consumer in Brazil. For each foreign professional covered by the contract there must be: a) justification of the need for the services of that professional in view of professionals available in Brazil; and b) proof of previous experience of at least 3 (three) years. If the enterprise of the Union has no Brazilian professionals, it must present a training programme for Brazilian professionals.			

Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
Sector or subsector	Limitations on market access		Limitations on national treatment	Additional commitments
PARAGUAY				
ALL SERVICES INCLUDED IN THIS LIST	Paraguay reserves the right to adopt or maintain any measure aimed at fostering technological development, scientific research and the development of standards and norms in Paraguay, whether discriminatory or not. Paraguay reserves the right to adopt or maintain any measure aimed at developing less privileged regions or at reducing regional inequalities, as well as those necessary to ensure social inclusion and rural development.			
	3) Acquisition of land, or residence requirements, applicable to foreign investors, unbound in border areas 100 (one hundred) kilometres from land frontiers)		3) The Paraguayan Civil Act (law 1183/1985) establishes that the enterprises constituted abroad are ruled, as for their existence and capacity, by the laws of the country of their domicile. The type of firm that they carry out enables them fully to exercise in the Republic of Paraguay the actions and rights that correspond to them. More, for the habitual exercise of acts included in the special object of their institution, they will conform to the established prescriptions in the Republic. The domicile of the foreign enterprises is considered to be the place where their core business is. However, establishments, agencies or branch offices set up in the Republic of Paraguay are considered to be domiciled in it for the acts practiced in the territory of Paraguay. Therefore, they have to fulfil the formalities and obligations set up for the Paraguayan type of enterprise that is the most similar to the type of foreign enterprise concerned.	

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Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
Sector or subsector	Limitations on market access		Limitations on national treatment	Additional commitments
			The Paraguayan Civil Act establishes that for the fulfillment of the formalities mentioned before, every enterprise set up abroad that wishes to exercise its activity in Paraguay must: (a) set up a representation with an specific address in the country and particular addresses of the representatives for other legal causes; (b) confirm that the firm has been set up in accordance with the laws of its country; and (c) justify in the same way, the agreement or decision to create a branch or representation, the capital to be assigned, if applicable, and the designation of the representatives.	
	4) Unbound, except for measures affecting the entry and temporary stay of natural persons in the following categories: key personnel (intra-corporate transferees, business visitors, managers and specialists) and graduate trainees which are subject to Section B of Chapter 10 and to the conditions specified in the list of specific commitments. In order to supply a contractual service, the service supplier shall comply with qualification requirements and conditions described in the list of specific commitments for these categories. The conditions for these categories will be subject to the reciprocity granted by the Union.		4) Unbound, except for measures affecting the entry and temporary stay of natural persons in the following categories: key personnel (intra-corporate transferees, business visitors, managers and specialists) and graduate trainees which are subject to Section B of Chapter 10 and to the conditions specified in the list of specific commitments. In order to supply a contractual service, the service supplier shall comply with qualification requirements and conditions described in the list specific commitments for these categories. The conditions for these categories will be subject to the reciprocity granted by the Union.	

Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
Sector or subsector	Limitations on market access		Limitations on national treatment	Additional commitments
URUGUAY				
ALL SERVICES INCLUDED IN THIS LIST	3) Uruguay reserves its right to adopt or maintain any measure seeking to establish a Border Safety Zone (Zona de Seguridad Fronteriza) adjoining the land and fluvial borders of the national territory. 4) Unbound, except for measures affecting the entry and temporary stay of natural persons in the categories subject to Section B of Chapter 10 and to the conditions specified in the list of specific commitments.		4) Unbound, except for measures affecting the entry and temporary stay of natural persons in the categories subject to Section B of Chapter 10 and to the conditions specified in the list of specific Commitments.	

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I. LIST OF SPECIFIC COMMITMENTS FOR NON-SERVICES		
SECTORS AND SUBSECTORS	LIMITATIONS ON MARKET ACCESS	LIMITATIONS ON NATIONAL TREATMENT
ARGENTINA		
II. LIST OF SECTOR-SPECIFIC COMMITMENTS		
A. AGRICULTURE, HUNTING AND FORESTRY		
01. Agriculture, hunting	None.	None.
02. Forestry, logging [1]	None.	None.
B. FISHING		
05. Fishing, operation of fish hatcheries and fish farms	Exploitation of live maritime resources shall only be granted to natural persons with residence in Argentina or to juridical persons established in accordance with Argentina's law. The activities of vessels flying foreign flags will have to comply with the terms of Law 24.922/97. They shall only be admitted jointly with one or more locally registered enterprises, as determined by Corporate Law 19550.	Vessels employed in the fishing industry must be enrolled in the competent Argentinian registry and fly the Argentinian flag. Crew members of all fishing vessels shall comply with the following requirements: (a) captains and officers shall be of Argentinian nationality, either by birth, option or naturalisation; and (b) 75 % of the rest of crew members aboard fishing vessels must be either Argentine or foreigners with more than 10 (ten) years of effectively accredited permanent residence in Argentina.

[1] The related service activities are included in the list of specific commitments for services, including distribution and transportation.

I. LIST OF SPECIFIC COMMITMENTS FOR NON-SERVICES		
SECTORS AND SUBSECTORS	LIMITATIONS ON MARKET ACCESS	LIMITATIONS ON NATIONAL TREATMENT
		If the percentage established in point (b) is not possible due to a lack of personnel, foreign personnel may provisionally board the vessel until that percentage is re-established, subject to compliance with all legal requirements. When Argentinian crew members are available, the crew must be completed with them. In the event of an infraction of laws or regulations, in addition to the applicable penalty, foreign vessels may be retained at an Argentinian port until either payment of fines is complied with or satisfactory guarantees are provided.
C. MINING AND QUARRYING		
10. Mining of coal and lignite; extraction of peat	None.	None.
12. Mining of uranium and thorium ores	Unbound.	Unbound.
13. Mining of metal ores	None.	None.
14. Other mining and quarrying	None.	None.
D. MANUFACTURING	Argentina reserves the right to maintain or adopt any measure related to performance requirements in regulations or programmes for domestic producers of capital and information technology goods.	Argentina reserves the right to maintain or adopt any measure related to incentives in regulations or programmes for domestic producers of capital and information technology goods.
15. Manufacture of food products and beverages	None.	None.

I. LIST OF SPECIFIC COMMITMENTS FOR NON-SERVICES		
SECTORS AND SUBSECTORS	LIMITATIONS ON MARKET ACCESS	LIMITATIONS ON NATIONAL TREATMENT
16. Manufacture of tobacco products	None.	None.
17. Manufacture of textiles	None.	None.
18. Manufacture of wearing apparel; dressing and dyeing of fur	None.	None.
19. Tanning and dressing of leather; manufacture of luggage, handbags, harness and footwear	None.	None.
20. Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials	None.	None.
21. Manufacture of paper and [1] paper products	None.	None.
22. Publishing, printing and reproduction of recorded media	None.	None.
24. Manufacture of chemicals and chemical products	None.	None.
25. Manufacture of rubber and plastics products	None.	None.
26. Manufacture of other non-metallic mineral products	None.	None.
27. Manufacture of basic metals	None.	None.

[1] The related service activities are included in the list of specific commitments for services, including distribution and transportation.

I. LIST OF SPECIFIC COMMITMENTS FOR NON-SERVICES		
SECTORS AND SUBSECTORS	LIMITATIONS ON MARKET ACCESS	LIMITATIONS ON NATIONAL TREATMENT
28. Manufacture of fabricated metal products, except machinery and equipment	None.	None.
29. Manufacture of machinery and equipment n.e.c. 291. Manufacture of general purpose machinery 293. Manufacture of domestic appliances n.e.c.	None.	None.
30. Manufacture of office, accounting and computing machinery	None.	None.
31. Manufacture of electrical machinery and apparatus n.e.c.	None.	None.
32. Manufacture of radio, television and communication equipment and apparatus	None.	None.
33. Manufacture of medical, precision and optical instruments, watches and clocks	None.	None.
34. Manufacture of motor vehicles, trailers and semi-trailers	Argentina reserves the right to adopt or maintain any measure aimed at developing its automotive, motorcycle and agricultural machines industry, including tax measures, performance requirements, technology transfer and workforce development mechanisms.	Argentina reserves the right to adopt or maintain any measure aimed at developing its automotive, motorcycle and agricultural machines industry, including tax measures, performance requirements, technology transfer and workforce development mechanisms.
35. Manufacture of other transport equipment	None.	None.
36. Manufacture of furniture; manufacturing n.e.c.	None.	None.
37. Recycling	None.	None.

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I. LIST OF SPECIFIC COMMITMENTS FOR NON-SERVICES		
SECTORS AND SUBSECTORS	LIMITATIONS ON MARKET ACCESS	LIMITATIONS ON NATIONAL TREATMENT
E. PRODUCTION OF ELECTRICITY, GAS, STEAM AND HOT WATER (excluding related services)		
4010. Production of electricity	Conditions to be regulated by individual contracts of concession.	Conditions to be regulated by individual contracts of concession.
4020. Manufacture of gas except petroleum gases and derivatives	Conditions to be regulated by individual contracts of concession.	Conditions to be regulated by individual contracts of concession.
BRAZIL		
0. AGRICULTURE,FORESTRY AND FISHERY PRODUCTS		
01. Products of agriculture, horticulture and market gardening	None.	None.
02. Live animals and animal products (excluding meat)		
03. Forestry and logging products		None.
04. Fish and other fishing products	Vessels flying foreign flags can only operate in commercial fishing in Brazil (including in its Economic Exclusive Zone) if they are chartered by juridical persons established in Brazil and granted a governmental authorisation. Fish, fishing products and fishing by-products of Brazilian vessels or foreign vessels chartered by juridical persons established in Brazil have Brazilian origin. Restrictions listed in the Brazilian list of specific commitments for services are also applicable.	

I. LIST OF SPECIFIC COMMITMENTS FOR NON-SERVICES		
SECTORS AND SUBSECTORS	LIMITATIONS ON MARKET ACCESS	LIMITATIONS ON NATIONAL TREATMENT
1. ORES AND MINERALS; ELECTRICITY, GAS AND WATER (except subsector 13) 2. FOOD PRODUCTS, BEVERAGES AND TOBACCO; TEXTILES, APPAREL AND LEATHER PRODUCTS 3. OTHER TRANSPORTABLE GOODS, EXCEPT METAL PRODUCTS, MACHINERY AND EQUIPMENT (except subsector 33)	None, except that the prospecting and exploitation of oil deposits, natural gas, and other fluid hydrocarbons; the refining of Brazilian or foreign oil; the importation and exportation of products and basic by-products; the sea transportation of crude oil of Brazilian origin or of basic oil by-products produced in Brazil; and the transportation by pipeline, the wholesale distribution and retail sale of crude oil, its by-products and natural gas are State monopolies that may be operated, under concession or authorisation in accordance with Brazilian law, by enterprises set up under Brazilian law, with their headquarters and administration in Brazil.	None. Unbound for ores and minerals.
4. METAL PRODUCTS, MACHINERY AND EQUIPMENT	Unbound for ores and minerals.	
PARAGUAY		
I. HORIZONTAL COMMITMENTS ALL NON-SERVICES SECTORS OR SUB SECTORS INCLUDED ON THIS LIST	Unbound for measures related to incentives in regulations and/or programmes for producers of any goods.	Paraguay reserves the right to adopt measures consistent with current or future WTO disciplines on investment.
	Acquisition of land or residence requirements applicable to foreign investors are unbound in border areas 100 (one hundred) kilometres from land frontiers.	Paraguay reserves the right to maintain or adopt any measure or disposition with the purpose of statistical controls of foreign investment registration and the transfer thereof, after the entry into force of this Agreement.
	Paraguay reserves the right to adopt measures consistent with current or future WTO disciplines on investment.	
	Paraguay reserves the right to maintain or adopt any measure or disposition for the purpose of statistical controls of foreign investment registration and the transfer thereof, after the entry into force of this Agreement.	Paraguay reserves the right to adopt or maintain any measure aimed at developing less privileged regions or at reducing regional inequalities, as well as those necessary to ensure social inclusion and rural development.

I. LIST OF SPECIFIC COMMITMENTS FOR NON-SERVICES		
SECTORS AND SUBSECTORS	LIMITATIONS ON MARKET ACCESS	LIMITATIONS ON NATIONAL TREATMENT
	Paraguay reserves the right to adopt or maintain any measure aimed at fostering technological development, scientific research and the development of standards and norms in Paraguay, whether discriminatory or not. Paraguay reserves the right to adopt or maintain any measure with respect to the registration of foreign capital through a public institution.	Paraguay reserves the right to adopt or maintain any measure relating to tax regulations that may result in different treatment with respect to scientific research, technology development and technology transfer.
II. LIST OF SECTOR-SPECIFIC COMMITMENTS		
A. AGRICULTURE, HUNTING AND FORESTRY 01. Agriculture, hunting 02. Forestry, logging	None.	None.
D. MANUFACTURING		
15. Manufacture of food products and beverages 16. Manufacture of tobacco products 17. Manufacture of textiles 18. Manufacture of wearing apparel; dressing and dyeing of fur 19 Tanning and dressing of leather; manufacture of luggage, handbags, saddlery, harness and footwear 20. Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials 21. Manufacture of paper and paper products	None.	None.

I. LIST OF SPECIFIC COMMITMENTS FOR NON-SERVICES		
SECTORS AND SUBSECTORS	LIMITATIONS ON MARKET ACCESS	LIMITATIONS ON NATIONAL TREATMENT
22. Manufacture of coke, refined petroleum products and nuclear fuel	None, except the prospection, exploration and exploitation of hydrocarbon deposits might be directly done by Paraguay or any entity that may be created under its control for this purpose, or by licensees or concessionaires through permits or concessions granted by Paraguay to natural or juridical persons, domestic or foreign, in accordance with Paraguayan law. Hydrocarbon deposits in solid, liquid and gas state that occur naturally in the territory of Paraguay, except for gritty, earthy and calcareous substances, fall within the domain of Paraguay. Paraguay may grant concessions to natural or juridical persons, irrespective of whether they are public or private, or to national, foreign or jointly owned enterprises, for prospection, exploration, research or the exploitation of deposits, for a limited time. Paraguayan law shall regulate the economic system that addresses the interests of the state, licensees or concessionaires and owners that could be affected.	None.
23. Manufacture of chemicals and chemical products 24. Manufacture of rubber and plastics products 25. Manufacture of other non-metallic mineral products 26. Manufacture of basic metals 27. Manufacture of fabricated metal products, except machinery and equipment	None.	None.

I. LIST OF SPECIFIC COMMITMENTS FOR NON-SERVICES		
SECTORS AND SUBSECTORS	LIMITATIONS ON MARKET ACCESS	LIMITATIONS ON NATIONAL TREATMENT
29. Manufacture of machinery and equipment n.e.c. 30. Manufacture of office, accounting and computing machinery 31. Manufacture of electrical machinery and apparatus n.e.c. 32. Manufacture of radio, television and communication equipment and apparatus 33. Manufacture of medical, precision and optical instruments, watches and clocks	None.	None.
34. Manufacture of motor vehicles, trailers and semi-trailers 35. Manufacture of other transport equipment 36. Manufacture of furniture; manufacturing n.e.c. 37. Recycling	None.	None.
URUGUAY I. HORIZONTAL COMMITMENTS ALL SECTORS INCLUDED IN THIS LIST		Uruguay reserves the right to maintain or adopt any measure or disposition with the purpose of statistical controls of foreign investment registration and the transfer thereof after the entry into force of this Agreement.

I. LIST OF SPECIFIC COMMITMENTS FOR NON-SERVICES		
SECTORS AND SUBSECTORS	LIMITATIONS ON MARKET ACCESS	LIMITATIONS ON NATIONAL TREATMENT
II. LIST OF SECTOR-SPECIFIC COMMITMENTS		
A. AGRICULTURE, HUNTING AND FORESTRY		
01. Agriculture, hunting	None.	None.
02. Forestry, logging*	None.	None.
B. FISHING		
05. Fishing, operation of fish hatcheries and fish farms	Commercial fishing and marine hunting activities performed in internal waters and in the territorial sea within a 12 (twelve) mile area, measured from the base lines, are reserved exclusively to duly licensed vessels flying the flag of Uruguay. Commercial vessels flying a foreign flag shall only be allowed to exploit living resources between the 12 (twelve) mile area referred to in the preceding paragraph and 200 (two hundred) marine miles, subject to the authorisation of the Executive branch, granted in accordance with Law No 13833, and as recorded in the register maintained by the Dirección Nacional de Recursos Acuáticos. The processing and marketing of fish is authorised by the Executive branch and may be subject to a requirement that the fish be totally or partially processed in Uruguay.	

I. LIST OF SPECIFIC COMMITMENTS FOR NON-SERVICES

SECTORS AND SUBSECTORS	LIMITATIONS ON MARKET ACCESS	LIMITATIONS ON NATIONAL TREATMENT
C. MINING AND QUARRYING	Minings licences or titles are given by the Mining Authority depending on the National Government. Requirements for individual exploitation are also regulated by the Mining Authority. Prospecting and exploration of mineral deposits and mining shall only be done: (a) by the state or sate entities; or (b) under a mining title. The enjoyment of mining rights attributed by the respective title is regulated by specific regulations and the provisions of the specific contract for that mining licence or title. The holder of a concession to prospect and explore that is in a position to export metal ores shall provide the domestic market with 15 % of the value of each export operation at a 'free on board' price.	
10. Mining of coal and lignite; extraction of peat 12. Mining of uranium and thorium ores 13. Mining of metal ores 14. Other mining and quarrying	None, except as indicated above.	None, except as indicated above.

I. LIST OF SPECIFIC COMMITMENTS FOR NON-SERVICES		
SECTORS AND SUBSECTORS	LIMITATIONS ON MARKET ACCESS	LIMITATIONS ON NATIONAL TREATMENT
D. MANUFACTURING		
15. Manufacture of food products and beverages 16. Manufacture of tobacco products	None.	None.
17. Manufacture of textiles	None.	
18. Manufacture of wearing apparel; dressing and dyeing of fur	None.	None.
19. Tanning and dressing of leather; manufacture of luggage, handbags, harness and footwear 20. Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials 21. Manufacture of paper and [1] paper products	None.	None.
22. Publishing, printing and reproduction of recorded media	None.	None, except that the responsible, director or manager of a newspaper, magazine, or periodical shall be a Uruguayan national.

[1] The related service activities are included in the list of specific commitments for services, including distribution and transportation.

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I. LIST OF SPECIFIC COMMITMENTS FOR NON-SERVICES		
SECTORS AND SUBSECTORS	LIMITATIONS ON MARKET ACCESS	LIMITATIONS ON NATIONAL TREATMENT
24. Manufacture of chemicals and chemical products 25. Manufacture of rubber and plastics products 26. Manufacture of other non-metallic mineral products 27. Manufacture of basic metals 28. Manufacture of fabricated metal products, except machinery and equipment	None.	None.
29. Manufacture of machinery and equipment n.e.c. 291. Manufacture of general purpose machinery 293. Manufacture of domestic appliances n.e.c.	None.	None.
30. Manufacture of office, accounting and computing machinery 31. Manufacture of electrical machinery and apparatus n.e.c. 32. Manufacture of radio, television and communication equipment and apparatus 33. Manufacture of medical, precision and optical instruments, watches and clocks	None.	None.
34. Manufacture of motor vehicles, trailers and semi-trailers	None.	None.
35. Manufacture of other transport equipment 36. Manufacture of furniture; manufacturing n.e.c. 37. Recycling	None.	None.

I. LIST OF SPECIFIC COMMITMENTS FOR NON-SERVICES		
SECTORS AND SUBSECTORS	LIMITATIONS ON MARKET ACCESS	LIMITATIONS ON NATIONAL TREATMENT
E. PRODUCTION OF ELECTRICITY,GAS, STEAM AND HOT WATER (excluding related services)		
4010. Production of electricity	Conditions to be regulated by individual contracts of concession.	Conditions to be regulated by individual contracts of concession.
4020. Manufacture of gas except petroleum gases and derivatives	Conditions to be regulated by individual contracts of concession.	None.
4030. Production of steam and hot water	None.	None.

ELI: http://data.europa.eu/eli/agree_internation/2026/184/oj

Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
II. SPECIFIC COMMITMENTS FOR SERVICES				
Sector or subsector	Limitations on market access		Limitations on national treatment	Additional commitments
1. BUSINESS SERVICES				
ARGENTINA				
1.A. Professional services	1), 3), 4) Natural persons seeking to provide professional services must obtain recognition of their professional degree through a licence from the relevant professional association; and establish legal or special domicile in Argentina. Legal and special domicile: does not involve a residence requirement.			
(a) Legal services (CPC 861)	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.		1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	
(b) Accounting, auditing and book-keeping services (CPC 862)	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.		1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	

Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons

II. SPECIFIC COMMITMENTS FOR SERVICES

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
(d) Architectural services (CPC 8671)	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	
(e) Engineering services (CPC 8672)	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	
(f) Integrated Engineering Services (CPC 8673)	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	
(g) Urban planning and landscape architectural services (CPC 8674)	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	

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Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons

II. SPECIFIC COMMITMENTS FOR SERVICES

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
(i) Veterinary services (CPC 932)	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	
BRAZIL 1.A. Professional Services			
(a) Legal Services (CPC 861, only legal advisory on international and foreign law)	1) Unbound. 2) Unbound. 3) Firms providing legal advisory services on international and foreign law must be constituted under Brazilian law, limiting their business purposes solely to advisory services on international and foreign law. All the firms' partners must be advisors on international and foreign law. 4) Unbound, except as indicated under the section on horizontal commitments.	1) Unbound. 2) Unbound. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	

Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons

II. SPECIFIC COMMITMENTS FOR SERVICES

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
(b) Accounting, auditing and book-keeping (CPC 862)	1) Unbound, except that a foreign service supplier may cede its name to Brazilian professionals. 2) Unbound. 3) Participation of non-residents in juridical persons controlled by Brazilian nationals is not allowed. A foreign service supplier shall not use its foreign name, but may cede it to Brazilian professionals who will establish and exercise full participation in a new juridical person within Brazil. Acting under a power of attorney granted by foreign citizens is prohibited. 4) Unbound, except as indicated under the section on horizontal commitments.	1) Unbound. 2) Unbound. 3) None, except as indicated in the limitations in the market access column. 4) Unbound except as indicated under the section on horizontal commitments.	
(d) Architectural services (CPC 8671)	1) Unbound. 2) Unbound. 3) For the purpose of legal liability, foreign service suppliers must enter into a partnership with Brazilian service suppliers in the form of a 'consórcio' in which the Brazilian partner has the leadership. 4) Unbound, except as indicated under the section on horizontal commitments.	1) Unbound. 2) Unbound. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	

Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons

II. SPECIFIC COMMITMENTS FOR SERVICES

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
(e) Engineering services (CPC 86721, CPC 86722, CPC 86723, CPC 86724, CPC 86725, CPC 86726, CPC 86727, CPC 86729)	1) Unbound. 2) Unbound. 3) For the purpose of legal liability, foreign service suppliers must enter into a partnership with Brazilian service suppliers in the form of a 'consórcio' in which the Brazilian partner has the leadership. 4) Unbound, except as indicated under the section on horizontal commitments.	1) Unbound. 2) Unbound. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	
(f) Integrated Engineering Services (CPC 8673)	1) Unbound. 2) Unbound. 3) For the purpose of legal liability, foreign service suppliers must enter into a partnership with Brazilian service suppliers in the form of a 'consórcio' in which the Brazilian partner has the leadership. 4) Unbound, except as indicated under the section on horizontal commitments.	1) Unbound. 2) Unbound. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	

Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons

II. SPECIFIC COMMITMENTS FOR SERVICES

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
(g) Urban planning and landscape architectural services (CPC 8674)	1) Unbound. 2) Unbound. 3) For the purpose of legal liability, foreign service suppliers must enter into a partnership with Brazilian service suppliers in the form of a 'consórcio' in which the Brazilian partner has the leadership. 4) Unbound, except as indicated under the section on horizontal commitments.	1) Unbound. 2) Unbound. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	
(h) Veterinary services (CPC 932)	1) None. 2) None. 3) None. 4) Unbound, except as indicated in section on horizontal commitments.	1) None. 2) None. 3) None. 4) Unbound, except as indicated in section on horizontal commitments.	
PARAGUAY 1.A. Professional Services			
(a) Accounting, auditing and book-keeping services (CPC 862)	1) Unbound. 2) Unbound. 3) None. This subsector will be subject to a registration requirement with the competent authority. 4) Unbound, except as indicated under the section on horizontal commitments.	1) Unbound. 2) Unbound. 3) None. This subsector will be subject to a registration requirement with the competent authority. 4) Unbound, except as indicated under the section on horizontal commitments.	

Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons

II. SPECIFIC COMMITMENTS FOR SERVICES

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
(b) Legal advisory and representation services in statutory procedures of quasi-judicial tribunals, boards, etc. (CPC 86120)	1) None. 2) None. 3) None, except that foreign lawyers must have their diplomas recognised, approved and registered at the Court. 4) Unbound, except as indicated under the section on horizontal commitments.	1) None. 2) None. 3) None, except that foreign lawyers must have their diplomas recognised, approved and registered at the Court. 4) Unbound, except as indicated under the section on horizontal commitments.	
URUGUAY 1.A. Professional Services	Natural persons seeking to provide professional services must obtain recognition of their professional degree and establish legal domicile in Uruguay. Uruguayan authorities will regulate the provision of these professions in the future. Legal domicile does not imply residence in Uruguay.		
(a) Legal services (CPC 861, except 86130)	1) Unbound. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) Unbound. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	

Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons

II. SPECIFIC COMMITMENTS FOR SERVICES

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
(a) Legal documentation and certification services (86130)	1) and 3) natural or legal citizens are required to have more than 2 (two) years of citizenship. Residence in the country is required. 2) None. 4) Unbound, except as indicated under section on horizontal commitments.	1) and 3) natural or legal citizens are required to have more than 2 (two) years of citizenship. Residence in the country is required. 2) None. 4) Unbound, except as indicated under section on horizontal commitments.	
(b) Accounting, auditing and bookkeeping services (CPC 862)	1) Unbound. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) Unbound. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	
(c) Taxation services (863)	1) Unbound. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) Unbound. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	

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Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
II. SPECIFIC COMMITMENTS FOR SERVICES				
Sector or subsector	Limitations on market access		Limitations on national treatment	Additional commitments
(d) Architectural services (CPC 8671)	1) Unbound. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.		1) Unbound. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	
(e) Engineering services (CPC 8672)	1) Unbound. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.		1) Unbound. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	
(f) Integrated Engineering Services (CPC 8673)	1) Unbound. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.		1) Unbound. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	

Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons

II. SPECIFIC COMMITMENTS FOR SERVICES

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
(g) Urban planning and landscape architectural services (CPC 8674)	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	
(h) Medical and dental services (CPC 9312)	1) Unbound. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) Unbound. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	
(j) Services provided by midwives, nurses, physiotherapists and paramedical personnel (CPC 93191)	1) Unbound. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) Unbound. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	

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Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
II. SPECIFIC COMMITMENTS FOR SERVICES				
Sector or subsector	Limitations on market access		Limitations on national treatment	Additional commitments
(k) Pharmacy services	1) Unbound. 2) None. 3) Stock Companies 'Sociedades Anónimas' and Comandite Companies 'Sociedades en Comandita', whose capital corresponding to stock is not in registered stocks 'acciones nominativas', medical, veterinary and dental services providers, are forbidden to be a holder of a pharmacy of first category. 4) Unbound, except as indicated under the section on horizontal commitments.		1) Unbound. 2) None. 3) For the technical management of pharmacy establishments, residence and real and available local presence is required. 4) Unbound, except as indicated under the section on horizontal commitments.	
ARGENTINA 1.B. Computer and related services				
(a) Consultancy services related to the installation of computer hardware (CPC 841)	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.		1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	

Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons

II. SPECIFIC COMMITMENTS FOR SERVICES

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
(b) Software implementation services (CPC 842)	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	
(c) Data processing services (CPC 843)	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	
(d) Database services (CPC 844)	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	

Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons

II. SPECIFIC COMMITMENTS FOR SERVICES

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
(e) Other (CPC 845 + 849)	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	
BRAZIL 1.B. Computer and Related Services (CPC 84, except for time-stamping services and digital certification services; 8432; 8433; 8439 and 8499)	1) Unbound. 2) Unbound. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) Unbound. 2) Unbound. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	
PARAGUAY 1.B. Computer and Related Services (CPC 84, except for time-stamping and digital certification services CPC 8432, 8433, 8439 and 8499)	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	

Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons

II. SPECIFIC COMMITMENTS FOR SERVICES

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
URUGUAY 1.B. Computer and related services (CPC 84) Except for time-stamping (n.d.), digital certification (n.d.)	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	
URUGUAY 1.C. Research and development services		Research and development subsidies are available only for national suppliers.	
(b) R&D services on social sciences and humanities (CPC 852)	1) Unbound. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) Unbound. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	

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Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons

II. SPECIFIC COMMITMENTS FOR SERVICES

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
(c) Interdisciplinary R&D services (CPC 853)	1) Unbound. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) Unbound. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	
URUGUAY 1.D. Real estate services (a) Real estate services involving own or leased property (CPC 8210) (b) Real estate services on a fee or contract basis (CPC 8220)	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	
URUGUAY 1.E. Leasing or rental services without operator (CPC 831) (a) Leasing or rental services concerning private cars without operator (CPC 83101); (CPC 83102) (b) Leasing or rental services concerning other machinery and equipment without operator (CPC 83106); CPC (83109) (c) Other (CPC 832); (CPC 83201); (CPC 83203); (CPC 83204); (CPC 83209)	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	

Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons

II. SPECIFIC COMMITMENTS FOR SERVICES

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
ARGENTINA			
1.F. Other business services (a) Advertising services (CPC 871)	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	
(b) Market research and public opinion polling services (CPC 864)	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	
(c) Management consulting services (CPC 865)	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	

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Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons

II. SPECIFIC COMMITMENTS FOR SERVICES

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
(d) Services related to management consulting (CPC 866, except CPC 86609)	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	
(e) Technical testing and analysis services (CPC 8676)	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	
(f) Services incidental to agriculture, hunting and forestry (CPC 881)	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	

Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons

II. SPECIFIC COMMITMENTS FOR SERVICES

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
(h) Services incidental to mining (CPC 833 + 5115)	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	
(n) Maintenance and repair of equipment (not including maritime vessels, aircraft or other transport equipment) (CPC 633 + 8861 + 8862 + 8863 + 8864 + 8865 + 8866, except 63309)	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	
(o) Building cleaning services (CPC 874)	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	

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Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons

II. SPECIFIC COMMITMENTS FOR SERVICES

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
(p) Photographic services (CPC 87501, 87502, 87503, 87505, 87506, 87507)	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	
(q) Packaging services (CPC 876)	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	
(s) Assembly or convention services (CPC 87909*)	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	

Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons

II. SPECIFIC COMMITMENTS FOR SERVICES

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
(t) Other (CPC 8790)	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	
BRAZIL 1.F. Other Business Services (a) Advertising services (CPC 871)	1) Unbound. 2) Unbound. 3) Foreign participation is limited to 49 % of the capital of companies established in Brazil. Leadership must remain with Brazilian partners. Professionals are subject to the Brazilian Code of Ethics of Advertising Professionals. 4) Unbound, except as indicated under the section on horizontal commitments.	1) Unbound. 2) Unbound. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	

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Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons

II. SPECIFIC COMMITMENTS FOR SERVICES

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
(b) Market research and public opinion polling services (CPC 864)	1) Unbound. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) Unbound. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	
(c) Management consulting services (CPC 865)	1) Unbound. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) Unbound. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	
(d) Services related to management consulting (CPC 86601)	1) Unbound. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) Unbound. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	

Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons

II. SPECIFIC COMMITMENTS FOR SERVICES

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
(e) Technical testing and analysis services (CPC 8676)	1) Unbound. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) Unbound. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	
(f) Services incidental to agriculture, hunting and forestry (CPC 881)	1) Unbound*. 2) Unbound. 3) In areas next to national frontiers, acts regarding colonisation and rural 'loteamentos' are forbidden. If and when authorised, 51 % of those service suppliers' capital must be held by Brazilians and the majority of the Board must be Brazilians, who must hold dominant power on the Board. A foreigner resident in Brazil and a foreign juridical person authorised to work in Brazil can only purchase rural real state in accordance with Brazilian law. 4) Unbound, except as indicated under the section on horizontal commitments.	1) Unbound*. 2) Unbound. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	
(g) Services incidental to fishing (CPC 882) Does not include the property of fishing boats	1) Unbound*. 2) Unbound. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) Unbound*. 2) Unbound. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	

Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons

II. SPECIFIC COMMITMENTS FOR SERVICES

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
(k) Placement and supply services of personnel (CPC 872)	1) Unbound*. 2) Unbound. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) Unbound*. 2) Unbound. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	
(l) Investigation and security (CPC 873, except 87309)	1) Unbound. 2) Unbound. 3) The property and administration of specialised suppliers of investigation and security services is forbidden for foreigners. 4) Unbound, except as indicated under the section on horizontal commitments.	1) Unbound. 2) Unbound. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	
(n) Maintenance and repair of equipment (not including maritime vessels, aircraft or other transport equipment) (CPC 633 + 8861 + 8862 + 8863 + 8864 + 8865 + 8866, except 63309)	1) Unbound. 2) Unbound. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) Unbound. 2) Unbound. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	

Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons

II. SPECIFIC COMMITMENTS FOR SERVICES

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
(o) Building-cleaning services (CPC 874)	1) Unbound. 2) Unbound. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) Unbound. 2) Unbound. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	
(p) Photographic services (CPC 87501, 87502, 87503, 87505, 87506, 87507)	1) Unbound. 2) Unbound. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) Unbound. 2) Unbound. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	
(q) Packaging services (CPC 876)	1) Unbound. 2) Unbound. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) Unbound. 2) Unbound. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	

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Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons

II. SPECIFIC COMMITMENTS FOR SERVICES

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
(s) Convention services (CPC 87909)	1) Unbound. 2) Unbound. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) Unbound. 2) Unbound. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	
(t) Other translation and interpretation services (except official translators) (CPC 87905)	1) Unbound. 2) Unbound. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) Unbound. 2) Unbound. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	
PARAGUAY 1.F. Other Business Services			
(c) Management consulting service (CPC 865)	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	

Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons

II. SPECIFIC COMMITMENTS FOR SERVICES

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
(n).2. Maintenance and repair of equipment (not including maritime vessels, aircraft or other transport equipment) (CPC 633)	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	
(o) Building –cleaning services (CPC 874) (q) Packaging services (CPC 876)	1) Unbound*. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) Unbound*. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	
(s) Convention services (CPC 87909*)	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	

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Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
II. SPECIFIC COMMITMENTS FOR SERVICES				
Sector or subsector	Limitations on market access		Limitations on national treatment	Additional commitments
URUGUAY 1.F. Other business services				
(a) Advertising services (CPC 871)	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.		1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	
(b) Market research and public opinion polling services (CPC 864)	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.		1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	
(c) Management consulting services (CPC 8650)	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.		1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	

Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons

II. SPECIFIC COMMITMENTS FOR SERVICES

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
(d) Services related to management consulting (CPC 866)	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	
(h) Services incidental to mining (CPC 883 – 5115)	1) Unbound*. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) Unbound*. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	
(k) Placement and supply services of personnel (CPC 872)	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	

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Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons

II. SPECIFIC COMMITMENTS FOR SERVICES

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
(l) Investigation and security (CPC 873)	1) and 3) Enterprises and individual investigation and security service suppliers, must obtain prior authorisation and registration from the Ministerio del Interior. Domicile or legal residence in Uruguay is required. 2) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) and 3) Enterprises and individual investigation and security service suppliers, must obtain prior authorisation and registration from the Ministerio del Interior. Domicile or legal residence in Uruguay is required. 2) None. 4) Unbound, except as indicated under the section on horizontal commitments.	
(n) Maintenance and repair of equipment (not including maritime vessels, aircraft or other transport equipment) CPC 633 – 8861-8866	1) Unbound*. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) Unbound*. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	
(o) Building-cleaning services (CPC 874)	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	

Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons

II. SPECIFIC COMMITMENTS FOR SERVICES

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
(p) Portrait photography services (CPC 87501)	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	
(p) Advertising and related photography services (CPC 87502)	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	
(p) Action photograph services (CPC 87503)	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	

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Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons

II. SPECIFIC COMMITMENTS FOR SERVICES

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
(p) Photography processing services (CPC 87505)	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	
(p) Restoration, copying and retouching services of photography (CPC 87507)	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	
(p) Other photographic services (CPC 87509)	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	

Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons

II. SPECIFIC COMMITMENTS FOR SERVICES

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
(q) Packaging services (CPC 876)	1) Unbound*. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) Unbound*. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	
(s) Convention services (CPC 87909*)	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	
(t) Other business services (CPC 8790)	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	

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Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons

II. SPECIFIC COMMITMENTS FOR SERVICES

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
(t1) Translation and interpretation services (CPC 87905)	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	
(t2) Interior design services (CPC 87907)	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	
2. COMMUNICATION SERVICES			
ARGENTINA 2.			
A. Postal services (CPC 7511) B. Courier services (CPC 7512)	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	

Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons

II. SPECIFIC COMMITMENTS FOR SERVICES

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
BRAZIL			
Postal services (except the activities reserved to the Brazilian designated operator, which comprise pick-up, receiving, handling, transport and delivery of letters, postcards and grouped correspondence, whether to domestic or foreign destinations, including any form of consignment, whether priority, non-priority, urgent, express, etc., as well as the issuance of stamps and other postage payments) (CPC 7511).	1) None. 2) Unbound. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) None. 2) Unbound. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	
2. COMMUNICATION SERVICES			
URUGUAY			
2.B. Postal Services	1) and 3) The Communication Services Regulatory Unit (URSEC) grants temporary operating licences which lapse after three years unless the licence-holding enterprise expresses its intention to renew the licence prior to the expiry date. 2) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	

Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
II. SPECIFIC COMMITMENTS FOR SERVICES				
Sector or subsector	Limitations on market access		Limitations on national treatment	Additional commitments
ARGENTINA				
2.C. Telecommunication services				
All subsectors	It does not include the provision of satellite facilities of geostationary satellites operating fixed satellite services The aforementioned provision shall only take place under conditions of reciprocity.			
The services included in this column may be supplied by any technological means (e.g. fibre optics, radio links, satellites, cable), except as otherwise stated in the limitations indicated in the market access column.				
Local and domestic long distance basic telephone services (CPC 7521)	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.		1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	

Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
II. SPECIFIC COMMITMENTS FOR SERVICES				
Sector or subsector	Limitations on market access		Limitations on national treatment	Additional commitments
International telephone services (CPC 7521)	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.		1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	
Domestic data services (CPC 7523**)	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.		1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	
Domestic telex services (CPC 7523**)	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.		1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	

Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons

II. SPECIFIC COMMITMENTS FOR SERVICES

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
Domestic facsimile services, store-and-forward (CPC 7521** + CPC 7522** + CPC 7529**)	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	
International data services (CPC 7523**)	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	
International telex services (CPC 7523**)	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	

Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons

II. SPECIFIC COMMITMENTS FOR SERVICES

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
International facsimile services, store-and-forward (CPC 7521** + 7529**)	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	
Leased telephone circuits	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	
Leased circuits for international voice and data	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	

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Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
II. SPECIFIC COMMITMENTS FOR SERVICES				
Sector or subsector	Limitations on market access		Limitations on national treatment	Additional commitments
Mobile services: Mobile Telephone Services (MTS) Personal communications (PCS) Paging SMR trunking Mobile data services	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.		1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	
(h) Electronic mail (CPC 7523**)	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.		1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	
(i) Voice mail (CPC 7523**)	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.		1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	

Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons

II. SPECIFIC COMMITMENTS FOR SERVICES

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
(j) On-line information and database retrieval (CPC 7523**)	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	
(k) Electronic data interchange services (CPC 7523**)	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	
(l) Enhanced/value-added facsimile services (including store and forward, store and retrieve) (CPC 7523**)	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	

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Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons

II. SPECIFIC COMMITMENTS FOR SERVICES

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
(m) Code and protocol conversion	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	
(n) On-line information and/or data processing (including transaction processing) (CPC 843**)	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	
(o) Other	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	

Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons

II. SPECIFIC COMMITMENTS FOR SERVICES

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments

BRAZIL

C. TELECOMMUNICATIONS SERVICES

(i) 'Telecommunications services' means, for the purposes of the commitments by Brazil on telecommunications services, the transport of electronic magnetic signals, sound, data, image and any combination thereof, excluding broadcasting.

(ii) The Federal Constitution of Brazil guarantees all acquired rights of service providers already established in Brazil. The Government of Brazil has the legal prerogative to consider limits to foreign participation in the capital of telecommunication service providers.

(iii) All service suppliers need to obtain a licence from Anatel in order to supply a telecommunication service in Brazil. Licences shall be granted only to suppliers duly constituted in accordance with Brazilian law, which requires head office and management to be located in the territory of Brazil, and ownership of the majority of the voting shares by natural persons resident in Brazil or companies duly constituted in accordance with Brazilian law, which requires head office and management: to be located in the territory of Brazil.

(iv) No commitment is made for the telecommunications services sector with respect to the activities which have their content transported by a telecommunication service. Those activities are subject to the commitments and reservations for their respective sectors.

(v) Foreign satellites shall be permitted to have market access in Brazil and regulatory decisions on the grant of such access shall be based on a transparent, objective process and taken on a reciprocal basis. Telecommunication service providers shall use Brazilian satellites if they offer technical, operational or commercial conditions equivalent to foreign satellites.

(vi) No limits shall be applied to the quantity of licences that can be granted for the supply of telecommunications services, except in cases of technical impossibility, such as issues regarding spectrum availability, or to avoid impairment to the supply of specific public interest services.

(vii) Value-added-services are not defined as telecommunications services by Brazilian law.

(viii) Suppliers of telecommunications services of collective interest constituted in Brazil in accordance with Brazilian law shall have the right to use the physical facilities (posts, ducts, conducts, servitudes) owned or controlled by other suppliers of telecommunications services or other services of public interest in a non-discriminatory manner and subject to fair and reasonable prices and conditions. The regulatory authority responsible for the facilities to be used shall define the conditions for the adequate fulfilment of this provision.

(ix) Authorisations for the supply of telecommunications services of restricted interest can be granted to juridical persons constituted in accordance with Brazilian law and which have their head office and administration in Brazil and to other entities or natural persons that are established or resident in Brazil.

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Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
II. SPECIFIC COMMITMENTS FOR SERVICES				
Sector or subsector	Limitations on market access		Limitations on national treatment	Additional commitments
BRAZIL				
2.C. Telecommunication services				
Local, long distance and international services, for public and non-public use, provided with the use of any network technology (cable, satellite, etc) (a) Voice telephone services (b) Packet-switched data transmission services (c) Circuit-switched data transmission services (f) Facsimile services (g) Private leased circuit services	1) Unbound. Foreign companies are allowed to interconnect on a cross-border basis with operators established in Brazil which are authorised to supply long distance international services in accordance with the Brazilian law. Other forms of cross-border supply, including call-back services, shall not be permitted. Brazilian consumers shall have commercial or legal relationship exclusively with companies established in Brazil which are authorised to operate in accordance with Brazilian law (Mode 1).		1) Unbound. Foreign companies are allowed to interconnect on a cross-border basis with operators established in Brazil which are authorised to supply long distance international services in accordance with the Brazilian law. Other forms of cross-border supply, including call-back services, shall not be permitted. Brazilian consumers shall have commercial or legal relationship exclusively with companies established in Brazil which are authorised to operate in accordance with Brazilian law (Mode 1).	1. For greater certainty, Brazil understands that its commitments in Sector 2.C (Telecommunication Services) under Mode 1 (cross-border supply) do not grant any rights to juridical persons established in the territory of the Union, regarding market access or national treatment, other than those expressly set out therein, including in the horizontal notes for Sector 2.C (Telecommunication Services).
	2) Unbound.		2) Unbound.	2. For greater certainty, for the purpose of the present list of specific commitments of Brazil, the supply of telecommunication services under Mode 1 do not include the carriage of signals originating and ending in the territory of Brazil, even if such carriage is performed by means of a satellite operated from the territory of the Union.
	3) None, except as listed in the horizontal section specific to this subsector and in the section on horizontal commitments.		3) None, except as listed in the horizontal section specific to this subsector and in the section on horizontal commitments.	
	4) Unbound, except as indicated under the section on horizontal commitments.		4) Unbound, except as indicated under the section on horizontal commitments.	

Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons

II. SPECIFIC COMMITMENTS FOR SERVICES

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
(o) Other Basic Telecommunication Services Mobile services Analog/Digital cellular services (800 MHz, 900 MHz, 1 800 MHz, 1 900 / 2 100 MHz) Global mobile satellite services Paging services Trunking services (460 MHz, 800 MHz, 900 MHz)	1) Unbound. 2) Unbound. 3) None, except as listed in the horizontal section specific to this subsector and in the section on horizontal commitments. 4) Unbound, except as indicated under the section on horizontal commitments.	1) Unbound. 2) Unbound. 3) None, except as listed in the horizontal section specific to this subsector and in the section on horizontal commitments. 4) Unbound, except as indicated under the section on horizontal commitments.	

PARAGUAY

2.C. Telecommunications services

The commitments undertaken in this sector are subject to the following general conditions:

1. Telecommunications services provided in Paraguay are subject to licensing requirements and procedures set up by CONATEL.

2. The licences subject to licensing requirements and procedures referred to in the previous paragraph shall be granted exclusively to juridical persons in accordance with the law of Paraguay, provided such juridical persons have headquarters and representation in the territory of Paraguay.

3. Access to essential telecommunications facilities for services providers shall be granted, if such grant does not affect the current or future use of the facility by the owner and if Paraguay determines that a refusal to provide access to such essential facility may become an obstacle for the development of a competitive market at the retail level or that it may negatively affect end users. The radio spectrum shall not be considered as an essential facility.

4. Mode 4) Unbound, except for measures related to the entry, stay and work of intra-corporate transferees of the following categories: managers and specialists.

Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons

II. SPECIFIC COMMITMENTS FOR SERVICES

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
(a) Telephone services (CPC 7521)* Services provided by the Government (b) Packet-switched data transmission services (CPC 7523) (c) Circuit-switched data transmission services (CPC 7523) (d) Telex services (CPC 7523)	1) Unbound. 2) Unbound. 3) Unbound. 4) Unbound, except as indicated under the section on horizontal commitments.	1) None. 2) None. 3) None. 4) Unbound.	
(e) Telegraph services (CPC 7522) (f) Fac-simile services (CPC 7521 + CPC 7529)	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	
(h) Electronic mail (CPC 7523)	1) None. 2) None. 3) None, except as indicated under the section on horizontal commitments. 4) Unbound, except for measures related to the entrance, stay and work of intra-corporate transferees of the following categories: managers and specialists.	1) None. 2) None. 3) None, except as indicated under the section on horizontal commitments. 4) Unbound, except for measures related to the entrance, stay and work of intra-corporate transferees of the following categories: managers and specialists.	

Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons

II. SPECIFIC COMMITMENTS FOR SERVICES

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
(g) Private leased circuit services (CPC 7522 + 7523) (i) Voice mail (CPC 7523) (j) On-line information and database retrieval (CPC 7523) (k) Electronic data interchange services (CPC 7523) (l) Enhanced/value-added facsimile services (including store and forward, store and retrieve) (CPC 7523)	1) Unbound. 2) Unbound. 3) Unbound, except as indicated under the section on horizontal commitments. 4) Unbound, except as indicated under the section on horizontal commitments.	1) Unbound. 2) Unbound. 3) Unbound. 4) Unbound, except as indicated under the section on horizontal commitments.	
(o) Other o.1 Mobile Services [1] (CPC n.d.) o.2 Personal communications (CPC n.d.) o.3 Paging services (CPC n.d.) o.4 Trunking services (CPC n.d.)	1) Unbound. 2) Unbound. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) Unbound. 2) Unbound. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	

[1] Services provided in Paraguay will require a licence granted by the Paraguayan State through a transparent non-discriminatory procedure.

Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons

II. SPECIFIC COMMITMENTS FOR SERVICES

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
URUGUAY			
2.C. Telecommunications services Each public service shall be defined pursuant to the law of Uruguay in effect for each case of the following specific commitments. Services awarded under an existing concession or existing authorisation regime shall be governed pursuant to the law of Uruguay and contractual conditions agreed upon with the service supplier. All services that imply the use of basic telecommunications are subject to the Administracion Nacional de Telecomunicaciones (ANTEL) monopoly. For the supply of telecommunications services, the authorisation of the Executive Branch is required.			
a) Mobile telephone services (CPC 75213)	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	
b) and c) Data transmission services (CPC 7523**)	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	
f) Facsimile services (CPC 7521** + CPC 7529**)	1) and 3) None, except for the supply of services under the ANTEL monopoly. 2) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) and 3) None, except for the supply of services under the ANTEL monopoly. 2) None. 4) Unbound, except as indicated under the section on horizontal commitments.	

Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons

II. SPECIFIC COMMITMENTS FOR SERVICES

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
g) Private leased circuit services (CPC 7522** + 7523**)	1) and 2) Unbound. 3) None, except for data services. The supply of voice services is under the ANTEL monopoly. 4) Unbound, except as indicated under the section on horizontal commitments.	1) and 2) Unbound. 3) None, except for data services. The supply of voice services is under the ANTEL monopoly. 4) Unbound, except as indicated under the section on horizontal commitments.	
h) Electronic mail (CPC 7523**)	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	
i) Voice mail (CPC 7523**)	1), 2) and 3) None, except for the supply of services under the ANTEL monopoly. 4) Unbound, except as indicated under the section on horizontal commitments.	1), 2) and 3) None, except for the supply of services under the ANTEL monopoly. 4) Unbound, except as indicated in the horizontal commitments.	

Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons

II. SPECIFIC COMMITMENTS FOR SERVICES

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
j) On-line information and data base retrieval (CPC 7523**)	1), 2) and 3) None, except for the supply of services under the ANTEL monopoly. 4) Unbound, except as indicated under the section on horizontal commitments.	1), 2) and 3) None, except for the supply of services under the ANTEL monopoly. 4) Unbound, except as indicated under the section on horizontal commitments.	
k) Electronic data interchange (EDI) (CPC 7523**)	1), 2) and 3) None, except for the supply of services under the ANTEL monopoly. 4) Unbound, except as indicated under the section on horizontal commitments.	1), 2) and 3) None, except for the supply of services under the ANTEL monopoly. 4) Unbound, except as indicated under the section on horizontal commitments.	
l) Enhanced/value-added facsimile services, incl. Store and forward, store and retrieve (CPC 7523**)	1) and 3) None, except for the supply of services that derive from telecommunciations under facsimile services. 2) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) and 3) None, except for the supply of services that derive from telecommunciations under facsimile services. 2) None. 4) Unbound, except as indicated under the section on horizontal commitments.	
n) On-line information and/or data processing (incl. Transaction processing) (CPC 843**)	1), 2) and 3) None, except for the supply of services under the ANTEL monopoly. 4) Unbound, except as indicated under the section on horizontal commitments.	1), 2) and 3) None, except for the supply of services under the ANTEL monopoly. 4) Unbound, except as indicated under the section on horizontal commitments.	

Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons

II. SPECIFIC COMMITMENTS FOR SERVICES

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
o) Other Trunking services (CPC 75299) Paging services (CPC 75291) Global Mobile Satelital Services (CPC 75299)	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	
3. CONSTRUCTION AND RELATED ENGINEERING SERVICES			
ARGENTINA A. General construction work for buildings (CPC 512) B. General construction work for civil engineering (CPC 513, except 5139) C. Assembly and erection of prefabricated constructions (CPC 514 + 516) D. Building completion and finishing work (CPC 517) E. Other (CPC 511 + 515 + 518)	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	

Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons

II. SPECIFIC COMMITMENTS FOR SERVICES

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
BRAZIL			
A. General construction work for buildings (CPC 512)	1) Unbound*.	1) Unbound*.	
B. General construction work for civil engineering (CPC 513)	2) Unbound.	2) Unbound.	
C. Installation and assembly work and maintenance and repair of fixed structures (CPC 514 + 516)	3) None.	3) None.	
D. Building completion and finishing work (CPC 517, except 5179)			
E. Others (CPC 511 + 515 + 518)	4) Unbound, except as indicated under the section on horizontal commitments.	4) Unbound, except as indicated under the section on horizontal commitments.	
URUGUAY			
A. General construction work for buildings (CPC 512)	1) Unbound*.	1) Unbound*.	
B. General construction work for civil engineering (CPC 513)	2) None.	2) None.	
C. Installation and assembly work (CPC 514 +516)	3) None.	3) None.	
D. Building completion and finishing work (CPC 517)			
E. Others (CPC 511+515+518)	4) Unbound, except as indicated under the section on horizontal commitments.	4) Unbound, except as indicated under the section on horizontal commitments.	

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Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
II. SPECIFIC COMMITMENTS FOR SERVICES				
Sector or subsector	Limitations on market access		Limitations on national treatment	Additional commitments
4. DISTRIBUTION SERVICES				
ARGENTINA B. Wholesale trade services (CPC 622) C. Retail trade services (CPC 631 + 632) 6111 + 6113 + 6121 D. Franchising services (CPC 8929)	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.		1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	
BRAZIL A. Commission agents' services (CPC 621, except 62118) B. Wholesale trade services (CPC 622, except CPC 62271) C. Retailing services (CPC 631, 6113, 6121, 632, except for 63297)	1) Unbound. 2) Unbound. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.		1) Unbound. 2) Unbound. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	
D. Franchising (CPC 8929)	1) Franchise contracts must be in conformity with the Industrial Property Code to be eligible for the payment of royalties. 2) Unbound. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.		1) Unbound. 2) Unbound. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	

Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
II. SPECIFIC COMMITMENTS FOR SERVICES				
Sector or subsector	Limitations on market access		Limitations on national treatment	Additional commitments
PARAGUAY				
4.B. Wholesale Trade Services (CPC 622) Not including CPC 62271	1) Unbound. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.		1) Unbound. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	
C. Retailing services (CPC 631, 632, 6111, 6113, 6121, not including 63297)	1) Unbound. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.		1) Unbound. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	
D. Franchising (CPC 8929)	1) None. 2) None. 3) None. 4) Unbound.		1) None. 2) None. 3) None. 4) Unbound.	

Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons

II. SPECIFIC COMMITMENTS FOR SERVICES

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
URUGUAY			
A. Commission agents services (CPC 621)	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) None. 2) None. 3) Domicile requirement and the company shall be registered in the National Registry of foreign firms representatives in the Ministry of Economy and Finance. 4) Unbound, except as indicated under the section on horizontal commitments.	
B. Wholesale trade services (622) 62271 is excluded (wholesale trade services involving solid fuel, liquid and gaseous fuel and similar products)	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	
C. Retailing trade services (631, 632, 6111 +6113+6121) (63297 is excluded)	1) None. 2) None. 3) Prior authorisation is required for the establishment of new commercial enterprises or for the extension of existing commercial enterprises, or the sale of large surfaces that consist of a total area of a minimum of 300 square meters, depending on the conditions of the market. 4) Unbound, except as indicated under the section on horizontal commitments.	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	

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Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons

II. SPECIFIC COMMITMENTS FOR SERVICES

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
D. Franchising services (CPC 8929)	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	
5. EDUCATIONAL SERVICES PARAGUAY Educational services supplied by the Government of Paraguay are excluded, as well as subsidies given at central, departmental and local level by the Government of Paraguay.			
5.A. Primary education services (CPC 921) (only for private companies)	1) Unbound. 2) None. 3) None. 4) Unbound.	1) Unbound. 2) Unbound. 3) Unbound. 4) Unbound.	
5.B. Higher Education Services CPC 92310 - Post-secondary technical and vocational education services	1) Unbound. 2) Unbound. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) Unbound. 2) Unbound. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	

Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
II. SPECIFIC COMMITMENTS FOR SERVICES				
Sector or subsector	Limitations on market access		Limitations on national treatment	Additional commitments
6. ENVIROMENTAL SERVICES				
ARGENTINA D. Other (CPC 9404, 9405, 9406, 9409)	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.		1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	
BRAZIL 6.A. SEWAGE SERVICES (CPC 9401) 6.B. REFUSE DISPOSAL SERVICES (CPC 9402) 6.C. SANITATION AND SIMILAR SERVICES (CPC 9403) CLEANING SERVICES OF EXHAUST GASES (CPC 9404) NOISE ABATEMENT SERVICES (CPC 9405) REMEDIATION AND CLEANUP OF SOIL AND WATER SERVICES (CPC 9406)	1) Unbound. 2) Unbound. 3) Supply requires a licence from the public authorities, which can set specific conditions. Transfer of technology is expected in order to ensure symmetrical benefits among national and foreign partners. 4) Unbound, except as indicated under the section on horizontal commitments.		1) Unbound. 2) Unbound. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	

ELI: http://data.europa.eu/eli/agree_internation/2026/184/oj

Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
II. SPECIFIC COMMITMENTS FOR SERVICES				
Sector or subsector	Limitations on market access		Limitations on national treatment	Additional commitments
6. ENVIROMENTAL SERVICES PARAGUAY Services considered of public interest or public services at a national, regional or local level are subject to public monopoly or exclusive rights of exploitation granted to private firms, and therefore are excluded from the lists.				
6.A. SEWAGE SERVICES (9401)	1) Unbound*. 2) Unbound. 3) Unbound. Services are provided by the Government of Paraguay or by private firms through licences or concessions granted in accordance with national law. 4) Unbound.		1) Unbound*. 2) None. 3) None. 4) Unbound.	
6.B. REFUSE DISPOSAL SERVICES (CPC 9402)	1) Unbound*. 2) Unbound. 3) Unbound. 4) Unbound.		1) Unbound*. 2) Unbound. 3) Unbound. 4) Unbound.	

Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons

II. SPECIFIC COMMITMENTS FOR SERVICES

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
6.C. SANITATION AND SIMILAR SERVICES (CPC 9403) CLEANING SERVICES OF EXHAUST GASES (CPC 9404) NOISE ABATEMENT SERVICES (CPC 9405)	1) Unbound*. 2) Unbound. 3) Unbound. The municipalities supply these services directly or grant concessions in accordance with municipal legislation. 4) Unbound.	1) Unbound*. 2) Unbound. 3) None. 4) Unbound.	
URUGUAY 6.A. SEWAGE SERVICES (9401)	1) Unbound*. 2) Unbound. 3) The supply of these services is the prerogative of the Intendencias Municipales and/or of the Obras Sanitarias del Estado Public Company ('OSE'). The supply of this public service for which concessions can be granted or prior authorisation given under national law, shall be governed by national law, municipal measures and by the contractual conditions agreed upon with the service supplier. 4) Unbound, except as indicated under the section on horizontal commitments.	1) Unbound*. 2) Unbound. 3) The supply of these services is the prerogative of the Intendencias Municipales and/or of the Obras Sanitarias del Estado Public Company ('OSE'). The supply of this public service for which concessions can be granted or prior authorisation given under national law, shall be governed by national law, municipal measures and by the contractual conditions agreed upon with the service supplier. 4) Unbound, except as indicated under the section on horizontal commitments.	

Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons

II. SPECIFIC COMMITMENTS FOR SERVICES

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
6.B. REFUSE DISPOSAL SERVICES (9402)	1) Unbound*. 2) Unbound. 3) The supply of these services is the prerogative of the Intendencias Municipales and/or of the Obras Sanitarias del Estado Public Company ('OSE'). The supply of this public service for which concessions can be granted or prior authorisation given under national law, shall be governed by national law, municipal measures and by the contractual conditions agreed upon with the service supplier. 4) Unbound, except as indicated under the section on horizontal commitments.	1) Unbound*. 2) Unbound. 3) The supply of these services is the prerogative of the Intendencias Municipales and/or of the Obras Sanitarias del Estado Public Company ('OSE'). The supply of this public service for which concessions can be granted or prior authorisation given under national law, shall be governed by national law, municipal measures and by the contractual conditions agreed upon with the service supplier. 4) Unbound, except as indicated under the section on horizontal commitments.	
6.C. SANITATION AND SIMILAR SERVICES (9403)	1) Unbound*. 2) Unbound. 3) The supply of these services is the prerogative of the Intendencias Municipales and/or of the Obras Sanitarias del Estado Public Company ('OSE'). The supply of this public service for which concessions can be granted or prior authorisation given under national law, shall be governed by national law, municipal measures and by the contractual conditions agreed upon with the service supplier. 4) Unbound, except as indicated under the section on horizontal commitments.	1) Unbound*. 2) Unbound. 3) The supply of these services is the prerogative of the Intendencias Municipales and/or of the Obras Sanitarias del Estado Public Company ('OSE'). The supply of this public service for which concessions can be granted or prior authorisation given under national law, shall be governed by national law, municipal measures and by the contractual conditions agreed upon with the service supplier. 4) Unbound, except as indicated under the section on horizontal commitments.	

Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons

II. SPECIFIC COMMITMENTS FOR SERVICES

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
6.D. REMEDIATION AND CLEANUP OF SOIL AND WATER	1) Unbound. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) Unbound. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	
7. FINANCIAL SERVICES			

ARGENTINA

The following applies to all subsectors.

For the purposes of interpretation, the cross-border supply of services through electronic means, including the Internet, will be limited to Mode 1.

In the case of activities requiring the involvement of professionals, the practice of which requires registration or affiliation in professional councils or colleges, such professionals are required to enrol in the jurisdiction where the service is to be provided.

Foreign direct investments in Argentina must comply with the Central Bank of Argentina ('BCRA') regulations on disclosure of information.

Nothing in this Agreement shall prevent Argentina from applying domestic laws related to banking secrecy and confidentiality.

The outsourcing of financial services requires prior authorisation from the competent authorities and will be subject to the limitations laid down in existing laws and regulations for the entities controlled by the Central Bank of Argentina.

Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
II. SPECIFIC COMMITMENTS FOR SERVICES				
Sector or subsector	Limitations on market access		Limitations on national treatment	Additional commitments
BRAZIL Brazil reserves the right to adopt or maintain any prudential measure. Financial service suppliers shall be organised as a 'sociedade anônima' (publicly-held company), unless otherwise specified. Financial service suppliers of banking services shall be authorised by Presidential decree in order to be incorporated under Brazilian law. Business sellers, contractual service suppliers and independent professionals are not allowed to supply financial services in Brazil. There are limits provided by law to the acquisition of foreign financial services by Brazilian financial institutions. Financial services supplied by an offshore financial service supplier [1] are not subject to the specific commitments for financial services.				
URUGUAY	3) Suppliers of financial services wishing to set up operations in Uruguay require prior authorisation from the competent authorities. Applications may be rejected on precautionary grounds, including the current state of the market. The outsourcing of financial services requires prior authorisation from the competent authorities and is subject to the limitations laid down in the existing laws and regulations for the entities controlled by the Central Bank of Uruguay.		Financial Intermediation (Banking) Senior Management and Boards of Directors: branches or subsidiaries of foreign financial service suppliers may not in their by-laws prohibit Uruguayan nationals from participating in the board of directors, in management, or any other position in the institution. Financial Intermediation (Banking): the maximum amount of bank deposits covered by deposit insurance may differ depending on whether the deposits are denominated in Uruguayan pesos or another currency. The Uruguayan Government and state enterprises may deposit funds only in the Banco de la República Oriental de Uruguay. Insurance: Banco de Seguros del Estado is the sole entity permitted to provide worker's compensation insurance, and as a result it may derive a competitive advantage with respect to its overall operations.	

[1] 'Offshore financial service supplier' means any financial service supplier, set up in accordance with the laws of a Member State of the Union or of a Signatory MERCOSUR State, which is owned or controlled by juridical persons which are non-residents of Brazil and whose activities are mostly related to such non-residents, and are generally on a scale out of proportion to the size of the economy of the host Member State. These institutions, could otherwise benefit from this Agreement in a way they would not if their services were supplied from the European Union: country of origin of the owner or controller. http://www.imf.org/external/pubs/ft/eds/Eng/Guide/file6.pdf.

Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons

II. SPECIFIC COMMITMENTS FOR SERVICES

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
ARGENTINA 7.A. All insurance and insurance-related services			
a. Life, accident and health insurance services a.1) Life, pension, life income and social security insurance a.1.1) Life insurance (CPC 81211) a.1.2) Pension, life income and social security insurance (CPC 81212) a.2) Other personal insurance (CPC 81291) a.2.1) Accident insurance a.2.2) Health insurance excluding prepaid medical programmes	1) Unbound. 2) Unbound. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) Unbound. 2) Unbound. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	
b) Non-life Insurance services b.1) Labour risk insurance b.3) Automobile insurance (CPC 81292) b.4) Fire and other property damage insurance (CPC 81295) b.5) Civil liability insurance (CPC 81297) b.6) Other Insurance (excluding reinsurance and retrocession)	1) Unbound. 2) Unbound. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) Unbound. 2) Unbound. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	

Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons

II. SPECIFIC COMMITMENTS FOR SERVICES

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
b.2) Marine and aviation transport risk insurance. (CPC 81293)	1) Unbound. 2) Unbound. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) None. 2) None. 3) None. 4) Unbound, as indicated under the section on horizontal commitments.	
c. Reinsurance and retrocession services c.1) Reassurances c.2) Back assignments	1) Unbound. 2) Unbound. 3) Unbound. 4) Unbound.	1) Unbound. 2) Unbound. 3) Unbound. 4) Unbound.	
d. Services auxiliary to insurance (including broking and agency services) d.1) Services by agencies and brokers (CPC 81401) Except pension fund (CPC 81402)	1) Unbound. 2) Unbound. 3) and 4) In accordance with Law 22.400 (Section 4 paragraph a) any insurance intermediary (including brokers and intermediaries societies) shall reside in Argentina and must be registered in the Insurance Producer – Advisor Register.	1) Unbound. 2) Unbound. 3) and 4) In accordance with Law 22.400 (Section 4 paragraph a) any insurance intermediary (including brokers and intermediaries societies) shall reside in Argentina and must be registered in the Insurance Producer – Advisor Register.	

Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons

II. SPECIFIC COMMITMENTS FOR SERVICES

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	In order to act as insurance broker, registration is required in the register of reinsurance and retrocession services, subject to compliance with the following conditions: a) proof of real domicile in the country (residence requirement); and b) proof of competence in accordance with qualifications and procedures established by law.	In order to act as insurance broker, registration is required in the register of reinsurance and retrocession services, subject to compliance with the following conditions: a) proof of real domicile in the country (residence requirement); and b) proof of competence in accordance with qualifications and procedures established by law.	
d.1.2) Services by reinsurance and retrocession agencies and brokers	1) Unbound. 2) Unbound. 3) Unbound. Reinsurance intermediaries must also register with the National Insurance Superintendency (Superintendencia de Seguros de la Nación). Foreign juridical persons must designate a legal representative with the same obligations as the representative designated by foreign reinsurers and must also provide a certificate from their respective Control Bodies, proving that they are legally registered therewith. 4) Unbound, except as indicated under the section on horizontal commitments.	1) Unbound. 2) Unbound. 3) Unbound. Reinsurance intermediaries must also register with the National Insurance Superintendency (Superintendencia de Seguros de la Nación). Foreign juridical persons must designate a legal representative with the same obligations as the representative designated by foreign reinsurers and must also provide a certificate from their respective Control Bodies, proving that they are legally registered therewith. 4) Unbound, except as indicated under the section on horizontal commitments.	

Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons

II. SPECIFIC COMMITMENTS FOR SERVICES

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
d.2) Advisory services (CPC 81402)	1) Unbound. 2) Unbound. 3) Unbound. In the case of activities requiring the involvement of professionals the practice of which requires registration or affiliation with professional councils or colleges, such professionals are required to enrol in the jurisdiction where the service is provided. 4) Unbound, except as indicated under the section on horizontal commitments.	1) Unbound. 2) Unbound. 3) Unbound. In the case of activities requiring the involvement of professionals the practice of which requires registration or affiliation with professional councils or colleges, such professionals are required to enrol in the jurisdiction where the service is provided. 4) Unbound, except as indicated under the section on horizontal commitments.	
d.3) Insurance claims adjustment services (CPC 81403)	1) Unbound. 2) Unbound. 3) Unbound. Adult natural persons holding a secondary school certificate, and having their registered domicile in Argentina, and who have passed the required exam as proof of competence may act as claim adjusters. They must register as such in the National Insurance Superintendency. 4) Unbound, except as indicated under the section on horizontal commitments.	1) Unbound. 2) Unbound. 3) Unbound. Adult natural persons holding a secondary school certificate, and having their registered domicile in Argentina, and who have passed the required exam as proof of competence may act as claim adjusters. They must register as such in the National Insurance Superintendency. 4) Unbound, except as indicated under the section on horizontal commitments.	

Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons

II. SPECIFIC COMMITMENTS FOR SERVICES

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
d.4) Audit services d.5) Actuarial services (CPC 81404)	1) Unbound. 2) Unbound. 3) Unbound. The General Insurance Law regulates the activity of external auditors and actuaries (with a certain seniority and experience in external auditing in local insurance companies), establishing requirements for their registration in the respective register, among others, registration in Professional Councils in Argentina. Nothing is stipulated in the General Insurance Law as regards the possibility of proving compliance with these requirements abroad. 4) Unbound, except as indicated under the section on horizontal commitments.	1) Unbound. 2) Unbound. 3) Unbound. The General Insurance Law regulates the activity of external auditors and actuaries (with a certain seniority and experience in external auditing in local insurance companies), establishing requirements for their registration in the respective register, among others, registration in Professional Councils in Argentina. Nothing is stipulated in the General Insurance Law as regards the possibility of proving compliance with these requirements abroad. 4) Unbound, except as indicated under the section on horizontal commitments.	
d.6) Other auxiliary services	1) Unbound. 2) Unbound. 3) Unbound. Actuarial and legal certifications on plans and technical notes are required and the respective professionals must offer proof of registration with Professional Councils in Argentina. 4) Unbound, except as indicated under the section on horizontal commitments.	1) Unbound. 2) Unbound. 3) Unbound. Actuarial and legal certifications on plans and technical notes are required and the respective professionals must offer proof of registration with Professional Councils in Argentina. 4) Unbound, except as indicated under the section on horizontal commitments.	

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Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
II. SPECIFIC COMMITMENTS FOR SERVICES				
Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments	
BRAZIL				
7.A. Insurance and insurance-related services				
(i) Mandatory insurance can only be placed in Brazil.				
(ii) There are limits on the transfer of premiums written by insurance and reinsurance companies established in Brazil to service suppliers established abroad of the same financial group or are otherwise significantly interrelated.				
(iii) Reinsurance for life insurance with cash value (accumulation products) and pension plans can only be placed in Brazil.				
(iv) Insurance companies shall contract a minimum amount of each reinsurance cession with local reinsurers.				
7.A.1. Direct insurance (including co-insurance):			3) The establishment of branches of foreign companies without the need for incorporation as a Brazilian legal person may be allowed by a Presidential authorisation on a case by case basis.	
(a) Life (except closed pension funds) (CPC 8121)	1) Unbound, except for the placing of insurance for risks not covered within Brazil, in accordance with the provisions defined horizontally for this subsector. 2) Unbound, except for the placing of insurance for risks not covered within Brazil, in accordance with the provisions defined horizontally for this subsector.	1) Unbound, except for the placing of insurance for risks not covered within Brazil, in accordance with the provisions defined horizontally for this subsector. 2) Unbound, except for the placing of insurance for risks not covered within Brazil, in accordance with the provisions defined horizontally for this subsector.		

Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons

II. SPECIFIC COMMITMENTS FOR SERVICES

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	3) None, except that pension plan suppliers are not allowed to engage in other business activities, including other non-life insurance services. Life insurance suppliers are allowed to supply non-life insurance, but not to engage in other business activities. 4) Insurance can only be provided by legal persons.	3) None. 4) Insurance can only be provided by legal persons.	
(b) non-life (CPC 8129) (b)1. Health Insurance Services (except pre-paid systems) (CPC 81291)	1) Unbound, except for the placing of insurance for risks not covered within Brazil, in accordance with the provisions defined horizontally for this subsector. 2) Unbound, except for the placing of insurance for risks not covered within Brazil, in accordance with the provisions defined horizontally for this subsector. 3) None other than horizontally indicated for the financial services sector and for the insurance-related services subsector. 4) Insurance can only be provided by legal persons.	1) Unbound, except for the placing of insurance for risks not covered within Brazil, in accordance with the provisions defined horizontally for this subsector. 2) Unbound, except for the placing of insurance for risks not covered within Brazil, in accordance with the provisions defined horizontally for this subsector. 3) None. 4) Insurance can only be provided by legal persons.	

Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons

II. SPECIFIC COMMITMENTS FOR SERVICES

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
(b)2. Freight Insurance Services (Maritime, Aeronautical and Terrestrial and Others) (CPC 81294)	1) None for exported goods Unbound for imported goods, except for risks not covered within Brazil, in accordance with the provisions defined horizontally for this subsector. 2) None for exported goods Unbound for imported goods, except for risks not covered within Brazil, in accordance with the provisions defined horizontally for this subsector. 3) None other than horizontally indicated for the financial services sector and for the insurance-related services subsector. 4) Insurance can only be provided by legal persons.	1) None for exported goods Unbound for imported goods, except for risks not covered within Brazil, in accordance with the provisions defined horizontally for this subsector. 2) None for exported goods Unbound for imported goods, except for risks not covered within Brazil, in accordance with the provisions defined horizontally for this subsector. 3) None. 4) Insurance can only be provided by legal persons.	
(b)3. Hull, Machinery and Civil Liability Insurance Services for Vessels (CPC 81293)	1) None for vessels registered in the Brazilian Special Register (Registro Especial Brasileiro ('REB') if the insurance is not offered in Brazil or if domestic prices differ from international prices. Unbound for vessels not registered in the REB. 2) None for vessels registered in the Brazilian Special Register (Registro Especial Brasileiro ('REB') if the insurance is not offered in Brazil or if domestic prices differ from international prices. Unbound for vessels not registered in the REB.	1) None for vessels registered in the Brazilian Special Register (Registro Especial Brasileiro ('REB') if the insurance is not offered in Brazil or if domestic prices differ from international prices. Unbound for vessels not registered in the REB. 2) None for vessels registered in the Brazilian Special Register (Registro Especial Brasileiro ('REB') if the insurance is not offered in Brazil or if domestic prices differ from international prices. Unbound for vessels not registered in the REB.	

Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
II. SPECIFIC COMMITMENTS FOR SERVICES				
Sector or subsector	Limitations on market access		Limitations on national treatment	Additional commitments
	3) None other than horizontally indicated in this subsection and section for the financial services sector and for the insurance-related services subsector. 4) Insurance can only be provided by legal persons.		3) None. 4) Insurance can only be provided by legal persons.	
7.A.2. Reinsurance and retrocession	1) Unbound, except for the placing of reinsurance for risks not covered within Brazil, in accordance with the provisions defined horizontally in this subsector, or for vessels registered in the Brazilian Special Register (Registro Especial Brasileiro ('REB') if the reinsurance is not offered in Brazil or if domestic prices differ from international prices. 2) Unbound, except for the placing of reinsurance for risks not covered within Brazil, in accordance with the provisions defined horizontally in this subsector, or for vessels registered in the Brazilian Special Register (Registro Especial Brasileiro ('REB') if the reinsurance is not offered in Brazil or if domestic prices differ from international prices. 3) Unbound. 4) Reinsurance and retrocession can only be provided by legal persons.		1) Unbound, except for the placing of reinsurance for risks not covered within Brazil, in accordance with the provisions defined horizontally in this subsector, or for vessels registered in the Brazilian Special Register (Registro Especial Brasileiro ('REB') if the reinsurance is not offered in Brazil or if domestic prices differ from international prices. 2) Unbound, except for the placing of reinsurance for risks not covered within Brazil, in accordance with the provisions defined horizontally in this subsector, or for vessels registered in the Brazilian Special Register (Registro Especial Brasileiro ('REB') if the reinsurance is not offered in Brazil or if domestic prices differ from international prices. 3) Unbound. 4) Reinsurance and retrocession can only be provided by legal persons.	

Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons

II. SPECIFIC COMMITMENTS FOR SERVICES

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
7.A.3. Insurance and reinsurance inter-mediation, such as brokerage and agency (CPC 81299)	1) Unbound. 2) Unbound. 3) None, except that the brokerage service supplier must be constituted in the form of either a 'sociedade anônima' or a 'sociedade ltda' (corporation or limited partnership) and, for reinsurance inter-mediation, its sole business purpose must be to act as intermediary in reinsurance and retrocession contracting. 4) None.	1) Unbound. 2) Unbound. 3) None, except that, for insurance inter-mediation, the technical representative and technical director (or managing partner) must be a permanent resident in Brazil. 4) None.	
7.A.4. Services auxiliary to insurance, such as consultancy, actuarial, risk assessment and claims settlement services (CPC 8140)	1) Unbound. 2) Unbound. 3) None other than horizontally indicated in this subsection and section. 4) None other than horizontally indicated in the general section for advisory services.	1) Unbound. 2) Unbound. 3) None other than horizontally indicated. 4) None other than horizontally indicated.	

Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons

II. SPECIFIC COMMITMENTS FOR SERVICES

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
PARAGUAY 7.A. All insurance and insurance-related services: compulsory social security are excluded.	1) and 2) The financial service suppliers that are not legally established in Paraguay are not authorised to provide services in the domestic territory. The commitments taken under Mode 2 do not give consumers the right to make complaints to the authorities of Paraguay. 3) Enterprises that are not legally incorporated in Paraguay are not authorised to operate in the territory of Paraguay.		See Appendix 10-E-1: Additional commitments for financial services.
Insurance (not including reinsurance and retrocession) CPC 812 Marine, aviation and other transport insurance services (81293)	1) Unbound. 2) Unbound. 3) None. 4) Unbound, except for managers and specialists.	1) Unbound. 2) Unbound. 3) None. 4) Unbound, except for managers and specialists.	
Reinsurance and retrocession services CPC 81299	1) None. 2) None. 3) None. 4) Unbound, except for managers and specialists.	1) None. 2) None. 3) None. 4) Unbound, except for managers and specialists.	

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Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons

II. SPECIFIC COMMITMENTS FOR SERVICES

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
Insurance intermediation (CPC 81401) Agencies and insurance brokers services (excluded pension fund)	1) Unbound. 2) Unbound. 3) None. 4) Unbound.	1) Unbound. 2) Unbound. 3) None. 4) Unbound.	
Agencies and reinsurance and retrocession broker services	1) Unbound. 2) and 3) Reinsurance and retrocession brokers have to be registered with the Central Bank of Paraguay and they shall designate a representative located in Paraguay. 4) Unbound.	1) Unbound. 2) None. 3) None. 4) Unbound.	
Disaster settlement services (CPC 81403)	1) Unbound. 2) None, except that enterprises in charge of the verification of disaster settlement must form a partnership with an enterprise located and authorised to provide such service in Paraguay. 3) Every natural or juridical person interested in providing disaster settlement services has to apply for registration to the Central Bank. 4) Unbound.	1) Unbound. 2) None. 3) None. 4) Unbound.	

Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons

II. SPECIFIC COMMITMENTS FOR SERVICES

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
URUGUAY 7.A. All the Insurance services and insurance- related services (including reinsurance) and pension fund services, except social security			
Insurance and insurance related			
a.a.1.1) Life insurance services a.1.2) Pensions and annuities	1) Unbound. 2) Unbound. 3) In order to have a commercial presence in Uruguay, enterprises must be constituted as Uruguayan public limited companies, subject to the limitations laid down in existing laws and regulations. This requirement does not apply to the reinsurance sector. 4) Unbound, except as indicated under the section on horizontal commitments.	1) Unbound. 2) Unbound. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	
b. Insurance services different than life insurance — Motor vehicle Insurance services — Fire insurance and other property damage — Civil liability insurance — Pecuniary loss insurance services General liabilities insurance services	1) Unbound. 2) Unbound. 3) In order to have a commercial presence in Uruguay, enterprises must be constituted as Uruguayan public limited companies, subject to the limitations laid down in existing laws and regulations. This requirement does not apply to the reinsurance sector. 4) Unbound, except as indicated under the section on horizontal commitments.	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	

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Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons

II. SPECIFIC COMMITMENTS FOR SERVICES

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
Marine, aviation and other international transport insurance services	1) None, except for the maritime hull, excluding the fishing fleet. 2) None, except for the maritime hull, excluding the fishing fleet. 3) None, except as indicated under the section on horizontal commitments. 4) Unbound, except as indicated under the section on horizontal commitments.	1) None, except for the maritime hull, excluding the fishing fleet. 2) None, except for the maritime hull, excluding the fishing fleet. 3) None, except as indicated under the section on horizontal commitments. 4) Unbound, except as indicated under the section on horizontal commitments.	
Reinsurance and retrocession services	1) None. 2) None. 3) None, except as indicated under the section on horizontal commitments. 4) Unbound, except as indicated under the section on horizontal commitments.	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	
Freight insurance services	1) Unbound. 2) Unbound. 3) Limitation as indicated for motor vehicle insurance services. 4) Unbound, except as indicated under the section on horizontal commitments.	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	

Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons

II. SPECIFIC COMMITMENTS FOR SERVICES

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
Insurance and pension consultancy services	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	
d. Services auxiliary to insurance (81402-81403-81404-81405)	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	
Actuarial services (CPC 81404)	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	

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Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons

II. SPECIFIC COMMITMENTS FOR SERVICES

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
7.B. BANKING AND OTHER FINANCIAL SERVICES			
ARGENTINA			
7.B. Banking and other financial services (excluding insurance)			
The financial operations carried out by the Government and State-owned enterprises, or by means of the entities they designate to that end, are excluded from the conditions specified in this list.			
In order to participate in transactions of the Stock Exchange it is necessary to be registered in the 'Registro de Agentes de Negociación' (Comisión Nacional de Valores).			
a. Acceptance of deposits and other repayable funds from the public: Defined as any repayable sum of money (currency) received from the public, subject or not to interest rate at sight or on time: — Deposits — Other ways of raising money from the public (CPC 81116)	1) Unbound. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) Unbound. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	
b. Lending of all types, including, among others, consumer credit, mortgage credit, factoring and financing of commercial transactions — Banking loans — Non-banking loans: granted by persons who are not authorised to raise funds from the public under any modality whatsoever (CPC 81131 + 81132 + 81133 + 81139)	1) Unbound. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) Unbound. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	

Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons

II. SPECIFIC COMMITMENTS FOR SERVICES

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
c. Financial leasing services which include a purchase option (CPC 81120)	1) Unbound. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) Unbound. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	
d. Financial transactions processing and clearing house involving only money (under the scope of code 71553 Release CPC Nº 1 – Explanatory notes) (CPC 81339)	1) Unbound. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) Unbound. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	
e. Guarantees and commitments: Defined as any contingent or eventual liability of financial entities incurred in compliance with contractual obligations with costumers (CPC 81199)	1) Unbound. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) Unbound. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	

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Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons

II. SPECIFIC COMMITMENTS FOR SERVICES

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
f. Trading for own account or for account of customers, whether on an exchange, in an over-the-counter market or otherwise, the following: — Money market instruments (checks, bills, deposit certificates, etc.) (CPC 81339) — Foreign exchange (on own account or on behalf of third parties) (CPC 81333) — Derivatives products, including but not limited to futures and options (CPC 81339) — Exchange and money market instruments, i.e. (monetary) swaps, term interest rate agreements (forward transactions) etc. (CPC 81339) — Transferable Securities (CPC 81321) — Other negotiable financial instruments and assets including bullion (CPC 81339)	1) Unbound. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) Unbound. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	
g. Participations in issues of all kinds of securities, including under-writing and placement as agent (whether publicly or privately) and provision of services related to such issues (CPC 81322)	1) Unbound. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) Unbound. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	

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Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons

II. SPECIFIC COMMITMENTS FOR SERVICES

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
h. Exchange brokerage (only on behalf of third parties) (CPC 81339)	1) Unbound. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) Unbound. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	
i. Asset Management, such as: — Management of cash funds or securities portfolios, mutual investment funds of any kind — Pension fund management — Custodial depository and trust services (CPC 81323)	1) Unbound. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) Unbound. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	
j. Settlement and clearing services for financial assets including securities, derivatives and other negotiable instruments (except for currency) (CPC 81319 + 81329)	1) Unbound. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) Unbound. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	

ELI: http://data.europa.eu/eli/agree_internation/2026/184/oj

Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons

II. SPECIFIC COMMITMENTS FOR SERVICES

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
k. Advisory and other auxiliary financial services on all the activities in credit reference and analysis, investment and portfolio research and advice, advice on acquisitions and on corporate restructuring and strategy (CPC 81332)	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	
l. Provision and transfer of financial information and financial data processing and related software support by providers of other financial services (CPC 81319 + 81329)	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	
Items i, k and l are depending upon information to be subsequently provided by the competent authority of each country as regards pension and retirement fund management.			

Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons

II. SPECIFIC COMMITMENTS FOR SERVICES

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments

BRAZIL

7.B. Banking and Other Financial Services (Excluding Insurance)

Horizontal Subsector Provisions:

For commitments under Mode 3): The establishment of financial institutions, including all types of bank, consumer, real estate or mortgage finance company, credit cooperative or company, leasing company, broker and dealer, as well as increases in the participation of foreign persons (natural or juridical persons) in the capital of financial institutions incorporated under Brazilian law, requires a specific authorisation granted on a case-by-case basis by the Executive Branch, by means of a Presidential decree. The grant of such authorisation may be subject to specific conditions. Institutions authorised to perform financial activities may only perform activities, for which they are authorised, in accordance with Brazilian laws and regulations. Representative offices may not engage in commercial business.

Note for transparency purposes regarding domestic regulation: services included in subsector 7.B.1 are those currently under primary responsibility of the Central Bank of Brazil (BACEN – 'Banco Central do Brasil'), and those included in subsector 7.B.2 are those under primary responsibility of the Brazilian Securities Commission (CVM – 'Comissão de Valores Mobiliários'). Only institutions accredited by those agencies may render activities listed in this subsector.

Securities, for commitments under subsector 7.B.2, are: corporate shares, debentures, secured bonds, founder's shares (extinguished in 2001, with existing shares being grandfathered), coupons of these securities; subscription warrants and rights or receipts; securities certificates of deposit; any type of derivatives, including options, forwards, swaps and futures contracts; commercial paper issued by public companies, with the exception of financial institutions; open or closed-ended mutual funds, including real estate-funds (shares of real estate investment funds); and any type of collective investment instrument offered to the public that creates the right of participation in profits or other type of capital remuneration.

All members of senior level management of financial service suppliers must be permanent residents in Brazil. Domicile in Brazil is needed, but this concept is non-discriminatory, as it is currently extendable to non-resident foreigners. In practice, only an address in Brazil is needed to register, with a working address being accepted for these purposes.

Note for subsector 7.B.:

(1) Note for transparency purposes regarding domestic regulation: the activities listed in this sector are regulated by specific rules enacted by the Brazilian Securities Commission – CVM. Current regulations are available at CVM's website (www.cvm.gov.br). The commitments are specific to the listed activities.

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Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons

II. SPECIFIC COMMITMENTS FOR SERVICES

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
BRAZIL			
7.B. Banking and other financial services.	1) Unbound.	1) Unbound.	
1. acceptance of deposits and other repayable funds from the public;			
2. lending of all types, including consumer credit, mortgage credit, factoring and financing of commercial transaction;	2) None for advisory services (point 12) and for the financial leasing of capital goods, including vessels and aircraft, in accordance with the import conditions for internalisation of such goods in Brazil. None for acquisition of depository receipts of Brazilian Securities traded abroad (under points 6 and 10). Unbound for other items.	2) None for advisory services (point 12) and for the financial leasing of capital goods, including vessels and aircraft, in accordance with the import conditions for internalisation of such goods in Brazil. None for acquisition of depository receipts of Brazilian Securities traded abroad (under points 6 and 10). Unbound for other items.	
3. financial leasing;			
4. all payment and money transmission services, including credit, charge and debit cards, travellers cheques and bankers drafts;	3) None other than indicated horizontally in this subsection and section. Unbound for factoring on point 2.	3) None other than indicated horizontally in this subsection and section. Unbound for factoring on point 2.	
5. guarantees and commitments;	4) None other than indicated horizontally in the general section for advisory services (point 12). For other services, the horizontal sector note is applicable.	4) None other than indicated horizontally in the general section for advisory services (point 12). For other services, the horizontal sector note is applicable.	
6. trading for own account or for account of customers, whether on an exchange, in an over-the-counter market or otherwise, the following:			
(a) money market instruments (including cheques, bills, certificates of deposits);			

Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons

II. SPECIFIC COMMITMENTS FOR SERVICES

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
(b) foreign exchange;			
(c) derivative products including, but not limited to, futures and options;			
(d) exchange rate and interest rate instruments, including products such as swaps, forward rate agreements;			
(e) transferable securities;			
(f) other negotiable instruments and financial assets, including bullion;			
7. participation in issues of all kinds of securities, including underwriting and placement as agent (whether publicly or privately) and provision of services related to such issues;			
8. money broking;			
9. asset management, such as cash or portfolio management, all forms of collective investment management, pension fund management, custodial, depository and trust services;			
10. settlement and clearing services for financial assets, including securities, derivative products, and other negotiable instruments;			
11. provision and transfer of financial information, and financial data processing and related software by suppliers of other financial services;			

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Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons

II. SPECIFIC COMMITMENTS FOR SERVICES

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
12. advisory, intermediation and other auxiliary financial services on all the activities listed in points (1) to (11) above, including credit reference and analysis, investment and portfolio research and advice, advice on acquisitions and on corporate restructuring and strategy.			

PARAGUAY

7.B. Banking and other financial services

3) Suppliers of financial services wishing to set up operations in Paraguay require prior authorisation from the competent authorities. These service suppliers will be subject to the limitations laid down in existing laws and regulations for the entities controlled by the Central Bank.

CPC 81115-81119 Lending of all types, including consumer credit, mortgage credit, etc. CPC 8113	1) Unbound. 2) Unbound. 3) None. 4) Unbound, except managers and specialists.	1) Unbound. 2) Unbound. 3) None. 4) Unbound, except managers and specialists.	
Other auxiliary financial intermediation services CPC 81331-81334	1) Unbound. 2) Unbound. 3) None. 4) Unbound, except managers and specialists.	1) Unbound. 2) Unbound. 3) None. 4) Unbound, except managers and specialists.	

Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
II. SPECIFIC COMMITMENTS FOR SERVICES				
Sector or subsector	Limitations on market access		Limitations on national treatment	Additional commitments
URUGUAY				
7.B. Banking and other financial services	3) The authorisation for enterprises established abroad to set up branches or agencies in Uruguay to engage in financial intermediation activities is subject to the requirement that their by-laws or statutes do not prohibit Uruguayan citizens from being members of the management board or board of directors or from holding any other senior post or position in the enterprise ('institución'), within the territory of Uruguay. Representatives of financial institutions established abroad must register with the Banco Central del Uruguay (Central Bank of Uruguay). For public offer purposes, the notes and its issuers must be registered with the Banco Central del Uruguay (Central Bank of Uruguay). The Banco Central del Uruguay is responsible for the regulation of clearing houses and all services related to liquidation, compensation and custody that must be authorised by the competent authority. Investment funds enterprises must be organised as Uruguayan public limited companies, subject to the limitations laid down in existing laws and regulations.			

Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons

II. SPECIFIC COMMITMENTS FOR SERVICES

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
Wholesale deposit services	1) None. 2) None. 3) Banks wishing to become established in Uruguay must be organised as Uruguayan public limited companies with registered shares or as branches of foreign banks. This provision applies exclusively to institutions which are defined by law as banks and does not affect other financial intermediation enterprises. 4) Unbound, except as indicated under the section on horizontal commitments.	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	
Credit card services	1) Unbound. 2) Unbound. 3) Limitation as indicated for wholesale deposit services. 4) Unbound, except as indicated under the section on horizontal commitments.	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	
Payment and money transfer services	1) Unbound. 2) Unbound. 3) None, except as indicated under the section on horizontal commitments. 4) Unbound, except as indicated under the section on horizontal commitments.	1) Unbound. 2) Unbound. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	

Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons

II. SPECIFIC COMMITMENTS FOR SERVICES

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
Other bank deposit services	1) Unbound. 2) Unbound. 3) Limitation as indicated for wholesale deposit services. 4) Unbound, except as indicated under the section on horizontal commitments.	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	
Financial leasing services	1) Unbound. 2) Unbound. 3) Limitation as indicated for wholesale deposit services. 4) Unbound, except as indicated under the section on horizontal commitments.	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	
Guarantees and commitments (CPC 81199**)	1) Unbound. 2) Unbound. 3) None, except the limitations addressed under banking and other financial services. 4) Unbound, except as indicated under the section on horizontal commitments.	1) Unbound. 2) Unbound. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	

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Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
II. SPECIFIC COMMITMENTS FOR SERVICES				
Sector or subsector	Limitations on market access		Limitations on national treatment	Additional commitments
Participation in issues of all kinds of securities, including under-writing and placement as agent (whether publicly or privately) and provision of services related to such issues (CPC 8132)	1) Unbound. 2) Unbound. 3) None, except the limitations addressed under banking and other financial services. 4) Unbound, except as indicated under the section on horizontal commitments.		1) Unbound. 2) Unbound. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	
Money broking	1) Unbound. 2) Unbound. 3) None, except the limitations addressed under banking and other financial services. 4) Unbound, except as indicated under the section on horizontal commitments.		1) Unbound. 2) Unbound. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	
Personal instalment loan services	1) Unbound. 2) Unbound. 3) Limitation as indicated for wholesale deposit services. 4) Unbound, except as indicated under the section on horizontal commitments.		1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	

Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons

II. SPECIFIC COMMITMENTS FOR SERVICES

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
Advisory and other auxiliary financial services on all the activities listed in subparagraphs (v) through (xv) of paragraph 5.(a) of the Annex on Financial Services. (CPC 8131 + 8133)	1) Unbound. 2) Unbound. 3) None, except the limitations addressed under banking and other financial services. 4) Unbound, except as indicated under the section on horizontal commitments.	1) Unbound. 2) Unbound. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	

8. HEALTH RELATED AND SOCIAL SERVICES

PARAGUAY

Health and social services supplied by the Government are excluded, as well as subsidies given at central, departmental and local level by the Government.

Welfare services provided to elderly and handicapped (CPC 93311)	1) Unbound. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) Unbound. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	

Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
II. SPECIFIC COMMITMENTS FOR SERVICES				
Sector or subsector	Limitations on market access		Limitations on national treatment	Additional commitments
9. TOURISM AND TRAVEL-RELATED SERVICES				
ARGENTINA A. Hotels and restaurants (including catering) (CPC 641/643) B. Travel agencies and tour operators services (CPC 7471) C. Tourist guide services (CPC 7472) D. Other	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.		1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	
BRAZIL A. Hotels and restaurants (incl. catering) (CPC 641 + 642)	1) Unbound. 2) Unbound. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.		1) Unbound. 2) Unbound. 3) Brazilian service suppliers operating in the Amazon and North-Eastern regions benefit from certain tax credit incentives. Other incentives are limited to service suppliers with the majority of capital held by Brazilian citizens or legal entities. 4) Unbound, except as indicated under the section on horizontal commitments.	

Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons

II. SPECIFIC COMMITMENTS FOR SERVICES

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
B. Travel agencies and tour operators (CPC 7471) C. Tour Guide Services (CPC 7472)	1) Unbound. 2) Unbound. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) Unbound. 2) Unbound. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	
PARAGUAY 9.A. Hotels and restaurants (CPC 641-643)	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	
B.1 Travel agencies and tour operator services (CPC 7471)	1) None. 2) None. 3) None. 4) None, except as indicated under the section on horizontal commitments, foreign managers must have a Paraguayan permanent residency.	1) None. 2) None. 3) None. 4) None, except as indicated under the section on horizontal commitments, foreign managers must have a Paraguayan permanent residency.	

Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
II. SPECIFIC COMMITMENTS FOR SERVICES				
Sector or subsector	Limitations on market access		Limitations on national treatment	Additional commitments
B.2 Travel agencies and tour operator services of receptive tourism [1]	1) None. 2) None. 3) None. 4) None, except as indicated under the section on horizontal commitments, foreign managers must have a Paraguayan permanent residency.		1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments, foreign managers must have a Paraguayan permanent residency.	
C. Tourist guides services (CPC 7472)	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.		1) None. 2) None. 3) None, except for the requirement of Paraguayan permanent residency for foreigners. 4) Unbound, except as indicated under the section on horizontal commitments.	

[1] The service suppliers that perform receptive tourism, which means travellers coming to Paraguay from abroad into Paraguay.

Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons

II. SPECIFIC COMMITMENTS FOR SERVICES

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
URUGUAY			
9.A. Hotels and restaurants (Including catering services providing meals from abroad) (CPC 641-643)	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	
9.B. Travel agencies and tour-operator services (CPC 74710)	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	
9.C. Tourist guide services (CPC 74720)	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	

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Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
II. SPECIFIC COMMITMENTS FOR SERVICES				
Sector or subsector	Limitations on market access		Limitations on national treatment	Additional commitments
10. RECREATIONAL, CULTURAL AND SPORTING SERVICES (other than audiovisual services)				
ARGENTINA				
10.B. News agency services (CPC 962)	1) None. 2) None. 3) The employer may only admit up to 10 % of foreigners as journalistic staff. Foreign news agencies are exempted from this obligation. 4) In addition to what is mentioned in the horizontal commitments, the employer may only admit up to 10 % of foreigners as journalistic staff. Foreign news agencies are exempted from this obligation.		1) None. 2) None. 3) The National System of Public Media, a government corporation (Sistema Nacional de Medios Públicos, Sociedad del Estado) is empowered to plan and contract advertising space and produce all the official advertising that may be required of it by the different areas of the Federal Government, through the most convenient public or private broadcasting media; it acts for these purposes as an advertising agency. 4) In addition to what is mentioned in the horizontal commitments, in order to take up a management position, the candidate must be either a native or a naturalised Argentine. Management positions in foreign news agencies are exempted from this provision.	

Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons

II. SPECIFIC COMMITMENTS FOR SERVICES

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
BRAZIL			
10.D. Sporting services (CPC 9641, except CPC 96419)	1) Unbound. 2) Unbound. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) Unbound. 2) Unbound. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	
PARAGUAY			
CPC 9641 Sporting services except CPC 96419	1) Unbound. 2) Unbound. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) Unbound. 2) Unbound. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	
URUGUAY			
10.A. Entertainment services (includes theatre, bands and orchestras and circus services)	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	

Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons

II. SPECIFIC COMMITMENTS FOR SERVICES

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments

11. TRANSPORT SERVICES

ARGENTINA

A. MARITIME TRANSPORT SERVICES

Passenger and freight national cabotage transport is reserved to registered national vessels in accordance with Argentina's laws and regulations. For greater certainty, this reservation includes the repositioning of empty containers and feedering services.

Maritime and fluvial regular passenger transport between Argentina and Uruguay is reserved to vessels flying the flag of one of those countries.

International maritime transport between a maritime port located in Argentina and a maritime port located in Brazil is reserved to vessels flying the flag of one of those countries, except for the bulk transportation of mineral ores and wheat as well as the repositioning of empty containers. This reservation shall cease to apply no later than 10 (ten) years after the entry into force of this Agreement with regard to the international maritime transport of containerised freight.

International Transport (freight and passengers) CPC 7211 and 7212 less cabotage transport [1]	1) (a) liner shipping: none. (b) bulk, tramp, and other international shipping, including passenger transportation; none.	1) (a) none; and (b) none.	The following services at the port are made available to international maritime transport suppliers on reasonable and non- discriminatory terms and conditions, with the exception of pricing conditions: 1. Pilotage 2. Towing and tug assistance 3. Provisioning, fuelling and watering

[1] Without prejudice to the scope of activities which may be considered as cabotage under the relevant national law, for the purposes of these commitments, cabotage does not include national cabotage transport, which is assumed to cover the transportation of passengers or goods between a port or point located in Argentina and another port or point located in Argentina, including on its continental shelf as provided in UNCLOS, and traffic originating and terminating in the same port or point located in Argentina.

Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons

II. SPECIFIC COMMITMENTS FOR SERVICES

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	2) None.	2) None.	4. Garbage collecting and ballast waste disposal 5. Navigation aids 6. Shore-based operational services essential to ship operations, including communications, water and electrical supplies 7. Emergency repair facilities 8. Anchorage, berth and berthing services (1) As defined below 3) (b) See notes 2 and 3
	3) (a) establishment of a registered enterprise for the purpose of operating a fleet under the national flag of the State of establishment: none. For purposes of transparency: to fly the Argentine flag, vessels must be registered at the National Registry; and (b) other forms of commercial presence for the supply of international maritime transport services (as defined below in the Note to the Argentine Commitments – 2): none	3) (a) none; and (b) none.	

Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons

II. SPECIFIC COMMITMENTS FOR SERVICES

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	4) (a) ships' crews: unbound; and (b) key personnel employed in relation to a commercial presence as defined under Mode 3 (b) above: unbound, except as indicated under the section on horizontal commitments.	4) (a) unbound; and (b) unbound, except as indicated under the section on horizontal commitments.	
BRAZIL			
Maritime Transport Services (passenger, CPC 7211, and freight, CPC 7212, less cabotage [1] transport services)	1) (a) passenger: unbound; and (b) freight: none, except cargoes whose transport is reserved to the national flag, in accordance with domestic laws and regulations (see attached Note to the Brazilian Commitments).	1) Foreign vessels are subject to the Tariff for the Use of Lighthouses (TUF), except for vessels flying the flag of the following countries: Algeria, Argentina, Bulgaria, China, France, Germany, Poland, Portugal, Romania, Russia, USA and Uruguay. This limitation shall cease to apply no later than 2 (two) years after the entry into force of this Agreement for vessels flying the flag of the Member States of the Union that are not covered by the aforementioned exemption.	The following port services are made available to international maritime transport suppliers under reasonable and non discriminatory terms and conditions, in accordance with domestic laws and regulations: 1. Pilotage; 2. Towing and tug assistance; 3. Provisioning, fueling, and watering; 4. Garbage collecting and ballast waste disposal; 5. Port captain services;

[1] Without prejudice to the scope of activities which may be considered as cabotage under the relevant national law, for the purposes of these commitments, cabotage does not include national cabotage transport, which is assumed to cover transportation of passengers or goods between a port or point located in Brazil and another port or point located in Brazil, including on its continental shelf as provided in UNCLOS, and traffic originating and terminating in the same port or point located in Brazil.

Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons

II. SPECIFIC COMMITMENTS FOR SERVICES

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
International maritime transport between a maritime port located in Brazil and a maritime port located in Argentina or Uruguay is reserved for vessels flying the flag of one of those countries, except for the bulk transportation of mineral ores and wheat as well as the repositioning of empty containers. This reservation shall cease to apply no later than 10 (ten) years after the entry into force of this Agreement with regard to international maritime transport of containerised freight.	2) None. 3) None, except commercial presence requires the constitution of a Brazilian shipping company (EBN) ([1]).	2) None. 3) None.	6. Navigation aids; 7. Shore-based operational services, including communications, water, and electrical supplies; 8. Emergency repair; 9. Anchorage, berth, and berthing services.
Cabotage maritime transport between ports in the national territory is reserved for vessels flying the national flag.	4) None, except: (a) as indicated under the section on horizontal commitments; and (b) for vessels flying the Brazilian flag and registered with the National Registry, the captain, the engineer, and 2/3 (two-thirds) of the crew must be Brazilian citizens; if a vessel holds a Special National Registry (REB), only its captain and engineer must be Brazilian citizens.	4) None, except as indicated under the section on horizontal commitments.	

([1]) The constitution of a Brazilian shipping company (EBN) requires, among other things, the ownership of at least one vessel and adequate capital resources for the carrying out of this activity. To fly the Brazilian flag, vessels must be resigistered at the National Registry or at the Special National Registry (REB).

Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons

II. SPECIFIC COMMITMENTS FOR SERVICES

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
11. INTERNATIONAL MARITIME TRANSPORT PARAGUAY The transport of cargo and passenger by inland rivers is reserved for vessels flying the national flag of countries that are party to the Paraguay-Paraná Hidrovía Treaty. Only in case there is a lack of ship holds, the Paraguayan enterprises may rent or charter vessels with other flags, provided that the rented or charter vessels do not exceed the tonnage of the Paraguayan flag fleet. and the vessel to be rented or chartered is registered in accordance with Paraguayan laws and regulations. 3) Commercial presence requires the establishment of local presence and legal representation to provide services in Paraguay. The majority of the capital has to be owned by Paraguayans. For corporations, the shares must be nominal. The majority of the capital of the companies which own national vessels shall be held by natural or juridical persons Paraguay or a foreign investor whose capital must be incorporated in Paraguay in accordance with the laws which regulate the incorporation of foreign capital.			
Passengers transport (CPC 7211)	1) None. 2) None. 3) None. 4) Unbound.	1) None. 2) None. 3) None. 4) Unbound.	The following services at the port are made available to international maritime transport suppliers on reasonable and non-discriminatory terms and conditions: 1. Compulsory Pilotage 2. Towing and tug assistance 3. Provisioning, fuelling and watering 4. Garbage collecting and ballast waste disposal

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Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons

II. SPECIFIC COMMITMENTS FOR SERVICES

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
Freight transport (CPC 7212) (excluding fluvial cabotage and feeder transport)	1) Unbound. 2) Unbound. 3) None, except as indicated under the section on horizontal commitments. 4) Unbound.	1) Unbound. 2) None. 3) None, except as indicated under the section on horizontal commitments. 4) Unbound.	5. Navigation aids 6. Shore-based operational services essential to ship operations, including communications, water and electrical supplies 7. Emergency repair facilities 8. Anchorage, berth and berthing services 9. Port captain services
a. Rental of vessels with crew (CPC 7213) (excluding cabotage and feeder transport)	1) Unbound. 2) Unbound. 3) None. 4) Unbound.	1) Unbound. 2) Unbound. 3) None. 4) Unbound.	

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Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons

II. SPECIFIC COMMITMENTS FOR SERVICES

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
MARITIME TRANSPORT SERVICES URUGUAY			
Passenger and freight national maritime cabotage transport is reserved to registered national vessels. Maritime and fluvial regular passenger transport between Argentina and Uruguay is reserved to vessels flying the flag of one of those countries. International maritime transport between a maritime port located in Uruguay and a maritime port located in Brazil is reserved for vessels flying the flag of one of those countries, except for the bulk transportation of mineral ores and wheat as well as the repositioning of empty containers. Shipping companies can operate with their own vessels or with chartered or rented vessels. This reservation shall cease to apply no later than 10 (ten) years after the entry into force of this Agreement with regard to international maritime transport of containerised freight.			
International Maritime Transport (freight and passengers) CPC 7211 and 7212 less cabotage transport ([1]) Feeder services ([2])	1) Only Uruguay may impose restrictions on access to cargo transportation regarding Uruguayan foreign trade on the basis of reciprocity.	1) Only Uruguay may impose restrictions on access to cargo transportation regarding Uruguayan foreign trade on the basis of reciprocity.	The following services at the port are made available to international maritime transport suppliers on reasonable and non- discriminatory terms and conditions: 1. Pilotage 2. Towing and tug assistance 3. Provisioning, fuelling and watering

([1]) This list does not include 'maritime cabotage transport services', which are assumed to cover transportation of passengers or goods between a port located in Uruguay and another port located in Uruguay and traffic originating and terminating in the same port located in Uruguay, provided that this traffic remains within the territorial waters of Uruguay.

([2]) International Maritime Freight Transport includes feeder services: transportation exclusively between a port located in Uruguay and a port located in another Member State of the Union.

Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
II. SPECIFIC COMMITMENTS FOR SERVICES				
Sector or subsector	Limitations on market access		Limitations on national treatment	Additional commitments
	2) None.		2) None.	4. Garbage collecting and ballast waste disposal 5. Navigation aids
	3) In order to fly the national flag the maritime traffic shall be approved by the Ministerio de Transporte y Obras Públicas and must fulfil the following requirements:		3) In order to fly the national flag the maritime traffic shall be approved by the Ministerio de Transporte y Obras Públicas and must fulfil the following requirements:	6. Shore-based operational services essential to ship operations, including communications, water and electrical supplies 7. Emergency repair facilities
	(i) If its owners, partners or shipowners are natural persons, they must be Uruguayan natural or legal citizens. Domicile in the territory of Uruguay is required.		(i) If its owners, partners or shipowners are natural persons, they must be Uruguayan natural or legal citizens. Domicile in the territory of Uruguay is required.	8. Anchorage, berth and berthing services 1) See above
	(ii) If their owners, partners or shipowners are legal persons, they must have their 'social address' in the territory of Uruguay. Uruguayan natural or legal citizens must control and manage the company. They must also have an agent ('representante') properly credited and domiciled in the territory of Uruguay.		(ii) If their owners, partners or shipowners are legal persons, they must have their 'social address' in the territory of Uruguay. Uruguayan natural or legal citizens must control and manage the company. They must also have an agent ('representante') properly credited and domiciled in the territory of Uruguay.	
	4) Ships' crews: unbound.		4) Ships' crews: unbound.	
	Key personnel employed in relation to a commercial presence: unbound except as indicated under the section on horizontal commitments.		Key personnel employed in relation to a commercial presence: unbound except as indicated under the section on horizontal commitments.	

Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
II. SPECIFIC COMMITMENTS FOR SERVICES				
Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments	
MARITIME AUXILIARY SERVICES				
ARGENTINA Maritime Cargo Handling Services (as defined below – 4)	1) Unbound* except for – no limitation on transhipment (board to board or via the quay) or on the use of on-board cargo handling equipment. 2) None. 3) None**. 4) Unbound, except as indicated under the section on horizontal commitments.	1) Unbound* except for no limitation on transhipment (board to board or via the quay) or on the use of on-board cargo handling equipment 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.		
Storage and warehousing Services CPC 742	1) Unbound*. 2) None. 3) None**. 4) Unbound, except as indicated under the section on horizontal commitments.	1) Unbound*. 2) None. 3) None**. 4) Unbound, except as indicated under the section on horizontal commitments.		
Customs Clearance Services (as defined below 5)	1) Unbound*. 2) None. 3) None**. 4) Unbound, except as indicated under the section on horizontal commitments.	1) Unbound*. 2) None. 3) None**. 4) Unbound, except as indicated under the section on horizontal commitments.		

ELI: http://data.europa.eu/eli/agree_internation/2026/184/oj

Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons

II. SPECIFIC COMMITMENTS FOR SERVICES

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
Container Station and Depot Services (as defined below – 6)	1) Unbound*. 2) None. 3) None**. 4) Unbound, except as indicated under the section on horizontal commitments.	1) Unbound*. 2) None. 3) None**. 4) Unbound, except as indicated under the section on horizontal commitments.	
Maritime Agency Services (as defined below – 7)	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	
(Maritime) Freight Forwarding Services (as defined below – 8)	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	

Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
II. SPECIFIC COMMITMENTS FOR SERVICES				
Sector or subsector	Limitations on market access		Limitations on national treatment	Additional commitments
BRAZIL				
B. Auxiliary Services to Maritime Transport: Cargo Handling Services (CPC 714) Storage and Warehousing Services (CPC 742) Container station and depot services (as in item 4 – Definitions)	1) Unbound*. 2) None. 3) None, except: occupancy of areas of public domain in ports is subject to availability and concession procedures or public calls for tender. 4) Unbound, except as indicated under the section on horizontal commitments.		1) Unbound*. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	
Maritime Agency Services (as in item 5 – Definitions) Freight Forwarding Services (as in item 6 – Definitions)	1) Unbound*. 2) None. 3) None, except: occupancy of areas of public domain in ports is subject to availability and concession procedures or public calls for tender. 4) Unbound, except as indicated under the section on horizontal commitments.		1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	

Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons

II. SPECIFIC COMMITMENTS FOR SERVICES

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
C. Maintenance and repair of vessels	1) Unbound. 2) Unbound. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) Unbound. 2) Unbound. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	
URUGUAY Maritime Cargo Handling Services (as defined below –3)	1) Unbound* except for – no limitation on transhipment (board to board or via the quay) or on the use of on-board cargo handling equipment. 2) None. 3) None**. The suppliers of these services must obtain prior authorisation from the Executive Branch. 4) Unbound, except as indicated under the section on horizontal commitments.	1) Unbound* except for no limitation on transhipment (board to board or via the quay) or on the use of on-board cargo handling equipment. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	**Public utility concession or licensing procedures may apply in case of occupation of the public domain.
Storage and warehousing Services CPC 742	1) Unbound*. 2) None. 3) None**. 4) Unbound, except as indicated under the section on horizontal commitments.	1) Unbound*. 2) None. 3) None**. 4) Unbound, except as indicated under the section on horizontal commitments.	

Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
II. SPECIFIC COMMITMENTS FOR SERVICES				
Sector or subsector	Limitations on market access		Limitations on national treatment	Additional commitments
Container Station and Depot Services (as defined below – 4)	1) Unbound*. 2) None. 3) None**. The suppliers must obtain a concession or prior authorisation from the Executive Branch, in accordance with national law and the contractual conditions agreed upon with the service supplier. 4) Unbound, except as indicated under the section on horizontal commitments.		1) Unbound*. 2) None. 3) None. 4) Unbound except as indicated under the section on horizontal commitments.	
Maritime Agency Services (as defined below – 5)	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.		1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	
(Maritime) Freight Forwarding Services (as defined below – 6)	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.		1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	

Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons

II. SPECIFIC COMMITMENTS FOR SERVICES

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments

MARITIME TRANSPORT

ARGENTINA

NOTE TO THE ARGENTINE COMMITMENTS

Where road, rail, inland waterways and auxiliary services are not otherwise fully covered by the commitments listed above, a multimodal transport operator shall have the ability to rent or lease trucks, railway carriages or barges, and related equipment to local enterprises for the purpose of inland forwarding of cargoes, or have access to, and use of, these forms of multimodal activities on reasonable and non-discriminatory terms and conditions for the purpose of carrying out multimodal transport operations. 'Reasonable and non-discriminatory terms and conditions' means, for the purpose of multimodal transport operations, the ability of the multimodal transport operator to arrange for the conveyance of its merchandise on a timely basis, including priority over other merchandise which has entered the port at a later date.

DEFINITIONS

1. Without prejudice to the scope of activities which may be considered as 'cabotage' under the relevant national laws and regulations, commitments listed above do not include 'maritime cabotage services', which are assumed to cover transportation of passengers or goods, including goods bound for foreign destinations, between a port located in Argentina and another port located in Argentina and traffic originating and terminating in the same port located in Argentina provided that this traffic remains within Argentina's territorial waters.

2. 'Other forms of commercial presence for the supply of international maritime transport services' means the ability for international maritime transport service suppliers of the other Party to undertake locally all activities which are necessary for the supply to their customers of a partially or fully integrated transport service, within which the maritime transport constitutes a substantial element. This commitment shall however not be construed as limiting in any manner the commitments undertaken under the cross-border mode of delivery.

   These activities include, but are not limited to:

   (a) the marketing and sales of maritime transport and related services through direct contact with customers, from quotation to invoicing, these services being those operated or offered by the service supplier itself or by service suppliers with which the service seller has established standing business arrangements;

   (b) the acquisition, on their own account or on behalf or their customers (and the resale to their customers) of any transport and related services, including inward transport services by any mode, particularly inland waterways, road and rail, necessary for the supply of the integrated services;

   (c) the preparation of documentation concerning transport documents, customs documents or other documents related to the origin and character of the goods transported;

   (d) the provision of business information by any means, including computerised information systems and electronic data interchange (subject to the provisions of the Annex on Telecommunications to GATS);

Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons

II. SPECIFIC COMMITMENTS FOR SERVICES

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments

(e) the setting-up of any business arrangements (including participation in the stock of a company) and the appointment of personnel recruited locally (or, in the case of foreign personnel, subject to the horizontal commitment on movement of personnel) with any locally established shipping agency; and

(f) acting on behalf of the enterprise organising the call of the vessels or taking over cargoes when required.

3. 'Multimodal transport operators' means the person on whose behalf the bill of lading or multimodal transport document, or any other document evidencing a contract of multimodal carriage of goods, is issued and who is responsible for the carriage of goods pursuant to the contract of carriage.

4. 'Maritime cargo handling services' means activities exercised by stevedore companies, including terminal operators, but not including the direct activities of dockers, when this workforce is organised independently of the stevedoring or terminal operator enterprise. The activities covered include the organisation and supervision of:

— the loading/discharging of cargo to/from a ship;

— the lashing/unlashing of cargo;

— the reception/delivery and safekeeping of cargoes before shipment or after discharge.

5. 'Customs clearance services' (alternatively 'customs house brokers' services') means activities consisting in carrying out on behalf of another party customs formalities concerning import, export or through transport of cargoes, whether this service is the main activity of the service provider or a usual complement of its main activity.

6. 'Container station and depot services' means activities consisting in storing containers, whether in port areas or inland, with a view to their stuffing/stripping, repairing and making them available for shipments.

7. 'Maritime agency services' means activities consisting in representing, within a given geographic area, as an agent the business interests of one or more shipping lines or shipping companies, for the following purposes:

— marketing and sales of maritime transport and related services, from quotation to invoicing, and issuance of bills of lading on behalf of the companies, acquisition and resale of the necessary related services, preparation of documentation, and provision of business information; and

— acting on behalf of the enterprise organising the call of the vessels or taking over cargoes when required.

8. 'Freight forwarding services' means the activity consisting of organising and monitoring shipment operations on behalf of shippers, through the acquisition of transport and related services, preparation of documentation and provision of business information.

Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons

II. SPECIFIC COMMITMENTS FOR SERVICES

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments

MARITIME TRANSPORT

BRAZIL

NOTE TO THE BRAZILIAN COMMITMENTS

DEFINITIONS

1. Other forms of commercial presence for the supply of 'international maritime transport services' means the ability for international maritime transport service suppliers of the other Party to undertake locally all activities which are necessary for the supply to their customers of a partially or fully integrated transport service, within which maritime transport constitutes a substantial element.

   These activities include:

   (a) marketing and sales of maritime transport and related services through direct contact with customers, from quotation to invoicing, these services being those operated or offered by the service supplier itself or by service suppliers with which the service seller has established standing business arrangements;

   (b) the acquisition, on their own account or on behalf or their customers (and the resale to their customers) of any transport and related services, including inward transport services by any mode, particularly inland waterways, road and rail, necessary for the supply of the integrated services;

   (c) the preparation of documentation concerning transport documents, customs documents, or other documents related to the origin and character of the goods transported;

   (d) the provision of business information by any means, including computerised information systems and electronic data interchange (subject to the provisions of the Annex on Telecommunications to GATS);

   (e) the setting up of any business arrangements (including participation in the stock of a company) and the appointment of personnel recruited locally (or, in the case of foreign personnel, subject to the horizontal commitment on movement of personnel) with any locally established shipping agency; and

   (f) acting on behalf of the companies organising the call of the ship or taking over cargoes when required.

2. 'Maritime cargo handling services' means activities exercised by stevedore companies, including terminal operators, but not including the direct activities of dockers, when this workforce is organised independently of the stevedoring or terminal operator companies. The activities covered include the organisation and supervision of:

   — the loading/discharging of cargo to/from a ship;

   — the lashing/unlashing of cargo; and

   — the reception/delivery and safekeeping of cargoes before shipment or after discharge.

Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons

II. SPECIFIC COMMITMENTS FOR SERVICES

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments

3. 'Customs clearance services' (alternatively 'customs house brokers' services') means activities consisting in carrying out on behalf of another party customs formalities concerning the import, export or through transport of cargoes, whether this service is the main activity of the service provider or a usual complement of its main activity.

4. 'Container station and depot services' means activities consisting in storing containers, whether in port areas or inland, with a view to their stuffing/stripping, repairing and making them available for shipments.

5. 'Maritime agency services' means activities consisting in representing, within a given geographic area, as an agent the business interests of one or more shipping lines or shipping companies, for the following purposes:

— marketing and sales of maritime transport and related services, from quotation to invoicing, and issuance of bills of lading on behalf of the companies, acquisition and resale of the necessary related services, preparation of documentation, and provision of business information; and

— acting on behalf of the companies organising the call of the ship or taking over cargoes when required.

6. 'Freight forwarding services' means the activity consisting of organising and monitoring shipment operations on behalf of shippers, through the acquisition of transport and related services, preparation of documentation and provision of business information.

7. Maintenance and repair of vessels (CPC 8868).

8. Tower and tug services (CPC 7214).

NOTE ON MARITIME TRANSPORT SERVICES

1. Maritime cabotage passenger or freight transport service includes all maritime passenger or freight transportation services rendered between a port or point located in the territory of Brazil and another port or point located in this same territory, including the so called feeder services, and movements of equipment.

2. The transportation of cargo as a result of public procurement, cargo financed or subsidised by the Government of Brazil as well as oil and its by-products are reserved to vessels flying the Brazilian flag.

ELI: http://data.europa.eu/eli/agree_internation/2026/184/oj

Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons

II. SPECIFIC COMMITMENTS FOR SERVICES

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments

MARITIME TRANSPORT SERVICES

URUGUAY

NOTE TO THE URUGUAYAN COMMITMENTS

Where road, rail, inland waterways and auxiliary services are not otherwise fully covered by the commitments listed above, a multimodal transport operator shall have the ability to rent or lease trucks, railway carriages or barges, and related equipment to local enterprises for the purpose of inland forwarding of cargoes, or have access to, and use of, these forms of multimodal activities on reasonable and non-discriminatory terms and conditions for the purpose of carrying out multimodal transport operations. 'Reasonable and non-discriminatory terms and conditions' means, for the purpose of multimodal transport operations, the ability of the multimodal transport operator to arrange for the conveyance of its merchandise on a timely basis, including priority over other merchandise which has entered the port at a later date.

DEFINITIONS

1. Without prejudice to the scope of activities which may be considered as 'cabotage' under the relevant national laws and regulations, the commitments listed above do not include 'maritime cabotage services', which are assumed to cover transportation of passengers or goods between a port located in Uruguay and another port located in Uruguay and traffic originating and terminating in the same port located in Uruguay provided that this traffic remains within Uruguay's territorial waters.

2. 'Multimodal transport operators' means the person on whose behalf the bill of lading or multimodal transport document, or any other document evidencing a contract of multimodal carriage of goods, is issued and who is responsible for the carriage of goods pursuant to the contract of carriage.

3. 'Maritime cargo handling services' means activities exercised by stevedore companies, including terminal operators, but not including the direct activities of dockers, when this workforce is organised independently of the stevedoring or terminal operator companies. The activities covered include the organisation and supervision of:

   — the loading/discharging of cargo to/from a ship;

   — the lashing/unlashing of cargo; and

   — the reception/delivery and safekeeping of cargoes before shipment or after discharge.

4. 'Container station and depot services' means activities consisting in storing containers, whether in port areas or inland, with a view to their stuffing/stripping, repairing and making them available for shipments.

Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons

II. SPECIFIC COMMITMENTS FOR SERVICES

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
5. 'Maritime agency services' means activities consisting in representing, within a given geographic area, as an agent the business interests of one or more shipping lines or shipping companies, for the following purposes: — marketing and sales of maritime transport and related services, from quotation to invoicing, and issuance of bills of lading on behalf of the companies, acquisition and resale of the necessary related services, preparation of documentation, and provision of business information; and — acting on behalf of the companies organising the call of the ship or taking over cargoes when required. 6. 'Freight forwarding services' means the activity consisting of organising and monitoring shipment operations on behalf of shippers, through the acquisition of transport and related services, preparation of documentation and provision of business information.			
11. AIR TRANSPORT SERVICES			
ARGENTINA d. Maintenance and repair of aircraft (CPC 8868)	1) None. 2) None. 3) None. 4) In addition to the horizontal commitments, in order to work professionally in Argentina, Aeronautic Engineers and Technicians are required to revalidate their degrees and licences and they shall register with the Professional Council of Aeronautic and Space Engineering.	1) None. 2) None. 3) None. 4) In addition to the horizontal commitments, in order to work professionally in Argentina, Aeronautic Engineers and Technicians are required to revalidate their degrees and licences and they shall register with the Professional Council of Aeronautic and Space Engineering.	
e. Supporting Services for Air Transport (CPC 746)			
Sale and commercialisation of air transport services	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	

Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
II. SPECIFIC COMMITMENTS FOR SERVICES				
Sector or subsector	Limitations on market access		Limitations on national treatment	Additional commitments
Computerised reservation systems services	1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.		1) None. 2) None. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	
BRAZIL E. Rail Transport Services Freight transportation (CPC 71121, CPC 71123, CPC 71129)	1) Unbound. 2) Unbound. 3) Governmental authorisation required. The granting of new authorisations is discretionary. The number of service suppliers may be limited. 4) Unbound, except as indicated under the section on horizontal commitments.		1) Unbound. 2) Unbound. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	

Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons

II. SPECIFIC COMMITMENTS FOR SERVICES

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
F. Road Transport Services Freight transportation (CPC 71231, CPC 71233, CPC 71234) (Specific commitments include limitations arising from bilateral road transport agreements which Brazil is party to)	1) Unbound. 2) Unbound. 3) Foreign participation is limited to 1/5 (one-fifth) of the voting shares of Brazilian companies engaged in this activity. 4) Unbound, except as indicated under the section on horizontal commitments.	1) Unbound. 2) Unbound. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	
G. Pipeline Transport Transportation of other goods (CPC 7139 excluding hydrocarbon products) H. Services auxiliary to all modes of transport (a) Cargo-handling services (CPC 741) (b) Storage and warehouse services (CPC 742)	1) Unbound. 2) Unbound. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	1) Unbound. 2) Unbound. 3) None. 4) Unbound, except as indicated under the section on horizontal commitments.	

(*) A commitment on this mode of delivery is not feasible.
(**) Public utility concession or licensing procedures may apply in case of occupation of the public domain.

Appendix 10-E-1

PARAGUAY – ADDITIONAL COMMITMENTS FOR FINANCIAL SERVICES

EFFECTIVE AND TRANSPARENT REGULATION IN THE FINANCIAL SERVICES SECTOR

1. Each Party shall publish promptly or, except in emergency situations, at the latest by the time of their entry into force, all relevant measures of general application which pertain to or affect this Annex. Such measures shall be provided:

   (a) by means of an official publication; or

   (b) in another written or electronic form.

2. Each Party's appropriate financial authority shall make available to interested persons its requirements for completing applications relating to the supply of financial services.

3. On the request of an applicant, the appropriate financial authority shall inform the applicant of the status of its application. If such authority requires additional information from the applicant, it shall notify the applicant without undue delay.

4. Each Party shall make its best endeavours to ensure that internationally agreed standards for regulation and supervision in the financial services sector are implemented and applied in its territory. Such internationally agreed standards are, among others, the Core Principles for Effective Banking Supervision of the Basel Committee on Banking Supervision, the Insurance Core Principles of the International Association of Insurance Supervisors, the Objectives and Principles of Securities Regulation of the International Organization of Securities Commissions and the 40 Recommendations of the Financial Action Task Force on money laundering.

MUTUAL RECOGNITION OF PRUDENTIAL MEASURES

5. A Party may recognise prudential measures of the other Party in determining how the Party's measures relating to financial services are to be applied. Such recognition, which may be achieved through harmonisation or otherwise, may be based upon an agreement or arrangement or may be accorded autonomously.

6. A Party that is party to an agreement or arrangement with a third party as referred to in paragraph 5, whether future or existing, shall grant adequate opportunity for the other Party to negotiate its accession to that agreement or arrangement, or to negotiate a comparable one with it, in circumstances in which there would be equivalent regulation, implementation of such regulation, oversight and, if appropriate, procedures concerning the sharing of information between the parties to the agreement or arrangement. If a Party accords recognition autonomously, it shall grant adequate opportunity for the other Party to demonstrate that such circumstances exist.

ANNEX 12-A

EUROPEAN UNION COVERAGE ON GOVERNMENT PROCUREMENT

Appendix 12-A-1

CENTRAL GOVERNMENT ENTITIES

Subject to the Notes to this Appendix and the General Notes in Appendix 12-A-7, Chapter 12 applies to the procuring entities of the European Union and its Member States specified in this Appendix if the value is equal to or exceeds:

(a) 130 000 Special Drawing Rights (SDR) for goods specified in Appendix 12-A-4 and services specified in Appendix 12-A-5; or

(b) 5 000 000 SDR for construction services and work concessions specified in Appendix 12-A-6.

1. EUROPEAN UNION ENTITIES

(a) The Council of the European Union;

(b) The European Commission;

(c) The European External Action Service (EEAS).

2. CONTRACTING AUTHORITIES OF THE MEMBER STATES OF THE EUROPEAN UNION

BELGIUM

A. Federale Overheidsdiensten (FOD) - Services publics fédéraux (SPF):

1. FOD Kanselarij van de Eerste Minister - SPF Chancellerie du Premier Ministre;

2. FOD Kanselarij Personeel en Organisatie - SPF Personnel et Organisation;

3. FOD Budget en Beheerscontrole - SPF Budget et Contrôle de la Gestion;

4. FOD Informatie- en Communicatietechnologie (Fedict) - SPF Technologie de l'Information et de la Communication (Fedict);

5. FOD Buitenlandse Zaken, Buitenlandse Handel en Ontwikkelingssamenwerking -SPF Affaires étrangères, Commerce extérieur et Coopération au Développement;

6. FOD Binnenlandse Zaken- SPF Intérieur;

7. FOD Financiën - SPF Finances;

8. FOD Mobiliteit en Vervoer - SPF Mobilité et Transports;

9. FOD Werkgelegenheid, Arbeid en sociaal overleg - SPF Emploi, Travail et Concertation sociale;

10. FOD Sociale Zekerheid en Openbare Instellingen van sociale Zekerheid - SPF Sécurité Sociale et Institutions publiques de Sécurité Sociale;

11. FOD Volksgezondheid, Veiligheid van de Voedselketen en Leefmilieu - SPF Santé publique, Sécurité de la Chaîne alimentaire et Environnement;

12. FOD Justitie - SPF Justice;

13. FOD Economie, KMO, Middenstand en Energie - SPF Economie, PME, Classes moyennes et Énergie;

14. Ministerie van Landsverdediging - Ministère de la Défense;

15. Programmatorische Overheidsdienst Maatschappelijke Integratie, Armoedsbestrijding en sociale Economie - Service public de Programmation Intégration sociale, Lutte contre la pauvreté et Économie sociale;

16. Programmatorische federale Overheidsdienst Duurzame Ontwikkeling - Service public fédéral de Programmation Développement durable; and

17. Programmatorische federale Overheidsdienst Wetenschapsbeleid- Service public fédéral de Programmation Politique scientifique.

B. Regie der Gebouwen - Régie des Bâtiments:

1. Rijksdienst voor sociale Zekerheid - Office national de Sécurité sociale;

2. Rijksinstituut voor de sociale Verzekeringen der Zelfstandigen - Institut national d'Assurances sociales pour travailleurs indépendants;

3. Rijksinstituut voor Ziekte- en Invaliditeitsverzekering - Institut national d'Assurance Maladie-Invalidité;

4. Rijksdienst voor Pensioenen - Office national des Pensions;

5. Hulpkas voor Ziekte-en Invaliditeitsverzekering- Caisse auxiliaire d'Assurance Maladie-Invalidité;

6. Fonds voor Beroepsziekten - Fond des Maladies professionnelles;

7. Rijksdienst voor Arbeidsvoorziening - Office national de l'Emploi; and

8. De Post - La Poste ([1]).

BULGARIA

1. Администрация на Народното събрание (Administration of the National Assembly);

2. Администрация на Президента (Administration of the President);

3. Администрация на Министерския съвет (Administration of the Council of Ministers);

4. Конституционен съд (Constitutional Court);

5. Българска народна банка (Bulgarian National Bank);

6. Министерство на външните работи (Ministry of Foreign Affairs);

7. Министерство на вътрешните работи (Ministry of the Interior);

8. Министерство на извънредните ситуации (Ministry of Emergency Situations);

9. Министерство на държавната администрация и административната реформа (Ministry of State Administration and Administrative Reform);

10. Министерство на земеделието и храните (Ministry of Agriculture and Food);

11. Министерство на здравеопазването (Ministry of Health);

12. Министерство на икономиката и енергетиката (Ministry of Economy and Energy);

13. Министерство на културата (Ministry of Culture);

14. Министерство на образованието и науката (Ministry of Education and Science);

([1]) Postal activities as per Act of 24 December 1993.

15. Министерство на околната среда и водите (Ministry of Environment and Water);

16. Министерство на отбраната (Ministry of Defence);

17. Министерство на правосъдието (Ministry of Justice);

18. Министерство на регионалното развитие и благоустройството (Ministry of Regional Development and Public Works);

19. Министерство на транспорта (Ministry of Transport);

20. Министерство на труда и социалната политика (Ministry of Labour and Social Policy);

21. Министерство на финансите (Ministry of Finance);

22. държавни агенции, държавни комисии, изпълнителни агенции и други държавни институции, създадени със закон или с постановление на Министерския съвет, които имат функции във връзка с осъществяването на изпълнителната власт (State agencies, state commissions, executive agencies and other state authorities established by law or by Council of Ministers' decree having a function relating to the exercise of executive power);

23. Агенция за ядрено регулиране (Nuclear Regulatory Agency);

24. Държавна комисия за енергийно и водно регулиране (Energy and Water State Regulatory Commission);

25. Държавна комисия по сигурността на информацията (State Commission on Information Security);

26. Комисия за защита на конкуренцията (Commission for Protection of Competition);

27. Комисия за защита на личните данни (Commission for Personal Data Protection);

28. Комисия за защита от дискриминация (Commission for Protection Against Discrimination);

29. Комисия за регулиране на съобщенията (Communications Regulation Commission);

30. Комисия за финансов надзор (Financial Supervision Commission);

31. Патентно ведомство на Република България (Patent Office of the Republic of Bulgaria);

32. Сметна палата на Република България (National Audit Office of the Republic of Bulgaria);

33. Агенция за приватизация (Privitisation Agency);

34. Агенция за следприватизационен контрол (Agency for Post-privatisation Control);

35. Български институт по метрология (Bulgarian Institute for Metrology);

36. Държавна агенция 'Архиви' (State Agency 'Archives');

37. Държавна агенция 'Държавен резерв и военновременни запаси' (State Agency 'State Reserve and War-Time Stocks');

38. Държавна агенция за бежанците (State Agency for Refugees);

39. Държавна агенция за българите в чужбина (State Agency for Bulgarians Abroad);

40. Държавна агенция за закрила на детето (State Agency for Child Protection);

41. Държавна агенция за информационни технологии и съобщения (State Agency for Information Technology and Communications);

42. Държавна агенция за метрологичен и технически надзор (State Agency for Metrological and Technical Surveillance);

43. Държавна агенция за младежта и спорта (State Agency for Youth and Sports);

44. Държавна агенция по туризма (State Agency for Tourism);

45. Държавна комисия по стоковите борси и тържища (State Commission on Commodity Exchanges and Market-places);

46. Институт по публична администрация и европейска интеграция (Institute of Public Administration and European Integration);

47. Национален статистически институт (National Statistical Institute);

48. Агенция 'Митници' (Customs Agency);

49. Агенция за държавна и финансова инспекция (Public Financial Inspection Agency);

50. Агенция за държавни вземания (State Receivables Collection Agency);

51. Агенция за социално подпомагане (Social Assistance Agency);

52. Държавна агенция 'Национална сигурност' (State Agency 'National Security');

53. Агенция за хората с увреждания (Agency for Persons with Disabilities);

54. Агенция по вписванията (Registry Agency);

55. Агенция по енергийна ефективност (Energy Efficiency Agency);

56. Агенция по заетостта (Employment Agency);

57. Агенция по геодезия, картография и кадастър (Geodesy, Cartography and Cadastre Agency);

58. Агенция по обществени поръчки (Public Procurement Agency);

59. Българска агенция за инвестиции (Bulgarian Investment Agency);

60. Главна дирекция 'Гражданска въздухоплавателна администрация' (General Directorate 'Civil Aviation Administration');

61. Дирекция за национален строителен контрол (Directorate for National Construction Supervision);

62. Държавна комисия по хазарта (State Commission on Gambling);

63. Изпълнителна агенция 'Автомобилна администрация' (Executive Agency 'Automobile Administration');

64. Изпълнителна агенция 'Борба с градушките' (Executive Agency 'Hail Suppression');

65. Изпълнителна агенция 'Българска служба за акредитация' (Executive Agency 'Bulgarian Accreditation Service');

66. Изпълнителна агенция 'Главна инспекция по труда' (Executive Agency 'General Labour Inspectorate');

67. Изпълнителна агенция 'Железопътна администрация' (Executive Agency 'Railway Administration');

68. Изпълнителна агенция 'Морска администрация' (Executive Agency 'Maritime Administration');

69. Изпълнителна агенция 'Национален филмов център' (Executive Agency 'National Film Centre');

70. Изпълнителна агенция 'Пристанищна администрация' (Executive Agency 'Port Administration');

71. Изпълнителна агенция 'Проучване и поддържане на река Дунав' (Executive Agency 'Exploration and Maintenance of the Danube River');

72. Фонд ‘Републиканска пътна инфраструктура’ (National Infrastructure Fund);

73. Изпълнителна агенция за икономически анализи и прогнози (Executive Agency for Economic Analysis and Forecasting);

74. Изпълнителна агенция за насърчаване на малките и средни предприятия (Executive Agency for Promotion of Small and Medium Enterprises);

75. Изпълнителна агенция по лекарствата (Executive Agency on Medicines);

76. Изпълнителна агенция по лозата и виното (Executive Agency on Vine and Wine);

77. Изпълнителна агенция по околна среда (Executive Environment Agency);

78. Изпълнителна агенция по почвените ресурси (Executive Agency on Soil Resources);

79. Изпълнителна агенция по рибарство и аквакултури (Executive Agency on Fisheries and Aquaculture);

80. Изпълнителна агенция по селекция и репродукция в животновъдството (Executive Agency for Selection and Reproduction in Animal Husbandry);

81. Изпълнителна агенция по сортоизпитване, апробация и семеконтрол (Executive Agency for Plant Variety Testing, Field Inspection and Seed Control);

82. Изпълнителна агенция по трансплантация (Transplantation Executive Agency);

83. Изпълнителна агенция по хидромелиорации (Executive Agency on Hydromelioration);

84. Комисията за защита на потребителите (Commission for Consumer Protection);

85. Контролно-техническата инспекция (Control Technical Inspectorate);

86. Национална агенция за приходите (National Revenue Agency);

87. Национална ветеринарномедицинска служба (National Veterinary Service);

88. Национална служба за растителна защита (National Service for Plant Protection);

89. Национална служба по зърното и фуражите (National Grain and Feed Service); and

90. Държавна агенция по горите (State Forestry Agency).

CZECHIA

1. Ministerstvo dopravy (Ministry of Transport);

2. Ministerstvo financí (Ministry of Finance);

3. Ministerstvo kultury (Ministry of Culture);

4. Ministerstvo obrany (Ministry of Defence);

5. Ministerstvo pro místní rozvoj (Ministry for Regional Development);

6. Ministerstvo práce a sociálních věcí (Ministry of Labour and Social Affairs);

7. Ministerstvo průmyslu a obchodu (Ministry of Industry and Trade);

8. Ministerstvo spravedlnosti (Ministry of Justice);

9. Ministerstvo školství, mládeže a tělovýchovy (Ministry of Education, Youth and Sports);

10. Ministerstvo vnitra (Ministry of the Interior);

11. Ministerstvo zahraničních věcí (Ministry of Foreign Affairs);

12. Ministerstvo zdravotnictví (Ministry of Health);
13. Ministerstvo zemědělství (Ministry of Agriculture);
14. Ministerstvo životního prostředí (Ministry of the Environment);
15. Poslanecká sněmovna PČR (Chamber of Deputies of the Parliament of the Czech Republic);
16. Senát PČR (Senate of the Parliament of the Czech Republic);
17. Kancelář prezidenta (Office of the President);
18. Český statistický úřad (Czech Statistical Office);
19. Český úřad zeměměřičský a katastrální (Czech Office for Surveying, Mapping and Cadastre);
20. Úřad průmyslového vlastnictví (Industrial Property Office);
21. Úřad pro ochranu osobních údajů (Office for Personal Data Protection);
22. Bezpečnostní informační služba (Security Information Service);
23. Národní bezpečnostní úřad (National Security Authority);
24. Česká akademie věd (Academy of Sciences of the Czech Republic);
25. Vězeňská služba (Prison Service);
26. Český báňský úřad (Czech Mining Authority);
27. Úřad pro ochranu hospodářské soutěže (Office for the Protection of Competition);
28. Správa státních hmotných rezerv (Administration of the State Material Reserves);
29. Státní úřad pro jadernou bezpečnost (State Office for Nuclear Safety);
30. Energetický regulační úřad (Energy Regulatory Office);
31. Úřad vlády České republiky (Office of the Government of the Czech Republic);
32. Ústavní soud (Constitutional Court);
33. Nejvyšší soud (Supreme Court);
34. Nejvyšší správní soud (Supreme Administrative Court);
35. Nejvyšší státní zastupitelství (Supreme Public Prosecutor's Office);
36. Nejvyšší kontrolní úřad (Supreme Audit Office);
37. Kancelář Veřejného ochránce práv (Office of the Public Defender of Rights);
38. Grantová agentura České republiky (Grant Agency of the Czech Republic);
39. Státní úřad inspekce práce (State Labour Inspection Office); and
40. Český telekomunikační úřad (Czech Telecommunication Office).

DENMARK

1. Folketinget (The Danish Parliament);
2. Rigsrevisionen (The National Audit Office);
3. Statsministeriet (The Prime Minister's Office);
4. Udenrigsministeriet (Ministry of Foreign Affairs);

5. Beskæftigelsesministeriet - 5 styrelser og institutioner (Ministry of Employment - 5 agencies and institutions);

6. Domstolsstyrelsen (The Court Administration);

7. Finansministeriet - 5 styrelser og institutioner (Ministry of Finance - 5 agencies and institutions);

8. Forsvarsministeriet - 5 styrelser og institutioner (Ministry of Defence - 5 agencies and institutions);

9. Ministeriet for Sundhed og Forebyggelse - Adskillige styrelser og institutioner, herunder Statens Serum Institut (Ministry of the Interior and Health - Several agencies and institutions, including Statens Serum Institut);

10. Justitsministeriet - Rigspolitichefen, anklagemyndigheden samt 1 direktorat og et antal styrelser (Ministry of Justice - Commissioner of Police, 1 directorate and a number of agencies);

11. Kirkeministeriet - 10 stiftsøvrigheder (Ministry of Ecclesiastical Affairs - 10 diocesan authorities);

12. Kulturministeriet - 4 styrelser samt et antal statsinstitutioner (Ministry of Culture - 4 Departments and a number of institutions);

13. Miljøministeriet - 5 styrelser (Ministry of the Environment - 5 agencies);

14. Ministeriet for Flygtninge, Invandrere og Integration - 1 styrelse (Ministry of Refugee, Immigration and Integration Affairs - 1 agency);

15. Ministeriet for Fødevarer, Landbrug og Fiskeri - 4 direktorater og institutioner (Ministry of Food, Agriculture and Fisheries - 4 directorates and institutions);

16. Ministeriet for Videnskab, Teknologi og Udvikling - Adskillige styrelser og institutioner, Forskningscenter Risø og Statens uddannelsesbygninger (Ministry of Science, Technology and Innovation - Several agencies and institutions, including Risoe National Laboratory and Danish National Research and Education Buildings);

17. Skatteministeriet - 1 styrelse og institutioner (Ministry of Taxation - 1 agency and several institutions);

18. Velfærdsministeriet - 3 styrelser og institutioner (Ministry of Welfare - 3 agencies and several institutions);

19. Transportministeriet - 7 styrelser og institutioner, herunder Øresundsbrokonsortiet (Ministry of Transport - 7 agencies and institutions, including Øresundsbrokonsortiet);

20. Undervisningsministeriet - 3 styrelser, 4 undervisningsinstitutioner og 5 andre institutioner (Ministry of Education - 3 agencies, 4 educational establishments and 5 other institutions);

21. Økonomi- og Erhvervsministeriet - Adskillige styrelser og institutioner (Ministry of Economic and Business Affairs - Several agencies and institutions); and

22. Klima- og Energiministeriet - 3 styrelser og institutioner (Ministry for Climate and Energy – 3 agencies and institutions).

GERMANY

1. Auswärtiges Amt (Federal Foreign Office);

2. Bundeskanzleramt (Federal Chancellery);

3. Bundesministerium für Arbeit und Soziales (Federal Ministry of Labour and Social Affairs);

4. Bundesministerium für Bildung und Forschung (Federal Ministry of Education and Research);

5. Bundesministerium für Ernährung, Landwirtschaft und Verbraucherschutz (Federal Ministry for Food, Agriculture and Consumer Protection);

6. Bundesministerium der Finanzen (Federal Ministry of Finance);

7. Bundesministerium des Innern (Federal Ministry of the Interior (civil goods only));

8. Bundesministerium für Gesundheit (Federal Ministry of Health);

9. Bundesministerium für Familie, Senioren, Frauen und Jugend (Federal Ministry for Family Affairs, Senior Citizens, Women and Youth);

10. Bundesministerium der Justiz (Federal Ministry of Justice);

11. Bundesministerium für Verkehr, Bau und Stadtentwicklung (Federal Ministry of Transport, Building and Urban Affairs);

12. Bundesministerium für Wirtschaft und Technologie (Federal Ministry of Economic Affairs and Technology);

13. Bundesministerium für wirtschaftliche Zusammenarbeit und Entwicklung (Federal Ministry for Economic Cooperation and Development);

14. Bundesministerium der Verteidigung (Federal Ministry of Defence); and

15. Bundesministerium für Umwelt, Naturschutz und Reaktorsicherheit (Federal Ministry of Environment, Nature Conservation and Reactor Safety).

ESTONIA

1. Vabariigi Presidendi Kantselei (Office of the President of the Republic of Estonia);

2. Eesti Vabariigi Riigikogu (Parliament of the Republic of Estonia);

3. Eesti Vabariigi Riigikohus (Supreme Court of the Republic of Estonia);

4. Riigikontroll (The State Audit Office of the Republic of Estonia);

5. Õiguskantsler (Legal Chancellor);

6. Riigikantselei (The State Chancellery);

7. Rahvusarhiiv (The National Archives of Estonia);

8. Haridus- ja Teadusministeerium (Ministry of Education and Research);

9. Justiitsministeerium (Ministry of Justice);

10. Kaitseministeerium (Ministry of Defence);

11. Keskkonnaministeerium (Ministry of Environment);

12. Kultuuriministeerium (Ministry of Culture);

13. Majandus- ja Kommunikatsiooniministeerium (Ministry of Economic Affairs and Communications);

14. Põllumajandusministeerium (Ministry of Agriculture);

15. Rahandusministeerium (Ministry of Finance);

16. Siseministeerium (Ministry of Internal Affairs);

17. Sotsiaalministeerium (Ministry of Social Affairs);

18. Välisministeerium (Ministry of Foreign Affairs);

19. Keeleinspektsioon (The Language Inspectorate);

20. Riigiprokuratuur (Prosecutor's Office);

21. Teabeamet (The Information Board);

22. Maa-amet (Estonian Land Board);

23. Keskkonnainspektsioon (Environmental Inspectorate);
24. Metsakaitse- ja Metsauuenduskeskus (Centre of Forest Protection and Silviculture);
25. Muinsuskaitseamet (The Heritage Board);
26. Patendiamet (Patent Office);
27. Tehnilise Järelevalve Amet (The Estonian Technical Surveillance Authority);
28. Tarbijakaitseamet (The Consumer Protection Board);
29. Riigihangete Amet (Public Procurement Office);
30. Taimetoodangu Inspektsioon (The Plant Production Inspectorate);
31. Põllumajanduse Registrite ja Informatsiooni Amet (Agricultural Registers and Information Board);
32. Veterinaar- ja Toiduamet (The Veterinary and Food Board);
33. Konkurentsiamet (The Estonian Competition Authority);
34. Maksu- ja Tolliamet (Tax and Customs Board);
35. Statistikaamet (Statistics Estonia);
36. Kaitsepolitseiamet (The Security Police Board);
37. Kodakondsus- ja Migratsiooniamet (Citizenship and Migration Board);
38. Piirivalveamet (National Board of Border Guard);
39. Politseiamet (National Police Board);
40. Eesti Kohtuekspertiisi ja Instituut (Forensic Service Centre);
41. Keskkriminaalpolitsei (Central Criminal Police);
42. Päästeamet (The Rescue Board);
43. Andmekaitse Inspektsioon (Estonian Data Protection Inspectorate);
44. Ravimiamet (State Agency of Medicines);
45. Sotsiaalkindlustusamet (Social Insurance Board);
46. Tööturuamet (Labour Market Board);
47. Tervishoiuamet (Health Care Board);
48. Tervisekaitseinspektsioon (Health Protection Inspectorate);
49. Tööinspektsioon (Labour Inspectorate);
50. Lennuamet (Estonian Civil Aviation Administration);
51. Maanteeamet (Estonian Road Administration);
52. Veeteede Amet (Maritime Administration);
53. Julgestuspolitsei (Central Law Enforcement Police);
54. Kaitseressursside Amet (Defence Resources Agency); and
55. Kaitseväe Logistikakeskus (Logistics Centre of Defence Forces).

IRELAND

1. President's Establishment;
2. Houses of the Oireachtas (Parliament);
3. Department of the Taoiseach (Prime Minister);
4. Central Statistics Office;
5. Department of Finance;
6. Office of the Comptroller and Auditor General;
7. Office of the Revenue Commissioners;
8. Office of Public Works;
9. State Laboratory;
10. Office of the Attorney General;
11. Office of the Director of Public Prosecutions;
12. Valuation Office;
13. Commission for Public Service Appointments;
14. Office of the Ombudsman;
15. Chief State Solicitor's Office;
16. Department of Justice, Equality and Law Reform;
17. Courts Service;
18. Prisons Service;
19. Office of the Commissioners of Charitable Donations and Bequests;
20. Department of the Environment, Heritage and Local Government;
21. Department of Education and Science;
22. Department of Communications, Energy and Natural Resources;
23. Department of Agriculture, Fisheries and Food;
24. Department of Transport;
25. Department of Health and Children;
26. Department of Enterprise, Trade and Employment;
27. Department of Arts, Sports and Tourism;
28. Department of Defence;
29. Department of Foreign Affairs;
30. Department of Social and Family Affairs;
31. Department of Community, Rural and Gaeltacht (Gaelic speaking regions) Affairs;
32. Arts Council; and
33. National Gallery.

GREECE

1. Υπουργείο Εσωτερικών (Ministry of Interior);
2. Υπουργείο Εξωτερικών (Ministry of Foreign Affairs);
3. Υπουργείο Οικονομίας και Οικονομικών (Ministry of Economy and Finance);
4. Υπουργείο Ανάπτυξης (Ministry of Development);
5. Υπουργείο Δικαιοσύνης (Ministry of Justice);
6. Υπουργείο Εθνικής Παιδείας και Θρησκευμάτων (Ministry of Education and Religion);
7. Υπουργείο Πολιτισμού (Ministry of Culture);
8. Υπουργείο Υγείας και Κοινωνικής Αλληλεγγύης (Ministry of Health and Social Solidarity);
9. Υπουργείο Περιβάλλοντος, Χωροταξίας και Δημοσίων Έργων (Ministry of Environment, Physical Planning and Public Works);
10. Υπουργείο Απασχόλησης και Κοινωνικής Προστασίας (Ministry of Employment and Social Protection);
11. Υπουργείο Μεταφορών και Επικοινωνιών (Ministry of Transport and Communications);
12. Υπουργείο Αγροτικής Ανάπτυξης και Τροφίμων (Ministry of Rural Development and Food);
13. Υπουργείο Εμπορικής Ναυτιλίας, Αιγαίου και Νησιωτικής Πολιτικής (Ministry of Mercantile Marine, Aegean and Island Policy);
14. Υπουργείο Μακεδονίας- Θράκης (Ministry of Macedonia and Thrace);
15. Γενική Γραμματεία Επικοινωνίας (General Secretariat of Communication);
16. Γενική Γραμματεία Ενημέρωσης (General Secretariat of Information);
17. Γενική Γραμματεία Νέας Γενιάς (General Secretariat for Youth);
18. Γενική Γραμματεία Ισότητας (General Secretariat of Equality);
19. Γενική Γραμματεία Κοινωνικών Ασφαλίσεων (General Secretariat for Social Security);
20. Γενική Γραμματεία Απόδημου Ελληνισμού (General Secretariat for Greeks Living Abroad);
21. Γενική Γραμματεία Βιομηχανίας (General Secretariat for Industry);
22. Γενική Γραμματεία Έρευνας και Τεχνολογίας (General Secretariat for Research and Technology);
23. Γενική Γραμματεία Αθλητισμού (General Secretariat for Sports);
24. Γενική Γραμματεία Δημοσίων Έργων (General Secretariat for Public Works);
25. Γενική Γραμματεία Εθνικής Στατιστικής Υπηρεσίας Ελλάδος (National Statistical Service);
26. Εθνικό Συμβούλιο Κοινωνικής Φροντίδας (National Welfare Council);
27. Οργανισμός Εργατικής Κατοικίας (Workers' Housing Organisation);
28. Εθνικό Τυπογραφείο (National Printing Office);
29. Γενικό Χημείο του Κράτους (General State Laboratory);
30. Ταμείο Εθνικής Οδοποιίας (Greek Highway Fund);
31. Εθνικό Καποδιστριακό Πανεπιστήμιο Αθηνών (University of Athens);
32. Αριστοτέλειο Πανεπιστήμιο Θεσσαλονίκης (University of Thessaloniki);

33. Δημοκρίτειο Πανεπιστήμιο Θράκης (University of Thrace);

34. Πανεπιστήμιο Αιγαίου (University of Aegean);

35. Πανεπιστήμιο Ιωαννίνων (University of Ioannina);

36. Πανεπιστήμιο Πατρών (University of Patras);

37. Πανεπιστήμιο Μακεδονίας (University of Macedonia);

38. Πολυτεχνείο Κρήτης (Polytechnic School of Crete);

39. Σιβιτανίδειος Δημόσια Σχολή Τεχνών και Επαγγελμάτων (Sivitanidios Technical School);

40. Αιγινήτειο Νοσοκομείο (Eginitio Hospital);

41. Αρεταίειο Νοσοκομείο (Areteio Hospital);

42. Εθνικό Κέντρο Δημόσιας Διοίκησης (National Centre of Public Administration);

43. Οργανισμός Διαχείρισης Δημοσίου Υλικού (A.E. Public Material Management Organisation);

44. Οργανισμός Γεωργικών Ασφαλίσεων (Farmers' Insurance Organisation);

45. Οργανισμός Σχολικών Κτιρίων (School Building Organisation);

46. Γενικό Επιτελείο Στρατού (Army General Staff);

47. Γενικό Επιτελείο Ναυτικού (Navy General Staff);

48. Γενικό Επιτελείο Αεροπορίας (Airforce General Staff);

49. Ελληνική Επιτροπή Ατομικής Ενέργειας (Greek Atomic Energy Commission);

50. Γενική Γραμματεία Εκπαίδευσης Ενηλίκων (General Secretariat for Further Education);

51. Γενική Γραμματεία Εμπορίου (General Secretariat of Commerce); and

52. Ελληνικά Ταχυδρομεία (Hellenic Post - EL. TA).

SPAIN

1. Presidencia de Gobierno;

2. Ministerio de Asuntos Exteriores y de Cooperación;

3. Ministerio de Justicia;

4. Ministerio de Defensa;

5. Ministerio de Economía y Hacienda;

6. Ministerio del Interior;

7. Ministerio de Fomento;

8. Ministerio de Educación y Ciencia;

9. Ministerio de Industria, Turismo y Comercio;

10. Ministerio de Trabajo y Asuntos Sociales;

11. Ministerio de Agricultura, Pesca y Alimentación;

12. Ministerio de la Presidencia;

13. Ministerio de Administraciones Públicas;

14. Ministerio de Cultura;

15. Ministerio de Sanidad y Consumo;

16. Ministerio de Medio Ambiente; and

17. Ministerio de Vivienda.

FRANCE

A. Ministères (Ministries):

1. Services du Premier Ministre;

2. Ministère chargé de la santé, de la jeunesse et des sports;

3. Ministère chargé de l'intérieur, de l'outre-mer et des collectivités territoriales;

4. Ministère chargé de la justice;

5. Ministère chargé de la défense;

6. Ministère chargé des affaires étrangères et européennes;

7. Ministère chargé de l'éducation nationale;

8. Ministère chargé de l'économie, des finances et de l'emploi;

9. Secrétariat d'État aux transports;

10. Secrétariat d'État aux entreprises et au commerce extérieur;

11. Ministère chargé du travail, des relations sociales et de la solidarité;

12. Ministère chargé de la culture et de la communication;

13. Ministère chargé du budget, des comptes publics et de la fonction publique;

14. Ministère chargé de l'agriculture et de la pêche;

15. Ministère chargé de l'enseignement supérieur et de la recherche;

16. Ministère chargé de l'écologie, du développement et de l'aménagement durables;

17. Secrétariat d'État à la fonction publique;

18. Ministère chargé du logement et de la ville;

19. Secrétariat d'État à la coopération et à la francophonie;

20. Secrétariat d'État à l'outre-mer;

21. Secrétariat d'État à la jeunesse et aux sports et de la vie associative;

22. Secrétariat d'État aux anciens combattants;

23. Ministère chargé de l'immigration, de l'intégration, de l'identité nationale et du co-développement;

24. Secrétariat d'État en charge de la prospective et de l'évaluation des politiques publiques;

25. Secrétariat d'État aux affaires européennes;

26. Secrétariat d'État aux affaires étrangères et aux droits de l'homme;

27. Secrétariat d'État à la consommation et au tourisme;

28. Secrétariat d'État à la politique de la ville;

29. Secrétariat d'État à la solidarité;

30. Secrétariat d'État en charge de l'emploi;

31. Secrétariat d'État en charge du commerce, de l'artisanat, des PME, du tourisme et des services;

32. Secrétariat d'État en charge du développement de la région-capitale; and

33. Secrétariat d'État en charge de l'aménagement du territoire.

B. Établissements publics nationaux (National public entities):

1. Académie de France à Rome;

2. Académie de marine;

3. Académie des sciences d'outre-mer;

4. Agence Centrale des Organismes de Sécurité Sociale - A.C.O.S.S.;

5. Agences de l'eau;

6. Agence nationale de l'accueil des étrangers et des migrations;

7. Agence Nationale pour l'Amélioration des Conditions de Travail - ANACT;

8. Agence Nationale pour l'Amélioration de l'Habitat - ANAH;

9. Agence nationale pour la cohésion sociale et l'égalité des chances;

10. Agence Nationale pour l'Indemnisation des Français d'Outre-Mer - ANIFOM;

11. Assemblée Permanente des Chambres d'Agriculture - APCA;

12. Bibliothèque nationale de France;

13. Bibliothèque nationale et universitaire de Strasbourg;

14. Caisse des dépôts et consignations;

15. Caisse Nationale des Autoroutes - CNA;

16. Caisse Nationale Militaire de Sécurité Sociale - CNMSS;

17. Caisse de garantie du logement locatif social;

18. Casa de Velázquez;

19. Centre d'enseignement zootechnique;

20. Centre hospitalier national des Quinze-Vingts;

21. Centre international d'études supérieures en sciences agronomiques - Montpellier Sup Agro;

22. Centre des liaisons européennes et internationales de sécurité sociale;

23. Centre des monuments nationaux;

24. Centre national d'art et de culture Georges Pompidou;

25. Centre national de la cinématographie;

26. Institut national supérieur de formation et de recherche pour l'éducation des jeunes handicapés et les enseignements adaptés;

27. Centre national d'Études et d'expérimentation du Machinisme Agricole, du Génie Rural, des Eaux et des Forêts - CEMAGREF;

28. Ecole nationale supérieure de Sécurité Sociale;
29. Centre national du livre;
30. Centre national de documentation pédagogique;
31. Centre National des Oeuvres Universitaires et Scolaires - CNOUS;
32. Centre national professionnel de la propriété forestière;
33. Centre National de la Recherche Scientifique - C.N.R.S;
34. Centres d'Éducation Populaire et de Sport - CREPS;
35. Centres Régionaux des Oeuvres Universitaires - CROUS;
36. Collège de France;
37. Conservatoire de l'espace littoral et des rivages lacustres;
38. Conservatoire national des arts et métiers;
39. Conservatoire national supérieur de musique et de danse de Paris;
40. Conservatoire national supérieur de musique et de danse de Lyon;
41. Conservatoire national supérieur d'art dramatique;
42. École centrale de Lille;
43. École centrale de Lyon;
44. École centrale des arts et manufactures;
45. École française d'archéologie d'Athènes;
46. École française d'Extrême-Orient;
47. École française de Rome;
48. École des hautes études en sciences sociales;
58. École nationale d'administration;
59. École Nationale de l'Aviation Civile - ENAC;
60. École nationale des Chartes;
61. École nationale d'équitation;
62. École nationale du génie de l'eau et de l'environnement de Strasbourg;
63. Écoles nationales d'ingénieurs;
64. École nationale d'ingénieurs des industries des techniques agricoles et alimentaires de Nantes;
65. Écoles nationales d'ingénieurs des travaux agricoles;
66. École nationale de la magistrature;
67. Écoles nationales de la marine marchande;
68. École Nationale de la Santé Publique - ENSP;
69. École nationale de ski et d'alpinisme;
70. École nationale supérieure des arts décoratifs;
71. École nationale supérieure des arts et industries textiles Roubaix;

72. Écoles nationales supérieures d'arts et métiers;

73. École nationale supérieure des beaux-arts;

74. École nationale supérieure de céramique industrielle;

75. École Nationale Supérieure de l'Électronique et de ses Applications - ENSEA;

76. École nationale supérieure des sciences de l'information et des bibliothécaires;

77. Écoles nationales vétérinaires;

78. École nationale de voile;

79. Écoles normales supérieures;

80. École polytechnique;

81. École de viticulture - Avize - Marne;

82. Établissement national d'enseignement agronomique de Dijon;

83. Établissement National des Invalides de la Marine - ENIM;

84. Établissement national de bienfaisance Koenigswarter;

85. Fondation Carnegie;

86. Fondation Singer-Polignac;

87. Haras nationaux;

88. Hôpital national de Saint-Maurice;

89. Institut français d'archéologie orientale du Caire;

90. Institut géographique national;

91. Institut national des appellations d'origine;

92. Institut national d'enseignement supérieur et de recherche agronomique et agroalimentaire de Rennes;

93. Institut National d'Études Démographiques - I.N.E.D;

94. Institut national d'horticulture;

95. Institut national de la jeunesse et de l'éducation populaire;

96. Institut national des jeunes aveugles - Paris;

97. Institut national des jeunes sourds - Bordeaux;

98. Institut national des jeunes sourds - Chambéry;

99. Institut national des jeunes sourds - Metz;

100. Institut national des jeunes sourds - Paris;

101. Institut National de Physique Nucléaire et de Physique des Particules - I.N.P.N.P.P;

102. Institut national de la propriété industrielle;

103. Institut National de la Recherche Agronomique - I.N.R.A;

104. Institut National de la Recherche Pédagogique - I.N.R.P;

105. Institut National de la Santé et de la Recherche Médicale - I.N.S.E.R.M;

106. Institut national des sciences de l'univers;

107. Institut national des sports et de l'éducation physique;

108. Instituts nationaux polytechniques;

109. Instituts nationaux des sciences appliquées;

110. Institut National de Recherche en Informatique et en Automatique - INRIA;

111. Institut National de Recherche sur les Transports et leur Sécurité - INRETS;

112. Institut de recherche pour le développement;

113. Instituts régionaux d'administration;

114. Institut des sciences et des industries du vivant et de l'environnement - Agro Paris Tech;

115. Institut supérieur de mécanique de Paris;

116. Institut universitaires de Formation des Maîtres;

117. Musée de l'armée;

118. Musée Gustave-Moreau;

119. Musée national de la marine;

120. Musée national J.-J.-Henner;

121. Musée national de la Légion d'honneur;

122. Musée de la Poste;

123. Muséum national d'histoire naturelle;

124. Musée Auguste-Rodin;

125. Observatoire de Paris;

126. Office français de protection des réfugiés et apatrides;

127. Office National des Anciens Combattants et des Victimes de Guerre - ONAC;

128. Office national de la chasse et de la faune sauvage;

129. Office national de l'eau et des milieux aquatiques;

130. Office National d'Information sur les Enseignements et les Professions - ONISEP;

131. Office universitaire et culturel français pour l'Algérie;

132. Palais de la découverte;

133. Parcs nationaux; and

134. Universités.

C. Autre organisme public national (Other public body):

1. Union des Groupements d'Achats Publics - UGAP;

2. Agence Nationale Pour l'Emploi - A.N.P.E;

3. Autorité indépendante des marchés financiers;

4. Caisse Nationale des Allocations Familiales - CNAF;

5. Caisse Nationale d'Assurance Maladie des Travailleurs Salariés - CNAMS; and

6. Caisse Nationale d'Assurance-Vieillesse des Travailleurs Salariés - CNAVTS.

CROATIA

1. Hrvatski sabor (Croatian Parliament);
2. Predsjednik Republike Hrvatske (President of the Republic of Croatia);
3. Ured predsjednika Republike Hrvatske (Office of the President of the Republic of Croatia);
4. Ured predsjednika Republike Hrvatske po prestanku obnašanja dužnosti (Office of the President of the Republic of Croatia after the expiry of the term of office);
5. Vlada Republike Hrvatske (Government of the Republic of Croatia);
6. Uredi Vlade Republike Hrvatske (Offices of the Government of the Republic of Croatia);
7. Ministarstvo gospodarstva (Ministry of Economy);
8. Ministarstvo regionalnoga razvoja i fondova Europske unije (Ministry of Regional Development and EU Funds);
9. Ministarstvo financija (Ministry of Finance);
10. Ministarstvo obrane (Ministry of Defence);
11. Ministarstvo vanjskih i europskih poslova (Ministry of Foreign and European Affairs);
12. Ministarstvo unutarnjih poslova (Ministry of the Interior);
13. Ministarstvo pravosuđa (Ministry of Justice);
14. Ministarstvo uprave (Ministry of Public Administration);
15. Ministarstvo poduzetništva i obrta (Ministry of Entrepreneurship and Crafts);
16. Ministarstvo rada i mirovinskog sustava (Ministry of Labour and Pension System);
17. Ministarstvo pomorstva, prometa i infrastrukture (Ministry of Maritime Affairs, Transport and Infrastructure);
18. Ministarstvo poljoprivrede (Ministry of Agriculture);
19. Ministarstvo turizma (Ministry of Tourism);
20. Ministarstvo zaštite okoliša i prirode (Ministry of Environmental and Nature Protection);
21. Ministarstvo graditeljstva i prostornoga uređenja (Ministry of Construction and Physical Planning);
22. Ministarstvo branitelja (Ministry of Veterans' Affairs);
23. Ministarstvo socijalne politike i mladih (Ministry of Social Policy and Youth);
24. Ministarstvo zdravlja (Ministry of Health);
25. Ministarstvo znanosti, obrazovanja i sporta (Ministry of Science, Education and Sports);
26. Ministarstvo kulture (Ministry of Culture);
27. Državne upravne organizacije (State administrative organisations);
28. Uredi državne uprave u županijama (County state administration offices);
29. Ustavni sud Republike Hrvatske (Constitutional Court of the Republic of Croatia);
30. Vrhovni sud Republike Hrvatske (Supreme Court of the Republic of Croatia);
31. Sudovi (Courts);
32. Državno sudbeno vijeće (State Judiciary Council);

33. Državna odvjetništva (State attorney's offices);

34. Državnoodvjetničko vijeće (State Prosecutor's Council);

35. Pravobraniteljstva(Ombudsman's offices);

36. Državna komisija za kontrolu postupaka javne nabave (State Commission for the Supervision of Public Procurement Procedures);

37. Hrvatska narodna banka (Croatian National Bank);

38. Državne agencije i uredi (State agencies and offices); and

39. Državni ured za reviziju (State Audit Office).

ITALY

A. Purchasing bodies:

1. Presidenza del Consiglio dei Ministri (Presidency of the Council of Ministers);

2. Ministero degli Affari Esteri (Ministry of Foreign Affairs);

3. Ministero dell'Interno (Ministry of Interior);

4. Ministero della Giustizia e Uffici giudiziari - esclusi i giudici di pace (Ministry of Justice and the Judicial Offices - other than the *giudici di pace)*;

5. Ministero della Difesa (Ministry of Defence);

6. Ministero dell'Economia e delle Finanze (Ministry of Economy and Finance);

7. Ministero dello Sviluppo Economico (Ministry of Economic Development);

8. Ministero del Commercio internazionale (Ministry of International Trade);

9. Ministero delle Comunicazioni (Ministry of Communications);

10. Ministero delle Politiche Agricole e Forestali (Ministry of Agriculture and Forest Policies);

11. Ministero dell'Ambiente e Tutela del Territorio e del Mare (Ministry of Environment, Land and Sea);

12. Ministero delle Infrastrutture (Ministry of Infrastructure);

13. Ministero dei Trasporti (Ministry of Transport);

14. Ministero del Lavoro e delle politiche sociali e della Previdenza sociale (Ministry of Labour, Social Policy and Social Security);

15. Ministero della Solidarietà sociale (Ministry of Social Solidarity);

16. Ministero della Salute (Ministry of Health);

17. Ministero dell' Istruzione dell' università e della ricerca (Ministry of Education, University and Research); and

18. Ministero per i Beni e le Attività culturali comprensivo delle sue articolazioni periferiche (Ministry of Heritage and Culture, including its subordinated entities).

B. Other National public bodies:

1. CONSIP (Concessionaria Servizi Informatici Pubblici) ([2]).

([2]) Acts as the central purchasing entity for all the Italian public administration.

CYPRUS

1. Προεδρία και Προεδρικό Μέγαρο (Presidency and Presidential Palace);
2. Γραφείο Συντονιστή Εναρμόνισης (Office of the Coordinator for Harmonisation);
3. Υπουργικό Συμβούλιο (Council of Ministers);
4. Βουλή των Αντιπροσώπων (House of Representatives);
5. Δικαστική Υπηρεσία (Judicial Service);
6. Νομική Υπηρεσία της Δημοκρατίας (Law Office of the Republic);
7. Ελεγκτική Υπηρεσία της Δημοκρατίας (Audit Office of the Republic);
8. Επιτροπή Δημόσιας Υπηρεσίας (Public Service Commission);
9. Επιτροπή Εκπαιδευτικής Υπηρεσίας (Educational Service Commission);
10. Γραφείο Επιτρόπου Διοικήσεως (Office of the Commissioner for Administration (Ombudsman));
11. Επιτροπή Προστασίας Ανταγωνισμού (Commission for the Protection of Competition);
12. Υπηρεσία Εσωτερικού Ελέγχου (Internal Audit Service);
13. Γραφείο Προγραμματισμού (Planning Bureau);
14. Γενικό Λογιστήριο της Δημοκρατίας (Treasury of the Republic);
15. Γραφείο Επιτρόπου Προστασίας Δεδομένων Προσωπικού Χαρακτήρα (Office of the Personal Character Data Protection Commissioner);
16. Γραφείο Εφόρου Δημοσίων Ενισχύσεων (Office of the Commissioner for the Public Aid);
17. Αναθεωρητική Αρχή Προσφορών (Tender Review Body);
18. Υπηρεσία Εποπτείας και Ανάπτυξης Συνεργατικών Εταιρειών (Cooperative Societies Supervision and Development Authority);
19. Αναθεωρητική Αρχή Προσφύγων (Refugees' Review Body);
20. Υπουργείο Άμυνας (Ministry of Defence);
21. Υπουργείο Γεωργίας, Φυσικών Πόρων και Περιβάλλοντος (Ministry of Agriculture, Natural Resources and Environment):
    (a) Τμήμα Γεωργίας (Department of Agriculture);
    (b) Κτηνιατρικές Υπηρεσίες (Veterinary Services);
    (c) Τμήμα Δασών (Forest Department);
    (d) Τμήμα Αναπτύξεως Υδάτων (Water Development Department);
    (e) Τμήμα Γεωλογικής Επισκόπησης (Geological Survey Department);
    (f) Μετεωρολογική Υπηρεσία (Meteorological Service);
    (g) Τμήμα Αναδασμού (Land Consolidation Department);
    (h) Υπηρεσία Μεταλλείων (Mines Service);
    (i) Ινστιτούτο Γεωργικών Ερευνών (Agricultural Research Institute); and
    (j) Τμήμα Αλιείας και Θαλάσσιων Ερευνών (Department of Fisheries and Marine Research);

22. Υπουργείο Δικαιοσύνης και Δημοσίας Τάξεως (Ministry of Justice and Public Order):

    (a) Αστυνομία (Police);

    (b) Πυροσβεστική Υπηρεσία Κύπρου (Cyprus Fire Service); and

    (c) Τμήμα Φυλακών (Prison Department);

23. Υπουργείο Εμπορίου, Βιομηχανίας και Τουρισμού (Ministry of Commerce, Industry and Tourism):

    (a) Τμήμα Εφόρου Εταιρειών και Επίσημου Παραλήπτη (Department of Registrar of Companies and Official Receiver);

24. Υπουργείο Εργασίας και Κοινωνικών Ασφαλίσεων (Ministry of Labour and Social Insurance):

    (a) Τμήμα Εργασίας (Department of Labour);

    (b) Τμήμα Κοινωνικών Ασφαλίσεων (Department of Social Insurance);

    (c) Τμήμα Υπηρεσιών Κοινωνικής Ευημερίας (Department of Social Welfare Services);

    (d) Κέντρο Παραγωγικότητας Κύπρου (Productivity Centre Cyprus);

    (e) Ανώτερο Ξενοδοχειακό Ινστιτούτο Κύπρου (Higher Hotel Institute Cyprus);

    (f) Ανώτερο Τεχνολογικό Ινστιτούτο (Higher Technical Institute);

    (g) Τμήμα Επιθεώρησης Εργασίας (Department of Labour Inspection); and

    (h) Τμήμα Εργασιακών Σχέσεων (Department of Labour Relations);

25. Υπουργείο Εσωτερικών (Ministry of the Interior):

    (a) Επαρχιακές Διοικήσεις (District Administrations);

    (b) Τμήμα Πολεοδομίας και Οικήσεως (Town Planning and Housing Department);

    (c) Τμήμα Αρχείου Πληθυσμού και Μεταναστεύσεως (Civil Registry and Migration Department);

    (d) Τμήμα Κτηματολογίου και Χωρομετρίας (Department of Lands and Surveys);

    (e) Γραφείο Τύπου και Πληροφοριών (Press and Information Office);

    (f) Πολιτική Άμυνα (Civil Defence);

    (g) Υπηρεσία Μέριμνας και Αποκαταστάσεων Εκτοπισθέντων (Service for the care and rehabilitation of displaced persons); and

    (h) Υπηρεσία Ασύλου (Asylum Service);

26. Υπουργείο Εξωτερικών (Ministry of Foreign Affairs);

27. Υπουργείο Οικονομικών (Ministry of Finance):

    (a) Τελωνεία (Customs and Excise);

    (b) Τμήμα Εσωτερικών Προσόδων (Department of Inland Revenue);

    (c) Στατιστική Υπηρεσία (Statistical Service);

    (d) Τμήμα Κρατικών Αγορών και Προμηθειών (Department of Government Purchasing and Supply);

    (e) Τμήμα Δημόσιας Διοίκησης και Προσωπικού (Public Administration and Personnel Department);

    (f) Κυβερνητικό Τυπογραφείο (Government Printing Office); and

    (g) Τμήμα Υπηρεσιών Πληροφορικής (Department of Information Technology Services);

28. Υπουργείο Παιδείας και Πολιτισμού (Ministry of Education and Culture);

29. Υπουργείο Συγκοινωνιών και Έργων (Ministry of Communications and Works):

(a) Τμήμα Δημοσίων Έργων (Department of Public Works);

(b) Τμήμα Αρχαιοτήτων (Department of Antiquities);

(c) Τμήμα Πολιτικής Αεροπορίας (Department of Civil Aviation);

(d) Τμήμα Εμπορικής Ναυτιλίας (Department of Merchant Shipping);

(e) Τμήμα Ταχυδρομικών Υπηρεσιών (Postal Services Department);

(f) Τμήμα Οδικών Μεταφορών (Department of Road Transport);

(g) Τμήμα Ηλεκτρομηχανολογικών Υπηρεσιών (Department of Electrical and Mechanical Services); and

(h) Τμήμα Ηλεκτρονικών Επικοινωνιών (Department of Electronic Telecommunications);

30. Υπουργείο Υγείας (Ministry of Health):

(a) Φαρμακευτικές Υπηρεσίες (Pharmaceutical Services);

(b) Γενικό Χημείο (General Laboratory);

(c) Ιατρικές Υπηρεσίες και Υπηρεσίες Δημόσιας Υγείας (Medical and Public Health Services);

(d) Οδοντιατρικές Υπηρεσίες (Dental Services); and

(e) Υπηρεσίες Ψυχικής Υγείας (Mental Health Services).

LATVIA

A. Ministries, Secretariats of Ministers for Special Assignments, and their Subordinate Institutions:

1. Aizsardzības ministrija un tās padotībā esošās iestādes (Ministry of Defence and subordinate institutions);

2. Ārlietu ministrija un tas padotībā esošās iestādes (Ministry of Foreign Affairs and subordinate institutions);

3. Ekonomikas ministrija un tās padotībā esošās iestādes (Ministry of Economics and subordinate institutions);

4. Finanšu ministrija un tās padotībā esošās iestādes (Ministry of Finance and subordinate institutions);

5. Iekšlietu ministrija un tās padotībā esošās iestādes (Ministry of the Interior Affairs and subordinate institutions);

6. Izglītības un zinātnes ministrija un tās padotībā esošās iestādes (Ministry of Education and Science and subordinate institutions);

7. Kultūras ministrija un tas padotībā esošās iestādes (Ministry of Culture and subordinate institutions);

8. Labklājības ministrija un tās padotībā esošās iestādes (Ministry of Welfare and subordinate institutions);

9. Satiksmes ministrija un tās padotībā esošās iestādes (Ministry of Transport and subordinate institutions);

10. Tieslietu ministrija un tās padotībā esošās iestādes (Ministry of Justice and subordinate institutions);

11. Veselības ministrija un tās padotībā esošās iestādes (Ministry of Health and subordinate institutions);

12. Vides aizsardzības un reģionālās attīstības ministrija un tās padotībā esošās iestādes (Ministry of Environmental Protection and Regional Development and subordinate institutions);

13. Zemkopības ministrija un tās padotībā esošās iestādes (Ministry of Agriculture and subordinate institutions); and

14. Īpašu uzdevumu ministra sekretariāti un to padotībā esošās iestādes (Ministries for Special Assignments and subordinate institutions);

B. Other State Institutions:

1. Augstākā tiesa (Supreme Court);

2. Centrālā vēlēšanu komisija (Central Election Commission);

3. Finanšu un kapitāla tirgus komisija (Financial and Capital Market Commission);

4. Latvijas Banka (Bank of Latvia);

5. Prokuratūra un tās pārraudzībā esošās iestādes (Prosecutor's Office and institutions under its supervision);

6. Saeimas un tās padotībā esošās iestādes (The Parliament and subordinate institutions);

7. Satversmes tiesa (Constitutional Court);

8. Valsts kanceleja un tās pārraudzībā esošās iestādes (State Chancellery and institutions under its supervision);

9. Valsts kontrole (State Audit Office);

10. Valsts prezidenta kanceleja (Chancellery of the State President); and

11. Citas valsts iestādes, kuras nav ministriju padotībā (Other state institutions not subordinate to ministries):

(a) Tiesībsarga birojs (Office of the Ombudsman); and

(b) Nacionālā radio un televīzijas padome (National Broadcasting Council).

LITHUANIA

1. Prezidentūros kanceliarija (Office of the President);

2. Seimo kanceliarija (Office of the Seimas) and Seimui atskaitingos institucijos (Institutions Accountable to the Seimas):

(a) Lietuvos mokslo taryba (Science Council);

(b) Seimo kontrolierių įstaiga (The Seimas Ombudsmen's Office);

(c) Valstybės kontrolė (National Audit Office);

(d) Specialiųjų tyrimų tarnyba (Special Investigation Service);

(e) Valstybės saugumo departamentas (State Security Department);

(f) Konkurencijos taryba (Competition Council);

(g) Lietuvos gyventojų genocido ir rezistencijos tyrimo centras (Genocide and Resistance Research Centre);

(h) Vertybinių popierių komisija (Lithuanian Securities Commission);

(i) Ryšių reguliavimo tarnyba (Communications Regulatory Authority);

(j) Nacionalinė sveikatos taryba (National Health Board);

(k) Etninės kultūros globos taryba (Council for the Protection of Ethnic Culture);

(l) Lygių galimybių kontrolieriaus tarnyba (Office of Equal Opportunities Ombudsperson);

(m) Valstybinė kultūros paveldo komisija (National Cultural Heritage Commission);

(n) Vaiko teisių apsaugos kontrolieriaus įstaiga (Children's Rights Ombudsman Institution);

(o) Valstybinė kainų ir energetikos kontrolės komisija (State Price Regulation Commission of Energy Resources);

(p) Valstybinė lietuvių kalbos komisija (State Commission of the Lithuanian Language);

(q) Vyriausioji rinkimų komisija (Central Electoral Committee);

(r) Vyriausioji tarnybinės etikos komisija (Chief Commission of Official Ethics); and

(s) Žurnalistų etikos inspektoriaus tarnyba (Office of the Inspector of Journalists' Ethics);

3. Vyriausybės kanceliarija (Office of the Government) and Vyriausybei atskaitingos institucijos (Institutions Accountable to the Government):

(a) Ginklų fondas (Weaponry Fund);

(b) Informacinės visuomenės plėtros komitetas (Information Society Development Committee);

(c) Kūno kultūros ir sporto departamentas (Department of Physical Education and Sports);

(d) Lietuvos archyvų departamentas (Lithuanian Archives Department);

(e) Mokestinių ginčų komisija (Commission on Tax Disputes);

(f) Statistikos departamentas (Department of Statistics);

(g) Tautinių mažumų ir išeivijos departamentas (Department of National Minorities and Lithuanians Living Abroad);

(h) Valstybinė tabako ir alkoholio kontrolės tarnyba (State Tobacco and Alcohol Control Service);

(i) Viešųjų pirkimų tarnyba (Public Procurement Office);

(j) Valstybinė atominės energetikos saugos inspekcija (State Nuclear Power Safety Inspectorate);

(k) Valstybinė duomenų apsaugos inspekcija (State Data Protection Inspectorate);

(l) Valstybinė lošimų priežiūros komisija (State Gaming Control Commission);

(m) Valstybinė maisto ir veterinarijos tarnyba (State Food and Veterinary Service);

(n) Vyriausioji administracinių ginčų komisija (Chief Administrative Disputes Commission);

(o) Draudimo priežiūros komisija (Insurance Supervisory Commission);

(p) Lietuvos valstybinis mokslo ir studijų fondas (Lithuanian State Science and Studies Foundation);

(q) Konstitucinis Teismas (Constitutional Court); and

(r) Lietuvos bankas (Bank of Lithuania);

4. Aplinkos ministerija (Ministry of Environment) and Įstaigos prie Aplinkos ministerijos (Institutions under the Ministry of Environment):

   (a) Generalinė miškų urėdija (Directorate General of State Forests);

   (b) Lietuvos geologijos tarnyba (Geological Survey of Lithuania);

   (c) Lietuvos hidrometeorologijos tarnyba (Lithuanian Hydrometereological Service);

   (d) Lietuvos standartizacijos departamentas (Lithuanian Standards Board);

   (e) Nacionalinis akreditacijos biuras (Lithuanian National Accreditation Bureau);

   (f) Valstybinė metrologijos tarnyba (State Metrology Service);

   (g) Valstybinė saugomų teritorijų tarnyba (State Service for Protected Areas); and

   (h) Valstybinė teritorijų planavimo ir statybos inspekcija (State Territory Planning and construction Inspectorate);

5. Finansų ministerija (Ministry of Finance) and Įstaigos prie Finansų ministerijos (Institutions under the Ministry of Finance):

   (a) Muitinės departamentas (Lithuania Customs);

   (b) Valstybės dokumentų technologinės apsaugos tarnyba (Service of Technological Security of State Documents);

   (c) Valstybinė mokesčių inspekcija (State Tax Inspectorate); and

   (d) Finansų ministerijos mokymo centras (Training Centre of the Ministry of Finance);

6. Krašto apsaugos ministerija (Ministry of National Defence) and Įstaigos prie Krašto apsaugos ministerijos (Institutions under the Ministry of National Defence):

   (a) Antrasis operatyvinių tarnybų departamentas (Second Investigation Department);

   (b) Centralizuota finansų ir turto tarnyba (Centralised Finance and Property Service);

   (c) Karo prievolės administravimo tarnyba (Military Enrolment Administration Service);

   (d) Krašto apsaugos archyvas (National Defence Archives Service);

   (e) Krizių valdymo centras (Crisis Management Centre);

   (f) Mobilizacijos departamentas (Mobilisation Department);

   (g) Ryšių ir informacinių sistemų tarnyba (Communication and Information Systems Service);

   (h) Infrastruktūros plėtros departamentas (Infrastructure Development Department);

   (i) Valstybinis pilietinio pasipriešinimo rengimo centras (Civil Resistance Centre);

   (j) Lietuvos kariuomenė (Lithuanian Armed Forces); and

   (k) Krašto apsaugos sistemos kariniai vienetai ir tarnybos (Military Units and Services of the National Defence System);

7. Kultūros ministerija (Ministry of Culture) and Įstaigos prie Kultūros ministerijos (Institutions under the Ministry of Culture):

   (a) Kultūros paveldo departamentas (Department for the Lithuanian Cultural Heritage); and

   (b) Valstybinė kalbos inspekcija (State Language Commission);

8. Socialinės apsaugos ir darbo ministerija (Ministry of Social Security and Labour) and Įstaigos prie Socialinės apsaugos ir darbo ministerijos (Institutions under the Ministry of Social Security and Labour):

   (a) Garantinio fondo administracija (Administration of Guarantee Fund);

   (b) Valstybės vaiko teisių apsaugos ir įvaikinimo tarnyba (State Child Rights Protection and Adoption Service);

   (c) Lietuvos darbo birža (Lithuanian Labour Exchange);

   (d) Lietuvos darbo rinkos mokymo tarnyba (Lithuanian Labour Market Training Authority);

   (e) Trišalės tarybos sekretoriatas (Tripartite Council Secretariat);

   (f) Socialinių paslaugų priežiūros departamentas (Social Services Monitoring Department);

   (g) Darbo inspekcija (Labour Inspectorate);

   (h) Valstybinio socialinio draudimo fondo valdyba (State Social Insurance Fund Board);

   (i) Neįgalumo ir darbingumo nustatymo tarnyba (Disability and Working Capacity Establishment Service);

   (j) Ginčų komisija (Disputes Commission);

   (k) Techninės pagalbos neįgaliesiems centras (State Centre of Compensatory Technique for the Disabled); and

   (l) Neįgaliųjų reikalų departamentas (Department of the Affairs of the Disabled);

9. Susisiekimo ministerija (Ministry of Transport and Communications) and Įstaigos prie Susisiekimo ministerijos (Institutions under the Ministry of Transport and Communications):

   (a) Lietuvos automobilių kelių direkcija (Lithuanian Road Administration);

   (b) Valstybinė geležinkelio inspekcija (State Railway Inspectorate);

   (c) Valstybinė kelių transporto inspekcija (State Road Transport Inspectorate); and

   (d) Pasienio kontrolės punktų direkcija (Border Control Points Directorate);

10. Sveikatos apsaugos ministerija (Ministry of Health) and Įstaigos prie Sveikatos apsaugos ministerijos (Institutions under the Ministry of Health):

   (a) Valstybinė akreditavimo sveikatos priežiūros veiklai tarnyba (State Health Care Accreditation Agency);

   (b) Valstybinė ligonių kasa (State Patient Fund);

   (c) Valstybinė medicininio audito inspekcija (State Medical Audit Inspectorate);

   (d) Valstybinė vaistų kontrolės tarnyba (State Medicines Control Agency);

   (e) Valstybinė teismo psichiatrijos ir narkologijos tarnyba (Lithuanian Forensic Psychiatry and Narcology Service);

   (f) Valstybinė visuomenės sveikatos priežiūros tarnyba (State Public Health Service);

   (g) Farmacijos departamentas (Department of Pharmacy);

   (h) Sveikatos apsaugos ministerijos Ekstremalių sveikatai situacijų centras (Health Emergency Centre of the Ministry of Health);

   (i) Lietuvos bioetikos komitetas (Lithuanian Bioethics Committee); and

   (j) Radiacinės saugos centras (Radiation Protection Centre);

11. Švietimo ir mokslo ministerija (Ministry of Education and Science) and Įstaigos prie Švietimo ir mokslo ministerijos (Institutions under the Ministry of Education and Science):

    (a) Nacionalinis egzaminų centras (National Examination Centre); and

    (b) Studijų kokybės vertinimo centras (Centre for Quality Assessment in Higher Education);

12. Teisingumo ministerija (Ministry of Justice) and Įstaigos prie Teisingumo ministerijos (Institutions under the Ministry of Justice):

    (a) Kalėjimų departamentas (Department of Imprisonment Establishments);

    (b) Nacionalinė vartotojų teisių apsaugos taryba (National Consumer Rights Protection Board); and

    (c) Europos teisės departamentas (European Law Department);

13. Ūkio ministerija (Ministry of Economy) and Įstaigos prie Ūkio ministerijos (Institutions under the Ministry of Economy):

    (a) Įmonių bankroto valdymo departamentas (Enterprise Bankruptcy Management Department);

    (b) Valstybinė energetikos inspekcija (State Energy Inspectorate);

    (c) Valstybinė ne maisto produktų inspekcija (State Non Food Products Inspectorate); and

    (d) Valstybinis turizmo departamentas (Lithuanian State Department of Tourism);

14. Užsienio reikalų ministerija (Ministry of Foreign Affairs):

    (a) Diplomatinės atstovybės ir konsulinės įstaigos užsienyje bei atstovybės prie tarptautinių organizacijų (Diplomatic Missions and Consular as well as Representations to International Organisations);

15. Vidaus reikalų ministerija (Ministry of the Interior) and Įstaigos prie Vidaus reikalų ministerijos (Institutions under the Ministry of the Interior):

    (a) Asmens dokumentų išrašymo centras (Personalisation of Identity Documents Centre);

    (b) Finansinių nusikaltimų tyrimo tarnyba (Financial Crime Investigation Service);

    (c) Gyventojų registro tarnyba (Residents' Register Service);

    (d) Policijos departamentas (Police Department);

    (e) Priešgaisrinės apsaugos ir gelbėjimo departamentas (Fire-Prevention and Rescue Department);

    (f) Turto valdymo ir ūkio departamentas (Property Management and Economics Department);

    (g) Vadovybės apsaugos departamentas (VIP Protection Department);

    (h) Valstybės sienos apsaugos tarnyba (State Border Guard Department);

    (i) Valstybės tarnybos departamentas (Civil Service Department);

    (j) Informatikos ir ryšių departamentas (IT and Communications Department);

    (k) Migracijos departamentas (Migration Department);

    (l) Sveikatos priežiūros tarnyba (Health Care Department); and

    (m) Bendrasis pagalbos centras (Emergency Response Centre);

16. Žemės ūkio ministerija (Ministry of Agriculture) and Įstaigos prie Žemės ūkio ministerijos (Institutions under the Ministry of Agriculture):

    (a) Nacionalinė mokėjimo agentūra (National Paying Agency);

    (b) Nacionalinė žemės tarnyba (National Land Service);

(c) Valstybinė augalų apsaugos tarnyba (State Plant Protection Service);

(d) Valstybinė gyvulių veislininkystės priežiūros tarnyba (State Animal Breeding Supervision Service);

(e) Valstybinė sėklų ir grūdų tarnyba (State Seed and Grain Service); and

(f) Žuvininkystės departamentas (Fisheries Department);

17. Teismai (Courts):

(a) Lietuvos Aukščiausiasis Teismas (The Supreme Court of Lithuania);

(b) Lietuvos apeliacinis teismas (The Court of Appeal of Lithuania);

(c) Lietuvos vyriausiasis administracinis teismas (The Supreme Administrative Court of Lithuania);

(d) Apygardų teismai (County courts);

(e) Apygardų administraciniai teismai (County administrative courts);

(f) Apylinkių teismai (District courts);

(g) Nacionalinė teismų administracija (National Courts Administration); and

(h) Generalinė prokuratūra (The Prosecutor's Office).

LUXEMBOURG

1. Ministère des Affaires Étrangères et de l'Immigration: Direction de la Défense (Armée);

2. Ministère de l'Agriculture, de la Viticulture et du Développement Rural: Administration des Services Techniques de l'Agriculture;

3. Ministère de l'Éducation nationale et de la Formation professionnelle: Lycée d'Enseignement Secondaire et d'Enseignement Secondaire Technique;

4. Ministère de l'Environnement: Administration de l'Environnement;

5. Ministère de la Famille et de l'Intégration: Maisons de retraite;

6. Ministère de la Fonction publique et de la Réforme administrative: Service Central des Imprimés et des Fournitures de l'État – Centre des Technologies de l'informatique de l'État;

7. Ministère de l'Intérieur et de l'Aménagement du territoire: Police Grand-Ducale Luxembourg– Inspection générale de Police;

8. Ministère de la Justice: Établissements Pénitentiaires;

9. Ministère de la Santé: Centre hospitalier neuropsychiatrique; and

10. Ministère des Travaux publics: Bâtiments Publics – Ponts et Chaussées.

HUNGARY

1. Nemzeti Erőforrás Minisztérium (Ministry of National Resources);

2. Vidékfejlesztési Minisztérium (Ministry of Rural Development);

3. Nemzeti Fejlesztési Minisztérium (Ministry of National Development);

4. Honvédelmi Minisztérium (Ministry of Defence);

5. Közigazgatási és Igazságügyi Minisztérium (Ministry of Public Administration and Justice);

6. Nemzetgazdasági Minisztérium (Ministry for National Economy);

7. Külügyminisztérium (Ministry of Foreign Affairs);

8. Miniszterelnöki Hivatal (Prime Minister's Office);

9. Belügyminisztérium (Ministry of Internal Affairs); and

10. Központi Szolgáltatási Főigazgatóság (Central Services Directorate).

MALTA

1. L-Uffiċċju tal-Prim Ministru (Office of the Prime Minister);

2. Il-Ministeru għall-Familja u s-Solidarjetà Soċjali (Ministry for the Family and Social Solidarity);

3. Il-Ministeru għall-Edukazzjoni, iż-Żgħażagħ u l-Impjiegi (Ministry for Education, Youth and Employment);

4. Il-Ministeru tal-Finanzi (Ministry of Finance);

5. Il-Ministeru għar-Riżorsi u l-Infrastruttura (Ministry for Resources and Infrastructure);

6. Il-Ministeru għat-Turiżmu u l-Kultura (Ministry for Tourism and Culture);

7. Il-Ministeru għall-Ġustizzja u l-Intern (Ministry for Justice and Home Affairs);

8. Il-Ministeru għall-Affarijiet Rurali u l-Ambjent (Ministry for Rural Affairs and the Environment);

9. Il-Ministeru għal Għawdex (Ministry for Gozo);

10. Il-Ministeru tas-Saħħa, l-Anzjani u l-Kura fil-Komunità (Ministry of Health, the Elderly and Community Care);

11. Il-Ministeru tal-Affarijiet Barranin (Ministry of Foreign Affairs);

12. Il-Ministeru għall-Investimenti, l-Industrija u t-Teknoloġija tal-Informazzjoni (Ministry for Investment, Industry and Information Technology);

13. Il-Ministeru għall-Kompetittività u l-Komunikazzjoni (Ministry for Competitiveness and Communications);

14. Il-Ministeru għall-Iżvilupp Urban u t-Toroq (Ministry for Urban Development and Roads);

15. L-Uffiċċju tal-President (Office of the President); and

16. L-Uffiċċju tal-Iskrivan tal-Kamra tad-Deputati (Office of the Clerk of the House of Representatives).

THE NETHERLANDS

1. Ministerie van Algemene Zaken (Ministry of General Affairs):

   (a) Bestuursdepartement (Central policy and staff departments);

   (b) Bureau van de Wetenschappelijke Raad voor het Regeringsbeleid (Advisory Council on Government Policy); and

   (c) Rijksvoorlichtingsdienst (The Netherlands Government Information Service);

2. Ministerie van Binnenlandse Zaken en Koninkrijksrelaties (Ministry of the Interior):

   (a) Bestuursdepartement (Central policy and staff departments);

   (b) Centrale Archiefselectiedienst - CAS (Central Records Selection Service);

   (c) Algemene Inlichtingen- en Veiligheidsdienst - AIVD (General Intelligence and Security Service);

(d) Agentschap Basisadministratie Persoonsgegevens en Reisdocumenten - BPR (Personnel Records and Travel Documents Agency); and

(e) Agentschap Korps Landelijke Politiediensten (National Police Services Agency);

3. Ministerie van Buitenlandse Zaken (Ministry of Foreign Affairs):

(a) Directoraat-generaal Regiobeleid en Consulaire Zaken - DGRC (Directorate-general for Regional Policy and Consular Affairs);

(b) Directoraat-generaal Politieke Zaken - DGPZ (Directorate-general for Political Affairs);

(c) Directoraat-generaal Internationale Samenwerking - DGIS (Directorate-general for International Cooperation);

(d) Directoraat-generaal Europese Samenwerking - DGES (Directorate-general for European Cooperation);

(e) Centrum tot Bevordering van de Import uit Ontwikkelingslanden - CBI (Centre for the Promotion of Imports from Developing Countries);

(f) Centrale diensten ressorterend onder S/PlvS (Support services falling under the Secretary-General and Deputy Secretary-General); and

(g) Buitenlandse Posten - ieder afzonderlijk (the various Foreign Missions);

4. Ministerie van Defensie (Ministry of Defence):

(a) Bestuursdepartement (Central policy and staff departments);

(b) Commando Diensten Centra - CDC (Support Command);

(c) Defensie Telematica Organisatie - DTO (Defence Telematics Organisation);

(d) Centrale directie van de Defensie Vastgoed Dienst (Defence Real Estate Service, Central Directorate);

(e) De afzonderlijke regionale directies van de Defensie Vastgoed Dienst (Defence Real Estate Service, Regional Directorates);

(f) Defensie Materieel Organisatie - DMO (Defence Material Organisation);

(g) Landelijk Bevoorradingsbedrijf van de Defensie Materieel Organisatie (National Supply Agency of the Defence Material Organisation);

(h) Logistiek Centrum van de Defensie Materieel Organisatie (Logistic Centre of the Defence Material Organisation);

(i) Marinebedrijf van de Defensie Materieel Organisatie (Maintenance Establishment of the Defence Material Organisation); and

(j) Defensie Pijpleiding Organisatie - DPO (Defence Pipeline Organisation);

5. Ministerie van Economische Zaken (Ministry of Economic Affairs):

(a) Bestuursdepartement (Central policy and staff departments);

(b) Centraal Planbureau - CPB (Netherlands Bureau for Economic Policy Analyses);

(c) Bureau voor de Industriële Eigendom - BIE (Industrial Property Office);

(d) SenterNovem (SenterNovem - Agency for sustainable innovation);

(e) Staatstoezicht op de Mijnen - SodM (State Supervision of Mines);

(f) Nederlandse Mededingingsautoriteit - NMa (Netherlands Competition Authority);

(g) Economische Voorlichtingsdienst - EVD (Netherlands Foreign Trade Agency);

(h) Agentschap Telecom (Radiocommunications Agency);

(i) Kenniscentrum Professioneel & Innovatief Aanbesteden, Netwerk voor Overheidsopdrachtgevers - PIANOo (Professional and innovative procurement, network for contracting authorities); and

(j) Octrooicentrum Nederland (Netherlands Patent Office);

6. Ministerie van Financiën (Ministry of Finance):

(a) Bestuursdepartement (Central policy and staff departments);

(b) Belastingdienst Automatiseringscentrum (Tax and Custom Computer and Software Centre);

(c) Belastingdienst (Tax and Customs Administration);

(d) De afzonderlijke Directies der Rijksbelastingen (The various Divisions of the Tax and Customs Administration throughout the Netherlands);

(e) Fiscale Inlichtingen- en Opsporingsdienst - incl. Economische Controle dienst - ECD (Fiscal Information and Investigation Service - the Economic Investigation Service included);

(f) Belastingdienst Opleidingen (Tax and Customs Training Centre); and

(g) Dienst der Domeinen (State Property Service);

7. Ministerie van Justitie (Ministry of Justice):

(a) Bestuursdepartement (Central policy and staff departments);

(b) Dienst Justitiële Inrichtingen (Correctional Institutions Agency);

(c) Raad voor de Kinderbescherming (Child Care and Protection Agency);

(d) Centraal Justitie Incasso Bureau (Central Fine Collection Agency);

(e) Openbaar Ministerie (Public Prosecution Service);

(f) Immigratie en Naturalisatiedienst (Immigration and Naturalisation Service); and

(g) Nederlands Forensisch Instituut (Netherlands Forensic Institute);

8. Ministerie van Landbouw, Natuur en Voedselkwaliteit (Ministry of Agriculture, Nature and Food Quality):

(a) Bestuursdepartement (Central policy and staff departments);

(b) Dienst Regelingen - DR (National Service for the Implementation of Regulations (Agency);

(c) Agentschap Plantenziektenkundige Dienst - PD (Plant Protection Service (Agency));

(d) Algemene Inspectiedienst - AID (General Inspection Service);

(e) Dienst Landelijk Gebied - DLG (Government Service for Sustainable Rural Development); and

(f) Voedsel en Waren Autoriteit - VWA (Food and Consumer Product Safety Authority);

9. Ministerie van Onderwijs, Cultuur en Wetenschappen (Ministry of Education, Culture and Science):

(a) Bestuursdepartement (Central policy and staff departments);

(b) Inspectie van het Onderwijs (Inspectorate of Education);

(c) Erfgoedinspectie (Inspectorate of Heritage);

(d) Centrale Financiën Instellingen (Central Funding of Institutions Agency);

(e) Nationaal Archief (National Archives);

(f) Adviesraad voor Wetenschaps- en Technologiebeleid (Advisory Council for Science and Technology Policy);

(g) Onderwijsraad (Education Council); and

(h) Raad voor Cultuur (Council for Culture);

10. Ministerie van Sociale Zaken en Werkgelegenheid (Ministry of Social Affairs and Employment):

(a) Bestuursdepartement (Central policy and staff departments);

(b) Inspectie Werk en Inkomen (the Work and Income Inspectorate); and

(c) Agentschap SZW (SZW Agency);

11. Ministerie van Verkeer en Waterstaat (Ministry of Transport, Public Works and Watermanagement):

(a) Bestuursdepartement (Central policy and staff departments);

(b) Directoraat-Generaal Transport en Luchtvaart (Directorate-General for Transport and Civil Aviation);

(c) Directoraat-generaal Personenvervoer (Directorate-General for Passenger Transport);

(d) Directoraat-generaal Water (Directorate-General for Water Affairs);

(e) Centrale diensten (Central Services);

(f) Shared services Organisatie Verkeer en Watersaat (Shared services Organisation Transport and Water management);

(g) Koninklijke Nederlandse Meteorologisch Instituut KNMI (Royal Netherlands Meteorological Institute);

(h) Rijkswaterstaat, Bestuur (Public Works and Water Management, Board);

(i) De afzonderlijke regionale Diensten van Rijkswaterstaat (Each individual regional service of the Directorate-general of Public Works and Water Management);

(j) De afzonderlijke specialistische diensten van Rijkswaterstaat (Each individual specialist service of the Directorate-general of Public Works and Water Management);

(k) Adviesdienst Geo-Informatie en ICT (Advisory Council for Geo-information and ICT);

(l) Adviesdienst Verkeer en Vervoer - AVV (Advisory Council for Traffic and Transport);

(m) Bouwdienst (Service for Construction);

(n) Rijksinstituut voor Kust en Zee - RIKZ (National Institute for Coastal and Marine Management);

(o) Rijksinstituut voor Integraal Zoetwaterbeheer en Afvalwaterbehandeling - RIZA (National Institute for Sweet Water Management and Water Treatment);

(p) Toezichthouder Beheer Eenheid Lucht (Management Unit 'Air');

(q) Toezichthouder Beheer Eenheid Water (Management Unit 'Water'); and

(r) Toezichthouder Beheer Eenheid Land (Management Unit 'Land');

12. Ministerie van Volkshuisvesting, Ruimtelijke Ordening en Milieubeheer (Ministry for Housing, Spatial Planning and the Environment):

(a) Bestuursdepartement (Central policy and staff departments);

(b) Directoraat-generaal Wonen, Wijken en Integratie (Directorate-General for Housing, Communities and Integration);

(c) Directoraat-generaal Ruimte (Directorate-General for Spatial Policy);

(d) Directoraat-general Milieubeheer (Directorate-General for Environmental Protection);

(e) Rijksgebouwendienst (Government Buildings Agency); and

(f) VROM Inspectie (Inspectorate);

13. Ministerie van Volksgezondheid, Welzijn en Sport (Ministry of Health, Welfare and Sports):

(a) Bestuursdepartement (Central policy and staff departments);

(b) Inspectie Gezondheidsbescherming, Waren en Veterinaire Zaken (Inspectorate for Health Protection and Veterinary Public Health);

(c) Inspectie Gezondheidszorg (Health Care Inspectorate);

(d) Inspectie Jeugdhulpverlening en Jeugdbescherming (Youth Services and Youth Protection Inspectorate);

(e) Rijksinstituut voor de Volksgezondheid en Milieu - RIVM (National Institute of Public Health and Environment);

(f) Sociaal en Cultureel Planbureau (Social and Cultural Planning Office); and

(g) Agentschap t.b.v. het College ter Beoordeling van Geneesmiddelen (Medicines Evaluation Board Agency);

14. Tweede Kamer der Staten-Generaal (Second Chamber of the States General);

15. Eerste Kamer der Staten-Generaal (First Chamber of the States General);

16. Raad van State (Council of State);

17. Algemene Rekenkamer (Netherlands Court of Audit);

18. Nationale Ombudsman (National Ombudsman);

19. Kanselarij der Nederlandse Orden (Chancellery of the Netherlands Order);

20. Kabinet der Koningin (Queen's Cabinet); and

21. Raad voor de Rechtspraak en de Rechtbanken (Judicial Management and Advisory Board and Courts of Law).

AUSTRIA

1. Present coverage of entities:

(a) Bundeskanzleramt (Federal Chancellery);

(b) Bundesministerium für europäische und internationale Angelegenheiten (Federal Ministry for european and international Affairs);

(c) Bundesministerium für Finanzen (Federal Ministry of Finance);

(d) Bundesministerium für Gesundheit (Federal Ministry of Health);

(e) Bundesministerium für Inneres (Federal Ministry of Interior);

(f) Bundesministerium für Justiz (Federal Ministry of Justice);

(g) Bundesministerium für Landesverteidigung und Sport (Federal Ministry of Defence and Sport);

(h) Bundesministerium für Land- und Forstwirtschaft, Umwelt und Wasserwirtschaft (Federal Ministry for Agriculture and Forestry, the Environment and Water Management);

(i) Bundesministerium für Arbeit, Soziales und Konsumentenschutz (Federal Ministry for Employment, Social Affairs and Consumer Protection);

(j) Bundesministerium für Unterricht, Kunst und Kultur (Federal Ministry for Education, Art and Culture);

(k) Bundesministerium für Verkehr, Innovation und Technologie (Federal Ministry for Transport, Innovation and Technology);

(l) Bundesministerium für Wirtschaft, Familie und Jugend (Federal Ministry for Economic Affairs, Family and Youth);

(m) Bundesministerium für Wissenschaft und Forschung (Federal Ministry for Science and Research);

(n) Bundesamt für Eich- und Vermessungswesen (Federal Office for Calibration and Measurement);

(o) Österreichisches Forschungs- und Prüfzentrum Arsenal Gesellschaft m.b.H (Austrian Research and Test Centre Arsenal Ltd);

(p) Bundesanstalt für Verkehr (Federal Institute for Traffic);

(q) Bundesbeschaffung GmbH (Federal Procurement Ltd); and

(r) Bundesrechenzentrum GmbH (Federal Data Processing Centre Ltd); and

2. All other central public authorities including their regional and local sub-divisions provided that they do not have an industrial or commercial character.

POLAND

1. Kancelaria Prezydenta RP (Chancellery of the President);

2. Kancelaria Sejmu RP (Chancellery of the Sejm);

3. Kancelaria Senatu RP (Chancellery of the Senate);

4. Kancelaria Prezesa Rady Ministrów (Chancellery of the Prime Minister);

5. Sąd Najwyższy (Supreme Court);

6. Naczelny Sąd Administracyjny (Supreme Administrative Court);

7. Trybunat Konstytucyjny (Constitutional Court);

8. Najwyższa Izba Kontroli (Supreme Chamber of Control);

9. Biuro Rzecznika Praw Obywatelskich (Office of the Human Rights Defender);

10. Biuro Rzecznika Praw Dziecka (Office of the Children's Rights Ombudsman);

11. Ministerstwo Pracy i Polityki Społecznej (Ministry of Labour and Social Policy);

12. Ministerstwo Finansów (Ministry of Finance);

13. Ministerstwo Gospodarki (Ministry of Economy);

14. Ministerstwo Rozwoju Regionalnego (Ministry of Regional Development);

15. Ministerstwo Kultury i Dziedzictwa Narodowego (Ministry of Culture and National Heritage);

16. Ministerstwo Edukacji Narodowej (Ministry of National Education);

17. Ministerstwo Obrony Narodowej (Ministry of National Defence);
18. Ministerstwo Rolnictwa i Rozwoju Wsi (Ministry of Agriculture and Rural Development);
19. Ministerstwo Skarbu Państwa (Ministry of the State Treasury);
20. Ministerstwo Sprawiedliwości (Ministry of Justice);
21. Ministerstwo Transportu, Budownictwa i Gospodarki Morskiej (Ministry of Transport, Construction and Maritime Economy);
22. Ministerstwo Nauki i Szkolnictwa Wyższego (Ministry of Science and Higher Education);
23. Ministerstwo Środowiska (Ministry of Environment);
24. Ministerstwo Spraw Wewnętrznych (Ministry of Internal Affairs);
25. Ministrestwo Administracji i Cyfryzacji (Ministry of Administration and Digitisation);
26. Ministerstwo Spraw Zagranicznych (Ministry of Foreign Affairs);
27. Ministerstwo Zdrowia (Ministry of Health);
28. Ministerstwo Sportu i Turystyki (Ministry of Sport and Tourism);
29. Urząd Patentowy Rzeczypospolitej Polskiej (Patent Office of the Republic of Poland);
30. Urząd Regulacji Energetyki (The Energy Regulatory Authority of Poland);
31. Urząd do Spraw Kombatantów i Osób Represjonowanych (Office for Military Veterans and Victims of Repression);
32. Urząd Transportu Kolejowego (Office for Railroad Transport);
33. Urząd do Spraw Cudzoziemców (Office for Foreigners);
34. Urząd Zamówień Publicznych (Public Procurement Office);
35. Urząd Ochrony Konkurencji i Konsumentów (Office for Competition and Consumer Protection);
36. Urząd Lotnictwa Cywilnego (Civil Aviation Office);
37. Urząd Komunikacji Elektronicznej (Office of Electronic Communication);
38. Wyższy Urząd Górniczy (State Mining Authority);
39. Główny Urząd Miar (Main Office of Measures);
40. Główny Urząd Geodezji i Kartografii (The Main Office of Geodesy and Cartography);
41. Główny Urząd Nadzoru Budowlanego (The General Office of Building Control);
42. Główny Urząd Statystyczny (Main Statistical Office);
43. Krajowa Rada Radiofonii i Telewizji (National Broadcasting Council);
44. Generalny Inspektor Ochrony Danych Osobowych (Inspector-General for the Protection of Personal Data);
45. Państwowa Komisja Wyborcza (State Election Commission);
46. Państwowa Inspekcja Pracy (National Labour Inspectorate);
47. Rządowe Centrum Legislacji (Government Legislation Centre);
48. Narodowy Fundusz Zdrowia (National Health Fund);

49. Polska Akademia Nauk (Polish Academy of Science);

50. Polskie Centrum Akredytacji (Polish Accreditation Centre);

51. Polskie Centrum Badań i Certyfikacji (Polish Centre for Testing and Certification);

52. Polski Komitet Normalizacyjny (Polish Committee for Standardisation);

53. Zakład Ubezpieczeń Społecznych (Social Insurance Institution);

54. Komisja Nadzoru Finansowego (Polish Financial Supervision Authority);

55. Naczelna Dyrekcja Archiwów Państwowych (Head Office of State Archives);

56. Kasa Rolniczego Ubezpieczenia Społecznego (Agricultural Social Insurance Fund);

57. Generalna Dyrekcja Dróg Krajowych i Autostrad (The General-Directorate of National Roads and Motorways);

58. Główny Inspektorat Ochrony Roślin i Nasiennictwa (The Main Inspectorate for the Inspection of Plant and Seeds Protection);

59. Komenda Główna Państwowej Straży Pożarnej (The National Headquarters of the State Fire-Service);

60. Komenda Główna Policji (Polish National Police);

61. Komenda Główna Straży Granicznej (The Chief Border Guards Command);

62. Główny Inspektorat Jakości Handlowej Artykułów Rolno-Spożywczych (The Main Inspectorate of Commercial Quality of Agri-Food Products);

63. Główny Inspektorat Ochrony Środowiska (The Main Inspectorate for Environment Protection);

64. Główny Inspektorat Transportu Drogowego (Main Inspectorate of Road Transport);

65. Główny Inspektorat Farmaceutyczny (Main Pharmaceutical Inspectorate);

66. Główny Inspektorat Sanitarny (Main Sanitary Inspectorate);

67. Główny Inspektorat Weterynarii (The Main Veterinary Inspectorate);

68. Agencja Bezpieczeństwa Wewnętrznego (Internal Security Agency);

69. Agencja Wywiadu (Foreign Intelligence Agency);

70. Agencja Mienia Wojskowego (Agency for Military Property);

71. Agencja Restrukturyzacji i Modernizacji Rolnictwa (Agency for Restructuring and Modernisation of Agriculture);

72. Agencja Rynku Rolnego (Agriculture Market Agency);

73. Agencja Nieruchomości Rolnych (Agricultural Property Agency);

74. Państwowa Agencja Atomistyki (National Atomic Energy Agency);

75. Narodowy Bank Polski (National Bank of Poland);

76. Narodowy Fundusz Ochrony Środowiska i Gospodarki Wodnej (The National Fund for Environmental Protection and Water Management);

77. Państwowy Fundusz Rehabilitacji Osób Niepełnosprawnych (National Disabled Persons Rehabilitation Fund); and

78. Instytut Pamięci Narodowej - Komisja Ścigania Zbrodni Przeciwko Narodowi Polskiemu (National Remembrance Institute - Commission for Prosecution of Crimes Against the Polish Nation).

PORTUGAL

1. Presidência do Conselho de Ministros (Presidency of the Council of Ministers);
2. Ministério das Finanças (Ministry of Finance);
3. Ministério da Defesa Nacional (Ministry of Defence);
4. Ministério dos Negócios Estrangeiros e das Comunidades Portuguesas (Ministry of Foreign Affairs and Portuguese Communities);
5. Ministério da Administração Interna (Ministry of Internal Affairs);
6. Ministério da Justiça (Ministry of Justice);
7. Ministério da Economia (Ministry of Economy);
8. Ministério da Agricultura, Desenvolvimento Rural e Pescas (Ministry of Agriculture, Rural Development and Fishing);
9. Ministério da Educação (Ministry of Education);
10. Ministério da Ciência e do Ensino Superior (Ministry of Science and University Education);
11. Ministério da Cultura (Ministry of Culture);
12. Ministério da Saúde (Ministry of Health);
13. Ministério do Trabalho e da Solidariedade Social (Ministry of Labour and Social Solidarity);
14. Ministério das Obras Públicas, Transportes e Habitação (Ministry of Public Works, Transports and Housing);
15. Ministério das Cidades, Ordenamento do Território e Ambiente (Ministry of Cities, Land Management and Environment);
16. Ministério para a Qualificação e o Emprego (Ministry for Qualification and Employment);
17. Presidença da Republica (Presidency of the Republic);
18. Tribunal Constitucional (Constitutional Court);
19. Tribunal de Contas (Court of Auditors); and
20. Provedoria de Justiça (Ombudsman).

ROMANIA

1. Administrația Prezidențială (Presidential Administration);
2. Senatul României (Romanian Senate);
3. Camera Deputaților (Chamber of Deputies);
4. Înalta Curte de Casație și Justiție (Supreme Court);
5. Curtea Constituțională (Constitutional Court);
6. Consiliul Legislativ (Legislative Council);
7. Curtea de Conturi (Court of Accounts);
8. Consiliul Superior al Magistraturii (Superior Council of Magistracy);
9. Parchetul de pe lângă Înalta Curte de Casație și Justiție (Prosecutor's Office Attached to the Supreme Court);

10. Secretariatul General al Guvernului (General Secretariat of the Government);

11. Cancelaria primului ministru (Chancellery of the Prime Minister);

12. Ministerul Afacerilor Externe (Ministry of Foreign Affairs);

13. Ministerul Economiei și Finanțelor (Ministry of Economy and Finance);

14. Ministerul Justiției (Ministry of Justice);

15. Ministerul Apărării (Ministry of Defence);

16. Ministerul Internelor și Reformei Administrative (Ministry of Interior and Administration Reform);

17. Ministerul Muncii, Familiei și Egalității de Șanse (Ministry of Labor and Equal Opportunities);

18. Ministerul pentru Întreprinderi Mici și Mijlocii, Comerț, Turism și Profesii Liberale (Ministry for Small and Medium-Sized Enterprises, Trade, Tourism and Liberal Professions);

19. Ministerul Agriculturii și Dezvoltării Rurale (Ministry of Agricultural and Rural Development);

20. Ministerul Transporturilor (Ministry of Transport);

21. Ministerul Dezvoltării, Lucrărilor Publice și Locuinței (Ministry of Development, Public Works and Housing);

22. Ministerul Educației, Cercetării și Tineretului (Ministry of Education, Research and Youth);

23. Ministerul Sănătății Publice (Ministry of Public Health);

24. Ministerul Culturii și Cultelor (Ministry of Culture and Religious Affairs);

25. Ministerul Comunicațiilor și Tehnologiei Informației (Ministry of Communications and Information Technology);

26. Ministerul Mediului și Dezvoltării Durabile (Ministry of Environment and Sustainable Development);

27. Serviciul Român de Informații (Romanian Intelligence Service);

28. Serviciul Român de Informații Externe (Romanian Foreign Intelligence Service);

29. Serviciul de Protecție și Pază (Protection and Guard Service);

30. Serviciul de Telecomunicații Speciale (Special Telecommunication Service);

31. Consiliul Național al Audiovizualului (The National Audiovisual Council);

32. Direcția Națională Anticorupție (National Anti-corruption Department);

33. Inspectoratul General de Poliție (General Inspectorate of Police);

34. Autoritatea Națională pentru Reglementarea și Monitorizarea Achizițiilor Publice (National Authority for Regulation and Monitoring Public Procurement);

35. Autoritatea Națională de Reglementare pentru Serviciile Comunitare de Utilități Publice - ANRSC (National Authority for Regulating Community Services Public Utilities);

36. Autoritatea Națională Sanitară Veterinară și pentru Siguranța Alimentelor (Sanitary Veterinary and Food Safety National Authority);

37. Autoritatea Națională pentru Protecția Consumatorilor (National Authority for Consumer Protection);

38. Autoritatea Navală Română (Romanian Naval Authority);

39. Autoritatea Feroviară Română (Romanian Railway Authority);

40. Autoritatea Rutieră Română (Romanian Road Authority);

41. Autoritatea Națională pentru Protecția Drepturilor Copilului și Adopție (National Authority for the Protection of Child Rights and Adoption);

42. Autoritatea Națională pentru Persoanele cu Handicap (National Authority for Disabled Persons);

43. Autoritatea Națională pentru Tineret (National Authority for Youth);

44. Autoritatea Națională pentru Cercetare Științifică (National Authority for Scientific Research);

45. Autoritatea Națională pentru Comunicații (National Authority for Communications);

46. Autoritatea Națională pentru Serviciile Societății Informaționale (National Authority for Informational Society Services);

47. Autoritatea Electorală Permanentă (Permanent Electoral Authority);

48. Agenția pentru Strategii Guvernamentale (Agency for Governmental Strategies);

49. Agenția Națională a Medicamentului (National Medicines Agency);

50. Agenția Națională pentru Sport (National Agency for Sports);

51. Agenția Națională pentru Ocuparea Forței de Muncă (National Agency for Employment);

52. Agenția Națională de Reglementare în Domeniul Energiei (National Authority for Electrical Energy Regulation);

53. Agenția Română pentru Conservarea Energiei (Romanian Agency for Power Conservation);

54. Agenția Națională pentru Resurse Minerale (National Agency for Mineral Resources);

55. Agenția Română pentru Investiții Străine (Romanian Agency for Foreign Investment);

56. Agenția Națională a Funcționarilor Publici (National Agency of Public Civil Servants); and

57. Agenția Națională de Administrare Fiscală (National Agency of Fiscal Administration).

SLOVENIA

1. Predsednik Republike Slovenije (President of the Republic of Slovenia);

2. Državni zbor (The National Assembly);

3. Državni svet (The National Council);

4. Varuh človekovih pravic (The Ombudsman);

5. Ustavno sodišče (The Constitutional Court);

6. Računsko sodišče (The Court of Audits);

7. Državna revizijska komisja (The National Review Commission);

8. Slovenska akademija znanosti in umetnosti (The Slovenian Academy of Science and Art);

9. Vladne službe (The Government Services);

10. Ministrstvo za finance (Ministry of Finance);

11. Ministrstvo za notranje zadeve (Ministry of Internal Affairs);

12. Ministrstvo za zunanje zadeve (Ministry of Foreign Affairs);

13. Ministrstvo za obrambo (Ministry of Defence);

14. Ministrstvo za pravosodje (Ministry of Justice);

15. Ministrstvo za gospodarstvo (Ministry of the Economy);

16. Ministrstvo za kmetijstvo, gozdarstvo in prehrano (Ministry of Agriculture, Forestry and Food);

17. Ministrstvo za promet (Ministry of Transport);

18. Ministrstvo za okolje, prostor in energijo (Ministry of Environment, Spatial Planning and Energy);

19. Ministrstvo za delo, družino in socialne zadeve (Ministry of Labour, Family and Social Affairs);

20. Ministrstvo za zdravje (Ministry of Health);

21. Ministrstvo za visoko šolstvo, znanost in tehnogijo (Ministry of Higher Education, Science and Technology);

22. Ministrstvo za kulturo (Ministry of Culture);

23. Ministerstvo za javno upravo (Ministry of Public Administration);

24. Vrhovno sodišče Republike Slovenije (The Supreme Court of the Republic of Slovenia);

25. Višja sodišča (Higher Courts);

26. Okrožna sodišča (District Courts);

27. Okrajna sodišča (County Courts);

28. Vrhovno tožilstvo Republike Slovenije (The Supreme Prosecutor of the Republic of Slovenia);

29. Okrožna državna tožilstva (Districts' State Prosecutors);

30. Družbeni pravobranilec Republike Slovenije (Social Attorney of the Republic of Slovenia);

31. Državno pravobranilstvo Republike Slovenije (National Attorney of the Republic of Slovenia);

32. Upravno sodišče Republike Slovenije (Administrative Court of the Republic of Slovenia);

33. Senat za prekrške Republike Slovenije (Senat of Minor Offences of the Republic of Slovenia);

34. Višje delovno in socialno sodišče v Ljubljani (Higher Labour and Social Court);

35. Delovna in sodišča (Labour Courts); and

36. Upravne note (Local Administrative Units).

SLOVAKIA

Ministries and other central government authorities referred to as in Act No. 575/2001 Coll. on the structure of activities of the government and central state administration authorities:

1. Ministerstvo hospodárstva Slovenskej republiky (Ministry of Economy of the Slovak Republic);

2. Ministerstvo financií Slovenskej republiky (Ministry of Finance of the Slovak Republic);

3. Ministerstvo dopravy, výstavby a regionálneho rozvoja Slovenskej republiky (Ministry of Transport, Construction and Regional Development of the Slovak Republic);

4. Ministerstvo pôdohospodárstva a rozvoja vidieka Slovenskej republiky (Ministry of Agriculture and Rural Development of the Slovak Republic);

5. Ministerstvo vnútra Slovenskej republiky (Ministry of Interior of the Slovak Republic);

6. Ministerstvo obrany Slovenskej republiky (Ministry of Defence of the Slovak Republic);

7. Ministerstvo spravodlivosti Slovenskej republiky (Ministry of Justice of the Slovak Republic);

8. Ministerstvo zahraničných vecí Slovenskej republiky (Ministry of Foreign Affairs of the Slovak Republic);

9. Ministerstvo práce, sociálnych vecí a rodiny Slovenskej republiky (Ministry of Labour, Social Affairs and Family of the Slovak Republic);

10. Ministerstvo životného prostredia Slovenskej republiky (Ministry of Environment of the Slovak Republic);

11. Ministerstvo školstva, vedy, výskumu a športu Slovenskej republiky (Ministry of Education, Science, Research and Sport of the Slovak Republic);

12. Ministerstvo kultúry Slovenskej republiky (Ministry of Culture of the Slovak Republic);

13. Ministerstvo zdravotníctva Slovenskej republiky (Ministry of Health Service of the Slovak Republic);

14. Úrad vlády Slovenskej republiky (The Government Office of the Slovak Republic);

15. Protimonopolný úrad Slovenskej republiky (Antimonopoly Office of the Slovak Republic);

16. Štatistický úrad Slovenskej republiky (Statistical Office of the Slovak Republic);

17. Úrad geodézie, kartografie a katastra Slovenskej republiky (The Office of Land Surveyor, Cartography and Cadastre of the Slovak Republic);

18. Úrad pre normalizáciu, metrológiu a skúšobníctvo Slovenskej republiky (Slovak Office of Standards, Metrology and Testing);

19. Úrad pre verejné obstarávanie (The Office for Public Procurement);

20. Úrad priemyselného vlastníctva Slovenskej republiky (Industrial Property Office of the Slovak Republic);

21. Národný bezpečnostný úrad (National Security Authority);

22. Kancelária Prezidenta Slovenskej republiky (The Office of the President of the Slovak Republic);

23. Národná rada Slovenskej republiky (National Council of the Slovak Republic);

24. Ústavný súd Slovenskej republiky (Constitutional Court of the Slovak Republic);

25. Najvyšší súd Slovenskej republiky (Supreme Court of the Slovak Republic);

26. Generálna prokuratúra Slovenskej republiky (Public Prosecution of the Slovak Republic);

27. Najvyšší kontrolný úrad Slovenskej republiky (Supreme Audit Office of the Slovak Republic);

28. Telekomunikačný úrad Slovenskej republiky (Telecommunications Office of the Slovak Republic);

29. Poštový úrad (Postal Regulatory Office);

30. Úrad na ochranu osobných údajov (Office for Personal Data Protection);

31. Kancelária verejného ochrancu práv (Ombudsman's Office); and

32. Úrad pre finančný trh (Office for the Finance Market).

FINLAND

1. Oikeuskanslerinvirasto – Justitiekanslersämbetet (Office of the Chancellor of Justice);

2. Liikenne- ja Viestintäministeriö – Kommunikationsministeriet (Ministry of Transport and Communications):

   (a) Viestintävirasto – Kommunikationsverket (Finnish Communications Regulatory Authority);

3. Maa- ja Metsätalousministeriö – Jord- Och Skogsbruksministeriet (Ministry of Agriculture and Forestry):

   (a) Elintarviketurvallisuusvirasto – Livsmedelssäkerhetsverket (Finnish Food Safety Authority); and

   (b) Maanmittauslaitos – Lantmäteriverket (National Land Survey of Finland);

4. Oikeusministeriö – Justitieministeriet (Ministry of Justice):

   (a) Tietosuojavaltuutetun toimisto – Dataombudsmannens byrå (Office of the Data Protection Ombudsman);

   (b) Tuomioistuimet – Domstolar (Courts of Law);

   (c) Korkein oikeus – Högsta domstolen (Supreme Court);

   (d) Korkein hallinto-oikeus – Högsta förvaltningsdomstolen (Supreme Administrative Court);

   (e) Hovioikeudet – hovrätter (Courts of Appeal);

   (f) Käräjäoikeudet – tingsrätter (District Courts);

   (g) Hallinto-oikeudet – förvaltningsdomstolar (Administrative Courts);

   (h) Markkinaoikeus – Marknadsdomstolen (Market Court);

   (i) Työtuomioistuin – Arbetsdomstolen (Labour Court);

   (j) Vakuutusoikeus – Försäkringsdomstolen (Insurance Court);

   (k) Kuluttajariitalautakunta – Konsumenttvistenämnden (Consumer Complaint Board); and

   (l) Vankeinhoitolaitos – Fångvårdsväsendet (Prison Service).

5. Opetusministeriö – Undervisningsministeriet (Ministry of Education):

   (a) Opetushallitus – Utbildningsstyrelsen (National Board of Education); and

   (b) Valtion elokuvatarkastamo – Statens filmgranskningsbyrå (Finnish Board of Film Classification);

6. Puolustusministeriö – Försvarsministeriet (Ministry of Defence):

   (a) Puolustusvoimat – Försvarsmakten (Finnish Defence Forces);

7. Sisäasiainministeriö – Inrikesministeriet (Ministry of the Interior):

   (a) Keskusrikospoliisi – Centralkriminalpolisen (Central Criminal Police);

   (b) Liikkuva poliisi – Rörliga polisen (National Traffic Police);

   (c) Rajavartiolaitos – Gränsbevakningsväsendet (Frontier Guard); and

   (d) Valtion turvapaikanhakijoiden vastaanottokeskukset – Statliga förläggningar för asylsökande (Reception Centres for Asylum Seekers);

8. Sosiaali- Ja Terveysministeriö – Social- Och Hälsovårdsministeriet (Ministry of Social Affairs and Health):

   (a) Työttömyysturvalautakunta – Besvärsnämnden för utkomstskyddsärenden (Unemployment Appeal Board);

   (b) Sosiaaliturvan muutoksenhakulautakunta – Besvärsnämnden för socialtrygghet (Appeal Tribunal);

   (c) Lääkelaitos – Läkemedelsverket (National Agency for Medicines);

   (d) Terveydenhuollon oikeusturvakeskus – Rättsskyddscentralen för hälsovården (National Authority for Medicolegal Affairs); and

   (e) Säteilyturvakeskus – Strålsäkerhetscentralen (Finnish Centre for Radiation and Nuclear Safety);

9. Työ- Ja Elinkeinoministeriö – Arbets- Och Näringsministeriet (Ministry of Employment and the Economy):

   (a) Kuluttajavirasto – Konsumentverket (Finnish Consumer Agency);

   (b) Kilpailuvirasto – Konkurrensverket (Finnish Competition Authority);

(c) Patentti- ja rekisterihallitus – Patent- och registerstyrelsen (National Board of Patents and Registration);

(d) Valtakunnansovittelijain toimisto – Riksförlikningsmännens byrå (National Conciliators' Office); and

(e) Työneuvosto – Arbetsrådet (Labour Council);

10. Ulkoasiainministeriö – utrikesministeriet (Ministry for Foreign Affairs);

11. Valtioneuvoston kanslia – statsrådets kansli (Prime Minister's Office);

12. Valtiovarainministeriö – finansministeriet (Ministry of Finance):

(a) Valtiokonttori – Statskontoret (State Treasury);

(b) Verohallinto – Skatteförvaltningen (Tax Administration);

(c) Tullilaitos – Tullverket (Customs); and

(d) Väestörekisterikeskus – Befolkningsregistercentralen (Population Register Centre);

13. Ympäristöministeriö – Miljöministeriet (Ministry of Environment):

(a) Suomen ympäristökeskus - Finlands miljöcentral (Finnish Environment Institute); and

14. Valtiontalouden Tarkastusvirasto – Statens Revisionsverk (National Audit Office).

SWEDEN

1. Akademien för de fria konsterna (Royal Academy of Fine Arts);

2. Allmänna reklamationsnämnden (National Board for Consumer Complaints);

3. Arbetsdomstolen (Labour Court);

4. Arbetsförmedlingen (Swedish Employment Services);

5. Arbetsgivarverk, statens (National Agency for Government Employers);

6. Arbetslivsinstitutet (National Institute for Working Life);

7. Arbetsmiljöverket (Swedish Work Environment Authority);

8. Arkitekturmuseet (Museum of Architecture);

9. Ljud och bildarkiv, statens (National Archive of Recorded Sound and Moving Images);

10. Barnombudsmannen (The Office of the Childrens' Ombudsman);

11. Beredning för utvärdering av medicinsk metodik, statens (Swedish Council on Technology Assessment in Health Care);

12. Kungliga Biblioteket (Royal Library);

13. Biografbyrå, statens (National Board of Film Censors);

14. Biografiskt lexikon, svenskt (Dictionary of Swedish Biography);

15. Bokföringsnämnden (Swedish Accounting Standards Board);

16. Bolagsverket (Swedish Companies Registration Office);

17. Bostadskreditnämnd, statens (BKN) (National Housing Credit Guarantee Board);

18. Boverket (National Housing Board);

19. Brottsförebyggande rådet (National Council for Crime Prevention);

20. Brottsoffermyndigheten (Criminal Victim Compensation and Support Authority);
21. Centrala studiestödsnämnden (National Board of Student Aid);
22. Datainspektionen (Data Inspection Board);
23. Departementen (Ministries (Government Departments));
24. Domstolsverket (National Courts Administration);
25. Elsäkerhetsverket (National Electrical Safety Board);
26. Exportkreditnämnden (Export Credits Guarantee Board);
27. Finansinspektionen (Financial Supervisory Authority);
28. Fiskeriverket (National Board of Fisheries);
29. Folkhälsoinstitut, statens (National Institute of Public Health);
30. Forskningsrådet för miljö, areella näringar och samhällsbyggande, Formas (Swedish Research Council for Environment);
31. Fortifikationsverket (National Fortifications Administration);
32. Medlingsinstitutet (National Mediation Office);
33. Försvarets materielverk (Defence Material Administration);
34. Försvarets radioanstalt (National Defence Radio Institute);
35. Försvarshistoriska museer, statens (Swedish Museums of Military History);
36. Försvarshögskolan (National Defence College);
37. Försvarsmakten (The Swedish Armed Forces);
38. Försäkringskassan (Social Insurance Office);
39. Geologiska undersökning, Sveriges (Geological Survey of Sweden);
40. Geotekniska institut, statens (Geotechnical Institute);
41. Glesbygdsverket (The National Rural Development Agency);
42. Grafiska institutet och institutet för högre kommunikations- och reklamutbildning (Graphic Institute and the Graduate School of Communications);
43. Granskningsnämnden för Radio och TV (The Swedish Broadcasting Commission);
44. Handelsflottans kultur- och fritidsråd (Swedish Government Seamen's Service);
45. Handikappombudsmannen (Ombudsman for the Disabled);
46. Haverikommission, statens (Board of Accident Investigation);
47. Hovrätterna (Courts of Appeal) (6);
48. Hyres- och arrendenämnder (Regional Rent and Tenancies Tribunals) (12);
49. Hälso- och sjukvårdens ansvarsnämnd (Committee on Medical Responsibility);
50. Högskoleverket (National Agency for Higher Education);
51. Högsta domstolen (Supreme Court);
52. Institutet för psykosocial miljömedicin, statens (National Institute for Psycho-Social Factors and Health);

53. Institutet för tillväxtpolitiska studier (National Institute for Regional Studies);
54. Institutet för rymdfysik (Swedish Institute of Space Physics);
55. Migrationsverket (Swedish Migration Board);
56. Jordbruksverk, statens (Swedish Board of Agriculture);
57. Justitiekanslern (Office of the Chancellor of Justice);
58. Jämställdhetsombudsmannen (Office of the Equal Opportunities Ombudsman);
59. Kammarkollegiet (National Judicial Board of Public Lands and Funds);
60. Kammarrätterna (Administrative Courts of Appeal) (4);
61. Kemikalieinspektionen (National Chemicals Inspectorate);
62. Kommerskollegium (National Board of Trade);
63. Verket för innovationssystem - VINNOVA (Swedish Agency for Innovation Systems);
64. Konjunkturinstitutet (National Institute of Economic Research);
65. Konkurrensverket (Swedish Competition Authority);
66. Konstfack (College of Arts, Crafts and Design);
67. Konsthögskolan (College of Fine Arts);
68. Nationalmuseum (National Museum of Fine Arts);
69. Konstnärsnämnden (Arts Grants Committee);
70. Konstråd, statens (National Art Council);
71. Konsumentverket (National Board for Consumer Policies);
72. Kriminaltekniska laboratorium, statens (National Laboratory of Forensic Science);
73. Kriminalvården (Prison and Probation Service);
74. Kriminalvårdsnämnden (National Parole Board);
75. Kronofogdemyndigheten (Swedish Enforcement Authority);
76. Kulturråd, statens (National Council for Cultural Affairs);
77. Kustbevakningen (Swedish Coast Guard);
78. Lantmäteriverket (National Land Survey);
79. Livrustkammaren/Skoklosters slott/ Hallwylska museet (Royal Armoury);
80. Livsmedelsverk, statens (National Food Administration);
81. Lotteriinspektionen (The National Gaming Board);
82. Läkemedelsverket (Medical Products Agency);
83. Länsrätterna (County Administrative Courts) (24);
84. Länsstyrelserna (County Administrative Boards) (24);
85. Pensionsverk, statens (National Government Employee and Pensions Board);
86. Marknadsdomstolen (Market Court);

87. Meteorologiska och hydrologiska institut, Sveriges (Swedish Meteorological and Hydrological Institute);

88. Moderna museet (Modern Museum);

89. Musiksamlingar, statens (Swedish National Collections of Music);

90. Naturhistoriska riksmuseet (Museum of Natural History);

91. Naturvårdsverket (National Environmental Protection Agency);

92. Nordiska Afrikainstitutet (Scandinavian Institute of African Studies);

93. Nordiska högskolan för folkhälsovetenskap (Nordic School of Public Health);

94. Notarienämnden (Recorders Committee);

95. Myndigheten för internationella adoptionsfrågor (Swedish National Board for Intra Country Adoptions);

96. Verket för näringslivsutveckling - NUTEK (Swedish Agency for Economic and Regional Growth);

97. Ombudsmannen mot etnisk diskriminering (Office of the Ethnic Discrimination Ombudsman);

98. Patentbesvärsrätten (Court of Patent Appeals);

99. Patent- och registreringsverket (Patents and Registration Office);

100. Personadressregisternämnd statens, SPAR-nämnden (Swedish Population Address Register Board);

101. Polarforskningssekretariatet (Swedish Polar Research Secretariat);

102. Presstödsnämnden (Press Subsidies Council);

103. Radio- och TV-verket (The Swedish Radio and TV Authority);

104. Regeringskansliet (Government Offices);

105. Regeringsrätten (Supreme Administrative Court);

106. Riksantikvarieämbetet (Central Board of National Antiquities);

107. Riksarkivet (National Archives);

108. Riksbanken (Bank of Sweden);

109. Riksdagsförvaltningen (Parliamentary Administrative Office);

110. Riksdagens ombudsmän, JO (The Parliamentary Ombudsmen);

111. Riksdagens revisorer (The Parliamentary Auditors);

112. Riksgäldskontoret (National Debt Office);

113. Rikspolisstyrelsen (National Police Board);

114. Riksrevisionen (National Audit Bureau);

115. Riksutställningar, Stiftelsen (Travelling Exhibitions Service);

116. Rymdstyrelsen (National Space Board);

117. Forskningsrådet för arbetsliv och socialvetenskap (Swedish Council for Working Life and Social Research);

118. Räddningsverk, statens (National Rescue Services Board);

119. Rättshjälpsmyndigheten (Regional Legal-aid Authority);

120. Rättsmedicinalverket (National Board of Forensic Medicine);

121. Sameskolstyrelsen och sameskolan (Sami (Lapp) School Board, Sami (Lapp) Schools);

122. Sjöfartsverket (National Maritime Administration);

123. Maritima museer, statens (National Maritime Museums);

124. Skatteverket (Swedish Tax Agency);

125. Skogsstyrelsen (National Board of Forestry);

126. Skolverk, statens (National Agency for Education);

127. Smittskyddsinstitutet (Swedish Institute for Infectious Disease Control);

128. Socialstyrelsen (National Board of Health and Welfare);

129. Sprängämnesinspektionen (National Inspectorate of Explosives and Flammables);

130. Statistiska centralbyrån (Statistics Sweden);

131. Statskontoret (Agency for Administrative Development);

132. Strålsäkerhetsmyndigheten (Swedish Radiation Safety Authority);

133. Styrelsen för internationellt utvecklingssamarbete, SIDA (Swedish International Development Cooperation Authority);

134. Styrelsen för psykologiskt försvar (National Board of Psychological Defence and Conformity Assessment);

135. Styrelsen för ackreditering och teknisk kontroll (Swedish Board for Accreditation);

136. Svenska Institutet, stiftelsen (Swedish Institute);

137. Talboks- och punktskriftsbiblioteket (Library of Talking Books and Braille Publications);

138. Tingsrätterna (District and City Courts) (97);

139. Tjänsteförslagsnämnden för domstolsväsendet (Judges Nomination Proposal Committee);

140. Totalförsvarets pliktverk (Armed Forces' Enrolment Board);

141. Totalförsvarets forskningsinstitut (Swedish Defence Research Agency);

142. Tullverket (Swedish Board of Customs);

143. Turistdelegationen (Swedish Tourist Authority);

144. Ungdomsstyrelsen (The National Board of Youth Affairs);

145. Universitet och högskolor (Universities and University Colleges);

146. Utlänningsnämnden (Aliens Appeals Board);

147. Utsädeskontroll, statens (National Seed Testing and Certification Institute);

148. Vatten- och avloppsnämnd, statens (National Water Supply and Sewage Tribunal);

149. Verket för högskoleservice (VHS) (National Agency for Higher Education);

150. Verket för näringslivsutveckling (NUTEK) (Swedish Agency for Economic and Regional Development);

151. Vetenskapsrådet (Swedish Research Council);

152. Veterinärmedicinska anstalt, statens (National Veterinary Institute);

153. Väg- och transportforskningsinstitut, statens (Swedish National Road and Transport Research Institute);

154. Växtsortnämnd, statens (National Plant Variety Board);

155. Åklagarmyndigheten (Swedish Prosecution Authority); and

156. Krisberedskapsmyndigheten (Swedish Emergency Management Agency).

Notes to Appendix 12-A-1

1. The contracting authorities of Member States of the European Union cover any subordinated entity of those contracting authorities provided it does not have separate legal personality.

2. Procurement by entities in the field of defence and security is only covered with regard to non-sensitive and non-warlike materials listed in Appendix 12-A-4.

3. Article 12.25 shall not apply to suppliers and service providers of Argentina referred to in Note 1 of Appendix 12-B-7, regarding the award of contracts in the European Union to suppliers or service providers of Signatory MERCOSUR States other than Argentina which are small or medium-sized enterprises [3] under the law of the European Union until the European Union accepts that Argentina no longer operates differential measures in favour of domestic small and medium-sized enterprises.

[3] The European Union may define the characteristics of the companies that will be considered SMEs taking into account the specificities of its different Member States, sectors and regions and based on one, some or all of the following attributes or their equivalents: employed or occupied personnel, annual sales value and value of assets applied to the production process, amongst others, in accordance with the European Union legislation. These characteristics shall be defined in the European Union's general laws and regulations, including at the level of the Member States of the European Union and not in any law or regulation which exclusively applies to government procurement.

Appendix 12-A-2

SUB-CENTRAL GOVERNMENT ENTITIES

Chapter 12 does not cover any sub-central government entities. However, the European Union stands ready to provide coverage of sub-central government entities under the following conditions:

Notes applicable to Argentina, Brazil and Uruguay:

1. If Appendix 12-C-2 and the exceptions in General notes to Appendix 12-C-7 are modified in a manner that ensures satisfactory access to the procurement of Brazil's central and sub-central entities, Appendix 12-A-2 shall be modified to provide a corresponding level of coverage by the European Union.

2. If Argentina or Uruguay provide satisfactory coverage of sub-central entities in accordance with Appendix 12-B-2 or 12-E-2, respectively, this Appendix shall be modified to provide a corresponding level of coverage by the European Union.

3. If consultations of Argentina or Uruguay on sub-central level coverage in accordance with Appendix 12-B-2 or 12-E-2, respectively, do not lead to a satisfactory outcome within the deadlines specified therein, the European Union and the Signatory MERCOSUR State whose coverage is not considered satisfactory shall enter into consultations with a view to assessing the consequences for Chapter 12.

Appendix 12-A-3

ALL OTHER ENTITIES

Chapter 12 does not cover other entities.

Appendix 12-A-4

GOODS

1. Unless otherwise provided in this Annex and subject to the General Notes in Appendix 12-A-7, Chapter 12 covers the procurement of all goods procured by the procuring entities specified in Appendices 12-A-1 to 12-A-3.

2. For goods procured by ministries of defence and agencies for defence or security activities in Belgium, Bulgaria, Czechia, Denmark, Germany, Estonia, Ireland, Greece, Spain, France, Croatia, Italy, Cyprus, Latvia, Lithuania, Luxembourg, Hungary, Malta, the Netherlands, Austria, Poland, Portugal, Romania, Slovenia, Slovakia, Finland and Sweden, Chapter 12 covers only the goods that are described in the Chapters of the Combined Nomenclature (CN) specified below:

Chapter 25: Salt; sulphur; earths and stone; plastering materials, lime and cement.

Chapter 26: Ores, slag and ash.

Chapter 27: Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes;

except:

ex 27.10: special engine fuels.

Chapter 28: Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes;

except:

ex 2808: explosives;

ex 2813: explosives;

ex 2814: tear gas;

ex 2825: explosives;

ex 2829: explosives;

ex 2834: explosives;

ex 2844: toxic products;

ex 2845: toxic products;

ex 2847: explosives;

ex 2852: toxic products; or

ex 2853: toxic products.

Chapter 29: Organic chemicals;

except:

ex 2904: explosives;

ex 2905: explosives;

ex 2908: explosives;

ex 2909: explosives;

ex 2912: explosives;

ex 2913: explosives;

ex 2914: toxic products;

ex 2915: toxic products;

ex 2916: toxic products;

ex 2920: toxic products;

ex 2921: toxic products;

ex 2922: toxic products;

ex 2933: explosives;

ex 2926: toxic products; or

ex 2928: explosives.

Chapter 30: Pharmaceutical products.

Chapter 31: Fertilisers.

Chapter 32: Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes, putty and other mastics; inks.

Chapter 33: Essential oils and resinoids; perfumery, cosmetic or toilet preparations.

Chapter 34: Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing and scouring preparations, candles and similar articles, modelling pastes, 'dental waxes' and dental preparations with a basis of plaster.

Chapter 35: Albuminoidal substances; modified starches; glues; enzymes.

Chapter 37: Photographic or cinematographic goods.

Chapter 38: Miscellaneous chemical products;

except:

ex 3824: toxic products.

Chapter 39: Plastics and articles thereof;

except:

ex 3912: explosives.

Chapter 40: Rubber and articles thereof;

except:

ex 4011: bullet-proof tyres.

Chapter 41: Raw hides and skins (other than furskins) and leather.

Chapter 42: Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silkworm gut).

Chapter 43: Furskins and artificial fur; manufactures thereof.

Chapter 44: Wood and articles of wood; wood charcoal.

Chapter 45: Cork and articles of cork.

Chapter 46: Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork.

Chapter 47: Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard.

Chapter 48: Paper and paperboard; articles of paper pulp, of paper or of paperboard.

Chapter 49: Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans.

Chapter 65: Headgear and parts thereof.

Chapter 66: Umbrellas, sun umbrellas, walking sticks, seat-sticks, whips, riding-crops and parts thereof.

Chapter 67: Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair.

Chapter 68: Articles of stone, plaster, cement, asbestos, mica or similar materials.

Chapter 69: Ceramic products.

Chapter 70: Glass and glassware.

Chapter 71: Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin.

Chapter 73: Articles of iron or steel.

Chapter 74: Copper and articles thereof.

Chapter 75: Nickel and articles thereof.

Chapter 76: Aluminium and articles thereof.

Chapter 78: Lead and articles thereof.

Chapter 79: Zinc and articles thereof.

Chapter 80: Tin and articles thereof.

Chapter 81: Other base metals; cermets; and articles thereof.

Chapter 82: Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal;

except:

ex 8207: tools of base metal; or

ex 8209: tools and parts thereof of base metal.

Chapter 83: Miscellaneous articles of base metal.

Chapter 84: Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof;

except:

8407: engines;

8408: engines;

ex 8411: other engines;

ex 8412: other engines;

ex 8458: machinery;

ex 8486: machinery;

ex 8471: automatic data-processing machines;

ex 8473: parts of machines under heading No 8471; or

ex 8401: nuclear reactors.

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;

except:

ex 8517: telecommunication equipment;

ex 8525: transmission apparatus; or

ex 8527: transmission apparatus.

Chapter 86: Railway or tramway locomotives, rolling stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof, mechanical (including electromechanical) traffic signalling equipment of all kinds;

except:

ex 8601: armoured locomotives, electric;

ex 8603: other armoured locomotives;

ex 8605: wagons; or

ex 8604: repair wagons.

Chapter 87: Vehicles other than railway or tramway rolling stock, and parts and accessories thereof;

except:

8710: tanks and other armoured vehicles;

8701: tractors;

ex 8702: military vehicles;

ex 8705: breakdown lorries;

ex 8711: motorcycles; or

ex 8716: trailers.

Chapter 89: Ships, boats and floating structures;

except:

ex 8906: warships.

Chapter 90: Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof;

except:

ex 9005: binoculars;

ex 9013: miscellaneous instruments, lasers;

ex 9014: telemeters;

ex 9028: electrical and electronic measuring instruments;

ex 9030: electrical and electronic measuring instruments;

ex 9031: electrical and electronic measuring instruments;

ex 9012: microscopes;

ex 9018: medical instruments;

ex 9019: mechano-therapy appliances;

ex 9021: orthopaedic appliances; or

ex 9022: X-ray apparatus.

Chapter 91: Clocks and watches and parts thereof.

Chapter 92: Musical instruments; parts and accessories of such articles.

Chapter 94: Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated nameplates and the like; prefabricated buildings;

except:

ex 9401: aircraft seats.

Chapter 96: Miscellaneous manufactured articles.

3. In relation to Argentina, this Chapter does not cover procurement of the following goods:

(a) alimentary complements comprised in CN 2106.90 (Food preparations not elsewhere specified or included) and in CPV 33616 (Vitamins) or 33617 (Mineral Supplements);

(b) factor VIII concentrate comprised in CN 3002 (Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes; vaccines, toxins, cultures of microorganisms (excluding yeasts) and similar products; cell cultures, whether or not modified: Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes) and in CPV 336515 (Immune sera and immunoglobulins);

(c) interferon beta, peginterferon alfa-2-a, basiliximab (DCI), bevacizumab (DCI), daclizumab (DCI), etanercept (DCI), gemtuzumab ozogamicin (DCI), oprelvekin (DCI), rituximab (DCI), and trastuzumab (DCI); comprised in CN 3002.15 (Immunological products, put up in measured doses or in forms or packings for retail sale) and in CPV 336515 (Immune sera and immunoglobulins) or 33652 (Antineoplastic and immunomodulating agents);

(d) vaccines for human medicine comprised in CN 3002.41 and in CPV 336516;

(e) medicaments consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale, comprised in CN 3003 and in CPV 336 (Medicinal products);

(f) medicaments consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale, comprised in CN 3004 and in CPV 336 (Medicinal products);

(g) wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes, comprised in CN 3005 and in CPV 331411(Dressings; clip, suture, ligature supplies);

(h) pharmaceutical goods specified in note 4 to CHAPTER 30 of the CN nomenclature (and also including blood-grouping reagents;) comprised in CN 3006 and in CPV 331411 (Dressings; clip, suture, ligature supplies), 33696 (Reagents and contrast media), 3369711 (Bone reconstruction cements), 331418 (Dental consumables), 33141623 (First-aid boxes), 3364142 (Chemical contraceptives), or 33695 (other non therapeutic products);

(i) medical, surgical or laboratory sterilisers comprised in CN 8419.20 and in CPV 33191 (Sterilisation, disinfection and hygiene devices);

(j) instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electromedical apparatus and sight-testing instruments comprised in CN 9018 and in CPV 331 (Medical equipments);

except those comprised in:

CN 9018.19 (Other instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments);

CN 9018.20 (Ultraviolet or infra-red ray apparatus);

CN 9018.41.00 (Dental drill engines, whether or not combined on a single base with other dental equipment);

CN 9018.50.90 (Other ophthalmic instruments and appliances: optical);

CN 9018.90.84 (only artificial incubators for babies and apparatus for measuring arterial pressure);

CPV 331583 (Ultraviolet medical devices);

CPV 3313151 (Dental drills);

CPV 33122 (Ophthalmology equipment -only optical); or

CPV 33152 (Incubators);

(k) mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus comprised in CN 9019 and in CPV 33154 (Mechanotherapy devices), 33155 (Physical therapy devices), 33157 (Psychology testing devices, or 33156 (Gas-therapy and respiratory devices);

(l) orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability comprised in CN 9021 and in CPV 331417 (Orthopaedic supplies);

except those comprised in:

CN 9021.21 (Artificial teeth);

CN 9021.31.00 (Artificial joints);

CN 9021.40.00 (Hearing aids, excluding parts and accessories);

CN 9021.90 (Other apparatus to compensate for a defect or disability);

CPV 3314182 (teeth);

CPV 3314175 (artificial joints); or

CPV 33185 (hearing aids);

(m) apparatus based on the use of X-rays or of alpha, beta, gamma or other ionising radiation, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like; comprised in CN 9022 and in CPV 33151 (Radiotherapy devices and supplies); and

(n) hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments comprised in CN 9025 and in CPV 38411 (Hydrometers), 38412 (Thermometers), 38413 (Pyrometers), 38414 (Hygrometers), or 38415 (Psychrometers).

4. In relation to Brazil, to the extent that these are covered in this Appendix, all health sector goods are excluded.

Appendix 12-A-5

SERVICES, OTHER THAN CONSTRUCTION SERVICES

Subject to the Notes to this Appendix and the General Notes in Appendix 12-A-7, Chapter 12 covers with regard to procurement by procuring entities specified in Appendices 12-A-1 to 12-A-3 the following services, other than construction services, identified in accordance with the United Nations Provisional Central Product Classification (CPC), as contained in document MTN.GNS/W/120 ([1]).

Services	CPC Reference No.
Maintenance and repair services	6112, 6122, 633, 886
Land transport services, including armoured car services, and courier services, except transport of mail	712 (except 71235), 7512, 87304
Air transport services of passengers and freight, except transport of mail	73 (except 7321)
Transport of mail by land, except rail, and by air	71235, 7321
Telecommunications services	752
Financial services	ex 81
(a) Insurance services	812, 814
(b) Banking and investment services***	
Computer and related services	84
Accounting, auditing and bookkeeping services	862
Market research and public opinion polling services	864
Management consulting services and related services	865, 866****
Architectural services; engineering services and integrated engineering services, urban planning and landscape architectural services; related scientific and technical consulting services; technical testing and analysis services	867
Advertising services	871
Building-cleaning services and property management services	874, 82201 to 82206
Publishing and printing services on a fee or contract basis	88442
Sewage and refuse disposal, sanitation and similar services	94

([1]) Services sectoral classification list, Note by the GATT Secretariat of 10 July 1991.

Notes to Appendix 12-A-5

1. Procurement by procuring entities listed in Appendices 12-A-1, 12-A-2 and 12-A-3 of any of the services covered under this Appendix is a covered procurement with regard to MERCOSUR's provider of service only to the extent that MERCOSUR has covered that service under Appendix 12-B-5, 12-C-5, 12-D-5 or 12-E-5, respectively.

2. Chapter 12 does not apply to services which entities have to procure from another entity pursuant to an exclusive right established by a published law, regulation or administrative provision.

3. With regard to banking and investment services, Chapter 12 does not apply to the procurement or acquisition of fiscal agency or depository services, liquidation, and management services for regulated financial institutions or services related to the sale, redemption and distribution of public debt, including loans and government bonds, notes and other securities.

   In Sweden, payments to and from governmental agencies shall be transacted through the Swedish Postal Giro System (Postgiro).

4. With regard to services covered by CPC 866, Chapter 12 does not apply to arbitration and conciliation services.

5. In relation to Brazil, to the extent that these are covered in this Appendix, all health sector services are excluded.

Appendix 12-A-6

CONSTRUCTION SERVICES AND WORKS CONCESSIONS

A. Construction services:

1. Subject to the General Notes in Appendix 12-A-7, Chapter 12 covers all construction services listed in Division 51 of the Provisional Central Product Classification procured by procuring entities specified in Appendices 12-A-1 to 12-A-3.

2. A 'construction services contract' means a contract which has as its objective the realisation by whatever means of civil or building works, in the sense of Division 51 of the CPC.

3. Procurement by procuring entities listed under Appendices 12-A-1 to 12-A-3 of any of the construction services covered under Appendix 12-A-6 is a covered procurement with regard to a Signatory MERCOSUR State's provider of a construction service only to the extent that the Signatory MERCOSUR State concerned has covered that construction service under Appendix 12-B-6, 12-C-6, 12-D-6 or 12-E-6, respectively.

B. Works concessions:

1. Works concessions contracts awarded by procuring entities specified in Appendix 12-A-1 shall be, subject to Articles 12.6 and 12.11, limited to the construction services providers of Argentina and Brazil, provided their value equals or exceeds 5 000 000 (five million) SDRs.

2. For the purposes of this Appendix, a 'works concessions contract' means a contract for pecuniary interest concluded in writing by means of which procuring entities entrust the execution of works to one or more economic operators the consideration for which consists either solely in the right to exploit the works that are the subject of the contract or in that right together with payment. The award of a works concession shall involve the transfer to the economic operators of an operating risk in exploiting those works encompassing demand or supply risk or both. The recoup of the investments made or the costs incurred in operating the works should not be guaranteed.

Appendix 12-A-7

GENERAL NOTES

1. The following Notes shall apply:

   (a) Chapter 12 shall not apply to procurement of agricultural products made in furtherance of agricultural support programmes and human feeding programmes (for example, food aid including urgent relief aid);

   (b) Chapter 12 shall not apply to procurement for the acquisition, development, production or co-production of programme material by broadcasters and contracts for broadcasting time;

   (c) contracts awarded by procuring entities specified in Appendices 12-A-1 and 12-A-2 in connection with activities in the fields of drinking water, energy, transport and the postal sector are not covered by Chapter 12, unless covered under Appendix 12-A-3; and

   (d) in respect of the Åland Islands (Ahvenanmaa), the special conditions of Protocol No. 2 on the Åland Islands to the Treaty of Accession of Finland to the European Union, done in Brussels on 26 July 1994, apply.

2. Annex 12-A shall apply to goods, services, providers and suppliers of Paraguay as from the first day of the second month following the date of application of Annex 12-D. If Paraguay does not make the written notification referred to in Annex 12-D, Annex 12-A shall not apply to goods, services, providers and suppliers of Paraguay.

ANNEX 12-B

ARGENTINA

Appendix 12-B-1

CENTRAL GOVERNMENT ENTITIES

Subject to the General Notes in Appendix 12-B-7, Chapter 12 applies to the procurement carried out by the Argentinian entities listed in this Appendix, if the value of the procurement estimated in conformity with Article 12.4 equals or exceeds the following thresholds:

(a) For goods and services

(i) From the date of entry into force of this Agreement to the end of the 5th (fifth) year after its date of entry into force: SDR 800 000 (eight hundred thousand).

(ii) From the 6th (sixth) year to the end of the 10th (tenth) year after the date of entry into force of this Agreement: SDR 500 000 (five hundred thousand).

(iii) From the 11th (eleventh) year to the end of the 15th (fifteenth) year after the date of entry into force of this Agreement: SDR 300 000 (three hundred thousand).

(iv) From the 16th (sixteenth) year after the date of entry into force of this Agreement onwards: SDR 130 000 (one hundred and thirty thousand).

(b) For construction services

(i) From the date of entry into force of this Agreement to the end of the 5th (fifth) year after its date of entry into force: SDR 8 000 000 (eight million).

(ii) From the 6th (sixth) year after the date of entry into force of this Agreement onwards: SDR 5 000 000 (five million).

Chapter 12 applies to the Argentinian government entities listed below:

1. Central Administration [1]

Chapter 12 applies to all entities of the central administration listed below, including its subordinate centralised entities (secretarías, subsecretarías, direcciones nacionales, direcciones simples y organismos desconcentrados) [2], unless specifically excluded:

— Presidencia de la Nación (excluding Agencia Federal de Inteligencia);

— Jefatura de Gabinete de Ministros;

— Ministerio del Interior, Obras Públicas y Vivienda;

— Ministerio de Relaciones Exteriores y Culto;

— Ministerio de Justicia y Derechos Humanos;

— Ministerio de Seguridad;

— Ministerio de Defensa;

— Ministerio de Hacienda;

[1] For greater certainty, central administration does not include decentralised entities or bodies, state enterprises and other entities or bodies of the national public administration.

[2] For greater certainty, English translation as follows: secretariats, undersecretariats, national directorates, simple directorates and deconcentrated entities or bodies.

— Ministerio de Producción y Trabajo;

— Ministerio de Transporte;

— Ministerio de Educación, Cultura, Ciencia y Tecnología;

— Ministerio de Salud y Desarrollo Social; and

— Ministerio de Agricultura, Ganadería y Pesca.

2. Decentralised entities

— Sindicatura General de la Nación;

— Instituto Nacional del Agua;

— Dirección Nacional del Registro Nacional de las Personas;

— Dirección Nacional de Migraciones;

— Tribunal de Tasaciones de la Nación;

— Instituto Nacional de Asuntos Indígenas;

— Instituto Nacional contra la Discriminación, la Xenofobia y el Racismo;

— Centro Internacional para la Promoción de los Derechos Humanos;

— Comisión Nacional de Valores;

— Superintendencia de Seguros de la Nación;

— Superintendencia de Servicios de Salud;

— Tribunal Fiscal de la Nación;

— Unidad de Información Financiera;

— Instituto Nacional de Tecnología Industrial;

— Instituto Nacional de la Propiedad Industrial;

— Instituto Nacional de Tecnología Agropecuaria;

— Instituto Nacional de Investigación y Desarrollo Pesquero;

— Instituto Nacional de Vitivinicultura;

— Instituto Nacional de Semillas;

— Servicio Nacional de Sanidad y Calidad Agroalimentaria;

— Instituto Nacional de Promoción Turística;

— Dirección Nacional de Vialidad;

— Comisión Nacional de Regulación del Transporte;

— Organismo Regulador del Sistema Nacional de Aeropuertos;

— Administración Nacional de Aviación Civil;

— Junta de Investigación de Accidentes de Aviación Civil;

— Servicio Geológico Minero Argentino;

— Ente Nacional Regulador del Gas;

— Ente Nacional Regulador de la Electricidad;

— Ente Nacional de Comunicaciones;

— Comisión Nacional de Evaluación y Acreditación Universitaria (CONEAU);

— Consejo Nacional de Investigaciones Científicas y Técnicas (CONICET);

— Biblioteca Nacional 'Dr. Mariano Moreno';

— Instituto Nacional del Teatro;

— Fondo Nacional de las Artes;

— Superintendencia de Riesgos del Trabajo;

— Instituto Nacional Central Único Coordinador de Ablación e Implante;

— Administración Nacional de Laboratorios e Institutos de Salud Dr. Carlos Malbrán;

— Instituto Nacional de Rehabilitación Psicofísica del Sur Dr. Juan Otimio Tesone;

— Administración de Parques Nacionales;

— Instituto Nacional de Asociativismo y Economía Social; and

— Teatro Nacional Cervantes.

3. Social security institutions

— Caja de Retiros, Jubilaciones y Pensiones de la Policía Federal Argentina;

— Instituto de Ayuda Financiera para pago de Retiros y Pensiones Militares; and

— Administración Nacional de la Seguridad Social.

Appendix 12-B-2

SUB-CENTRAL GOVERNMENT ENTITIES

Argentina shall initiate internal consultation proceedings with its provincial governments and the government of the Autonomous City of Buenos Aires, with a view to committing a satisfactory level of coverage at sub-central level. Consultations shall be conducted with the aim of engaging all the entities under such sub-central governments. Coverage shall be considered satisfactory if it encompasses sub-central governments which generate at least 65 % (sixty-five percent) of its national GDP ([1]).

Argentina shall conclude these consultations no later than 2 (two) years after the date of entry into force of this Agreement and shall immediately notify the European Union of the results of such consultations.

Provided that the satisfactory coverage set out under the first paragraph of this Appendix has been achieved, the Trade Council shall adopt a decision to modify this Appendix accordingly.

If consultations at sub-central level do not lead to a satisfactory outcome within the stipulated timeframe, the European Union and Argentina shall consult with a view to assessing the consequences for Chapter 12.

([1]) For the purposes of calculation of satisfactory coverage, the national GDP of the year of the entry into force of this Agreement shall be used as reference, as calculated by the National Institute of Statistics and Census (INDEC) of Argentina.

Appendix 12-B-3

OTHER ENTITIES

Chapter 12 does not cover other entities.

Appendix 12-B-4

GOODS

Subject to the Notes to this Appendix and the General Notes in Appendix 12-B-7, Chapter 12 covers all government procurement of goods carried out by Argentinian entities listed in Appendix 12-B-1, with the exception of the goods that correspond to the Harmonized System (HS) listed below:

— 8528: Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus;

— 9403: Other furniture and parts thereof;

— 8415: Air conditioning machines; comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated;

— 940130: swivel seats with variable height adjustment;

— 4802: Uncoated paper and paperboard, of a kind used for writing, printing or other graphics purposes, and non-perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 48.01 or 48.03; hand-made paper and paperboard;

— 3215: Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid;

— 4901: Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.

Notes to Appendix 12-B-4:

Procurement by the following Ministries of the following goods expressed in the Harmonized System (HS) are excluded from Chapter 12:

Ministerio de Defensa and Ministerio de Seguridad:

— 61: Articles of apparel and clothing accessories, knitted or crocheted;

— 62: Articles of apparel and clothing accessories, not knitted or crocheted;

— 4203: Articles of apparel and clothing accessories, of leather or of composition leather;

— 64: Footwear, gaiters and the like, parts of such articles;

— 6506.10: Only bulletproof helmets;

— 6307.90.90: Only bulletproof vests;

— Military equipment;

— 8904: tugs and pusher craft;

— 8906: other vessels, including warships and lifeboats other than rowing boats.

Ministerio de Seguridad:

— 8702: Motor vehicles for the transport of ten or more persons, including the driver;

— 8703: Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 8702), including station wagons and racing cars;

— 8704: Motor vehicles for the transport of goods;

— 8705: Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete- mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units);

— 8903: Only boats.

Ministerio de salud y desarrollo social:

— 2005: Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen other than products of heading 20.06;

— 0402: Milk and cream, concentrated or containing added sugar or other sweetening matter;

— 1006: Rice;

— 1902: Pasta, whether or not cooked or stuffed (with meat or other substance), or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni, couscous, whether or not prepared;

— 2106.90.30: alimentary complements;

— 3002.12.23: factor VIII concentrate;

— 3002.15.10: interferon beta; peginterferon alfa-2-a;

— 3002.15.20: basiliximab (DCI); bevacizumab (DCI); daclizumab (DCI); etanercept (DCI); gemtuzumab ozogamicin (DCI); oprelvekin (DCI); rituximab (DCI); trastuzumab (DCI);

— 3002.20: vaccines for human medicine;

— 3003: medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale;

— 3004: medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale;

— 3005: wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes;

— 3006: pharmaceutical goods specified in Note 4 to the corresponding HS Chapter;

— 8419.20: medical, surgical or laboratory sterilisers;

— 9018: instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments;

— 9019: mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus;

— 9021: orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability;

— 9022: apparatus based on the use of X-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like;

— 9025: hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments.

Appendix 12-B-5

SERVICES

Subject to the General Notes in Appendix 12-B-7, Chapter 12 covers all government procurement of services listed below, carried out by the Argentinian entities listed in Appendix 12-B-1. The services listed below are identified in accordance with United Nations Provisional Central Product Classification (CPC), as contained in document MTN.GNS/W/120.

SERVICES SECTORAL CLASSIFICATION LIST ([1])

SECTORS AND SUB-SECTORS	CORRESPONDING CPC
1. BUSINESS SERVICES	Section B
A. Professional services	
a. Accounting, auditing and bookkeeping services	862
B. Computer and related services	
a. Consultancy services related to the installation of computer hardware	841
b. Software implementation services	842
c. Data processing services	843
d. Data base services	844
e. Other	845+849
F. Other business services	
a. Advertising services	871
b. Market research and public opinion polling services	864
c. Management consulting service	865
d. Services related to management consulting	866
e. Technical testing and analysis services	8676

([1]) The (*) in this Appendix indicates that the service specified is a component of a more aggregated CPC item specified elsewhere in this classification list.
The (**) in this Appendix indicates that the service specified constitutes only a part of the total range of activities covered by the CPC concordance (e.g. voice mail is only a component of CPC item 7523).

SECTORS AND SUB-SECTORS	CORRESPONDING CPC
h. Services incidental to mining	883+5115
m. Related scientific and technical consulting services	8675
n. Maintenance and repair of equipment (not including maritime vessels, aircraft or other transport equipment)	663+8861-8866
o. Building-cleaning services	874
p. Photographic services (excluding specialty photography services and motion picture processing services) (CPC 87504 and 87506)	875
q. Packaging services	876
r. Printing, publishing	88442
s. Convention services	87909*
2. COMMUNICATION SERVICES	
B. Courier services	7512
C. Telecommunication services: Does not include the provision of satellite facilities to geostationary artificial satellites in the fixed satellite services.	
a. Voice telephone services	7521
b. Packet-switched data transmission services	7523**
c. Circuit-switched data transmission services	7523**
d. Telex services	7523**
e. Telegraph services	7522
f. Facsimile services	7521**+7529**
g. Private leased circuit services	7522**+7523**
h. Electronic mail	7523**
i. Voice mail	7523**
j. On-line information and data base retrieval	7523**
k. Electronic data interchange (EDI)	7523**
l. Enhanced/value-added facsimile services, incl. Store and forward, store and retrieve	7523**

SECTORS AND SUB-SECTORS	CORRESPONDING CPC
m. Code and protocol conversion	n.a.
n. On-line information and/or data processing (incl. transaction processing)	843**
o. Other	
6. ENVIRONMENTAL SERVICES	
A. Sewage services	9401
B. Refuse disposal services	9402
C. Sanitation and similar services	9403
9. TOURISM AND TRAVEL RELATED SERVICES	
A. Hotels and restaurants (including catering services)	641-643
B. Travel agencies and tour operators services	7471
C. Tourist guides services	7472

Appendix 12-B-6

CONSTRUCTION SERVICES AND WORKS CONCESSIONS

1. CONSTRUCTION SERVICES

Subject to the Notes to this Appendix and the General Notes in Appendix 12-B-7, Chapter 12 covers all government procurement of construction services listed in Division 51 of the Provisional Central Product Classification carried out by the Argentinian entities listed in Appendix 12-B-1.

2. WORKS CONCESSIONS

When awarded by entities listed in Appendix 12-B-1 and subject to the thresholds applicable to construction services contracts as specified in Appendix 12-B-1, the only articles of Chapter 12 that apply to works concessions contracts are Article 12.6 and Article 12.11.

For the purposes of this Appendix, works concessions contracts means any contractual agreement the main objective of which is to undertake the construction or rehabilitation of physical infrastructure, plants, buildings, facilities, or other government-owned works and under which a procuring entity grants to a supplier, through a contract and for a specified period of time, the temporary ownership or the right to control, operate and demand payment for the use of those works for the duration of the contract.

Note to Appendix 12-B-6:

For procurement contracts of goods in connection with a contract of construction services, including works concessions contracts, Argentina reserves the right to apply price preferences according to its law for the following goods, expressed in the Harmonized System (HS), for the following transitional periods:

— HS 8410 ([1]) and HS 8504 ([2]): from the date of entry into force of this Agreement until the end of the 9th (ninth) year after the date of entry into force; as of the 10th (tenth) year after the date of entry into force of this Agreement no price preference shall be applied; and

— HS 8414 ([3]) and HS 8428 ([4]): from the date of entry into force of this Agreement until the end of the 4th (fourth) year after the date of entry into force; as of the 5th (fifth) year after the date of entry into force of this Agreement no price preference shall be applied.

([1]) Hydraulic turbines, water wheels and regulators therefor.
([2]) Electric transformers, static converters (for example, rectifiers) and inductors.
([3]) Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters.
([4]) Oher lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics).

Appendix 12-B-7

GENERAL NOTES

The following general notes apply to Chapter 12:

1. Chapter 12 shall not apply to any form of preference or advantage aimed at SMEs ([1]). The preference or advantage may include any price preference, the right to improve the original tender, or the exclusive right to provide a good or service. Access to the above-mentioned preferences or advantages will be equally available to enterprises of the European Union registered as micro, small and medium-sized enterprises in Argentina. For greater certainty, enterprises of the European Union can register as micro, small and medium-sized enterprises in Argentina in accordance with the requirements set out in the relevant applicable law.

2. Chapter 12 does not apply to pre-commercial government procurement aimed at promoting the development of innovative solutions for public sector needs. Pre-commercial government procurement includes the product idea, solution design, prototyping, original development and validation or testing of a limited set of first products.

   Every 3 (three) years after the date of entry into force of this Agreement, Argentina shall inform the European Union about the pre-commercial government procurement carried out during that period.

3. Chapter 12 does not apply to concessions of services.

4. Chapter 12 does not apply to public procurement of goods and services from productive establishments of family farmers or family farmers cooperatives registered in a Family Farmer National Registry carried out by the national government for the provision of food in hospitals, schools, community canteens, institutions under the national penitentiary system, armed forces and other public institutions under the national government.

5. Notwithstanding Article 12.14(5), Argentina may exclude a supplier if:

   (a) there is a confirmed indictment against the supplier for crimes against property, or against the public administration, or against public trust and good faith, or asset laundering or other financial crimes, or for crimes set out in the Inter-American Convention against Corruption, adopted at the third plenary session, held on March 29, 1996; or

   (b) the supplier is:

      (i) an agent or official of the Argentinian public sector; or

      (ii) an enterprise in which such agent or official has sufficient participation so as to control the enterprise's decision-making process.

   For greater certainty, in procurements under the public-private partnership regime, the reference to bankruptcy in point (a) of Article 12.14(5) includes an ongoing insolvency proceeding.

6. Argentina reserves the right to award contracts by means other than open or selective tendering procedures in the following cases:

   (a) procurement undertaken for the repair of machinery, vehicles, equipment or engines whose dismantling, transfer or prior examination is essential to determine the necessary repair and the adoption of another contracting procedure will prove to be more expensive; this exception may not be used for common maintenance repairs of such items;

([1]) For greater certainty, SMEs includes micro, small and medium-sized enterprises and entrepreneurs. Argentina may define the characteristics of the companies that will be considered SMEs taking into account the specificities of the different sizes, sectors and regions of the country and based on one, some or all of the following attributes or their equivalents: employed or occupied personnel, annual sales value and value of assets applied to the production process, amongst others, in accordance with its national legislation. These characteristics shall be defined in Argentina's general laws and regulations and not in any law or regulation which exclusively applies to government procurement.

(b) government procurement undertaken between jurisdictions and entities of the national government, or between such jurisdictions and entities and provincial or municipal entities or entities of the Government of the Autonomous City of Buenos Aires, as well as with enterprises in which Argentina has majority participation, provided that the purpose of the procurement is the provision of security, logistics or health services;

(c) government procurement undertaken between jurisdictions and entities of the national government and national universities; and

(d) for complementary works that are essential for the execution of an ongoing public work (construction services), which could not have been foreseen in the original project and could not be included in the respective contract; the value of the contracts awarded for such complementary works shall not exceed the limits set by Argentina's law, which shall in no case exceed 50 % (fifty percent) of the value of the main contract.

7. Chapter 12 does not apply to government procurement carried out outside the territory of Argentina for consumption outside that territory.

8. Notwithstanding Article 12.11 (Offsets), when the entities listed in Appendix 12-B-1 carry out government procurement covered by Chapter 12, Argentina may seek or impose, in accordance with its law, any type of offset for up to 50 % (fifty percent) of the value of the procurement, including that the awarded supplier purchases local goods and services related to the object of the procurement.

From the 11th (eleventh) year to the end of the 15th (fifteenth) year after the date of entry into force of this Agreement, Argentina may only seek or impose offsets for up to 35 % (thirty five percent) of the value of the procurement.

The limitations set out in the first and second subparagraphs of this paragraph shall not apply to procurements undertaken by the Ministerio de seguridad or the Ministerio de defensa.

From the 16th (sixteenth) year after the date of entry into force of this Agreement, offsets shall not exceed 20 % (twenty percent) of the value of the procurement.

Offsets shall be indicated in the notice of intended procurement, shall be specified in the tender documentation and shall be applied in the same manner among all participating suppliers.

Every 3 (three) years from the date of entry into force of this Agreement, Argentina shall inform the European Union about the use of offsets carried out during that period.

9. Notwithstanding Article 12.13(1), for procurement entities covered under Appendix 12-B-1, Argentina may apply a transitional period of up to 18 (eighteen) months from the date of entry into force of this Agreement. Those entities shall, during such transitional period, provide their notices of intended procurement through links in a gateway electronic site that is accessible free of charge.

ANNEX 12-C

BRAZIL'S COVERAGE ON GOVERNMENT PROCUREMENT

Appendix 12-C-1

CENTRAL GOVERNMENT ENTITIES

List of Brazil

Unless otherwise specified, Chapter 12 applies to the entities listed below, including their respective related agencies [1], where the value of the procurement equals or exceeds:

For Goods and Services

— From the date of entry into force of this Agreement to the end of the 7th year after its entry into force: SDR 216 000.

— From the 8th year after the entry into force of this Agreement onwards: SDR 130 000.

For Construction Services

— From the date of entry into force of this Agreement to the end of the 7th year after its entry into force: SDR 8 000 000.

— From the 8th year after the entry into force of this Agreement onwards: SDR 5 000 000.

1. Executive Branch:

— Advocacia-Geral da União

— Casa Civil da Presidência da República

— Controladoria-Geral da União

— Gabinete de Segurança Institucional da Presidência da República

— Presidência da República

— Secretaria de Comunicação Social da Presidência da República

— Secretaria de Relações Institucionais da Presidência da República

— Secretaria-Geral da Presidência da República

— Vice-Presidência da República

— Ministério da Agricultura e Pecuária

— Ministério da Ciência, Tecnologia e Inovação

— Ministério da Cultura

— Ministério da Defesa

— Ministério da Educação

— Ministério da Fazenda

— Ministério da Gestão e da Inovação em Serviços Públicos

[1] For greater certainty, 'related agencies' comprises all subordinate bodies and agencies of public law with separate legal personality within the structure of the entities listed in this Annex.

— Ministério da Igualdade Racial

— Ministério da Integração e do Desenvolvimento Regional

— Ministério da Justiça e Segurança Pública

— Ministério da Pesca e Aquicultura

— Ministério da Previdência Social

— Ministério da Saúde

— Ministério das Cidades

— Ministério das Comunicações

— Ministério das Mulheres

— Ministério das Relações Exteriores

— Ministério de Minas e Energia

— Ministério de Portos e Aeroportos

— Ministério do Desenvolvimento Agrário e Agricultura Familiar

— Ministério do Desenvolvimento e Assistência Social, Família e Combate à Fome

— Ministério do Desenvolvimento, Indústria, Comércio e Serviços

— Ministério do Empreendedorismo, da Microempresa e da Empresa de Pequeno Porte

— Ministério do Esporte

— Ministério do Meio Ambiente e Mudança do Clima

— Ministério do Planejameno e Orçamento

— Ministério do Trabalho e Emprego

— Ministério do Turismo

— Ministério dos Direitos Humanos e da Cidadania

— Ministério dos Povos Indígenas

— Ministério dos Transportes

2. Judicial Branch:

— Conselho Nacional de Justiça

— Defensoria Pública da União

— Justiça do Distrito Federal e dos Territórios

— Justiça do Trabalho (Tribunais Regionais do Trabalho)

— Justiça Eleitoral (Tribunais Regionais Eleitorais)

— Justiça Federal (Tribunais Regionais Federais)

— Ministério Público da União

— Superior Tribunal de Justiça – STJ

— Superior Tribunal de Justiça Militar – STM

— Supremo Tribunal Federal – STF

— Tribunal Superior do Trabalho

— Tribunal Superior Eleitoral – TSE

3. Legislative Branch:

— Câmara dos Deputados

— Senado Federal

— Tribunal de Contas da União

Notes to Appendix 12-C-1

(a) The following entities are not included in this Appendix: INCRA (Instituto Nacional de Colonização e Reforma Agrária); AEB (Agência Espacial Brasileira); CNEN (Comissão Nacional de Energia Nuclear); and INPI (Instituto Nacional da Propriedade Industrial).

(b) When procured by Presidência da República, Ministério da Gestão e da Inovação em Serviços Públicos, Ministério das Relações Exteriores and Ministério da Justiça e Segurança Pública, Chapter 12 does not apply to services related to information technology such as the development and maintenance of software used in the encryption of communications, storage and maintenance of databases containing personal information of Brazilian citizens, resulting from requests for documents and passport; development and maintenance of computer programs responsible for the process of preparation of documents issued by the diplomatic service to Brazilian citizens; passport book production (CPC 32610); and services related to the activities of boundaries demarcation.

(c) When procured by Ministério da Defesa, Ministério da Justiça, and Ministério da Educação, Chapter 12 does not apply to the following codes of the Nomenclatura Comum do Mercosul (NCM): 61051000 ('knitted cotton shirts for men'), 61061000 ('shirts, blouses, chemisiers blouses, knitted, for women, made of cotton'), 61091000 ('shirts, including knitted interiors, made of cotton'), 61099000 ('shirts, including knitted interiors, made from other textile material'), 61102000 ('sweaters, pullovers, cardigans, vests and similar items, knitted, made of cotton'), 62034200 ('suits, sets, jackets, pants, overalls, cargo-shorts and shorts (except bathing shorts), for men, made of cotton'), 62052000 ('cotton shirts for men').

(d) When procured by Ministério da Educação, Ministério da Justiça, Ministério da Saúde and their respective related agencies, Brazil reserves the right of using limited tendering for the procurement of goods supplied by a body or entity that integrates the Public Administration, as defined by Decree-Law 200 of February 25, 1967, and which has been created for this specific purpose, before the entry into force of the new tendering law 14.133/21, under the condition that the contracted price is compatible with the market price.

Appendix 12-C-2

SUB-CENTRAL GOVERNMENT ENTITIES

Unless otherwise specified, Chapter 12 covers procurement by entities listed in this Appendix, subject to the following thresholds:

Thresholds:

Goods	SDR 216 000
Services	SDR 216 000
Construction services	SDR 8 000 000

List of Entities:

1. ACRE

   All entities of the Executive Branch, including their respective related agencies. For greater certainty, 'related agencies' comprises all subordinate bodies and agencies of public law with separate legal personality within the structure of the entities included in this Appendix.

2. AMAPÁ

   All entities of the Executive Branch, including their respective related agencies. For greater certainty, 'related agencies' comprises all subordinate bodies and agencies of public law with separate legal personality within the structure of the entities included in this Appendix.

3. AMAZONAS

   A. All entities of the Executive Branch, including their respective subordinate agencies. For greater certainty, 'subordinate agencies' comprises all subordinate bodies and agencies of public law with separate legal personality within the structure of the entities included in this Appendix.

   B. For the entities listed in Amazonas in this Appendix, this Agreement does not cover procurement of:

      (a) artistic or cultural goods or services;

      (b) goods and services related to the environmental economy of the Amazon rainforest.

4. CEARÁ

   All entities of the Executive Branch, including their respective related agencies. For greater certainty, 'related agencies' comprises all subordinate bodies and agencies of public law with separate legal personality within the structure of the entities included in this Appendix.

5. DISTRITO FEDERAL

   A) Executive Branch:

      1. Regional Administration of Arniqueira (Administração Regional da Arniqueira);

      2. Regional Administration of Candangolândia (Administração Regional da Candangolândia);

      3. Regional Administration of Águas Claras (Administração Regional de Águas Claras);

      4. Regional Administration of Brazlândia (Administração Regional de Brazlândia);

      5. Regional Administration of Ceilândia (Administração Regional de Ceilândia);

6. Regional Administration of Planaltina (Administração Regional de Planaltina);

7. Regional Administration of Samambaia (Administração Regional de Samambaia);

8. Regional Administration of Santa Maria (Administração Regional de Santa Maria);

9. Regional Administration of São Sebastião (Administração Regional de São Sebastião);

10. Regional Administration of Sobradinho (Administração Regional de Sobradinho);

11. Regional Administration of Sobradinho 2 (Administração Regional de Sobradinho 2);

12. Regional Administration of Taguatinga (Administração Regional de Taguatinga);

13. Regional Administration of Vicente Pires (Administração Regional de Vicente Pires);

14. Regional Administration of Cruzeiro (Administração Regional do Cruzeiro);

15. Regional Administration of Fercal (Administração Regional do Fercal);

16. Regional Administration of Gama (Administração Regional do Gama);

17. Regional Administration of Guará (Administração Regional do Guará);

18. Regional Administration of Itapoã (Administração Regional do Itapoã);

19. Regional Administration of Jardim Botânico (Administração Regional do Jardim Botânico);

20. Regional Administration of Lago Norte (Administração Regional do Lago Norte);

21. Regional Administration of Lago Sul (Administração Regional do Lago Sul);

22. Regional Administration of N. Bandeirante (Administração Regional do N. Bandeirante);

23. Regional Administration of Paranoá (Administração Regional do Paranoá);

24. Regional Administration of Park Way (Administração Regional do Park Way);

25. Regional Administration of Plano Piloto (Administração Regional do Plano Piloto);

26. Regional Administration of Recanto das Emas (Administração Regional do Recanto das Emas);

27. Regional Administration of Riacho Fundo 1 (Administração Regional do Riacho Fundo 1);

28. Regional Administration of Riacho Fundo 2 (Administração Regional do Riacho Fundo 2);

29. Regional Administration of the Complementary Industry and Supply Sector (SCIA) and of the Structural City (Administração Regional do SCIA e Estrutural);

30. Regional Administration of the Industry and Supply Sector – SIA (Administração Regional do SIA);

31. Regional Administration of Sol Nascente and Pôr do Sol (Administração Regional do Sol Nascente e Pôr do Sol);

32. Regional Administration of Sudoeste/Octogonal (Administração Regional do Sudoeste/Octogonal);

33. Regional Administration of Varjão (Administração Regional do Varjão);

34. Military House (Casa Militar);

35. Military Fire Department of the Federal District (Corpo de Bombeiros Militar do Distrito Federal);

36. Botanical Garden Foundation in Brasília (Fundação Jardim Botânico de Brasília);

37. University of the Federal District (Universidade do Distrito Federal – UnDF);

38. Civil Police of the Federal District (Polícia Civil do Distrito Federal);

39. Military Police of the Federal District (Polícia Militar do Distrito Federal);

40. Office of the Prosecutor General of the Federal District (Procuradoria-Geral do Distrito Federal) (Note 5.3.b.);

41. Office of Communications of the Federal District (Secretaria de Comunicação do Distrito Federal);

42. State Office of Penitentiary Administration (Secretaria de Estado da Administração Penitenciária);

43. State Office of Agriculture, Food Supply, and Rural Development (Secretaria de Estado da Agricultura, Abastecimento e Desenvolvimento Rural);

44. State Office of Civil Affairs (Secretaria de Estado da Casa Civil);

45. State Office of Youth and Young Adults (Secretaria de Estado da Juventude);

46. State Office of Women (Secretaria de Estado da Mulher);

47. State Office of Public Security (Secretaria de Estado da Segurança Pública);

48. State Office of Cities (Secretaria de Estado das Cidades);

49. State Office of Community Services (Secretaria de Estado de Atendimento à Comunidade);

50. State Office of Science, Technology, and Innovation (Secretaria de Estado de Ciência, Tecnologia e Inovação);

51. State Office of Culture and Creative Economy (Secretaria de Estado de Cultura e Economia Criativa) (Note 5.3.a.);

52. State Office for Development of the Metropolitan Area (Secretaria de Estado de Desenvolvimento da Região Metropolitana);

53. State Office of Economic Development (Secretaria de Estado de Desenvolvimento Econômico);

54. State Office of Social Development (Secretaria de Estado de Desenvolvimento Social);

55. State Office of Urban and Housing Development (Secretaria de Estado de Desenvolvimento Urbano e Habitação);

56. State Office of Economy (Secretaria de Estado de Economia);

57. State Office of Education (Secretaria de Estado de Educação);

58. State Office of Sports and Leisure (Secretaria de Estado de Esporte e Lazer);

59. State Office of Government (Secretaria de Estado de Governo);

60. State Office of Justice and Citizenship (Secretaria de Estado de Justiça e Cidadania);

61. State Office of Works and Infrastructure (Secretaria de Estado de Obras e Infraestrutura);

62. State Office for Protection of the Urban Order (Secretaria de Estado de Proteção da Ordem Urbanística);

63. State Office of Institutional Relations (Secretaria de Estado de Relações Institucionais);

64. State Office of Parliamentary Relations (Secretaria de Estado de Relações Parlamentares);

65. State Office of Labor (Secretaria de Estado de Trabalho);

66. State Office of Transportation and Mobility (Secretaria de Estado de Transporte e Mobilidade);

67. State Office of Tourism (Secretaria de Estado de Turismo);

68. State Office of Environment (Secretaria de Estado do Meio Ambiente);

69. Extraordinary Office of Family Assistance (Secretaria de Extraordinária da Família);

70. Office of Special Projects (Secretaria de Projetos Especiais);

71. Extraordinary Office for People with Disabilities (Secretaria Extraordinária da Pessoa com Deficiência).

B) Legislative Branch:

Audit Court of the Federal District (Tribunal de Contas do Distrito Federal).

C) For the entities listed in Distrito Federal, this Agreement does not cover:

(a) procurement by State Office of Culture and Creative Economy (Secretaria de Estado de Cultura e Economia Criativa) of cultural or artistic services;

(b) procurement by Office of the Prosecutor General of the Federal District (Procuradoria-Geral do Distrito Federal) of the following services: information technology, communication, management consulting and research and development.

6. GOIÁS

All entities of the Executive Branch, including their respective related agencies. For greater certainty, 'related agencies' comprises all subordinate bodies and agencies of public law with separate legal personality within the structure of the entities included in this Appendix.

7. MARANHÃO

All entities of the Executive Branch, including their respective related agencies. For greater certainty, 'related agencies' comprises all subordinate bodies and agencies of public law with separate legal personality within the structure of the entities included in this Appendix.

8. MATO GROSSO

All entities of the Executive Branch, including their respective related agencies. For greater certainty, 'related agencies' comprises all subordinate bodies and agencies of public law with separate legal personality within the structure of the entities included in this Appendix.

9. MINAS GERAIS

A) Executive Branch:

1. Agency for Development of the Metropolitan Area of Belo Horizonte (Agência de Desenvolvimento da Região Metropolitana de Belo Horizonte);

2. Agency for Development of the Metropolitan Area of Vale do Aço (Agência de Desenvolvimento da Região Metropolitana do Vale do Aço);

3. Regulatory Agency for Water Supply and Sanitary Sewer Services in the State of Minas Gerais (Agência Reguladora de Serviços de Abastecimento de Água e de Esgotamento Sanitário do Estado de Minas Gerais);

4. State Board of Education (Conselho Estadual de Educação);

5. State Government Accountability Office (Controladoria Geral do Estado);

6. Military Fire Department of Minas Gerais (Corpo de Bombeiros Militar de Minas Gerais);

7. Technical Assistance and Rural Extension Company in the State of Minas Gerais (Empresa de Assistência Técnica e Extensão Rural do Estado de Minas Gerais);

8. Clóvis Salgado Foundation (Fundação Clóvis Salgado);

9. Research Support Foundation of the State of Minas Gerais (Fundação de Amparo à Pesquisa do Estado de Minas Gerais);

10. Ouro Preto Art Foundation (Fundação de Arte de Ouro Preto);

11. Minas Gerais Work Education Foundation (Fundação de Educação para o Trabalho de Minas Gerais);

12. Caio Martins Educational Foundation (Fundação Educacional Caio Martins);

13. State Environmental Foundation (Fundação Estadual do Meio Ambiente);

14. Helena Antipoff Foundation (Fundação Helena Antipoff);

15. João Pinheiro Foundation (Fundação João Pinheiro);

16. Military Office of the Governor (Gabinete Militar do Governador);

17. Social Security Institute of the Civil Servants of State of Minas Gerais (Instituto de Previdência dos Servidores do Estado de Minas Gerais);

18. Social Security Institute of the Military Servants of State of Minas Gerais (Instituto de Previdência dos Servidores Militares do Estado de Minas Gerais);

19. State Institute of Forests (Instituto Estadual de Florestas);

20. Water Management Institute of Minas Gerais (Instituto Mineiro de Gestão das Águas);

21. Commercial Registry of the State of Minas Gerais (Junta Comercial do Estado de Minas Gerais);

22. State Office of the Ombudsman (Ouvidoria Geral do Estado);

23. Civil Police of the State of Minas Gerais (Polícia Civil do Estado de Minas Gerais);

24. Military Police of the State of Minas Gerais (Polícia Militar do Estado de Minas Gerais);

25. Office of Culture and Tourism (Secretaria de Cultura e Turismo);

26. Office of Economic Development (Secretaria de Desenvolvimento Econômico);

27. Office of Social Development (Secretaria de Desenvolvimento Social);

28. Office of Education (Secretaria de Educação);

29. Office of Government (Secretaria de Governo);

30. Office of Infrastructure and Mobility (Secretaria de Infraestrutura e Mobilidade);

31. Office of Environment and Sustainable Development (Secretaria de Meio Ambiente e Desenvolvimento Sustentável);

32. Office of Planning and Management (Secretaria de Planejamento e Gestão);

33. University of the State of Minas Gerais (Universidade do Estado de Minas Gerais);

34. State University of Montes Claros (Universidade Estadual de Montes Claros);

35. Secretary of Agriculture, Livestock and Supply (Secretaria de Agricultura, Pecuária e Abastecimento) (Note 9.4).

B) Legislative Branch:

Minas Gerais Audit Court (Tribunal de Contas de Minas Gerais).

C) Other:

Public Defender's Office in the State of Minas Gerais (Defensoria Pública do Estado de Minas Gerais).

D) For the entities listed in Minas Gerais, this Agreement does not cover procurement by Secretary of Agriculture, Livestock and Supply (Secretaria de Agricultura, Pecuária e Abastecimento) of services or construction services.

10. PARÁ

All entities of the Executive Branch, including their respective subordinate agencies. For greater certainty, 'subordinate agencies' comprises all subordinate bodies and agencies of public law with separate legal personality within the structure of the entities included in this Appendix.

11. PARAÍBA

All entities of the Executive Branch, including their respective related agencies. For greater certainty, 'related agencies' comprises all subordinate bodies and agencies of public law with separate legal personality within the structure of the entities included in this Appendix.

12. PARANÁ

A) Executive Branch:

All entities of the Executive Branch, including their respective related agencies. For greater certainty, 'related agencies' comprises all subordinate bodies and agencies of public law with separate legal personality within the structure of the entities included in this Appendix.

B) Judicial Branch:

Paraná State Court of Appeals (Tribunal de Justiça do Paraná).

C) Legislative Branch:

— Legislative Assembly (Assembleia Legislativa);

— Paraná State Audit Court (Tribunal de Contas do Estado do Paraná).

D) Other:

— State Public Prosecution Service (Ministério Público Estadual);

— State Public Defender's Office (Defensoria Pública do Estado).

13. PERNAMBUCO

Executive Branch:

— Office of State Administration and State Procurement Central (Secretaria de Administração do Estado e Central de Licitações do Estado);

— State Government Accountability Office (Secretaria da Controladoria Geral do Estado);

— State Office of the Prosecutor General (Procuradoria-Geral do Estado).

14. RIO DE JANEIRO

A) Executive Branch:

All entities of the Executive Branch, including their respective related agencies. For greater certainty, 'related agencies' comprises all subordinate bodies and agencies of public law with separate legal personality within the structure of the entities included in this Appendix.

B) Legislative Branch:

Rio de Janeiro State Audit Court (Tribunal de Contas do Estado do Rio de Janeiro).

C) Other:

State Public Prosecution Service (Ministério Público Estadual).

15. RIO GRANDE DO NORTE

All entities of the Executive Branch, including their respective related agencies. For greater certainty, 'related agencies' comprises all subordinate bodies and agencies of public law with separate legal personality within the structure of the entities included in this Appendix.

16. RIO GRANDE DO SUL

A) Executive Branch:

1. Ministry of Civil Affairs (Casa Civil);
2. State Agency for Regulation of Delegated Public Services in Rio Grande do Sul (Agência Estadual de Regulação dos Serviços Públicos Delegados do Rio Grande do Sul);
3. Military Brigade (Brigada Militar);
4. Military House and Civil Defense (Casa Militar e Defesa Civil);
5. Military Fire Department (Corpo de Bombeiros Militar);
6. Independent Road Department (Departamento Autônomo de Estradas de Rodagem);
7. State Traffic Department (Departamento Estadual de Trânsito);
8. Project Development Office (Escritório de Desenvolvimento de Projetos);
9. Research Support Foundation of the State of Rio Grande do Sul (Fundação de Amparo à Pesquisa do Estado do Rio Grande do Sul);
10. Foundation for Social and Educational Assistance (Fundação de Atendimento Sócio-Educativo);
11. Rio Grande do Sul Special Protection Foundation (Fundação de Proteção Especial do Rio Grande do Sul);
12. Liberato Salzano Vieira da Cunha Technical School Foundation (Fundação Escola Técnica Liberato Salzano Vieira da Cunha);
13. State Foundation for Metropolitan and Regional Planning (Fundação Estadual de Planejamento Metropolitano e Regional);
14. State Foundation for Environmental Protection (Fundação Estadual de Proteção Ambiental);
15. Rio Grande do Sul Social Work and Action Foundation (Fundação Gaúcha do Trabalho e Ação Social);
16. Porto Alegre Symphonic Orchestra Foundation (Fundação Orquestra Sinfônica de Porto Alegre);

17. São Pedro Theater Foundation (Fundação Teatro São Pedro);

18. Zoobotanical Foundation (Fundação Zoobotânica);

19. Office of the Governor (Gabinete do Governador);

20. Office of the Vice-Governor (Gabinete do Vice-Governador);

21. Rio Grande do Sul Rice Institute (Instituto Rio Grandense do Arroz);

22. General Institute of Expert Examinations (Instituto-Geral de Perícias);

23. Social-Security Institute of the State of Rio Grande do Sul (Instituto de Previdência do Estado do Rio Grande do Sul);

24. Service, Industrial, and Commercial Registry of Rio Grande do Sul (Junta Comercial, Industrial e Serviços do Rio Grande do Sul);

25. Civil Police (Polícia Civil);

26. State Office of the Prosecutor General (Procuradoria-Geral do Estado);

27. Office of Penitentiary Administration (Secretaria da Administração Penitenciária);

28. Office of Agriculture, Livestock, and Rural Development (Secretaria da Agricultura, Pecuária e Desenvolvimento Rural);

29. Office of Culture (Secretaria da Cultura);

30. Office of Education (Secretaria da Educação);

31. Treasury Department (Secretaria da Fazenda) (Note 16.2.c.);

32. Office of Public Security (Secretaria da Segurança Pública) (Note 16.2.b.);

33. Office of Coordination and Support to Municipalities (Secretaria de Articulação e Apoio Aos Municípios);

34. Office of Communications (Secretaria de Comunicação);

35. Office of Economic Development and Tourism (Secretaria de Desenvolvimento Econômico e Turismo);

36. Office of Innovation, Science, and Technology (Secretaria de Inovação, Ciência e Tecnologia);

37. Office of Justice, Citizenship, and Human Rights (Secretaria de Justiça, Cidadania e Direitos Humanos);

38. Office of Logistics and Transportation (Secretaria de Logística e Transportes);

39. Office of Works and Housing (Secretaria de Obras e Habitação);

40. Office of Planning, Governance, and Management (Secretaria de Planejamento, Governança e Gestão);

41. Extraordinary Office of Partnerships (Secretaria Extraordinária de Parcerias);

42. Office of Social Work and Assistance (Secretaria de Trabalho e Assistência Social);

43. Office of Sports and Leisure (Secretaria do Esporte e Lazer);

44. Office of Environment and Infrastructure (Secretaria do Meio Ambiente e Infraestrutura);

45. Extraordinary Office of Federative and International Relations (Secretaria Extraordinária de Relações Federativas e Internacionais);

46. Sub-Office of the Assis Brasil State Exhibition Park (Subsecretaria do Parque Estadual de Exposições Assis Brasil);

47. Superintendent's Office of the Port of Rio Grande (Superintendência do Porto do Rio Grande);

48. Superintendent's Office of Penitentiary Services (Superintendência dos Serviços Penitenciários);

49. Rio Grande do Sul State University (Universidade Estadual do Rio Grande do Sul).

B) For the entities listed in Rio Grande do Sul, this Agreement does not cover:

(a) procurement of food for the prison system;

(b) procurement by Office of Public Security (Secretaria de Segurança Pública) of motor vehicles;

(c) procurement by Treasury Department (Secretaria da Fazenda) involving sensitive data and information or data and information protected by secrecy rules or national security rules;

(d) procurement of transportation services for public authorities, including the rental of air and ground vehicles.

17. RONDÔNIA

Executive Branch:

State Office of Economic Development (Secretaria de Desenvolvimento Econômico).

18. RORAIMA

A) Executive Branch:

1. Standing Bidding Committee (Comissão Permanente de Licitação – CPL)

2. Sectoral Commission for Bidding of the Secretariat of State for Infrastructure (Comissão Setorial de Licitação da Secretaria de Estado da Infraestrutura – CSL/SEINF)

3. Sectoral Commission for Bidding of the Secretary of State for Education and Sport (Comissão Setorial de Licitação da Secretaria de Estado da Educação e Desporto – CSL/SEED)

4. Bidding Committee of the State Traffic Department of Roraima (Comissão de Licitação do Departamento Estadual de Trânsito de Roraima)

5. Bidding Committee of the Institute of Social Security of the State of Roraima (Comissão de Licitação do Instituto de Previdência do Estado de Roraima)

6. Bidding Committee of the Institute of Weights and Measures of the State of Roraima (Comissão de Licitação do Instituto de Pesos e Medidas do Estado de Roraima)

7. Bidding Committee of the Institute of Support to Science, Technology and Innovation of the State of Roraima (Comissão de Licitação do Instituto de Amparo à Ciência, Tecnologia e Inovação do Estado de Roraima)

8. Bidding Committee of the State University of Roraima (Comissão de Licitação da Universidade Estadual de Roraima)

9. Bidding Committee of the State Foundation for the Environment and Water Resources (Comissão de Licitação da Fundação Estadual do Meio Ambiente e Recursos Hídricos)

10. Bidding Committee of the Agricultural Defense Agency of Roraima (Comissão de Licitação da Agência de Defesa Agropecuária de Roraima)

11. Bidding Committee of the Commercial Registry of the State of Roraima (Comissão de Licitação da Junta Comercial do Estado de Roraima)

12. Bidding Committee of the Virtual University of Roraima (Comissão de Licitação da Universidade Virtual de Roraima)

13. Bidding Committee of the Institute of Land and Colonization of the State of Roraima (Comissão de Licitação do Instituto de Terras e Colonização do Estado de Roraima)

B) Judicial Branch:

Roraima State Court of Appeals (Tribunal de Justiça de Roraima) – TJ/RR

19. SANTA CATARINA

All entities of the Executive Branch, including their respective related agencies. For greater certainty, 'related agencies' comprises all subordinate bodies and agencies of public law with separate legal personality within the structure of the entities included in this Appendix.

20. SÃO PAULO

All entities of the Executive Branch, including their respective related agencies. For greater certainty, 'related agencies' comprises all subordinate bodies and agencies of public law with separate legal personality within the structure of the entities included in this Appendix.

21. TOCANTINS

All entities of the Executive Branch, including their respective related agencies. For greater certainty, 'related agencies' comprises all subordinate bodies and agencies of public law with separate legal personality within the structure of the entities included in this Appendix.

Appendix 12-C-3

OTHER ENTITIES

Chapter 12 does not cover procurement carried out by other entities of Brazil.

Appendix 12-C-4

GOODS

Unless otherwise specified, Chapter 12 covers all procurement of goods carried out by the entities listed in Appendices 12-C-1 and 12-C-2, with the exception of the goods listed below, in the Brazilian procurement classification CATMAT (Catálogo de Materiais).

3695	06786	Specialized woodworking equipment
3710		Equipment for preparation of soil
3720		Harvesting equipment
3740	11339	Spray equipment
3805		Equipment for excavation and earthmoving
3810		Cranes and excavators
3820		Equipment for mining, rock and earth drilling and related equipment
3825		Road clearing and cleaning equipment
3830		Accessories for trucks and tractors
3895	06670	Equipment for asphalt compacting
4120	13768	Air conditioners
6670		Scales
6810		Chemicals
6820		Dyes
6830		Gases, compressed and liquified
6840		Pesticides and disinfectants
6850		Miscellaneous chemical specialties
8820	47643	Live animals, not bred for food

Appendix 12-C-5

SERVICES

Unless otherwise specified, Chapter 12 covers the procurement carried out by the entities listed in Appendix 12-C-1 and Appendix 12-C-2 of the following services. The services listed below are identified in accordance with the document MTN.GNS/W/120, July 10, 1991, from the WTO, and the Provisional Central Product Classification United Nations Statistical Papers, Series M, number 77.

SECTORS AND SUBSECTORS	CORRESPONDENCE ON CPC
1. Business Services	Section B
A. Professional Services	
d. Architectural services	8671 – Architectural services
e. Engineering services	8672 – Engineering services
f. Integrated engineering services	8673 – Integrated engineering services
g. Urban planning and landscape architectural services	8674 – Urban planning and landscape architectural services
F. Other Business Services	
b. Market research and public opinion polling services	864 – Market research and public opinion polling services
c. Management consulting services	865 – Management consulting services
d. Services related to management consulting	86601 – Project management services other than for construction
e. Technical testing and analysis services	8676 – Technical testing and analysis services
f. Services Incidental to agriculture, hunting and forestry	881 – Services Incidental to agriculture, hunting and forestry
	8811 – Services incidental to agriculture
	8812 – Services incidental to animal husbandry
	8813 – Services incidental to hunting
	8814 – Services incidental to forestry and logging

SECTORS AND SUBSECTORS	CORRESPONDENCE ON CPC
g. Services incidental to fishing	882 – Services incidental to fishing
o. Building-cleaning services	8740 – Building-cleaning services
q. Packaging services	8760 – Packaging services
s. Convention services	87909 – Convention services
6. Environmental Services	
A. Sewage services	9401 – Sewage services

Notes to Appendix 12-C-5

Brazil reserves the right of using limited tendering for the procurement of services supplied by a body or entity that integrates the Public Administration, as defined by Decree-Law 200 of February 25, 1967, and which has been created for this specific purpose, before the entry into force of new tendering law 14.133/21, under the condition that the contracted price is compatible with the market price.

Appendix 12-C-6

CONSTRUCTION SERVICES AND WORKS CONCESSIONS

1 CONSTRUCTION SERVICES

All services listed in Division 51 of the Provisional Central Product Classification (CPC).

2 WORKS CONCESSIONS

When awarded by entities listed in Appendix 12-C-1 and Appendix 12-C-2 and subject to the thresholds applicable to construction services contracts as specified in Appendix 12-C-1 and Appendix 12-C-2, the only Article of Chapter 12 of this Agreement that shall apply to works concessions contracts is Article 12.6. For the purposes of this paragraph, works concessions contracts means any contractual agreement the main objective of which is to undertake the construction or rehabilitation of physical infrastructure, plants, buildings, facilities, or other government- owned works, and under which a procuring entity grants to a supplier, through a contract and for a specified period of time, the temporary ownership or the right to control, operate and demand payment for the use of those works for the duration of the contract.

Appendix 12-C-7

GENERAL NOTES

Unless otherwise specified, the following general notes apply to Chapter 12:

1. Chapter 12 does not apply to:

   (a) procurement made outside the territory of Brazil for consumption outside the territory of that Party;

   (b) contracting related to the delegation of services, such as authorizations, permits, and concessions, except for the concessions of works which are covered under Heading 2 of Appendix 12-C-6;

   (c) public procurement of goods and services purchased under food and nutritional security and school feeding programmes that support family farmers or family farming cooperatives carrying specific registration, according to Brazil's laws and regulations;

   (d) procurement related to the Unified Health System (SUS).

2. The prohibition of offsets outlined in Article 12.11 shall not apply to Brazil if the conditions and their assessment are non-discriminatory among potential tenderers, clearly defined in the procurement documents and indicated in the notice of intended procurement.

3. Brazil reserves the right to apply margins of preference to national manufactured goods and services as established in the federal Brazilian legislation. The European Union shall be informed within 30 (thirty) days after the government takes a decision regarding goods and services that may fall under this point.

4. Brazil reserves the right to apply margins of preference in prices, as well as set-aside policies of up to 25 % of the procurement object, in favour of its micro and small enterprises ([1]).

5. Brazil reserves the right to conduct a limited tendering procedure in procuring goods and services from non-profit Brazilian institutions dedicated to social assistance, public services, or social services of public interest.

6. In addition to the possibility to conduct limited tendering for pre-commercial government procurement aimed at promoting the development of innovative solutions for public sector needs set forth in point (e) of Article 12.20(1), Brazil may, whenever that provision has been invoked, use limited tendering for subsequent purchases of the same goods and services that have been developed under such arrangement from the national developer of the prototype or first good or service.

7. Article 12.13(2) shall be applied by Brazil 3 (three) years after the date of entry into force of this Agreement.

([1]) According to *Lei Complementar* Nº 123 of December 14, 2006, which establishes the *Estatuto Nacional da Microempresa e da Empresa de Pequeno Porte*, a microenterprise is defined as a legal entity or sole proprietorship with an annual gross revenue of up to R$ 244 000,00. A small business is defined as a legal entity or sole proprietorship with annual gross revenue between R$ 244 000,00 and R$ 1 200 000,00. These limits are calculated proportionally in the first year of operation. The law also modifies provisions in Laws Nº 8.212 and 8.213 of 1991, the *Consolidação das Leis do Trabalho* (approved by *Decreto-Lei* Nº. 5.452 of 1943), Law Nº. 10.189 of 2001, *Lei Complementar* Nº. 63 of 1990, and revokes Laws Nº. 9.317 of 1996 and 9.841 of 1999. Additionally, classification changes do not affect previously signed contracts. https://www.planalto.gov.br/ccivil_03/leis/lcp/lcp123.htm?origin=instituicao.

ANNEX 12-D

PARAGUAY

NOTE ON THE APPLICATION OF ANNEX 12-D BETWEEN THE EUROPEAN UNION AND PARAGUAY

Application of Annex 12-D of Paraguay shall be subject to receipt by the European Union within 3 (three) years after the date of entry into force of this Agreement of a written notification by Paraguay stating the consent of Paraguay to apply the said Annex no later than 3 (three) years after date of entry into force of this Agreement.

Appendix 12-D-1

CENTRAL GOVERNMENT ENTITIES

Chapter 12 applies to the procurement carried out by the Paraguayan entities listed in this Appendix, if the value of the procurement estimated in conformity with Article 12.4 of the Agreement equals or exceeds the following thresholds:

(a) For goods and services

(i) From the date of entry into force of this Agreement until the end of the 10th (tenth) year after its entry into force: SDR 1 067 568 (one million sixty seven thousand five hundred and sixty-eight).

(ii) From the 11th (eleventh) year until the end of the 15th (fifteenth) year after the date of entry into force of this Agreement: SDR 850 000 (eight hundred and fifty thousand).

(iii) From the 16th (sixteenth) year until the end of the 18th (eighteenth) year after the date of entry into force of this Agreement: SDR 650 000 (six hundred and fifty thousand).

(iv) From the 19th (nineteenth) year after the date of entry into force of this Agreement onwards: SDR 580 000 (five hundred and eighty thousand).

(b) For construction services

This Appendix does not cover construction services.

List of Paraguay

Chapter 12 applies to the Paraguayan central level entities listed below:

A) CENTRAL ADMINISTRATION

1. Ministerio de Relaciones Exteriores (MRE);
2. Ministerio de Justicia (MJ);
3. Ministerio de Trabajo, Empleo y Seguridad Social (MTESS);
4. Ministerio de Industria y Comercio (MIC);
5. Ministerio de la Mujer (Min. Mujer);
6. Ministerio de Economía y Finanzas (MEF);
7. Vicepresidencia de la República (VPR);
8. Ministerio de Desarrollo Social (MDS);
9. Ministerio del Ambiente y Desarrollo Sostenible (MADES);
10. Secretaría Nacional por los Derechos Humanos de las Personas con Discapacidad (SENADIS);
11. Secretaría Nacional de la Juventud (SNJ);
12. Auditoría General del Poder Ejecutivo;
13. Consejo Nacional de Ciencia y Tecnología (CONACYT);
14. Instituto Nacional de Estadística (INE);
15. Escribanía Mayor de Gobierno;
16. Procuraduría General de la República (PGR);

17. Secretaría de Políticas Lingüísticas (SPL);
18. Secretaría de Prevención de Lavado de Dinero (SEPRELAD);
19. Secretaría Nacional Anticorrupción (SENAC);
20. Secretaría Nacional Antidrogas (SENAD);
21. Secretaría Nacional de Turismo (SENATUR);
22. Ministerio de Tecnologías de la Información y Comunicación (MITIC);
23. Ministerio de la Niñez y la Adolescencia (MNA);
24. Secretaría de Desarrollo para Repatriados y Refugiados Connacionales (SEDERREC).

B) LEGISLATIVE POWER

1. Congreso Nacional.

C) JUDICIAL POWER

1. Ministerio Público (MP);
2. Consejo de la Magistratura (CM);
3. Jurado de Enjuiciamiento de Magistrados (JEM);
4. Ministerio de la Defensa Pública (MDP).

D) AUTONOMOUS AND AUTARCHIC ENTITIES

1. Instituto Nacional de Tecnología, Normalización y Metrología (INTN);
2. Instituto Nacional de Desarrollo Rural y de la Tierra (INDERT);
3. Instituto Paraguayo del Indígena (INDI);
4. Dirección de Beneficencia y Ayuda Social (DIBEN);
5. Dirección Nacional de Correos del Paraguay (DINACOPA);
6. Dirección Nacional de Ingresos Tributarios (DNIT);
7. Dirección Nacional de Propiedad Intelectual (DINAPI);
8. Instituto Paraguayo de Tecnología Agraria (IPTA);
9. Servicio Nacional de Calidad y Sanidad Vegetal y de Semillas (SENAVE);
10. Fondo Nacional de la Cultura y las Artes (FONDEC);
11. Instituto Forestal Nacional (INFONA);
12. Instituto Paraguayo de Artesanía (IPA);
13. Agencia Nacional de Evaluación y Acreditación de la Educación Superior (ANEAES);
14. Agencia Nacional de Tránsito y Seguridad Vial (ANTSV);
15. Autoridad Reguladora Radiológica y Nuclear (ARRN);
16. Comisión Nacional de Competencia (CONACOM);
17. Consejo Nacional de Educación Superior (CONES);

18. Dirección Nacional de Transporte (DINATRAN);
19. Secretaría de Defensa del Consumidor y el Usuario (SEDECO);
20. Secretaría Nacional de Cultura (SNC);
21. Defensoría del Pueblo;
22. Mecanismo Nacional de Prevención contra la Tortura y Otros Tratos o Penas Crueles, Inhumanos o Degradantes (MNP).

E) FINANCIAL ENTITIES

1. Banco Nacional de Fomento (BNF);
2. Crédito Agrícola de Habilitación (CAH);
3. Agencia Financiera de Desarrollo (AFD);
4. Caja de Préstamos del Ministerio de Defensa Nacional;
5. Instituto Nacional de Cooperativismo (INCOOP).

F) CONTRALORÍA GENERAL DE LA REPÚBLICA

G) PUBLIC ENTITIES OF SOCIAL SECURITY

1. Caja de Jubilaciones y Pensiones del Personal de la ANDE;
2. Caja de Jubilaciones y Pensiones del Personal Municipal;
3. Caja de Seguridad Social de Empleados y Obreros Ferroviarios.

H) UNIVERSITIES

1. Universidad Nacional de Canindeyú;
2. Universidad Nacional de Concepción;
3. Universidad Nacional de Itapúa;
4. Universidad Nacional de Pilar.

Appendix 12-D-2

Chapter 12 applies to the procurement carried out by the Paraguayan entities listed in this Appendix, if the value of the procurement estimated in conformity with Article 12.4 of the Agreement equals or exceeds the following thresholds:

(a) For goods and services

(i) From the date of entry into force of this Agreement until the end of the 10th (tenth) year after its entry into force: SDR 1 067 568 (one million sixty seven thousand five hundred and sixty-eight).

(ii) From the 11th (eleventh) year until the end of the 15th (fifteenth) year after the date of entry into force of this Agreement: SDR 850 000 (eight hundred and fifty thousand).

(iii) From the 16th (sixteenth) year until the end of the 18th (eighteenth) year after the date of entry into force of this Agreement: SDR 650 000 (six hundred and fifty thousand).

(iv) From the 19th (nineteenth) year after the date of entry into force of this Agreement onwards: SDR 580 000 (five hundred and eighty thousand).

(b) For construction services

This Appendix does not cover construction services.

List of Paraguay

SUB-CENTRAL GOVERNMENT ENTITIES

Departmental governments

1. Gobernación del Departamento de Concepción;
2. Gobernación del Departamento de San Pedro;
3. Gobernación del Departamento de Cordillera;
4. Gobernación del Departamento de Guairá;
5. Gobernación del Departamento de Caaguazú;
6. Gobernación del Departamento de Caazapá;
7. Gobernación del Departamento de Itapúa;
8. Gobernación del Departamento de Misiones;
9. Gobernación del Departamento de Paraguarí;
10. Gobernación del Departamento de Alto Paraná;
11. Gobernación del Departamento de Central;
12. Gobernación del Departamento de Ñeembucú;
13. Gobernación del Departamento de Amambay;
14. Gobernación del Departamento de Canindeyú;
15. Gobernación del Departamento de Boquerón;
16. Gobernación del Departamento de Presidente Hayes;
17. Gobernación del Departamento de Alto Paraguay.

Appendix 12-D-3

OTHER ENTITIES

Chapter 12 does not cover other entities.

Appendix 12-D-4

GOODS

Unless otherwise specified, Chapter 12 covers all procurement of goods carried out by the entities listed in Appendices 12-D-1 and 12-D-2, with the exception of goods that correspond to the HS listed below:

HS Nomenclature 2017	Description
02.02	Meat of bovine animals, frozen
02.03	Meat of swine, fresh, chilled or frozen
04	Dairy produce; birds' eggs; natural honey; edible products of animal origin not elsewhere specified or included
15.15	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified
15.16	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised whether or not refined, but not further prepared
1517.10.00	Margarine, excluding liquid margarine
1601.00.00	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products
17.01	Cane or beet sugar and chemically pure sucrose, in solid form
19.02	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne gnocchi, ravioli, cannelloni; couscous, whether or not prepared
19.04	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included
19.05	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products
2008.11.00	Ground-nuts
20.09	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter

HS Nomenclature 2017	Description
2101.20.20	Of yerba mate
2201.10.00	Mineral waters and aerated waters
2804.30.00	Nitrogen
2804.40.00	Oxygen
30	Pharmaceutical products
32.08	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to Chapter 12
32.09	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium
32.14	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for façades, indoor walls, floors, ceilings or the like
32.15	Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid
34.01	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent
39.17	Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics
39.23	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics
39.25	Builders' ware of plastics, not elsewhere specified or included
3926.10.00	Office or school supplies
4011.40.00	Of a kind used on motorcycles
44.18	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes

HS Nomenclature 2017	Description
48.19	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
48.20	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard
48.21	Paper or paperboard labels of all kinds, whether or not printed
49.01	Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets
49.11	Other printed matter, including printed pictures and photographs
61	Articles of apparel and clothing accessories, knitted or crocheted
63.02	Bed linen, table linen, toilet linen and kitchen linen
70.07	Safety glass, consisting of toughened (tempered) or laminated glass
72.14	Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling
72.15	Other bars and rods of iron or non-alloy steel
72.16	Angles, shapes and sections of iron or non-alloy steel
72.17	Wire of iron or non-alloy steel
73.05	Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406,4 mm, of iron or steel
73.07	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel
73.08	Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel

HS Nomenclature 2017	Description
7309.00	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment
7310	Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 l, whether or not lined or heat insulated, but not fitted with mechanical or thermal equipment
7311.00.00	Containers for compressed or liquefied gas, of iron or steel
7313.00.00	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel
73.14	Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel
73.17.00	Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper
8303.00.00	Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, and parts thereof, of base metal
83.11	Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying
8701.95.90	Tractors (other than tractors of heading 87.09). Other, of an engine power. Exceeding 130 kW
8703.22	Other vehicles, with only spark-ignition internal combustion reciprocating piston engine. Of a cylinder capacity exceeding 1 000 cm^3 but not exceeding 1 500 cm^3
8703.23	Other vehicles, with only spark-ignition internal combustion reciprocating piston engine. Of a cylinder capacity exceeding 1 500 cm^3 but not exceeding 3 000 cm^3
8704.21.90	Motor vehicles for the transport of goods. Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel). 'Gross vehicle weight' not exceeding 5 tonnes
8704.22.90	Motor vehicles for the transport of goods. Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel). 'Gross vehicle weight' exceeding 5 tonnes but not exceeding 20 tonnes

HS Nomenclature 2017	Description
8704.31.90	Motor vehicles for the transport of goods. Other, with spark-ignition internal combustion piston engine. 'Gross vehicle weight' not exceeding 5 tonnes
8711.20.20	Motorcycles with a cylinder capacity greater than 125 cm^3
8711.20.10	Motorcycles with a cylinder capacity not exceeding 125 cm^3

Appendix 12-D-5

SERVICES

Chapter 12 covers government procurement of services listed below, carried out by the entities listed in Appendices 12-D-1 and 12-D-2, which are identified in accordance with the document MTN.GNS/W/120, July 10, 1991, from the WTO, and the Provisional Central Product Classification United Nations Statistical Papers, series M, number 77.

SECTORS AND SUB-SECTORS	Corresponding CPC
1. BUSINESS SERVICES	Section B
B. Computer and related services	
a. Consultancy services related to the installation of computer hardware	84100
b. System analysis services	84220
c. Data processing services	843
d. Database services	844
C. Research and development services	
b. Research and development services on social sciences and humanities	852
F. Other business services	
b. Public opinion polling services	86402
c. Management consultants services	865
d. Services related to management consulting	866
h. Services incidental to mining	883+5115
n. Maintenance and repair of equipment (excluding ships, aircraft and other transport equipment)	663+8861-8866
s. Services rendered on the occasion of assemblies or conventions	87909*
2. COMMUNICATIONS SERVICES	
C. Telecommunications services	
4. DISTRIBUTION SERVICES	
B. Wholesale trade services	622
C. Retailing services	631+632 6111 +6113 +6121

SECTORS AND SUB-SECTORS	Corresponding CPC
D. Franchise services	8929
7. FINANCIAL SERVICES	
C. Reinsurance and retrocession services	81299*
9. TOURISM SERVICES AND TRAVEL-RELATED SERVICES	
A. Hotels and restaurants (including food supply services from outside by contract)	641-643
C. Tour guide services	7472

Appendix 12-D-6

CONSTRUCTION SERVICES

This Appendix does not cover construction services.

Appendix 12-D-7

GENERAL NOTES

The following general notes apply to Chapter 12.

1. In the national public tenders called by the entities covered by Appendices 12-D-1 and 12-D-2, Paraguay reserves the right to apply support programmes for the production and employment on the basis of contracts concluded by the Paraguayan State. With regard to support programmes for production and national employment, Paraguay may:

   (a) for 18 (eighteen) years as of the date of entry into force of this Agreement, apply a margin of price preferences of 20 % (twenty percent), to products and services of national origin:

      (i) in products, when labour, raw materials and inputs from Paraguay represent a percentage equal to or greater than 40 % (forty percent); and

      (ii) in road works, constructions, maintenance services, transportation, insurance, consulting and others in general when more than 70 % (seventy percent) of the staff of the provider is of Paraguayan nationality;

   (b) for 10 (ten) years as of the date of entry into force of this Agreement, use support programmes to stimulate innovation and scientific and technological research, including offsets provided that their conditions and their assessment are non-discriminatory and indicated in the notice of intended procurement and clearly defined in the procurement documents.

2. Chapter 12 shall not apply when the subject matter of the bidding refers to national policies aimed at: education, services for public health included in programmes approved by the Ministry of Health, food and nutritional security and school feeding programmes, and family farming programmes, according to Paraguayan law.

3. Chapter 12 does not apply to:

   (a) purchases of state owned and any other public institutions not listed in Appendices 12-D-1 and 12-D-2 of Paraguay;

   (b) contracts for the delegation of services, such as authorisations, permits and concessions, including the concession of public works;

   (c) non-contractual agreements or any form of assistance provided by a Party or by a state owned enterprise, including contracting under programmes financed with loans from international financial organisations, donations, capital increases, tax incentives, subsidies, guarantees, agreements, cooperation and public provision of goods and services to people or governments at the regional, province or local level;

   (d) contracts signed for the sole purpose of rendering foreign assistance;

   (e) public procurement made outside the territory of the Party, for consumption outside the territory of the Party;

   (f) the acquisition of services of agencies or services of tax warehouses, services of liquidation and administration for regulated financial institutions, nor to the services of sale and distribution of public debt; or

   (g) public procurement undertaken among public entities, whether they are included or not in Appendix 12-D-1, as long as the object of the contract is not subcontracted to a third person that is not a public entity and provided that the object of the contract refers to logistics, social and educational goods and services.

ANNEX 12-E

URUGUAY

Appendix 12-E-1

CENTRAL GOVERNMENT ENTITIES

(a) Thresholds for goods and services:

(i) from the date of entry into force of this Agreement until the end of the 10th (tenth) year after its date of entry into force: SDR 211 951 (two hundred and eleven thousand nine hundred and fifty-one);

(ii) from the 11th (eleventh) year until the end of the 15th (fifteenth) year after the date of entry into force of this Agreement: SDR 200 000 (two hundred thousand); and

(iii) from the 16th (sixteenth) year after the date of entry into force of this Agreement onwards: SDR 130 000 (one hundred and thirty thousand).

(b) Thresholds for construction services:

SDR 5 652 032 (five million six hundred and fifty two thousand and thirty-two) for the construction or public works services specified in Appendix 12-E-6.

List of Uruguay

Unless otherwise specified, Chapter 12 applies to the entities listed below:

Executive Branch:

(a) Presidencia de la República

(b) Ministerio de Defensa Nacional (Ministry of National Defence)

(c) Ministerio del Interior

(d) Ministerio de Economía y Finanzas

(e) Ministerio de Relaciones Exteriores

(f) Ministerio de Ganadería, Agricultura y Pesca

(g) Ministerio de Industria, Energía y Minería

(h) Ministerio de Turismo

(i) Ministerio de Transporte y Obras Públicas

(j) Ministerio de Educación y Cultura

(k) Ministerio de Salud Pública

(l) Ministerio de Trabajo y Seguridad Social

(m) Ministerio de Vivienda y Ordenamiento Territorial

(n) Ministerio de Desarrollo Social

(o) Ministerio de Ambiente

Legislative Branch:

(a) Cámara de Senadores;

(b) Cámara de Representantes;

(c) Asamblea General;

(d) Comisión Permanente;

(e) Comisión Administrativa.

Judicial Branch:

(a) Suprema Corte de Justicia;

(b) Tribunales de Apelaciones;

(c) Juzgados Letrados de Primera Instancia;

(d) Juzgados de Paz Departamentales de la Capital;

(e) Juzgados de Faltas;

(f) Juzgados de Paz Departamentales del Interior;

(g) Juzgados de Paz de las Ciudades, Villas o Pueblos del Interior;

(h) Juzgados de Paz Rurales.

Other:

(a) Corte Electoral (Electoral Court)

(b) Tribunal de Cuentas (Court of Auditors)

(c) Tribunal de lo Contencioso Administrativo (Court of Administrative Matters)

Notes concerning the list of entities set out above Appendix 12-E-1:

1. the procurement of goods and services by the Presidency of Uruguay does not include the procurement carried out by the Unidad Operativa Central of Plan Nacional de Integración Socio-Habitacional Juntos, set by Ley nº 18.829 de 24 de octubre de 2011;

2. purchases made by the Ministerio de Defensa Nacional and by the Ministerio del Interior do not include the goods listed below:

   (a) nuclear war material;

   (b) fire control equipment;

   (c) ammunition and explosives;

   (d) missiles;

   (e) aircraft and components for aircraft;

   (f) equipment for take-off, landing and ground handling of aircraft;

   (g) boats and maritime equipment; and

   (h) armament.

Procurement of goods made by the Ministerio de Defensa Nacional and by Ministerio del Interior are not covered by Section 2 (Food, Beverage and Tobacco, Textile and Clothing and Leather Products) of the Central Product Classifier (CPC) Version 1.0.) of the United Nations.

Appendix 12-E-2

SUB-CENTRAL GOVERNMENT ENTITIES

1. Uruguay shall initiate internal consultation proceedings with its departmental governments with a view to committing a satisfactory level of coverage at sub-central level. Consultations shall be conducted with the aim of engaging all the entities under the departmental governments. Coverage shall be considered satisfactory if it encompasses departmental governments which generate at least 65 % (sixty-five percent) of its national GDP.

2. Uruguay shall conclude these consultations no later than 2 (two) years after the date of entry into force of this Agreement and shall immediately notify the European Union of the results of such consultations.

3. Provided that the satisfactory coverage set out under paragraph 1 has been achieved, the Trade Council shall adopt a decision to modify this Appendix accordingly.

Appendix 12-E-3

OTHER ENTITIES

Autonomous entities:

1. Administración Nacional de Educación Pública (ANEP)
2. Banco Central del Uruguay (BCU)
3. Banco de la República Oriental del Uruguay (BROU)
4. Banco de Seguros del Estado (BSE)
5. Consejo Directivo Central (CODICEN)
6. Instituto Nacional de Colonización (INC)
7. Universidad de la República (UDELAR)
8. Universidad Tecnológica (UTEC)

Decentralised services:

1. Administración Nacional de Correos (ANC)
2. Instituto Uruguayo de Meteorología (INUMET)

Notes concerning the list of entities set out above (Appendix 12-E-3)

1. Purchases of the Administración Nacional de Educación Pública do not include those that are made to acquire, execute or repair goods, or hire services, for the maintenance and infrastructure improvements of teaching premises under its dependency.
2. Purchases made by the Universidad de la República do not include those that are made to acquire, execute, repair goods or hire services for scientific research.

Appendix 12-E-4

GOODS

Chapter 12 applies to all public procurement of goods acquired by entities included in Annex 12-E, unless otherwise specified in Appendices 12-E-1 to 12-E-7.

Appendix 12-E-5

SERVICES

Chapter 12 applies to all public procurement of services contracted by entities included in the list of Uruguay in Annex 12-E, unless otherwise specified in Appendices 12-E-1 to 12-E-7.

Appendix 12-E-6

CONSTRUCTION SERVICES

Chapter 12 applies to all public procurement of services contracted by entities included in the list of Uruguay in Annex 12-E, unless otherwise specified in Appendices 12-E-1 to 12-E-7.

Appendix 12-E-7

GENERAL NOTES

The following general notes apply to Chapter 12.

1. Chapter 12 does not apply to:

   (a) purchases of crude oil and its derivatives, basic oils, lubricant additives and their respective freight charges;

   (b) energy purchases;

   (c) purchases of livestock by selection, in the case of specimens with special characteristics;

   (d) the contracting of financial services;

   (e) contracts for the delegation of services, such as authorisations, permits and concessions, including the concession of public works;

   (f) the contracts made within the framework of the Public Procurement for Development Programme and the law on family farming and artisanal fishing;

   (g) the acquisition of services of agencies or services of fiscal deposits, services of liquidation and administration for regulated financial institutions, nor the services of sale and distribution of public debt;

   (h) public procurement by an entity for another entity or company of the State of Uruguay, whether or not listed in Appendices 12-E-1, 12-E-2 and 12-E-3;

   (i) the hiring of non-profit institutions dedicated to social assistance, teaching, research and institutional development; or

   (j) public procurement made outside the territory of Uruguay, for consumption outside the territory of the Party.

2. Notwithstanding any provision of this Agreement, in construction services contracts or public works, Uruguay may grant a margin of preference in the price of the offers, which may be conditioned to hiring nationals, in accordance with the requirements of qualification established in Uruguayan law.

   This condition shall be indicated in the notice of intended procurement and clearly defined in the tender documentation.

Exceptions to the public tender procedure

Entities may award contracts by means other than the open tender procedures, in the following cases:

(a) in the case of construction services or public works, when construction services additional to those originally contracted are required, in order to respond to unforeseen circumstances and that are necessary to fulfil the objectives of the contract on which they are based; the total value of the contracts awarded for such additional construction or public works services may not exceed 50 % (fifty percent) of the amount of the main contract; and

(b) when an entity requires consulting services related to matters of a confidential nature the disclosure of which could reasonably be expected to prejudice confidential information of the public sector, cause serious economic disturbances or, otherwise, be contrary to the public interest.

ANNEX 12-F

UNION PUBLICATION OF INFORMATION AND NOTICES

Appendix 12-F-1

MEDIA FOR PUBLICATION OF PROCUREMENT INFORMATION

This Appendix lists the electronic or paper medium utilised by the European Union and its Member States for the publication of laws, regulations, judicial decisions, administrative rulings of general application, standard contract clauses and procedures referred to in Article 12.12, with regard to public procurement covered by Chapter 12.

1. EUROPEAN UNION LEVEL

Information on the public procurement system of the European Union:

(a) http://simap.ted.europa.eu/index_en.html

(b) the Official Journal of the European Union

2. MEMBER STATES OF THE EUROPEAN UNION

BELGIUM

(a) Laws, royal regulations, ministerial regulations, ministerial circulars:

Belgisch Staatsblad / Moniteur Belge / Belgisches Staatsblatt.

(b) Judicial decisions:

Arresten van het Hof van Cassatie / Pasicrisie / Urteile des Kassationsgerichts.

BULGARIA

(a) Laws and regulations:

Държавен вестник (State Gazette).

(b) Judicial decisions:

http://www.sac.government.bg.

(c) Administrative rulings of general application and any procedure:

http://www.aop.bg; and

http://www.cpc.bg.

CZECHIA

(a) Laws and Regulations:

Collection of Laws of the Czech Republic.

(b) Rulings of the Office for the Protection of Competition:

Collection of Rulings of the Office for the Protection of Competition.

DENMARK

(a) Laws and regulations:

Lovtidende.

(b) Judicial decisions:

Ugeskrift for Retsvæsen.

(c) Administrative rulings and procedures:

Ministerialtidende.

(d) Rulings by the Danish Complaints Board for Public Procurement:

Kendelser fra Klagenævnet for Udbud.

GERMANY

(a) Laws and regulations:

Bundesgesetzblatt; and

Bundesanzeiger.

(b) Judicial decisions:

Entscheidungssammlungen des Bundesverfassungsgerichts, des Bundesgerichtshofs,

des Bundesverwaltungsgerichts, des Bundesfinanzhofs sowie der Oberlandesgerichte.

ESTONIA

(a) Laws, regulations, administrative rulings of general application and judicial decisions:

Riigi Teataja - http://www.riigiteataja.ee.

(b) Procedures regarding government procurement and decisions of the Public Procurement Review Committee:

https://riigihanked.riik.ee.

IRELAND

(a) Laws and regulations:

Iris Oifigiuil (Official Gazette of the Irish Government).

GREECE

Εφημερίδα της Κυβερνήσεως (Government Gazette of Greece).

SPAIN

(a) Laws and regulations:

Boletín Oficial de Estado.

(b) Judicial decisions:

No official publication.

FRANCE

(a) Laws and regulations:

Journal Officiel de la République française.

(b) Judicial decisions:

Recueil des arrêts du Conseil d'État; and

Revue des marchés publics.

CROATIA

Narodne novine - http://www.nn.hr.

ITALY

(a) Laws and regulations:

Gazzetta Ufficiale.

(b) Judicial decisions:

No official publication.

CYPRUS

(a) Laws and regulations:

Επίσημη Εφημερίδα της Δημοκρατίας (Official Gazette of the Republic).

(b) Judicial decisions:

Αποφάσεις Ανωτάτου Δικαστηρίου 1999 – Τυπογραφείο της Δημοκρατίας (Decisions of the Supreme High Court – Printing Office).

LATVIA

(a) Laws and regulations:

Latvijas vēstnesis (Official Newspaper).

LITHUANIA

(a) Laws, regulations and administrative provisions:

Teisės aktų registras (Register of Legal Acts).

(b) Judicial decisions:

Bulletin of the Supreme Court of Lithuania 'Teismų praktika'; and

Bulletin of the Supreme Administrative Court of Lithuania 'Administracinių teismų praktika'.

LUXEMBOURG

(a) Laws and regulations:

Memorial.

(b) Judicial decisions:

Pasicrisie.

HUNGARY

(a) Laws and regulations:

Magyar Közlöny (Official Journal of the Republic of Hungary).

(b) Judicial decisions:

Közbeszerzési Értesítő - a Közbeszerzések Tanácsa Hivatalos Lapja (Public Procurement Bulletin - Official Journal of the Public Procurement Council).

MALTA

(a) Laws and regulations:

Government Gazette.

NETHERLANDS

(a) Laws and regulations:

Nederlandse Staatscourant or Staatsblad.

(b) Judicial decisions:

No official publication.

AUSTRIA

(a) Laws and regulation:

Österreichisches Bundesgesetzblatt; and

Amtsblatt zur Wiener Zeitung.

(b) Judicial decisions:

Entscheidungen des Verfassungsgerichtshofs, des Verwaltungsgerichtshofs, des Obersten Gerichtshofs, der Oberlandesgerichte, des Bundesverwaltungsgerichts sowie der Landesverwaltungsgerichte.

POLAND

(a) Laws and regulations:

Dziennik Ustaw Rzeczypospolitej Polskiej (Journal of Laws – Republic of Poland).

(b) Judicial decisions:

'Zamówienia publiczne w orzecznictwie. Wybrane orzeczenia zespołu arbitrów i Sądu Okręgowego w Warszawie' (Selection of judgments of arbitration panels and Regional Court in Warsaw).

PORTUGAL

(a) Laws and regulations:

Diário da República Portuguesa 1.ª Série A e 2.ª série.

(b) Judicial Publications:

Boletim do Ministério da Justiça;

Coletânea de Acórdãos do Supremo Tribunal Administrativo; and

Coletânea de Jurisprudência das Relações.

ROMANIA

(a) Laws and Regulations:

Monitorul Oficial al României (Official Journal of Romania).

(b) Judicial decisions, administrative rulings of general application and any procedure:

http://www.anrmap.ro.

SLOVENIA

(a) Laws and regulations:

Official Gazette of the Republic of Slovenia.

(b) Judicial decisions:

No official publication.

SLOVAKIA

(a) Laws and regulations:

Zbierka zakonov (Collection of Laws).

(b) Judicial decisions:

No official publication.

FINLAND

Suomen Säädöskokoelma - Finlands Författningssamling (The Collection of the Statutes of Finland).

SWEDEN

Svensk Författningssamling (Swedish Code of Statutes).

Appendix 12-F-2

MEDIA FOR PUBLICATION OF NOTICES

This Appendix lists the electronic or paper medium utilised by the European Union and its Member States for the publication of notices pursuant to Article 12.12, with regard to public procurement covered by Chapter 12.

1. EUROPEAN UNION LEVEL

Supplement to the Official Journal of the European Union, and its electronic version:

(a) TED (tenders electronically daily) http://ted.europa.eu

(b) (also accessible from the portal http://simap.ted.europa.eu/index_en.html)

2. MEMBER STATES OF THE EUROPEAN UNION

BELGIUM

(a) Official Journal of the European Union;

(b) Le Bulletin des Adjudications; and

(c) Other publications in the specialised press.

BULGARIA

(a) Official Journal of the European Union;

(b) Държавен вестник (State Gazette) - http://dv.parliament.bg; and

(c) Public Procurement Register - http://www.aop.bg.

CZECHIA

Official Journal of the European Union

DENMARK

Official Journal of the European Union

GERMANY

Official Journal of the European Union

ESTONIA

Official Journal of the European Union

Riigihangete register (Public Procurement Register) — https://riigihanked.riik.ee

IRELAND

(a) Official Journal of the European Union; and

(b) eTenders (www.eTenders.gov.ie).

GREECE

(a) Official Journal of the European Union; and

(b) Publication in the daily, financial, regional and specialised press.

SPAIN

Official Journal of the European Union.

FRANCE

(a) Official Journal of the European Union; and

(b) Bulletin officiel des annonces des marchés publics.

CROATIA

(a) Official Journal of the European Union; and

(b) Elektronički oglasnik javne nabave Republike Hrvatske (Electronic Public Procurement Classifieds of the Republic of Croatia).

ITALY

Official Journal of the European Union.

CYPRUS

(a) Official Journal of the European Union;

(b) Official Gazette of the Republic; and

(c) Local Daily Press.

LATVIA

(a) Official Journal of the European Union; and

(b) Latvijas vēstnesis (Official newspaper).

LITHUANIA

(a) Official Journal of the European Union;

(b) Centrinė viešųjų pirkimų informacinė sistema (Central Portal of Public Procurement); and

(c) Information supplement 'Informaciniai pranešimai' to the Official Gazette ('Valstybės žinios') of the Republic of Lithuania.

LUXEMBOURG

(a) Official Journal of the European Union; and

(b) Daily Press.

HUNGARY

(a) Official Journal of the European Union; and

(b) Közbeszerzési Értesítő - a Közbeszerzések Tanácsa Hivatalos Lapja (Public Procurement Bulletin - Official Journal of the Public Procurement Council).

MALTA

(a) Official Journal of the European Union; and

(b) Government Gazette.

NETHERLANDS

Official Journal of the European Union.

AUSTRIA

(a) Official Journal of the European Union; and

(b) Amtsblatt zur Wiener Zeitung.

POLAND

(a) Official Journal of the European Union; and

(b) Biuletyn Zamówień Publicznych (Public Procurement Bulletin).

PORTUGAL

Official Journal of the European Union.

ROMANIA

(a) Official Journal of the European Union;

(b) Monitorul Oficial al României (Official Journal of Romania); and

(c) Electronic System for Public Procurement - http://www.e-licitatie.ro.

SLOVENIA

(a) Official Journal of the European Union; and

(b) Portal javnih naročil - http://www.enarocanje.si/?podrocje=portal.

SLOVAKIA

(a) Official Journal of the European Union; and

(b) Vestník verejného obstarávania (Journal of Public Procurement).

FINLAND

(a) Official Journal of the European Union; and

(b) Julkiset hankinnat Suomessa ja ETA-alueella, Virallisen lehden liite (Public Procurement in Finland and in the EEA-area, Supplement to the Official Gazette of Finland).

SWEDEN

Official Journal of the European Union.

ANNEX 12-G

ARGENTINA'S PUBLICATION OF INFORMATION AND NOTICES

Appendix 12-G-1

MEDIA FOR PUBLICATION OF PROCUREMENT INFORMATION

The information referred to in point (c) of Article 12.12(1) is published on the following websites:

— Boletín Oficial de la República Argentina

— Oficina Nacional de Contrataciones

Appendix 12-G-2

MEDIA FOR PUBLICATION OF NOTICES [1]

The information referred to in point (d) of Article 12.12(1) is published on the following websites:

— Boletín Oficial de la República Argentina

— Participación Público-Privada

— Portal de Compras Públicas de la República Argentina (COMPR.AR)

— Portal Electrónico de Contratación de Obra Pública (CONTRAT.AR)

[1] Notwithstanding Article 12.13(1), for procurement entities covered under Appendix 12-B-1, Argentina may apply a transitional period of up to 18 (eighteen) months from the date of entry into force of this Agreement. Those entities shall, during such transitional period, provide their notices of intended procurement through links in a gateway electronic site that is accessible free of charge.

ANNEX 12-H

BRAZIL'S PUBLICATION OF INFORMATION AND NOTICES

Appendix 12-H-1

MEDIA FOR PUBLICATION OF PROCUREMENT INFORMATION

The information referred to in point (c) of Article 12.12(1) is published on the following websites:

https://www.gov.br/pncp/pt-br

Notices of intended procurement shall be publicized in the Brazilian National Portal for Public Procurement (Portal Nacional de Compras Públicas – PNCP), in the terms of Brazilian laws, more specifically Brazilian Civil Code (10.406, January 10th, 2002) and Brazilian Law for Public Procurement (14.133, April 1st, 2021)

Appendix 12-H-2

MEDIA FOR PUBLICATION OF NOTICES

The information referred to in point (d) of Article 12.12(1) is published on the following websites:

https://www.gov.br/compras/pt-br/

https://www.gov.br/pncp/pt-br

ANNEX 12-I

PARAGUAY'S PUBLICATION OF INFORMATION AND NOTICES

Appendix 12-I-1

MEDIA FOR PUBLICATION OF PROCUREMENT INFORMATION

The information referred to in point (c) of Article 12.12(1) is published on the following websites:

Website of the:

Dirección Nacional de Contrataciones Públicas

Appendix 12-I-2

MEDIA FOR PUBLICATION OF NOTICES

The information referred to in point (d) of Article 12.12(1) is published on the following websites:

Website of the:

Dirección Nacional de Contrataciones Públicas

ANNEX 12-J

URUGUAY'S PUBLICATION OF INFORMATION AND NOTICES

Appendix 12-J-1

MEDIA FOR PUBLICATION OF PROCUREMENT INFORMATION

The information referred to in point (c) of Article 12.12(1) is published on the following websites:

— Website of the Agencia de Compras y Contrataciones del Estado (ACCE)

Appendix 12-J-2

MEDIA FOR PUBLICATION OF NOTICES

The information referred to in point (d) of Article 12.12(1) is published on the following websites:

— Website of the Agencia de Compras y Contrataciones del Estado (ACCE)

ANNEX 12-K

SUMMARY NOTICE

Each summary notice shall include:

(a) the subject-matter of the procurement;

(b) the final date for the submission of tenders or, where applicable, any final date for the submission of requests for participation in the procurement or for inclusion on a multi-use list; and

(c) the address from which documents relating to the procurement may be requested.

ANNEX 12-L

NOTICE INVITING INTERESTED SUPPLIERS TO APPLY FOR INCLUSION IN A MULTI-USE LIST

Each notice inviting interested suppliers to apply for inclusion in a multi-use list shall include:

(a) a description of the goods or services, or categories thereof, for which the list may be used;

(b) the conditions for participation to be satisfied by suppliers for inclusion on the list and the methods that the procuring entity will use to verify that a supplier satisfies the conditions;

(c) the name and address of the procuring entity and other information necessary to contact the entity and obtain all relevant documents relating to the list;

(d) the period of validity of the list and the means for its renewal or termination, or where the period of validity is not provided, an indication of the method by which the termination of use of the list is to be notified; and

(e) an indication that the list may be used for procurement covered by Chapter 12.

ANNEX 12-M

TIME PERIODS

Deadline for the submission of requests for participation in the case of selective tendering

1. A procuring entity that uses selective tendering shall establish that the final date for the submission of requests for participation shall not, in principle, be less than 25 (twenty-five) days from the date of publication of the notice of intended procurement. Where a state of urgency duly substantiated by the procuring entity renders this time period impracticable, the time period may be reduced to no less than 10 (ten) days.

Deadlines for the submission of tenders

2. Except as provided for in paragraphs 3, 4, 6 and 7, a procuring entity shall establish that the final date for the submission of tenders shall not be less than 40 (forty) days from the date on which:

   (a) in the case of open tendering, the notice of intended procurement is published; or

   (b) in the case of selective tendering, the entity notifies suppliers that they will be invited to submit tenders, whether or not it uses a multi-use list.

Cases for which the time period for tendering (open and selective) can be reduced

3. A procuring entity may reduce the time period for tendering set out in paragraph 2 to not less than 10 (ten) days where:

   (a) the procuring entity published a notice of planned procurement under Article 12.13(3) at least 40 (forty) days and not more than 12 (twelve) months in advance of the publication of the notice of intended procurement, and the notice of planned procurement contains:

      (i) a description of the procurement;

      (ii) the approximate final dates for the submission of tenders or requests for participation;

      (iii) the address from which documents relating to the procurement may be obtained; and

      (iv) as much of the information that is required under Annex 12-O for the notice of intended procurement as is available;

   (b) the procuring entity, for procurements of a recurring nature, indicates in an initial notice of intended procurement that subsequent notices will provide time periods for tendering in accordance with this paragraph; or

   (c) a state of urgency duly substantiated by the procuring entity renders the time period for tendering established in accordance with paragraph 2 impracticable.

4. A procuring entity may reduce the time period for tendering set out in paragraph 2 by 5 (five) days for each one of the following circumstances:

   (a) the notice of intended procurement is published by electronic means;

   (b) all the tender documentation is made available by electronic means on the date of the publication of the notice of intended procurement; and

   (c) the tenders can be received by electronic means by the procuring entity.

5. The use of paragraph 4, in conjunction with paragraph 3, shall in no case result in the reduction of the time period for tendering set out in paragraph 2 to less than 10 (ten) days from the date on which the notice of intended procurement is published.

6. Notwithstanding any other provision in this Annex, where a procuring entity purchases commercial goods or services, or any combination thereof, it may reduce the time period for tendering set out in paragraph 2 to:

   (a) no less than 13 (thirteen) days, provided that it publishes by electronic means, at the same time, both the notice of intended procurement and the tender documentation; and

   (b) no less than 10 (ten) days, if the entity also accepts tenders for commercial goods or services by electronic means.

7. Where a procuring entity listed in Appendices 12-A-2, 12-A-3, 12-B-2, 12-B-3, 12-C-2, 12-C-3, 12-D-2, 12-D-3, 12-E-2 and 12-E-3 has selected all or a limited number of qualified suppliers, the time period for tendering may be fixed by mutual agreement between the procuring entity and the selected suppliers. In the absence of agreement, the period shall not be less than 10 (ten) days.

ANNEX 12-N

THRESHOLDS ADJUSTMENT FORMULA

For the European Union:

(a) the threshold shall be adjusted at intervals of 2 (two) years with each adjustment taking effect on 1 January;

(b) the calculation of the values of thresholds shall be based on the average of the daily values of the special drawing rights (hereinafter referred to as 'SDRs') to Euro exchange rate over the 24 (twenty-four) months terminating on 31 August preceding the revision with effect as of 1 January. The value of the thresholds thus revised shall, if necessary, be rounded down to the nearest thousand Euros. The data source for the exchange rate is the International Monetary Fund (hereinafter referred to as 'IMF'); and

(c) the value of the newly calculated thresholds shall be made publicly available by the European Union before the respective thresholds take effect.

For Signatory MERCOSUR States:

(a) each Signatory MERCOSUR State shall calculate and convert the value of the thresholds into its national currency, using the conversion rates of the IMF. The conversion rates shall be the average of the values of their respective national currencies in terms of the SDR published by the IMF in its monthly 'International Financial Statistics', over the period of 2 (two) years preceding 1 October of the year prior to the thresholds becoming effective. The converted thresholds shall apply as of 1 January of the following year and shall be fixed for 1 (one) year; and

(b) the value of the newly calculated thresholds shall be made publicly available by each of the Signatory MERCOSUR States, in its national currency, before the respective thresholds take effect.

ANNEX 12-O

NOTICE OF INTENDED PROCUREMENT

Each notice of intended procurement shall include:

(a) the name and address of the procuring entity and other information necessary to contact the procuring entity in order to obtain all relevant documents relating to the procurement, and their cost and terms of payment, if any;

(b) a description of the covered procurement, including the nature and quantity of the goods or services to be procured or, where the quantity is not known, the estimated quantity;

(c) the procurement method to be used and whether it involves negotiation or electronic auction;

(d) the address and final date for the submission of tenders;

(e) the language or languages in which tenders or requests for participation may be submitted, if they may be submitted in a language other than an official language of the Party of the procuring entity;

(f) for recurring contracts, if possible, an estimate of the timing of subsequent notices of intended procurement;

(g) a description of any options;

(h) the timeframe for delivery of goods or services or the duration of the contract;

(i) where applicable, the address and any final date for the submission of requests for participation in the procurement;

(j) a list and brief description of any conditions for participation of suppliers; and

(k) where, pursuant to Article 12.15, a procuring entity intends to select a limited number of qualified suppliers to be invited to tender, the criteria to be used to select them and, where applicable, any limitation on the number of suppliers permitted to tender.

ANNEX 13-A

LAWS AND REGULATIONS OF THE PARTIES RELATED TO GEOGRAPHICAL INDICATIONS

SECTION 1

Laws and regulations of the European Union

— Regulation (EU) 2024/1143 of the European Parliament and of the Council of 11 April 2024 on geographical indications for wine, spirit drinks and agricultural products, as well as traditional specialities guaranteed and optional quality terms for agricultural products, amending Regulations (EU) No 1308/2013, (EU) 2019/787 and (EU) 2019/1753 and repealing Regulation (EU) No 1151/2012, with its implementing rules

— Regulation (EU) No 1308/2013 of the European Parliament and of the Council of 17 December 2013 establishing a common organisation of the markets in agricultural products and repealing Council Regulations (EEC) No 922/72, (EEC) No 234/79, (EC) No 1037/2001 and (EC) No 1234/2007, with its implementing rules

— Commission Delegated Regulation (EU) 2019/33 of 17 October 2018 supplementing Regulation (EU) No 1308/2013 of the European Parliament and of the Council as regards applications for protection of designations of origin, geographical indications and traditional terms in the wine sector, the objection procedure, restrictions of use, amendments to product specifications, cancellation of protection, and labelling and presentation

— Regulation (EU) 2019/787 of the European Parliament and of the Council of 17 April 2019 on the definition, description, presentation and labelling of spirit drinks, the use of the names of spirit drinks in the presentation and labelling of other foodstuffs, the protection of geographical indications for spirit drinks, the use of ethyl alcohol and distillates of agricultural origin in alcoholic beverages, and repealing Regulation (EC) No 110/2008

SECTION 2

Laws and regulations of Argentina

— Ley 25.163 – Vinos y bebidas espirituosas de origen vínico

— Decreto Reglamentario Nº 57/2004

— Resolución C 11/04 (INV) – Procedimientos: Inscripciones, Registros, Certificados, Infracciones

— Resolución C 35/02 – Publicación edictos, conforme ley en vigencia (INV)

— Resolución C 8/03 – Registro, protección y derecho al uso de una DOC (INV)

— Resolución C 19/2012 – Condiciones para la elaboración de vinos con IG (INV)

— Resolución 57/2024 – Unificación listado de variedades

— Ley 25.380 – Indicación Geográfica y Denominación de Origen de productos agrícolas y alimentarios

— Ley 25.966 – Modificatoria de la Ley Nº 25.380

— Resolución 546/2011 – Aprobación de signos distintivos

— Decreto reglamentario 556/2009 – Reglamenta la Ley 25.380 y su modificatoria

— Resolución 13/2021 – Registro de Indicaciones Geográficas y Denominaciones de Origen de productos agrícolas y alimentarios.

SECTION 3

Laws and regulations of Brazil

— Portaria INPI/PR nº 04, de 12 de janeiro de 2022

— Decreto nº 4.062, 21 de dezembro de 2001

— Portaria INPI/PR nº 06/2022

— Lei da Propriedade Industrial Nº 9279/1996

SECTION 4

Laws and regulations of Paraguay

— Ley Nº 4.923 – De indicaciones geográficas y denominaciones de origen y su Decreto Reglamentario Nº 1286/2019

SECTION 5

Laws and regulations of Uruguay

— Ley Nº 17.011 – Ley de marcas

— Decreto Reglamentario Nº 34/999 – Reglamentación de la ley de marcas

ANNEX 13-B

GEOGRAPHICAL INDICATIONS AS REFERRED TO IN ARTICLE 13.33

SECTION 1

Geographical indications of the European Union as referred to in Article 13.33

Member State of the European Union	Designation name	Product class
Belgium	Beurre d'Ardenne	Butter and other dairy products, except cheeses
Belgium	Fromage de Herve	Cheeses
Belgium	Gentse azalea	Flowers and ornamental plants
Belgium	Jambon d'Ardenne	Meat, fish and their preparations
Belgium	Pâté gaumais	Meat, fish and their preparations
Belgium	Plate de Florenville	Vegetables, Fruits, Nuts and their preparations
Belgium	Vin mousseux de qualité de Wallonie	Wines
Belgium	Vin de pays des jardins de Wallonie	Wines
Belgium	Crémant de Wallonie	Wines
Belgium	Côtes de Sambre et Meuse	Wines
Belgium	Peket-Pekêt	Spirit drinks
Belgium	Pèket-Pèkèt de Wallonie	Spirit drinks
Belgium Germany Austria	Korn	Spirit drinks
Belgium Germany Austria	Kornbrand	Spirit drinks
Bulgaria	Българско розово масло (Bulgarsko rozovo maslo)	Essential oils
Bulgaria	Дунавска равнина (Dunavska ravnina)	Wines
Bulgaria	Тракийска низина (Trakiĭska nizina)	Wines
Czechia	České pivo	Beers

Member State of the European Union	Designation name	Product class
Czechia	Českobudějovické pivo [1]	Beers
Czechia	Žatecký chmel	Oilseeds and oleaginous fruits
Denmark	Danablu	Cheeses
Germany	Allgäuer Bergkäse	Cheeses
Germany	Allgäuer Emmentaler	Cheeses
Germany	Bayerische Breze / Bayerische Brezn / Bayerische Brez'n / Bayerische Brezel	Pasta, pastrycooks and other preparations of cereals
Germany	Bayerisches Bier	Beers
Germany	Bremer Bier	Beers
Germany	Dresdner Christstollen / Dresdner Stollen / Dresdner Weihnachtsstollen	Pasta, pastrycooks and other preparations of cereals
Germany	Holsteiner Katenschinken / Holsteiner Schinken / Holsteiner Katenrauchschinken / Holsteiner Knochenschinken	Meat, fish and their preparations
Germany	Hopfen aus der Hallertau	Oilseeds and oleaginous fruits
Germany	Münchener Bier [2]	Beers
Germany	Nürnberger Bratwürste; Nürnberger Rostbratwürste	Meat, fish and their preparations
Germany	Nürnberger Lebkuchen	Pasta, pastrycooks and other preparations of cereals
Germany	Schwäbische Maultaschen / Schwäbische Suppenmaultaschen	Pasta, pastrycooks and other preparations of cereals
Germany	Schwäbische Spätzle / Schwäbische Knöpfle	Pasta, pastrycooks and other preparations of cereals

[1] In the territories of Brazil, Paraguay and Uruguay, protection of the geographical indication 'Českobudějovické pivo' is only sought in the Czech language. In the territory of Uruguay the geographical indication 'Českobudějovické pivo' shall be displayed non-prominently on the back label of the beer containers. In the territory of Argentina, protection of the geographical indication 'Českobudějovické pivo' is only sought in the Czech language, subject to the rights of trademark holders and provided that the geographical indication 'Českobudějovické pivo' is displayed non-prominently on the back label of the beer containers.

[2] In the territory of Brazil, the protection of the geographical indication 'Münchener Bier' shall not prevent the continued and similar use of the term 'Münchener Bier' by any persons, including their successors and assignees, for a maximum period of 5 (five) years from the date of entry into force of this Agreement, provided that by that date such persons have used that term in a continuous manner with regard to the same or similar goods in the territory of Brazil and that the term 'Münchener Bier' has been accompanied by a legible and visible indication of the geographical origin of the product concerned. The protection of the geographical indication 'Münchener' in the territory of Paraguay is only sought in the German language.

Member State of the European Union	Designation name	Product class
Germany	Schwarzwälder Schinken	Meat, fish and their preparations
Germany	Tettnanger Hopfen	Oilseeds and oleaginous fruits
Germany	Baden	Wines
Germany	Franken	Wines
Germany	Mittelrhein	Wines
Germany	Mosel	Wines
Germany	Pfalz	Wines
Germany	Rheingau	Wines
Germany	Rheinhessen	Wines
Germany	Württemberg	Wines
Germany	Schwarzwälder Kirschwasser	Spirit drinks
Germany	Steinhäger [1]	Spirit drinks
Ireland United Kingdom (Northern Ireland)	Irish Cream	Spirit drinks
Ireland United Kingdom (Northern Ireland)	Irish Whiskey / Uisce Beatha Eireannach / Irish Whisky	Spirit drinks
Greece	Ελιά Καλαμάτας (Elia Kalamatas)	Vegetables, Fruits, Nuts and their preparations
Greece	Καλαμάτα (Kalamata)	Oils, edible oils and animal fats
Greece	Κεφαλογραβιέρα (Kefalograviera)	Cheeses

[1] Article 13.35(8) applies.

Member State of the European Union	Designation name	Product class
Greece	Κολυμβάρι Χανίων Κρήτης (Kolymvari Chanion Kritis)	Oils, edible oils and animal fats
Greece	Κονσερβολιά Αμφίσσης (Konservolia Amfissis)	Vegetables, Fruits, Nuts and their preparations
Greece	Κορινθιακή Σταφίδα Βοστίτσα (Korinthiaki Stafida Vostitsa)	Vegetables, Fruits, Nuts and their preparations
Greece	Κρόκος Κοζάνης (Krokos Kozanis)	Coffee, Mate, Spices and their preparations
Greece	Λυγουριό Ασκληπιείου (Lygourio Asklipiou)	Oils, edible oils and animal fats
Greece	Μανούρι (Manouri)	Cheeses
Greece	Μαστίχα Χίου (Masticha Chiou)	Confectionery, cocoa and chocolates
Greece	Σητεία Λασιθίου Κρήτης (Sitia Lasithiou Kritis)	Oils, edible oils and animal fats
Greece	Φέτα (Feta) [1]	Cheeses
Greece	Αμύνταιο (Amyntaio)	Wines
Greece	Μαντινεία (Mantineia)	Wines
Greece	Νάουσα (Naousa)	Wines
Greece	Νεμέα (Nemea)	Wines
Greece	Ρετσίνα Αττικής (Retsina of Attiki)	Wines
Greece	Σάμος (Samos)	Wines
Greece	Σαντορίνη (Santorini)	Wines
Greece	Τσίπουρο (Tsipouro)	Spirit drinks
Spain	Aceite del Baix Ebre-Montsià; Oli del Baix Ebre-Montsià	Oils, edible oils and animal fats
Spain	Aceite del Bajo Aragón	Oils, edible oils and animal fats

[1] The protection of the geographical indication 'Φέτα (Feta)' shall not prevent the continued and similar use of the term 'Feta' by any persons, including their successors and assignees, for a maximum period of 7 (seven) years from the date of entry into force of this Agreement, provided that by that date such persons have used that term in a continuous manner with regard to the same or similar goods in the territories of Argentina, Brazil and Uruguay and that such use of the term 'Feta' has been accompanied by a legible and visible indication of the geographical origin of the product concerned.

Member State of the European Union	Designation name	Product class
Spain	Antequera	Oils, edible oils and animal fats
Spain	Azafrán de la Mancha	Coffee, Mate, Spices and their preparations
Spain	Baena	Oils, edible oils and animal fats
Spain	Cecina de León	Meat, fish and their preparations
Spain	Cítricos Valencianos / Cítrics Valencians	Vegetables, Fruits, Nuts and their preparations
Spain	Dehesa de Extremadura	Meat, fish and their preparations
Spain	Estepa	Oils, edible oils and animal fats
Spain	Guijuelo	Meat, fish and their preparations
Spain	Idiazabal	Cheeses
Spain	Jabugo	Meat, fish and their preparations
Spain	Jamón de Teruel / Paleta de Teruel	Meat, fish and their preparations
Spain	Jijona ([1])	Confectionery, cocoa and chocolates
Spain	Les Garrigues	Oils, edible oils and animal fats
Spain	Los Pedroches	Meat, fish and their preparations
Spain	Mahón-Menorca	Cheeses
Spain	Polvorones de Estepa	Pasta, pastrycooks and other preparations of cereals
Spain	Priego de Córdoba	Oils, edible oils and animal fats
Spain	Queso Manchego ([2])	Cheeses
Spain	Salchichón de Vic; Llonganissa de Vic	Meat, fish and their preparations

([1]) The protection of the geographical indication 'Jijona' shall not prevent the continued and similar use of the term 'Turrón de Jijona' by any persons, including their successors and assignees, for a maximum period of 5 (five) years from the date of entry into force of this Agreement, provided that by that date such persons have used that term in a continuous manner with regard to the same or similar goods in the territories of Argentina and Paraguay and that such use of the term 'Turrón de Jijona' has been accompanied by a legible and visible indication of the geographical origin of the product concerned.

([2]) Article 13.35(8) applies.

Member State of the European Union	Designation name	Product class
Spain	Sierra de Cádiz	Oils, edible oils and animal fats
Spain	Sierra de Cazorla	Oils, edible oils and animal fats
Spain	Sierra de Segura	Oils, edible oils and animal fats
Spain	Sierra Mágina	Oils, edible oils and animal fats
Spain	Siurana	Oils, edible oils and animal fats
Spain	Sobrasada de Mallorca	Meat, fish and their preparations
Spain	Turrón de Alicante [1]	Confectionery, cocoa and chocolates
Spain	Alicante	Wines
Spain	Bierzo	Wines
Spain	Calatayud	Wines
Spain	Campo de Borja	Wines
Spain	Cariñena	Wines
Spain	Castilla	Wines
Spain	Castilla y León	Wines
Spain	Cataluña	Wines
Spain	Cava	Wines
Spain	Empordà	Wines
Spain	Jerez / Xérès / Sherry [2]	Wines
Spain	Jumilla	Wines

[1] The protection of the geographical indication 'Turrón de Alicante' shall not prevent the continued and similar use of the term 'Turrón de almendras tipo Alicante' by any persons, including their successors and assignees, for a maximum period of 5 (five) years from the date of entry into force of this Agreement, provided that by that date such persons have used that term in a continuous manner with regard to the same or similar goods in the territories of Argentina and Paraguay and that such use of the term 'Turrón de almendras tipo Alicante' has been accompanied by a legible and visible indication of the geographical origin of the product concerned.

[2] The protection of the geographical indication 'Jerez / Xérès / Sherry' shall not prevent the continued and similar use of the term 'Jerez' by any persons, including their successors and assignees, for a maximum period of 7 (seven) years from the date of entry into force of this Agreement, provided that by that date such persons have used that term in a continuous manner with regard to the same or similar goods in the territory of Argentina and that such use of the term 'Jerez' has been accompanied by a legible and visible indication of the geographical origin of the product concerned.

Member State of the European Union	Designation name	Product class
Spain	La Mancha	Wines
Spain	Manzanilla-Sanlúcar de Barrameda	Wines
Spain	Navarra	Wines
Spain	Penedès	Wines
Spain	Priorat	Wines
Spain	Rías Baixas	Wines
Spain	Ribeiro	Wines
Spain	Ribera del Duero ([1])	Wines
Spain	Rioja ([2])	Wines
Spain	Rueda	Wines
Spain	Somontano	Wines
Spain	Toro[2]	Wines
Spain	Utiel-Requena	Wines
Spain	Valdepeñas	Wines
Spain	Valencia	Wines
Spain	Yecla	Wines
Spain	Brandy de Jerez	Spirit drinks
Spain	Brandy del Penedès	Spirit drinks
Spain	Pacharán Navarro	Spirit drinks
France	Beurre Charentes-Poitou; Beurre des Charentes; Beurre des Deux-Sèvres	Butter and other dairy products, except cheeses

([1]) Protection is not sought in the territory of Uruguay.
([2]) Protection is not sought in the territory of Argentina.

Member State of the European Union	Designation name	Product class
France	Bleu d'Auvergne	Cheeses
France	Bœuf de Charolles	Meat, fish and their preparations
France	Brie de Meaux	Cheeses
France	Brillat-Savarin	Cheeses
France	Camembert de Normandie	Cheeses
France	Canard à foie gras du Sud-Ouest (Chalosse, Gascogne, Gers, Landes, Périgord, Quercy)	Meat, fish and their preparations
France	Cantal; fourme de Cantal; cantalet	Cheeses
France	Chaource	Cheeses
France	Comté ([1])	Cheeses
France	Emmental de Savoie	Cheeses
France	Époisses	Cheeses
France	Génisse Fleur d'Aubrac	Meat, fish and their preparations
France	Gruyère (France) ([2])	Cheeses
France	Huile essentielle de lavande de Haute-Provence / Essence de lavande de Haute-Provence	Essential oils
France	Huîtres Marennes Oléron	Meat, fish and their preparations
France	Jambon de Bayonne	Meat, fish and their preparations
France	Livarot	Cheeses

([1]) The protection of the geographical indication 'Comté' shall not prevent the continued and similar use of the term 'Comté' by any persons, including their successors and assignees, for a maximum period of 5 (five) years from the date of entry into force of this Agreement, provided that by that date such persons have used that term in a continuous manner with regard to the same or similar goods in the territories of Brazil and Uruguay and that such use of the term 'Comté' has been accompanied by a legible and visible indication of the geographical origin of the product concerned.

([2]) Article 13.35(8) applies.

Member State of the European Union	Designation name	Product class
France	Pont-l'Évêque ([1])	Cheeses
France	Pruneaux d'Agen ([2])	Vegetables, Fruits, Nuts and their preparations
France	Reblochon / Reblochon de Savoie ([3])	Cheeses
France	Riz de Camargue	Cereals
France	Roquefort ([4])	Cheeses
France	Sainte-Maure de Touraine	Cheeses
France	Saint-Marcellin ([5])	Cheeses
France	Selles-sur-Cher	Cheeses
France	Soumaintrain	Cheeses

([1]) The protection of the geographical indication 'Pont-l'Évêque' shall not prevent the continued and similar use of the term 'Pont-l'Évêque' by any persons, including their successors and assignees, for a maximum period of 5 (five) years from the date of entry into force of this Agreement, provided that by that date such persons used that geographical indication in a continuous manner with regard to the same or similar goods in the territory of Brazil and that such use of the term 'Pont-l'Évêque' has been accompanied by a legible and visible indication of the geographical origin of the product concerned.

([2]) The protection of the geographical indication 'Pruneaux d'Agen' shall not prevent the continued and similar use of the term 'D'Agen' or 'Ciruela D'Agen' by any persons, including their successors and assignees, for a maximum period of 10 (ten) years from the date of entry into force of this Agreement, provided that by that date such persons used that geographical indication in a continuous manner with regard to the same or similar goods in the territory of Argentina and that such use of the term 'D'Agen' or 'Ciruela D'Agen' has been accompanied by a legible and visible indication of the geographical origin of the product concerned.

([3]) The protection of the geographical indication 'Reblochon' / 'Reblochon de Savoie' shall not prevent the continued and similar use of the term 'Reblochon' or 'Rebleusson' by any persons, including their successors and assignees, for a maximum period of 5 (five) years in the territory of Argentina and Brazil, and for a maximum period of 7 (seven) years in the territory of Uruguay, from the date of entry into force of this Agreement, provided that by that date such persons used that geographical indication in a continuous manner with regard to the same or similar goods and that such use of the term 'Reblochon' or 'Rebleusson' has been accompanied by a legible and visible indication of the geographical origin of the product concerned.

([4]) The protection of the geographical indication 'Roquefort' shall not prevent the continued and similar use of the term 'Roquefort' by any persons, including their successors and assignees, for a maximum period of 7 (seven) years from the date of entry into force of this Agreement, provided that by that date such persons used that geographical indication in a continuous manner with regard to the same or similar goods in the territories of Brazil and Uruguay and that such use of the term 'Roquefort' has been accompanied by a legible and visible indication of the geographical origin of the product concerned.

([5]) The protection of the geographical indication 'Saint-Marcellin' shall not prevent the continued and similar use of the term 'Saint-Marcellin' by any persons, including their successors and assignees, for a maximum period of 5 (five) years from the date of entry into force of this Agreement, provided that by that date such persons used that geographical indication in a continuous manner with regard to the same or similar goods in the territories of Brazil and Uruguay and that such use of the term 'Saint-Marcellin' has been accompanied by a legible and visible indication of the geographical origin of the product concerned.

Member State of the European Union	Designation name	Product class
France	Alsace / Vin d'Alsace	Wines
France	Anjou	Wines
France	Beaujolais	Wines
France	Bordeaux ([1])	Wines
France	Bourgogne ([2])	Wines
France	Cahors	Wines
France	Chablis ([3])	Wines
France	Champagne ([4])	Wines
France	Châteauneuf-du-Pape	Wines
France	Côtes de Provence	Wines
France	Côtes du Rhône	Wines
France	Côtes du Roussillon	Wines
France	Fronton	Wines

([1]) The protection of the geographical indication 'Bordeaux' shall not prevent the continued and similar use of the vine variety 'Bordô' by any persons, including their successors and assignees, for a maximum period of 7 (seven) years from the date of entry into force of this Agreement, provided that by that date such persons used that geographical indication in a continuous manner with regard to the same or similar goods in the territory of Brazil and that such use of vine variety 'Bordô' has been accompanied by a legible and visible indication of the geographical origin of the product concerned.

([2]) The protection of the geographical indication 'Bourgogne' shall not prevent the continued and similar use of the term 'Borgoña' by any persons, including their successors and assignees, for a maximum period of 7 (seven) years from the date of entry into force of this Agreement, provided that by that date such persons used that geographical indication in a continuous manner with regard to the same or similar goods in the territory of Argentina and that such use of the term 'Borgoña' has been accompanied by a legible and visible indication of the geographical origin of the product concerned.

([3]) The protection of the geographical indication 'Chablis' shall not prevent the continued and similar use of the term 'Chablis' by any persons, including their successors and assignees, for a maximum period of 7 (seven) years from the date of entry into force of this Agreement, provided that by that date such persons used that geographical indication in a continuous manner with regard to the same or similar goods in the territory of Argentina and that such use of the term 'Chablis' has been accompanied by a legible and visible indication of the geographical origin of the product concerned.

([4]) The protection of the geographical indication 'Champagne' shall not prevent the continued and similar use of the terms 'Champagne', 'Champaña' or 'Método / Méthode Champenoise' by any persons, including their successors and assignees, for a maximum period of 10 (ten) years from the date of entry into force of this Agreement, provided that by that date such persons used that geographical indication in a continuous manner with regard to the same or similar goods in the territories of Argentina, Brazil, Paraguay and Uruguay and that such use of the terms 'Champagne', 'Champaña' or 'Método / Méthode Champenoise' has been accompanied by a legible and visible indication of the geographical origin of the product concerned.

Member State of the European Union	Designation name	Product class
France	Graves	Wines
France	Irouléguy	Wines
France	Languedoc	Wines
France	Madiran	Wines
France	Margaux [1]	Wines
France	Médoc	Wines
France	Pauillac	Wines
France	Pays d'Oc	Wines
France	Pessac-Léognan	Wines
France	Pomerol	Wines
France	Pommard	Wines
France	Romanée-Conti	Wines
France	Saint-Emilion	Wines
France	Saint-Estèphe	Wines
France	Saint-Julien	Wines
France	Sauternes	Wines
France	Touraine	Wines
France	Val de Loire	Wines
France	Armagnac	Spirit drinks

[1] The protection of the geographical indication 'Margaux' shall not prevent the continued and similar use of the vine variety 'Margot' by any persons, including their successors and assignees, for a maximum period of 5 (five) years from the date of entry into force of this Agreement, provided that by that date such persons have used that geographical indication in a continuous manner with regard to the same or similar goods in the territory of Brazil and that such use of vine variety 'Margot' has been accompanied by a legible and visible indication of the geographical origin of the product concerned.

Member State of the European Union	Designation name	Product class
France	Calvados	Spirit drinks
France	Cognac ([1])	Spirit drinks
France	Rhum de Guadeloupe	Spirit drinks
France	Rhum de la Martinique	Spirit drinks
Croatia	Baranjski kulen	Meat, fish and their preparations
Croatia	Dalmatinski pršut	Meat, fish and their preparations
Croatia	Drniški pršut	Meat, fish and their preparations
Croatia Slovenia	Istarski pršut / Istrski pršut	Meat, fish and their preparations
Croatia	Krčki pršut	Meat, fish and their preparations
Croatia	Dingač	Wines
Italy	Aceto Balsamico di Modena	Vinegar
Italy	Aceto balsamico tradizionale di Modena	Vinegar
Italy	Aprutino Pescarese	Oils, edible oils and animal fats

([1]) The protection of the geographical indication 'Cognac' shall not prevent the continued and similar use of the term 'Cognac' or 'Coñac' in the territory of Argentina by any persons, including their successors and assignees, for a maximum period of 7 (seven) years from the date of entry into force of this Agreement, and of the term 'Conhaque' in the territory of Brazil by any persons, including their successors and assignees, for a maximum period of 7 (seven) years from the date of entry into force of this Agreement, provided that by that date such persons used that geographical indication in a continuous manner with regard to the same or similar goods and that such use of the term 'Cognac', 'Coñac' or 'Conhaque' has been accompanied by a legible and visible indication of the geographical origin of the product concerned.

Member State of the European Union	Designation name	Product class
Italy	Asiago ([1])	Cheeses
Italy	Bresaola della Valtellina	Meat, fish and their preparations
Italy	Cantuccini Toscani / Cantucci Toscani	Pasta, pastrycooks and other preparations of cereals
Italy	Culatello di Zibello	Meat, fish and their preparations
Italy	Fontina ([2])	Cheeses
Italy	Gorgonzola ([3])	Cheeses
Italy	Grana Padano ([4])	Cheeses
Italy	Mela Alto Adige; Südtiroler Apfel	Vegetables, Fruits, Nuts and their preparations
Italy	Mortadella Bologna ([5])	Meat, fish and their preparations
Italy	Mozzarella di Bufala Campana	Cheeses
Italy	Pancetta Piacentina	Meat, fish and their preparations
Italy	Parmigiano Reggiano ([6])	Cheeses

([1]) The protection of the geographical indication 'Asiago' shall not prevent the continued and similar use of the term 'Asiago' by any persons, including their successors and assignees, for a maximum period of 5 (five) years from the date of entry into force of this Agreement, provided that by that date such persons used that geographical indication in a continuous manner with regard to the same or similar goods in the territories of Brazil and Uruguay and that such use of the term 'Asiago' has been accompanied by a legible and visible indication of the geographical origin of the product concerned.

([2]) Article 13.35(8) applies.

([3]) The protection of the geographical indication 'Gorgonzola' shall not prevent the continued and similar use of the term 'Gorgonzola' by any persons, including their successors and assignees, for a maximum period of 5 (five) years from the date of entry into force of this Agreement, provided that by that date such persons used that geographical indication in a continuous manner with regard to the same or similar goods in the territories of Argentina, Paraguay and Uruguay and that such use of the term 'Gorgonzola' has been accompanied by a legible and visible indication of the geographical origin of the product concerned. Article 13.35(8) applies.

([4]) The protection of the geographical indication 'Grana Padano' shall not prevent the continued and similar use of the term 'Grana' or 'Tipo Grana Padano' by any persons, including their successors and assignees, for a maximum period of 7 (seven) years from the date of entry into force of this Agreement, provided that by that date such persons have used that geographical indication in a continuous manner with regard to the same or similar goods in the territory of Argentina and that such use of the term 'Grana' or 'Tipo Grana Padano' has been accompanied by a legible and visible indication of the geographical origin of the product concerned. Article 13.35(8) applies.

([5]) The protection of the geographical indication 'Mortadella Bologna' shall not prevent the continued and similar use of the term 'Mortadela Bologna' or 'Mortadela tipo Bologna' by any persons, including their successors and assignees, for a maximum period of 10 (ten) years from the date of entry into force of this Agreement, provided that by that date such persons have used that geographical indication in a continuous manner with regard to the same or similar goods in the territory of Brazil and that such use of the terms 'Mortadela Bologna' or 'Mortadela tipo Bologna' has been accompanied by a legible and visible indication of the geographical origin of the product concerned.

([6]) Article 13.35(8) applies.

Member State of the European Union	Designation name	Product class
Italy	Pasta di Gragnano	Pasta, pastrycooks and other preparations of cereals
Italy	Pecorino Romano ([1])	Cheeses
Italy	Pomodoro S. Marzano dell'Agro Sarnese-Nocerino	Vegetables, Fruits, Nuts and their preparations
Italy	Prosciutto di Parma ([2])	Meat, fish and their preparations
Italy	Prosciutto di San Daniele	Meat, fish and their preparations
Italy	Prosciutto Toscano	Meat, fish and their preparations
Italy	Provolone Valpadana	Cheeses
Italy	Salamini italiani alla cacciatora	Meat, fish and their preparations
Italy	Taleggio ([3])	Cheeses
Italy	Toscano	Oils, edible oils and animal fats

([1]) The protection of the geographical indication 'Pecorino Romano' shall not prevent the continued and similar use of the terms 'Romano' or 'Romanito' by any persons, including their successors and assignees, for a maximum period of 7 (seven) years from the date of entry into force of this Agreement, provided that by that date such persons have used that geographical indication in a continuous manner with regard to the same or similar goods in the territories of Argentina and Uruguay and that such use of the terms 'Romano' or 'Romanito' has been accompanied by a legible and visible indication of the geographical origin of the product concerned.

([2]) The protection of the geographical indication 'Prosciutto di Parma' shall not prevent the continued and similar use of the term 'Presunto tipo Parma' by any persons, including their successors and assignees, for a maximum period of 7 (seven) years from the date of entry into force of this Agreement, provided that by that date such persons used that geographical indication in a continuous manner with regard to the same or similar goods in the territory of Brazil and that such use of the term 'Presunto tipo Parma' has been accompanied by a legible and visible indication of the geographical origin of the product concerned.

([3]) The protection of the geographical indication 'Taleggio' shall not prevent the continued and similar use of the term 'Taleggio' by any persons, including their successors and assignees, for a maximum period of 5 (five) years from the date of entry into force of this Agreement, provided that by that date such persons used that geographical indication in a continuous manner with regard to the same or similar goods in the territories of Argentina and Brazil and that such use of the term 'Taleggio' has been accompanied by a legible and visible indication of the geographical origin of the product concerned.

Member State of the European Union	Designation name	Product class
Italy	Zampone Modena	Meat, fish and their preparations
Italy	Asti [1]	Wines
Italy	Barbaresco	Wines
Italy	Barbera d'Alba	Wines
Italy	Barbera d'Asti	Wines
Italy	Bardolino / Bardolino Superiore	Wines
Italy	Barolo	Wines
Italy	Brachetto d'Acqui / Acqui	Wines
Italy	Brunello di Montalcino	Wines
Italy	Campania	Wines
Italy	Chianti	Wines
Italy	Chianti Classico	Wines
Italy	Conegliano – Prosecco / Conegliano Valdobbiadene – Prosecco / Valdobbiadene – Prosecco	Wines
Italy	Dolcetto d'Alba	Wines
Italy	Emilia / dell'Emilia [2]	Wines
Italy	Fiano di Avellino	Wines

[1] The protection of the geographical indication 'Asti' shall not prevent the continued and similar use of the term 'método Asti' by any persons, including their successors and assignees, for a maximum period of 7 (seven) years from the date of entry into force of this Agreement, provided that by that date such persons used that geographical indication in a continuous manner with regard to the same or similar goods in the territory of Brazil and that such use of the 'método Asti' as been accompanied by a legible and visible indication of the geographical origin of the product concerned.

[2] The protection of the geographical indication 'Emilia / Dell'Emilia' shall only be effective in the territory of Argentina upon registration of the trademark 'Emilia Nieto Senetiner' therein unless the application for such registration of the trademark is withdrawn.

Member State of the European Union	Designation name	Product class
Italy	Franciacorta	Wines
Italy	Greco di Tufo	Wines
Italy	Lambrusco di Sorbara	Wines
Italy	Lambrusco Grasparossa di Castelvetro	Wines
Italy	Marca Trevigiana	Wines
Italy	Marsala ([1])	Wines
Italy	Montepulciano d'Abruzzo	Wines
Italy	Prosecco ([2])	Wines
Italy	Sicilia	Wines
Italy	Soave	Wines
Italy	Toscana / Toscano	Wines
Italy	Valpolicella	Wines
Italy	Veneto	Wines
Italy	Vernaccia di San Gimignano	Wines
Italy	Vino Nobile di Montepulciano	Wines
Italy	Grappa ([3])	Spirit drinks

([1]) The protection of the geographical indication 'Marsala' shall not prevent the continued and similar use of the term 'Marsala' by any persons, including their successors and assignees, for a maximum period of 7 (seven) years from the date of entry into force of this Agreement, provided that by that date such persons used that geographical indication in a continuous manner with regard to the same or similar goods in the territory of Argentina and that such use of the term 'Marsala' has been accompanied by a legible and visible indication of the geographical origin of the product concerned.

([2]) The protection of the geographical indication 'Prosecco' shall not prevent the continued and similar use of the vine variety 'Prosecco' or 'Proseco' by any persons, including their successors and assignees, for a maximum period of 5 (five) years from the date of entry into force of this Agreement in the territory of Argentina and Paraguay and for a maximum period of 10 (ten) years from the date of entry into force of this Agreement in the territory of Brazil, provided that by that date such persons used that geographical indication in a continuous manner with regard to the same or similar goods in the territories of Argentina, Paraguay and Brazil and that such use of vine variety 'Prosecco' or 'Proseco' has been accompanied by a legible and visible indication of the geographical origin of the product concerned.

([3]) The protection of the geographical indication 'Grappa' shall not prevent the continued and similar use of the terms 'Grappa' or 'Grapa' by any persons, including their successors and assignees, for a maximum period of 7 (seven) years from the date of entry into force of this Agreement, provided that by that date such persons used that geographical indication in a continuous manner with regard to the same or similar goods in the territories of Argentina and Brazil and that such use of the terms 'Grappa' or 'Grapa' has been accompanied by a legible and visible indication of the geographical origin of the product concerned. Article 13.35(8) applies.

Member State of the European Union	Designation name	Product class
Cyprus	Λουκούμι Γεροσκήπου (Loukoumi Geroskipou)	Confectionery, cocoa and chocolates
Cyprus	Λεμεσός (Lemesos)	Wines
Cyprus	Κουμανδαρία (Commandaria)	Wines
Cyprus Greece	Ouzo / Ούζο	Spirit drinks
Cyprus	Ζιβανία / Τζιβανία / Ζιβάνα / Zivania	Spirit drinks
Cyprus	Πάφος (Pafos)	Wines
Lithuania	Originali lietuviška degtinė / Original Lithuanian vodka	Spirit drinks
Hungary	Szegedi szalámi; Szegedi téliszalámi	Meat, fish and their preparations
Hungary	Tokaj / Tokaji [1]	Wines
Hungary Austria	Pálinka	Spirit drinks
Hungary	Törkölypálinka	Spirit drinks
Netherlands	Edam Holland	Cheeses
Netherlands	Gouda Holland	Cheeses
Netherlands	Hollandse geitenkaas	Cheeses

[1] The protection of the geographical indication 'Tokaj' / 'Tokaji' shall not prevent the continued and similar use of the terms 'Tokaj', 'Tokaji' or 'Tocai' by any persons, including their successors and assignees, for a maximum period of 5 (five) years from the date of entry into force of this Agreement, provided that by that date such persons used that geographical indication in a continuous manner with regard to the same or similar goods in the territories of Argentina and Brazil and that such use of the terms 'Tokaj', 'Tokaji' or 'Tocai' has been accompanied by a legible and visible indication of the geographical origin of the product concerned.

Member State of the European Union	Designation name	Product class
Netherlands Belgium France Germany	Genièvre / Jenever / Genever [1]	Spirit drinks
Austria	Steirischer Kren	Vegetables, Fruits, Nuts and their preparations
Austria	Steirisches Kürbiskernöl	Oils, edible oils and animal fats
Austria	Tiroler Almkäse	Cheeses
Austria	Tiroler Alpkäse	Cheeses
Austria	Tiroler Bergkäse	Cheeses
Austria	Tiroler Graukäse	Cheeses
Austria	Tiroler Speck	Meat, fish and their preparations
Austria	Vorarlberger Alpkäse	Cheeses
Austria	Vorarlberger Bergkäse	Cheeses
Austria	Inländerrum	Spirit drinks
Austria	Jägertee	Spirit drinks
Austria	Jagertee	Spirit drinks
Austria	Jagatee	Spirit drinks
Poland	Polska Wódka / Polish Vodka	Spirit drinks
Poland	Wódka ziołowa z Niziny Północnopodlaskiej aromatyzowana ekstraktem z trawy żubrowej / Herbal vodka from the North Podlasie Lowland aromatised with an extract of bison grass	Spirit drinks

[1] Article 13.35(8) applies.

Member State of the European Union	Designation name	Product class
Portugal	Azeite de Moura	Oils, edible oils and animal fats
Portugal	Azeite do Alentejo Interior	Oils, edible oils and animal fats
Portugal	Azeites da Beira Interior (Azeite da Beira Alta, Azeite da Beira Baixa)	Oils, edible oils and animal fats
Portugal	Azeite de Trás-os-Montes	Oils, edible oils and animal fats
Portugal	Azeites do Norte Alentejano	Oils, edible oils and animal fats
Portugal	Azeites do Ribatejo	Oils, edible oils and animal fats
Portugal	Chouriça de Carne de Vinhais; Linguiça de Vinhais	Meat, fish and their preparations
Portugal	Chouriço de Portalegre	Meat, fish and their preparations
Portugal	Mel dos Açores	Honey and other edible products of animal origin
Portugal	Ovos Moles de Aveiro	Confectionery, cocoa and chocolates
Portugal	Pêra Rocha do Oeste	Vegetables, Fruits, Nuts and their preparations
Portugal	Presunto de Barrancos / Paleta de Barrancos	Meat, fish and their preparations
Portugal	Queijo S. Jorge	Cheeses
Portugal	Queijo Serra da Estrela	Cheeses
Portugal	Queijos da Beira Baixa (Queijo de Castelo Branco, Queijo Amarelo da Beira Baixa, Queijo Picante da Beira Baixa)	Cheeses
Portugal	Açores	Wines
Portugal	Alentejano	Wines
Portugal	Alentejo	Wines
Portugal	Algarve	Wines
Portugal	Bairrada	Wines
Portugal	Beira Interior	Wines
Portugal	Carcavelos	Wines

Member State of the European Union	Designation name	Product class
Portugal	Dão	Wines
Portugal	Douro	Wines
Portugal	Duriense	Wines
Portugal	Lisboa	Wines
Portugal	Vinho da Madeira / Madère / Vin de Madère / Madera /Madeira Wein / Madeira Wine / Vino di Madera / Madeira Wijn / Madeira	Wines
Portugal	Madeirense	Wines
Portugal	Oporto / Port / Port Wine / Porto / Portvin / Portwein / Portwijn / vin du Porto / vinho do Porto [1]	Wines
Portugal	Palmela	Wines
Portugal	Pico	Wines
Portugal	Setúbal	Wines
Portugal	Távora-Varosa	Wines
Portugal	Tejo	Wines
Portugal	Trás-os-Montes	Wines
Portugal	Vinho Verde	Wines
Romania	Magiun de prune Topoloveni	Vegetables, Fruits, Nuts and their preparations
Romania	Salam de Sibiu	Meat, fish and their preparations
Romania	Telemea de Ibănești	Cheeses
Romania	Cotești	Wines
Romania	Cotnari	Wines
Romania	Dealu Mare	Wines
Romania	Murfatlar	Wines

[1] The protection of the geographical indication 'Oporto' / 'Port' / 'Port Wine' / 'Porto' / 'Portvin' / 'Portwein' / 'Portwijn' / 'vin du Porto' / 'vinho do Porto' shall not prevent the continued and similar use of the term 'Oporto' by any persons, including their successors and assignees, for a maximum period of 7 (seven) years from the date of entry into force of this Agreement, provided that by that date such persons used that geographical indication in a continuous manner with regard to the same or similar goods in the territory of Argentina and that such use of the term 'Oporto' has been accompanied by a legible and visible indication of the geographical origin of the product concerned.

Member State of the European Union	Designation name	Product class
Romania	Odobești	Wines
Romania	Panciu	Wines
Romania	Recaș	Wines
Romania	Târnave	Wines
Romania	Pălincă	Spirit drinks
Romania	Țuică Zetea de Mediești Aurit	Spirit drinks
Romania	Vinars Târnave	Spirit drinks
Romania	Vinars Vrancea	Spirit drinks
Slovenia	Kranjska klobasa	Meat, fish and their preparations
Slovenia	Kraška panceta	Meat, fish and their preparations
Slovenia	Kraški pršut	Meat, fish and their preparations
Slovenia	Kraški zašink	Meat, fish and their preparations
Slovenia	Slovenski med	Honey and other edible products of animal origin
Slovenia	Štajersko prekmursko bučno olje	Oils, edible oils and animal fats
Slovakia	Vinohradnícka oblasť Tokaj	Wines
Finland	Suomalainen Marjalikööri / Suomalainen Hedelmälikööri / Finsk Bärlikör / Finsk Fruktlikör / Finnish berry liqueur / Finnish fruit liqueur	Spirit drinks
Finland	Suomalainen Vodka / Finsk Vodka / Vodka of Finland	Spirit drinks
Sweden	Svensk Aquavit / Svensk Akvavit / Swedish Aquavit	Spirit drinks
Sweden	Svensk Punsch / Swedish Punch	Spirit drinks
Sweden	Svensk Vodka / Swedish Vodka	Spirit drinks

SECTION 2

GEOGRAPHICAL INDICATIONS OF MERCOSUR AS REFERRED TO IN ARTICLE 13.33

Country	Designation name	Product class
Argentina	25 de Mayo	Wines
Argentina	9 de Julio	Wines
Argentina	Agrelo	Wines
Argentina	Albardón	Wines
Argentina	Alto valle de Río Negro	Wines
Argentina	Angaco	Wines
Argentina	Añelo	Wines
Argentina	Arauco	Wines
Argentina	Avellaneda	Wines
Argentina	Barrancas	Wines
Argentina	Barreal	Wines
Argentina	Belén	Wines
Argentina	Cachi	Wines
Argentina	Cafayate – Valle de Cafayate	Wines
Argentina	Calingasta	Wines
Argentina	Castro Barros	Wines
Argentina	Catamarca	Wines
Argentina	Caucete	Wines
Argentina	Chapadmalal	Wines
Argentina	Chilecito	Wines

Country	Designation name	Product class
Argentina	Chimbas	Wines
Argentina	Colón	Wines
Argentina	Colonia Caroya	Wines
Argentina	Confluencia	Wines
Argentina	Córdoba Argentina	Wines
Argentina	Cruz del Eje	Wines
Argentina	Cuyo	Wines
Argentina	Distrito Medrano	Wines
Argentina	El Paraíso	Wines
Argentina	Famatina	Wines
Argentina	Felipe Varela	Wines
Argentina	General Alvear	Wines
Argentina	General Conesa	Wines
Argentina	General Lamadrid	Wines
Argentina	General Roca	Wines
Argentina	Godoy Cruz	Wines
Argentina	Guaymallén	Wines
Argentina	Iglesia	Wines
Argentina	Jáchal	Wines
Argentina	Jujuy	Wines
Argentina	Junín	Wines
Argentina	La Consulta	Wines

Country	Designation name	Product class
Argentina	La Paz	Wines
Argentina	Las Compuertas	Wines
Argentina	Las Heras	Wines
Argentina	Lavalle	Wines
Argentina	Luján de Cuyo	Wines
Argentina	Lunlunta	Wines
Argentina	Maipú	Wines
Argentina	Mendoza	Wines
Argentina	Molinos	Wines
Argentina	Neuquén	Wines
Argentina	Paraje Altamira	Wines
Argentina	Patagonia	Wines
Argentina	Pichimahuida	Wines
Argentina	Pocito	Wines
Argentina	Pomán	Wines
Argentina	Pozo de los Algarrobos	Wines
Argentina	Quebrada de Humahuaca	Wines
Argentina	Rawson	Wines
Argentina	Río Negro	Wines
Argentina	Rivadavia de San Juan	Wines
Argentina	Rivadavia de Mendoza	Wines
Argentina	Russel	Wines
Argentina	Salta	Wines

Country	Designation name	Product class
Argentina	San Blas de los Sauces	Wines
Argentina	San Carlos de Mendoza	Wines
Argentina	San Carlos de Salta	Wines
Argentina	San Javier	Wines
Argentina	San Juan	Wines
Argentina	San Martín de Mendoza	Wines
Argentina	San Martín de San Juan	Wines
Argentina	San Rafael	Wines
Argentina	Sanagasta	Wines
Argentina	Santa Lucía	Wines
Argentina	Santa María	Wines
Argentina	Santa Rosa	Wines
Argentina	Sarmiento	Wines
Argentina	Tafí	Wines
Argentina	Tinogasta	Wines
Argentina	Tucumán	Wines
Argentina	Tunuyán	Wines
Argentina	Tupungato – Valle de Tupungato	Wines
Argentina	Ullum	Wines
Argentina	Valle de Chañarmuyo	Wines
Argentina	Valle de Uco	Wines
Argentina	Valle del Pedernal	Wines
Argentina	Valle del Tulum	Wines

Country	Designation name	Product class
Argentina	Valle Fértil	Wines
Argentina	Valle de Zonda	Wines
Argentina	Valles Calchaquíes	Wines
Argentina	Valles del Famatina	Wines
Argentina	Vinchina	Wines
Argentina	Villa Ventana	Wines
Argentina	Vista Flores	Wines
Argentina	Zonda	Wines
Argentina	Alcauciles Platenses / Alcachofas Platenses Alcauciles Romanesco, Híbridos Violeta y Blanco	Vegetables, Fruits, Nuts and their preparations
Argentina	Chivito Criollo del Norte Neuquino / Chivito mamón / Chivito de veranada	Meat, Fish and their preparations
Argentina	Cordero Patagónico	Meat, Fish and their preparations
Argentina	Dulce de Membrillo Rubio de San Juan	Vegetables, Fruits, Nuts and their preparations
Argentina	Melón de Media Agua, San Juan	Vegetables, Fruits, Nuts and their preparations
Argentina	Salame de Tandil	Meat, Fish and their preparations
Argentina	Salame Típico de Colonia Caroya	Meat, Fish and their preparations
Argentina	Yerba Mate Argentina / Yerba Mate Elaborada con Palo	Coffee, Mate, Spices and their preparations
Brazil	Alta Mogiana	Coffee, Mate, Spices and their preparations
Brazil	Altos Montes	Wines
Brazil	Cachaça	Spirit drinks
Brazil	Canastra	Cheeses
Brazil	Carlópolis	Fresh and processed fruits and nuts
Brazil	Costa Negra	Crustaceans

Country	Designation name	Product class
Brazil	Cruzeiro do Sul	Products of the milling industry
Brazil	Farroupilha	Wines
Brazil	Linhares	Cocoa and cocoa preparations
Brazil	Litoral Norte Gaúcho	Cereals
Brazil	Manguezais de Alagoas	Other edible products of animal origin
Brazil	Maracaju	Fresh, frozen, and processed meats
Brazil	Marialva	Fresh and processed fruits and nuts
Brazil	Microrregião Abaíra	Spirit drinks
Brazil	Monte Belo	Wines
Brazil	Mossoró	Fresh and processed fruits and nuts
Brazil	Norte Pioneiro do Paraná	Coffee, Mate, Spices and their preparations
Brazil	Oeste do Paraná	Honey
Brazil	Ortigueira	Honey
Brazil	Pampa Gaúcho da Campanha Meridional	Fresh, frozen and processed meats
Brazil	Pantanal	Honey
Brazil	Paraty	Spirit drinks
Brazil	Pelotas	Confectionery and baked products
Brazil	Piauí	Fresh and processed fruits and nuts
Brazil	Pinto Bandeira	Wines
Brazil	Região da Mara Rosa	Spices
Brazil	Região da Própolis Verde de Minas Gerais	Other edible products of animal origin
Brazil	Região da Serra da Mantiqueira de Minas Gerais	Coffee, Mate, Spices and their preparations
Brazil	Região de Pinhal	Coffee, Mate, Spices and their preparations

Country	Designation name	Product class
Brazil	Região de Salinas	Spirit drinks
Brazil	Região do Cerrado Mineiro	Coffee, Mate, Spices and their preparations
Brazil	Região São Bento de Urânia	Fresh and processed vegetable products
Brazil	São Matheus	Coffee, Mate, Spices and their preparations
Brazil	Serro	Cheeses
Brazil	Vale do Submédio São Francisco	Fresh and processed fruits and nuts
Brazil	Vale dos Vinhedos	Wines
Brazil	Vales da Uva Goethe	Wines
Uruguay	Bella Unión	Wines
Uruguay	Atlántida	Wines
Uruguay	Canelón Chico	Wines
Uruguay	Canelones	Wines
Uruguay	Carmelo	Wines
Uruguay	Carpinteria	Wines
Uruguay	Cerro Carmelo	Wines
Uruguay	Cerro Chapeu	Wines
Uruguay	Constancia	Wines
Uruguay	El Carmen	Wines
Uruguay	Garzón	Wines
Uruguay	José Ignacio	Wines
Uruguay	Juanico	Wines
Uruguay	La Caballada	Wines
Uruguay	La Cruz	Wines

Country	Designation name	Product class
Uruguay	La Puebla	Wines
Uruguay	Las Brujas	Wines
Uruguay	Las Violetas	Wines
Uruguay	Lomas De La Paloma	Wines
Uruguay	Los Cerrillos	Wines
Uruguay	Los Cerros De San Juan	Wines
Uruguay	Manga	Wines
Uruguay	Paso Cuello	Wines
Uruguay	Progreso	Wines
Uruguay	Rincón De Olmos	Wines
Uruguay	Rincón del Colorado	Wines
Uruguay	San José	Wines
Uruguay	Santos Lugares	Wines
Uruguay	Sauce	Wines
Uruguay	Sierra de la Ballena	Wines
Uruguay	Sierra de Mahoma	Wines
Uruguay	Suarez	Wines
Uruguay	Villa Del Carmen	Wines
Uruguay	Montevideo	Wines
Uruguay	Sur de Florida	Wines
Uruguay	Maldonado	Wines
Uruguay	Sur de Rocha	Wines
Uruguay	Colonia	Wines
Uruguay	Soriano	Wines

Country	Designation name	Product class
Uruguay	Rio Negro	Wines
Uruguay	Salto	Wines
Uruguay	Paysandú	Wines
Uruguay	Artigas	Wines
Uruguay	Tacuarembó	Wines
Uruguay	Flores	Wines
Uruguay	Norte de Florida	Wines
Uruguay	Cerro Largo	Wines
Uruguay	Norte de Lavalleja	Wines
Uruguay	Norte de Rocha	Wines
Uruguay	Colon	Wines
Uruguay	La Paz	Wines
Uruguay	San Carlos	Wines
Uruguay	Santa Rosa	Wines
Uruguay	Santa Lucía	Wines

SECTION 3

'Product class' means a product class as referred to in Article 13.35 and listed in this Annex, as follows (*):

1. 'Meat, fish and their preparations' means products falling under Chapters 2, 3 and 16 of the Harmonized System.

2. 'Butter and other dairy products, except cheeses', means products falling under headings 04.01 to 04.05.

3. 'Cheeses' means products falling under heading 04.06.

4. 'Honey and other edible products of animal origin' means products falling under headings 04.09 and 04.10.

5. 'Flowers and ornamental plants' mean products falling under Chapter 06.

6. 'Vegetables, Fruits, Nuts and their preparations' means products falling under Chapters 7, 8 and 20, and subheading 12.12.99.10.

7. 'Coffee, Mate, Spices and their preparations' means products falling under Chapters 9 and heading 21.01.

8. 'Cereals' means products falling under Chapter 10.

9. 'Flours and starches' means products falling under Chapter 11.

10. 'Oilseeds and oleaginous fruits' means products falling under Chapter 12.

11. 'Oils, edible oils and animal fats' means products falling under Chapter 15.

12. 'Confectionery, cocoa and chocolates' means products falling under Chapters 17 and 18.

13. 'Pasta, pastrycooks and other preparations of cereals' means products falling under Chapter 19.

14. 'Sauces' means products falling under heading 21.03.

15. 'Beers' means products falling under heading 22.03.

16. ‘Wines’ means products falling under heading 22.04.

17. ‘Spirit drinks’ means products falling under heading 22.08.

18. ‘Vinegar’ means products falling under heading 22.09.

19. ‘Essential oils’ means products falling under Chapter 33.

(*) List refers only to GIs for agricultural products.

Appendix 13-B-1

1. As regards the list of geographical indications of the European Union set out in Section 1 of Annex 13-B, the protection provided in accordance with Article 13.35 is not sought in respect of the following individual terms, which are part of a compound geographical indication name:

'aceite', 'aceto balsamico', 'aceto balsamico tradizionale', 'alla cacciatora', 'almkäse', 'alpkäse', 'amarelo', 'aprutino', 'aquavit', 'akvavit', 'apfel', 'azafrán', 'azalea', 'azeite', 'bärlikör', 'beef', 'bergkäse', 'berry liqueur', 'beurre', 'bier', 'bleu', 'blue cheese', 'bœuf', 'brandy', 'bratwürste', 'bresaola', 'breze', 'brezn', 'brez'n', 'brezel', 'brie', 'cacciatora', 'camembert', 'canard à foie gras', 'cantucci', 'cantuccini', 'cecina', 'chmel', 'chorizo', 'chouriça de carne', 'chouriço', 'christstollen', 'cítricos', 'cítrics', 'cream', 'crémant', 'culatello', 'degtinė', 'dehesa', 'edam', 'emmental', 'emmentaler', 'essence de lavande', 'farmed salmon', 'fleur', 'fromage', 'fruit liqueur', 'fruktlikör', 'geitenkaas', 'génisse', 'gouda', 'graukäse', 'hedelmäliköori', 'herbal vodka', 'hopfen', 'huile essentielle de lavande', 'huîtres', 'jambon', 'jamón', 'katenschinken', 'katenrauchschinken', 'knochenschinken', 'kirschwasser', 'klobasa', 'knöpfle', 'kren', 'kulen', 'kürbiskernöl', 'lamb', 'lebkuchen', 'linguiça', 'llonganissa', 'magiun de prune', 'marjaliköori', 'maultaschen', 'med', 'mel', 'mela', 'mortadella', 'mozzarella', 'mozzarella di bufala', 'oli', 'olje', 'original', 'ovos moles', 'pacharán', 'paleta', 'panceta', 'pancetta', 'pasta', 'pâté', 'pecorino', 'pêra', 'picante','pivo', 'plate', 'polvorones', 'pomodoro', 'prekmursko bučno olje', 'presunto', 'priego', 'prosciutto', 'provolone', 'pršut', 'pruneaux', 'pruneaux mi-cuits', 'punsch', 'punch', 'queijo', 'queso', 'rhum', 'riz', 'rostbratwürste', 'salam', 'salamini', 'salchichón', 'schinken', 'sierra', 'sobrasada', 'spätzle', 'speck', 'stollen', 'suppenmaultaschen', 'szalámi', 'téliszalámi', 'telemea', 'țuică zetea', 'turrón', 'vin de pays', 'vin mousseux de qualité', 'vinars', 'vinho', 'vin', 'vino', 'wein', 'wine', 'uisce beatha', 'vinohradnícka oblasť', 'vodka', 'weihnachtsstollen', 'whiskey', 'whisky', 'white cheese', 'wijn', 'wódka', 'wódka ziołowa', 'zampone', 'zašink', 'κονσερβολιά' (konservolia), 'κορινθιακή σταφίδα' (korinthiaki stafida), 'λουκούμι' (loukoumi), 'μαστίχα' (masticha), 'розово масло' (rozovo maslo).

2. As regards the list of geographical indications of MERCOSUR set out in Section 2 of Annex 13-B, the protection provided in accordance with Article 13.35 is not sought in respect of the following individual terms, which are part of a compound geographical indication name:

'alcauciles', 'alcachofas', 'chivito', 'criollo', 'mamón', 'veranda', 'cordero', 'dulce de membrillo', 'melón', 'salame', 'salame típico', 'mate', 'yerba mate', 'chorizo', 'batiburrillo', 'frutilla', 'mango', 'sandía', 'poncho', 'licor', 'vino', 'yerbamate', 'stevia', 'katuaba', 'menta'i', 'burrito', 'caña', 'miel negra de caña', 'melón', 'aceite de coco', 'cecina', 'naranja', 'palmito'.

3. Notwithstanding the protection of the following MERCOSUR designations, these terms may be used in the European Union for a product, provided that no other elements in the labelling or packaging of the said product would potentially create consumer confusion as to the origin or nature of the product and do not infringe the geographical indication as protected in other ways:

'flores', 'iglesia', 'la cruz', 'la paz', 'las violetas', 'molinos', 'salto', 'sarmiento'.

4. As regards the list of geographical indications of the European Union set out in Section 1 of Annex 13-B, and concerning names of a plant variety or an animal breed existing in the territory of the MERCOSUR as of the date of entry into force of this Agreement, the European Union notes that the following terms related to a plant variety or an animal breed may continue to be used, including in labelling, by MERCOSUR after the date of entry into force of this Agreement:

'Καλαμάτα' (Kalamata), 'Valencia Late', 'Alicante Buschet', 'Cariñán', 'Charolais', 'Semillón', 'Barbera', 'Dolcetto', 'Fiano', 'Greco', 'Lambrusco', 'Lambrusco Grasparossa', 'Montepulciano', 'Trebbiano Toscano'.

5. Notwithstanding the protection of the European Union designation 'Cava', this term may be used in MERCOSUR for a product if it undisputedly refers to a synonym of 'bodega' or 'adega', thus referring to a wine cellar, and provided no other elements in the labelling or packaging of the said product would potentially create any consumer confusion as to the origin or nature of this product and do not infringe the geographical indication as protected in other ways.

6. Notwithstanding the protection of the European Union designation ‘Φέτα’ (Feta), the protection provided in accordance with Article 13.35 is not sought in respect of the Spanish expression ‘corte en fetas’ (cut in slices) where this expression may apply concerning cheese products, except for white cheeses in brine, provided that no other elements in the labelling or packaging of such products would potentially create any consumer confusion as to the origin or nature of those products and do not infringe the geographical indication ‘Φέτα’ (Feta) as protected in other ways.

7. Notwithstanding the protection of the European Union designation ‘Danablu’, the protection provided in accordance with Article 13.35 is not sought in respect of the Spanish expression ‘queso azul’.

8. The protection of the geographical indication ‘Boeuf de Charolles’ shall not prevent users of the term ‘Charolês’ or ‘Charolez’ in the territory of Brazil, indicating a product derived from the animal breed ‘Charolais’, to continue using these terms, provided that these products are not commercialised using references (graphics, names, pictures, flags) to the genuine origin of the geographical indication or exploiting the reputation of the geographical indication, and provided that the usage of the name of the animal breed does not mislead the consumers or constitutes unfair competition with regard to the geographical indication.

ANNEX 13-C

GEOGRAPHICAL INDICATIONS AS REFERRED TO IN ARTICLE 13.34

Country	Designation name	Product class
Paraguay	Miel Negra de caña paraguaya de Arroyos y Esteros	Sugar cane molasses
Paraguay	Chorizo Sanjuanino	Meat, fish and their preparations
Paraguay	Licor de Yegros	Spirit drinks
Paraguay	Chipa de Coronel Bogado	Confectionery, cocoa and chocolates
Paraguay	Miel de abeja de los Humedales del Ñeembucu	Honey and other edible products of animal origin
Paraguay	Cordero misionero	Meat, fish and their preparations
Paraguay	Batiburrillo de Misiones	Meat, fish and their preparations
Paraguay	Frutilla de Areguá	Vegetables, Fruits, Nuts and their preparations
Paraguay	Mango de Areguá	Vegetables, Fruits, Nuts and their preparations
Paraguay	Sandía de Estanzuela	Vegetables, Fruits, Nuts and their preparations
Paraguay	Vino de Independencia	Wines
Paraguay	Yerbamate Paraguaya	Coffee, Mate, Spices and their preparations
Paraguay	Stevia Paraguaya / Ka'a He'e del Paraguay	Other vegetable products
Paraguay	Katuaba Paraguaya	Other plants and parts of plants
Paraguay	Menta'i Paraguaya	Other plants and parts of plants
Paraguay	Burrito Paraguayo	Other plants and parts of plants
Paraguay	Chipa Barrero	Confectionary and baked products
Paraguay	Caña Paraguaya	Spirit drinks
Paraguay	Carne del Paraguay	Meat, fish and their preparations
Paraguay	Carne del Chaco	Meat, fish and their preparations

Country	Designation name	Product class
Paraguay	Melón de Yaguaron	Vegetables, Fruits, Nuts and their preparations
Paraguay	Aceite de coco Paraguayo / Mbokaja	Oils, edible oils and animal fats
Paraguay	Cecina so`o piru Paraguayo	Meat, fish and their preparations
Paraguay	Naranja de Itapua	Vegetables, Fruits, Nuts and their preparations
Paraguay	Palmito del Bosque del Atlántico del Alto Paraguay	Vegetables, Fruits, Nuts and their preparations
Paraguay	Miel de abeja del pantanal del Chaco paraguayo	Honey and other edible products of animal origin
Paraguay	Azúcar Orgánica Paraguaya	Cane sugar

ANNEX 13-D

GEOGRAPHICAL INDICATIONS OF MERCOSUR AS REFERRED TO IN ARTICLE 13.33.5

Country	Designation name	Product Class*
Brazil	Franca	Footwear.
Brazil	Região das Lagoas Mundaú-Manguaba	Special woven fabrics, embroidery, lace.
Brazil	Divina Pastora	Special woven fabrics, embroidery, lace.
Brazil	Cachoeiro do Itapemirim	Stone; and Articles of stone.
Brazil	Cariri Paraibano	Special woven fabrics, embroidery, lace.
Brazil	Paraíba	Cotton.
Brazil	São João del Rei	Tin and articles thereof.
Brazil	Vale do Sinos	Raw hides and skins and leather; and Articles of leather.
Brazil	Pedro II	Precious or semi-precious stones.
Brazil	Goiabeiras	Ceramic products.
Brazil	Região do Jalapão do Estado do Tocantins	Ornamental Foliage.
Brazil	Região das Lagoas Mundaú-Manguaba	Special woven fabrics, embroidery, lace.
Paraguay	Aó Po'í de Yataity	Special woven fabrics, embroidery, lace.
Paraguay	Ñanduti de Itaugua	Special woven fabrics, embroidery, lace.
Paraguay	Poncho de Cordillera	Articles of apparel and clothing accessories, not knitted or crocheted.
Paraguay	Piedra de Cerro Koi	Stone; and Articles of stone.
Paraguay	Cerámica de Areguá	Ceramic products.
Paraguay	Hamaca Paraguaya	Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof.

Country	Designation name	Product Class*
Paraguay	Carbón del Chaco Paraguayo	Wood and articles of wood; wood charcoal.
Paraguay	Jabón de coco Paraguayo / Mbokaja	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, 'dental waxes' and dental preparations with a basis of plaster.

ANNEX 13-E

MERCOSUR STATE PARTIES' LIST OF PRIOR USERS

1. The prior users referred to in Article 13.35(8) are:

TERRITORY	TERM	PRIOR USERS
ARGENTINA	PARMESANO	1. Alto Campo S.R.L. 2. Canut Hnos S.R.L. 3. Casarias S.A. 4. Cassini y Cesaratto S.A. 5. Cooperativa de Trabajo Blaquier Ltda. 6. Ensemble S.R.L. 7. Ernesto Rodriguez e Hijos S.A. 8. Familia Benvenuto S.A. 9. Ingredients Solutions S.A. 10. Institucion Salesiana Nuestra Señora de Luján 11. Kiollo Quesos de Sorrenti Cristian José 12. Instituto Cultural Ermita Asociación Civil 13. La Mucca S.A. 14. Lácteos Don Victorino S.R.L. 15. Lácteos La Familia S.R.L. 16. Lácteos Lattaia S.R.L. 17. Lácteos Tío Pujio S.R.L. 18. Leig – Lac S.R.L. 19. LW S.R.L. 20. Man S.A. 21. Mastellone Hnos. S.A. 22. Milkaut S.A. 23. Molfino Hnos. S.A.

TERRITORY	TERM	PRIOR USERS
		24. Noal S.A.
		25. Poland S.A.
		26. Quesos Trelau S.A.
		27. Remotti S.A.
		28. Sancor Cooperativas Unidas Ltda.
		29. San Gotardo Lácteos De García Jorge Alberto
		30. Tandileofu de Raúl Edgardo Mastrángelo
		31. Tresanto S.R.L.
		32. Verónica S.A.C.I.A.F.E.I.
		33. Vifran S.A.
ARGENTINA	GRUYERE / GRUYÈRE	1. Caffalac S.R.L.
		2. Canut Hnos. S.R.L.
		3. Cassini y Cesaratto S.A.
		4. Cooperativa Agrícola Ganadera de Arroyo Cabral Ltda.
		5. Cooperativa Agrícola Tambera de James Craik Ltda.
		6. Día Argentina S.A.
		7. Doña Emilia S.R.L.
		8. Ernesto Rodríguez e Hijos S.A.
		9. Granjas Patagónicas S.R.L.
		10. Institución Salesiana Nuestra Señora de Luján
		11. Lactear S.A.
		12. Lácteos 3L S.A.
		13. Lácteos Don Victorino S.R.L.

TERRITORY	TERM	PRIOR USERS
		14. Lácteos Tío Pujio S.R.L.
		15. LW S.R.L.
		16. Magnasco Hnos. S.A.
		17. Manfrey coop. de Tamberos de Com. e Ind. Ltda.
		18. Mastellone Hnos. S.A.
		19. Miguel Peiretti S.R.L.
		20. Milkaut S.A.
		21. Molfino Hnos. S.A.
		22. Quesos Don Atilio S.A.
		23. Remotti S.A.
		24. Ricolact S.R.L.
		25. Steber S.A.
		26. Sucesores de Alfredo Williner S.A.
		27. Tandileofu de Raúl Edgardo Mastrángelo
		28. Tradición Inza S.R.L.
		29. Tremblay S.R.L.
		30. Verónica S.A.C.I.A.F.E.I.
ARGENTINA	FONTINA	1. Ball-Mor S.R.L.
		2. Brescialat S.A.
		3. Capilla del Señor S.A.
		4. Cayelac S.A.
		5. CONAPROLE (Cooperativa Nacional de Productores de Leche)
		6. Cooperativa Agrícola Ganadera de Arroyo Cabral Ltda.

TERRITORY	TERM	PRIOR USERS
		7. Cooperativa Agrícola Tambera de James Craik Ltda.
		8. Cooperativa de Trabajo Blaquier Ltda.
		9. D.V.H. Productos Alimenticios S.A.
		10. Establecimiento Don Santiago de Bessone Miguel, Mauro y Mario S.H (Samijor S.A.S.)
		11. Don Felipe S.R.L.
		12. Ensemble S.R.L.
		13. Ernesto Rodríguez e Hijos S.A.
		14. Establecimientos Lácteos Silvia S.R.L.
		15. García Hermanos Agroindustrial S.R.L.
		16. Granjas Patagónicas S.R.L.
		17. La Francisca S.R.L.
		18. La Varense S.R.L.
		19. Lactar S.A.
		20. Lactear S.A.
		21. Lácteos 3L S.A.
		22. Lácteos Barraza S.A.
		23. Lácteos Castel de Giordano Rafael Mario
		24. Lácteos Don Angel de Laspina Miguel Angel
		25. Lácteos Don Victorino S.R.L.
		26. Lácteos Esperanza Blanca S.A.
		27. Lácteos Her-Bal de Baldo Héctor José y Rodolfo Avelino S.H.
		28. Lácteos La Familia S.R.L.
		29. Lácteos San Jorge S.R.L.
		30. Lácteos Vidal S.A.

TERRITORY	TERM	PRIOR USERS
		31. Leig - Lac S.R.L.
		32. Los Pinos S.R.L.
		33. LW S.R.L.
		34. Magnasco Hnos. S.A.
		35. Manfrey Coop. de Tamberos de Com. e Ind. Ltda.
		36. Mastellone Hnos. S.A.
		37. Milkaut S.A.
		38. Modesto Bertolini S.A.
		39. Molfino Hnos. S.A.
		40. Montechiari y Pognante S.R.L.
		41. Noal S.A.
		42. Pgb S.A.
		43. Poland S.A.
		44. Quesada Comercial e Industrial S.R.L.
		45. Quesos Chamen de López Julián A. y Ozcoidi Dario R. S.H.
		46. Quesos Don Atilio S.A.
		47. Quesos Fermier de Daniel Rigabert
		48. Quesos Trelau S.A.
		49. Remotti S.A.
		50. Sancor Cooperativas Unidas Ltda.
		51. San Gotardo Lácteos de García Jorge Alberto
		52. Sobrero y Cagnolo S.A.
		53. Steber S.A.
		54. Tandileofu de Raúl Edgardo Mastrángelo
		55. Tradición Inza S.R.L.

TERRITORY	TERM	PRIOR USERS
		56. Usina Láctea El Puente S.A. 57. Verónica S.A.C.I.A.F.E.I. 58. Vila S.A.C.I.
ARGENTINA	REGGIANITO	1. Algarrobitos de Folmer Raúl Gaspar 2. Alto Campo S.R.L. 3. Asociación Cooperadora de la Escuela de Producción e Industrialización de Leche Dr. Ramón Santamarina de Tandil 4. Brescialat S.A. 5. Canagro S.A. 6. Canut Hnos. S.R.L. 7. Capilla del Señor S.A. 8. Casarias S.A. 9. Cassini y Cesaratto S.A. 10. Cayelac S.A. 11. Cencosud S.A. 12. CONAPROLE (Cooperativa Nacional de Productores de Leche) 13. Compañía de Sabores S.A. 14. Cooperativa Agrícola Ganadera de Arroyo Cabral Ltda. 15. Cooperativa Agrícola Tambera De James Craik Ltda. 16. Cooperativa de Tamberos Unidos Ltda. 17. Cooperativa de Trabajo 22 de marzo Ltda. (ex Lugui S.R.L.) 18. Cooperativa de Trabajo Blaquier Ltda. 19. Cooperativa de Trabajo Nuevo Amanecer Ltda. 20. Cremigal S.R.L. 21. Establecimiento Don Santiago de Bessone Miguel, Mauro y Mario S.H (Samijor S.A.S.)

TERRITORY	TERM	PRIOR USERS
		22. D.V.H. Productos Alimenticios S.A.
		23. Diazlac S.R.L.
		24. Doña Emilia S.R.L.
		25. Ensemble S.R.L.
		26. Ernesto Mayol S.A.
		27. Ernesto Rodriguez e Hijos S.A.
		28. Escuela Agrótecnica Salesiana Ambrosio Olmos
		29. Establecimientos Lácteos Silvia S.R.L.
		30. Establecimientos San Ignacio S.A.
		31. Familia Benvenuto S.A.
		32. Fanelácteo S.A.
		33. Folgoso Bardullas S.A.
		34. Funesil
		35. García Hermanos Agroindustrial S.R.L.
		36. Gotte S.A.
		37. Grupo Muu S.R.L. – Lácteos Las 2 S
		38. Industrias Alimenticias La Blanquita S.R.L.
		39. Institución Salesiana Nuestra Señora de Luján
		40. J.A.P. S.R.L.
		41. La Lácteo S.A.
		42. La Margarita Establecimiento Lácteo De Francescutti Fabiana
		43. La Mucca S.A.
		44. La Varense S.R.L.
		45. Lácteos Castel de Giordano Rafael Mario
		46. Lacrey de Rey Orestes Oscar

TERRITORY	TERM	PRIOR USERS
		47. Lactear S.A.
		48. Lácteos Amasuyo S.A.
		49. Lácteos Camurri S.A.
		50. Lácteos Don Angel de Laspina Miguel Angel
		51. Lácteos Don Victorino S.R.L.
		52. Lácteos Elortondo S.R.L.
		53. Lácteos Esperanza Blanca S.A.
		54. Lácteos La Familia S.R.L.
		55. Lácteos La Juanita de Miqueo Martin Osvaldo
		56. Lácteos Las Tres S.R.L.
		57. Lácteos O'Higgins S.R.L
		58. Lácteos Premium S.A.
		59. Lácteos Puán de Seitz Alfredo
		60. Lácteos Puyehué S.R.L.
		61. Lácteos San Francisco S.R.L.
		62. Lácteos San Jorge S.R.L.
		63. Lácteos San José de José German Tavaut
		64. Lácteos Santa Fe S.A.
		65. Lácteos Udaondo S.R.L.
		66. Lattay de Careri Gustavo d. y Careri Liliana N. SH
		67. Leig – Lac S.R.L.
		68. Los Alemanes de Hosmann Julio Máximo
		69. LW S.R.L.
		70. Magnasco Hnos. S.A.
		71. Man S.A.

TERRITORY	TERM	PRIOR USERS
		72. Manfrey Coop. de Tamberos de Com. e Ind. Ltda.
		73. Marca S.A.
		74. Mastellone Hnos. S.A.
		75. Maxiconsumo S.A.
		76. Milkaut S.A.
		77. Modesto Bertolini S.A.
		78. Molfino Hnos. S.A.
		79. Montechiari y Pognante S.R.L.
		80. Noal S.A.
		81. Nonna Pia S.R.L.
		82. Nuestra Tierra S.R.L.
		83. Pgb S.A.
		84. Poland S.A.
		85. Prinlac S.R.L.
		86. Punta del Agua S.A.
		87. Quesada Comercial e Industrial S.R.L.
		88. Quesos Chamen de López Julián A. y Ozcoidi Darío R. S.H.
		89. Quesos Don Atilio S.A.
		90. Quesos Trelau S.A.
		91. Ramolac de Peiretti Celso, Héctor, Haydee y Raúl
		92. Remotti S.A.
		93. Ricolact S.R.L.
		94. S.A. Importadora y Exportadora de La Patagonia
		95. San Gotardo Lácteos De García Jorge Alberto
		96. San Isidro Cooperativa Agropecuaria Ltda.

TERRITORY	TERM	PRIOR USERS
		97. San Lucio S.A. 98. Sancor Cooperativas Unidas Ltda. 99. Sobrero y Cagnolo S.A. 100. Soc. Coop.de Tamberos de la Zona de Rosario Ltda. 101. Steber S.A. 102. Sucesores de Alfredo Williner S.A. 103. Supermercados Mayoristas Makro S.A. 104. Tandileofu de Raúl Edgardo Mastrángelo 105. Tradicion Inza S.R.L. 106. Tremblay S.R.L. 107. Ucalac S.A. 108. Usina Láctea El Puente S.A. 109. Verónica S.A.C.I.A.F.E.I. 110. Vifran S.A. 111. Vila S.A.C.I.
ARGENTINA	GINEBRA	1. Campari Argentina S.A. 2. Peters Hnos, C.C.I.S.A.
BRAZIL	FONTINA	1. Laticinios PJ Ltda 2. Cooperativa Santa Clara Foreign Users 1. Sancor Cooperativas Unidas Ltda – Argentina 2. Verónica SA – Argentina
BRAZIL	GORGONZOLA	1. Agro-Leite Noroeste Indústria e Comércio Ltda 2. ARC Logistica e Alimentos Ltda

TERRITORY	TERM	PRIOR USERS
		3. Cooperativa Santa Clara 4. Dan Vigor Indústria e Comércio de Laticinios Ltda 5. Frimesa Cooperativa Central 6. Lactalis do Brasil 7. Laticínio Minas Gerais Ltda 8. Laticínios Latco Ltda 9. Laticínios Sabor da Serra Ltda 10. Laticínios São João SA 11. Laticínios São Vicente de Minas SA 12. Laticínios Sibéria Ltda 13. Laticínios Tirolez Ltda 14. Laticínios Union Ltda 15. Laticínios Minas Forte Ltda 16. Na morada Industria e Comércio Ltda 17. Nacon Araraquara Comércio e Representações Eireli 18. Neolat Comércio de Laticínios Ltda 19. Nova Mix Industrial e Comercial de Alimentos Ltda 20. Polenghi Industrias Alimentícias Ltda 21. Premiato Indústria e Comércio de Alimentos Ltda 22. Queijos Finos Industria, Comércio, Importação, Exportação e Serviços Eireli 23. Scalon & Cerchi Ltda 24. Vicente Roberto de Carvalho & CIA Ltda 25. Yema Distribuidora de Alimentos Eireli

TERRITORY	TERM	PRIOR USERS
BRAZIL	GRANA	1. RAR Indústria e Comércio de Alimentos Ltda 2. Gran Mestri Alimentos SA 3. Gran Parma Agroindústria Ltda 4. Parmíssimo Alimentos Ltda
BRAZIL	GRUYÈRE	1. Barbosa & Marques SA 2. Cooperativa Santa Clara 3. Dan Vigor Indústria e Comércio de Laticínios Ltda 4. Lactalis do Brasil 5. Laticínios Iterere Ltda 6. Laticínios PJ Ltda 7. Laticínios São João SA 8. Laticínios São Vicente de Minas SA 9. Laticínios Sibéria Ltda 10. Laticínios Tirolez Ltda 11. Indústria e Comércio de Laticínios Vale dos Buritis Ltda 12. Laticínios União Total Ltda 13. Nacon Araraquara Comércio e Representações Eireli 14. Nova Mix Industrial e Comercial de Alimentos Ltda 15. Polenghi Industrias Alimentícias Ltda 16. Usina de Beneficiamento Paiolzinho Ltda 17. Vialat Indústria & Comércio Ltda 18. Yema Distribuidora de Alimentos Eireli Foreign Users 1. Seglar SA – Uruguai 2. Verónica SA – Argentina

TERRITORY	TERM	PRIOR USERS
BRAZIL	PARMESAO	1. A. F. Sampaio EPP
		2. Agroindústria e Comércio Serra Negra Ltda
		3. Agro-leite Noroeste Indústria e Comércio Ltda
		4. ARC Logística e Alimentos Ltda
		5. Atalat Industria e Comércio de Laticínios Ltda
		6. Barbosa & Marques SA
		7. BRQ Indústria de Alimentos SA
		8. Buritama Industria e Comercio de Laticinios Ltda
		9. Campanella Alimentos Ltda
		10. Citale Brasil Ltda
		11. Cooperativa Agropecuária de Boa Esperança Ltda
		12. Cooperativa Agropecuária do Vale do Paracatu Ltda
		13. Cooperativa Agropecuária do Vale do Sapucaí Ltda
		14. Cooperativa de Laticínios Selita
		15. Cooperativa dos Pequenos Produtores Rurais de Icaraí de Minas Ltda
		16. Cooperativa Mista Agropecuária de Patos de Minas Ltda
		17. Cooperativa Mista dos Produtores de Leite de Morrinhos
		18. Cooperativa Mista dos Produtores Rurais de Conselheiro Pena Ltda
		19. Cooperativa Regional Agropecuária de Santa Rita do Sapucaí Ltda
		20. Cooperativa Regional de Produtores de Leite Serrania Ltda
		21. Cooperativa Santa Clara
		22. Cristaulat Indústria e Comércio de Laticínios Ltda
		23. Dan Vigor Indústria e Comércio de Laticinios Ltda
		24. Deusdete Soares da Silva ME

TERRITORY	TERM	PRIOR USERS
		25. Eduardo Barbosa Levate
		26. Fábrica de Laticínios Jorge Pereira dos Anjos
		27. Fábrica de Laticínios Minas Milk Ltda
		28. Forno de Minas Alimentos SA
		29. Frimesa Cooperativa Central
		30. Gran Mestri Alimentos SA
		31. Gran Paladare Indústria e Comércio de Lácteos Eireli
		32. Gran Parma Agroindústria Ltda
		33. Gonçalves Salles S.A. Indústria e Comércio
		34. Indústria, Comércio, Importação e Exportação de Alimentos Multlac Eireli
		35. Indústria de Alimentos Costa Uruguai Ltda
		36. Indústria de Laticínios Kase Haus Ltda ME
		37. Indústria de Queijos Nato Bom Ltda
		38. Industria e Comércio de Laticínio Minas Lacto
		39. Indústria e Comércio de Laticínios Vale dos Buritis Ltda
		40. Indústria e Comércio de Laticínios Vila Nova Ltda
		41. Indústria e Comércio de Laticínio Vitória Ltda
		42. Indústria e Comércio de Laticínios VLF Eireli
		43. Indústria e Comércio de Queijos Lelo Ltda
		44. Indústria e Comércio de Queijos Litza Ltda
		45. Indústria e Comércio de Queijos Oriente Ltda
		46. Indústria & Comércio Irmãos & Irmãos
		47. Indústria e Comércio de Laticínios Sabor do Vale
		48. Indústria e Comércio de Laticínios Rex Ltda

TERRITORY	TERM	PRIOR USERS
		49. Lactalis do Brasil Comercio Importação Exportação de Laticínios Ltda
		50. Laticínio Belo Vale Ltda
		51. Laticínios Estrela do Norte Comércio e Indústria LTDA
		52. Laticínio Fazenda Bella Vista Ltda
		53. Laticínio Flor dos Alpes Ltda
		54. Laticínio Lacbom Ltda
		55. Laticínio Mais Vida Ltda
		56. Laticínio Minas Gerais Ltda
		57. Laticínio Nova Vitória Indústria e Comércio Ltda
		58. Laticínio Rocha Ltda
		59. Laticínio Santa Izabel Eireli
		60. Laticínio Santa Rosa LTDA
		61. Laticínios Alkmim Ltda
		62. Laticínios Bela Vista Ltda
		63. Laticínios Bom Pastor Ltda
		64. Laticínios Campo Belo Ltda
		65. Laticínios Curral de Minas Ltda
		66. Laticínios Dona Formosa Ltda
		67. Laticínios Dupavão Ltda ME
		68. Laticínios Estrela da Mantiqueira Bocaina de Minas Ltda – EPP
		69. Laticínios Fartura Eireli
		70. Laticínios Heloisa Ltda
		71. Laticínios JL Ltda
		72. Laticínios Kiformaggio Ltda

TERRITORY	TERM	PRIOR USERS
		73. Laticínios Latco Ltda
		74. Laticínios Madre de Deus de Minas Ltda
		75. Laticínios Noroeste Ltda
		76. Laticínios Norte de Minas Eireli
		77. Laticínios Nutrileite Indústria e Comércio Ltda
		78. Laticínios Oliveira Industria e Comercio Ltda – ME
		79. Laticínios Palmital Ltda
		80. Laticínios Paula Freitas Ltda
		81. Laticínios Peçanha Ltda
		82. Laticínios PJ Ltda
		83. Laticínios Porto Alegre Indústria e Comércio SA
		84. Laticinios Q'nutry Ltda
		85. Laticínios Rosena Ltda
		86. Laticínios Sabor da Serra Ltda
		87. Laticínios Saldalis SA
		88. Laticínios São João SA
		89. Laticínios São José do Barreiro Ltda
		90. Laticínios Sevilha Ltda
		91. Laticínios Sibéria Ltda
		92. Laticínios Silva e Oliveira Ltda
		93. Laticínios Tirolez Ltda
		94. Laticínios Union Ltda
		95. Cooperativa de Laticínios Vale do Mucuri Ltda
		96. Laticínios União Total Ltda

TERRITORY	TERM	PRIOR USERS
		97. Leitesol Indústria e Comércio SA
		98. Leandro Barcelos da Fonseca EPP
		99. Leite Fazenda Bela Vista Ltda
		100. Leme Indústria e Comércio de Produtos Alimentícios Ltda
		101. Luís Henrique Delgado EPP
		102. Mania Cristina Neves Matos Eireli
		103. Minas Alimentos Ltda
		104. Na morada Indústria e Comércio Ltda
		105. Nacon Araraquara Comércio e Representações Eireli
		106. Natamil Friburgo Industria e Comércio de Laticínios Eireli
		107. Neolat Comércio de Laticínios Ltda
		108. Nova Mix Industrial e Comercial de Alimentos Ltda
		109. Oxente Indústria e Comércio de Laticínios Ltda
		110. Pastora Indústria de Laticínios ME
		111. Promissão Alimentos e Lácteos Eireli
		112. Polenghi Indústrias Alimentícias Ltda
		113. P&L Agroindústria de Laticínios
		114. Pinheiro & Silva Indústria e Comércio de Laticínios Ltda
		115. Premiato Indústria e Comércio de Alimentos Ltda
		116. Primor Indústria e Comércio de Laticínios Ltda
		117. Parmíssimo Alimentos Ltda
		118. RAR Indústria e Comércio de Alimentos Ltda
		119. Real Comércio e Laticínios Ltda
		120. RPJ Distribuidora de Laticínios e Frios Ltda

TERRITORY	TERM	PRIOR USERS
		121. S Teixeira Produtos Alimenticios Ltda 122. São Leopoldo Alimentos Ltda 123. Scalon & Cerchi Ltda 124. Tapuya Indústria e Comércio Ltda 125. Três Barras Indústria de Lácteos do Brasil Ltda 126. Usina de Beneficiamento Del Rios Ltda 127. Usina de Beneficiamento Paiolzinho Ltda 128. Villam Laticínios Ltda 129. Vicente Roberto de Carvalho & CIA Ltda 130. Yema Distribuidora de Alimentos Eireli Foreign Users 1. CALCAR (Cooperativa Agraria de Responsabilidad Limitada Carmelo) – Uruguai 2. CONAPROLE – Cooperativa Nacional de Produtores de Leche – Uruguai 3. Industria Láctea Salteña SA –Uruguai 4. Mastellone Hnos SA – Argentina 5. Milkaut SA – Argentina 6. Molfino Hnos SA – Argentina 7. Noal SA – Argentina 8. Remotti SA – Argentina 9. SanCor Cooperativas Unidas Ltda – Argentina 10. Seglar SA – Uruguai

TERRITORY	TERM	PRIOR USERS
BRAZIL	GENEBRA	1. Bebidas Guichard Ltda 2. Dubar Indústria e Comércio de Bebidas Ltda 3. Multidrink do Brasil Ltda
BRAZIL	STEINHAEGER	1. Distilaria Doble W Exportação e Importação Ltda 2. Distillerie Stock do Brasil Ltda 3. Dubar Indústria e Comércio de Bebidas Ltda 4. Multidrink do Brasil Ltda 5. Natique Indústria e Comércio Ltda
PARAGUAY	PARMESANO	1. Lácteos Norte S.R.L. 2. Lácteos San Cristóbal de Delci Lópes Correa / Lácteos Katuete S.A. Foreign Users 1. CONAPROLE (Cooperativa Nacional de Productores de Leche) 2. Sancor Cooperativas Unidas Ltda.
PARAGUAY	GRUYERE	1. Dominique Gaston Frossard / Cremo Euro Gourmet S.A. Foreign Users 1. García Hermanos Agroindustrial S.R.L
PARAGUAY	FONTINA	Foreign Users 1. CONAPROLE (Cooperativa Nacional de Productores de Leche) 2. Sucesores de Alfredo Williner S.A. 3. Sancor Cooperativas Unidas Ltda. 4. García Hermanos Agroindustrial S.R.L
PARAGUAY	REGGIANITO	Foreign Users 1. CONAPROLE (Cooperativa Nacional de Productores de Leche) 2. Sucesores de Alfredo Williner S.A. 3. Mastellone Hnos. S.A. 4. Sancor Cooperativas Unidas Ltda. 5. García Hermanos Agroindustrial S.R.L

TERRITORY	TERM	PRIOR USERS
		6. Milkaut S.A. 7. Manfrey Coop. de Tamberos de Com. E Ind. Ltda.
URUGUAY	PARMESANO	1. ALKLA SRL 2. CALCAR (Cooperativa Agraria de Responsabilidad Limitada Carmelo) 3. CATENI S.A. 4. CONAPROLE (Cooperativa Nacional de Productores de Leche) 5. Conarey S.A. 6. ECOMEL S.A. 7. El Nuevo Gaucho SRL 8. FARMING S.A. 9. Farolur S.A. 10. FORMAGGIO LTDA 11. Granja Brassetti SRL 12. Henderson & CIA S.A 13. Horacio Bentacor 14. INDULACSA (Industria Lactea Salteña S.A.) 15. Juan Manuel Guerequiz Melo 16. La Magnolia S.A. 17. La Nueva Cerro S.A 18. La vieja bodega SRL 19. Pronaturalia S.A. 20. Queseria Helvetica S.A. 21. SEGLAR S.A.

TERRITORY	TERM	PRIOR USERS
URUGUAY	GRUYERE / GRUYÈRE	1. CONAPROLE (Cooperativa Nacional de Productores de Leche) 2. Granja Brassetti SRL 3. Pronaturalia S.A. 4. SEGLAR S.A. Foreign Users 1. MILKAUT S.A.
URUGUAY	GRUYERITO / GRUYER	1. Bonprole Industrias Lacteas S.A.
URUGUAY	FONTINA	1. CONAPROLE (Cooperativa Nacional de Productores de Leche) 2. Farolur S.A. 3. Pronaturalia S.A. Foreign Users 1. MILKAUT S.A. 2. Sancor Cooperativas Unidas Ltda
URUGUAY	REGGIANITO	1. CLALDY S.A. 2. CONAPROLE (Cooperativa Nacional de Productores de Leche) Foreign Users 1. MILKAUT S.A. 2. Sancor Cooperativas Unidas Ltda
URUGUAY	GRAPPAMIEL	1. A. López & CIA 2. Bodega Tunin Hnos. S.R.L. 3. CABORIL S.A. 4. CEPAS Uruguay Bebidas y Alimentos S.A. (Ex BACARDI-MARTINI S. A.) 5. Eduardo Bon Perez 6. Gerardo Nabune Sciutti 7. Valdi Fraga Gonzalo Martin (ex JORGE L. VALDI) 8. La vieja bodega SRL 9. LICOGIN SRL

TERRITORY	TERM	PRIOR USERS
		10. MENDOZA SRL 11. NABITUR S.A. 12. NAFIREY S.A. 13. REWILAT S.A. 14. Rodríguez HNOS & CIA LTDA

2. A transitional period of 12 (twelve) months as of the date of the entry into force of this Agreement shall apply to allow any prior user listed in this Annex to adapt to the specifications laid down in subparagraphs (a) to (i) of Article 13.35(8).

ANNEX 17-A

PARTY-SPECIFIC SCHEDULES ON STATE-OWNED ENTERPRISES AND ENTERPRISES GRANTED EXCLUSIVE OR SPECIAL PRIVILEGES

Appendix 17-A-1

ARGENTINA

1. Chapter 17 does not apply to state-owned enterprises or enterprises granted exclusive or special privileges at sub-central level.

2. Article 17.4 does not apply to the state-owned enterprises or enterprises granted exclusive or special privileges listed below, or to enterprises, subsidiaries and affiliates which they own or control or to any new, reorganised or successor enterprises or entities to:

   (a) Integración Energética Argentina S.A.;

   (b) Nucleoeléctrica Argentina S.A.; and

   (c) Soluciones Satelitales S.A.

Appendix 17-A-2

BRAZIL

Chapter 17 does not apply to state-owned enterprises or enterprises granted exclusive or special privileges at sub-central level.

ANNEX 18-A

PREAMBLE

THE PARTIES,

SHARING the view that this Agreement is being signed amidst an unprecedented combination of crises and challenges;

NOTING that:

(a) it is imperative to take urgent action to tackle environmental challenges and crises, including those of climate change, biodiversity loss and pollution, as clearly indicated by the most recent scientific evidence, and which are further exacerbated by persistent levels of poverty, including extreme poverty, food insecurity and inequality;

(b) the COVID-19 pandemic revealed in its wake multiple vulnerabilities in our societies, among which is concern about the resilience of supply chains, not least in national health systems;

(c) geopolitical tensions have led to an increased overlap of economic relations and resilience, bringing about disruptions in international trade flows;

(d) ensuring decent living standards becomes an even more difficult challenge as food supply chains are subject to disruptions and ecosystems are affected by the adverse effects of climate change; and

(e) successive years of cascading challenges and crises have reversed gains in the 2030 Agenda and its Sustainable Development Goals;

UNDERLINING that against this backdrop, it is critical to ensure the operation of an open, transparent and rules-based international trade;

STRESSING the imperative of urgently accelerating our actions to achieve the Sustainable Development Goals, to tackle climate change, and to obtain the means to do so;

FIRMLY BELIEVING that this Agreement brings together two regions which offer critical contributions to address the aforementioned challenges;

HIGHLIGHTING that:

(a) they share values that are called for in addressing the challenges posed by the current global context, such as:

(i) the recognition of the importance of inclusiveness in delivering solutions that work for all, especially workers, local and traditional communities, smallholding farmers, and in empowering women;

(ii) the embrace of multilateralism and the rejection of unnecessary barriers to trade;

(iii) the respect for international law; and

(iv) the protection and conservation of the environment;

(b) they play pivotal roles in the structure of global supply chains across different sectors and technological levels, including in food production;

(c) they are champions of sustainable development in its social, economic and environmental dimensions, which are integrated, indivisible, interdependent and mutually reinforcing, recognising the wide diversity of production systems, as there is not a one-size-fits-all development model;

(d) they acknowledge that eradicating poverty in all its forms and dimensions, including extreme poverty, is the greatest global challenge and an indispensable requirement for sustainable development;

(e) they recognise the importance of scaling up efforts to protect, conserve, sustainably use, and sustainably manage and restore all ecosystems, in line with their national capacities and circumstances, and that they also acknowledge the importance of increasing the mobilisation of resources to support these efforts;

(f) they also acknowledge the essential role of cooperation at multilateral level to effectively address common environmental and sustainable development challenges and commit to reinforcing cooperation on international trade and investment to avoid unnecessary disruptions and to achieve the Sustainable Development Goals, and that they further recall that the 2030 Agenda and the Sustainable Development Goals and targets, including the means of implementation, are universal, indivisible and interlinked; and

(g) regarding climate change, in particular:

(i) they reaffirm, mindful of their leadership role, their steadfast commitments, in pursuit of the objective of the UNFCCC, to tackle climate change by strengthening the full and effective implementation of the Paris Agreement and achieving its purpose and long-term goals, including its temperature goal, its goal on increasing the ability to adapt to the adverse impacts of climate change and its goal of making financial flows consistent with the previous two, reflecting equity and the principle of common but differentiated responsibilities and respective capabilities, in light of different national circumstances; that they aim to strengthen the global response to the threat of climate change, in the context of sustainable development and efforts to eradicate poverty; and that they also recognise that the impacts of climate change are being experienced worldwide, particularly by the poorest and the most vulnerable; and

(ii) they recognise the fundamental priority of safeguarding food security and ending hunger, and the particular vulnerabilities of food production systems to the adverse impacts of climate change;

AGREEING that to address the crises and challenges mentioned above, a rules-based, non-discriminatory, fair, open, inclusive, equitable, and transparent multilateral trading system, with the WTO at its core, and in accordance with the objective of sustainable development, is indispensable;

RENEWING their commitment to ensure a level playing-field and fair competition by discouraging protectionism and market-distorting practices, to foster a favourable trade and investment environment for all;

REITERATING their commitment to fully respect WTO rules and to avoid unjustified or arbitrary discrimination or a disguised restriction on international trade;

CONCURRING that the aforementioned challenges usher in a new context for the formulation of public policies to build a better future;

RECALLING Article 18.1(5) of this Agreement, and RECOGNISING the differences in their levels of development, agreeing that this Annex embodies a cooperative approach based on common values and interests;

DETERMINED to work together so that their trade relationship enhances sustainable development;

RECALLING the importance of trade for raising standards of living and promoting job growth, while allowing for the optimal use of the world's resources in accordance with the objective of sustainable development;

SEEKING both to protect and preserve the environment and to enhance the means for doing so in a manner consistent with their respective needs and concerns at different levels of economic development;

UNDERLINING the need to account for the specific challenges of landlocked developing countries to ensure market access and benefits under this Agreement;

IN LIGHT of the aforementioned challenges,

AGREE on this Annex.

PART A

TRADE AND SUSTAINABLE DEVELOPMENT

A.1. General provisions

1. The Parties reaffirm the commitments adopted under Chapter 18. They are of the view that they are uniquely placed to lead by example in the integration of trade and sustainable development and that this should be pursued in a collaborative manner.

2. While recognising the right of each Party to determine its sustainable development policies and priorities, which should be consistent with each Party's commitments under the international agreements it is a party to, each Party shall strive to improve its relevant laws, regulations and policies so as to ensure high and effective levels of environmental and labour protection, in accordance with Article 18.2(2). This is in line with the overall objective expressed in Article 18.1 to implement this Agreement in a manner that contributes to sustainable development. In addition, the Parties recall their agreement in Article 18.2(3) that a Party should not weaken the levels of protection afforded in its environmental or labour laws and regulations with the intention of encouraging trade or investment. The Parties recall that, under Article 18.2(5), they agree that a Party shall not fail, through a sustained or recurring course of action or inaction, to effectively enforce its environmental or labour laws and regulations in order to encourage trade or investment. In this regard, the Parties acknowledge the importance of the provision of appropriate available means to perform such enforcement. Moreover, pursuant to Article 18.2(6), a Party shall not apply its environmental and labour laws and regulations in a manner that would constitute a disguised restriction on trade or an unjustifiable or arbitrary discrimination.

3. The Parties recall that, pursuant to Principle 11 of the Rio Declaration on Environment and Development adopted by the United Nations Conference on Environment and Development in 1992 (hereinafter referred to as 'Rio Declaration on Environment and Development of 1992'), environmental standards, management objectives and priorities should reflect the environmental and developmental context to which they apply. Recalling Articles 18.1(1) and 18.1(5) of this Agreement, the Parties also recognise the differences in their levels of development and national circumstances, while pursuing the integration of sustainable development in the Parties' trade and investment relationship. They acknowledge that such differences include the challenges of landlocked developing countries.

4. The Parties acknowledge that sustainability measures affecting trade must be fully consistent with their obligations under the WTO Agreements. The Parties recall that, in accordance with the TBT Agreement, measures which amount to technical regulations restricting trade subject to that agreement should, inter alia, (i) be based on scientific and technical information; (ii) not be more trade-restrictive than necessary to fulfil a legitimate objective, taking account of the risks non-fulfilment would create; and (iii) be based on relevant international standards. The Parties also recall that sanitary and phytosanitary measures which are subject to the SPS Agreement should, in accordance with that agreement, inter alia, (i) be applied only to the extent necessary to protect human, animal or plant life or health; (ii) be based on scientific principles; (iii) be based on relevant international standards, guidelines or recommendations, except as otherwise provided for in the SPS Agreement; (iv) not be maintained without sufficient scientific evidence, except as otherwise provided for in the SPS Agreement; and (v) not be applied in a manner which would constitute a disguised restriction on international trade.

5. Pursuant to Article 22.6, the Parties highlight the key role of civil society organisations in the effective implementation of this Agreement, through the establishment of domestic advisory groups in accordance with each Party's domestic mechanisms and legislation, with a broad-based involvement of civil society actors.

6. The Parties share the understanding that promoting international trade in such a way as to contribute to the objective of sustainable development, as referred to in Article 18.1(3), entails actions under the following headings:

(a) multilateral regimes;

(b) bi-regional trade and investment relations;

(c) national and regional trade-related policies and measures; and

(d) women's economic empowerment.

Furthermore, the Parties agree that to ensure an effective implementation of their commitments under Chapter 18 of this Agreement and under this Annex, they will, on entry into force of this Agreement, engage in further discussions and put in place a series of actions and cooperation activities.

A.2. Multilateral regimes: collaborating to support multilateral rules for sustainable development

7. The Parties consider that this Agreement offers a privileged platform for consultation and cooperation on trade-related aspects of multilateral labour and environmental standards and objectives, as referred to in point (a) of Article 18.1(4), and in Articles 18.4(8), 18.5(5) and 18.6(3), in line with a cooperative approach, referred to in Article 18.1(5), that duly takes into account the Parties' different national realities, geographic constraints, capacities, needs and levels of development and which respects the Parties' national policies and priorities, referred to in point (c) of Article 18.1(4).

8. The Parties note the need to fully take into account the purpose, goals and principles enshrined in the Agenda 21 on Environment and Development, adopted at the UN Conference on Environment and Development, held in Rio de Janeiro, on 3 to 14 June 1992, and the Rio Declaration on Environment and Development of 1992, referred to in Article 18.1(2) of this Agreement. In addition, the Parties also reiterate the fundamental priority of safeguarding food security and ending hunger, and the particular vulnerabilities of food production systems to the adverse impacts of climate change, as highlighted in the Paris Agreement.

9. They recall that, pursuant to Principle 12 of the Rio Declaration on Environment and Development of 1992,

'trade policy measures for environmental purposes should not constitute a means of arbitrary or unjustifiable discrimination or a disguised restriction on international trade. Unilateral actions to deal with environmental challenges outside the jurisdiction of the importing country should be avoided. Environmental measures addressing transboundary or global environmental problems should, as far as possible, be based on an international consensus'.

10. They further recall that, pursuant to Principle 2 of the Rio Declaration on Environment and Development of 1992, States have, in accordance with the UN Charter and the principles of international law, the sovereign right to exploit their own resources pursuant to their own environmental and developmental policies, and the responsibility to ensure that activities within their jurisdiction or control do not cause damage to the environment of other States or of areas beyond the limits of national jurisdiction.

11. In light of the foregoing, the Parties reaffirm their commitment to entrust the Subcommittee on trade and sustainable development, referred to in Article 18.14, (hereinafter referred to as 'the TSD Subcommittee') with the tasks of, inter alia, facilitating, discussing and monitoring the effective implementation of Chapter 18 and seeking to avoid trade obstacles in areas under its mandate, without prejudice to other mechanisms established under this Agreement. Consultation and cooperation in the TSD Subcommittee includes, but is not limited to, exchange of views on the implementation of the instruments and related processes listed below, as long as the Parties are parties to them:

(a) the 2030 Agenda and the Sustainable Development Goals;

(b) the UNFCCC and the Paris Agreement, established thereunder;

(c) the Convention on Biological Diversity (CBD), its Protocols, and the Kunming-Montreal Global Biodiversity Framework, adopted under the CBD in Montreal on 19 December 2022 (hereinafter referred to as 'GBF');

(d) the Montreal Protocol on Substances That Deplete the Ozone Layer done at Montreal on 16 September 1987, and its Kigali Amendment done at Kigali on 15 October 2016;

(e) the United Nations Convention to Combat Desertification done at Paris on 17 June 1994;

(f) the Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal done at Basel on 22 March 1989, the Rotterdam Convention on the prior informed consent procedure for certain hazardous chemicals and pesticides in international trade done at Rotterdam on 10 September 1998, the Stockholm Convention on persistent organic pollutants done at Stockholm on 22 May 2001, and the Minamata Convention on Mercury done at Kumamoto on 10 October 2013;

(g) the Convention on Migratory Species done at Bonn on 23 June 1979;

(h) the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES);

(i) the Ramsar Convention on Wetlands done at Ramsar on 2 February 1971;

(j) the United Nations Declaration on the Rights of Indigenous Peoples adopted by the General Assembly on 13 September 2007; and

(k) the ILO Conventions and Protocols.

12. With regard to the CBD, the Parties recognise the importance of the following elements to support its effective implementation:

(a) the implementation of the three objectives of the CBD - conservation of biological diversity, the sustainable use of its components and the fair and equitable sharing of the benefits arising out of the utilisation of genetic resources – in a balanced manner;

(b) the implementation of the GBF;

(c) the implementation, revision or update, and communication of national biodiversity strategies and action plans, including national targets, in accordance with Article 6 of the CBD; and

(d) the provision of adequate means of implementation, including financial resources, access to and transfer of technology, technical and scientific cooperation, exchange of information and distribution of benefits from biotechnology, recognising the specific challenges faced by Signatory MERCOSUR States, in line with the provisions of the CBD.

13. In reiterating their full commitment to the UNFCCC and to effectively implementing the Paris Agreement, the Parties agree to undertake and enhance actions to support their objectives and goals, including by taking into account global stocktakes of the Paris Agreement, considering mitigation, adaptation and the means of implementation and support, and in light of equity and the best available science. The Parties recall and reiterate all their respective commitments under the climate multilateral regime, including, but not restricted to the following:

(a) regarding nationally determined contributions (hereinafter referred to as 'NDCs') and mitigation: to prepare, communicate and maintain successive NDCs and pursue domestic mitigation measures, with the aim of achieving the objectives of such contributions; that successive NDCs will represent a progression over time and reflect the highest possible ambition, reflecting equity and the principle of common but differentiated responsibilities and respective capabilities, in the light of different national circumstances;

(b) regarding adaptation: to engage in adaptation planning processes and the implementation of actions, including the development or enhancement of relevant plans, policies or contributions; and

(c) regarding finance flows and means of implementation: to take action aiming at making finance flows consistent with a pathway towards low greenhouse gas emissions and climate-resilient development; to provide support to developing country parties to the Paris Agreement for the implementation of climate action, including financial resources, technology transfer and capacity building, in accordance with Articles 9, 10 and 11 of the Paris Agreement, recognising that enhanced support for developing country parties to the Paris Agreement will allow for higher ambition in their actions.

14. The Parties agree to actively cooperate, both in negotiations within the regime and in its implementation, towards fostering joint climate action.

15. Each Party reaffirms its relevant international commitments and shall implement measures, in accordance with its respective internal laws and regulations, to prevent further deforestation and enhance efforts to stabilise or increase forest cover from 2030. In this context, the Parties should not weaken the levels of protection afforded in their environmental law.

16. The Parties further acknowledge that their policies must take into account the social and economic challenges of developing countries and their contribution to global food security.

17. The Parties also stress the need for enhanced support and investment to achieve these objectives, including through financial resources, technology transfer, capacity-building, and other mechanisms foreseen in this Agreement.

18. The Parties will step up efforts to increase substantially the share of renewable energy in the global energy mix and enhance cooperation to facilitate access to clean energy research and technology, including renewable energy, energy efficiency and advanced and cleaner fossil-fuel technology, and promote investment in energy infrastructure and clean energy technology.

19. The Parties also agree to use the TSD Subcommittee to cooperate and exchange information regarding the implementation of the WTO Agreement on Fisheries Subsidies, adopted at the 12th WTO Ministerial Conference on 17 June 2022, once it has entered into force.

20. While recognising the privileged space for consultation and cooperation provided by the TSD Subcommittee, the Parties stress that this Agreement does not modify in any manner the nature or scope of the commitments adopted under the relevant international agreements referred to in Chapter 18 of this Agreement as well as the mechanisms for implementation agreed under those agreements. The design and functioning of those agreements, in particular the nature of the commitments adopted therein as well as the compliance mechanisms thereof, when existing, reflect balances achieved in the framework of those agreements which are not altered nor conditioned in any way by the references to these commitments in this Agreement.

A.3. Bi-regional trade and investment relations: harnessing this Agreement's potential to spur true sustainable development that works for all

21. The Parties understand that integration of sustainable development in the Parties' trade and investment relationship, referred to in Article 18.1(1), must deliver, inter alia, tangible economic benefits for producers of goods and providers of services that incorporate sustainability in their activities, in particular the most vulnerable, including women, smallholder farmers, indigenous peoples and local communities.

22. The benefits referred to in paragraph 21 of this Annex can be achieved through, inter alia, initiatives that encourage trade of products obtained or produced sustainably and in accordance with the Parties' law, and projects that foster interregional supply chains to promote the positive contribution of trade to a pathway towards low greenhouse gas emissions and climate-resilient development and to increase the ability to adapt to the adverse effects of climate change in a manner that does not threaten food production, as referred to in point (b) of Article 18.6(2).

23. The Parties are committed to the protection of labour rights and recognise the role of the ILO as the key multilateral organisation in this field.

24. Recalling Article 18.4(4) of this Agreement, each Party shall make continued and sustained efforts towards ratifying the fundamental ILO Conventions, Protocols and other relevant ILO Conventions to which it is not yet a party and that are classified as up-to-date by the ILO, while respecting the sovereign right of a Party to enter into additional international obligations. In accordance with Article 18.4(3) of this Agreement, each Party shall respect, promote and effectively implement the internationally recognised core labour standards, as defined in the fundamental ILO Conventions.

25. In the implementation of these commitments, the Parties intend to place a specific focus on the eradication of child labour as well as on freedom of association and the effective recognition of the right to collective bargaining. The Parties understand that the commitment to the effective implementation entails that each Party adopts relevant laws and regulations, and exercises its jurisdiction and control by establishing a system for ensuring compliance with the requirements of the internationally recognised core labour standards, as defined in the fundamental ILO Conventions.

26. Furthermore, in line with the commitment to promote decent work in Article 18.4(8) of this Agreement and the ILO Declaration on Social Justice for a Fair Globalization, the Parties underline the principle of social dialogue, which is a guiding principle of the ILO, and understand that the ratification of fundamental and other relevant ILO Conventions should be carried out in a manner consistent with this principle.

Making this Agreement work for producers of sustainable goods

27. Recognising the fundamental role that millions of inhabitants of regions distant from urban centres, such as forests, natural grasslands, wetlands and other natural ecosystems play in achieving sustainable development, the Parties will collaborate in providing increased market access opportunities for products obtained sustainably and in accordance with the law of each Party, from smallholders, cooperatives, indigenous peoples and local communities and to develop mechanisms to support these populations in obtaining and maintaining sustainable sources of income, while respecting collective land rights of indigenous peoples and local communities, in accordance with the law and relevant international commitments of each Party.

28. The Parties agree to discuss specific measures and initiatives to attain this goal within the framework of the TSD Subcommittee or other body established under this Agreement, as appropriate. Such measures and initiatives include, inter alia, the identification of market access opportunities required to spur exports of products sustainably obtained or produced, and measures and initiatives to expedite and facilitate trade between the Parties.

Promoting sustainable interregional value chains for energy transition

29. Pursuant to point (b) of Article 18.6(2), the Parties shall seek to harness the significant potential for interregional partnerships in energy transition projects, given their many complementarities regarding the inputs, expertise and technologies required to develop solutions in areas such as sustainable mobility and other areas identified by the Parties.

30. In this sense, the Parties recognise that building interregional value chains that are responsible, sustainable, transparent, unimpeded and resilient is one of the key aspects to meeting the objectives related to achieving a fair and just energy transition that contributes to the social, economic and environmental development of both regions. Through an effective and balanced participation in these chains, both regions will be in a better position to preserve their competitiveness in the global market, maintain a high level of employment with the creation of quality jobs, reinforce their productive and innovation capacity, improve the existing industrial base and support their transformation.

31. With a view to creating jobs and fostering synergies between the levels of technological development and the natural resources existing in MERCOSUR and in the European Union, the Parties will collaborate in designing initiatives that boost sustainable and resilient interregional value chains. Such value chains should favour investment and industrial development in raw material-producing countries, with a view to increasing the value added locally and promoting job creation. The Parties will prioritise, inter alia, the consideration of the joint development of sustainable interregional markets and value chains in strategic sectors consistent with each Party's relevant laws and regulations; such sectors may include:

(a) responsible mining, beneficiation and transformation of metals and minerals which are critical for the energy transition;

(b) energy sources which play a crucial role in the energy transition, including liquified natural gas and renewable energy; this is most notably relevant for renewable and low-emission electricity generation as well as for those industrial sectors where greenhouse gas emissions reduction is challenging;

(c) sustainable mobility and associated value chains, including lithium-ion batteries, battery recycling as well as recharging infrastructure, electromobility and electric automobile industrial production;

(d) sustainable biofuels, including ethanol and biodiesel, sustainable aviation fuel (SAF) and renewable fuels of non-biological origin;

(e) hydrogen and its derivatives, to significantly contribute to the Sustainable Development Goals.

32. To attain the goals set out in paragraph 31, the Parties agree on the importance of implementing policy instruments to accelerate the development of capabilities, particularly in developing countries, to enable them to effectively participate in value chains focused on strategic manufacturing industries for the energy transition, which require large investments, state-of-the-art technology and a specialised workforce, as well as specific policies designed to promote inclusion of women. In this sense, taking into account the asymmetries between both regions, and without prejudice to the rights of the European Union, Signatory MERCOSUR States may adopt promotion measures aimed at the development and growth of strategic manufacturing industries for sustainable transition, in line with the 2030 Agenda and its Sustainable Development Goals. Such measures shall be consistent with this Agreement and the WTO Agreements.

33. In addition, the Parties will collaborate regarding the aforementioned sectors including in the following aspects:

(a) facilitation and promotion of investments that foster local addition of value in production chains in raw material-producing countries;

(b) provision of technical and other support for projects that contribute to the creation of interregional value chains, development of technology and knowledge, enabling the building of capabilities in Signatory MERCOSUR States.

34. Finally, the Parties commit to collaborate in fostering interregional value chains in areas that offer an indirect contribution to the energy transition, such as the production of goods and services for healthcare, the development of the digital economy, including knowledge-based services, as well as sustainable food production.

A.4. National or regional trade-related policies and measures: acknowledging the variety of effective approaches to attain sustainable development

35. The Parties reaffirm their respective commitments adopted under this Agreement and the relevant international regimes mentioned in Chapter 18 related to the conservation, protection and sustainable management of forests and other terrestrial ecosystems, and to sustainable land use in accordance with their respective laws and regulations. They also reaffirm their commitment to encourage trade in products from sustainably managed forests harvested in accordance with the law of the country of harvest, to combat illegal logging and related trade.

36. The Parties furthermore recognise the role of traditional and indigenous knowledge as well as the role of local actors as key protagonists in sustainable land use and protecting, conserving, and sustainably using forests and biodiversity. They recall the importance of supporting indigenous peoples and local communities in sustainably managing forests and acknowledge that policies aimed at curbing deforestation must take into account the social and economic challenges and rights of local communitiesin accordance with each Party's laws and regulations and its relevant international commitments.

37. The Parties are determined to reiterate and step up the efforts to end illicit threats to nature and the environment, including illegal logging and fire and illegal wildlife trade, illegal mining and other harmful activities such as illegal, unreported and unregulated (IUU) fishing and illegal traffic of waste which threaten the environment.

38. The Parties note the importance of strengthening the conservation, restoration, sustainable use and management of all types of ecosystems and of enhancing the social, economic and environmental benefits of biodiversity for people, especially those in vulnerable situations and those most dependent on biodiversity, including through sustainable biodiversity-based activities, products and services that enhance biodiversity. The Parties will cooperate to promote sustainable consumption and production patterns, in order to progressively reduce negative impacts on biodiversity and increase positive impacts. They also express their resolve to take effective measures to ensure fair and equitable sharing of benefits arising out of the utilisation of genetic resources and from digital sequence information on genetic resources, consistent with each Party's international commitments.

39. In order to harness the potential of trade for the benefit of ecosystems, the Parties will establish within a year of the entry into force of this Agreement a list of products from Signatory MERCOSUR States which contribute to the conservation, restoration, sustainable use and management of forests and vulnerable ecosystems. Products in this list, which shall be periodically reviewed every three years, should be granted preferential or additional market access, or other incentives by the European Union to promote their trade, such as technical assistance or capacity building.

40. Additionally, the Parties should put in place actions and measures to enhance trade in goods contributing to enhanced social conditions and environmentally sound practices, such as goods and services contributing to a resource-efficient, low-carbon economy, or goods that are the subject of sustainability assurance schemes and mechanisms. Such actions, to be periodically reviewed by the Parties every three years, may include measures to enhance market access, technical assistance, capacity building and trade facilitation, as appropriate.

41. The Parties' commitment to enhanced cooperation and understanding of their respective labour and environmental trade-related policies and measures, referred to in point (c) of Article 18.1(4), implies, inter alia, acknowledging that policies, measures and solutions to tackle the challenge of sustainable development may vary across countries and regions.

A.5. Trade and women's economic empowerment

42. The Parties recognise that inclusive trade policies contribute to advancing women's economic empowerment. The Parties acknowledge the important contribution by women to economic growth through their participation in economic activity, including international trade. Accordingly, the Parties intend to implement the provisions of this Agreement in a manner that promotes equal opportunities and treatment for women and men and that incorporates this perspective in trade and investment policies.

43. Each Party shall strive to ensure that its relevant law and policies provide for, and promote, equal rights, treatment and opportunities for women and men. Each Party shall strive to improve such law and policies, without prejudice to the right of each Party to establish its own scope and levels of protection for equal opportunities for women and men. Such law and policies shall be consistent with each Party's commitments to relevant international agreements, including the Convention on the Elimination of all Forms of Discrimination Against Women, adopted by the UN General Assembly on 18 December 1979, which each Party shall effectively implement.

44. The Parties acknowledge that changes in trade flows may have a differential effect on the employment opportunities and participation of men and women, on their income and their well-being. Taking into account the ILO Centenary Declaration for the Future of Work, adopted in Geneva on 21 June 2019, the Parties also acknowledge the importance of an equal sharing of responsibilities among family members and of investment in the care economy in order for women to take advantage of trade-related economic opportunities and entrepreneurial activities, especially women in vulnerable situations.

45. The Parties intend to work together to strengthen their cooperation on trade-related aspects of matters covered by this section. The cooperation activities shall aim to improve the capacity and conditions for women workers, businesswomen and entrepreneurs, including women's access to participation, leadership and education in fields in which they are underrepresented, as well as to make efforts to support sectorial policies that enable the insertion of women in dynamic and higher productivity sectors, including by promoting foreign direct investment flows that expand job opportunities for women in the labour market, especially in those sectors that are male-dominated. Such cooperation may cover, inter alia, the exchange of information and best practices related to data collection that allows the identification, design, implementation and review of trade policies aimed at lifting obstacles faced by women in international trade.

PART B

COOPERATION

B.1. Contributing to the reduction of inequalities within and among countries

46. The Parties undertake to cooperate in guaranteeing that the gradual establishment of the MERCOSUR-EU free-trade area will contribute not only to increasing overall income and prosperity, but also to the reduction of inequalities, in line with Sustainable Development Goal 10. Concurrently, in the promotion of a transition to low-emission and climate resilient economies, the Parties recall their respective commitments to work towards a just transition and to provide and mobilise the necessary funds to this end.

B.2. Promoting the objectives of Chapter 18 on trade and sustainable development

47. In order to achieve the objectives of Chapter 18 of this Agreement, the Parties highlight the importance of interregional cooperation including in the following areas:

(a) the implementation of multilateral commitments in the areas of climate change, biodiversity and the environment, and of ILO labour standards;

(b) support for the role of indigenous peoples and local communities in the promotion of sustainable development;

(c) improving traceability in value chains;

(d) unlocking the potential of a sustainable and inclusive bioeconomy, including biodiversity-based products and services that enhance biodiversity;

(e) the use of transparent, comparable, measurable, inclusive, science-based and context-specific criteria and methodologies to assess the sustainability of the bioeconomy throughout value chains;

(f) sustainable biofuels, including ethanol and biodiesel, sustainable aviation fuel (SAF) and renewable fuels of non-biological origin; and

(g) production and facilitation of trade of sustainably-produced goods and services, including low-carbon goods.

48. The Parties express support for scaling up finance from developed to developing countries, as well as from other sources, for protecting, conserving, sustainably using and restoring all ecosystems, according to domestic circumstances and policies. They also acknowledge the importance, for Signatory MERCOSUR States, of the European Union's support and appropriate means to support national policies and international commitments regarding climate change mitigation, adaptation, and its co-benefits, loss and damage objectives and to address biodiversity loss, forest conservation and restoration, in accordance with the laws and regulations as well as the applicable international commitments of each Signatory MERCOSUR State. They also acknowledge the importance of providing and mobilising the technical and financial support needed to enhance the adaptive capacity and resilience of food production and reduce the vulnerability of farmers and other vulnerable groups, especially small-scale farmers, women and youth, in relation to climate change.

49. Recalling the objective of Chapter 18 to enhance the integration of sustainable development in the Parties' trade and investment relationship, the Parties commit to supporting the review of existing financing instruments, to ensure an adequate financing for forest conservation, reforestation, restoration and the reduction of deforestation, and natural grassland conversion, and to work together to ensure these instruments are appropriately financed from domestic and international sources, where applicable, according to each Party's law. Additionally, the Parties support scaling up the mobilisation of resources, including through results-based payments and other policy approaches, such as payment for ecosystem services.

50. The Parties emphasise that such cooperation should not only involve the public sector, but also businesses, academia and civil society, in line with their respective roles in promoting sustainable development.

B.3. Sustainability measures affecting trade

51. Recalling their commitments under the WTO Agreements, the Parties agree to have a cooperative approach to address challenges associated with meeting the requirements associated with a Party's sustainability measures affecting trade, taking into account the different levels of development, capacities, priorities and national circumstances and legislation, as well as the specific challenges of landlocked developing countries. Among the aforementioned challenges, the Parties recognise the need to facilitate the implementation of actions to support compliance with the sustainability measures of a Party affecting trade, so that exports can benefit fully from the market access opportunities provided for by this Agreement. They also point to the Protocol on Cooperation, annexed to the Partnership Agreement, as a tool to attain this purpose and agree that support for Signatory MERCOSUR States should include provision of financial resources, capacity building programs, technical assistance and other joint initiatives to promote sustainable supply chains.

52. The Parties recall the provisions of Chapter 5, in particular Article 5.5. The Parties shall seek to identify and adopt measures and implement initiatives to expedite and facilitate trade between them in relevant products, as appropriate, such as mutual recognition or equivalence agreements and increasing mutual knowledge and understanding of existing practices and schemes.

53. When implementing sustainability measures that affect trade, consistent with its law, a Party shall give full consideration to scientific or technical information submitted by the other Party and should take into account the actions taken by that Party to implement the commitments under this Annex.

54. Where a Party's law provides for verification of compliance of an imported product with the relevant law of another Party, the Parties acknowledge that the authorities of a Party are best placed to assess compliance with the law of that Party. Hence, when a Party assesses compliance with the law of another Party, the former Party shall use the information provided by the latter Party.

55. With regard to the implementation of sustainability measures affecting trade and the placement on the market related to the protection of wooded ecosystems, and where the European Union's law so allows:

(a) the European Union recognises that this Agreement and actions taken to implement commitments thereunder shall be favourably considered, among other criteria, in the risk classification of countries;

(b) documentation, licences, information and data from certification schemes and traceability and monitoring systems officially recognised, registered or identified by Signatory MERCOSUR States shall be used as a source by the relevant authorities in the European Union for the purpose of verifying compliance of products covered by such measures with traceability requirements placed on the European Union market;

(c) in case of a divergence between the documentation, licences, information and data from certification schemes and traceability and monitoring systems officially recognised, registered or identified by Signatory MERCOSUR States, and the information being used by the relevant authorities in the European Union, the latter shall, upon request, promptly consider information and clarifications provided by Signatory MERCOSUR States; and

(d) recognising that, in the context of their due diligence obligations, European Union operators and traders may make use of traceability, certification or other third party verified schemes, the European Union shall, upon request from relevant authorities of Signatory MERCOSUR States, provide support for transparent and independent assessments of traceability, certification or third-party verification schemes and their alignment with requirements and good practices.

56. Nothing under this section shall be understood or interpreted as a derogation, modification or incorporation of new definitions regarding the protection of wooded ecosystems under a Party's law.

PART C

FINAL PROVISIONS

57. This Annex shall form an integral part of Chapter 18.

58. In accordance with Article 1.5(1), the European Union shall be responsible for the fulfilment of the commitments in this Annex.

59. In accordance with Article 1.5(2), save where otherwise provided in this Annex, each of the Signatory MERCOSUR States shall be responsible for the fulfilment of the commitments in this Annex.

60. In accordance with Article 18.15(4), parties to a dispute under Chapter 18 for any matter arising under this Annex shall be as set out in Article 21.3.

61. In accordance with Article 18.15(5), no Party shall have recourse to dispute settlement under Chapter 21 for any matter arising under this Annex.

62. The adoption and implementation of the provisions under this Annex shall not be construed as an acknowledgment that market requirements of a Party are consistent with WTO rules and principles and is without prejudice to a Party's rights under the WTO Agreements.

ANNEX 21-A

RULES OF PROCEDURE FOR ARBITRATION

I. COSTS

1. The remuneration paid to the arbitrators shall include all remuneration and expenses due to their assistants. The Trade Committee shall agree on rules regarding the remuneration and expenses of arbitrators at its first meeting. If the Trade Committee has not established such rules, the remuneration and expenses of arbitrators shall be determined in accordance with WTO practice.

II. NOTIFICATIONS

2. The parties and the arbitration panel shall deliver any request, notice, written submission or other document by e-mail or other electronic means that provides a record of the sending thereof. Unless proven otherwise, the notification shall be deemed to be delivered and received on the date of its sending. A copy of the documents shall also be provided by post or other means agreed by the parties, including a notification of the date of its sending.

3. Any request, notice, written submission or other document shall be sent as follows:

(a) from the arbitration panel to both parties at the same time;

(b) from a party to the arbitration panel, copied to the other party;

(c) from a party to the other party, copied to the panel, as appropriate; or

(d) from the co-chair of the Trade Committee to the arbitrators pursuant to point (c) of Rule 10, copied to the other co-chair and to the parties.

4. All notifications shall be addressed either to the *pro tempore* presidency of MERCOSUR, if MERCOSUR is a party, or to the relevant national coordinator if a Signatory MERCOSUR State is a party, and to the Directorate-General for Trade of the European Commission of the European Union, respectively. If the representatives of the parties have already been appointed, all notifications shall be also addressed to them.

5. Minor errors of a clerical nature in any request, notice, written submission or other document related to the arbitration panel proceeding may be corrected by delivery of a new document clearly indicating the changes.

6. The documents submitted by a party shall be duly signed in order to be considered officially submitted to the arbitration panel.

7. If the last day for delivery of a document falls on a non-working day of the institutions of the European Union or of a Signatory MERCOSUR State, as applicable, the time period of the delivery of the document shall end on the first following working day.

8. The chairperson of the arbitration panel shall be responsible for the internal and external communications of the arbitration panel, including notifications between the parties and the arbitration panel.

9. The chairperson of the arbitration panel shall be responsible for keeping the file of the proceedings. The chairperson shall provide to any of the parties, on its request, a copy of the file of the proceedings after the issuing of the arbitral award or ruling. The chairperson shall keep the original file during 5 (five) years after the date of issuing of the arbitral award or ruling. At the end of this period, the chairperson shall transmit the original file to the complaining party. The complaining party shall provide a copy of the file to the defending party on its request.

III. COMMENCEMENT OF THE ARBITRATION

10. Regarding the selection of an arbitrator, the following apply:

(a) If, pursuant to Article 21.9 or to Rule 26 and Rules 28 to 31, any member of the arbitration panel is to be selected by lot, representatives of both parties shall be invited with due anticipation to be present when lots are drawn. In any event, the drawing of lots shall be carried out with the party or parties that are present. The co-chair of the Trade Committee of the complaining party shall promptly inform the co-chair of the defending party of the date, time and venue of the lot.

(b) If any of the sub-lists referred to in Article 21.8(3) is not established, the co-chair of the Trade Committee of the complaining party shall select by lot the arbitrator, no later than 5 (five) days after the date of delivery of the request referred to in Article 21.8(5), among those natural persons who have been formally proposed by one or both Parties for the establishment of that particular sub-list.

(c) The co-chair of the Trade Committee of the complaining party shall notify arbitrators regarding their appointment.

(d) An arbitrator who has been appointed according to the procedure established in Article 21.9 shall confirm in writing her or his availability to serve as member of the arbitration panel to the co-chairs of the Trade Committee no later than 5 (five) days after the date of the receipt of the notification of her or his appointment. In the notification confirming her or his availability, the arbitrator shall also explicitly confirm that he or she complies and commits to comply with the provisions of set out in Annex 21-B.

(e) Unless the parties agree otherwise, they shall meet the arbitration panel no later than 7 (seven) days after its establishment in order to determine the matters that the parties or the arbitration panel deem appropriate. Members of the arbitration panel and representatives of the parties may take part in this meeting via telephone or video conference. Before this meeting, the parties shall notify the arbitration panel of their appointed representatives, as well as the address, telephone numbers and e-mail addresses to which communications arising in the course of the proceeding are to be sent.

11. Regarding the terms of reference of the arbitration panel, the following apply:

(a) Unless the parties agree otherwise no later than 5 (five) days after the date of the selection of the arbitrators, the terms of reference of the arbitration panel shall be:

'to examine, in the light of the provisions cited by the parties, the matter referred to in the request for establishment of the arbitration panel, to rule on the compatibility of the measure in question with the covered provisions or on whether the measure in question nullifies or substantially impairs any benefit accruing to the complaining party under the covered provisions in a manner adversely affecting trade between the parties, as the case may be, and to issue an arbitral award in accordance with Article 21.14'.

(b) The parties shall notify the agreed terms of reference to the arbitration panel no later than 3 (three) days after their agreement.

IV. INITIAL SUBMISSIONS

12. The complaining party shall deliver its initial written submission no later than 30 (thirty) days after the date of establishment of the arbitration panel. The defending party shall deliver its written counter-submission no later than 30 (thirty) days after the date of receipt of the initial written submission.

13. The initial submission shall state clearly the party's claim, including the identification of the measures at issue, the legal basis for the complaint and a summary of the relevant facts and circumstances.

14. The counter-submission shall state the facts and arguments of the defending party upon which its defense is based.

V. EVIDENCE

15. The initial submission and the counter-submission shall include any available supporting evidence, including any expert or technical opinion. Each party shall otherwise submit all factual evidence to the arbitration panel as early as possible and no later than 5 (five) days before the date of the first hearing, except with respect to evidence necessary for purposes of rebuttals, answers to questions, or comments to answers provided by the other party. Upon due justification, the arbitration panel may grant exceptions to this Rule. In such cases, the other party shall be accorded the opportunity to comment on the newly submitted evidence.

16. In all cases, each party shall be accorded the opportunity to comment on the evidence submitted by the other party.

17. All the evidence submitted by a party shall be kept in the files of the proceedings.

18. The arbitration panel may hear witnesses or experts only in the presence of both parties.

VI. WORKING OF ARBITRATION PANELS

19. The chairperson of the arbitration panel shall preside all its meetings. An arbitration panel may delegate to the chairperson the authority to make administrative and procedural decisions. Those decisions shall be notified to the other arbitrators and, if appropriate, to the parties.

20. The arbitration panel may carry out its activities by any means, including telephone, facsimile, computer links or video-conference.

21. Only arbitrators may take part in the deliberations of the arbitration panel, but the arbitration panel may permit the arbitrators' assistants to be present at its deliberations.

22. The drafting of any ruling shall remain the exclusive responsibility of the arbitration panel and shall not be delegated.

23. If a procedural question arises that is not covered by the provisions of Chapter 21 or this Annex, the arbitration panel, after consulting the parties, may adopt an appropriate procedure that is compatible with those provisions.

24. If the arbitration panel considers that there is a need to modify any time limit applicable in the proceedings or to make any other procedural or administrative adjustment, it shall inform the parties in writing of the reasons for the change or adjustment and of the period of time or adjustment needed. The arbitration panel may adopt such change or adjustment after consulting the parties. The time limits of Article 21.14(4) shall not be modified.

VII. AMENDMENT OF THE LIST OF ARBITRATORS

25. The list of arbitrators may be amended at any time by initiative of any Party. Any Party can present new individuals by notifying the other Party of the proposed names. The Parties shall discuss the proposal no later than 1 (one) month after the receipt of the notification of the proposed names. The Trade Committee shall take the decision to amend the list no later than 6 (six) months after such notification.

VIII. REPLACEMENT OF ARBITRATORS

26. If an arbitrator is unable to participate in the proceeding, withdraws or has to be replaced, a replacement shall be selected in accordance with Article 21.9 and Rule 10 of this Annex.

27. If a party considers that an arbitrator does not comply with the requirements of the Code of Conduct as set out in Annex 21-B and for this reason should be replaced, that party should notify the other party no later than 15 (fifteen) days after the date on which it obtained evidence of the circumstances underlying the arbitrator's material violation of the Code of Conduct as set out in Annex 21-B.

28. If a party to the dispute considers that an arbitrator other than the chairperson does not comply with the requirements of the Code of Conduct as set out in Annex 21-B, the parties shall consult and, if they so agree, replace the arbitrator and select a replacement following the procedure set out in Article 21.9 and Rule 10 of this Annex. If the parties fail to agree on the need to replace an arbitrator within 5 (five) days of the date of the notification referred to in Rule 27, any party may request that such matter be referred to the chairperson of the arbitration panel, whose decision shall be final.

29. In case an arbitrator other than the chairperson has to be replaced, and if the party concerned fails to select the replacement of an arbitrator, the chairperson shall select a new arbitrator by lot from the same sub-list as the arbitrator to be replaced in accordance with the procedure set out in Article 21.9(4). The selection of the new arbitrator shall be done no later than 5 (five) days after the date of the submission of the request to the chairperson.

30. If a party considers that the chairperson does not comply with the requirements of the Code of Conduct as set out in Annex 21-B, and for this reason should be replaced, that party should notify the other party no later than 15 (fifteen) days after the date on which it obtained evidence of the circumstances underlying the arbitrator's material violation of the Code of Conduct as set out in Annex 21-B. The parties shall consult and, if they so agree, replace the chairperson and select a replacement following the procedure set out in Article 21.9 and Rule 10 of this Annex.

31. If the parties fail to agree on the need to replace the chairperson within 5 (five) days of the date of the receipt of the notification referred to in Rule 30, a new chairperson shall, unless the parties agree otherwise, be selected by lot by the co-chair of the Trade Committee from the requesting party or that co-chair's designee from the sub-list referred to in point (c) of Article 21.8(3). The new chairperson shall be selected no later than 5 (five) days after the date of the delivery of the request to the co-chair of the Trade Committee from the requesting party to that effect.

32. The arbitration proceedings shall be suspended for the time period taken to carry out the procedures provided for in Rules 27, 28, 29, 30 and 31.

IX. HEARINGS

33. The defending party shall be in charge of the logistical administration of dispute settlement hearings, unless otherwise agreed. The chairperson of the arbitration panel shall fix the date and time of the hearing in consultation with the parties and the other members of the arbitration panel, and shall confirm this in writing to the parties. This information shall also be made publicly available by the party in charge of the logistical administration of the hearing unless the hearing is closed to the public. Unless a party disagrees, the arbitration panel may decide not to convene a hearing.

34. Unless the parties agree otherwise, the hearing shall be held:

(a) if the defending party is the European Union, in Brussels, Belgium;

(b) if the defending party is MERCOSUR, in Asunción, Paraguay; and

(c) if the defending party is 1 (one) or more Signatory MERCOSUR States, in the place indicated by such States.

35. The arbitration panel may convene additional hearings if the parties so agree.

36. All arbitrators shall be present during the entirety of any hearing.

37. The following persons may attend the hearing, irrespective of whether the proceedings are open to the public or not:

(a) representatives of the parties;

(b) advisers of the parties;

(c) administrative staff, interpreters, translators; and

(d) arbitrators' assistants.

Only the representatives and advisers of the parties may address the arbitration panel.

38. No later than 5 (five) days before the date of a hearing, each party shall deliver to the arbitration panel a list of the names of persons who will make oral arguments or presentations at the hearing on behalf of that party and of those representatives or advisers who will be attending the hearing. A party may modify its list after that time limit, if duly justified.

39. The hearings of the arbitration panel shall be open to the public, unless the parties decide otherwise. The hearings of the arbitration panel shall be partially or completely closed to the public, if the submission or arguments of a party contain information which that party has designated as confidential.

40. The arbitration panel shall conduct the hearing in the following manner, ensuring that the complaining party and the defending party are afforded equal time:

(a) Argument:

(i) argument of the complaining party;

(ii) argument of the defending party.

(b) Rebuttal argument:

(i) reply of the complaining party;

(ii) counter-reply of the defending party.

41. The arbitration panel may direct questions to either party at any time during the hearing.

42. The arbitration panel shall arrange for a transcript or an audio recording of each hearing to be prepared and delivered as soon as possible to the parties. The parties may comment on the accuracy of the transcript and the arbitration panel may consider those comments.

43. Each party may deliver to the arbitration panel, with a copy to the other party, a supplementary written submission concerning any matter that arose during the hearing, no later than 10 (ten) days after the date of the hearing.

X. QUESTIONS IN WRITING

44. The arbitration panel may at any time during the proceedings address questions in writing to one or both parties and set a reasonable time limit for the submission of their responses. Each of the parties shall receive a copy of any questions put by the arbitration panel to the other party.

45. A party shall also provide to the other party a copy of its written reply to the arbitration panel's questions. Each party shall be given the opportunity to provide written comments on the other party's replies no later than 7 (seven) days after the date of receipt of such replies.

XI. CONFIDENTIALITY

46. The parties and their advisers shall maintain the confidentiality of the arbitration panel hearings if the hearings are held in closed session, in accordance with Rule 39. Each party and its advisers shall treat as confidential any information submitted by the other party to the arbitration panel which that party has designated as confidential. If a party submits a confidential version of its written submissions to the arbitration panel, it shall also, on request of the other party, provide a non-confidential summary of the information contained in its submissions that could be disclosed to the public as soon as possible but no later than 30 (thirty) days after the date of either the request or the submission, whichever is later. Nothing in this Annex shall preclude a party from disclosing statements of its own positions to the public to the extent that, if making reference to information submitted by the other party, it does not disclose any information designated by the other party as confidential.

XII. *EX PARTE* CONTACTS

47. The arbitration panel shall not meet or communicate with a party in the absence of the other party.

48. No member of the arbitration panel may discuss any aspect of the subject matter of the proceeding with the parties in the absence of the other arbitrators.

XIII. INFORMATION AND TECHNICAL ADVICE

49. The arbitration panel shall notify the parties of its intention to request the opinion of experts or information from any relevant source. For greater certainty, the opinion or information obtained pursuant to this provision does not discharge the parties of their corresponding burden of proof.

50. The arbitration panel shall take into account the cost of any request for information or opinion of experts in order not to excessively increase the costs of the dispute settlement procedure.

51. The arbitration panel shall provide the parties with a copy of the information or the expert's opinion received and shall grant them a reasonable period of time to present their comments.

XIV. *AMICUS CURIAE* BRIEFS

52. Unless the parties agree otherwise within 5 (five) days of the date of the establishment of the arbitration panel, the arbitration panel may receive unsolicited written briefs from interested natural persons of a Party or juridical persons established in the territory of a Party and which are independent from the government of any of the Parties, if they are received by the arbitration panel no later than 10 (ten) days after the date of the establishment of the arbitration panel. These submissions are hereinafter referred to as '*amicus curiae* submissions'.

53. *Amicus curiae* submissions shall:

(a) be concise and in no case longer than 22 500 (twenty-two thousand five hundred) characters typed, including spaces, footnotes, notes at the end of the text and any attachment;

(b) be directly relevant to the issue under consideration by the arbitration panel;

(c) contain a description of the person making the submission, whether natural or juridical, including its nationality or place of establishment, the nature of its activities and, in the case of a juridical person, information on its members, legal status and general objectives;

(d) provide information on any source of financing;

(e) specify the nature of the interest that the person has in the arbitration proceedings; and

(f) be drafted in the language chosen by the parties or any of the WTO official languages in accordance with Rules 56, 57 and 58.

54. The arbitration panel shall list in its award all the submissions it has received that conform to Rules 52 and 53. The arbitration panel shall not be obliged to address in its award the arguments made in such submissions. The arbitration panel shall ensure that the parties have the opportunity to comment in writing on any *amicus curiae* submission before the date of the hearing. A party shall deliver any comments no later than 10 (ten) days after the receipt of the submission, and any such comments shall be taken into consideration by the arbitration panel.

XV. URGENT CASES

55. In cases of urgency referred to in Chapter 21, the arbitration panel, after consulting the parties, shall adjust the time periods referred to in this Annex as appropriate and shall notify the parties of such adjustments.

XVI. TRANSLATION AND INTERPRETATION

56. During the consultations referred to in Article 21.5, and no later than the meeting referred to in point (e) of Rule 10, the parties shall endeavour to agree on a common working language for the proceedings before the arbitration panel.

57. If the parties are unable to agree on a common working language, each party may choose any of its official languages as its working language for the proceedings. However, if a party chooses a language that is not an official language of the WTO, it shall provide, at the time of filing, a translated version of all its written submissions into the language chosen by the other party and shall arrange for and bear the costs of interpretation of its oral submissions to and from the language chosen by the other party.

58. Arbitral awards and rulings shall be issued in the common working language chosen by the parties. If the parties are unable to agree on a common working language, the arbitral panel awards and arbitration panel rulings shall be issued in any of the official languages of the WTO chosen by the arbitration panel. Any costs incurred for the translation of an arbitral award or a ruling shall be borne equally by the parties.

59. Any party may provide, no later than 5 (five) days after its receipt, comments on the accuracy of the translation of any translated version of a document drawn up in accordance with this Annex.

XVII. CALCULATION OF THE TIME PERIODS

60. Subject to Rule 2, if a party proves that it has received a document on a date other than the date on which this document is received by the other party, any period of time that is calculated on the basis of the date of receipt of that document shall be calculated from the last date of receipt of that document.

XVIII. OTHER PROCEDURES

61. This Annex is also applicable to procedures established under Articles 21.18 to 21.21. Nonetheless, the time periods laid down in this Annex shall be adjusted in line with the special time periods provided for the adoption of a ruling by the arbitration panel in those other procedures.

62. If the original arbitration panel, or some of its members, is unable to reconvene for the procedures established under Articles 21.18, 21.19, 21.20 and 21.21, the procedures set out in Article 21.9 shall apply.

XIX. ARBITRAL AWARDS

63. The arbitral award shall contain the following details, in addition to any other elements which the arbitration panel may consider appropriate for inclusion:

(a) the identification of the parties;

(b) the name of each of the members of the arbitration panel and the date of its establishment;

(c) the terms of reference of the arbitration panel, including a description of the measure at issue;

(d) the arguments of each of the parties;

(e) a description of the development of the arbitration procedure, including a summary of the actions taken;

(f) a description of the factual elements of the dispute;

(g) the decision reached in relation to the dispute, indicating the factual and legal grounds;

(h) the date of issue; and

(i) the signature of all the members of the arbitration panel.

ANNEX 21-B

CODE OF CONDUCT FOR MEMBERS OF ARBITRATION PANELS AND MEDIATORS

I. RESPONSIBILITIES TO THE PROCESS

1. Every candidate and arbitrator shall avoid impropriety and the appearance of impropriety, shall be independent and impartial, shall avoid direct and indirect conflicts of interests and shall observe high standards of conduct so that the integrity and impartiality of the dispute settlement mechanism is preserved. Former arbitrators shall comply with the obligations established in paragraphs 14, 15, 16 and 17 of this Annex.

II. DISCLOSURE OBLIGATIONS

2. Prior to the confirmation of her or his selection as an arbitrator under Article 21.9, a candidate shall disclose any interest, relationship or matter that is likely to affect her or his independence or impartiality or that might reasonably create an appearance of impropriety or bias in the proceeding. To that end, a candidate shall make all reasonable efforts to become aware of such interests, relationships and matters.

3. A candidate or arbitrator shall communicate matters concerning actual or potential violations of this Annex to the Trade Committee for consideration by the parties.

4. Once selected, an arbitrator shall continue to make all reasonable efforts to become aware of any interests, relationships or matters referred to in paragraph 3 and shall disclose them. The disclosure obligation is a continuing duty which requires an arbitrator to disclose such interests, relationships or matters that may arise during any stage of the proceedings. The arbitrator shall disclose such interests, relationships or matters by informing the Trade Committee, in writing, for consideration by the Parties.

III. DUTIES OF ARBITRATORS

5. Upon confirmation of her or his selection, an arbitrator shall be available to perform and shall perform her or his duties thoroughly and expeditiously throughout the course of the proceedings, including any proceedings under Articles 21.18 to 21.21, and with fairness and diligence.

6. An arbitrator shall consider only those issues raised in the proceedings and necessary for a ruling and shall not delegate this duty to any other person.

7. An arbitrator shall take all appropriate steps to ensure that her or his assistant and staff are aware of and comply with the relevant provisions of this Annex, *mutatis mutandis*.

8. An arbitrator shall not engage in *ex parte* contacts concerning the proceedings.

IV. INDEPENDENCE AND IMPARTIALITY OF ARBITRATORS

9. An arbitrator shall be independent and impartial and avoid creating an appearance of impropriety or bias and shall not be influenced by self-interest, outside pressure, political considerations, public opinion, loyalty to a Party or fear of criticism. An arbitrator shall not take instructions from any organisation or government or be affiliated to a government, including governmental organisation, of a Party.

10. An arbitrator shall not, directly or indirectly, incur any obligation or accept any benefit that would in any way interfere, or appear to interfere, with the proper performance of her or his duties.

11. An arbitrator shall not use her or his position in the arbitration panel to advance any personal or private interests and shall avoid actions that may create the impression that others are in a special position to influence her or him.

12. An arbitrator shall not allow financial, business, professional, family or social relationships or responsibilities to influence her or his conduct or judgement.

13. An arbitrator shall avoid entering into any relationship or acquiring any financial interest that is likely to affect her or his impartiality or that might reasonably create an appearance of impropriety or bias.

V. OBLIGATIONS OF FORMER MEMBERS

14. All former arbitrators shall avoid actions that may create the appearance that they were biased in carrying out their duties or derived advantage from the decision or ruling of the arbitration panel.

VI. CONFIDENTIALITY

15. No arbitrator or former arbitrator shall at any time disclose or use any non-public information concerning proceedings or acquired during proceedings except for the purposes of those proceedings and shall not, in any case, disclose or use any such information to gain personal advantage or advantage for others or to adversely affect the interest of others.

16. An arbitrator shall not disclose an arbitral award or parts thereof prior to its publication in accordance with Article 21.14(12).

17. An arbitrator or former arbitrator shall not disclose the deliberations of an arbitration panel, or any member's views at any time.

VII. EXPENSES

18. Each arbitrator shall keep a record and render a final account of her or his expenses, as well as the expenses of her or his assistant and staff.

VIII. MEDIATORS

19. The rules in this Annex applying to arbitrators or former arbitrators shall apply, *mutatis mutandis*, to mediators and, if applicable, to former mediators.

IX. EXPERTS

20. The following rules apply to the experts whose opinion is requested by the arbitration panel:

(a) they shall disclose any interest, relationship or matter that could affect their independence or impartiality. Experts shall act in their own capacity and shall not accept or seek instructions from any government or organisation in delivering their opinion;

(b) they shall not engage in *ex parte* contacts in the course of the proceedings for which their opinion is requested;

(c) they shall not disclose or use any non-public information acquired during proceedings for which their opinion is requested, except for the purposes of those proceedings, and shall not, in any case, disclose or use any such information to gain personal advantage or advantage for others or to adversely affect the interest of others;

(d) unless otherwise agreed by the parties, they shall not disclose their opinion or parts thereof prior to the publication of the arbitral award; and

(e) they shall keep a record and render a final account of their expenses.

21. The opinions of experts presented to the arbitration panel shall be accompanied, or preceded, by a declaration by the expert confirming her or his commitment to abide by the obligations described in paragraph 20, as applicable.

ANNEX 21-C

MEDIATION

ARTICLE 1

Objective

The objective of this Annex is to facilitate the finding of a mutually agreed solution through a comprehensive and expeditious procedure with the assistance of a mediator.

ARTICLE 2

Provision of information

1. At the request of a Party, the other Party shall promptly provide information and respond to questions pertaining to any existing or proposed measure that materially affects the operation of this Agreement.

2. The information provided under this Article is without prejudice as to whether the measure is consistent with this Agreement.

ARTICLE 3

Initiation of the procedure

1. A Party may at any time request in writing to enter into a mediation procedure with respect to any measure by a Party adversely affecting trade between the Parties. The request shall be sufficiently detailed to present the concerns of the requesting party clearly and shall:

(a) identify the specific measure at issue;

(b) provide a statement of the alleged adverse effects that the requesting party believes the measure has, or will have, on trade between the parties; and

(c) explain how the requesting party considers that those effects are linked to the measure.

2. The mediation procedure may only be initiated by mutual agreement of the parties. If a request is made pursuant to paragraph 1, the party to which the request is made shall give sympathetic consideration to the request and deliver its written acceptance or rejection to the requesting party no later than 10 (ten) days after its receipt. Otherwise, the request shall be regarded as rejected.

3. Consultations, including under Chapter 21, are not required before initiating the mediation procedure. A party should in principle, nevertheless, avail itself of the other relevant cooperation or consultation provisions provided for in this Agreement before initiating the mediation procedure.

ARTICLE 4

Selection of the mediator

1. The parties shall endeavour to agree on a mediator no later than 15 (fifteen) days after the delivery of the acceptance referred to in Article 3(2) of this Annex.

2. A mediator shall not be a national of either party, unless the parties agree otherwise.

3. If the parties are unable to agree on the mediator within the time frame laid down in paragraph 1, either party may request the co-chair of the Trade Committee from the requesting party, or the co-chair's designee, to select the mediator by lot from the sub-list established under point (c) of Article 21.8(3). Representatives of both parties shall be invited, with sufficient advance notice, to be present when the lots are drawn. In any event, the drawing of lots shall be carried out with the party or parties that are present.

4. The co-chair of the Trade Committee from the requesting party, or the co-chair's designee, shall select the mediator within 5 (five) days of the request made pursuant to Article 3(2) of this Annex.

5. Should the sub-list referred to in point (c) of Article 21.8(3) of this Agreement not be established at the time a request is made pursuant to paragraph 3 of this Article, the mediator shall be drawn by lot from the individuals who have been formally proposed by one or both parties.

6. The mediator shall, in an impartial and transparent manner, assist the parties in bringing clarity to the measure and its possible trade effects, and in reaching a mutually agreed solution.

7. Annex 21-B applies to mediators, *mutatis mutandis*.

8. Rules 2 to 9 and 56 to 59 of the Rules of Procedure for Arbitration set out in Annex 21-A apply, *mutatis mutandis*.

ARTICLE 5

Rules of the mediation procedure

1. No later than 10 (ten) days after the appointment of the mediator, the party which invoked the mediation procedure shall deliver a detailed, written description of its concerns to the mediator and to the other party, in particular of the operation of the measure at issue and its trade effects. No later than 20 (twenty) days after the receipt of that description, the other party may deliver written comments on the description. Either party may include any information that it deems relevant in its description or comments.

2. The mediator may decide on the most appropriate way of bringing clarity to the measure concerned and its possible trade effects. In particular, the mediator may organise meetings between the parties, consult them jointly or individually, and provide any additional support requested by the parties. The mediator shall seek the assistance of, or consult with, relevant experts and stakeholders upon agreement of the parties.

3. The mediator shall not advise or comment on the consistency of the measure at issue with this Agreement. The mediator may offer advice and propose a solution for the consideration of the parties. The parties may accept or reject the proposed solution, or agree on a different solution.

4. The mediation procedure shall take place in the territory of the party to which the request was addressed or, by mutual agreement of the parties, in any other location or by any other means.

5. The parties shall endeavour to reach a mutually agreed solution no later than 60 (sixty) days after the appointment of the mediator. Pending a final agreement, the parties may consider possible interim solutions, particularly if the measure relates to perishable goods or other goods or services that rapidly lose their quality.

6. The solution may be adopted by means of a decision of the Trade Committee. The conclusion of the mutually agreed solution between the parties may be subject to the completion of any necessary internal procedures. Mutually agreed solutions shall be made publicly available without containing information that a party has designated as confidential.

7. On request of the parties, the mediator shall deliver a draft factual report to the parties, providing a brief summary of the measure at issue, the procedures followed and any mutually agreed solution reached, including possible interim solutions. The mediator shall allow the parties 15 (fifteen) days to comment on the draft report. After considering the comments of the parties received within that period, the mediator shall, within 15(fifteen) days, deliver a final factual report to the parties. The factual report shall not include any interpretation of this Agreement.

8. The procedure shall be terminated:

(a) by the adoption of a mutually agreed solution by the parties, on the date of the adoption thereof;

(b) by mutual agreement of the parties at any stage of the procedure, on the date of such agreement;

(c) by a written declaration of the mediator, after consultation with the parties, that further efforts at mediation would be to no avail, on the date of that declaration; or

(d) by a written declaration of a party after exploring any possible mutually agreed solutions under the mediation procedure and after having considered any advice and proposed solutions by the mediator, on the date of that declaration.

ARTICLE 6

Implementation of a mutually agreed solution

1. If the parties reached agreement on a solution, each party shall take the measures it considers necessary to implement the mutually agreed solution within the agreed timeframe.

2. The implementing party shall notify the other party, in writing, of any steps or measures taken to implement the mutually agreed solution.

ARTICLE 7

Confidentiality

Unless the parties agree otherwise, and without prejudice to Article 5(6), all steps of the procedure, including any advice or proposed solution, are confidential. However, any party may disclose to the public the fact that mediation is taking place.

ARTICLE 8

Relationship to dispute settlement procedures

1. The mediation procedure is without prejudice to the Parties' rights and obligations under dispute settlement procedures of this Agreement, or any other agreement.

2. A party shall not rely on, or introduce as evidence in other dispute settlement procedures of this Agreement or of any other agreement, nor shall a panel take into consideration:

(a) positions taken by the other party in the course of the mediation procedure or information gathered under Article 5;

(b) the fact that the other party has indicated its willingness to accept a solution to the measure subject to mediation; or

(c) advice given or proposals made by the mediator.

3. A mediator shall not serve as a member of a panel in dispute settlement proceedings under this Agreement or under the WTO Agreement, or any other agreement to which the Parties are party, involving the same matter for which he or she has been a mediator.