

GENERAL AGREEMENT ON TARIFFS AND TRADE

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ACCESSION OF PARAGUAY

Memorandum on Foreign Trade Régime

The following communication, dated 16 May 1983, has been received from the Government of Paraguay.

I have the honour to communicate to Your Excellency herewith the memorandum on the foreign trade régime of Paraguay which the Government of my country is submitting for the information of the contracting parties in connection with the procedure for the accession of Paraguay to the General Agreement.

In order that the matter may be examined by the Working Party, contracting parties are requested to communicate to the secretariat by 15 July 1983 any questions they may wish to put concerning the matters dealt with in the memorandum, for transmission to the delegation of Paraguay.

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FOREIGN TRADE REGIME
OF THE
REPUBLIC OF PARAGUAY

I. INTRODUCTION

In 1975, Paraguay initiated the procedure for accession to the General Agreement. To that end, a delegation of high government officials submitted to the authorities of the General Agreement a memorandum describing Paraguay's foreign trade régime.

In the course of 1983 that document has been revised and updated by a special commission in view of Paraguay's desire to conclude the accession procedure, as stated by Paraguay's representatives at GATT's last session, held on 22-30 November 1982 at Geneva.

This revision and updating became necessary by reason of the new measures and other changes affecting the foreign trade régime introduced since the original submission of the memorandum (1975).

The purpose of the new memorandum is to present in concise and compact terms the economic situation of Paraguay and the evolution of the policies which have made possible the country's economic growth and social development in recent years. Also described are the decision-making, functional and operational institutions which are responsible for the planning and execution of those policies.

II. OUTLINE OF THE GENERAL POLICY OF THE REPUBLIC OF PARAGUAY

Within the broad framework of its general economic policy the National Government has defined its objectives, goals and strategies - explicitly for some of the country's production sectors and implicitly for others - by means of economic and social development plans prepared by the Technical Secretariat for Planning, a subsidiary of the Office of the President of the Republic. Though not exhaustive, they are listed below:

1. In the field of industrial policy

- Support for existing domestic industries;
- Incentives for the creation of new industries; and
- Supply of the basic inputs for industries, on a selective basis.

2. In the field of management of national resources

- Rational utilization of resources;
- Guaranteeing the conservation of non-renewable resources; and
- Ensuring the supply of basic resources in the domestic market.

3. In the field of foreign trade policy

Improvement, strengthening and consolidation of the real terms of trade towards equilibrium in the balance of payments by selective controls

on foreign trade. The aim is to orient imports towards necessary and non-substitutable products (inter alia capital goods and raw materials not produced in the country) that go to what are defined as priority sectors, and to see that the products to be exported are those with the most added value and/or the highest unit prices.

Implementation is effected through a series of legal, institutional, administrative and other measures, including the following in particular:

3.1 Fiscal matters

A. Imports

General régime: The basic instrument governing imports is the Customs Tariff, which results from Law No. 667/24, Decree-Law No. 18,199/47 establishing the Customs Code, and Decree No. 2,373/73 incorporating the Brussels Tariff Nomenclature (BTN) in the Customs Tariff. The Customs Tariff is one of the main instruments of the country's fiscal and foreign-trade policies. Through its structure, it establishes differential levels of taxation for products, depending on their importance for the national economy.

The tariff levels (whose rates are all ad valorem) consist of three basic taxes - duty, supplement and additional customs tax - as tariff techniques. Goods are valued for taxation purposes on the basis of their normal price, which is defined and described in Law No. 489/74.

In addition, imports are subject to other, mostly ad valorem, taxes which are created for specific purposes and are added to those already mentioned. They are:

a. Foreign-exchange surcharge

The foreign-exchange surcharge was created by Law No. 1,334/67, which lays down the procedure for its application. The surcharge is applied to the c.i.f value of all imported goods, with the exception of wheat, crude oil, equipment for the prospection, exploration and exploitation of hydrocarbon deposits, and imports by the Government.

The levels of taxation vary from 6 to 36 per cent.

b. Other special-purpose taxes

There are other special-purpose taxes, such as:

b.1 The 0.5 per cent tax created by Law No. 862/63.

The proceeds are used to finance the National Technology and Standards Institute (INTN).

b.2 The tax for the Paraguayan and Town-Planning Institute (IPVU), created by Decree No. 27,753/63, with taxation at the rate of 1 per cent on imports of building materials.

b.3 Law 1,003/64 on seals and stamps

This Law is of a purely documentary character. Although its object is not the taxation of imports and exports as such, it affects them by way of the documents employed, whether they relate to the buyer-seller relationship, the manner of payment, or currency observations (paragraphs 5, 6, 56, 66, with the total of 6.5 per cent). It is an indirect tax.

b.4 Municipal Development Institute (IDM)

Law No. 291/71 taxes at a rate of 2 per cent the sale value of imports of alcoholic beverages in general, the proceeds going to the Municipal Development Institute.

b.5 Consular tariff

Decree-Law No. 46/72 establishes a rate of 5 per cent for each visa of copies of the consular invoice.

b.6 Agricultural Credit-in-Kind Agency (CAH)

Law No. 551/75 establishes a rate of 0.5 per cent on the value of imports, the proceeds going to the financing of the agency.

b.7 National Exceptional-Persons Protection Institute (INPRO)

Law No. 780/79 establishes a customs-duty surcharge of 1 per cent on the value of imports for the benefit of the Institute.

Exceptions

There are exceptions to the general régime established by Decree-Law No. 2,373/73, as follows:

1. Import régime under Law 550/75 on "Promotion of Investments for Economic and Social Development"

The purpose of this law is to stimulate what are considered by the Government as priority investments from both the sectoral and regional points of view. To that end, it provides inter alia

for exemptions on imports of capital goods which apply particularly to customs taxes and income taxes in accordance with a classification of "necessary" or "desirable" investments.

2. Special régime for imports of raw materials and inputs for domestic industries

This régime, created by Decree No. 26,729/72, establishes preferential and differential tariff treatment for imports of raw materials, inputs and other materials destined for domestic industries, especially inputs of goods which are not produced in the country.

There are three levels, determined by the destination and final use of the intermediate goods. These are taxed at rates of 5, 8 and 12 per cent, depending on whether they are to aid in the processing of domestic raw materials, to produce import-substitution products and/or to be subjected to simple industrial processing.

3. Regional customs-office régime

This régime, established by Decree No. 36,516/82, is designed to provide facilities for trade in certain goods coming from bordering countries (Argentina, Brazil and Bolivia).

To that end, the Decree fixes a single rate of tariff taxation on the introduction of such goods in accordance with a list of eligible products. The rate is 15 per cent and replaces all tariff and non-tariff levies on imports.

4. Import régime within the framework of Latin American integration (LAFTA/LAIA)

This régime reflects the process of bilateral, multilateral and/or sub-regional negotiations establishing the machinery of the Latin American Integration Association (LAIA) and the consolidation of the historic heritage of its predecessor, the Latin American Free Trade Association (LAFTA).

By the 1980 Treaty of Montevideo, Paraguay receives preferential treatment as a relatively less-developed country and additional benefits owing to its geographical situation (land-locked country).

5. Temporary admission

With a view to encouraging industrial production for foreign markets, the National Government can suspend payment of import

levies on packaging and other inputs used in the preparation of products for export.

This mechanism is incorporated in the Customs Code, Decree-Law No. 18,199/47, and is regulated by Decree-Law No. 22,403/62 (Article 202).

6. Import régime for inputs of agricultural production

Law No. 166/69 establishes a preferential fiscal régime for imports of insecticides, fungicides, herbicides, fertilizers, bulbs and seeds for sowing, and raw materials to be used for the industrial production of all kinds of fertilizers and for soil enrichment in general.

B. Exports

In keeping with the national policy of production and industrialization, exports pay a duty and an additional customs tax, whose levels are indicated in the Customs Tariff (Decree No. 2,373/73).

The tax base is established by Decree No. 6,454/74, which takes as the base, 70 per cent of the minimum price determined by the Central Bank of Paraguay on the date of presentation of the shipping declaration. Soya, tobacco and cotton constitute exceptions to this régime owing to the fact that their tax assessments and values are laid down in the mentioned Decree itself.

Exports are also affected by paragraphs 7, 56, 59, and 66 of Law No. 1,003/64 on seals and stamps.

The general tax burden of exports varies between 6 and 17 per cent.

3.2 Currency, foreign-exchange and credit matters

Measures in the sphere of currency, foreign-exchange and credit policy have as their objective the adjustment of the global tempo of monetary and credit expansion, both in the public and in the private sector, so as to prevent any excess or shortfall in the global demand for goods and services in comparison with available resources. The amount of currency and credit resources also seeks to utilize the domestic production capacity, in the light of the balance-of-payments deficits or surpluses on current account which are considered desirable and viable, given the stage of development reached by the country, the level of international reserves and the possibilities, costs and yields of official and private international capital-flows.

The basic aspects of these policies are implemented by the following provisions:

- (1) Decree Law No. 18 of 25 March 1952 creating the Central Bank of Paraguay.
- (2) Law No. 417 of 6 November 1973, the general law governing banks and other financial institutions, and Law No. 771 partly amending articles 11, 14, 15, 18, 23, 24 and 25 of Law No. 417/73.
- (3) Law No. 325 creating the National Savings and Loan Bank for Housing and the national savings and loan system.
- (4) Resolution No. 6/57 of the National Economic Co-ordination Council implementing Resolution No. 2, in Record No. 142 of 9 August 1957, of the Central Bank of Paraguay.
- (5) Resolution No. 5, in Record No. 70/73; Resolution No. 23, in Record No. 110/75, which modifies and extends the free foreign-exchange market régime.
- (6) Law No. 772/79 creating a capital market.

3.2.1 Currency régime

In general, currency measures are aimed at protecting the internal and external value of the guarani, encourage saving, stimulate investment, raise the level of foreign trade and bring about conditions favourable to the promotion of the country's economic and social development.

The following are some recent currency measures taken by the Central Bank of Paraguay:

Resolution No. 38, Record No. 11 of 18 June 1982, which creates a bank-interest bonus on time deposits in accordance with the following scheme:

	<u>Interest</u> <u>rate</u>	<u>Bonus</u>	<u>Total</u>
60-90-day time deposits	11%	2%	13%
91-180-day time deposits	11%	3%	14%
Time deposits of 181 days or more	11%	4%	15%

With a view to regulation of the currency, banks receiving deposits from the public are required, under Resolution No. 2, Record No. 103/56, to maintain a legal reserve of 42 per cent of customers' demand deposits. The required reserve is 30 per cent for time deposits of sixty days or more (Resolution No. 40, Record No. 113/82). Deposits in foreign currency require a 30 per cent reserve (Resolution No. 39, Record No. 113 of 18 June 1982).

3.2.2 Credit régime

As regards credit policy, recent measures by the Central Bank of Paraguay provide as follows:

- (a) Bank credit for the promotion of agriculture, industry and exports ("Minimum portfolio régime" - Resolution No. 3, Record No. 40 of 10 March 1973). Under this provision, the country's banks are required to maintain 50 per cent of their total loan portfolio in the following form:

25 per cent of the portfolio in loans to industry
20 per cent in financing of exports
5 per cent in loans to agriculture

Half of the credit granted in each category is for terms of less than one year and half for terms of not less than 240 days. Banks have the option of granting additional credit exceeding the percentages mentioned above for terms shorter than 240 days or longer than one year.

In accordance with adjustments introduced under Resolution No. 4, Record No. 63 of 28 March 1980, the maximum interest rates and bank commissions that can be charged are as follows:

	<u>Annual interest rate</u>	<u>Annual bank commission</u>
Loans for terms shorter than 240 days	10%	3.5%
Loans for terms of 240 days to less than one year	10%	4%
Credit for terms of one year or more	10%	4.5%

- (b) For the remaining 50 per cent of the total amount of the bank's loan portfolio (free loan portfolio) the applicable active interest rate is 12 per cent and the bank commission 6 to 12 per cent.

- (c) The Central Bank of Paraguay furnishes financial support to banks for loans under the minimum portfolio régime. Under Resolution No. 6, Record No. 41 of 2 March 1983, 30 per cent of the amount of a bank's minimum portfolio can be rediscounted.

3.2.3 Foreign-exchange régime

In the field of foreign exchange, transactions take place at the exchange rate of the bank free market, subject to regulations of the Central Bank of Paraguay. Since 1973, when foreign-exchange establishments were authorized, most operations in invisibles are effected on the fluctuating free market and quotations are determined by market forces (supply and demand).

The operations which are left to the bank free market are: exports and imports except border trade, Government transactions, registered private-capital transactions, remittances of profits abroad and payments effected under the reciprocal LAIA Agreement.

A. Import régime

Prior permits are not needed to import, except for some products requiring authorization.¹ There are some products which require a permit from the Ministry of the Interior, such as arms, poniards, daggers, swords, roulette and gambling articles, and substances harmful to health. All other products may be imported free of quantitative restrictions and without permit.

(a) Prior import deposits

Imports of certain articles are subject to a prior deposit of 100 per cent of their f.o.b. value for a period of not less than 120 days. Some products are subject to a prior deposit of 200 per cent.

These deposits are made with banks authorized to engage in foreign-exchange operations, the f.o.b. value being converted at the exchange rate prevailing in the bank free market on the date of each operation.

Circular No. 85/82 contains a list, in Group "A", of imports of general use which are exempt from prior deposit. The not so necessary imports listed in Group "B" are subject to prior deposit.

¹They include ordinary wine in bulk, concentrated natural grape must, rice in husk or at any stage of processing, petrol, diesel oil, gas oil, kerosene, wire, nails, electric batteries, potatoes, and garlic and onions during local harvest-time.

Imports from the LAIA area are exempt from prior deposit.

(b) Foreign-exchange surcharge

There are foreign-exchange surcharges on the c.i.f. value of imports. The surcharge is 36 per cent on most imports of whatever provenance; for goods coming from LAIA countries, however, the surcharge varies between 3 and 30 per cent, and for certain other goods (mainly pharmaceutical products) the rate is 8 per cent. Petroleum fuels are subject to a surcharge of 15 per cent (10 per cent for bordering countries and Uruguay). There is an additional surcharge of 5 per cent on imports, of whatever provenance, of television receivers, record-players and their accessories.

The foreign-exchange surcharge is collected by the banks at the time of delivery of the documentation for customs clearance or when the imports are paid for.

The main exceptions to the surcharge requirements are the following: imports of wheat, Portland cement, crude oil, equipment for the exploration and exploitation of oil deposits, farm tractors, imports for the Government, imports for religious, charitable, cultural or educational purposes, agricultural or industrial tools, books, newspapers and periodicals, imports for investment under the régime of Law No. 550/75 on the promotion of investment. Imports of capital goods and raw materials for the export industry receive case-by-case treatment regarding exemption from the foreign-exchange surcharge.

(c) Recent measures concerning imports

- 9 February 1982: The Central Bank of Paraguay orders that motor vehicles will be imported only for cash.
- 12 February 1982: The Central Bank orders that imports by the Government, autonomous agencies and public and mixed-economy enterprises will be paid for at the basic exchange-rate of G* 126 to the dollar.
- Circular No. 65 of July 1982: imports authorized at the exchange rate of G 126 to the dollar will be effected through the Central Bank of Paraguay. Other imports will be effected through the banks authorized to engage in foreign-exchange operations, at the rate of G 160 to the dollar.

* G = guaranies

- Circular No. 85 of 23 July 1982: The Central Bank of Paraguay orders that imports effected through the banks at the exchange rate of G 160 to the dollar will be settled by cash payment in national currency of 100 per cent of the f.o.b. value, port of shipment.

B. Export régime

In principle, all exports are free of any permit requirement, but some need a certificate issued by the National Technology and Standards Institute, the Ministry of Industry and Trade and/or the Ministry of Agriculture and Stockfarming.

Exports of logs and trunks in the rough and of some other unprocessed forestry products as well as of raw hides are prohibited.

Meat is subject to annual slaughtering quotas for international markets. Exports of certain products require prior authorization in order to protect annual supplies for domestic consumption and the needs of local industry.

The total value of exports must be received in foreign currency within 180 days from the date on which the bank processed the shipping declaration. The foreign currency must be negotiated in a bank authorized to engage in foreign-exchange operations.

The proceeds of exports must be negotiated in dollars. Foreign currency derived from exports is banked on the basis of the minimum prices established or authorized in each case by the Central Bank of Paraguay (valuation).

Exports are subject to a levy varying between 2.5 per cent and 7.5 per cent on the f.o.b. value. The levy on exports of soya beans is 5 per cent except for exports by co-operatives. Exports of soya cake and soya meal are free of levies. Sales of meat products abroad are exempt from the export levy.

(a) Recent measures concerning exports

- 5 February 1982: The Central Bank orders that exports must be negotiated in the following currencies: United States dollars, sterling, German marks, Swiss francs, French francs, Swedish crowns or Japanese yen.
- 2 February 1982: The Central Bank orders that foreign currency earned from exports will be cleared to the extent of 50 per cent at the free exchange rate and of 50 per cent at the basic exchange rate of G 126 to the dollar.

- 16 February 1982: By Circular No. 13, the Central Bank orders that exports of cotton fibres will be cleared to the extent of 25 per cent at the free-market exchange rate of G 230 to the dollar, of 37.5 per cent at the exchange rate of G 126 and the remaining 37.5 per cent at the exchange rate of G 160 to the dollar.
- 26 February 1982: The Central Bank orders that interest on loans for assembling stocks of cotton and financing exports of cotton will be payable upon expiry of fixed periods.
- 30 March 1982: The Central Bank orders that taxes and levies on exports of cotton will be paid at the exchange rate of G 126 to the dollar.
- 2 June 1982: The Central Bank orders that 100 per cent of the foreign currency derived from exports of fruit and vegetables may be negotiated at the fluctuating free-market exchange rate.
- 16 July 1982: The Central Bank orders that 50 per cent of foreign currency derived from exports will be cleared at the rate of G 160 to the dollar. One hundred per cent of exports of meat, fruit and vegetables may be settled at the rate of G 160 to the dollar. Moreover, foreign exchange from exports must be converted within 120 days from the date of registration of the shipping declaration (previously it was 180 days). The new measure also requires banks to remit to the Central Bank 100 per cent of the foreign exchange from exports cleared at the rate of G 126 to the dollar, thus amending the previously applicable requirement to remit 30 per cent.
- 22 October 1982: Exports of first and second class dry silkworm-cocoons will be cleared on the bank free market at the exchange rate of G 160 to the dollar (Circular No. 95 of 22 October 1982).
- 19 January 1983: 100 per cent of exports of tung oil will be cleared on the bank free market at the exchange rate of G 160 to the dollar (Resolution No. 41/Record of 19 January 1983).
- 21 January 1983: Incoming foreign exchange from the Itaipú and Yacyretá binational entities will be cleared on the bank free market at the exchange rate of G 143 (Resolution No. 3/Record No. 15).
- 7 February 1983: 100 per cent of exports of white sugar cane in bulk will be cleared on the bank free market at the exchange rate of G 160 to the dollar (Resolution No. 85/Record No. 25).

- 11 March 1983: The Central Bank orders that 25 per cent of foreign exchange earnings of meat products and sub-products will be cleared on the free market at the exchange rate of G 230 to the dollar and 75 per cent at the exchange rate of G 160 to the dollar.
- 14 March 1983: The Central Bank orders that 25 per cent of exports of soya will be cleared on the free foreign-exchange market at the rate of G 230 to the dollar, 37.5 per cent at the rate of G 126 and the remaining 37.5 per cent at the rate of G 160 to the dollar (Circular No. 16).

(b) Recent measures relating to payments for services

- 18 March 1982: The Central Bank of Paraguay orders that payments for services (travel expenses, insurance premiums, commissions, etc.) will be made at the fluctuating free-market exchange rate.
- Remittances of private-capital dividends and profits registered at the Central Bank will be cleared at the exchange rate of G 160 to the dollar (Circular No. 65 of 16 July 1982).
- 19 July 1982: The Central Bank of Paraguay puts into effect the foreign-exchange measures recommended by the National Economic Co-ordination Council (Resolution No. 6/82), which provide as follows:
 - (a) The servicing of the public debt (capital and interest) and the services budgeted by the State will be cleared by the Central Bank of Paraguay at the exchange rate of G 126 to the dollar.
 - (b) The servicing of short- and long-term external loans (capital and interest) contracted by the banks and the private sector up to the date of the present Resolution for the purpose of goods production will be cleared at the exchange rate of G 126 to the dollar.
 - (c) Remittances of registered dividends or profits of foreign capital will be cleared at the exchange rate of G 160 to the dollar.
 - (d) Foreign exchange coming from the binational entities (Itaipú and Yacyretá) will be cleared at the rate of G 126 to the dollar and transferred in their totality to the Central Bank of Paraguay.
 - (e) Incoming and outgoing foreign exchange from necessary general services will be cleared at the exchange rate of G 160 to the dollar.

(f) All establishments authorized to engage in foreign-exchange operations will conduct such operations at the exchange rate of G 160 to the dollar.

- Imports of petroleum and its derivatives and of wheat in general will be cleared on the bank free market at the exchange rate of G 143 to the dollar (Resolution No. 3/Record No. 15 of 21 January 1983).

3.3 Foreign trade policy and balance of payments

Foreign trade plays an important rôle in the functioning of Paraguay's economic system, inasmuch as the principal premises of the definition of its growth strategy are based on outward-looking growth and gradual import-substitution, in addition to the objectives of expanding the domestic market and developing agro-industry.

Since 1972, the Government of Paraguay has carried out a policy oriented towards the dynamic expansion of Paraguayan exports by bringing about the conditions necessary for the production and creation of exportable surpluses.

As a result of the application of the above policy in conjunction with the relatively favourable price conditions on the international market in the decade of the 1970s, Paraguayan exports have enjoyed sustained expansion as well as a healthy diversification of markets and products, as can be seen from the following tables:

FOREIGN TRADE OF PARAGUAY
(In US\$'000)

Year	Exports	Imports	Total
1977	278,891	255,377	+ 23,514
1978	256,984	317,738	- 60,754
1979	305,176	437,722	- 132,546
1980	310,230	517,141	- 206,911
1981	295,541	506,110	- 210,569
1982	329,783	581,674	- 251,891

Source: Prepared in UNEI (Multilateral Relations Division) from data of the Central Bank of Paraguay.

EXPORTS BY COUNTRIES OF DESTINATION

(In US\$'000, f.o.b.)

	1977	1978	1979	1980	1981	1982
	35.822	24.152	51.009	74.181	68.542	59.151
	16.266	20.416	29.103	40.240	54.146	83.358
	39.530	22.211	17.628	16.679	15.308	8.667
	28.374	38.808	46.407	38.454	32.902	40.947
	13.455	11.975	625	1802	2.894	3.886
	6.403	32.308	16.407	11.296	24.940	25.462
	26.326	15.977	21.789	31.614	14.651	14.175
	42.983	26.497	45.314	19.746	13.257	16.022
	69.732	61.610	76.864	76.218	68.001	78.115
	<u>278.891</u>	<u>256.981</u>	<u>305.026</u>	<u>310.230</u>	<u>295.541</u>	<u>329.783</u>

Source: Prepared in UNEI (Multilateral Relations Division) from data of the Central Bank of Paraguay.

STRUCTURE OF PARAGUAYAN EXPORTS BY MAIN HEADINGS
(In per cent of total exports)

STRUCTURE BASED ON VALUE

1977-1981

TABLE No. _____

	1977	1978	1979	1980	1981
Wood	7	8	14	21	14
Animal products	8	10	2	0	0
Dried and tanned cowhide	2	3	2	1	2
Oilseeds	21	16	27	15	18
Cotton fibres	29	39	31	34	44
Tobacco	5	4	3	3	2
Fresh and prepared fruit	0	0	0	0	0
Vegetables	0	0	1	3	1
Coffee beans	3	0	1	0	0
Maté	0	0	0	0	0
Canned palmito	0	0	0	0	0
Vegetable oils	11	7	6	5	8
Essential oils	4	3	3	3	2
Oilcake or expeller cake	1	1	3	10	5
Quebracho extract	1	2	1	1	2
Wild-animal furskins	0	0	0	0	0
Sugarcane products	0	0	0	1	0
Silkworm cocoons	0	0	0	0	0
Other	3	4	3	1	0
Miscellaneous	4	2	2	1	1
T O T A L :	100	100	100	100	100

Source: Prepared in UNEI (Multilateral Relations Division) from data of the Central Bank of Paraguay.

TABLE No.

PARAGUAYAN EXPORTS BY MAIN HEADINGS

(In US\$'000, f.o.b.)

1977-81

PRODUCTS	1977		1978		1979		1980		1981	
	Value	Value	Value	Value	Value	Value	Value	Value	Value	Value
Wood	20.016	20.576	42.243	66.451	36.979					
Animal products	22.625	24.430	5.708	1.306	237					
Dried and tanned cowhide	5.505	7.843	6.126	3.117	6.561					
Oilseeds	58.628	41.632	81.349	45.272	52.541					
Cotton fibres	80.487	100.024	95.596	105.833	129.287					
Tobacco	13.658	9.246	8.547	10.142	6.459					
Fresh and prepared fruit	1.398	607	953	691	197					
Vegetables	1.469	2.358	3.208	8.098	4.257					
Coffee beans	10.092	212	4.123	2.303	1.260					
Maté	823	793	1.132	1.930	249					
Canned palmito	1.663	1.528	1.763	2.457	2.153					
Vegetable oils	29.387	16.816	19.111	16.981	22.421					
Essential oils	12.291	8.497	9.732	9.093	6.615					
Oilcake or expeller cake	4.038	3.901	7.967	21.904	14.244					
Quebracho extract	5.284	5.160	3.178	4.388	5.569					
Wild-animal furskins	923	1.572	846	786	406					
Sugarcane products	96	115	52	3.167	101					
Silkworm cocoons	866	1.377	1.451	1.134	2.601					
Other	7.356	10.295	9.937	3.886	1.340					
Miscellaneous	2.286	2.627	2.074	1.291	1.755					
T O T A L :	278.981	256.984	305.176	310.230	295.541					

Source: Prepared in UNEI (Multilateral Relations Division) from data of the Central Bank of Paraguay.

Imports

As regards imports, the Paraguayan Government's policy is freedom of trade, i.e. there is free trade without coercion or obstacles, except those specifically established for reasons of social health, security and other grounds clearly determined by the law.

A natural instrument of selectivity results from tariff levels and other taxation rates. This situation is reflected in the import statistics which have shown sustained growth, both in volume and in value, as may be seen from the following tables:

IMPORTS FROM ALL ORIGINS

(In US\$'000, f.o.b.)

COUNTRY	1977	1978	1979	1980	1981	1982
Argentina	43.228	48.767	74.040	106.442	100.090	113.163
Brazil	53.915	62.711	102.334	140.505	131.257	154.260
United States	30.867	34.754	49.809	51.159	49.156	51.099
Germany	22.380	26.199	31.665	33.534	41.038	37.262
United Kingdom	13.813	30.500	24.192	28.843	24.898	34.013
Japan	22.847	25.193	36.085	42.031	41.990	32.038
Switzerland	1.198	1.535	2.297	2.905	3.078	4.909
Netherlands	1.028	1.341	2.672	2.154	3.331	9.898
Others	66.101	86.738	114.628	109.568	111.273	145.032
Total	255.577	517.738	437.722	517.141	506.111	581.674

Source: Prepared in UNEI (Multilateral Relations Division) from data of the Central Bank of Paraguay.

1977-81

PRODUCTS	1977	1978	1979	1980	1981
Fuels and lubricants	42.571	59.644	87.520	129.518	94.588
Machines, appliances and motors	56.856	53.831	79.737	79.739	107.757
Transport equipment and accessories	40.660	60.133	62.273	93.253	65.492
Beverages and tobacco	19.599	28.979	41.567	39.664	37.221
Steel and steel products	15.208	14.656	30.899	20.002	22.657
Foodstuffs	12.651	14.453	19.977	24.073	32.603
Chemical and pharmaceutical products	12.535	16.333	26.229	31.719	31.069
Agricultural tools and accessories	9.802	10.478	11.083	9.483	13.195
Textiles and textile products	6.187	6.733	9.437	9.817	9.767
Paper, cardboard and articles thereof	7.057	7.111	8.693	12.301	9.797
Base metals and their products	3.567	5.222	4.448	6.415	7.616
Other	28.684	40.165	48.860	61.157	74.344
O T A L	255.377	317.738	437.722	517.141	506.110

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 Source: Prepared by UNEI (Multilateral Relations Division) from data of the Central Bank of Paraguay.
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STRUCTURE OF IMPORTS BY PRINCIPAL PRODUCTS

TABLE NO.

(In per cent of total imports)

PRODUCTS	1979	1980	1981	1982	1983
Fuels and lubricants	17	19	20	25	19
Machines, appliances and motors	22	17	18	15	21
Transport equipment and accessories	16	19	16	18	13
Beverages and tobacco	8	9	10	8	7
Steel and steel products	6	5	7	4	6
Foodstuffs	5	5	5	5	6
Chemical and pharmaceutical products	5	5	6	6	6
Agricultural tools and accessories	4	3	3	2	3
Textiles and textile products	3	2	2	2	2
Paper, cardboard and articles thereof	3	2	2	2	2
Base metals and their products	1	2	1	1	2
Other	10	12	10	12	14
TOTAL:	100	100	100	100	100

Source: Prepared by UNEI (Multilateral Relations Division) from data of the Central Bank of Paraguay.

Balance-of-payments

The expansion of foreign trade flows and of movements of capital with the rest of the world has produced significant changes in the structure of the balance-of-payments accounts.

As a result, the years 1977-1981 saw successive deficits on current account which were in general caused by the country's considerable capital-expansion effort, the increased requirements for raw materials, inputs and other materials necessary for the implementation of production programmes, and the sustained rise in the prices of imports as compared to the more slowly rising prices of exports.

Transactions on capital account also showed a welcome trend, with large increases in net inflows of short- and long-term private capital, in the form of loans and domiciliation of capital. The net capital changes of the period were greater than the deficits on current account, thus providing cover and leaving a surplus of considerable sums which increased the country's monetary reserves, whose net total rose from US\$269.5 million in 1977 to US\$818.3 million in 1981, equivalent to the value of nine months of last year's current imports.

BALANCE-OF-PAYMENTS SURPLUS

(million US\$)

1980	167.4
1981	45.2
1982	71.5

Source: Balance-of-payments Division, Asunción, 17 January 1983.

External debt

The Government of Paraguay is conscious of the fact that the savings generated within the country are insufficient to keep pace with the tempo of growth reached by the national economy over recent years, and it is also aware that the population's level of consumption should be sacrificed only up to a reasonable point to attain the desired accumulation of domestic capital.

Accordingly, recourse has been had to external indebtedness up to a prudent limit which does not affect the long-term economic independence of the country.

Preliminary estimates indicate that, as at 31 December 1982, the external debt totalled US\$1,150 million, which shows an increase of 19.9 per cent over the 1981 level of US\$959.3 million.

The accelerated growth of the economy in recent years has resulted in a logical reduction of the external debt/GDP ratio, which declined from 26.5 per cent in 1977 to 17.0 per cent in 1981. Owing to a reduced GDP growth of 2.5 per cent at current prices, the ratio rose to 19.9 per cent in 1982.

RATIO OF OUTSTANDING EXTERNAL DEBT (XD)
TO GROSS DOMESTIC PRODUCT (GDP)

(In %, based on millions of current US\$)

Year	XD	△ %	GDP	△ %	XD/GDP (%)
1978	668.7	9,6	2.560	33,5	26,1
1979	732.6	17,5	3.417	30,2	21,4
1980	860.9	11,5	4.448	26.5	19,4
1981	959.3	19.9	5.625	2,5	17,0
1982	1.150.0 ¹		5.704 ¹		17,9

¹ Estimates by the Technical Secretariat of the Ministry of Finance

Source: Department of Economic Studies of the Central Bank of Paraguay.

NET INTERNATIONAL RESERVES

(US\$'000)

	<u>1979</u>	<u>1980</u>	<u>1981</u>	<u>1982</u>
<u>Liquid reserves</u>	<u>545.914</u>	<u>648.727</u>	<u>631.686</u>	<u>602.949</u>
US dollars	288.460	404.258	455.936	451.833
Deutsche marks	254.742	242.402	162.310	138.399
Sterling	328	208	13.122	11.468
Swiss francs	1.428	1.569	123	1.105
Other currencies	956	290	195	144
Aladi dollars	16.740	12.770	28.328	- 13.538
Outstanding bills of exchange	- 1.921	- 3.048	-18.476	+ 37.910
<u>Total net on hand:</u>	<u>560.733</u>	<u>658.449</u>	<u>641.538</u>	<u>551.501c</u>
<u>Non-liquid reserves</u>	<u>53.696</u>	<u>66.002</u>	<u>72.433</u>	<u>84.817</u>
US\$ investments	4.083	3.994	3.937	4.695
Swiss franc investments	9.264	8.205	8.039	7.279
Gold	16.049	20.876	14.076	15.652
IMF position	24.300	32.927	46.381	56.791
<u>Total net reserves</u>	<u>614.429</u>	<u>724.451</u>	<u>713.971</u>	<u>635.918</u>

3.4 Institutional matters

Foreign trade policy is implemented by the institutions legally empowered to that end. The Paraguayan Government has given these institutions the legal authority, organizational and operational structure, and the human, material, financial and technological resources for fulfilling the stated objectives.

3.5 National Economic Co-ordination Council

The National Economic Co-ordination Council, the highest authority in economic matters, has responsibility for national economic policy. The Council is composed of all the Ministers, the President of the Central Bank, the President of the National Development Bank, the Presidents of the Senate and Chamber of Deputies and the Executive Secretary of the Technical Secretariat for Planning, in an advisory capacity. The chairman of the Council is the President of the Republic.

The functions of the Council include:

- Conduct and planning of the economic policy;
- Review of tax bills;
- Decisions on matters related to banking, credits and currency; and
- Preparation of draft trade agreements and international conventions or agreements directly or indirectly bearing on the national economy or finances.

3.6 Economic Task-Group

The Economic Task-Group is part of the Economic Co-ordination Council. It studies and analyses specific economic topics referred to it by the Council.

Its chairman is the Minister for Finance. The members are:

- The Minister for Industry and Trade;
- The Minister for Agriculture;
- The President of the Central Bank of Paraguay;
- The President of the National Development Bank.

3.7 Special Commission

The Special Commission has responsibility for drawing up and implementing programmes to raise production and increase exports. The

Commission was created by Decree No. 36,013/82. It comprises the following agencies:

- The Ministry of Industry and Trade;
- The Ministry of Agriculture;
- The Central Bank of Paraguay;
- The National Development Bank;
- The Technical Secretariat of Economic and Social Development Planning. Its chairman is the Minister for Industry and Trade.

MINISTRY OF EXTERNAL RELATIONS

The Ministry of External Relations has the following economic functions, inter alia:

- Study and promotion of Paraguay's foreign trade;
- Participation in the study and negotiation of trade agreements;
- Foreign trade promotion and co-ordination of attendance at international fairs;
- Promotion of implementation of economic and trade treaties or agreements signed by Paraguay.

Sub-Secretariat of External Relations for Economic Affairs

The Sub-Secretariat of External Relations for Economic Affairs (SSAE), handles economic and trade matters for the Ministry of External Affairs.

The following departments assist it in carrying out its tasks:

Foreign Trade Department

The Foreign Trade Department has responsibility for multilateral economic and trade relations. The multilateral bodies include:

- The Latin American Integration Association (LAIA);
- The Economic and Social System (CEPCIES);
- The European Economic Community (EEC);
- The General Agreement on Tariffs and Trade (GATT);
- The Institute for Latin American Integration (INTAL);
- The Italian-Latin American Institute (ILAI);
- The United Nations Economic Commission for Latin America (ECLA);
- The Latin American Economic System (LAES).

Department of Economic Relations

The Department of Economic Relations has responsibility for bilateral economic and trade relations, including negotiations carried out in joint commissions.

Department of the River Plate Basin

The Department of the River Plate Basin deals with matters relating to policy for utilization of the natural resources of the River Plate Basin and its area of influence.

National Council on Foreign Trade

The National Council advises the national government on guidance and promotion of international trade. It was established under Executive Decree No. 22,699/62 of 8 June 1962, and the relevant implementing regulations are set forth in Decree No. 23,604/62. Its chairman is the Minister for External Relations.

The Council comprises representatives of the:

- Ministry of External Relations;
- Ministry of Finance;
- Ministry of Agriculture;
- Ministry of Industry and Trade;
- Central Bank of Paraguay;
- National Development Bank;
- Federation of Production, Industry and Trade (FEPRINCO); and
- The Paraguayan Industrial Union (UIP).

MINISTRY OF INDUSTRY AND TRADE

The Ministry of Industry and Trade was created by Decree Law No. 13,681 of 4 August 1950. Its functions are set forth in Law No. 904 of 30 August 1963, and the relevant implementing regulations were established by Decree No. 996/63.

The Ministry of Industry and Trade encourages industrial production through the installation of new establishments and improvement of existing ones; it facilitates distribution, movement and consumption of domestic and foreign goods, and carries out domestic and foreign trade promotion activities.

Sub-Secretariat of State for Trade

The Sub-Secretariat has responsibility for foreign trade, inter alia, and for the following bodies:

- Export Promotion Centre (CEPEX);
- Foreign Trade Department;
- International Economic Negotiations Unit (UNEI).

1. Export Promotion Centre (CEPEX)

CEPEX was established by Decree No. 7,119 of 28 August 1969. Its objectives are:

- To co-ordinate the work and functions of official and private agencies for promoting Paraguayan exports;
- To encourage participation of export firms in the development process; and
- To help increase production, diversify export lines, and improve and expand markets.

Its functions are, inter alia:

- To propose necessary measures for better implementation of recommendations contained in development plans;
- To identify exportable products and suggest appropriate measures to promote production; and
- To organize and promote displays and exhibits of Paraguayan products abroad and Paraguayan participation in international fairs.

2. Department of Foreign Trade

The Department's responsibilities include the issue of export certificates for surpluses of certain domestic products and of imported products whose re-export has been duly authorized.

3. International Economic Negotiations Unit (UNEI)

UNEI is a technical body with responsibility in regard to international economic negotiations. Its functions are:

- To propose plans and programmes regarding international trade negotiations to develop Paraguay's foreign trade;
- To propose and co-ordinate general policies on international economic and trade co-operation;
- To propose and co-ordinate measures to protect the rights and interests of Paraguay in foreign trade matters;

- To organize, conduct and co-ordinate economic and trade negotiations, in accordance with the relevant guidelines, in the areas of international trade, investment promotion and business, industrial and financial complementarity, in particular:
 - (a) negotiations within the Latin American Free-Trade Association (LAFTA); and
 - (b) Negotiations in the bilateral joint commissions.

Other sections of the Ministry that deal with foreign trade matters are:

- Commodities Division

This Division has responsibility for:

- The National Coffee Board;
- The Joint Sugar Board; and
- The Executive Committee for Commodity Agreements.

- Handicrafts Promotion Service

This service promotes and co-ordinates the production and marketing of Paraguayan handicrafts.

The Ministry also has responsibility for:

- The National Investment Council

The Council has responsibility for implementing the law on investment promotion (Law No. 550/75), and in particular to evaluate and report its findings on investment projects and to counsel public and private institutions on investment matters.

The Minister for Industry and Trade is chairman of the Council, which comprises representatives of the Ministries of Finance, Agriculture, Justice and Labour, Industry and Trade, and representatives of the Central Bank of Paraguay, the National Development Bank, the National Technology and Standards Institute, FEPRINCO and UIP.

MINISTRY OF FINANCE

The Ministry of Finance has responsibility for implementing general fiscal policy and, in particular, the import and export tariff system.

Within the Ministry of Finance, implementation of trade policy instruments is the responsibility of the following bodies:

- General Directorate for Customs;
- Inland Revenue Directorate;
- Income Tax Directorate; and
- Technical Secretariat.

MINISTRY OF AGRICULTURE

This Ministry, established by Decree Law No. 13,681 of 4 August 1950, has responsibility for implementing national policy on agriculture, livestock and forestry.

Its functions include:

- Protection and promotion of agricultural, livestock and forestry production;
- Study and protection of the country's economic resources and regulation of their extraction and use, with the exception of sub-soil resources;
- Economic regulation and co-ordination of agricultural and livestock production, and agro-economic statistics;
- Land and rural development issues, exchanges matters, domestic migration, immigration and repatriation;
- Agricultural credit system and matters relating to the co-operative movement.

The following institutions are part of, or report to, the Ministry of Agriculture:

- Cotton and Tobacco Administration (OFAT);
- Marketing and Agro-Economics Directorate;
- Directorate of Agricultural Standards and Surveillance; and
- Directorate of Livestock Standards and Surveillance.

Autonomous agencies supervised by the Ministry of Agriculture are:

- Rural Welfare Institute; and
- Agricultural Finance Agency.

CENTRAL BANK OF PARAGUAY

The Bank was established under Decree Law No. 18 of 25 March 1952.

It has responsibility for implementing national monetary, credit and exchange policies, in accordance with the economic policy of the Government.

The Bank includes departments of Economic Studies, Exchange, and Capital Markets, that contribute as appropriate to implementing arrangements for national trade policy.

TECHNICAL SECRETARIAT OF ECONOMIC AND SOCIAL DEVELOPMENT PLANNING

The Secretariat was established under Decree Law No. 312 of 6 March 1962, and reports to the office of the President of the Republic. It prepares background studies for evaluation of the country's economic and social position, forecasts and targets, and draws up programmes for achieving the targets established. One of the major functions of this body is to advise the National Council of Economic Co-ordination.

PRIVATE-SECTOR ORGANIZATIONS

The Production, Industry and Trade Federation (FEPRINCO) groups private-sector professional organizations - it includes organizations from the sectors of production (primary), industry (secondary), and trade and services (tertiary).

PARAGUAYAN INDUSTRIAL UNION (UIP)

UIP is a federation of professional organizations from the various branches of private industry. Its objectives are to promote national industrial development, its progress, improvement and consolidation, and to lobby for appropriate legislation.

CHAMBER OF COMMERCE

The Chamber of Commerce is an organization of private businesses and management service organizations.

CHAMBER OF EXPORTERS

This is a private-sector organization of undertakings operating in the export sub-sector.

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IMPORTERS' CENTRE

This is a private-sector organization of undertakings operating in the import sub-sector.

ANNEX

AGREEMENTS RELATING TO FOREIGN TRADE

Paraguay is a party to the following agreements:

A. BILATERAL INSTRUMENTS

PARAGUAY-ARGENTINA

- Agreement signed on 27 November 1944 under which the Argentine Government granted the Paraguayan Government a bonded warehouse in the ports of Buenos Aires and Rosario for goods imported or exported by Paraguay.
- Paraguayan-Argentine trade payments agreement.
Signed at Buenos Aires on 9 October 1956.
Approved and ratified by Decree Law No. 143 of 30 March 1957.
- Agreement between the Republic of Paraguay and the Argentine Republic on marking and identification of bovine cattle, horses and mules in the border area.
Signed at Asunción on 26 September 1960.
- Agreement between the Governments of Paraguay and Argentina on the creation of a joint Paraguayan-Argentine commission for co-operation and co-ordination on economic, technical, financial and cultural matters.
Signed at Buenos Aires on 21 October 1964.
- Agreement on investments and industrial complementarity.
Signed at Buenos Aires on 20 July 1967. Law 18 of 17 October 1968.
- Agreement on cross-border river transport of passengers, vehicles and cargo.
Signed at Buenos Aires on 31 July 1972.
Approved by Law No. 368 of 14 November 1972.
- Agreement on the establishment of a free zone in the port of Rosario for the Republic of Paraguay.
Signed at Buenos Aires on 29 November 1971.

PARAGUAY-BRAZIL

- Agreement between the Federative Republic of Brazil and the Republic of Paraguay for the establishment in Santos (Brazil) of a bonded warehouse for goods exported and imported by Paraguay.
Signed at Rio de Janeiro on 14 June 1941.
Approved by Law No. 8,009 of 30 July 1941.

- Agreement on the establishment in Paranaguá of a bonded warehouse for goods imported or exported by Paraguay.
Signed at Rio de Janeiro on 20 January 1956.
Approved by Law No. 332 of 28 March 1956.
- Agreement on the establishment in Concepción (Paraguay) of a bonded warehouse for goods imported or exported by Brazil.
Signed at Rio de Janeiro on 20 January 1956.
Approved by Law No. 329 of 23 March 1956.
- Joint Commission. General treaty on trade and investment: Article 25.
Signed at Asunción on 27 October 1956.
- Agreement on border trade.
Signed at Asunción on 27 October 1956.
Approved by Law No. 126 of 9 March 1957.
- Agreement on the establishment in the port of Encarnación (Paraguay) of a bonded warehouse for the receipt, storage and distribution of goods originating in and imported from Brazil and for the receipt, storage and despatch of goods consigned to Brazil.
Signed at Asunción on 5 November 1959.
Approved by Law 1,305 of 14 November 1977.
- Treaty of Friendship and Co-operation between the Republic of Paraguay and the Federative Republic of Brazil.
Signed at Asunción on 4 December 1975.
Approved by Law No. 571 of 19 December 1975.

PARAGUAY-BOLIVIA

- Paraguayan-Bolivian "border trade modus-vivendi".
Signed at Asunción on 17 December 1954.
- Agreement by an exchange of notes between Paraguay and Bolivia establishing the Standing Joint Commission.
Signed at La Paz on 10 March 1962.

PARAGUAY-CHILE

- Agreement on trade and economic co-operation between Paraguay and Chile.
Signed at Santiago de Chile on 18 September 1956.
Approved and ratified by Decree Law No. 125 of 9 March 1957.

- Agreement by an exchange of notes for the establishment of a joint Paraguayan-Chilean Commission.
Signed at Asunción on 19 August 1968.
- Agreement with the Republic of Chile for the establishment of a bonded warehouse and free zone in the port of Antofagasta (Chile), for goods exported or imported by Paraguay.
Signed at Asunción on 19 August 1968.
Approved by Law No. 45 of 13 December 1968.
- Agreement for the establishment of a bonded warehouse and free zone in the port of Villeta for goods exported and imported by Chile.
Signed at Santiago de Chile on 19 September 1974.
Approved by Law No. 483 of 22 November 1974.

PARAGUAY-URUGUAY

- Agreement on economic co-operation, concluded between the Republic of Paraguay and the Oriental Republic of Uruguay.
Signed at Montevideo on 5 February 1941.
Approved by Decree Law No. 5,279 of 27 February 1941.
- Agreement by diplomatic notes on use by the Republic of Paraguay of free zones in Uruguayan territory at Nueva Palmira and Colónia.
Signed at Asunción on 16 May 1975.
- Agreement by diplomatic notes on port facilities granted by the Oriental Republic of Uruguay to the Republic of Paraguay in the port of Montevideo.
Signed at Asunción on 16 May 1975.
- Agreement by diplomatic notes between the Republic of Paraguay and the Oriental Republic of Uruguay on the creation of a joint Paraguayan-Uruguayan Commission on Co-ordination and Co-operation.
Signed at Asunción on 16 May 1975.
- Agreement on trade, industrial complementarity and investments between the Republic of Paraguay and the Oriental Republic of Uruguay.
Signed at Montevideo on 25 March 1976.
Approved by Law No. 575 of 2 June 1976.

PARAGUAY-GERMANY

- Trade convention between Paraguay and Germany.
Signed at Asunción on 25 July 1955.
Approved by Law No. 317 of 28 October 1955.

PARAGUAY-BENELUX

- Agreement on trade and navigation between Paraguay and the Benelux Economic Union.
Signed at Asunción on 13 August 1963.
Approved by Law No. 1,175 of 25 August 1966.

PARAGUAY-BELGIUM

- Agreement on trade and navigation between the Republic of Paraguay and the Kingdom of Belgium.
Signed at Asunción on 15 February 1894.

PARAGUAY-CHINA

- Treaty on trade and economic co-operation between China and Paraguay.
Signed at Taipei on 11 May 1962.
Approved by Law No. 811 of 13 July 1962.
- Agreement on investments between the Republic of Paraguay and the Republic of China.
Signed at Taipei on 25 September 1975.
Approved by Law No. 554 of 12 December 1975.

PARAGUAY-DENMARK

- Agreement on payments between the Government of Paraguay and the Government of Denmark.
Signed at Asunción on 18 May 1957.
- Agreement on trade and navigation between Paraguay and Denmark.
Signed at Copenhagen on 3 May 1967.
Approved by Law No. 1,231 of 13 June 1967.

PARAGUAY-EGYPT

- Trade agreement between the Republic of Paraguay and the Arab Republic of Egypt.
Signed at Asunción on 11 May 1977.
Approved by Law No. 648 of 28 July 1977.

PARAGUAY-SPAIN

- Trade and payments agreement between the Government of Paraguay and the Government of Spain.
Signed at Asunción on 25 August 1950.
Approved by Law No. 87 of 4 July 1951.

- Agreement for the establishment in Paraguay of a bonded warehouse for Spanish goods and a free zone for Paraguayan and/or Spanish goods.
Signed at Madrid on 25 June 1959.
Approved by Law No. 781 of 17 May 1962.
- Agreement for the establishment of a joint Paraguayan-Spanish Trade Commission.
Signed at Asunción on 24 May 1961.
- Agreement on economic co-operation between Paraguay and Spain.
Signed at Asunción on 31 March 1971.
Approved by Law No. 260 of 2 July 1971.

PARAGUAY-FRANCE

- Agreement on trade between Paraguay and France.
Signed at Asunción on 11 September 1956.
Approved by Law No. 462 of 27 August 1957.
- Payment agreements.
Signed at Asunción on 11 September 1956.
Approved by Law No. 462 of 27 August 1957.
- Agreement on the reciprocal promotion and protection of investments.
Signed at Asunción on 30 November 1978.

PARAGUAY-UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND

- Trade and payments agreement between the Republic of Paraguay and the United Kingdom of Great Britain and Northern Ireland.
Signed at Asunción on 21 November 1955.
Approved by Law No. 330 of 23 March 1956.
- Agreement on promotion and protection of investments.
Signed at London on 4 June 1981.

PARAGUAY-ITALY

- Payments agreements between Paraguay and the Republic of Italy.
Signed at Rome on 8 July 1959.
Approved by Law No. 778 of 17 March 1962.
- Trade agreement between the Republic of Paraguay and the Republic of Italy.
Signed at Rome on 8 July 1959.
Approved by Law No. 779 of 17 May 1962.

PARAGUAY-SWITZERLAND

- Trade agreement between the Republic of Paraguay and the Swiss Confederation.
Signed at Asunción on 2 April 1969. Approved by Law No. 118 of 12 September 1969.

PARAGUAY-SOUTH AFRICA

- Agreement on economic co-operation and investments between the Republic of Paraguay and the Republic of South Africa.
Signed at Pretoria on 3 April 1974. Approved by Law No. 443 of 9 August 1974.

PARAGUAY-YUGOSLAVIA

- Trade and payments agreement between the Republic of Paraguay and the Federal People's Republic of Yugoslavia.
Signed at Asunción on 26 April 1958. Approved by Law No. 522 of 10 June 1958.

PARAGUAY-UNITED STATES OF AMERICA

- Trade agreement between Paraguay and the United States of America.
Signed at Asunción on 12 September 1946. Approved by Decree Law No. 17,854 of 10 February 1947.
- Agreement on guarantee of United States private investments.
Signed at Asunción on 28 October 1955. Approved by Law No. 327 of 27 March 1956.

B. MULTILATERAL INSTRUMENTS

- LAIA - Latin American Integration Association.
Signed at Montevideo on 12 August 1980.
- International Coffee Agreement.
Signed at London on 28 September 1962. Approved by Law No. 1,341 of 18 March 1968.
- Inter-American Agreement on International Trade Arbitration.
Signed at Panama on 30 January 1975. Approved by Law No. 611 of 18 November 1976.
- Inter-American Agreement on conflicting legislation in respect of Bills of Exchange, Promissory Notes and Invoices.
Signed at Panama on 30 January 1975. Approved by Law No. 609 on 24 November 1976.
- Agreement on International Land Transport.
Signed in October 1974. Argentina, Brazil, Uruguay and Paraguay.

- International Sugar Agreement.
Signed at Geneva on 13 October 1973. Approved by Law No. 530 of 25 November 1975.
- Inter-American Agreement to Facilitate Water Transport.
Signed at Mar del Plata on 7 June 1963. Approved by Law No. 304 on 27 October 1967.
- Plate River Treaty.
Signed at Brasilia on 23 April 1969.
- Agreement on International Trade in Endangered Species of Wild Flora and Fauna.
Signed at Washington on 3 March 1973. Signed ad referendum by Paraguay on 30 March 1973.
- Agreement Establishing the Financial Fund for Development of the River Plate.
Signed at Buenos Aires on 12 June 1974. Approved by Law No. 492 of 6 December 1974.
- Protocol relating to Trade Negotiations among Developing Countries.
Signed at Geneva on 17 November 1975.

EXPORTS

LEGAL PROVISIONS WHICH PROHIBIT OR LIMIT
EXPORTS OF DOMESTIC PRODUCTS

1. Decree No. 13,235 - 25/VI/42 - Medicaments and pharmaceutical specialities.
2. Decree No. 5,081 - 4/IX/44 - Live bovine, equine and bovine animals (without express authorization from M.A.).
3. Decree No. 2,410 - 16/I/64 - Unprocessed hearts of palm.
4. Decree No. 13,256 - 16/VIII/65 - Raw alligator hide.
5. Decree No. 402 - 31/III/65 - Coloured quebracho wood in bolts, logs and "pitoco".
6. Decree No. 17,729 - 19/II/71 - Scrap iron, copper, bronze, aluminium and duralumin.
7. Decree No. 22,579 - 27/X/71 - Bone meal and products containing bone meal.
8. Decree No. 24,179 - 2/II/72 - Prohibits the export of woods in "torax" or "pitocos" of any size or kind.
9. Decree No. 24,489 - 18/II/72 - Wood in bolts and beams of any kind and size.
10. Decree Law No. 357 - 15/IX/72 - Narcotic substances, dangerous drugs or products containing them.
11. Decree No. 18,796 - 4/XI/75 - All species of wild fauna and their by-products.
12. Decree No. 9,883 - 30/XII/81 - Bovine hides limed, pickled or tanned by the wet-blue process.
13. Economic Co-ordination Resolution 22/II/77 - Raw bovine hides.
14. Decree No. 11,409 - 24/V/65 - Requires that the words "Industria Paraguaya" be stamped on all cans of palmito produced in Paraguay and intended for export.

15. Law No. 268 - 30/VII/71 and
Decree No. 26,067 - 10/VI/72 - Establishes a régime limiting the
export of essential oil of petit-
grain.
16. Decree No. - 21/XII/53 - Prohibits the re-export in the
original unaltered state of goods
coming from abroad and imported
into the country.
17. Decree No. 28,963 - 20/X/72 - Establishes a regulatory system
for the marketing of raw hides
based on a system of tenders.

CENTRAL BANK OF PARAGUAY

ED Circular No. 85/82

Asunción, 3 September 1982

Gentlemen:

We are writing to inform you that beginning on today's date goods to be imported at the exchange rate of G 160 per dollar shall be subject to cash payment in local currency of 100 per cent of the value f.o.b. at the port of embarkation, and shall be classified as follows:

GROUP A: Of general use
Exempt from prior deposit.

GROUP B: Semi-non-essential
Subject to prior deposit of 100 per cent.

GROUP C: Non-essential
Subject to prior deposit of 200 per cent.

The sums received by the banks authorized for payment of these imports shall be subject to the special reserve requirements set forth in Resolution No. 1, Record No. 23, of 4 February 1963, of the Board of Directors of the Central Bank.

Prior deposits on imports shall be lodged with the authorized banks before the goods are shipped from the port of the country of origin. Deposits shall be held for not less than 180 days from the date of deposit. The deposits shall be calculated by converting the f.o.b. value at the exchange rate of G 160 per dollar.

The authorized banks shall maintain a special reserve at the Central Bank in the form of a sight deposit equivalent to 100 per cent of the amount of the prior deposits on imports. Participating banks are prohibited from using their own resources to finance such imports and the prior deposits.

The tariff heading numbers for the goods corresponding to each group are shown in the attached annexes.

Yours faithfully,

(Signature)
RAUL M. CORVALAN
Director, Exchange Department

(Signature)
AUGUSTO COLMAN VILLAMAYOR
Manager

CENTRAL BANK OF PARAGUAY

ED. Circular No. 85/82

GROUP A - ARTICLES OF GENERAL USE

Tariff Heading No.	Tariff Heading No.	Tariff Heading No.
01.01.01.00	10.03.00.01	26.02.00.00
01.01.01.01	10.04.00.01	27.01.00.01
01.01.01.02	10.05.00.01	27.01.00.02
01.01.01.99	10.06.01.00	27.02.00.00
01.01.03.01	10.07.01.00	27.02.00.01
01.01.04.01	11.08.00.00	27.02.00.02
01.02.01.00	12.01.01.00	27.03.00.00
01.02.01.01	12.02.00.00	27.04.00.00
01.02.01.02	12.03.00.00	27.04.00.99
01.02.01.99	15.04.00.00	27.05.00.00
01.02.02.01	15.04.00.01	27.06.00.00
01.03.01.01	15.04.00.99	27.07.00.02
01.04.01.01	15.10.03.00	27.07.00.06
01.04.02.01	17.02.01.00	27.07.00.99
01.05.01.01	17.02.01.99	27.08.00.00
01.05.01.99	17.02.02.00	27.08.00.01
01.05.03.01	17.02.02.01	27.08.00.02
01.05.04.01	17.02.02.99	-----
01.05.05.01	17.02.03.00	27.10.00.08
01.06.01.01	17.02.04.01	27.10.00.99
01.06.03.01	17.02.04.02	-----
03.01.01.01	17.02.04.99	27.13.00.99
03.01.01.02	17.02.89.00	27.14.00.00
03.03.01.01	17.02.89.01	27.15.00.00
03.03.01.02	17.02.89.02	27.16.00.00
04.05.01.01	17.03.00.00	27.16.00.01
05.15.00.00	18.03.00.00	27.16.00.99
05.15.00.01	18.04.00.00	-----
05.15.00.02	18.05.00.00	28.03.00.00
05.15.00.03	19.02.00.00	28.04.03.01
05.15.00.04	19.02.00.01	28.04.03.02
05.15.00.05	19.02.00.02	28.04.03.99
05.15.00.06	19.02.00.03	28.05.01.00
06.01.00.00	19.02.00.04	28.05.01.01
06.02.01.02	19.02.00.05	28.05.03.00
06.02.01.99	19.02.00.99	28.09.00.01
07.01.00.01	20.06.02.00	28.10.00.00
07.05.00.00	20.06.02.01	28.10.00.99
07.05.01.00	20.06.02.02	28.12.00.02
07.05.01.01	20.06.02.03	28.13.01.00
07.05.01.02	20.06.02.04	28.13.01.99
07.05.01.03	20.06.02.05	28.13.02.00
07.05.01.04	20.06.02.99	28.13.02.01
07.05.01.99	21.06.00.00	28.13.02.02
08.06.00.00	22.09.03.00	28.13.02.99
08.06.00.01	25.01.00.03	28.13.03.01
08.06.00.02	25.03.00.00	28.13.06.00
08.06.00.03	25.07.01.00	28.13.06.01
09.01.01.00	25.07.01.01	28.13.89.00
09.01.01.01	25.07.01.99	28.13.89.01
09.01.01.02	25.10.00.00	28.13.89.99
09.01.01.03	25.20.00.99	28.14.00.00
09.01.01.04	-----	28.14.00.01
09.01.01.05	-----	28.14.00.99
10.01.00.01	-----	28.15.00.00
10.02.00.01	-----	28.15.00.01
		28.15.00.02

ED. Circular No. 85/82

GROUP A - ARTICLES OF GENERAL USE

Tariff Heading No.	Tariff Heading No.	Tariff Heading No.
28.15.00.99	28.39.02.04	29.01.03.99
28.17.02.00	28.39.02.99	29.02.01.00
28.17.02.03	28.40.01.00	29.02.01.01
28.18.00.00	28.40.02.00	29.02.01.02
28.18.00.01	28.40.02.01	29.02.01.03
28.18.00.99	28.40.02.02	-----
-----	28.40.02.03	29.02.01.05
28.20.00.02	28.40.02.04	29.02.01.06
28.20.00.03	28.40.02.99	29.02.01.99
28.21.00.00	28.42.01.00	29.02.02.00
-----	28.42.01.04	29.02.02.01
28.23.00.00	-----	29.02.02.99
28.24.00.00	28.42.01.06	29.02.03.00
-----	28.42.01.07	29.02.03.01
28.27.00.00	28.42.01.08	29.02.03.02
28.27.00.01	28.42.01.99	29.02.03.03
28.27.00.99	28.43.02.00	29.02.03.04
28.28.00.99	28.43.02.01	29.02.03.05
28.29.00.01	28.43.02.02	29.02.03.99
28.29.00.02	28.43.02.99	29.03.01.00
28.30.01.02	28.44.00.00	29.03.02.00
28.30.03.00	28.44.00.99	29.03.02.01
28.30.04.00	28.45.00.00	29.03.02.02
28.30.04.01	28.45.00.02	29.03.02.03
28.30.04.99	28.45.00.03	29.03.02.04
-----	28.45.00.99	29.03.02.99
28.32.01.00	28.46.01.00	29.03.03.00
28.32.01.01	28.46.01.99	29.04.00.00
28.32.01.02	28.47.01.00	29.04.01.00
28.32.01.99	28.47.01.01	29.04.01.01
28.35.00.00	28.47.02.00	29.04.01.02
28.35.00.01	28.47.02.02	29.04.01.99
28.35.00.02	28.47.02.03	29.04.02.00
28.35.00.99	28.47.02.99	29.04.02.01
28.37.01.00	28.47.03.00	29.04.02.02
28.37.01.01	28.47.03.01	29.04.02.03
28.37.01.99	28.47.89.00	29.04.02.99
28.37.02.00	28.48.00.00	29.04.03.00
28.37.02.01	28.49.03.01	29.04.03.01
28.37.02.99	28.50.00.00	29.04.03.99
28.38.01.00	28.52.00.00	29.05.00.00
28.38.01.02	28.54.00.00	29.05.01.00
28.38.01.03	28.56.00.02	29.05.01.01
28.38.01.04	28.58.02.00	29.05.01.02
28.38.01.05	28.58.03.00	29.05.01.03
28.38.01.07	28.58.99.00	29.05.01.04
28.38.01.08	29.01.00.00	29.05.01.05
28.38.01.99	29.01.01.00	29.05.01.99
28.38.02.00	29.01.01.01	29.05.02.00
28.38.02.01	29.01.01.02	29.05.02.01
28.38.02.99	29.01.01.99	29.05.02.99
28.39.01.00	29.01.02.00	29.05.03.00
28.39.01.01	29.01.02.01	29.06.00.00
28.39.02.00	29.01.02.99	29.06.01.00
28.39.02.01	29.01.03.00	29.06.01.01
28.39.02.02	29.01.03.01	29.06.01.02
28.39.02.03	29.01.03.02	29.06.01.03

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GROUP A - ARTICLES OF GENERAL USE

Tariff Heading No.	Tariff Heading No.	Tariff Heading No.
29.06.01.04	-----	29.22.02.99
29.06.01.99	29.13.01.02	29.22.03.00
29.06.02.00	29.13.01.03	29.22.03.01
29.06.02.01	29.13.01.04	29.22.03.02
29.06.02.99	29.13.01.99	29.22.03.99
29.06.03.00	29.13.02.00	29.23.01.00
29.06.03.01	29.13.02.01	29.23.02.00
29.06.03.99	29.13.02.99	29.23.02.01
29.07.01.00	29.13.03.00	29.23.02.02
29.07.02.00	29.14.01.00	29.23.02.99
29.07.02.01	29.14.01.02	29.23.03.00
29.07.02.99	29.14.01.03	29.23.03.01
29.07.03.00	29.14.01.04	29.23.03.02
29.08.01.00	29.14.01.05	29.23.03.99
29.08.01.01	29.14.01.06	29.24.00.00
29.08.01.02	29.14.01.07	29.25.00.00
29.08.01.99	29.14.01.99	29.25.00.01
29.08.02.00	29.14.02.00	29.25.00.99
29.08.02.01	29.14.02.01	29.26.00.00
29.08.02.02	29.14.02.02	29.26.00.01
29.08.02.99	29.14.02.99	29.26.00.02
29.08.03.00	29.14.03.00	29.26.00.99
29.08.03.01	29.14.03.01	29.28.00.00
29.08.03.02	29.14.03.02	29.29.00.00
29.08.03.99	29.14.03.99	29.31.01.00
29.08.04.00	-----	29.31.02.00
29.08.05.00	29.15.01.00	29.31.02.01
29.08.05.01	29.15.01.01	29.31.02.99
29.08.05.02	29.15.01.02	29.31.89.00
29.08.05.03	29.15.01.99	29.31.89.01
29.08.05.99	29.15.02.00	29.31.89.02
29.09.01.00	29.15.02.01	29.31.89.03
29.09.01.01	29.15.02.02	29.31.89.99
29.09.01.99	29.15.02.99	29.34.00.03
29.09.02.00	29.16.01.00	29.34.00.99
29.09.02.01	29.16.01.01	29.35.00.00
29.09.02.02	29.16.01.02	29.35.00.01
29.09.02.99	29.16.01.04	29.35.00.02
29.10.01.00	29.16.01.99	29.35.00.04
29.10.01.01	29.16.02.00	29.35.00.08
29.10.01.02	29.16.02.01	29.35.00.09
29.10.01.99	29.16.02.02	29.35.00.99
29.10.02.00	29.16.02.03	29.36.00.00
29.11.01.00	29.16.02.99	29.37.00.00
29.11.01.01	29.16.03.00	29.38.00.99
29.11.01.02	29.16.03.01	29.39.00.00
29.11.01.03	29.16.03.02	29.41.00.00
29.11.01.99	29.16.03.99	29.42.00.02
29.11.02.00	29.19.00.00	29.42.00.03
29.11.02.01	29.19.00.01	29.42.00.04
29.11.02.02	29.19.00.99	29.42.00.05
29.11.02.03	29.21.00.00	29.42.00.99
29.11.02.04	29.21.00.01	29.44.00.00
29.11.02.99	29.21.00.99	29.44.00.01
29.12.00.00	29.22.01.00	29.44.00.02
29.12.00.01	29.22.02.00	29.44.00.03
29.12.00.99	29.22.02.01	29.44.00.04
29.13.01.00	29.22.02.02	29.44.00.99
		29.45.00.00

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GROUP A - ARTICLES OF GENERAL USE

Tariff Heading No.	Tariff Heading No.	Tariff Heading No.	Tariff Heading No.
30.04.00.00	35.01.00.03	39.01.08.01	40.15.00.02
30.04.00.01	35.02.00.01	39.01.08.99	40.15.00.03
30.04.00.02	35.02.00.02	39.01.09.00	41.01.02.00
30.04.00.03	35.03.00.00	39.01.09.01	41.01.02.01
30.04.00.99	35.03.00.01	39.01.09.99	41.01.02.02
30.05.00.00	35.03.00.02	39.01.89.00	42.02.00.00
30.05.00.01	35.04.00.00	39.01.89.99	(Leather suitcases and handbags)
30.05.00.99	35.04.00.01	39.02.01.00	42.02.00.01
32.01.01.02	35.05.00.02	39.02.05.00	42.02.00.02
32.04.00.00	35.05.00.03	39.02.05.99	42.02.00.03
32.04.00.01	35.06.01.00	39.02.06.99	42.02.00.99
32.05.01.02	35.06.01.01	39.02.07.02	42.03.00.00
32.05.01.99	35.06.01.99	39.02.07.99	42.03.01.00
32.05.02.00	35.06.02.00	39.02.08.00	42.03.01.01
32.07.01.00	35.06.02.01	39.02.08.99	42.03.01.99
32.07.01.02	35.06.02.99	39.02.89.00	42.03.89.00
32.07.01.99	35.07.00.00	39.02.89.01	42.03.89.01
32.07.89.00	35.07.00.01	39.02.89.99	42.03.89.02
32.07.89.01	35.07.00.99	39.03.01.00	42.03.89.99
32.07.89.02	37.02.00.00	39.03.02.00	42.04.00.01
32.07.89.99	37.02.00.01	39.03.02.01	42.04.00.03
32.08.00.01	37.02.00.02	39.03.02.02	43.04.00.00
32.08.00.02	37.05.00.00	39.03.02.99	43.04.00.01
32.08.00.03	37.05.00.01	39.04.00.00	43.04.00.99
32.09.01.00	37.05.00.02	39.04.00.01	44.24.00.00
32.09.01.01	37.05.00.03	39.04.00.99	44.28.00.02
32.09.01.99	37.05.00.99	39.06.00.00	47.01.01.00
32.09.02.00	37.07.01.00	40.01.00.01	47.01.01.01
32.09.02.01	37.07.01.01	40.01.00.02	47.01.01.02
32.09.02.99	37.07.03.00	40.01.00.03	47.01.02.00
32.09.89.02	37.07.03.01	40.02.00.02	47.01.02.01
32.09.89.03	38.01.00.00	40.02.00.03	47.01.02.02
32.09.89.99	38.01.00.01	40.03.00.00	47.01.03.00
32.11.00.00	38.03.00.01	40.05.01.00	47.01.04.00
32.12.00.00	38.03.00.99	40.05.01.01	47.01.04.01
32.13.00.00	38.06.00.00	40.05.89.00	47.01.04.02
32.13.00.02	38.07.00.00	40.05.89.01	47.01.04.03
32.13.00.99	38.08.00.01	40.05.89.02	47.01.04.04
33.01.01.00	38.09.00.05	40.06.00.02	47.01.05.00
33.01.01.01	38.13.00.00	40.06.00.03	47.01.05.01
33.01.01.02	38.14.00.00	40.06.00.99	47.01.05.02
33.01.01.99	38.15.00.00	40.07.00.01	47.01.05.03
33.06.00.05	38.16.00.00	40.07.00.02	47.01.05.04
34.02.01.00	38.19.00.01	40.08.01.00	48.07.03.04
34.02.01.01	38.19.00.02	40.08.01.01	48.07.03.05
34.02.01.99	38.19.00.05	40.08.01.99	48.13.00.00
34.02.02.00	38.19.00.99	40.08.02.00	48.13.00.01
34.02.02.01	39.01.02.00	40.09.00.00	48.13.00.02
34.02.02.99	39.01.02.01	40.11.01.02	48.13.00.03
34.04.00.00	39.01.02.99	40.11.02.99	48.13.00.99
34.04.01.00	39.01.03.00	40.12.00.00	-----
34.04.01.01	39.01.03.01	40.12.00.01	-----
34.04.01.99	39.01.03.99	40.12.00.02	-----
34.04.02.00	39.01.05.00	40.12.00.99	-----
34.05.00.00	39.01.06.00	40.13.00.00	-----
34.05.00.01	39.01.06.99	40.14.00.00	-----
34.05.00.02	39.01.07.00	40.14.00.02	-----
34.05.00.99	39.01.08.00	40.14.00.99	-----
35.01.00.01	39.01.08.01	40.15.00.00	-----
35.01.00.02	39.01.08.99	40.15.00.01	-----

CENTRAL BANK OF PARAGUAY

ED. Circular No. 85/82

GROUP A - ARTICLES OF GENERAL USE

Tariff Heading No.	Tariff Heading No.	Tariff Heading No.	Tariff Heading No.
48.14.00.00	56.06.00.00	69.12.89.99	73.23.00.01
48.15.00.00	56.06.00.01	70.04.01.00	73.23.00.02
48.15.01.00	56.06.00.02	70.04.01.01	-----
48.15.01.01	59.05.00.00	70.05.01.00	73.24.00.00
48.15.01.02	59.05.00.01	70.05.01.01	73.33.00.00
48.15.01.03	59.05.00.99	70.05.01.02	73.33.00.01
48.15.01.99	61.05.00.00	70.06.00.00	73.33.00.99
48.15.02.00	62.01.00.00	70.06.01.00	73.34.00.00
48.15.02.01	62.01.01.00	70.06.01.01	73.34.00.01
48.15.02.02	62.01.01.01	70.06.01.02	73.34.00.02
48.15.02.03	62.01.01.02	70.06.01.03	73.34.00.03
48.15.02.04	(except wool	70.06.02.00	73.34.00.04
48.15.02.99	blankets)	70.06.02.01	73.36.00.00
48.15.03.00	62.01.01.03	70.06.02.02	73.36.01.00
48.15.03.02	(except cotton	70.14.00.00	73.36.01.01
48.15.03.99	blankets)	70.14.00.01	73.36.01.02
48.16.02.01		70.14.00.02	73.36.01.99
48.18.00.00	62.01.01.99	70.14.00.99	73.36.02.00
49.04.00.00	62.04.00.00	70.17.00.00	73.36.02.01
49.07.00.00	62.04.00.02	70.17.00.01	73.36.02.99
50.07.00.00	64.01.00.00	70.17.00.99	73.36.99.00
51.03.01.00	64.01.01.00	70.18.00.00	73.36.90.01
51.03.02.00	64.01.01.01	-----	73.36.90.99
53.10.00.00	64.01.01.02	70.21.00.00	73.38.00.00
53.10.00.01	64.01.01.03	70.21.00.01	73.38.01.00
53.10.00.99	64.01.01.04	70.21.00.99	73.38.01.02
53.11.02.01	64.01.01.05	73.10.02.00	73.38.01.03
53.11.02.02	64.01.01.99	-----	73.38.02.00
53.11.03.00	64.01.89.00	Imp. prohibited	73.38.02.02
53.11.03.01	64.03.00.00	of 6 to 32 mm.	73.38.02.03
53.11.03.02	64.03.00.01	and its	73.38.02.99
54.04.00.00	64.03.00.02	equivalent in	73.38.03.99
55.06.00.00	64.03.00.03	other lengths.	73.38.04.00
56.01.01.00	64.03.00.04		73.38.90.00
56.01.01.01	64.03.00.99	73.10.03.02	-----
56.01.01.02	64.04.00.00	73.11.01.00	74.17.01.00
56.01.01.03	64.04.00.01	73.11.01.01	74.17.90.00
56.01.01.99	64.04.00.99	73.11.01.02	74.18.00.00
56.01.02.00	64.06.00.00	73.11.02.03	74.18.00.01
56.01.02.01	64.06.00.01	73.11.03.01	74.18.00.99
56.01.02.99	64.06.00.99	73.13.02.00	76.08.00.00
56.02.01.00	65.06.00.03	-----	76.15.00.00
56.02.01.01	66.01.00.00	73.13.02.02	76.15.00.01
56.02.01.02	66.01.01.00	-----	76.15.00.02
56.02.01.03	66.01.01.01	73.13.03.00	76.15.00.99
56.02.01.99	66.01.01.02	73.13.03.01	76.16.00.03
56.02.02.00	66.01.01.03	73.13.03.02	80.06.00.00
56.02.02.01	66.01.01.99	73.13.03.03	80.06.00.01
56.02.02.99	66.01.02.00	73.16.00.01	80.06.00.02
56.04.00.00	67.01.00.00	73.16.00.02	80.06.00.99
56.04.01.00	67.01.00.01	73.16.00.99	82.02.02.01
56.04.01.01	69.01.00.00	73.19.00.00	82.08.00.01
56.04.01.02	69.09.00.01	73.21.00.00	82.08.00.99
56.04.01.03	69.10.00.00	73.22.00.00	82.09.00.00
56.04.01.99	69.12.00.00	73.22.00.01	82.09.01.00
56.04.02.00	69.12.01.00	73.22.00.02	82.09.01.01
56.04.02.01	69.12.89.00	73.22.00.99	82.09.01.02
56.04.02.99	69.12.89.01	73.23.00.00	82.09.01.03

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GROUP A - ARTICLES OF GENERAL USE

Tariff Heading No.	Tariff Heading No.	Tariff Heading No.	Tariff Heading No.
82.09.01.99	84.20.02.00	85.12.90.00	87.10.00.00
82.11.00.00	84.20.90.99	85.13.01.00	87.11.00.00
82.11.00.01	84.21.00.00	85.13.90.00	87.13.00.00
82.11.00.02	84.21.04.00	85.15.00.00	87.13.01.00
82.11.00.03	84.21.90.00	85.15.01.00	87.13.99.00
82.11.00.99	84.24.90.00	85.15.89.00	87.14.90.00
82.12.00.00	84.25.89.00	85.15.89.01	87.14.90.01
82.13.00.02	84.26.00.00	85.15.89.02	87.14.90.02
82.14.00.00	-----	85.15.89.03	87.14.90.99
83.02.00.05	84.26.01.01	85.15.89.99	89.01.00.02
83.02.00.06	84.26.01.99	85.15.90.00	89.01.00.03
83.02.00.07	84.26.90.00	85.15.90.01	89.01.00.05
83.02.00.99	84.26.90.01	85.15.90.99	89.01.00.99
83.07.00.00	84.26.90.99	85.16.00.00	89.02.00.00
83.07.01.00	84.27.00.00	85.19.00.00	89.03.00.00
83.07.01.01	84.27.01.00	85.19.01.00	90.01.00.00
83.07.01.02	84.27.90.00	85.19.01.01	90.01.00.01
83.07.01.03	84.33.01.99	85.19.01.99	90.02.00.00
83.07.01.99	84.40.01.01	85.19.04.00	90.02.00.01
83.07.90.00	84.41.01.00	85.20.00.00	90.02.00.99
-----	84.41.01.01	85.20.01.00	90.04.00.00
84.06.02.04	84.41.01.02	85.20.02.00	90.04.00.01
84.06.02.99	84.41.01.03	85.20.03.00	90.04.00.02
84.06.03.00	84.41.01.04	85.20.03.01	90.04.00.99
84.06.03.01	84.49.00.00	85.20.03.02	90.07.01.00
84.06.03.99	84.49.01.00	85.20.03.99	90.07.01.01
84.06.90.02	84.49.01.01	85.20.89.00	90.07.01.02
84.06.90.03	84.49.01.02	85.20.89.01	90.07.01.03
84.06.90.99	84.49.01.99	85.20.89.99	90.07.01.99
84.08.90.01	84.49.02.00	86.02.00.00	90.09.02.00
84.10.03.00	-----	86.03.00.00	90.09.02.01
84.10.04.00	84.49.02.99	86.04.00.00	90.10.00.01
84.10.04.01	-----	86.05.00.00	90.10.01.00
84.10.04.02	84.59.00.00	86.06.00.00	90.11.00.00
84.10.04.99	84.59.01.08	86.07.00.00	90.12.00.00
84.10.05.00	84.61.00.00	86.08.00.00	90.16.01.00
84.10.05.01	-----	86.09.00.00	90.16.01.01
84.10.05.99	84.61.00.99	86.10.00.01	90.16.01.02
84.10.06.00	84.62.00.00	86.10.00.02	90.16.01.03
84.10.06.01	84.63.00.00	87.02.01.00	90.16.01.04
84.10.06.99	84.63.01.00	87.02.01.01	90.16.01.99
84.10.90.00	84.63.01.01	87.02.01.02	90.16.02.01
84.11.00.00	84.63.01.02	87.02.01.06	90.16.02.02
84.11.01.00	84.63.01.99	87.02.01.99	90.16.02.99
84.11.01.01	84.63.90.00	87.02.02.00	90.16.89.00
84.11.01.02	85.02.01.00	87.02.02.01	90.16.89.01
84.11.01.99	85.02.89.00	87.02.02.02	90.16.89.99
84.11.02.00	85.02.90.00	87.03.00.00	90.16.90.00
84.11.02.01	85.06.90.00	87.04.00.00	90.17.01.00
84.11.02.99	85.07.01.00	87.04.00.01	90.17.02.00
84.11.03.00	85.07.01.01	87.04.00.02	90.17.02.01
84.15.01.00	85.07.01.02	87.04.00.03	90.17.02.99
84.15.01.01	85.07.01.03	87.04.00.04	90.17.89.00
84.15.90.00	85.07.90.01	87.04.00.05	90.18.00.00
84.15.90.01	85.07.90.99	87.04.00.99	90.19.00.00
84.17.01.01	85.09.01.99	87.06.00.00	90.19.00.01
84.20.00.00	85.10.00.00	87.06.00.01	90.19.00.02
84.20.01.00	85.12.01.00	87.06.00.99	90.19.00.99

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GROUP A - ARTICLES OF GENERAL USE

Tariff Heading No.	Tariff Heading No.	Tariff Heading No.
90.20.00.00	94.01.00.00	96.01.89.02
90.21.00.00	94.01.01.00	96.01.89.03
90.21.00.01	94.01.01.99	96.01.89.99
90.21.00.99	94.01.02.00	97.06.01.01
90.23.00.00	94.01.02.02	98.03.01.02
90.23.00.01	94.01.02.03	98.03.01.99
90.23.00.02	94.01.02.04	98.03.02.00
90.23.00.03	94.01.02.99	98.03.02.01
90.23.00.04	94.01.90.00	98.03.02.02
90.23.00.99	94.01.90.01	98.03.02.99
90.26.00.03	94.01.90.02	98.05.00.00
90.28.00.00	94.01.90.99	98.05.01.00
90.28.00.01	94.02.00.01	98.05.01.01
90.28.00.02	94.02.00.02	98.05.01.02
90.28.00.03	94.02.00.03	98.05.01.99
90.28.00.99	94.02.90.00	98.05.02.00
91.01.01.03	94.03.00.00	98.06.00.00
91.01.02.00	94.03.00.02	98.07.00.00
91.01.02.01	94.03.00.03	98.08.00.01
91.01.02.99	94.03.00.04	98.09.00.01
91.02.00.00	94.03.00.99	98.09.00.02
91.04.00.00	94.03.90.00	98.15.00.01
91.04.00.01	94.03.90.02	=====
91.04.00.02	94.03.90.99	48.01.02.06
91.04.00.99	94.04.00.00	48.01.03.01
92.02.00.00	95.08.00.00	48.01.03.02
92.02.00.01	95.08.00.01	48.01.05.01
92.02.00.99	95.08.00.02	48.01.05.99
92.11.01.00	96.01.00.00	48.01.89.01
92.11.01.01	96.01.01.00	48.01.89.05
92.11.01.99	96.01.01.01	48.01.89.99
92.12.00.00	96.01.01.02	48.07.03.08
92.12.01.00	96.01.01.03	-----
92.12.02.00	96.01.01.99	-----
92.12.02.01	96.01.02.00	-----
92.12.02.99	96.01.02.01	-----
92.12.03.00	96.01.02.02	-----
92.12.03.01	96.01.02.99	-----
=====	96.01.89.00	-----
92.12.03.99	96.01.89.01	-----

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GROUP B - SEMI-NON-ESSENTIAL ARTICLES

Tariff Heading No.	Tariff Heading No.	Tariff Heading No.
01.06.06.00	07.05.02.00	08.11.00.02
01.06.06.01	07.05.02.01	08.11.00.03
01.06.06.02	07.05.02.02	08.11.00.04
01.06.06.99	07.05.02.03	08.11.00.99
01.06.89.01	07.05.02.04	08.13.00.00
01.06.89.02	07.05.02.99	08.13.00.01
03.03.02.00	08.01.00.00	08.13.00.02
04.07.00.00	08.01.00.01	08.13.00.03
05.07.01.00	08.01.00.02	08.13.00.99
05.07.03.00	08.01.00.03	09.01.02.00
05.13.00.00	08.01.00.04	09.02.00.00
05.14.00.01	08.01.00.05	09.02.00.01
05.14.00.02	08.01.00.06	09.02.00.99
05.14.00.03	08.01.00.07	10.02.00.99
05.14.00.04	08.01.00.08	10.03.00.99
05.14.00.05	08.01.00.09	10.07.89.00
05.14.00.06	08.01.00.10	10.07.89.01
05.14.00.07	08.02.00.00	10.07.89.02
05.15.00.00	08.02.00.01	10.07.89.03
05.15.00.07	08.02.00.02	10.07.89.04
05.15.00.08	08.02.00.03	10.07.89.99
05.15.00.99	08.02.00.04	11.02.03.00
06.02.02.00	08.02.00.05	11.04.00.00
06.02.02.01	08.02.00.99	11.04.00.01
06.02.02.02	08.03.00.01	11.04.00.02
06.02.02.99	08.03.00.02	11.04.00.03
07.01.00.00	08.04.00.02	11.04.00.04
07.01.00.03	08.05.01.00	11.04.00.05
07.01.00.06	08.05.01.01	11.04.00.99
07.01.00.07	08.05.01.02	11.09.00.00
07.01.00.09	08.05.01.03	12.01.02.00
07.01.00.99	08.05.01.04	12.01.02.02
07.02.00.00	08.05.01.05	12.01.02.06
07.02.00.01	08.05.01.99	12.01.02.07
07.02.00.02	08.07.00.00	12.01.02.08
07.02.00.99	08.07.00.01	12.01.02.09
07.03.00.00	08.07.00.02	12.01.02.10
07.03.00.01	08.07.00.03	12.01.02.99
07.03.00.02	08.07.00.04	12.07.00.01
07.03.00.03	08.07.00.99	12.07.00.02
07.03.00.04	08.08.00.00	12.07.00.99
07.03.00.05	08.08.00.01	12.09.00.00
07.03.00.06	08.08.00.02	13.02.01.00
07.03.00.99	08.08.00.03	13.02.02.00
07.04.00.00	08.08.00.99	13.02.02.01
07.04.00.01	08.09.00.00	13.02.02.99
07.04.00.02	08.09.00.01	13.02.03.00
07.04.00.03	08.09.00.02	13.02.03.01
07.04.00.04	08.09.00.99	13.02.03.02
07.04.00.05	08.10.00.00	13.02.03.03
07.04.00.06	08.10.00.01	13.02.03.04
07.04.00.07	08.10.00.02	13.02.03.05
07.04.00.08	08.10.00.03	13.02.03.99
07.04.00.09	08.10.00.99	13.03.01.00
07.04.00.99	08.11.00.00	13.03.01.01
07.05.00.00	08.11.00.01	13.03.01.02

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GROUP B - SEMI-NON-ESSENTIAL ARTICLES

<u>Tariff Heading No.</u>	<u>Tariff Heading No.</u>	<u>Tariff Heading No.</u>
13.03.01.03	15.17.00.00	23.07.00.02
13.03.01.04	18.02.00.00	23.07.00.03
13.03.01.05	20.01.00.00	23.07.00.04
13.03.01.06	20.01.02.00	23.07.00.99
13.03.01.07	20.01.02.01	25.01.00.01
13.03.01.08	20.01.02.02	25.01.00.02
13.03.01.99	20.01.02.03	25.01.00.99
13.03.02.00	20.01.02.99	25.02.00.00
13.03.02.C1	20.03.00.00	25.04.00.00
13.03.02.99	20.04.00.00	25.06.00.00
13.03.03.00	20.05.00.00	25.07.89.00
13.03.03.01	20.06.00.00	25.07.89.01
13.03.03.99	20.06.01.00	25.07.89.02
14.01.01.00	20.06.01.01	25.08.00.00
14.01.01.01	20.06.06.02	25.11.00.00
14.01.01.99	20.06.01.03	25.13.01.00
14.01.02.00	20.06.01.04	25.13.01.01
14.01.02.01	20.06.01.05	25.13.01.99
14.01.02.99	20.06.01.99	25.18.00.00
14.01.89.00	20.06.03.00	25.19.00.00
14.01.89.01	20.06.03.02	25.20.00.01
14.01.89.99	20.06.03.99	25.24.00.00
14.02.00.00	20.06.89.00	25.24.00.01
14.03.00.00	20.06.89.01	25.24.00.02
14.05.00.00	20.06.89.99	25.24.00.03
14.05.01.00	20.07.00.00	25.26.00.01
14.05.01.01	20.07.01.00	25.26.00.02
14.05.01.99	20.07.01.01	25.27.00.01
14.05.02.00	20.07.01.99	25.27.00.02
14.05.02.01	20.07.02.00	25.28.00.00
14.05.02.02	20.07.02.01	25.30.00.00
14.05.02.99	20.07.02.99	25.30.00.01
15.02.01.00	21.04.02.00	25.30.00.02
15.02.01.01	21.04.02.01	25.31.00.01
15.02.01.99	21.04.02.99	25.31.00.02
15.02.02.00	21.07.00.00	25.32.00.00
-----	21.07.00.01	25.32.00.01
15.03.00.02	-----	25.32.00.02
15.03.00.03	21.07.00.03	25.32.00.03
15.05.00.01	21.07.00.04	25.32.00.04
15.05.00.02	21.07.00.05	25.32.00.05
15.06.00.00	21.07.00.06	27.04.00.02
15.06.00.01	21.07.00.07	27.07.00.01
15.06.00.99	21.07.00.08	27.07.00.03
15.08.00.00	21.07.00.99	27.07.00.04
15.10.01.00	22.10.00.00	27.07.00.05
15.10.01.01	23.01.00.00	27.12.00.00
15.10.01.02	23.01.00.01	27.12.00.01
15.10.01.99	23.01.00.02	27.12.00.99
15.10.02.00	23.01.00.03	28.04.01.00
15.12.00.01	23.05.00.00	28.04.02.00
15.12.00.99	23.05.00.01	28.05.01.02
15.14.01.00	23.05.00.02	28.05.01.03
	23.07.00.01	28.05.01.99

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GROUP B - SEMI-NON-ESSENTIAL ARTICLES

Tariff Heading No.	Tariff Heading No.	Tariff Heading No.
28.05.02.00	29.27.00.99	38.19.00.04
28.06.00.02	29.31.03.00	39.01.01.00
28.08.00.02	29.33.00.00	39.02.02.00
28.09.00.02	29.34.00.00	39.02.02.01
28.10.00.01	29.34.00.01	-----
28.12.00.01	29.34.00.02	39.02.03.00
28.13.03.02	29.35.00.00	39.02.03.01
28.13.03.99	29.35.00.05	39.02.03.99
28.13.05.00	29.35.00.06	39.02.04.00
28.13.06.02	29.35.00.07	39.03.04.00
28.28.00.01	29.42.00.01	39.05.00.01
28.28.00.02	29.43.00.00	39.07.00.00
28.30.02.00	32.01.01.03	39.07.00.01
28.32.01.03	32.01.01.99	39.07.00.02
28.32.02.00	32.04.00.02	39.07.00.03
28.35.00.03	32.05.03.00	39.07.00.99
28.35.00.04	32.07.02.00	40.04.00.00
28.38.01.09	33.01.02.00	40.10.00.00
28.38.01.10	33.01.02.01	40.11.01.01
28.38.02.02	33.01.02.99	40.11.02.01
28.38.02.03	33.01.03.00	40.11.89.00
28.38.03.00	33.01.04.00	40.16.00.00
28.39.01.02	33.06.06.00	41.01.01.00
28.39.01.99	33.06.06.01	41.01.01.01
28.42.02.00	33.06.06.02	41.01.01.02
28.43.01.00	33.06.06.03	41.01.02.00
28.43.01.01	33.06.06.04	41.01.02.01
28.43.01.02	33.06.06.99	41.01.02.02
28.43.01.03	34.06.00.00	41.01.03.00
28.43.01.04	34.07.00.01	41.01.03.01
28.43.01.05	35.04.00.02	41.01.03.02
28.43.01.99	35.04.00.03	41.01.04.00
28.43.89.00	35.04.00.04	42.04.00.02
28.44.00.01	36.08.00.00	42.04.00.04
28.46.01.01	36.08.00.01	42.04.00.99
28.46.02.01	36.08.00.02	42.06.00.00
28.46.02.99	36.08.00.03	42.06.00.01
28.47.01.02	37.01.00.00	42.06.00.99
28.47.01.99	37.03.00.00	43.02.02.00
28.47.02.01	37.03.00.01	43.03.00.00
28.47.03.99	37.03.00.02	43.03.00.01
28.49.01.00	37.04.00.00	43.03.00.99
28.49.01.01	37.04.00.01	43.04.00.00
28.49.01.99	37.04.00.99	44.26.00.00
28.49.02.01	38.01.00.02	44.26.00.01
28.49.02.99	38.03.00.02	44.26.00.99
28.49.03.99	38.05.00.00	45.01.00.00
28.51.00.00	38.07.00.99	45.01.00.01
28.55.00.00	38.09.00.01	45.01.00.99
28.56.00.99	38.09.00.02	45.02.00.00
28.57.00.00	38.09.00.03	45.02.00.01
28.58.01.00	38.09.00.04	45.02.00.02
29.27.00.00	38.17.00.01	45.02.00.99
29.27.00.01	38.17.00.02	45.03.00.00
29.27.00.02	38.19.00.00	45.03.00.01

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GROUP B - SEMI-NON-ESSENTIAL ARTICLES

Tariff Heading No.	Tariff Heading No.	Tariff Heading No.
45.03.00.02	48.21.00.05	53.09.01.A3
45.03.00.03	48.21.00.06	53.09.01.04
45.04.00.00	48.21.00.07	53.09.02.01
45.04.00.01	48.21.00.99	53.09.02.02
45.04.00.99	49.05.00.00	53.09.02.03
46.02.01.00	49.05.00.01	53.09.02.04
46.02.02.00	49.05.00.02	53.12.00.01
46.03.00.00	49.05.00.99	53.12.00.02
46.03.00.01	50.02.00.00	53.12.00.03
46.03.00.02	50.05.00.00	53.12.00.04
46.03.00.99	50.07.00.02	54.01.00.00
47.01.06.00	50.09.00.00	54.01.00.01
47.01.06.01	51.02.01.00	54.01.00.02
47.01.06.02	51.02.02.00	54.02.00.01
47.01.06.03	51.02.02.01	54.02.00.02
47.01.06.99	51.02.02.02	54.03.00.00
48.03.00.00	51.02.02.03	54.03.01.00
48.03.00.01	51.02.02.99	54.03.01.01
48.03.00.99	51.02.03.00	54.03.01.99
48.04.00.00	51.02.03.01	54.03.02.00
48.04.00.01	51.02.03.99	54.03.02.01
48.04.00.02	52.01.00.99	54.03.02.02
48.04.00.99	52.02.00.00	54.03.03.00
48.05.00.00	53.01.00.00	54.03.03.01
48.05.00.01	53.01.00.02	54.03.03.02
48.05.00.99	53.01.00.99	54.03.03.02
48.07.01.00	53.04.00.01	54.05.00.00
48.07.02.00	53.04.00.02	54.05.00.01
48.07.02.01	53.05.01.01	54.05.00.02
48.07.02.99	53.05.01.02	54.05.00.03
48.07.03.00	53.06.01.01	55.05.03.02
48.07.03.01	53.06.01.02	55.07.00.02
48.07.03.02	53.06.01.03	55.09.01.03
48.07.03.03	53.06.01.04	56.05.01.00
48.07.03.06	53.06.02.01	56.05.01.01
48.07.03.07	53.06.02.02	56.05.01.02
48.07.03.08	53.06.02.03	56.05.01.03
48.07.03.09	53.06.02.04	56.05.01.99
48.07.04.00	53.07.01.01	56.05.02.00
48.07.04.01	53.07.01.02	56.05.02.01
48.07.04.99	53.07.01.03	56.05.02.99
48.08.00.00	53.07.01.04	57.01.00.01
48.10.00.00	53.07.02.01	57.01.00.02
48.10.00.01	53.07.02.02	57.02.00.01
48.10.00.99	53.07.02.03	57.02.00.02
48.16.02.99	53.07.02.04	57.03.00.01
48.18.01.00	53.08.01.01	57.03.00.02
48.18.89.00	53.08.01.02	57.04.01.01
48.18.89.01	53.08.01.03	57.04.01.02
48.18.89.02	53.08.01.04	57.04.01.99
48.18.89.99	53.08.02.01	57.04.89.01
48.20.00.00	53.08.02.02	57.04.89.99
48.21.00.00	53.08.02.03	57.06.00.00
48.21.00.01	53.08.02.04	57.07.00.01
48.21.00.03	53.09.01.01	57.07.00.02
48.21.00.04	53.09.01.02	57.07.00.03

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GROUP B - SEMI-NON-ESSENTIAL ARTICLES

Tariff Heading No.	Tariff Heading No.	Tariff Heading No.	Tariff Heading No.
57.07.00.04	61.01.03.01	Except lace and embroidery	70.08.01.00
57.07.00.05	61.01.03.99		70.08.01.01
57.07.00.99	61.01.04.00		70.08.01.99
57.11.00.01	61.01.89.00		70.08.89.00
57.11.00.02	61.02.01.00		70.08.89.01
57.11.00.99	61.02.02.00	62.02.89.99	70.08.89.99
58.06.00.00	61.02.03.00	62.04.00.01	70.09.00.00
59.02.01.01	61.02.03.01	62.04.00.99	70.09.01.00
59.02.01.99	61.02.03.99	62.05.00.00	70.09.01.01
59.02.02.01	61.02.04.00	65.03.00.00	70.09.01.02
59.02.02.99	61.02.89.00	65.04.00.00	70.09.01.03
59.03.00.01	61.03.00.01	65.04.00.01	70.09.02.00
59.03.00.02	61.03.00.02	65.04.00.99	70.09.02.01
59.07.00.01	61.03.00.03	65.05.00.01	70.09.02.99
59.07.00.99	61.03.00.04	65.05.00.99	70.10.01.00
59.08.00.00	61.03.00.99	65.06.00.00	70.10.01.01
59.10.00.00	61.04.00.01	65.06.00.01	70.10.01.02
59.11.00.01	61.04.00.02	65.06.00.02	70.10.01.03
59.11.00.99	61.04.00.03	65.06.00.99	70.10.01.04
59.13.00.00	61.04.00.04	67.04.00.00	-----
59.14.00.00	61.04.00.99	67.04.01.01	70.10.01.06
59.15.00.00	61.06.01.01	67.04.01.99	70.10.01.99
59.16.00.00	61.06.01.99	67.04.02.00	70.10.02.00
59.17.00.00	61.06.02.00	68.04.01.00	70.10.02.01
60.02.00.01	61.06.03.00	68.04.02.00	70.10.02.99
60.02.00.02	61.06.04.00	68.06.00.00	70.10.03.00
60.02.00.03	61.06.99.00	68.07.00.01	70.11.00.00
60.02.00.04	61.07.00.01	68.07.00.02	70.12.00.00
60.02.00.99	61.07.00.02	68.07.00.03	70.13.00.00
60.03.00.01	61.07.00.03	68.08.00.00	70.13.00.01
60.03.00.02	61.07.00.04	68.11.00.00	70.13.00.99
60.03.00.03	61.07.00.99	68.13.00.01	70.15.00.00
60.03.00.04	61.09.00.00	68.13.00.02	71.02.00.01
60.03.00.99	62.02.00.00	68.13.00.03	71.03.00.00
60.04.00.01	62.02.01.01	-----	71.03.00.01
60.04.00.02	62.02.01.02	68.14.00.00	71.03.00.02
60.04.00.03	62.02.01.03	68.15.00.00	71.05.00.00
60.04.00.04	Except cotton sheets and pillowcases	68.16.00.00	71.05.00.01
60.04.00.99		69.03.00.00	71.05.00.02
60.05.01.01		69.09.00.02	71.05.00.03
60.05.01.99		69.09.00.03	71.05.00.99
60.05.02.01		62.02.01.99	69.14.00.00
60.05.02.99	62.02.02.01	70.01.00.00	71.06.00.01
60.05.03.01	62.02.02.02	70.03.00.00	71.06.00.02
60.05.03.02	62.02.02.03	70.03.00.01	71.06.00.99
60.05.03.02	62.02.02.99	70.03.00.02	71.09.00.00
60.05.03.99	62.02.89.01	70.03.00.04	71.09.00.01
60.06.01.01	62.02.89.02	70.04.01.02	71.09.00.02
60.06.01.02	62.02.89.03	70.04.89.01	71.10.00.00
60.06.01.03	Except cotton toilet linen and kitchen linen, curtains and other furnishing articles	70.04.89.02	71.11.00.00
60.06.01.04		70.04.89.03	71.11.00.01
60.06.01.99		70.05.02.00	71.11.00.02
60.06.89.00		70.05.02.01	71.11.00.03
61.01.01.00		70.05.02.02	71.13.00.00
61.01.02.00	70.08.00.00	71.13.01.00	
61.01.03.00	70.08.01.00	71.13.01.01	

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GROUP B - SEMI-NON-ESSENTIAL ARTICLES

Tariff Heading No.	Tariff Heading No.	Tariff Heading No.	Tariff Heading No.
71.13.01.99	73.15.02.12	74.01.01.00	75.06.00.00
72.01.89.02	73.15.02.13	74.01.02.00	75.06.00.01
73.03.00.00	-----	74.01.02.01	75.06.00.99
73.04.00.00	73.15.02.15	74.01.02.02	76.01.00.01
73.05.00.01	73.15.02.16	74.01.03.00	76.01.00.02
73.05.00.02	73.15.02.17	74.02.00.00	76.02.00.00
73.06.00.00	73.15.02.18	74.03.01.00	76.02.00.01
73.07.00.02	73.15.02.19	74.03.01.01	76.02.00.02
73.07.00.03	73.15.02.20	74.03.01.99	76.02.00.03
73.08.00.00	73.17.00.00	74.04.00.00	76.03.00.00
73.09.00.00	73.18.00.00	74.04.01.00	76.04.00.00
73.11.02.01	73.18.01.00	74.04.01.01	76.04.00.01
73.11.02.02	73.18.01.01	74.04.01.02	76.05.00.00
73.11.04.00	73.18.01.02	74.04.02.00	76.06.00.00
73.12.01.02	73.18.01.99	74.04.02.01	76.07.00.00
73.12.02.00	73.18.89.00	-----	76.09.00.00
73.12.02.01	73.18.89.01	74.04.89.01	76.10.00.00
73.12.02.02	73.18.89.99	74.04.89.02	76.10.00.01
73.12.02.99	73.20.00.00	74.04.89.03	76.10.00.99
73.13.03.00	-----	74.05.00.00	76.11.00.00
73.13.03.01	73.20.00.99	74.05.00.01	76.12.00.00
73.13.03.02	73.25.00.00	74.05.00.02	76.16.00.02
73.15.01.00	73.25.00.01	74.06.00.00	76.16.00.04
73.15.01.01	73.27.00.00	74.07.00.00	76.16.00.05
73.15.01.02	73.27.00.01	74.07.01.00	76.16.00.06
73.15.01.03	73.27.00.99	74.07.01.01	76.16.00.07
73.15.01.04	73.29.00.00	74.07.01.99	76.16.00.99
73.15.01.05	73.29.00.01	74.07.02.00	77.01.00.01
73.15.01.06	73.29.00.02	74.08.00.00	77.01.00.02
73.15.01.07	73.29.00.99	74.08.00.01	77.02.00.00
73.15.01.08	73.31.00.00	74.08.00.02	77.04.00.00
73.15.01.09	73.31.00.01	74.10.00.00	78.01.00.01
73.15.01.10	73.31.00.04	74.11.00.00	78.01.00.02
73.15.01.11	73.31.00.05	74.15.00.00	78.02.00.00
73.15.01.12	73.32.00.01	74.15.00.01	78.02.00.01
73.15.01.13	-----	74.15.00.02	78.02.00.02
73.15.01.14	73.32.00.03	74.15.00.03	78.03.00.00
73.15.01.15	73.32.00.99	74.15.00.04	78.04.00.00
73.15.01.16	73.35.00.00	74.15.00.99	78.04.01.00
73.15.01.17	73.35.01.01	74.16.00.00	78.04.01.01
73.15.01.18	73.35.01.99	74.18.00.02	78.04.01.02
73.15.01.19	73.35.02.00	74.19.00.00	78.04.02.00
73.15.01.20	73.35.02.01	74.19.00.01	78.05.00.01
73.15.02.00	73.35.02.02	74.19.00.99	78.05.00.02
73.15.02.01	73.35.02.99	75.01.00.01	78.06.00.00
73.15.02.02	73.37.01.00	75.01.00.02	78.06.00.01
73.15.02.03	73.38.01.01	75.01.00.03	78.06.00.99
73.15.02.04	73.38.02.01	75.02.00.00	79.01.00.01
73.15.02.05	73.38.03.01	75.02.00.01	79.01.00.02
73.15.02.06	73.40.02.02	75.02.00.02	79.02.00.00
73.15.02.07	73.40.02.03	75.03.00.01	79.02.00.01
73.15.02.08	73.40.02.04	75.03.00.02	79.02.00.02
73.15.02.09	73.40.02.05	75.04.00.01	79.03.00.01
73.15.02.10	73.40.02.06	75.04.00.02	79.03.00.02
73.15.02.11	73.40.02.99	75.05.00.00	79.04.00.00

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GROUP B - SEMI-NON-ESSENTIAL ARTICLES

Tariff Heading No.	Tariff Heading No.	Tariff Heading No.	Tariff Heading No.
79.04.00.01	83.01.01.99	84.21.02.00	85.06.01.02
79.04.00.02	83.01.90.01	84.21.03.00	85.06.01.03
79.06.00.00	83.01.90.99	84.22.01.00	85.06.01.04
79.06.00.01	83.02.00.01	84.22.02.00	85.06.01.05
79.06.00.02	83.02.00.02	84.22.02.01	85.06.01.99
79.06.00.99	83.02.00.03	84.22.02.99	85.08.00.00
80.01.00.01	83.04.00.00	84.24.01.01	85.08.01.00
80.01.00.02	83.05.00.00	84.25.89.01	85.08.89.00
80.02.00.00	83.05.00.01	84.33.01.01	85.08.89.01
80.02.00.01	83.05.00.99	84.33.90.00	85.08.89.02
80.02.00.02	83.06.00.00	84.33.01.02	85.08.89.03
80.03.00.00	83.08.00.00	-----	85.08.89.99
80.04.00.00	83.09.00.01	84.51.01.00	85.08.90.00
80.04.00.01	83.09.00.02	84.51.01.01	85.09.89.01
80.04.00.02	83.09.00.03	84.51.01.02	85.12.89.00
80.05.00.00	83.09.00.99	84.51.01.99	85.12.89.01
80.05.00.01	83.11.00.00	84.51.02.00	85.12.89.02
80.05.00.02	83.13.00.00	84.52.01.00	85.12.89.03
81.01.00.00	83.14.00.00	84.52.01.01	85.12.89.99
81.01.00.01	-----	84.52.01.02	85.15.02.00
81.01.00.02	84.10.02.00	84.52.01.03	85.15.02.01
81.01.00.03	84.10.02.01	84.52.89.00	85.15.02.02
81.02.00.00	84.10.02.99	84.52.89.01	85.15.02.99
81.02.00.01	84.11.04.99	84.52.89.02	85.18.01.01
81.02.00.02	84.11.90.00	84.52.89.99	85.18.01.02
81.02.00.03	84.15.01.00	84.53.00.00	85.18.90.00
81.03.00.00	84.15.01.02	84.54.00.01	85.19.01.02
81.03.00.01	84.15.01.99	84.54.00.02	85.19.02.01
81.03.00.02	84.15.89.00	84.54.00.03	85.20.90.00
81.03.00.03	84.15.89.01	84.54.00.99	85.21.01.00
81.04.00.01	84.15.89.09	84.55.00.00	85.21.01.01
81.04.00.99	84.15.90.00	84.58.01.00	85.21.01.99
82.02.01.00	84.15.90.02	84.58.90.00	85.21.89.00
82.02.01.01	84.15.90.99	84.60.00.00	85.21.89.01
82.02.01.99	84.17.01.99	84.63.89.00	85.21.89.02
82.02.02.99	84.17.02.02	84.63.89.01	85.21.89.03
82.03.00.01	84.17.02.03	84.63.89.02	85.21.89.99
82.03.00.02	84.17.02.04	84.63.89.03	85.21.90.00
82.03.00.03	84.17.89.02	84.63.89.99	85.22.01.00
82.03.00.04	84.17.89.03	84.64.00.00	85.22.01.01
82.03.00.99	84.17.89.99	84.65.00.00	85.22.01.02
82.04.00.01	84.17.90.00	84.65.00.01	85.22.01.99
82.04.00.02	84.18.02.03	84.65.00.99	85.23.00.00
82.04.00.03	84.18.02.04	85.01.03.00	85.24.00.00
82.04.00.99	84.20.03.00	85.01.03.01	85.24.00.01
82.05.00.00	84.20.03.01	85.01.03.02	85.24.00.02
82.06.00.00	84.20.03.99	85.01.04.00	85.24.00.03
82.07.00.00	84.20.04.00	-----	85.24.00.99
82.09.03.00	84.20.89.00	-----	85.25.00.00
82.13.00.01	84.20.89.01	85.02.02.00	85.26.00.00
82.13.00.03	84.20.89.99	85.02.99.00	85.27.00.00
82.13.00.04	84.20.90.00	85.04.90.00	85.28.00.00
82.13.00.05	84.20.90.01	85.05.01.00	87.07.01.00
82.13.00.99	84.21.01.01	85.05.90.00	87.07.90.00
83.01.01.03	84.21.01.02	85.06.01.00	87.09.00.00
83.01.01.04	84.21.01.99	85.06.01.01	87.09.00.01

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GROUP B - SEMI-NON-ESSENTIAL ARTICLES

<u>Tariff Heading No.</u>	<u>Tariff Heading No.</u>	<u>Tariff Heading No.</u>
87.09.00.02	90.14.00.00	93.07.01.01
87.12.00.00	90.15.00.00	93.07.01.99
89.05.00.00	90.22.00.00	93.06.00.00
90.01.00.02	90.24.00.00	96.01.02.00
90.01.00.03	90.24.00.01	96.01.02.03
90.01.00.04	90.24.00.02	96.06.00.00
90.01.00.99	90.24.00.99	97.03.00.90
90.03.00.00	90.25.00.00	97.97.00.00
90.03.00.01	90.26.00.01	97.97.00.01
90.03.00.99	90.26.00.02	97.97.00.02
90.05.00.00	90.29.00.00	97.97.00.99
90.06.00.00	91.04.00.00	98.01.00.00
90.07.90.00	91.06.00.00	98.01.00.01
90.07.90.01	91.07.00.00	98.01.00.02
90.07.90.99	92.04.00.01	98.01.00.99
90.08.90.00	92.04.00.02	98.02.00.00
90.09.01.00	92.05.00.00	98.03.90.00
90.09.01.01	92.06.00.00	98.03.90.01
90.09.01.99	92.11.02.00	98.03.90.99
90.10.01.01.	92.11.02.01	98.10.01.99
90.10.01.99	92.11.02.02	98.12.00.00
90.13.90.00	92.11.02.03	98.14.00.00
90.13.01.01	92.11.02.99	98.15.90.00
90.13.01.02	93.07.00.00	99.05.00.00
90.13.01.03	93.07.01.00	99.05.00.01
		99.05.00.99

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GROUP C - NON-ESSENTIAL ARTICLES

Tariff Heading No.	Tariff Heading No.	Tariff Heading No.
01.01.02.00	02.02.02.00	05.02.02.01
01.01.02.01	02.02.02.01	05.02.02.02
01.01.02.02	02.02.02.02	05.03.00.00
01.01.03.99	02.03.00.00	05.03.00.01
01.01.04.99	02.04.00.00	05.03.00.02
01.01.05.00	02.05.00.00	05.04.01.00
01.02.02.00	02.05.01.00	05.04.01.01
01.02.02.02	02.05.01.01	05.04.01.02
01.02.02.99	02.05.01.02	05.04.01.03
01.02.03.00	02.05.01.03	05.04.89.00
01.03.01.99	02.05.02.00	05.04.89.01
01.03.02.00	02.06.00.00	05.04.89.02
01.03.02.01	02.06.01.00	05.04.89.03
01.03.02.99	02.06.01.01	05.05.00.00
01.03.03.01	02.06.01.99	05.07.02.00
01.03.03.99	02.06.02.00	05.07.02.01
01.04.01.99	02.06.03.00	05.07.02.02
01.04.02.99	02.06.04.00	05.07.02.03
01.05.02.00	02.06.04.01	05.07.02.99
01.05.02.01	02.06.04.99	05.08.00.00
01.05.02.99	03.01.01.03	05.08.00.01
01.05.03.00	03.01.01.99	05.08.00.02
01.05.03.02	03.01.02.00	05.09.00.00
01.05.03.99	03.01.02.01	05.09.00.01
01.05.04.00	03.01.02.02	05.09.00.02
01.05.04.02	03.02.02.00	05.09.00.03
01.05.04.99	03.02.02.01	05.09.00.04
01.05.05.99	03.02.02.02	05.09.00.05
01.06.01.99	03.02.02.03	05.09.00.06
01.06.02.00	03.02.02.04	05.12.00.01
01.06.03.99	03.02.02.05	05.12.00.02
02.01.00.00	03.02.02.06	05.12.00.03
02.01.01.00	03.02.02.99	06.02.01.00
02.01.01.01	03.03.00.00	06.02.01.01
02.01.01.02	03.03.89.00	06.03.00.00
02.01.02.00	03.03.89.01	06.03.00.01
02.01.02.01	03.03.89.02	06.03.00.02
02.01.02.02	03.03.89.03	06.04.00.00
02.01.03.00	03.03.89.04	06.04.00.01
02.01.03.01	03.03.89.05	06.04.00.02
02.01.03.02	03.03.89.06	07.06.00.00
02.01.04.00	03.03.89.07	07.06.00.01
02.01.04.01	03.03.89.08	07.06.00.02
02.01.04.02	03.03.89.09	07.06.00.99
02.01.05.00	03.03.89.99	08.05.00.00
02.01.05.01	04.05.01.99	08.05.02.00
02.01.05.02	04.05.89.01	08.05.02.01
02.01.06.00	04.05.89.02	08.05.02.02
02.01.06.01	04.05.89.99	08.05.02.03
02.01.06.99	04.06.00.00	08.05.02.04
02.01.07.00	04.06.00.01	08.05.02.05
02.01.07.01	04.06.00.99	08.05.02.99
02.01.07.99	05.01.00.00	08.12.00.00
02.01.08.00	05.02.01.00	08.12.00.01
02.01.08.01	05.02.01.01	08.12.00.02
02.01.08.02	05.02.01.02	08.12.00.03
02.02.00.00	05.02.01.03	08.12.00.04
02.02.01.00	05.02.01.04	08.12.00.05
02.02.01.02	05.02.02.00	08.12.00.99

CENTRAL BANK OF PARAGUAY

ED. Circular No. 85/82
Group C

Tariff Heading No.	Tariff Heading No.	Tariff Heading No.
09.03.00.00	12.01.00.00	16.02.01.03
09.03.01.00	12.01.02.00	16.02.01.99
09.03.89.00	12.01.02.03	16.02.02.00
09.03.89.01	12.01.02.04	16.02.02.01
09.03.89.02	12.01.02.05	16.02.02.02
09.03.89.99	12.04.00.00	16.02.02.03
09.04.00.00	12.04.00.01	16.02.02.99
09.04.01.00	12.04.00.02	16.02.89.00
09.04.01.01	-----	16.02.89.01
09.04.01.02	12.06.00.01	16.02.89.02
09.04.02.00	12.06.00.02	16.02.89.03
09.04.02.01	12.08.00.01	16.02.89.04
09.04.02.02	12.08.00.02	16.02.89.99
09.05.00.00	12.08.00.99	16.02.03.00
09.06.00.00	12.10.00.00	16.02.03.01
09.06.00.01	15.01.00.00	16.02.03.02
09.06.00.02	15.07.00.00	16.02.03.03
09.07.00.00	15.07.01.00	16.02.03.04
09.07.00.01	15.07.01.01	16.02.03.05
09.07.00.02	15.07.01.02	16.02.03.99
09.08.00.00	15.07.01.03	16.03.00.00
09.08.00.01	15.07.01.04	16.03.00.01
09.08.00.02	15.07.01.05	16.03.00.02
09.09.00.00	15.07.01.06	16.04.01.00
09.09.00.01	15.07.01.07	16.04.02.00
09.09.00.02	15.07.01.08	16.04.02.01
09.10.00.00	15.07.01.09	16.04.02.02
09.10.01.00	15.07.01.10	16.04.02.03
09.10.01.01	15.07.01.11	16.04.02.04
09.10.01.02	15.07.01.12	16.04.02.05
09.10.02.00	15.07.01.13	16.04.02.06
10.04.00.00	15.07.01.99	16.04.02.07
10.04.00.99	15.07.02.00	16.04.02.07
10.05.00.00	15.07.02.01	16.04.02.99
10.05.00.99	15.07.02.02	16.05.00.00
10.06.00.00	15.07.02.03	16.05.01.00
10.06.89.00	15.07.02.04	16.05.01.01
10.06.89.01	15.07.02.05	16.05.01.02
10.06.89.02	15.07.02.06	16.05.01.03
11.01.00.01	15.07.02.07	16.05.01.04
11.01.00.02	15.07.02.08	16.05.01.99
11.01.00.99	15.07.02.09	16.05.02.00
11.02.00.00	15.07.02.10	16.05.02.01
11.02.01.00	15.07.02.11	16.05.02.02
11.02.01.01	15.07.02.12	16.05.02.03
11.02.01.02	15.07.02.13	16.05.02.04
11.02.01.99	15.07.02.99	16.05.02.05
11.02.02.02	15.07.03.00	16.05.02.99
11.02.02.01	15.07.03.01	17.01.02.00
11.02.02.00	15.07.03.07	17.01.02.01
11.02.02.02	15.07.03.08	17.01.02.02
11.02.02.03	15.15.02.00	17.01.02.03
11.02.02.04	15.15.02.01	17.01.02.05
11.02.02.05	15.15.02.02	17.01.02.99
11.02.02.99	16.02.00.00	17.04.00.00
11.02.99.00	16.02.01.00	17.04.00.01
-----	16.02.01.01	17.04.00.02
	16.02.01.02	17.04.00.03

CENTRAL BANK OF PARAGUAY

ED. Circular No. 85/82
Group C

Tariff Heading No.	Tariff Heading No.	Tariff Heading No.	Tariff Heading No.
17.04.00.99	22.05.01.00	32.10.00.00	41.08.00.00
18.01.00.00	22.05.02.00	33.01.01.03	41.08.01.00
18.01.00.01	22.05.02.01	36.01.00.00	41.08.01.01
18.01.00.02	22.05.02.02	36.01.00.01	41.08.01.99
18.05.00.00	22.05.03.00	36.01.00.02	41.08.09.00
18.06.00.01	22.05.03.01	36.01.00.99	41.03.09.01
18.06.00.02	22.05.03.02	36.04.00.01	41.03.09.02
18.06.00.99	22.05.04.00	36.04.00.02	41.09.00.00
19.04.00.00	22.08.00.01	36.04.00.03	41.09.00.01
19.04.00.01	22.08.00.02	36.04.00.04	41.09.00.02
19.04.00.99	22.09.00.00	36.04.00.05	41.10.00.00
20.01.00.00	22.09.01.00	36.05.00.00	42.01.00.01
20.01.01.00	22.09.02.00	36.05.00.01	42.01.00.99
20.01.01.01	22.09.02.01	36.05.00.02	42.05.00.00
20.01.01.02	22.09.02.02	37.07.01.02	43.01.00.00
20.01.01.03	22.09.02.03	37.07.01.03	43.01.00.01
20.01.01.99	22.09.02.04	37.07.01.04	43.01.00.02
20.02.00.00	22.09.02.05	37.07.03.02	43.01.00.03
20.02.01.00	22.09.02.06	37.07.03.03	43.01.00.04
20.02.01.01	22.09.02.07	37.07.03.04	43.01.00.05
20.02.01.02	22.09.02.08	40.03.00.00	43.01.00.06
20.02.01.03	22.09.02.09	40.03.00.01	43.01.00.07
20.02.01.04	22.09.02.99	40.03.00.02	43.01.00.99
20.02.01.05	23.02.00.00	40.03.00.03	43.02.01.00
20.02.01.06	23.03.00.00	41.01.05.00	43.02.01.01
20.02.01.07	23.04.00.00	41.01.05.01	43.02.01.02
20.02.01.08	23.04.00.01	41.01.89.00	43.02.01.03
20.02.01.99	23.04.00.02	41.01.89.01	43.02.01.04
20.02.02.00	23.04.00.03	41.01.89.02	43.02.01.05
20.02.02.01	23.04.00.99	41.01.89.03	43.02.01.06
20.02.02.02	23.06.00.00	41.01.89.99	43.02.01.07
20.02.02.03	24.01.01.00	41.02.00.00	43.02.01.08
20.02.02.04	24.01.01.01	41.02.01.00	43.02.01.99
20.02.02.05	24.01.01.02	41.02.02.00	44.01.00.00
20.02.02.06	24.01.01.03	41.02.02.01	44.01.00.01
20.02.02.07	24.01.01.99	41.02.02.99	44.01.00.02
21.02.00.00	24.01.02.00	41.02.03.00	44.02.00.00
21.02.00.01	24.02.01.05	41.02.03.01	44.04.00.00
21.02.00.02	24.02.01.99	41.02.03.02	44.04.00.01
21.02.00.03	24.02.02.00	41.02.03.99	44.04.00.02
21.02.00.04	25.05.00.00	41.02.04.00	44.05.01.01
21.02.00.99	25.12.00.00	41.02.04.01	44.05.01.02
21.03.00.00	25.14.00.00	41.02.04.02	
21.03.00.01	25.15.01.00	41.02.04.03	44.05.02.01
21.03.00.02	25.15.02.00	41.02.04.99	44.05.02.02
21.04.00.00	25.15.02.01	41.03.00.00	44.05.03.01
21.04.01.00	25.15.02.99	41.03.01.00	44.05.03.02
21.04.01.01	25.16.01.00	41.03.01.01	44.05.04.01
21.04.01.02	25.16.01.01	41.03.01.02	44.05.04.02
21.04.01.03	25.16.01.99	41.03.02.00	44.05.05.01
21.04.01.99	25.16.02.00	41.04.00.00	44.05.05.02
21.05.00.00	25.16.02.01	41.04.01.00	44.07.00.00
21.05.00.01	25.16.02.99	41.04.01.01	44.09.00.00
21.05.00.02	25.16.89.00	41.04.01.02	44.09.00.01
21.05.00.03	25.16.89.01	41.04.02.00	44.09.00.02
22.01.00.00	25.16.89.99	41.05.00.00	44.09.00.03
22.01.00.01	25.17.00.01	41.05.00.01	44.09.00.04
22.01.00.99	25.17.00.99	41.05.00.02	44.09.00.05
22.02.00.00	25.21.00.00	41.05.00.03	44.09.00.99
22.03.00.00	25.32.00.06	41.05.00.04	44.11.00.00
22.05.00.00	25.32.00.99	41.05.00.99	44.11.00.01
	32.01.01.01	41.05.00.00	44.11.00.02

CENTRAL BANK OF PARAGUAY

ED. Circular No. 85/82
Group C

Tariff Heading No.	Tariff Heading No.	Tariff Heading No.	Tariff Heading No.
44.12.00.00	49.11.00.02	58.09.02.99	66.03.02.99
44.12.00.01	49.11.00.99	58.10.00.00	67.03.00.01
44.12.00.02	50.01.00.00	58.10.00.01	67.03.00.02
44.13.00.01	50.03.00.00	58.10.00.99	68.01.00.00
44.13.00.02	52.01.00.01		68.02.00.00
44.14.01.00	52.01.00.99	59.01.01.00	68.03.00.00
44.14.01.01	53.01.00.01	59.01.01.01	68.09.00.00
44.14.01.02	53.02.00.00	59.01.01.99	68.10.00.00
44.14.02.00	53.02.00.01	59.01.02.00	68.12.00.00
44.14.02.01	53.02.00.02	59.01.02.01	69.04.00.00
44.14.02.02	53.03.00.01	59.01.02.99	69.05.00.00
44.15.01.00	53.05.00.02	59.01.03.00	69.06.00.00
44.15.01.01	53.05.02.00	59.04.00.01	69.07.00.00
44.15.01.99	53.05.02.01	59.04.00.02	69.08.00.00
44.15.02.00	53.05.02.02	59.04.00.03	69.11.00.00
44.15.02.01	55.01.04.00	59.04.00.99	69.11.00.01
44.15.02.99	55.02.00.00	59.06.00.00	69.11.00.99
44.15.03.00	55.03.00.00	59.06.00.01	69.13.00.00
44.16.00.00	55.03.00.02	59.06.00.99	70.05.02.00
44.16.00.01	55.03.02.00	59.12.00.00	70.07.00.01
44.16.00.99	58.01.00.00	59.01.00.00	70.07.00.02
44.17.00.00	58.01.00.01	59.01.00.01	70.07.00.99
44.18.00.00	58.01.00.02	59.01.00.99	70.13.00.00
44.19.00.00	58.01.00.99	59.01.02.00	70.19.00.01
44.20.00.00	58.02.01.00	59.01.02.01	70.19.00.02
44.21.00.00	58.02.01.01	59.01.02.99	70.19.00.03
44.22.00.00	58.02.01.02	59.05.04.00	70.19.00.99
44.22.00.01	58.02.01.03	59.05.04.01	71.01.00.00
44.22.00.99	58.02.01.99	59.05.04.99	71.02.00.02
44.23.00.01	58.02.02.00	59.05.89.00	71.02.00.03
44.23.00.02	58.03.00.00	59.05.89.01	71.02.00.99
44.23.00.03	58.04.00.00	59.05.89.99	71.04.00.01
44.23.00.99	58.04.00.01	59.10.00.00	71.04.00.99
Except wooden screens and shutters	58.04.00.02	59.01.02.00	71.08.00.00
44.28.00.00	58.04.00.03	59.02.02.00	71.12.00.00
44.28.00.01	58.04.00.04	59.07.00.00	71.12.01.00
44.28.00.03	58.04.00.99	59.07.00.02	71.12.02.00
44.28.00.99	58.05.00.00	59.03.00.99	71.12.03.00
45.03.00.00	58.05.00.01	59.01.00.00	71.12.04.00
45.03.00.04	58.05.00.02	59.02.00.00	71.13.89.00
45.03.00.99	58.05.00.03	59.05.00.00	71.13.89.01
46.02.03.00	58.05.00.04	59.05.00.01	71.13.89.02
47.02.00.00	58.05.00.99	59.05.00.02	71.13.89.03
48.01.04.00	58.07.00.00	59.05.00.99	71.14.89.01
48.07.03.00	58.07.00.01	59.01.00.00	71.14.89.02
48.07.03.10	58.07.00.02	59.01.00.01	71.14.89.03
48.07.03.99	58.07.00.03	59.01.00.99	71.15.00.00
48.11.00.01	58.07.00.99	59.02.00.00	71.15.00.01
48.11.00.02	58.08.00.00	59.02.00.01	71.15.00.02
48.11.00.03	58.08.00.01	59.02.00.02	71.16.00.00
48.12.00.01	58.08.00.02	59.02.00.99	71.16.00.01
48.12.00.99	58.08.00.99	59.02.00.00	71.16.00.99
49.03.00.00	58.09.01.00	59.02.01.00	73.14.00.00
49.06.00.00	58.09.01.01	59.02.01.01	73.14.01.00
49.08.00.00	58.09.01.02	59.02.01.99	73.14.01.01
49.09.00.00	58.09.01.03	59.02.02.00	73.14.01.02
49.09.00.01	58.09.01.99	59.03.00.00	73.14.01.03
49.09.00.99	58.09.02.00	59.03.01.00	73.14.02.00
49.10.00.00	58.09.02.01	59.03.01.01	73.14.02.01
49.11.00.00	58.09.02.02	59.03.01.99	73.14.02.02
49.11.00.01	58.09.02.03	59.03.02.00	73.14.02.03
		59.03.02.01	73.14.03.00

ED. Circular No. 85/82
Group C

Tariff Heading No.	Tariff Heading No.	Tariff Heading No.
73.26.00.01	89.01.00.01	93.04.01.01
73.26.00.99	89.01.00.04	93.04.01.02
73.30.00.00	89.04.00.00	93.04.01.99
73.31.00.02	90.08.01.01	93.04.02.00
73.31.00.03	90.08.01.02	93.04.02.01
73.37.90.00	90.08.02.01	93.04.02.02
83.01.01.01	90.08.02.02	93.04.02.99
83.01.01.02	90.09.02.99	93.04.89.00
83.02.00.04	90.09.90.00	95.05.00.00
83.02.00.08	90.10.01.99	97.07.89.00
83.03.00.00	90.10.03.00	97.07.89.01
84.06.01.00	90.10.90.00	97.07.89.99
84.06.02.01	90.13.01.04	97.07.90.00
84.06.02.02	90.13.01.05	97.07.90.01
84.06.02.03	90.13.01.99	97.07.90.99
84.06.90.01	90.27.00.00	95.05.00.00
84.11.04.01	91.01.00.00	95.08.00.00
84.13.01.02	91.01.01.00	95.08.00.99
84.13.90.00	91.01.01.01	96.05.00.00
84.17.89.01	91.01.01.02	97.01.00.00
84.18.01.02	91.03.00.00	97.02.00.00
84.18.02.01	91.05.00.00	97.02.00.01
84.18.02.05	91.08.00.00	97.02.00.90
84.19.01.01	91.09.00.00	97.03.00.00
84.19.89.02	91.09.00.01	97.03.00.01
84.40.02.01	91.09.00.02	97.04.00.00
84.40.03.01	91.09.00.99	97.04.00.01
84.59.01.01	91.10.00.00	97.04.00.02
84.59.01.02	91.11.00.00	97.04.00.03
84.59.01.07	91.11.00.01	97.04.00.99
85.04.01.00	91.11.00.99	97.05.00.00
85.09.01.01	92.01.00.00	97.05.00.01
85.09.89.00	92.01.01.00	97.05.00.99
85.09.89.02	92.01.01.01	97.06.01.02
85.09.89.03	92.01.01.02	97.06.01.99
85.09.89.99	92.01.02.00	97.06.89.00
85.09.90.00	92.03.00.00	97.06.89.01
85.14.01.01	92.03.00.01	97.06.89.99
85.14.01.02	92.03.00.02	97.08.00.00
85.14.01.03	92.07.00.00	98.03.01.00
85.14.01.04	92.07.00.01	98.03.01.01
85.14.90.00	92.07.00.99	98.04.00.00
85.17.00.00	92.08.00.00	98.04.00.01
87.02.01.00	92.08.00.01	98.04.00.99
87.02.01.03	92.08.00.99	98.08.00.02
87.02.01.04	92.10.00.00	98.10.01.00
87.02.01.05	92.13.00.00	98.10.01.01
87.02.02.00	92.13.00.01	98.10.90.00
87.05.00.00	92.13.00.02	98.11.00.00
87.08.00.00	92.13.00.03	98.16.00.01
87.14.01.03	92.13.00.04	98.16.00.99
87.14.01.04	92.13.00.05	99.01.00.00
87.14.01.99	92.13.00.99	99.02.00.00
88.01.00.00	93.01.00.00	99.03.00.00
88.02.01.00	93.01.01.00	99.04.00.00
88.02.01.01	93.01.90.00	99.06.04.00
88.02.01.02	93.02.00.00	99.06.04.01
88.02.01.99	93.02.00.01	99.06.04.02
88.02.02.00	93.02.00.02	99.06.04.99
88.03.00.00	93.03.00.00	99.06.05.00
88.04.00.00	93.04.00.00	99.06.05.01
88.05.00.00	93.04.01.00	99.06.05.02
		99.06.89.99