

GENERAL AGREEMENT ON TARIFFS AND TRADE

RESTRICTED

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GENERALIZED SYSTEM OF PREFERENCES

Notification by Poland

The following communication from the delegation of Poland, dated 24 April 1982, is circulated for the information of contracting parties.

With reference to the Decision of the CONTRACTING PARTIES of 28 November 1979 concerning Differential and More Favourable Treatment, Reciprocity and Fuller Participation of Developing Countries, I have the honour to send you herewith, for the information of the contracting parties, the Decree of the Minister of Foreign Trade and Shipping of 22 December 1980 concerning preferential rates of duty, together with the following three appendices thereto.¹

- Appendix 1 List of beneficiary least-developed countries
- Appendix 2 List of other beneficiary countries
- Appendix 3 Products covered by the scheme and m.f.n., general and preferential (GSP) rates of duty.

As to the rules of origin they are uniform for all socialist countries and may be found on pages 65 to 75.

¹The Decree concerns the revised GSP scheme of Poland which entered into force on 1 January 1981 for a period of five years. Poland introduced its GSP scheme with effect from 1 January 1976.

DECREE OF THE MINISTER OF FOREIGN TRADE AND SHIPPING
of 22 December 1980
concerning preferential rates of duty

By virtue of article 15, paragraph 4, of the Customs Law of 26 March 1975 /Journal of Laws No.10, Item 56/ and paragraph 4, point 2, of the Decree of the Council of Ministers of 20 November 1975 concerning customs duties on commodities imported in commercial commodity turnover with foreign countries /Journal of Laws No.40, Item 210, of 1975; No.25, Item 106, of 1977 and No.29, Item 127, of 1978/, it is hereby decreed as follows:

- §1. Duty free are established for commodities imported from the least developed countries among developing countries, contained in Appendix 1 to this Decree.
- §2.1. Preferential rates of duty are established for certain commodities imported from developing countries, contained in Appendix 2 to this Decree.
 2. The Preferential rates of customs duties referred to in Point 1 are contained in Appendix 3 to this Decree. Descriptions of goods and their headings and sub-headings set out in the Appendix correspond to those contained in the Customs Tariffs attached in Appendix to the Decree of the Council of Ministers of 20 November 1975 concerning customs duties on commodities imported in commercial commodity turnover with foreign countries /Journal of Laws No.40, Item 210, of 1975; No.25, Item 106, of 1977 and No.29, Item 127, of 1978/.
- §3.1. The Preferential rates of customs duty referred to in §1 and 2 are to be applied to goods imported directly from developing countries and transported directly from those countries and on the production of a proper certificate of origin.
 2. The principles and methods of drawing up and utilizing certificates of origin are defined by regulations enacted by virtue of §3, Point 4, of the Decree of the Council of Ministers of 20 November 1975 concerning customs duties on commodities imported in commercial commodity turnover with foreign countries.
 3. Commodities are considered to be imported directly if they are purchased with a firm registered in a developing country being a preference-receiving country.
 4. Commodities are considered to be transported directly if their transportation has even taken place through the territory of several countries due to geographical, technical, economical reasons or transportation requirements. The transit may be effected with or without temporary warehousing in the territories of those countries, provided that the commodities continuously remain under customs supervision.

- §4. Preferential rates of customs duty referred to in §1 and 2, shall be valid until December 31, 1985.
- §5. Expires the Decree of the Minister of Foreign Trade and Shipping of 9 December 1978 concerning preferential rates of duty /Monitor Polski/Gazeta Oficjalna/ No.37, Item 145/.
- §6. This Decree shall enter into force on January 1, 1981.

The Minister of Foreign Trade and Shipping

R.Karski

Appendix 1

List of beneficiary least developed countries

- | | |
|---------------------------|------------------------------|
| 1. Afghanistan | 16. Burundi |
| 2. Benin | 17. Chad |
| 3. Bhutan | 18. Gambia |
| 4. Ethiopia | 19. Upper Volta |
| 5. Comoros | 20. Haiti |
| 6. Democratic Yemen | 21. Mali |
| 7. Yemen | 22. Niger |
| 8. Lesotho | 23. Rwanda |
| 9. Nepal | 24. Central African Republic |
| 10. Lao People's Dem.Rep. | 25. Uganda |
| 11. Guinea | 26. Cape Verde |
| 12. Bangladesh | 27. Samoa |
| 13. Malawi | 28. Somalia |
| 14. Maldives Islands | 29. Sudan |
| 15. Botswana | 30. Tanzania |

Appendix 2

List of other beneficiary countries

1. Algeria
2. Angola
3. Saudi Arabia
4. Argentina
5. Bahamas
6. Bahrain
7. Barbados
8. Bermuda
9. Burma
10. Bolivia
11. Brazil
12. Brunei
13. Cyprus
14. Dominica
15. Dominican Republic
16. Djibouti
17. Egypt
18. Ecuador
19. Fiji
20. Philippines
21. Gabon
22. Ghana
23. Grenada
24. Guyana
25. Guatemala
26. Guinea-Bissau
27. Equatorial Guinea
28. Honduras
29. Hong Kong
30. India
31. Indonesia
32. Iraq
33. Iran
34. Jamaica
35. Jordan
36. Cameroon
37. Kampuchea
38. Qatar
39. Kenya
40. Colombia
41. Congo
42. Costa Rica
43. Cuba
44. Kuwait
45. Lebanon
46. Liberia
47. Libyan Arab Jamahiriya
48. Madagascar
49. Malaysia
50. Malta
51. Morocco
52. Mauritania
53. Mauritius
54. Mexico
55. Mozambique
56. Nigeria
57. Nicaragua
58. Oman
59. Pakistan
60. Panama
61. Papua New Guinea
62. Paraguay
63. Peru
64. Puerto Rico
65. Solomon Islands
66. El Salvador
67. Senegal
68. Seychelles
69. Sierra Leone
70. Singapore
71. Sri Lanka
72. Swaziland
73. Suriname
74. Syria
75. Sao Tome and Principe
76. Saint Lucia
77. Thailand
78. Togo
79. Tonga
80. Trinidad and Tobago
81. Tunisia
82. Turkey
83. Uruguay
84. Venezuela
85. Socialist Rep. of Viet Nam
86. Ivory Coast
87. Zaire
88. Zambia
89. Zimbabwe
90. United Arab Emirates

Appendix 3

PRODUCTS COVERED BY THE SCHEME AND MFN GENERAL
AND PREFERENTIAL RATES OF DUTY

Item No.	Description of goods	Duty in % of value		GSP rates
		I	II	
01.01	Live horses, asses, mules and hinnies:			
	1. Horses:			
	(b) For slaughter	20	30	10
	(c) Other	20	30	10
	2. Other	20	30	10
01.02	Live animals of the bovine species:			
	2. For slaughter	15	25	5
	3. Other	20	30	10
01.03	Live swine:			
	2. For slaughter	15	25	5
	3. Other	25	35	10
01.04	Live sheep and goats:			
	2. For slaughter	15	25	5
	3. Other	20	30	10
01.05	Live poultry, that is to say, fowls, ducks, geese, turkeys and guinea fowls:			
	2. Other	15	25	5
02.01	Meat and edible offals of the animals falling within heading No. 01.01, 01.02, 01.03, or 01.04, fresh, chilled or frozen:			
	1. Meat:			
	(a) Horse meat	20	30	8
	(b) Beef and veal	5	8	Free
	(c) Pork	5	8	Free
	(d) Lamb and goat's meat	20	30	8
	(e) Other	20	30	8
	2. Edible offals	18	27	8

Note: The Customs Tariff gives two columns of duty rates, as follows:

- (1) the rates set out in Column I are to be applied to goods originating in:
 - (a) member countries of the General Agreement on Tariffs and Trade (GATT);
 - (b) other countries than those specified in (a) which apply the most-favored-nation clause to goods of Polish origin.
- (2) the rates set out in Column II are to be applied to goods originating in states other than those mentioned in subpoint 1.

Item No.	Description of goods	Duty in % of value		GSP rates
		I	II	
02.02	Dead poultry (that is to say, fowls, ducks, geese, turkeys and guinea fowls) and edible offals thereof (except liver), fresh, chilled or frozen: 1. Dead poultry: (d) Other	25	35	8
02.05	Pig fat free of lean meat and poultry fat (not rendered or solvent-extracted), fresh, chilled, frozen, salted, in brine, dried or smoked: 1. Back-fat 2. Pig fat, other than that falling within 1. above	5 10	8 15	Free Free
03.02	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process: 1. Dried, salted or in brine: (a) Herring, including young herring (b) Sardines (c) Other 2. Smoked	5 10 10 15	8 15 15 25	Free 5 5 8
04.05	Bird's eggs and egg yolks, fresh, dried or otherwise preserved, sweetened or not: 1. Poultry eggs: (a) Edible, whole, fresh or preserved 2. Edible egg products: (a) Egg mass (b) Egg powder 3. Other	20 25 30 30	30 35 45 45	10 10 10 10
04.06	Natural honey: 1. Bee honey, with a water content not exceeding 18%: (a) In containers intended for retail sale, of a net weight not exceeding 5 kg. (b) Otherwise put up 2. Bee honey, with a water content of more than 18% but not more than 23% 3. Bee honey, with a water content exceeding 23% 4. Other	5 5 10 15 15	8 8 15 25 25	Free Free 5 5 5

Item No.	Description of goods	Duty in % of value		GSP rates
		I	II	
05.03	Horsehair and horsehair waste, whether or not put up on a layer or between two layers of other material:			
	2. Other horsehair	10	15	5
05.07	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers:			
	2. Feathers, parts of feathers and down:			
	(a) Unworked	5	8	Free
	(b) Other	15	25	5
	3. Powder of feathers	5	8	Free
	5. Other	10	15	5
05.09	Ivory, tortoise-shell, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape, and waste and powder of these products, whalebone and the like, unworked or simply prepared but not cut to shape, and hair and waste of these products	10	15	Free
05.12	Coral and similar substances, unworked or simply prepared but not otherwise worked; shells, unworked or simply prepared but not cut to shape; powder and waste of shells	10	15	Free
05.13	Natural sponges:			
	1. Raw	10	15	Free
	2. Other, including waste	15	25	5
05.14	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; animal products, fresh, chilled or frozen, or otherwise provisionally preserved, of a kind used in the preparation of pharmaceutical products	8	12	Free
05.15	Animal products not elsewhere specified or included; dead animals of Chapter 1 or Chapter 3, unfit for human consumption:			
	3. Other	10	15	5
06.01	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower:			
	1. Dormant	12	18	5
	2. Other	15	25	5

Item No.	Description of goods	Duty in % of value		GSP rates
		I	II	
06.02	Other live plants, including trees, shrubs, bushes, roots, cuttings and slips:			
	1. Seedlings and cuttings of plants, other than those falling within heading No. 06.01:			
	(a) Ornamental	15	25	5
	2. Nursery trees and shrubs:			
	(a) Ornamental	20	30	8
06.03	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purpose, fresh, dried, dyed, bleached, impregnated or otherwise prepared:			
	1. Fresh	35	50	10
	2. Dried	20	30	5
	3. Other	25	35	8
06.04	Foliage, branches and other parts (other than flowers or buds) of trees, shrubs, bushes and other plants, and mosses, lichens and grasses, being goods of a kind suitable for bouquets or ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared:			
	1. Fresh	18	27	5
	2. Dried	15	25	5
	3. Other	20	30	5
07.01	Vegetables, fresh or chilled:			
	1. Potatoes:			
	(a) Other	15	25	8
	2. Onions and garlic	15	25	8
	3. Tomatoes	10	15	5
	4. Cucumbers	15	25	8
	5. Paprika	10	15	5
	6. Mushrooms	15	25	8
	7. Other	15	25	8
07.02	Vegetables (whether or not cooked), preserved by freezing:			
	1. Green peas	5	8	Free
	2. Other	15	22	5

Item No.	Description of goods	Duty in % of value		GSP rates
		I	II	
07.03	Vegetables provisionally preserved in brine, in sulphur water or in other preservative solutions, but not specially prepared for immediate consumption:			
	1. Olives and capers	10	15	5
07.04	Dried, dehydrated or evaporated vegetables, whole, cut, sliced, broken or in powder, but not further prepared	15	25	8
07.05	Dried leguminous vegetables, shelled, whether or not skinned or split:			
	2. Edible	5	8	Free
	4. Other	10	15	5
07.06	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and other similar roots and tubbers with high starch or inulin content, fresh or dried, whole or sliced; sago pith	15	25	5
08.01	Dates, bananas, coconuts, Brazil nuts, cashew nuts, pineapples, avocados, mangoes, guavas and mango-steens, fresh or dried, shelled or not:			
	1. Dates, bananas, pineapples:			
	(a) Suitable for immediate consumption	5	8	Free
	(b) Other	Free	3	Free
	2. Other:			
	(a) Suitable for immediate consumption	10	15	Free
	(b) Other	Free	3	Free
08.02.	Citrus fruit, fresh or dried:			
	1. Oranges, mandarines and clementines	10	15	Free
	2. Lemons, including limes	5	8	Free
	3. Grapefruit	10	15	Free
	4. Other	10	15	Free
08.03	Figs, fresh or dried	10	15	Free
08.04	Grapes, fresh or dried:			
	1. Grapes	5	8	Free
	2. Raisins	10	15	Free

Item No.	Description of goods	Duty in % of value		GSP rates
		I	II	
08.05	Nuts other than those falling within heading No. 08.01, fresh or dried, shelled or not:			
	1. In shell	8	12	Free
	2. Other	10	15	Free
08.10	Fruit (whether or not cooked), preserved by freezing, not containing added sugar	15	25	5
08.11	Fruit provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water in other preservative solutions), but unsuitable in that state for immediate consumption	15	25	5
08.12	Fruit, dried, other than that falling within heading No. 08.01, 08.02, 08.03, 08.04 or 08.05:			
	1. Prunes	8	12	Free
	2. Other	15	25	5
08.13	Peel of melons and citrus fruit, fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions	5	8	Free
09.01	Coffee, whether or not roasted or freed of caffeine; coffee husks and skins; coffee substitutes containing coffee in any proportion:			
	1. Coffee:			
	(a) Roasted	10	15	Free
	(b) Other	10	15	Free
	2. Other	15	25	Free
09.02	Tea:			
	1. In containers of a net weight not exceeding 500 g.	10	15	Free
	2. Other	5	8	Free
09.03	Maté	20	30	5
09.04	Pepper of the genus "Piper"; pimento of the genus "Capsicum" or the genus "Pimenta":			
	1. Pepper of the genus "Piper":			
	(a) Ground	50	75	20
	(b) Other	40	60	15
	2. Other	20	30	10
09.05	Vanilla	10	15	Free

Item No.	Description of goods	Duty in % of value		GSP rates
		I	II	
09.06	Cinnamon and cinnamon-tree flowers:			
	1. Ground	20	30	5
	2. Other	10	15	Free
09.07	Cloves (whole fruit, cloves and stems)	20	30	5
09.08	Nutmeg, mace and cardamoms	20	30	5
09.09	Seeds of anise, badian, fennel, coriander, cumin, caraway and juniper	20	30	5
09.10	Thyme, saffron and bay leaves; other spices	20	30	5
10.07	Buckwheat, millet, canary seed and grain sorghum; other cereals:			
	1. Sorghum	Free	3	Free
	2. Other:			
	(b) Fodder	10	15	Free
	(c) Other	10	15	Free
11.01	Cereal flours:			
	1. Of wheat and of rye	5	8	Free
	2. Of rice	8	12	Free
	3. Other	8	12	Free
11.02	Cereal groats and cereal meal; other worked cereal grains (for example, rolled, flaked, polished, pearled or kibbled, but not further prepared), except husked, glazed, polished or broken rice; germ of cereals, whole, rolled, flaked or ground:			
	1. Groats, broken grain and flakes	Free	5	Free
	2. Germ of cereals	Free	3	Free
11.04	Flour of the dried leguminous vegetables falling within heading No. 07.05 or of the fruits falling within any heading in Chapter 8; flour and meal of sago and of roots and tubers falling within heading No. 07.06:			
	1. Flour of peas, beans and bananas	10	15	Free
	2. Other	15	25	8
11.08	Starches; inulin:			
	2. Other	8	12	Free
11.09	Wheat gluten, whether or not dried	8	12	Free

Item No.	Description of goods	Duty in % of value		GSP rates
		I	II	
12.01	Oil seeds and oleaginous fruit, whole or broken:			
	1. Ground-nuts			
	(a) In containers of a net weight not exceeding 500 g,	20	30	Free
	3. Poppy seeds	15	25	8
	4. Rape seeds	20	30	8
	5. Mustard seeds	3	5	Free
	7. Other	20	30	10
12.02	Flours or meals of oil seeds or oleaginous fruit, nondefatted, (excluding mustard flour):			
	1. Of soya beans	10	15	Free
	2. Other	20	30	8
12.03	Seeds, fruit and spores, of a kind used for sowing:			
	1. Ornamental flower seeds	10	15	5
12.08	Chicory roots, fresh or dried, whole or cut, unroasted; locust beans, fresh or dried, whether or not kibbled or ground, but not further prepared; fruit kernels and other vegetable products of a kind used primarily for human food, not falling within any other heading:			
	1. Chicory roots	30	45	10
	2. Other	20	30	Free
13.02	Shellac, seed lac, stick lac and other lacs; natural gums, resins, gum-resins and balsams:			
	1. Shellac	10	15	Free
13.03	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, derived from vegetable products:			
	1. Vegetable saps and extracts	15	25	5
	3. Agar-agar	5	8	Free
	4. Other	15	25	5
14.01	Vegetable materials of a kind used primarily for plaiting (for example, cereal straw, cleaned, bleached or dyed, osier, reeds, rushes, rattans, bamboos, raffia and lime bark):			
	1. Osier, rushes and reeds	20	30	Free
	2. Bamboos and raffia	10	15	Free
	3. Other	20	30	5

Item No.	Description of goods	Duty in % of value		GSP rates
		I	II	
14.02	Vegetable materials, whether or not put up on a layer or between two layers of other material, of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass):			
	1. Raw	10	15	5
	2. Other	20	30	10
14.03	Vegetable materials of a kind used primarily in brushes or in brooms (for example, sorgho, piassava, couch-grass and istle), whether or not in bundles or hanks	10	15	Free
14.05	Vegetable products not elsewhere specified or included:			
	2. Hard seeds, pips, hulls and nuts, of kind used for carving	10	15	5
	3. Other	8	12	4
15.01	Lard, other pig fat and poultry fat, rendered or solvent-extracted:			
	1. Lard and other pig fats:			
	(a) Edible fats	10	15	Free
	(b) Other	7	10	Free
15.02	Fats of bovine cattle, sheep or goats, unrendered; rendered or solvent-extracted fats (including "premier jus") obtained from those unrendered fats:			
	1. "Premier jus"	10	15	5
	2. Other	8	12	4
15.03	Lard stearin, oleostearin and tallow stearin; lard oil, oleo-oil and tallow oil, not emulsified or mixed or prepared in any way:			
	2. Other	8	12	4
15.05	Wool grease and fatty substances derived therefrom (including lanolin)	15	25	5
15.06	Other animal oils and fats (including neat's-foot oil and fats from bones or waste)	15	25	5
15.07	Fixed vegetable oils, fluid or solid, crude, refined or purified:			
	1. Castor oil and tung oil	5	8	Free
	3. Linseed oil, soya bean oil and sunflower seed oil	5	8	Free
	4. Olive oil	12	18	Free

Item No.	Description of goods	Duty in % of value		GSP rates
		I	II	
15.11	Glycerol and glycerol lyes:			
	1. Glycerol	10	15	Free
	2. Glycerol lyes	15	25	Free
15.12	Animal or vegetable oils and fats, wholly or partly hydrogenated, or solidified or hardened by any other process, whether or not refined, but not further prepared:			
	1. Edible	18	27	Free
	2. Other	18	27	Free
15.15	Spermaceti, crude, pressed or refined, whether or not coloured; beeswax and other insect waxes, whether or not coloured:			
	1. Spermaceti	15	25	Free
16.03	Meat extracts and meat juices; fish extracts	20	30	5
16.04	Prepared or preserved fish, including caviar and caviar substitutes:			
	1. Caviar and caviar substitutes	30	45	5
	2. Other	30	45	5
16.05	Crustaceans and molluscs, prepared or preserved	30	45	5
17.04	Sugar confectionary, not containing cocoa:			
	1. Chewing gum	40	60	15
	2. Candies	40	60	15
	3. Other	40	60	15
18.01	Cocoa beans, whole or broken, raw or roasted	10	15	5
18.02	Cocoa shells, husks, skins and waste	5	8	Free
18.03	Cocoa paste (in bulk or in block), whether or not defatted	15	25	5
18.04	Cocoa butter (fat or oil)	15	25	5
18.05	Cocoa powder, unsweetened:			
	1. In packages of a net weight not exceeding 1 kg	35	50	10
	2. Other	20	30	5
18.06	Chocolate and other food preparations containing cocoa:			
	1. Plain chocolate	40	60	15
	2. Drinking chocolate	35	50	15
	3. Other	40	60	15

Item No.	Description of goods	Duty in % of value		GSP rates
		I	II	
19.02	Preparations of flour, meal, starch or malt extract, of a kind used as infant food or for dietetic or culinary purpose, containing less than 50% by weight of cocoa:			
	1. Food preparations with a basis of carbohydrates	10	15	Free
	3. Other	15	25	5
19.04	Tapioca and sago; tapioca and sago substitutes obtained from potato or other starches	20	30	5
19.08	Pastry, biscuits, cakes and other fine baker's wares, whether or not containing cocoa in any proportion	20	30	10
20.01	Vegetables and fruit, prepared or preserved by vinegar or acetic acid, with or without sugar, whether or not containing salt, spices or mustard	15	25	5
20.02	Vegetables prepared or preserved otherwise than by vinegar or acetic acid:			
	1. Tomato concentrate	10	15	5
	2. Other	20	30	5
20.05	Jams, fruit jellies, marmalades, fruit purée and fruit pastes, being cooked preparations, whether or not containing added sugar:			
	1. Of fruit imported from southern countries	15	25	5
	2. Other	25	35	15
20.06	Fruit otherwise prepared or preserved, whether or not containing added sugar or spirit:			
	1. Fruit imported from southern countries	12	18	5
	2. Other	20	30	8
20.07	Fruit juices (including grape must) and vegetable juices, whether or not containing added sugar, but unfermented and not containing spirit:			
	1. Of citrus fruit	12	18	5
	2. Other	20	30	7
21.02	Extracts, essences or concentrates, of coffee, tea or maté and preparations with a basis of those extracts, essences or concentrates; roasted chicory and other roasted coffee substitutes and extracts, essences and concentrates thereof:			
	1. Roasted chicory and other roasted coffee substitutes and extracts, essences and concentrates thereof	25	35	10
	2. Other	30	45	10

Item No.	Description of goods	Duty in % of value		GSP rates
		I	II	
21.03	Mustard flour and prepared mustard:			
	1. Ground	15	25	8
	2. Other	25	35	8
21.04	Sauces; mixed condiments and mixed seasonings	20	30	10
22.04	Grape must, in fermentation or with fermentation arrested otherwise than by the addition of alcohol	15	25	5
22.05	Wine of fresh grapes; grape must with fermentation arrested by the addition of alcohol:			
	2. Other wines:			
	(a) Bottled	20	30	10
	(b) Other	14	21	8
23.01	Flours and meals, of meat, offals, fish, crustaceans or molluscs, unfit for human consumption; greaves:			
	1. Fish flour	Free	5	Free
	2. Other	3	5	Free
23.02	Bran, sharps and other residues derived from the sifting, milling or working of cereals or of leguminous vegetables:			
	1. Barley bran	Free	3	Free
	2. Other	3	5	Free
23.03	Beet-pulp, bagasse and other waste of sugar manufacture; brewing and distilling dregs and waste; residues of starch manufacture and similar residues	10	15	Free
23.04	Oil-cake and other residues (except dregs) resulting from the extraction of vegetable oils	3	5	Free
23.06	Products of vegetable origin of a kind used for animal food, not elsewhere specified or included	3	5	Free
23.07	Sweetened forage; other preparations of a kind used in animal feeding	3	5	Free
24.01	Unmanufactured tobacco; tobacco refuse:			
	1. Unmanufactured tobacco; fermented	10	15	Free
	2. Tobacco refuse	20	30	5
	3. Other	10	15	3

Item No.	Description of goods	Duty in % of value		GSP rates
		I	II	
24.02	Manufactured tobacco; tobacco extracts and essences:			
	1. Cigars	60	80	20
	2. Cigarettes	60	80	20
	3. Pipe tobacco	60	80	20
	4. Other	40	55	15
25.06	Quartz (other than natural sands); quartzite, including quartzite not further worked than roughly split, roughly squared or squared by sawing	5	8	2
25.11	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide	8	12	Free
25.15	Marble, travertine, ecaussine and other calcareous monumental and building stone of an apparent specific gravity of 2.5 or more and alabaster, including such stone not further worked than roughly split, roughly squared or squared by sawing	15	25	8
25.19	Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not chemically pure:			
	1. Magnesium oxide, chemically pure, including fused and dead-burned magnesia	5	8	Free
25.23	Portland cement, ciment fondu, slag cement, super-sulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinker	15	25	Free
25.24	Asbestos	8	12	Free
25.30	Crude natural borates and concentrates thereof (calcined or not), but not including borates separated from natural brine; crude natural boric acid containing not more than 85% of H ₂ BO ₃ calculated on the dry weight	3	5	Free
25.32	Mineral substances not elsewhere specified or included:			
	1. Meerschaum, amber, jet	10	15	2
	3. Other	5	8	Free
26.01	Metallic ores and concentrates and roasted iron pyrites	5	8	Free

Item No.	Description of goods	Duty in % of value		GSP rates
		I	II	
27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing not less than 70% by weight of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations: 1. Fuels for spark-ignition engines and for aircraft engines 2. Diesel engine fuels 3. Furnace oil 4. Lubricating and special oils, solid greases 5. Other	15 15 15 15 15	25 25 25 25 25	Free Free Free Free Free
27.14	Petroleum bitumen, petroleum coke and other residues of petroleum oils or of oils obtained from bituminous minerals: 1. Petroleum asphalt 3. Other	10 10	15 15	5 5
28.01	Halogens (fluorine, chlorine, bromine and iodine): 1. Fluorine 2. Chlorine 3. Bromine 4. Iodine	5 12 10 5	8 18 15 8	Free 6 5 Free
28.04	Hydrogen, rare gases and other non-metals: 1. Hydrogen 2. Rare gases 3. Other non-metals	12 10 10	18 15 15	6 5 5
28.05	Alkali and alkaline-earth metals; rare earth metals, yttrium and scandium and intermixtures or interalloys thereof; mercury: 1. Alkali metals: (a) Sodium (b) Other 2. Rare earth metals	5 5 5	8 8 8	Free Free Free
28.17	Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium: 1. Sodium hydroxide 2. Potassium hydroxide 3. Other	15 15 10	25 25 15	Free 5 2

Item No.	Description of goods	Duty in % of value		GSP rates
		I	II	
28.18	Oxides, hydroxides and peroxides, of strontium, barium or magnesium:			
	1. Barium oxide, hydroxide and peroxide	10	15	2
	2. Strontium oxide, hydroxide and peroxide	8	12	2
	3. Magnesium oxide, hydroxide and peroxide	5	8	Free
28.20	Aluminium oxide and hydroxide; artificial corundum	8	12	Free
28.24	Cobalt oxides and hydroxides; commercial cobalt oxides	5	8	Free
28.25	Titanium oxides	8	12	Free
28.27	Lead oxides; red lead and orange lead	8	12	Free
28.28	Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases and metallic oxides, hydroxides and peroxides:			
	2. Tin oxides (stannous oxide and stannic oxide)	8	12	Free
	3. Other	10	15	5
28.29	Fluorides; fluorosilicates, fluoroborates and other complex fluorine salts	8	12	5
28.30	Chlorides, oxychlorides and hydroxychlorides; bromides and oxybromides; iodides and oxyiodides:			
	1. Chlorides	10	15	5
	2. Oxychlorides and hydroxychlorides	5	8	3
	3. Other	8	12	3
28.31	Hypochlorites; commercial calcium hydrochlorite; chlorites; bromites:			
	1. Chlorites	10	15	5
	2. Hypochlorites	10	15	5
	3. Hypobromites	8	12	3
28.32	Chlorates and perchlorates; bromates and perbromates; iodates and periodates:			
	1. Chlorates	10	15	5
	2. Perchlorates	5	8	3
	3. Others	8	12	3
28.38	Sulphates (including alums) and persulphates:			
	1. Sulphates (including alums):			
	(a) Sodium sulphate	10	15	3
	(b) Other	8	12	3
	2. Persulphates	8	12	3

Item No.	Description of goods	Duty in % of value		GSP rates
		I	II	
28.40	Phosphites, hypophosphites and phosphates	10	15	3
28.42	Carbonates and percarbonates; commercial ammonium carbonate containing ammonium carbamate	5	8	3
28.43	Cyanides and complex cyanides	10	15	3
28.45	Silicates; commercial sodium and potassium silicates	10	15	3
28.46	Borates and perborates	10	15	3
28.47	Salts of metallic acids (for example, chromates, permanganates, stannates):			
	1. Potassium permanganate	5	8	3
	2. Other	8	12	3
29.01	Hydrocarbons:			
	1. Benzene, toluene, xylene, naphthalene and styrene	12	18	6
	2. Ethylbenzene and butadiene	12	18	6
	3. Other	12	18	6
29.06	Phenols and phenol-alcohols	12	18	6
29.07	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols	10	15	5
29.11	Aldehydes, aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and other single or complex oxygen-function aldehydes; cyclic polymers of aldehydes; paraformaldehyde:			
	1. Acyclic aldehydes:			
	(a) Formaldehyde	12	18	5
	(b) Other	10	15	3
	2. Aromatic aldehydes	10	15	3
	3. Other	10	15	3
29.14	Monocarboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives	8	12	3
29.15	Polycarboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives	8	12	3

Item No.	Description of goods	Duty in % of value		GSP rates
		I	II	
29.16	Carboxylic acids with alcohol, phenol, aldehyde or ketone function and other single or complex oxygen-function carboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives	10	15	3
29.38	Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins and intermixtures of the foregoing, whether or not in any solvent	15	25	5
29.39	Hormones, natural or reproduced by synthesis; derivatives thereof, used primarily as hormones; other steroids used primarily as hormones: 1. Insulin 2. Other	3	5	Free
		8	12	3
29.41	Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives	15	25	5
29.42	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives	15	25	3
29.43	Sugars, chemically pure, other than sucrose, glucose and lactose; sugar ethers and sugar esters, and their salts, other than products of headings Nos. 29.39, 29.41 and 29.42	15	25	3
29.44	Antibiotics	15	25	3
29.45	Other organic compounds	15	25	3
30.01	Organo-therapeutic glands or other organs, dried, whether or not powdered; organo-therapeutic extracts of glands or other organs or of their secretions; other animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included	10	15	3
30.02	Antisera; microbial vaccines, toxins, microbial cultures (including ferments but excluding yeasts) and similar products: 2. Other			
		5	8	Free

Item No.	Description of goods	Duty in % of value		GSP rates
		I	II	
30.03	Medicaments (including veterinary medicaments):			
	1. In retail packings	15	25	5
	2. Other	10	15	3
30.04	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in retail packings for medical or surgical purposes, other than goods specified in Note 3 to this Chapter:			
	1. In retail packings	25	35	10
	2. Other	15	25	5
30.05	Other pharmaceutical goods	10	15	3
31.02	Mineral or chemical fertilizers, nitrogenous	15	25	8
31.03	Mineral or chemical fertilizers, phosphatic	Free	3	Free
31.04	Mineral or chemical fertilizers, potassic	5	8	2
31.05	Other fertilizers; goods of the present Chapter in tablets, lozenges and similar prepared forms or in packings of a gross weight not exceeding 10 kg.	15	25	5
32.01	Tanning extracts of vegetable origin; tannins (tannic acids), including water-extracted gall-nut tannin, and their salts, ethers, esters and other derivatives:			
	1. Tanning extracts of vegetable origin	10	15	Free
	2. Other	15	25	5
32.04	Colouring matter of vegetable origin (including dyewood extract and other vegetable dyeing extracts, but excluding indigo) or of animal origin:			
	1. Dyes of vegetable origin	8	12	Free
	2. Dyes of animal origin	10	15	Free
32.07	Other colouring matter; inorganic products of a kind used as luminophores	15	25	5

Item No.	Description of goods	Duty in % of value		GSP rates
		I	II	
32.08	Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, liquid lusters and similar products, of the kind used in the ceramic, enamelling and glass industries; engobes (slips); glass frit and other glass, in the form of powder, granules or flakes:			
	1. Pigments, opacifiers and dry paints	15	25	5
	2. Vitrifiable enamels and glazes	12	18	5
	3. Engobes	18	27	8
	4. Glass frit and other glass in the form of powder, granules or flakes	18	27	8
	5. Other	18	27	8
32.09	Varnishes and lacquers; distempers; prepared water pigments of the kind used for finishing leather; paints and enamels; pigments in linseed oil, white spirit, spirits of turpentine, varnish or other paint or enamel media; stamping foils; dyes or other colouring matter in forms or packings of a kind sold by retail	20	30	10
32.10	Artists', students' and signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or similar forms or packings; including such colours in sets or outfits, with or without brushes, palettes or other accessories	15	25	8
32.13	Writing ink, printing ink and other inks:			
	1. Writing inks	18	27	10
	2. Indian ink	18	27	10
	3. Coloured printing inks	18	27	10
	4. Other	18	27	10
33.01	Essential oils (terpeneless or not); concretes and absolutes; resinoids; concentrates of essential oils in fats, in fixed oils, or in waxes or the like, obtained by cold absorption or by maceration; terpenic by-products of the deterpenation of essential oils:			
	1. Essential oils	18	27	5
	2. Concentrates of essential oils in fats, in fixed oils, or in waxes or the like, obtained by cold absorption or by maceration	20	30	10
	3. Other	15	25	3

Item No.	Description of goods	Duty in % of value		GSP rates
		I	II	
33.04	Mixtures of two or more odoriferous substances (natural or artificial) and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw material in the perfumery, food, drink or other industries:			
	1. Odoriferous mixtures for use in the soap industry	10	15	3
	2. Odoriferous mixtures for use in the perfumery and cosmetics industries	18	27	5
	3. Other	18	27	5
33.06	Perfumery, cosmetics and toilet preparations:			
	1. Perfumery	30	45	15
	2. Cosmetics	30	45	15
	3. Toilet preparations	30	45	15
34.01	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes or moulded pieces or shapes, whether or not combined with soap	20	30	10
34.02	Organic surface-active agents; surface-active preparations and washing preparations, whether or not containing soap	25	35	12
34.04	Artificial waxes (including water-soluble waxes); prepared waxes, not emulsified or containing solvents	18	27	8
34.05	Polishes and creams, for footwear, furniture or floors, metal polishes, scouring powders and similar preparations, but excluding prepared waxes falling within heading No. 34.04	20	30	10
35.03	Gelatin (including gelatin in rectangles, whether or not coloured or surface-worked) and gelatin derivatives; glues derived from bones, hides, nerves, tendons or from similar products, and fish glues; isinglass:			
	1. Gelatin:			
	(a) For industrial use	15	25	Free
	(b) For human consumption and pharmaceutical use	8	12	Free
	(c) For photographic use	3	5	Free
	2. Hide glues	18	27	8
	3. Bone glues	15	25	6
	4. Fish glues	18	27	8
	5. Other	18	27	8

Item No.	Description of goods	Duty in % of value		GSP rates
		I	II	
35.05	Dextrins and dextrin glues; soluble or roasted starches; starch glues	18	27	10
35.06	Prepared glues not elsewhere specified or included; products suitable for use as glues put up for sale by retail as glues in packages not exceeding a net weight of 1 kg.	18	27	10
36.06	Matches (excluding Bengal matches)	30	45	10
37.01	Photographic plates and film in the flat, sensitized, unexposed, of any material other than paper, paperboard or cloth:			
	1. Film	20	30	8
	2. Photographic plates	20	30	8
37.02	Film in rolls, sensitized, unexposed, perforated or not:			
	1. Photographic film:			
	(a) Black and white	25	35	10
	(b) Colour	20	30	8
	2. Cinematograph film:			
	(a) Black and white	20	30	8
	(b) Colour	20	30	8
	(c) For industrial uses	15	25	6
	3. X-ray film:			
	(a) For medical uses	20	30	8
	(b) For industrial uses	15	25	6
	4. Other	20	30	8
37.04	Sensitized plates and film, exposes but not developed, negative or positive:			
	1. Cinematograph film:			
	(a) Negative	5	8	Free
	(b) Positive	8	12	Free
38.11	Disinfectants, insecticides, fungicides, herbicides, antisprouting products, rat poisons and similar products, put up in forms or packings for sale by retail or as preparations or as articles (for example, sulphur threated bands, wicks and candles, fly papers):			
	1. In retail packings	10	30	8

Item No.	Description of goods	Duty in % of value		GSP rates
		I	II	
38.19	Chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included:			
	2. Other	10	15	2
39.01	Condensation, polycondensation and polyaddition products, whether or not modified or polymerised, and whether or not linear (for example, phenoplasts, alkyds, polyallyl esters and other unsaturated polyesters, silicones):			
	1. Phenoplasts and aminoplasts	15	25	5
	2. Polyesters	15	25	5
	3. Phthalates and epoxides	15	25	5
	4. Silicones	15	25	5
	5. Other	15	25	5
39.02	Polymerisation and copolymerisation products (for example, polyethylene, polytetrahaloethylenes, polyisobutylene, polystyrene, polyvinyl chloride, polyvinyl acetate, polyvinyl chloroacetate and other polyvinyl derivatives, polyacrylic and polymethacrylic derivatives, coumarone-indene resins):			
	1. Polyvinyl chloride	15	25	5
	3. High-pressure polyethylene	15	25	5
	4. Polystyrene	15	25	5
	5. Acrylic and methacrylic polymers	15	25	5
	6. Other	20	30	5
39.03	Regenerated cellulose; cellulose nitrate, cellulose acetate and other cellulose esters, cellulose ethers and other chemical derivatives of cellulose, plasticised or not (for example, collodions, celluloid); vulcanised fibre:			
	1. Cellophane	15	25	5
	2. Celluloid	15	25	5
39.04	Hardened proteins (for example, hardened casein and hardened gelatin):			
	1. Artificial sausage casings:			
	(a) Casein	20	30	5
	(b) Other	20	30	5
	2. Other	20	30	5

Item No.	Description of goods	Duty in % of value		GSP rates
		I	II	
39.05	Natural resins modified by fusion (run gums); artificial resins obtained by esterification of natural resins or of resinic acids (ester gums); chemical derivatives of natural rubber (for example, chlorinated rubber, rubber hydrochloride, oxidised rubber, cyclised rubber):			
	1. Chlorinated rubber	10	15	Free
	2. Other	10	15	Free
39.06	Other high polymers, artificial resins and artificial plastic materials, including algenic acid, its salts and esters; linoxyn:			
	1. Alginic acid, its salts and esters	20	30	5
	2. Other	20	30	5
39.07	Articles of materials of the kinds described in headings Nos. 39.01 to 39.06:			
	1. Protective guards, housings and parts of machines and equipment; technical articles	20	30	8
	2. Articles for use in the building industry	20	30	8
	3. Articles for everyday use	20	30	8
	4. Packages	20	30	8
	5. Other	20	30	8
40.01	Natural rubber latex, whether or not with added synthetic rubber latex; pre-vulcanised natural rubber latex; natural rubber, balata, gutta-percha and similar natural gums	5	8	Free
40.02	Synthetic rubber latex; pre-vulcanised synthetic rubber latex; synthetic rubber; factice derived from oils:			
	1. Synthetic rubbers: styrene, butadiene and butadiene-styrene	12	18	Free
	2. Other synthetic rubbers than in 1 above	12	18	Free
	3. Factice	12	18	5
	4. Other	12	18	5
40.05	Plates, sheets and strip, of unvulcanised natural or synthetic rubber, other than smoked sheets and crepe sheets of heading No. 40.01 or 40.02; granules of unvulcanised natural or synthetic rubber compounded ready for vulcanisation; unvulcanised natural or synthetic rubber, compounded before or after coagulation either with carbon black (with or without the addition of mineral oil) or with silica (with or without the addition of mineral oil), in any form, of a kind known as masterbatch	15	25	8

Item No.	Description of goods	Duty in % of value		GSP rates
		I	II	
40.06	Unvulcanised natural or synthetic rubber, including rubber latex, in other forms or states (for example, rods, tubes and profile shapes, solutions and dispersions); articles of unvulcanised natural or synthetic rubber (for example, coated or impregnated textile thread; rings and discs)	15	25	5
40.07	Vulcanised rubber thread and cord, whether or not textile covered, and textile thread covered or impregnated with vulcanised rubber	18	27	6
40.08	Plates, sheets, strip, rods and profile shapes, of unhardened vulcanised rubber	18	27	6
40.09	Piping and tubing, of unhardened vulcanised rubber	15	25	8
40.10	Transmission, conveyor or elevator belts or belting, of vulcanised rubber	18	27	Free
40.11	Rubber tyres, tyre cases, interchangeable tyre treads, inner tubes and tyre flaps, for wheels of all kinds:			
	1. Tyres for passenger cars	30	45	10
	2. Tyres for trucks and buses	25	35	Free
	3. Tyres for tractors	25	35	Free
	4. Tyres for agricultural machinery and equipment	20	30	Free
	5. Tyres for motor cycles, scooters, motorbikes and bicycles	30	45	10
	6. Other	20	30	5
40.12	Hygienic and pharmaceutical articles (including teats) of unhardened vulcanised rubber, with or without fittings of hardened rubber	20	30	10
40.13	Articles of apparel and clothing accessories (including gloves), for all purposes, of unhardened vulcanised rubber:			
	1. Protective	20	30	6
	2. Other	25	35	10
40.14	Other articles of unhardened vulcanized rubber:			
	1. Articles for technical uses	15	25	6
	2. Other	15	35	10
40.15	Hardened rubber (ebonite and vulcanite), in bulk, plates, sheets, strip, rods, profile shapes or tubes; scrap, waste and powder, of hardened rubber	20	30	10

Item No.	Description of goods	Duty in % of value		GSP rates
		I	II	
40.16	Articles of hardened rubber (ebonite and vulcanite):			
	1. Article for technical uses	25	35	10
	2. Other	25	35	10
41.01	Raw hides and skins (fresh, salted, dried, pickled or limed), whether or not split, including sheepskins in the wool:			
	4. Sheep and lamp skins	3	5	Free
41.02	Bovine cattle leather (including buffalo leather) and equine leather, except leather falling within heading No. 41.06 or 41.08:			
	1. Hard leathers:			
	(a) For the manufacture of shoes	6	9	Free
	(b) For technical uses	6	9	Free
	(c) Other	6	9	Free
	2. Soft leather for shoe tops:			
	(a) Calf leather	6	9	Free
	(b) Bovine cattle leather	6	9	Free
	3. Soft haberdashery leathers:			
	(a) Bovine cattle leather	6	9	Free
	(b) Equine leather	6	9	Free
	4. Clothing leathers:			
	(a) Bovine cattle leather	6	9	Free
	(b) Equine leather	6	9	Free
	5. Parchment-dressed leather	15	25	5
	6. Other	6	9	Free
41.03	Sheep and lamb skin leather, except leather falling within heading No. 41.06 or 41.08:			
	1. Sheep skin leather	3	5	Free
	2. Lamb skin leather	3	5	Free
	3. Parchment-dressed leather	15	25	5
41.04	Goat and kid skin leather, except falling within heading No. 41.06 or 41.08:			
	3. Parchment-dressed leather	15	25	5

Item No.	Description of goods	Duty in % of value		GSP rates
		I	II	
41.05	Other kinds of leather, except leather with heading No. 41.06 or 41.08:			
	1. Soft leathers, of swine	10	15	5
	2. Parchment-dressed leather	15	25	5
	3. Other	8	12	3
41.06	Chamois-dressed leather	3	5	Free
41.08	Patent leather and imitation patent leather; metallized leather	10	15	5
41.09	Parings and other waste, of leather or of composition or parchment-dressed leather, not suitable for the manufacture of articles of leather; leather dust, powder and flour:			
	1. Leather powder and flour	3	5	Free
	2. Other	3	5	Free
41.10	Composition leather with a basis of leather or leather fibre, in slabs, in sheets or in rolls:			
	1. Lacquered or metallized	18	27	5
	2. Other	18	27	5
42.01	Saddlery and harness, of any material (for example, saddles, harness, collars, traces, knee-pads and boots), for any kind of animal:			
	1. Saddles	12	18	5
	2. Other	15	25	5
42.02	Travel goods (for example, trunks, suitcases, hat-boxes, travelling-bags, ruck-sacks), shopping bags, handbags, satchels, brief-cases, wallets, purses, toilet-cases, tool-cases, tobacco-pouches, sheaths, cases, boxes (for example, for arms, musical instruments, binoculars, jewellery, bottles, collars, footwear, brushes) and similar containers, of leathers or of composition leather, of vulcanized fibre, of artificial plastic sheeting, of paperboard or of textile fabric:			
	1. Suitcases:			
	(a) Of leather	18	27	5
	(b) Other	15	25	3
	2. Brief-cases and document cases:			
	(a) Of leather	18	27	5
	(b) Other	15	25	3
	3. Women's bags:			
	(a) Of leather	25	35	8
	(b) Other	15	25	3
	4. Bags:			
	(a) Travel bags	10	15	3
	(b) Other	15	25	3
	5. Cases	15	25	3
	6. Other	18	27	3

Item No.	Description of goods	Duty in % of value		GSP rates
		I	II	
42.03	Articles of apparel and clothing accessories, of leather or of composition leather:			
	1. Leather clothing	20	30	5
	2. Clothing of composition leather	25	35	8
	3. Gloves	15	25	5
	4. Sports and protective gloves	10	15	3
	5. Protective clothing	10	15	3
	6. Braces, belts, straps and similar articles:			
	(a) Of leather	20	30	5
	(b) Of composition leather	25	35	8
	7. Other	20	30	5
42.04	Articles of leather or of composition leather of a kind used in machinery or mechanical appliances or for other industrial purposes:			
	1. Transmission belts	10	15	Free
	2. Gaskets	10	15	Free
	3. Other	15	25	Free
42.05	Other articles of leather or of composition leather:			
	1. Folk-art articles	25	35	5
	2. Other	15	25	3
42.06	Articles made from gut (other than silk-worm gut), from goldbeater's skin, from bladders or from tendons	10	15	Free
43.02	Furskins, tanned or dressed, including furskins assembled in plates, crosses and similar forms; pieces of cuttings, of furskin, tanned or dressed, including heads, paws, tails and the like (not being fabricated):			
	1. Of common animals:			
	(a) Sheep	8	12	Free
	(b) Lambs	8	12	Free
	(c) Goats	8	12	Free
	(d) Other	8	12	Free
	4. Lambskins, dyed and rendered finer	25	35	10
43.03	Articles of furskin:			
	1. Fur clothing of common animal furskins	20	30	5
	2. Fur clothing of other than common animal furskins	35	50	10
	3. Fur clothing of lamb skins	35	50	10
	4. Tippets and stoles	25	35	10
	5. Sleeping bags and blankets	18	27	5
	6. Other	20	30	5

Item No.	Description of goods	Duty in % of value		GSP rates
		I	II	
43.04	Artificial fur and articles made thereof:			
	1. Clothing	20	30	5
	2. Other	20	30	5
44.03	Wood in the rough, whether or not stripped of its bark or merely roughed down:			
	5. Exotic wood	10	15	Free
44.05	Wood sawn lengthwise, sliced or peeled, but not further prepared, of a thickness exceeding 5 mm:			
	1. Lumber:			
	(c) Of exotic wood	10	15	Free
	2. Sliced or peeled, of a thickness exceeding 5 mm:			
	(c) Of exotic wood	10	15	Free
44.12	Wood wool and wood flour:			
	1. Wood wool:			
	(a) For the building industry	10	15	5
	(b) For packing	15	25	5
	2. Wood flour	15	25	5
44.14	Wood sawn lengthwise, sliced or peeled but not further prepared, of a thickness not exceeding 5 mm; veneer sheets and sheets for plywood, of a thickness not exceeding 5 mm:			
	1. Facing boards:			
	(c) Of exotic species	15	25	Free
	2. Veneer sheets:			
	(c) Of exotic species	15	25	Free
44.15	Plywood, blockboard, laminboard, battenboard and similar laminated wood products (including veneered panels and sheets); inlaid wood and wood marquetry:			
	3. Plywood of exotic wood	15	25	Free
44.18	Reconstituted wood, being wood shavings, wood chips, sawdust, wood flour or other ligneous waste agglomerated with natural or artificial resins or other organic binding substances, in sheets, blocks or the like:			
	2. Boards of bark and sawdust	25	35	5

Item No.	Description of goods	Duty in % of value		GSP rates
		I	II	
44.22	Casks, barrels, vats, tubs, buckets and other co-operators' products and parts thereof, of wood, including staves:			
	1. Casks and assembly kits of coniferous species			
	(a) Casks	35	50	Free
	(b) Cask assembly kits	25	35	Free
	2. Casks and cask assembly kits of non-coniferous species:			
	(a) Casks	35	50	Free
	(b) Cask assembly kits	25	35	Free
	3. Vats	10	15	Free
	4. Firkins	10	15	Free
	5. Barrels	25	35	Free
	7. Other	30	45	Free
44.23	Builders' carpentry and joinery (including prefabricated and sectional buildings and assembled paraquet flooring panels):			
	4. Panelling	20	30	Free
	7. Flooring panels:			
	(a) Mosaic	20	30	Free
	(b) Other	15	25	Free
44.25	Wooden tools, tool bodies, tool handles, broom and brush bodies and handles; boot and shoe lasts and trees, of wood:			
	1. Wooden joinery equipment	10	15	Free
	2. Shanks, handles, sticks	20	30	Free
	3. Boot and shoe lasts	10	15	Free
	4. Boot and shoe trees	15	25	Free
	5. Other	12	18	Free
44.27	Standard lamps, table lamps and other lighting fittings, of wood; articles of furniture, of wood, not falling within Chapter 94; caskets, cigarette boxes, trays, fruit bowls, ornaments and other fancy articles, of wood; cases for cutlery, for drawing instruments or for violins, and similar receptacles, of wood; articles of wood for personal use or adornment, of a kind normally carried in the pocket, in the handbag or on the person; parts of the foregoing articles, of wood:			
	1. Ornaments and fancy articles of wood:			
	(a) Plates	35	50	10
	(b) Candlesticks	35	50	10
	(c) Stands and trays	35	50	10
	(d) Statuettes and sculptures, except those covered by heading No. 99.03	30	45	5
	2. Wooden lamps:			
	(a) Standing	30	45	5
	(b) Other	30	45	5
	3. Racks	35	50	10
	4. Pencases, boxes, cases	30	45	5
	5. Other	35	50	10

Item No.	Description of goods	Duty in % of value		GSP rates
		I	II	
44.28	Other articles of wood: 4. Other	20	30	5
45.01	Natural cork, unworked, crushed, granulated or ground; waste cork: 1. Natural cork, unworked (cork bark) 2. Waste cork 3. Other	5 8 10	8 12 15	Free 3 5
45.02	Natural cork in blocks, plates, sheets or strips (including cubes or square slabs, cut to size for corks or stoppers)	12	18	5
45.03	Articles of natural cork	15	25	8
45.04	Agglomerated cork (being cork agglomerated with or without a binding substance) and articles of agglomerated cork: 1. Builder's insulation products 2. Other	12 25	18 35	5 10
46.02	Plaits and similar products of plaiting materials, for all uses, whether or not assembled into strips; plaiting materials bound together in parallel strands or woven, in sheet-form, including matting, mats and screens; straw envelopes for bottles: 5. Plaits and similar products of paliting materials for all uses, whether or not assembled into strips: (a) Plaits, of exotic reed (b) Plaits, of other materials (c) Other	12 20 15	18 30 25	Free 10 5
46.03	Basketwork, wickerwork and other articles of plaiting materials, made directly to shape; articles made up from goods falling within heading No. 46.02; articles of loofah: 1. Basketwork: (a) Household basketwork (b) Other 2. Fancy basketwork of: (a) Wicker (b) Exotic reed (c) Other materials 3. Other	35 35 35 15 20 25	50 50 50 25 30 35	15 15 15 5 10 15

Item No.	Description of goods	Duty in % of value		GSP rates
		I	II	
47.01	Pulp derived by mechanical or chemical means from any fibrous vegetable material: 3. Cellulose pulp:			
	(a) Sulphite pulp	5	8	Free
	(b) Sulphate pulp	5	8	Free
	(c) Other	5	8	Free
47.02	Waste paper and paperboard; scrap articles of paper or of paperboard, fit only for use in paper-making	3	5	Free
48.11	Wallpaper and lincrusta; window transparencies of paper:			
	1. Wallpaper:			
	(a) Waterproof	20	30	8
	(b) Other	20	30	8
	2. Borders, friezes and corners	20	30	8
	3. Lincrusta	20	30	8
	4. Other	20	30	8
48.12	Floor coverings prepared on a base of paper or of paperboard, whether or not cut to size, with or without a coating of linoleum compound	20	30	8
48.21	Other articles of paper pulp, paper, paperboard or cellulose wadding:			
	1. Artificial paper sausage casing	5	8	Free
	2. Cards for statistical machines	10	15	Free
	3. Punched Jacquard cards	5	8	Free
	4. Paper napkins and paper handkerchiefs	30	45	8
	5. Paperboard plates and trays	20	30	5
	6. Tailor's patterns	35	50	8
	7. Paper gaskets	15	25	5
	8. Other	20	30	5
49.03	Children's picture books and painting books:			
	2. Drawing and painting books	3	5	Free
49.08	Transfers (decalcomanias):			
	1. Commercial transfers	10	15	3
	2. Other	35	50	15
49.09	Picture postcards, Christmas and other picture greeting cards, printed by any process, with or without trimmings:			
	1. Three-dimensional	35	50	15
	2. Other	25	35	10

Item No.	Description of goods	Duty in % of value		GSP rates
		I	II	
49.10	Calendars of any kind, of paper or paperboard, including calendar blocks:			
	1. Wall calendars	35	50	10
	2. Book calendars	30	45	10
	3. Other	35	50	10
50.02	Raw silk (not trown)	3	5	Free
50.03	Silk waste (including cocoons unsuitable for reeling, silk noils and pulled or garnetted rags)	5	8	Free
50.04	Silk yarn, other than yarn of noil or other waste silk, not put up for retail sale	5	8	Free
50.05	Yarn spun from silk waste other than noil, not put up for retail sale	8	12	Free
50.07	Silk yarn and yarn spun from noil or other waste silk, put up for retail sale; silk-worm gut; imitation catgut of silk:			
	1. Imitation catgut	5	8	Free
	2. Yarn	15	25	5
	3. Other	10	15	Free
50.09	Woven fabrics of silk, of noil or other waste silk:			
	1. Raw fabrics	5	8	Free
	2. Other	15	25	Free
51.01	Yarn of man-made fibres (continuous), not put up for retail sale:			
	5. Other	15	25	Free
51.04	Woven fabric of man-made fibres (continuous), including woven fabrics of monofil or strip of heading No. 51.01 or 51.02:			
	4. Other	15	25	5
53.01	Sheep's or lambs' wool, not carded or combed:			
	1. Non-carbonized washed wool:			
	(a) Fleece - washed	5	8	Free
	(b) Other	5	8	Free
	3. Other	5	8	Free

Item No.	Description of goods	Duty in % of value		GSP rates
		I	II	
53.02	Other animal hair (fine or coarse), not carded or combed:			
	1. Non-carbonized washed goat hair:			
	(a) Mohair	3	5	Free
	(b) Other	5	8	Free
	2. Non-carbonized washed camel hair	3	5	Free
53.03	Waste of sheep's or lambs' wool or of other animal hair (fine or coarse), not pulled or garnetted:			
	1. Non-sorted wool wastes:			
	(a) Combing	3	5	Free
	(b) Used wool wastes	3	5	Free
	(c) Other	3	5	Free
	2. Other	5	8	Free
53.04	Waste of sheep's or lambs' wool or of other animal hair (fine or coarse), pulled or garnetted (including pulled or garnetted rags)	3	5	Free
53.06	Yarn of carded sheep's or lambs' wool (woollen yarn), not put up for retail sale	10	15	Free
53.07	Yarn of combed sheep's or lambs' wool (worsted yarn), not put up for retail sale:			
	1. Combed wool yarn for weaving	10	15	5
	2. Combed wool yarn for knitting	10	15	5
	3. Other	10	15	5
53.08	Yarn of fine animal hair (carded or combed), not put up for retail sale:			
	1. Carded yarn	10	15	5
	2. Combed yarn	10	15	5
53.09	Yarn of horsehair or of other coarse animal hair, not put up for retail sale	10	15	5
53.10	Yarn of sheep's or lambs' wool, of horsehair or of other animal hair (fine or coarse), put up for retail sale:			
	1. Worsted yarn	20	30	8
	2. Other	15	25	8

Item No.	Description of goods	Duty in % of value		GSP rates
		I	II	
53.11	Woven fabrics of sheep's or lambs' wool or of fine animal hair:			
	1. Raw wool fabrics	15	25	3
	2. Finished wool fabrics:			
	(a) Garment fabrics	18	27	5
	(b) Other	20	30	5
	3. Other	15	25	3
54.02	Ramie, raw or processed but not spun; ramie noils and waste (including pulled or garnetted rags):			
	1. Raw ramie	5	8	Free
	2. Combed ramie fibre	10	15	5
	3. Garnetted ramie fibre	15	25	8
	4. Other	20	30	8
54.03	Flax or ramie yarn, not put up for retail sale:			
	2. Ramie yarn	25	35	10
54.05	Woven fabrics of flax or of ramie:			
	3. Finished ramie fabrics:			
	(a) For making tents	25	35	15
	(b) For making sails	20	30	12
	(c) Other	30	45	15
	4. Other	30	45	15
55.01	Cotton, not carded or combed	3	5	Free
55.03	Cotton waste (including pulled or garnetted rags), not carded or combed:			
	1. Non-sorted cotton wastes	15	25	5
	2. Rovings for fuses	10	15	5
	3. Other	15	25	5
55.04	Cotton, carded or combed:			
	1. Carded cotton	5	8	Free
	2. Combed cotton	5	8	Free
55.05	Cotton yarn, not put up for retail sale:			
	1. Combed cotton yarn:			
	(a) 100% cotton	5	8	Free
	(b) Other	10	15	Free
	2. Carded cotton yarn:			
	(a) 100% cotton	5	8	Free
	(b) Other	10	15	Free
	3. Other	10	15	Free

Item No.	Description of goods	Duty in % of value		GSP rates
		I	II	
55.06	Cotton yarn, put up for retail sale:			
	1. Yarn, wound on a support, having a total weight (including the support) or up to 125 g	20	30	10
	2. Other	15	25	5
55.07	Cotton gauze	20	30	10
55.08	Terry towelling and similar terry fabrics, of cotton:			
	1. Looped ("bouclé")	15	25	5
	2. Rubbed ("frotté"):			
	(a) For making towels	12	18	3
	(b) Other	15	25	5
	3. Other	15	25	5
55.09	Other woven fabrics of cotton:			
	1. Raw cotton fabrics	5	8	Free
	2. Finished bed linen fabrics	15	25	5
	3. Other finished linen fabrics:			
	(a) For making garments and undergarments	15	25	5
	(b) For decorative purposes	15	25	5
	(c) For technical and special uses	15	25	5
	(d) Other	15	25	5
	4. Other cotton fabrics	15	25	5
57.02	Manila hemp (abaca) ("Musa textilis"), raw or processed but not spun; tow and waste of manila hemp (including pulled or garnetted rags or ropes)	5	8	Free
57.03	Jute and other textile bast fibres not elsewhere specified or included, raw or processed but not spun; tow and waste thereof (including pulled or garnetted rags or ropes)	5	8	Free
57.04	Other vegetable textile fibres, raw or processed but not spun; waste of such fibres (including pulled or garnetted rags or ropes)	5	8	Free
57.06	Yarn of jute or of other textile bast fibres of heading No. 57.03	8	12	Free
57.07	Yarn of other vegetable textile fibres; paper yarn:			
	1. Yarn of true hemp	35	50	20
	3. Other	8	12	Free

Item No.	Description of goods	Duty in % of value		GSP rates
		I	II	
57.10	Woven fabrics of jute or of other textile bast fibres of heading No. 57.03	10	15	3
57.11	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn:			
	3. Other	10	15	3
58.01	Carpets, carpeting and rugs, knotted (made up or not):			
	1. Hand-made	20	30	5
	2. Other	30	45	10
58.02	Other carpets, carpeting, rugs, mats and matting, and "Kelem", "Schumacks" and "Karamanie" rugs and the like (made up or not):			
	1. Carpets:			
	(a) With uncut pile	30	45	8
	(b) Other	25	35	5
	2. Khilim (Kelem)	35	50	10
	3. Other	30	45	8
58.04	Woven pile fabrics and chenille fabrics (other than terry towelling or similar terry fabrics of cotton falling within heading No. 55.08 and fabrics falling within heading 58.05	20	30	5
58.05	Narrow woven fabrics, and narrow fabrics (bolduc) consisting of a warp without weft assembled by means of an adhesive, other than goods falling within heading No. 58.06	20	30	8
58.07	Chenille yarn (including flock chenille yarn), gimped yarn (other than metallised yarn of heading No. 52.01 and gimped horsehair yarn); braids and ornamental trimmings in the piece; tassels, pompons and the like:			
	1. Chenille	10	15	3
	2. Plaits	20	30	5
	3. Ornamental trimmings	15	25	3
	4. Other	18	27	5
58.08	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), plain	20	30	8

Item No.	Description of goods	Duty in % of value		GSP rates
		I	II	
58.09	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), figured; hand or mechanically made lace, in the piece, in strips or in motifs:			
	1. Tulle	18	27	8
	2. Lace	25	35	10
	3. Other	20	30	8
59.01	Wadding and articles of wadding; textile flock and dust and mill neps:			
	1. Wadding	20	30	10
	2. Other	25	35	10
59.04	Twine, cordage, ropes and cables, plaited or not:			
	1. Cord and twine	15	25	3
	2. Other	12	18	3
59.08	Textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other artificial plastic materials	15	25	8
59.12	Textile fabrics otherwise impregnated or coated; painted canvas being theatrical scenery, studio back-cloths or the like:			
	1. Textile fabrics coated or impregnated with oil or preparations with a basis of drying oil:			
	(a) Oil-cloth	25	35	10
	(b) Other	20	30	8
59.13	Elastic fabrics and trimmings (other than knitted or crocheted goods) consisting of textile materials combined with rubber threads	20	30	8
59.16	Transmission, conveyor or elevator belts or belting, of textile material, whether or not strengthened with metal or other material:			
	1. Conveyor belts	12	18	5
	2. Other	20	30	5
59.17	Textile fabrics and textile articles, of a kind commonly used in machinery or plant	12	18	5
60.02	Gloves, mittens and mitts, knitted or crocheted, not elastic nor rubberised	20	30	5

Item No.	Description of goods	Duty in % of value		GSP rates
		I	II	
60.03	Stockings, under stockings, socks, anle-socks, sockettes and the like, knitted or corcheded, not elastic nor rubberised:			
	1. Socks	30	45	5
	2. Stockings	25	35	5
	3. Other	25	35	5
60.04	Under garments, knitted or crocheted, not elastic nor rubberised:			
	1. Pantyhoses	20	30	5
	2. Other:			
	(a) Of natural fibres	15	25	8
	(b) Other	25	35	10
60.05	Outer garments and other articles, knitted or croacheted, not elastic nor rubberised	30	45	10
60.06	Knitted or crocheted fabric and articles thereof, elastic or rubberised (including elastic knee-caps and elastic stockings)	25	35	10
61.01	Men's and boys' outer garments	30	45	10
61.02	Women's, girl's and infants' outer garments:			
	1. Infants' outer garments	15	25	5
	2. Other	30	45	10
61.03	Men's and boys' under garments, including col-lars, shirt fronts and cuffs	30	45	8
61.04	Women's, girls' and infants' under garments:			
	1. Infants' under garments	15	25	5
	2. Other	30	45	8
61.05	Handkerchiefs	35	50	10
61.06	Shawls, scarves, mufflers, mantillas, veils and the like	30	45	5
61.07	Ties, bow ties and cravats	35	50	10
61.09	Corsets, corset-belts, suspender-belts, bras-sières, braces, suspenders, garters and the like (including such articles of knitted or croacheted fabric), whether or not elastic:			
	1. Corsets, suspenders and brassières:			
	(a) Elastic	20	30	5
	(b) Other	25	35	8
	2. Other	22	33	3

Item No.	Description of goods	Duty in % of value		GSP rates
		I	II	
61.11	Made up accessories for articles of apparel (for example, dress shields, shoulder and other pads, belts, muffs, sleeve protectors, pockets):			
	2. Other	30	45	5
62.01	Travelling rugs and blankets:			
	1. Of cotton	15	25	5
	2. Of wool	35	50	10
	3. Other	40	60	10
62.02	Bed linen, table linen, toilet linen and kitchen linen; curtains and other furnishing articles:			
	1. Bed linen:			
	(a) Of cotton	20	30	5
	(b) Of flax	35	50	10
	(c) Other	30	45	8
	2. Tablecloths:			
	(a) Of cotton	20	30	5
	(b) Of flax	35	50	10
	(c) Other	30	45	8
	3. Towels:			
	(a) Of cotton	20	30	5
	(b) Other	30	45	8
	4. Discloths and washcloths:			
	(a) Of flax	35	50	8
	(b) Other	25	35	5
	5. Curtains:			
	(a) Of cotton	20	30	5
	(c) Other	30	45	8
	6. Other	30	45	8
62.03	Sacks and bags, of a kind used for the packing of goods:			
	1. Sacks:			
	(a) Of jute	10	15	Free
	(b) Other	20	30	5
	2. Other	20	30	5

Item No.	Description of goods	Duty in % of value		GSP rates
		I	II	
62.04	Tarpaulins, sails, awnings, sunblinds, tents and camping goods:			
	1. Tarpaulins	20	30	5
	2. Sails	20	30	5
	3. Awnings	35	50	10
	4. Tents	35	50	10
	5. Sleeping bags	30	45	10
	6. Other camping goods	20	30	5
62.05	Other made up textile articles (including dress patterns)	20	30	5
63.02	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables	3	5	Free
64.01	Footwear with outer soles and uppers of rubber or artificial plastic material:			
	1. Footwear:			
	(a) Working and protective	12	18	Free
	(b) Other	25	35	Free
	3. Other	20	30	Free
64.02	Footwear with outer soles of leather or composition leather; footwear (other than footwear falling within heading No. 64.01) with outer soles of rubber or artificial plastic material:			
	1. Footwear with leather upper and outer sole:			
	(a) Sports footwear	15	25	5
	(b) Other	20	30	5
	2. Footwear with leather upper and rubber or plastic sole	25	35	5
	3. Protective footwear	15	25	5
	4. Other	20	30	5
64.03	Footwear with outer soles of wood or cork:			
	1. Footwear with wooden outer sole	25	35	5
	2. Footwear with outer sole of cork	15	25	5
64.04	Footwear with outer soles of other materials	25	35	5
64.05	Parts of footwear (including uppers, insoles and screw-on heels) of any material except metal:			
	1. Outer soles of plastic	15	25	5
	2. Other	20	30	5

Item No.	Description of goods	Duty in % of value		GSP rates
		I	II	
65.04	Hats and other headgear, plaited or made from plaited or other strips of any material, whether or not lined or trimmed	20	30	8
65.05	Hats and other headgear (including hair nets), knitted or crocheted, or made up from lace, felt or other textile fabric in the piece (but not from strips), whether or not lined or trimmed	35	50	10
65.06	Other headgers, whether or not lined or trimmed:			
	1. Hats:			
	(a) Of leather	25	35	15
	(b) Of fur	30	45	15
	(c) Other	30	45	15
	2. Working and protective headgear, other than that included under 65.03 through 65.05 and 68.13	15	25	8
	3. Other	20	30	10
66.01	Umbrellas and sunshades (including walking-stick umbrellas, umbrella tents, and garden and similar umbrellas):			
	1. Ladies' and men's umbrellas:			
	(a) Collapsible	15	25	5
	(b) Other	20	30	5
	2. Other	20	30	5
66.02	Walking sticks (including climbing-sticks and seat-sticks), canes, whips, riding crops and the like:			
	1. Sticks	20	30	5
	2. Whips of any kind	30	45	5
	3. Other	30	45	5
67.02	Artificial flowers, foliage or fruit and parts thereof; articles made of artificial flowers, foliage or fruit	25	35	10
67.03	Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair prepared for use in making wigs and the like:			
	1. Human hair	15	25	Free
	2. Other	18	27	Free

Item No.	Description of goods	Duty in % of value		GSP rates
		I	II	
67.04	Wigs, false beards, hair pads, curls, switches and the like, of human or animal hair or of textiles; other articles of human hair (including hair nets): 1. Wigs and curls: (a) Of human hair (b) Other 2. Other			
		20	30	5
		30	45	5
		30	45	5
68.04	Hand polishing stones, whetstones, oilstones, hones and the like, and millstones, grindstones, grinding wheels and the like (including grinding, sharpening, polishing, trueing and cutting wheels, heads, discs and points), of natural stone (agglomerated or not), of agglomerated natural or artificial abrasives, or of pottery, with or without cores, shanks, sockets, axles and the like of other materials, but without frameworks; segments and other finished parts of such stones and wheels, of natural stone (agglomerated or not), of agglomerated natural or artificial abrasives, or of pottery: 1. With diamond dust added 2. Other			
		10	15	5
		20	30	5
68.06	Natural or artificial abrasive powder or grain, on a base of woven fabric, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up	20	30	5
68.13	Fabricated asbestos and articles thereof (for example, asbestos board, thread and fabric; asbestos clothing, asbestos jointing), reinforced or not, other than goods falling within heading No. 68.14; mixtures with a basis of asbestos and mixtures with a basis of asbestos and magnesium carbonate, and articles of such mixtures: 1. Fibres 2. Protective fabrics, clothing and footwear 3. Other			
		10	15	Free
		20	30	5
		25	35	10
68.15	Worked mica and articles of mica, including bonded mica splittings on a support of paper or fabric (for example, micanite and micafolium)	20	30	5

Item No.	Description of goods	Duty in % of value		GSP rates
		I	II	
69.03	Other refractory goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than goods falling within heading No. 69.01:			
	1. Of graphite	15	25	5
	2. Alkaline	15	25	5
	3. Other	15	25	5
69.08	Glazed setts, flags and paving, hearth and wall tiles	25	35	5
69.09	Laboratory, chemical or industrial wares; troughs, tubs and similar receptacles of a kind used in agriculture; pots, jars and similar articles of a kind commonly used for the conveyance or packing of goods:			
	1. Of porcelain	20	30	5
	2. Other	15	25	5
69.10	Sinks, wash basins, bidets, water closet pans, urinals, baths and like sanitary fixtures:			
	1. Of porcelain	20	30	5
	2. Of faience	15	25	5
	3. Other	15	25	5
69.11	Tableware and other articles of a kind commonly used for domestic or toilet purposes, of porcelain or china (including biscuit porcelain and parian)	35	50	10
69.12	Tableware and other articles of a kind commonly used for domestic or toilet purposes, of other kinds of pottery	30	45	10
69.14	Other articles	30	45	10
70.12	Glass inners for vacuum, flasks or for other vacuum vessels	25	35	8
70.13	Glassware (other than articles falling in heading No. 70.19) of a kind commonly used for table, kitchen, toilet or office purposes, for indoor decoration, or for similar uses:			
	1. Household articles of refractory glass	20	30	Free
	2. Other	35	50	10

Item No.	Description of goods	Duty in % of value		GSP rates
		I	II	
70.19	Glass beads, imitation pearls, imitation precious and semiprecious stones, fragments and chippings, and similar fancy or decorative glass smallwares, and articles of glassware made therefrom; glass cubes and small glass plates, whether or not on a backing, for mosaics and similar decorative purposes; artificial eyes of glass, including those for toys but excluding those for wear by humans; ornaments and other fancy articles of lamp-worked glass; glass grains	30	45	5
71.02	Precious and semi-precious stones, unworked, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport):			
	1. Precious stones	10	15	5
	2. Semi-precious stones	20	30	8
71.15	Articles consisting of, or incorporating, pearls, precious or semi-precious stones (natural, synthetic or reconstructed):			
	1. Of or with pearls	30	45	5
	2. Of or with stones:			
	(a) Precious	25	35	5
	(b) Semi-precious	30	45	5
	3. Other	25	35	5
71.16	Imitation jewellery	25	35	8
73.03	Waste and scrap metal of iron or steel	10	15	5
73.05	Iron or steel powders; sponge iron or steel	10	15	5
73.06	Puddled bars and pilings; ingots, blocks, lumps and similar forms, of iron or steel	10	15	5
73.07	Blooms, billets, slabs and sheet bars (including tinsplate bars), of iron or steel; pieces roughly shaped by forging, of iron or steel	10	15	5
73.08	Iron or steel coils for re-rolling	10	15	5
73.09	Universal plates of iron or steel	10	15	5
73.10	Bars and rods (including wire rod), or iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished (including precision-made); hollow mining drill steel	10	15	5

Item No.	Description of goods	Duty in % of value		GSP rates
		I	II	
73.11	Angles, shapes and sections, of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished; sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements	10	15	5
73.12	Hoop and strip, of iron or steel, hot-rolled or cold-rolled	10	15	5
73.13	Sheets and plates, of iron or steel, hot-rolled or cold-rolled	10	15	5
73.14	Iron and steel wire, whether or not coated, but not insulated	15	25	5
73.20	Tube and pipe fittings (for example, joints, elbows, unions and flanges), of iron or steel	15	25	5
73.21	Structures and parts of structures, (for example, hangars and other buildings, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, door and window frames, shutters, balustrades, pillars and columns), of iron or steel; plates, strip, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel)	15	25	5
73.25	Standard wire, cables, cordage, ropes, plaited bands, slings and the like, of iron or steel wire, but excluding insulated electric cables	20	30	5
73.29	Chain and parts thereof, of iron or steel:			
	1. Technical chains	20	30	5
	2. Other	20	30	5
	3. Parts	20	30	5
73.31	Nails, tacks, staples, hook-nails, corrugated nails, spiked cramps, studs, spikes and drawing pins, of iron or steel, whether or not with heads of other materials, but not including such articles with heads of copper	20	30	5
73.32	Bolts and nuts (including bolt ends and screw studs), whether or not threaded or tapped, and screws (including screw hooks and screw rings), rivets, cotters, cotter-pins, and similar articles, of iron or steel; washers (including spring washers) of iron or steel	20	30	5

Item No.	Description of goods	Duty in % of value		GSP rates
		I	II	
73.37	Boilers (excluding boilers of heading No. 84.01) and radiators, for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including those which can also distribute cool or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel	20	30	5
73.38	Articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of iron or steel; iron and steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel: 2. Other	15	25	5
73.40	Other articles of iron or steel	20	30	5
75.06	Other articles of nickel	10	15	5
76.02	Wrought bars, rods, angles, shapes and sections, of aluminium; aluminium wire	10	15	5
76.03	Wrought plates, sheets and strips, of aluminium: 1. Coiled 2. Other	15 15	25 25	5 5
76.04	Aluminium foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0.20 mm	15	25	5
76.05	Aluminium powders and flakes	15	25	5
76.15	Articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of aluminium	15	25	5
76.16	Other articles of aluminium: 3. Other	20	30	10
77.02	Wrought bars, rods, angles, shapes and sections, of magnesium; magnesium wire; wrought plates, sheets and strip of magnesium; magnesium foil; raspings and shavings of uniform size, powders and flakes, of magnesium; tubes and pipes and blanks therefor, of magnesium; hollow bars of magnesium; other articles of magnesium: 2. Other	10	15	5

Item No.	Description of goods	Duty in % of value		GSP rates
		I	II	
80.02	Wrought bars, rods, angles, shapes and sections, of tin; tin wire	5	8	Free
80.03	Wrought plates, sheets and strip, of tin	5	8	Free
80.04	Tin foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a weight (excluding any backing) not exceeding 1 kg/m ² ; tin powders and flakes	10	15	5
80.05	Tubes and pipes and blanks therefore, of tin; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of tin	10	15	5
80.06	Other articles of tin	10	15	5
82.01	Hand tools, the following: spades, shovels, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; scythes, sickles, hay knives, grass shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry	15	25	8
82.02	Saws (non-mechanical) and blades for hand or machine saws (including toothless saw blades)	15	25	8
82.03	Hand tools, the following: pliers (including cutting pliers), pincers, tweezers, tinmen's snips, bolt croppers and the like; perforating punches; pipe cutters; spanners and wrenches (but not including tap wrenches); files and rasps	15	25	8
82.04	Hand tools, including glaziers' diamonds, not falling within any other heading of this Chapter; blow lamps, anvils; vices and clamps, other than accessories for, and parts of, machine tools; portable forges; grinding wheels with frameworks (hand or pedal operated):			
	1. Anvils and vices, portable (field) smithies	15	25	8
	2. Grinding machines	15	25	8
	3. Mounted diamonds for glass cutting	15	25	8
	4. Other	15	25	8

Item No.	Description of goods	Duty in % of value		GSP rates
		I	II	
82.05	Interchangeable tools for hand tools, for machine tools or for power-operated hand tools (for example, for pressing, stamping, drilling, tapping, threading, boring, broaching, milling, cutting, turning, dressing, morticing or screw driving), including dies for wire drawing, extrusion dies for metal, and rock drilling bits:			
	1. Metal tools for metal cutting	10	15	5
	2. Other	10	15	5
82.06	Knives and cutting blades, for machines or for mechanical appliances	15	25	8
82.08	Coffee-mills, mincers, juice-extractors and other mechanical appliances, of a weight not exceeding 10 kg and of a kind used for domestic purposes in the preparation, serving or conditioning of food or drink	20	30	10
82.09	Knives with cutting blades, serrated or not (including pruning knives), other than knives falling within heading No. 82.06, and blades therefor:			
	2. Other	25	35	8
82.11	Razors and razor blades (including razor blade blanks, whether or not in strips):			
	1. Safety razors	30	45	10
	2. Safety razor blades	30	45	10
	3. Razors	30	45	10
	4. Other	30	45	10
82.12	Scissors (including tailors' shears), and blades therefor	30	45	10
82.13	Other articles of cutlery (for example, secateurs, hair clippers, butchers' cleavers, paper knives); manicure and chiropody sets and appliances (including nail files)	30	45	10
82.14	Spoons, forks, fish-eaters, butter-knives, ladles, and similar kitchen or table-ware:			
	1. Stainless	25	35	8
	2. Other	25	35	8
63.01	Locks and padlocks (key, combination or electrically operated, and parts thereof), of base metal; frames incorporating locks, for handbags, trunks or the like, and parts of such frames, of base metal; keys for any of the foregoing articles, of base metal	20	30	5

Item No.	Description of goods	Duty in % of value		GSP rates
		I	II	
83.02	Base metal fittings and mountings of a kind suitable for furniture, doors, staircases, windows, blinds, coachwork saddlery, trunks, caskets and the like (including automatic door closers); base metal hat-racks, hat-pegs, brackets and the like	20	30	5
83.06	Statuettes and other ornaments of a kind used indoors, of base metal; photograph, picture and similar frames, of base metal, minors of base metal: 1. Other	40	55	20
83.08	Flexible tubing and piping, of base metal	20	30	10
83.09	Clasps, frames with clasps for handbags and the like, buckles, buckle-clasps, hooks, eyes, eyelets, and the like, of base metal, of a kind commonly used for clothing, travel goods, handbags, or other textile or leather goods; tubular rivets and bifurcated rivets, of base metal; beads and spangles, of base metal: 1. Beads and spangles 2. Other	30 25	45 35	10 8
83.15	Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying: 1. Welding rods 2. Other	15 20	25 30	5 5
84.01	Steam and other vapour generating boilers (excluding central heating hot water boilers capable also of producing low pressure steam); superheated water boilers: 1. Industrial steam generating boilers 2. Heating boilers 3. Other 4. Sub-assemblies and parts thereof	15 15 15 10	25 25 25 15	8 8 8 5
84.02	Auxiliary plant for use with boilers of heading No. 84.01 (for example, economisers, superheaters, soot removers, gas recoverers and the like); condensers for vapour engines and power units	15	25	8

Item No.	Description of goods	Duty in % of value		GSP rates
		I	II	
84.03	Producer gas and water gas generators, with or without purifiers; acetylene gas generators (water process) and similar gas generators, with or without purifiers	15	25	8
84.05	Steam and other vapour power units, not incorporating boilers	20	30	10
84.06	Internal combustion piston engines:			
	1. Diesel engines	20	30	10
	2. Spark-ignition engines	20	30	10
	3. Sub-assemblies and parts thereof	10	15	5
84.07	Hydraulic engines and motors (including water wheels and water turbines)	20	30	10
84.09	Mechanically propelled road rollers	20	30	10
84.10	Pumps (including motor pumps and turbo pumps) for liquids, whether or not fitted with measuring devices; liquid elevators of bucket, chain, screw, band and similar kinds:			
	1. Pumps and motor pumps for liquids	15	25	8
	2. Other	15	25	8
	3. Sub-assemblies and parts thereof	10	15	5
84.11	Air pumps, vacuum pumps and air or gas compressors (including motor and turbo pumps and compressors, and free-piston generators for gas turbines); fans, blowers and the like:			
	1. Pumps and compressors	15	25	10
	2. Fans	15	25	10
	3. Other	15	25	10
	4. Sub-assemblies and parts thereof	10	15	5
84.12	Air conditioning machines, self-contained, comprising a motor-driven fan and elements for changing the temperature and humidity of air	15	25	5
84.13	Furnace burners for liquid fuel (atomizers), for pulverized solid fuel or for gas; mechanical stokers, mechanical grates, mechanical ash dischargers and similar appliances	20	30	8
84.15	Refrigerators and refrigerating equipment (electrical and other):			
	1. Household refrigerators and freezers	20	30	10
	2. Pieces of furniture incorporating refrigerating equipment	20	30	10
	3. Other	20	30	10
	4. Sub-assemblies and parts thereof	10	15	5

Item No.	Description of goods	Duty in % of value		GSP rates
		I	II	
84.16	Calendering and similar rolling machines (other than metalworking and metal-rolling machines and glass-working machines) and cylinders thereof	20	30	10
84.17	Machinery, plant and similar laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilizing, pasteurizing, steaming, drying, evaporating, vapourizing, condensing or cooling, not being machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electrical:			
	1. Equipment and machinery for the foods industry	20	30	10
	2. Equipment and machinery for the catering industry	20	30	10
	3. Other	20	30	10
	4. Sub-assemblies and parts thereof	10	15	5
84.18	Centrifuges; filtering and purifying machinery and apparatus (other than filter funnels, milk strainers and the like), for liquids or gases:			
	1. Filters for liquids or gases	18	27	8
	2. Centrifuges and separators	18	27	8
	3. Water purifying and softening devices	18	27	8
	4. Other	18	27	8
	5. Sub-assemblies and parts thereof	10	15	5
84.19	Machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing, capsuling or labelling bottles, cans, boxes, bags or other containers; other packing or wrapping machinery; machinery for aerating beverages; dish washing machines:			
	1. Cleaning and drying machines	20	30	10
	2. Packing machines for packing into containers of:			
	(a) Paper, paperboard, wood, glass or plastics	20	30	10
	(b) Metal	20	30	10
	(c) Textile materials	20	30	10
	3. Other	20	30	10
	4. Sub-assemblies and parts thereof	10	15	5

Item No.	Description of goods	Duty in % of value		GSP rates
		I	II	
84.20	Weighing machinery (excluding balances of a sensitivity of 5 cg. or better), including weight-operated counting and checking machines; weighing machine weights of all kinds:			
	1. Merchant scales	20	30	10
	2. Industrial scales and weighting machines	20	30	10
	3. Special-purpose scales and balances	20	30	10
	4. Weights	20	30	10
	5. Other	20	30	10
	6. Sub-assemblies and parts thereof	10	15	5
84.21	Mechanical appliances (whether or not hand operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers (charged or not); spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines:			
	1. Appliances for spreading, distributing, diffusing or spraying liquids or powders	20	30	8
	2. Fire extinguishers	20	30	8
	3. Other	20	30	8
	4. Sub-assemblies and parts thereof	10	15	5
84.22	Lifting, handling, loading or unloading machinery, telfers and conveyors (for example, lifts, hoists, winches, cranes, transporter cranes, jacks, pulley tackle, belt conveyors and teleferics), not being machinery falling within heading No. 84.23:			
	1. Cranes and transporter cranes	20	30	10
	2. Conveyors	20	30	10
	3. Teleferics	20	30	10
	4. Other	20	30	10
	5. Sub-assemblies and parts thereof	10	15	5
84.24	Agricultural and horticultural machinery for soil preparation or cultivation (for example, ploughs, harrows, cultivators, seed and fertilizer distributors); lawn and sports ground rollers:			
	4. Sub-assemblies and parts thereof	10	15	5
84.36	Machines for extruding man-made textiles; machines of a kind used for processing natural or man-made textile fibres; textile spinning and twisting machines; textile doubling, throwing and reeling (including weft-winding) machines:			
	1. Machinery for pre-treating textile raw materials	20	30	10
	2. Spinning and twisting machines	20	30	10
	3. Other	20	30	10

Item No.	Description of goods	Duty in % of value		GSP rates
		I	II	
84.37	Weaving machines, knitting machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net; machines for preparing yarns for use on such machines, including warping and warp sizing machines:			
	1. Looms	20	30	12
	2. Machinery for the knitwear industry	18	27	10
	3. Other	20	30	12
84.38	Auxiliary machinery for use with machines of heading No. 84.37 (for example, dobbies, Jacquards, automatic stop motions and shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of the present heading or with machines falling within heading No. 84.36 or 84.37 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-lifters and hosiery needles)	18	27	8
84.41	Sewing machines; furniture specially designed for sewing machines; sewing machine needles:			
	1. Domestic sewing machines	25	35	12
	2. Sewing machine needles	15	25	8
	3. Other	20	30	10
	4. Sub-assemblies and parts thereof	10	15	5
84.42	Machinery (other than sewing machines) for preparing, tanning or working hides, skins or leather (including boot and shoe machinery):			
	1. Machinery for:			
	(a) Tawing, tanning and working hides, skins and leather	18	27	8
	(b) Manufacturing shoes and other leather articles	18	27	8
	2. Other	18	27	8
	3. Sub-assemblies and parts thereof	10	15	5
84.45	Machine-tools for working metal or metal carbides, not being machines falling within heading No. 84.49 or 84.50:			
	1. Machine-tools for working metals:			
	(a) Lathes	20	30	10
	(b) Drilling, threading and tapping machines	20	30	10
	(c) Milling machines	20	30	10
	(d) Planing machines	20	30	10
	(e) Grinding machines	20	30	10
	(f) Other	20	30	10

Item No.	Description of goods	Duty in % of value		GSP rates
		I	II	
84.48	Accessories and parts suitable for use solely or principally with the machines falling within heading Nos. 84.45 to 84.47, including work and tool holders, self-opening die-heads, dividing heads and other appliances for machine-tools; tool holders for any type of tool or machine-tool for working in the hand	7	10	5
84.49	Tools for working in the hand, pneumatic or with self-contained non-electric motor	20	30	8
84.52	Calculating machines; accounting machines, cash registers, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device:			
	1. Calculating machines:			
	(a) With printout mechanism	20	30	12
	(b) Other	20	30	12
	2. Recording or registering machines and equipment	20	30	12
	3. Other	20	30	12
84.61	Taps, cocks, valves and similar appliances, for pipes, boiler shells, tanks, vats and the like, including pressure reducing valves and thermostatically controlled valves	20	30	5
84.62	Ball, roller or needle roller bearings	25	35	5
84.63	Transmission shafts, cranks, bearing housing, plain shaft bearings, gears and gearing (including friction gears and gear-boxes and other variable speed gears), flywheels, pulleys and pulley blocks, clutches and shaft couplings	18	27	8
85.03	Primary cells and primary batteries	20	30	8
85.04	Electric accumulators	18	27	5
85.05	Tools for working in the hand, with self-contained electric motor:			
	1. Grinding, grinding and polishing, and polishing tools	18	27	8
	2. Drills	18	27	8
	3. Saws	18	27	8
	4. Other	18	27	8
	5. Sub-assemblies and parts thereof	10	15	5

Item No.	Description of goods	Duty in % of value		GSP rates
		I	II	
85.06	Electro-mechanical domestic appliances, with self-contained electric motor:			
	1. Room-cleaning electric appliances	20	30	10
	2. Electro-mechanical kitchen appliances	20	30	10
	3. Other	20	30	10
	4. Sub-assemblies and parts thereof	10	15	5
85.07	Shavers and hair clippers, with self-contained electric motor:			
	1. Shavers	30	45	10
	2. Hair clippers	30	45	10
	3. Sub-assemblies and parts thereof	20	30	5
85.09	Electrical lighting and signalling equipment and electrical windscreen wipers, defrosters and demisters, for cycles or motor vehicles	20	30	10
85.10	Portable electric battery and magneto lamps, other than lamps falling within heading No. 85.09	25	35	10
85.12	Electric instantaneous or storage water heaters and immersion heaters; electric soil heating apparatus and electric space heating apparatus; electric hair dressing appliances (for example, hair dryers, hair curlers, curling tong heaters) and electric smoothing irons; electro-thermic domestic appliances; electric heating resistors, other than those of carbon:			
	1. Electric heating devices	20	30	12
	2. Electro-thermic domestic appliances	20	30	12
	3. Other	20	30	12
	4. Sub-assemblies and parts thereof	10	15	8
85.18	Electrical capacitors, fixed or variable	20	30	10
85.19	Electrical apparatus for making and breaking electrical circuits, for the protection of electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, lighting arresters, surge suppressors, plugs, lampholders and junction boxes); resistors, fixed or variable (including potentiometers), other than heating resistors; printed circuits; switchboards (other than telephone switchboards) and control panels:			
	1. High-tension switchgear:			
	(a) In explosion-proof enclosures	20	30	10
	(b) Other	20	30	10
	2. Other	30	45	12
	3. Sub-assemblies and parts thereof	20	30	10

Item No.	Description of goods	Duty in % of value		GSP rates
		I	II	
85.21	Thermionic, cold cathode and photo-cathode valves and tubes (including vapour or gas filled valves and tubes, cathoderay tubes, television camera tubes and mercury arc rectifying valves and tubes); photocells; mounted piezo-electric crystals; diodes, transistors and similar semi-conductor devices; electronic microcircuits	20	30	10
85.22	Electrical appliances and apparatus, having individual functions, not falling within any other heading of this Chapter	20	30	12
85.23	Insulated (including enamelled or anodized) electro wire, cable, bars, strip and the like (including co-axial cable), whether or not fitted with connectors:			
	1. Feeder cables	20	30	10
	2. Enamelled coil wires of a diameter of less than 0.07 mm	20	30	10
	3. Other	20	30	10
85.25	Insulators of any material:			
	1. Support insulators for above 220 kV	20	30	10
	2. Apparatus insulators for above 110 kV	20	30	10
	3. Line-post insulators for above 400 kV	20	30	10
	4. Products of steatite and cordierite	20	30	10
	5. Other	20	30	10
85.26	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal incorporated during moulding solely for purposes of assembly, but not including insulators falling within heading No. 85.25	25	35	12
85.27	Electrical conduit tubing and joints therefor, of base metal lined with insulating material	25	35	12
85.28	Electrical parts of machinery and apparatus, not being goods falling within any of the preceding headings of this Chapter	10	15	5
86.07	Railway and tramway goods vans, goods wagnos and trucks	20	30	10
86.08	Containers specially designed and equipped for carriage by one or more modes of transport	20	30	10

Item No.	Description of goods	Duty in % of value		GSP rates
		I	II	
87.02	Motor vehicles for the transport of persons, goods or materials (including sports motor vehicles, other than those of heading No. 87.09): 4. Other	30	45	15
87.04	Chassis fitted with engines, for the motor vehicles falling within heading No. 87.01, 87.02 or 87.03	30	45	15
87.05	Bodies (including cabs), for the motor vehicles falling within heading No. 87.01, 87.02 or 87.03	30	45	15
87.06	Parts and accessories of the motor vehicles falling within heading No. 87.01, 87.02 or 87.03	10	15	8
87.10	Cycles (including delivery tricycles), not motorized	30	45	15
87.12	Parts and accessories of articles falling within heading No. 87.09, 87.10 or 87.11: 2. Other	35	50	15
90.03	Frames and mountings, and parts thereof, for spectacles, pince-nez, lorgnettes, goggles and the like	20	30	10
90.04	Spectacles, pince-nez, lorgnettes, goggles and the like, corrective, protective or other: 1. Sunglasses 2. Other	20 20	30 30	10 10
90.17	Medical, dental, surgical and veterinary instruments and appliances (including electro-medical apparatus and ophthalmic instruments): 6. Apparatus, instruments and equipment for anatomy, anaesthesia and general surgery 7. Sub-assemblies, parts and accessories	10 10	15 15	Free 5
90.23	Hydrometers and similar instruments; thermometers, pyrometers, barometers, hygrometers, psychrometers, recording or not; any combination of these instruments: 1. Mercury and liquid thermometers 2. Clinical thermometers (excluding electric)	20 15	30 25	Free Free

Item No.	Description of goods	Duty in % of value		GSP rates
		I	II	
90.25	Instruments and apparatus for physical or chemical analysis (such as polarimeters, refractometers, spectrometers, gas analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like (such as viscometers, porosimeters, expansion meters); instruments and apparatus for measuring or checking quantities of heat, light or sound (such as photometers (including exposure meters), calorimeters); micrometers	25	35	10
91.11	Other clock and watch parts	35	50	15
92.11	Gramophones, dictating machines and other sound recorders and reproducers, including record-players and tape decks, with or without sound-heads; television image and sound recorders and reproducers, magnetic:			
	1. Gramophones and record-players	30	45	15
92.12	Gramophone records and other sound or similar recordings; matrices for the production or records, prepared record blanks, film for mechanical sound recording, prepared tapes, wires, strips and like articles of a kind commonly used for sound or similar recording	25	35	5
92.13	Other parts and accessories of apparatus falling within heading No. 92.11	30	45	5
94.01	Chairs and other seats (other than those falling within heading No. 94.02), whether or not convertible into beds, and parts thereof:			
	1. Upholstered furniture:			
	(a) In sets	20	30	10
	(b) Other	20	30	10
	2. Other furniture (not upholstered):			
	(b) Other	15	25	5
94.03	Other furniture and parts thereof:			
	1. Kitchen furniture	15	25	5
	2. Office furniture	30	45	8
	3. Parts	15	25	5
	4. Other	15	25	5
95.05	Worked tortoise-shell, mother of pearl, ivory, bone, horn, coral (natural or agglomerated) and other animal carving material, and articles of those materials:			
	1. Carving material: tortoise-shell, mother of pearl and ivory	15	25	5
	2. Other	20	30	8

Item No.	Description of goods	Duty in % of value		GSP rates
		I	II	
95.08	Worked vegetables or mineral carving material and articles of those materials moulded or carved articles of wax, of stearin, of natural gums or natural resins (for example, copal or rosin) or of modelling pastes, and other moulded or carved articles not elsewhere specified or included; worked unhardened gelatin (except gelatin falling within heading No. 35.03) and articles of unhardened gelatin: 3. Other mineral carving materials and articles of those materials	25	35	8
97.01	Wheeled toys designed to be ridden by children (for example, toy bicycles and tricycles and pedal motor cars); dolls' prams and dolls' push chairs	30	45	15
97.02	Dolls	30	45	15
97.03	Other toys; working models of a kind used for recreational purposes: 1. Toys and scientific articles: (a) Mechanical (b) Other 2. Other	18 25 20	27 35 30	8 12 10
97.06	Appliances, apparatus, accesories and requisites for gymnastics or athletics, or for sports and ourdoor games (other than articles falling within heading No. 97.04)	20	30	5
98.02	Slide fasteners and parts thereof	10	15	5
98.15	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof, other than glass inners	20	30	5

Rules of origin applied under the generalized system of preferences
by the socialist preference-giving countries

AGREEMENT

ON UNIFORM RULES FOR DETERMINING THE ORIGIN OF GOODS FROM
DEVELOPING COUNTRIES IN CONNECTION WITH THE GRANTING OF
TARIFF PREFERENCES UNDER THE GENERALIZED SYSTEM OF PREFERENCES

The Contracting Parties,

Guided by the desire to ensure the most favourable possible conditions of access to their markets for goods originating from developing countries,

For the purpose of harmonizing the rules for determining the origin of goods from developing countries in connection with the granting of tariff preferences,

Taking into account resolutions 21 and 24 of the second session of the United Nations Conference on Trade and Development (UNCTAD) and of resolution 96 of the fourth session of the Conference,

Have agreed as follows:

Article 1

The Contracting Parties shall bring the attached Rules for determining the origin of goods from developing countries in connection with the granting of tariff preferences under the generalized system of preferences (henceforth referred to as "the Rules") which form an integral part of this Agreement, into force.

Article 2

The Rules shall apply to goods originating from developing countries which qualify for preferential tariff treatment and to all goods originating from the least developed countries.

Article 3

The Contracting Parties shall independently establish the list of developing countries eligible for preferential tariff treatment, the extent of tariff preferences granted, and the list of the least developed countries whose goods qualify for duty-free treatment.

Article 4

Nothing in this Agreement shall derogate from the fact that preferential tariff treatment is granted to goods from developing countries independently by each of the Contracting Parties.

Article 5

This Agreement shall be subject to ratification or approval in accordance with the domestic legislation of the signatory States.

Instruments of ratification or notifications of approval shall be deposited with the secretariat of the Council for Mutual Economic Assistance, which shall act as the Depository of this Agreement.

This Agreement shall enter into force from the date of transmission to the Depository of the instruments of ratification or notifications of approval by the last of the signatory States.

Article 6

Other States may accede to this Agreement after it has entered into force. Accession shall be deemed to have come into force 90 days after the date of receipt of the instruments of accession by the Depositary.

Article 7

Each of the Contracting Parties may denounce this Agreement by notifying the Depositary. The denunciation shall enter into force 12 months after the date of receipt of such notification by the Depositary.

Article 8

The Depositary shall immediately notify all Contracting Parties to this Agreement and all States having acceded to the Agreement of the date of deposit of each instrument of ratification, notification of approval or document of accession, the date of entry into force of the Agreement, and the date of the receipt of any other notifications under the Agreement.

Article 9

The Depositary shall take the appropriate steps to register the Agreement with the Secretariat of the United Nations in accordance with Article 102 of the Charter of the United Nations.

Article 10

The original copy of the Agreement shall be deposited with the Depositary, who shall send duly certified copies to States which have signed the Agreement or acceded to it.

Done at Moscow on 5 June 1960 in one copy in the Russian language.

For the Government of the
People's Republic of Bulgaria: (illegible)

For the Government of the
Czechoslovak Socialist Republic: (illegible)

For the Government of the
Hungarian People's Republic: (illegible)

For the Government of the
Polish People's Republic: (illegible)

For the Government of the Union of
Soviet Socialist Republics: (illegible)

Copy certified by: M. KUDRYASHOV
Chief,
Legal Department
CMEA secretariat

Annex to the Agreement on uniform rules for determining the origin of goods from developing countries in connection with the granting of tariff preferences under the generalized system of preferences, 5 June 1980

RULES
FOR DETERMINING THE ORIGIN OF GOODS FROM DEVELOPING
COUNTRIES IN CONNECTION WITH THE GRANTING OF TARIFF
PREFERENCES UNDER THE GENERALIZED SYSTEM OF PREFERENCES

1. Determination of goods obtained in a country covered by the preferential tariff system

Goods shall be considered to be obtained in a country covered by the preferential tariff system in the following cases:

(a) When they are wholly obtained in the country in question;

(b) When they are obtained in the country in question with the use of raw materials or semi-finished or finished products originating from another country or of unknown origin, provided that such products have undergone sufficient working or processing in the exporting country, as indicated below.

2. Goods wholly obtained in a country covered by the preferential tariff system

The following goods shall be considered to be wholly obtained in a country covered by the preferential tariff system:

(a) Minerals extracted in the country's territory or from its continental shelf;

(b) Vegetable products harvested in the country in question;

(c) Live animals born and raised in the country in question;

(d) Products obtained from live animals in the country in question;

(e) Products of hunting or fishing activities, conducted in the country in question;

(f) Products of sea fishing and other marine products taken from the sea by vessels of the country in question, and also by vessels chartered by the country in question;

(g) Products manufactured exclusively from products mentioned in (c) on board factory ships belonging to the country in question or chartered by the country in question;

(h) Used articles fit for recovery of raw materials, collected within the country in question;

(i) Wastes and scrap resulting from manufacturing operations conducted in the country in question;

(j) Goods obtained in the country in question exclusively from products referred to in subparagraphs (a) to (i) of this paragraph.

3. Goods undergoing sufficient working or processing in a country beneficiary of the preferential tariff system

Goods shall be considered to have undergone sufficient working or processing in a country beneficiary of the preferential tariff system if:

(a) The goods are worked or processed in the country in question and the cost of the goods originating from another country or of unknown origin does not exceed 50 per cent of the cost of the goods exported by the country in question;

(b) The goods are worked or processed in a number of countries covered by the preferential tariff system and the cost of the goods originating from other countries or of unknown origin does not exceed 50 per cent of the cost of the goods exported by one of those countries;

(c) The goods are obtained in one of the countries covered by the preferential tariff system and are worked or processed in one or more of the other such countries.

The value of goods originating from another country referred to in subparagraphs (a) and (b) of this paragraph shall be determined on the basis of the customs value of the goods as established in the country producing the export goods to which preference is granted.

The value of goods of unknown origin referred to in subparagraphs (a) and (b) of this paragraph shall be taken as being equal to the price paid for the goods in the territory of the country producing the export goods to which preference is granted.

Goods (raw materials, semi-finished and finished products) imported from one of the preference-giving countries into a preference-receiving country and used there for the production of goods intended for export to the same preference-giving country shall be regarded as goods obtained in the preference-receiving exporting country in question.

The value of exported goods shall be determined on the basis of the f.o.b. price.

4. Purchase and direct consignment

Tariff preferences shall be granted in respect of goods obtained from developing countries covered by the preferential tariff system on condition that they have been directly purchased in such countries.

Goods shall be considered to be directly purchased if the importer has purchased them from a firm registered in a developing country covered by the preferential tariff system.

Goods originating in developing countries covered by the preferential tariff system are to be consigned directly to the preference-giving country. Goods transported through the territory of one or several countries for geographical, transport, technical or economic reasons also comply with the rule of direct consignment even if they are temporarily stored in the territory of those countries, provided that the goods remain at all times under the transit countries' customs control.

5. Exhibitions and fairs.

Where goods from a country covered by the preferential tariff system are purchased during or after the holding of an exhibition or fair, tariff preferences shall be granted on condition that the importer has purchased the goods in the form in which they were delivered to the exhibition or fair, that the goods satisfy the requirements of these Rules and that they have not been used for other than exhibition purposes after being consigned to the exhibition or fair and have remained under customs control throughout the exhibition or fair.

The certificate of origin in respect of such goods must be prepared according to the same procedure as in the case of goods exported from developing countries eligible for preferential tariff treatment, with an indication of the name and duration of the exhibition or fair.

6. Documentary evidence

To certify that the goods originate in a developing country covered by the preferential tariff system, the producer or exporter shall present a declaration/certificate of origin (hereinafter referred to as "the certificate") in accordance with form "A" adopted under the generalized system of preferences.

The certificate shall be presented together with other documents accompanying the goods on the occasion of customs inspection, but not later than one year after the consignment of the goods. The difference between the quantity of goods actually consigned and that shown in the certificate shall not exceed \pm 5 per cent.

In the event of loss of the certificate, an official certified duplicate (copy) of the certificate is acceptable.

Presentation of the certificate is not required to certify the origin of small consignments of goods; */ however, the exporter may, instead of presenting a certificate of origin of the goods, declare the country of origin of the goods on the invoice or other documents accompanying the goods.

The document containing the exporter's declaration shall be presented to the customs authorities of the preference-giving country.

7. Administrative co-operation

The countries which have accepted these rules do not require notification of specimens of stamps or of signatures of persons authorized to issue certificates in countries beneficiaries of the preferential tariff system.

Should reasonable doubts arise concerning the authenticity of the certificate or of the information contained in it, or concerning the information with respect to origin, the customs or other competent authorities of the preference-giving country may request additional or more detailed information from the competent national bodies or duly authorized organizations which have issued the certificate, specifying the reasons for the request.

*/ Of an invoice value up to the equivalent of approximately \$US 5,000.

Goods shall not be considered to originate from a country beneficiary of the preferential tariff system until the necessary certificate of origin or the information requested has been submitted.

Tariff preferences in respect of such goods shall be granted only upon receipt of a satisfactory reply from the competent national body or duly authorized organizations of the country beneficiary of the preferential tariff system.

Copy certified by:

M. KUDRYASHOV

Chief, Legal Department
CMEA secretariat

Annex to the Rules

<p>1. Goods consigned from (Exporter's business name, address, country)</p>		<p style="text-align: center;">GENERALIZED SYSTEM OF PREFERENCES CERTIFICATE OF ORIGIN (Combined declaration and certificate) FORM A</p> <p>Issued in (country) See Notes overleaf</p>			
<p>2. Goods consigned to (Consignee's name, address, country)</p>					
<p>3. Means of transport and route (as far as known)</p>		<p>4. For official use</p>			
<p>5. Item number</p>	<p>6. Marks and numbers of packages</p>	<p>7. Number and kind of packages; description of goods</p>	<p>8. Origin criterion (see Notes overleaf)</p>	<p>9. Gross weight or other quantity</p>	<p>10. Number and date of invoices</p>
<p>11. Certification</p> <p>It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct.</p> <p>..... Place and date, signature and stamp of certifying authority</p>		<p>12. Declaration by the exporter</p> <p>The undersigned hereby declares that the above details and statements are correct; that all the goods were produced in (country)</p> <p>and that they comply with the origin requirements specified for those goods in the Generalised System of Preferences for goods exported to (importing country)</p> <p>..... Place and date, signature of authorised signatory</p>			

NOTES

1. Countries which accept this form for the purposes of the Generalized System of Preferences (GSP)

Australia*	Norway	European Economic Community:	Ireland
Austria	Sweden	Belgium	Italy
Canada	Switzerland	Denmark	Luxembourg
Finland	United States of America	France	Netherlands
Japan		Federal Republic of Germany	United Kingdom

Details of the rules governing admission to GSP in these countries are obtainable from the Customs authorities there. The main elements of the rules are indicated in the following paragraphs.

2. Conditions. The main conditions for admission to preference are that goods sent to any of the countries listed above

- (i) must fall within a description of goods eligible for preference in the country of destination, and
- (ii) must comply with the consignment conditions specified by the country of destination. In general, goods must be consigned direct from the country of exportation to the country of destination, but in most cases passage through one or more intermediate countries, with or without transshipment, is accepted provided that at the time they are exported the goods are clearly intended for the declared country of destination and that any intermediate transit, transshipment or temporary warehousing arises only from the requirements of transportation; and
- (iii) must comply with the origin criteria specified for those goods by the country of destination. A summary indication of the rules generally applicable is given in paragraphs 3 and 4.

3. Origin Criteria. For exports to the above-mentioned countries, with the exception of Australia*, Canada and the USA, the position is that either

- (i) the goods shall be wholly produced in the country of exportation, that is, they should fall within a description of goods which is accepted as "wholly produced" under the rules prescribed by the country of destination concerned, or
- (ii) alternatively, if the goods are manufactured wholly or partly from materials or components imported into the country of exportation or of undetermined origin these materials or components must have undergone a substantial transformation there into a different product. It is important to note that all materials and components which cannot be shown to be of that country's origin must be treated as if they were imported. Usually the transformation must be such as to lead to the exported goods being classified under a Customs Co-operation Council Nomenclature Tariff heading other than that relating to any of the above materials or components used. In addition, special rules are prescribed for various classes of goods in Lists A and B of certain countries' rules of origin and other subsidiary provisions and these should be carefully studied.

If the goods qualify under the above criteria, the exporter must indicate in Box 8 of the form the origin criteria on the basis of which he claims that his goods qualify for the GSP, in the manner shown in the following table:

Circumstances of production or manufacture in the first country named in Box 12 of the form	Insert in Box 8
(a) Goods, worked upon but not wholly produced in the exporting country, which were produced in conformity with the principles of para. 3 (ii), which fall under a CCC Nomenclature tariff heading specified in Column 1 of List A and which satisfy any conditions in Columns 3 and 4 of List A which are relevant to these goods.	-A-, followed by the Customs Co-operation Council Nomenclature heading number of the exported goods example: -A- 74.07
(b) Goods, worked upon but not wholly produced in the exporting country, which fall within an item in Column 1 of List B and which comply with the provisions of that item	-B-, followed by the Customs Co-operation Council Nomenclature heading number of the exported goods example: -B- 73.15
(c) Goods, worked upon but not wholly produced in the exporting country, which were produced in conformity with principles of para. 3 (ii), which are not specifically referred to in List A, and which do not contravene a general provision of List A	-X-, followed by the Customs Co-operation Council Nomenclature heading number of the exported goods example: -X- 58.02
(d) Goods wholly produced in the country of exportation (see para. 3 (i) above)	-P-

NOTE. "List A" and "List B" refer to the lists of qualifying processes specified by the countries of importation concerned.

4. Origin criteria for exports to Canada and the United States of America. For export to these two countries the position is that either

- (i) the goods shall be wholly produced in the country of exportation that is they should fall within a description of goods which is accepted as "wholly produced" under the rules prescribed by the country of destination concerned, or
- (ii) alternatively, if the goods are manufactured wholly or partly from materials or components imported into the country of exportation or of undetermined origin, those materials or components must have undergone a substantial transformation there into a different product. It is important to note that all materials and components which cannot be shown to be of that country's origin must be treated as if they were imported.
 - (a) in the case of Canada the value of such materials and components (excluding any that are of Canadian origin) must not exceed 40 per cent of the ex-factory price of the exported article.
 - (b) in the case of the United States the cost or value of materials produced in the beneficiary country plus the direct cost of processing performed there, should not be less than 35 per cent for single countries, or 50 per cent, when an association of countries is treated as one country, of the appraised value of such article at the time of its entry into the U.S. Materials imported into the beneficiary country and then substantially transformed into constituent materials of which the eligible article is composed may be included in calculating the minimum percentages. The phrase "direct cost of processing" includes costs directly incurred or reasonably allocated to the processing, such as: all actual labor costs; dies, molds, tooling, and depreciation; research and development; inspection and testing, but does not include business overhead, administrative expenses and salaries, or profit.

If the goods qualify under the above criteria, the exporter must indicate in Box 8 of the form the origin criteria on the basis of which he claims that his goods qualify for the GSP, in the manner shown in the following table.

Countries Applicable	Circumstances of production or manufacture in the first country named in Box 12 of the form	Insert in Box 8
Canada and United States	(a) Goods wholly produced in the country of exportation (see para. 4 (i) above)	-P-
Canada	(b) Goods which are covered by the value added rule described in para. 4 (ii) (a) above	-Y-, followed by the value of materials and components imported (excluding any that are of Canadian origin) or of undetermined origin, expressed as a percentage of the ex-factory price of the exported goods example: -Y- 38 %
United States	(c) Goods which are covered by the value added rule described in para. 4 (ii) (b) above	For single country shipments insert -Y- or for shipments from an association of countries -Z-, followed by the sum of the cost or value of the materials and the direct cost of processing, expressed as a percentage of the ex-factory price of the exported goods example: -Y- 38 % or -Z- 52 %

3. Each article must qualify. It should be noted that all the goods in a consignment must qualify separately in their own right. This is of particular relevance when similar articles of different sizes or spare parts are sent.

6. Description of goods. The description of goods must be sufficiently detailed to enable the goods to be identified by the Customs Officer examining them.

* For Australia, main requirement is exporter's declaration on normal commercial invoice. Form A is an acceptable alternative, but official certification is not required. Direct consignment is not necessary.

APPLICATION FOR CERTIFICATE OF ORIGIN

Form B

The undersigned, being the exporter of the goods described overleaf, **DECLARES** that these goods were produced in (country)

SPECIFIES as follows the grounds on which the goods are claimed to comply with GSP origin requirements¹⁾

.....

.....

.....

SUBMITS the following supporting documents²⁾

.....

.....

.....

UNDERTAKES to submit, at the request of the appropriate authorities of the exporting country, any additional supporting evidence which these authorities may require for the purpose of issuing a certificate of origin, and undertakes, if required, to agree to any inspection of his accounts and any check on the processes of manufacture of the above goods, carried out by the said authorities. **REQUESTS** the issue of a certificate of origin for these goods.

Place and date

.....
(signature of authorized signatory)

¹⁾ To be completed if materials or components originating in another country have been used in the manufacture of the goods in question. Indicate the materials or components used, their Brussels Nomenclature tariff heading, their country of origin and, where appropriate, the manufacturing processes qualifying the goods as originating in the country of manufacture (application of List B or of the special conditions laid down in List A), the goods produced and their Brussels Nomenclature tariff heading.

Where the origin criteria involve a percentage value, give information enabling this percentage to be verified - for example the value of imported materials and components and those of undetermined origin and the ex-factory price of the exported goods, where applicable.

²⁾ For example, import documents, invoices, etc., relating to the materials or components used.

NOTES

A. Procedure for claiming preference. A declaration on the certificate of origin form must be prepared by the exporter of the goods and submitted in duplicate, together with a GSP application form, to the certifying authority of the country of exportation which will, if satisfied, certify the top copy of the certificate of origin and return it to the exporter for transmission to the importer in the country of destination. The certifying authority will at the same time return to the exporter for his retention the duplicate copy of the certificate of origin, but will itself retain the GSP application form duly completed and signed by the exporter.

B. Sanctions. Persons who furnish, or cause to be furnished, information which relates to origin or consignment, and which is untrue in a material particular are liable to legal penalties and to the suspension of facilities for their goods to obtain preference.

Notes on the reverse side of Form A

1. Countries which accept this form for the purposes of the generalized system of preferences (GSP):

Bulgarian People's Republic
Czechoslovak Socialist Republic
Hungarian People's Republic
Polish People's Republic
Union of Soviet Socialist Republics.

Details of the rules governing admission to the GSP in these countries are obtainable from the customs authorities there. The main elements of the rules are indicated in the following paragraphs.

2. Origin criteria for goods exported to Bulgaria, Czechoslovakia, Hungary, Poland and the USSR

The above countries apply the system of preferences to goods:

- (a) Which are wholly obtained in a country eligible for preferential treatment;
- (b) Which are obtained with the use of raw materials or semi-finished or finished products originating from another country or of unknown origin, provided that:
 - (i) The goods are worked or processed in the country in question and the cost of the goods originating from another country or of unknown origin does not exceed 50 per cent of the cost of the goods exported by the country in question;
 - (ii) The goods are worked or processed in a number of countries covered by the preferential tariff system and the cost of the goods originating from other countries or of unknown origin does not exceed 50 per cent of the cost of the goods exported by one of those countries;
- (c) The goods are produced in one of the countries beneficiaries of the preferential tariff system and are worked or processed in one or more of the other such countries.

If the goods qualify under the above criteria, the exporter must indicate in Box 8 of the certificate of origin the origin criteria on the basis of which he claims that his goods qualify for the GSP, in the manner shown in the following table:

<u>Countries applicable</u>	<u>Circumstances of production or processing in the exporting country named in Box 12 of Form A</u>	<u>Insert in Box 8</u>
Bulgaria, Czechoslovakia, Hungary, Poland, USSR	(a) goods wholly obtained in the exporting country (see paragraph 2(a))	"F"
	(b) goods including value added (see paragraphs 2(b) (i) and 2(b) (ii))	"Y", followed by the value of materials and components expressed as a percentage of the f.o.b. price of the exported goods (example: "Y" = 55 per cent)
	(c) goods obtained in one of the countries covered by the preferential tariff system and processed or transformed in one or more other such countries (see paragraph 2(c))	"Pk"

The certificate is to be presented in printed form, with no corrections, in the language of the importing country or in English, French or Spanish, in two copies, each attested by the competent national body or by a duly authorized organization.

Copy certified by:

M. KUDRYASHOV

Chief, Legal Department
CMEA secretariat