GENERAL AGREEMENT ON

TARIFFS AND TRADE

RESTRICTED

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GENERALIZED SYSTEM OF PREFERENCES

Notification by Poland

Addendum

In a communication dated 6 March 1989, the delegation of Poland has notified a revised GSP scheme of Poland which entered into force on 1 January 1989.

Pursuant to the paragraph 4(a) of 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 to inform the Contracting Parties the Decree of the Minister of Foreign Economic Relations of 20 December 1988 concerning preferential rates of duty, together with the three following appendices thereto:

List of least developed countries Appendix 1 Appendix 2 Appendix 3 List of other developing countries

Tropical products

The above mentioned Decree entrered into force as of 1 January 1989. It stipulates the establishment of the preferential zero rates of duty for commodities originating in 42 least developed countries as well as for 247 tropical products originating in other 87 developing countries. For all remaining products and for developing countries not being the least developed ones the preferential rates of duty are fixed at the level of 0.3 of the base MFN rate, established in the customs tariff.

The preferential rates of duty are to be applied to commodities imported directly from developing countries and transported directly from those countries and granted upon the presentation of a proper certificate of origin.

The principles and methods of drawing up and application of the certificates of origin are defined in the Appendix 2 to the Decree of the Minister of Foreign Economic Relations of 4 December 1989 concerning customs control and customs procedure /Journal of Laws No. 57, item 291 and of 1988, No.38, item 305/ and in the Agreement on uniform principles concerning the origin of goods from the developing countries for giving tariff preferences in the framework of the Generalized System of Preferences /Journal of Laws of 1982, No.15, item 116/. Other eligibility criteria concerning transportation and storage of goods remain unchanged.

The preferential treatment in the Polish GSP Scheme has thus been enlarged to cover all goods originating in 129 developing countries. It does not contain any specyfic restrictions or limitations.

The Government of Poland introduced the recent modifications in its GSP Scheme being firmly committed to the generally accepted principles and nules of international trade relations as set in the General Agreement on Tariffs and Trade, and intending to contribute further to liberalization efforts of the Contracting Parties and development of mutually advantageous economic relations with all countries, in particular developing ones.

Decree

of the Minister of Foreign Economic Relations of 20 December 1988 concerning preferential rates of duty

By virtue of paragraph 4 point 2 of the Decree of the Council of Ministers of 3 October 1988 concerning customs duties on commodities in commercial commodity turnover with abroad (Journal of Laws No. 35, item 271) it is hereby decreed as follows:

- § 1.1. The preferential zero rates of duty are established for commodities originating in the least developed countries among developing countries, specified in Appendix 1 to this Decree.
- 2. The preferential zero rates of duty are established for tropical products originating in other developing countries, specified in Appendix 2 to this Decree.
- 3. The preferential rates of duty are established amounting to 0.3 of the base MFN rate, established in the Customs Tariff on commodities imported in commercial commodity turnover with foreign countries, concerning commodities not specified in the list referred to in the Paragraph 1.2.
- § 2.1. The preferential rates of customs duty defined to in Paragraph 1 are to be applied to commodities 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 application of the certificates of origin are defined in the Appendix 2 to the Decree of the Minister of Foreign Economic Relations

- of 4 December 1984 concerning customs control and customs procedure (Journal of Laws No. 57, item 291 and of 1988, No. 38, item 305) and the Agreement on uniform principles concerning the origin of goods from the developing countries for giving tariff preferences in the framework of the Generalized System of Preferences (Journal of Laws of 1982, No. 15, item 116).
- 3. Commodities are considered to be imported directly if they are purchased in a firm registered in developing country being the 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, transport, technical or economic reasons. The transported goods also comply with the rule of direct consignement 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.
- § 3. This Decree enters into force on 1 January 1989.

Appendix 1

List of the least developed countries

- 1. Afghanistan
- 2. Bangladesh
- 3. Benin
- 4. Bhutan
- 5. Botswana
- 6. Burkina Faso
- 7. Burma
- 8. Burundi
- 9. Cape Verde
- 10. Central African Republic
- 11. Chad
- 12. Comoros
- 13. Democratic Yemen
- 14. Djibouti
- 15. Equatorial Guinea
- 16. Ethiopia
- 17. Gambia
- 18. Guinea
- 19. Guinea-Bissau
- 20. Haiti
- 21. Kiribati
- 22. Lao P.D.R.
- 23. Lesotho
- 24. Malawi
- 25. Maldives
- 26. Mali
- 27. Mauritania
- 28. Mozambique
- 29. Nepal
- 30. Niger
- 31. Rwanda
- 32. Samoa
- 33. Sao Tome and Principe
- 34. Sierra Leone

- 35. Somalia
- 36. Sudan
- 37. Togo
- 38. Tuvalu
- 39. Uganda
- 40. United Republic of Tanzania
- 41. Vanuatu
- 42. Yemen

List of other developing countries

- 1. Algeria
- 2. Angola
- 3. Antigua and Barbuda
- 4. Argentina
- 5. Bahama
- 6. Bahrain
- 7. Barbados
- 8. Belize
- 9. Bolivia
- 10. Brasil
- 11. Brunei Darussalam
- 12. Cameroon
- 13. Chile
- 14. Colombia
- 15. Congo
- 16. Costa Rica
- 17. Cote d'Ivoire
- 18. Cuba
- 19. Cyprus
- 20. Dominica
- 21. Dominican Republic
- 22. Equador
- 23. Egypt
- 24. El Salvador
- 25. Fidji
- 26. Gabon
- 27. Ghana
- 28. Grenada
- 29. Guatemala
- 30. Guyana
- 31. Honduras
- 32. Hong Kong
- 33. India
- 34. Indonesia

- 35. Iran
- 36. Iraq
- 37. Jamaica
- 38. Jordan
- 39. Kampuchea
- 40. Kenia
- 41. Korea, Rep. of
- 42. Korea, Dem. People's Republic of
- 43. Kuwait
- 44. Lebanon
- 45. Liberia
- 46. Libia
- 47. Madagascar
- 48. Malaysia
- 49. Malta
- 50. Morocco
- 51. Mauritius
- 52. Mexico
- 53. Mongolia
- 54. Nigeria
- 55. Nicaragua
- 56. Oman
- 57. Pakistan
- 58. Panama
- 59. Papus New Guinea
- 60. Paraguay
- 61. Peru
- 62. Philippines
- 63. Quatar
- 64. Saudi Arabia
- 65. Senegal
- 56. Seychelles
- 67. Singapore
- 68. Solomon Islands
- 69. Sri Lanka

- 70. St. Christopher and Nevis
- 71. St. Lucia
- 72. St. Vincent and Grenadines
- 73. Suriname
- 74. Swaziland
- 75. Syrian Arab Republic
- 76. Thailand
- 77. Tonga
- 78. Trinidad and Tobago
- 79. Tunisia
- 80. Turkey
- 81. United Arab Emirates
- 82. Uruguay
- 83. Venezuela
- 84. Viet Nam
- 85. Zaire
- 86. Zambia
- 87. Zimbabwe

Appendix 3

Tropical products*

slips; mushroom spawn 0602.10 - unrooted cuttings and slip 0602.99 other O6.03 Cut flowers and flower buds of a kind suitable for bough or for ornamental purposes, fresh, dried, dyed, bleached impregnated or otherwise prepared 0603.10 - fresh 0603.90 - other O7.14 Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh or dried, whether or not sliced or in the form of pellets; sago pith 0714.10 - Manioc (cassava) 0714.90 - other O8.01 Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled 0801.20 - Brazil nuts 0801.30 - Cashew nuts O8.02 Other nuts, fresh or dried, whether or not shelled or peeled 0802.90 - other O8.03 0803.00 Bananas, including plaintains, fresh or dried 08.04 Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried 0804.10 - Dates 0804.30 - Pineapples 0804.40 - Avocados	Headi No.		Harmonized commodity description
06.03 Cut flowers and flower buds of a kind suitable for bough or for ornamental purposes, fresh, dried, dyed, bleached impregnated or otherwise prepared 0603.10 - fresh 0603.90 - other O7.14 Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh or dried, whether or not sliced or in the form of pellets; sago pith 0714.10 - Manioc (cassava) 0714.90 - other O8.01 Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled 0801.10 - Coconuts 0801.20 - Brazil nuts 0801.30 - Cashew nuts Other nuts, fresh or dried, whether or not shelled or peeled 0802.90 - other O8.03 O803.00 Bananas, including plaintains, fresh or dried O8.04 Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried O804.10 - Dates 0804.30 - Pineapples 0804.40 - Avocados	06.02		Other live plants (including their roots); cuttings and slips; mushroom spawn
Cut flowers and flower buds of a kind suitable for bouge or for ornamental purposes, fresh, dried, dyed, bleached impregnated or otherwise prepared 0603.10 - fresh 0603.90 - other Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh or dried, whether or not sliced or in the form of pellets; sago pith 0714.10 - Manioc (cassava) 0714.90 - other Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled 0801.10 - Coconuts 0801.20 - Brazil nuts 0801.30 - Cashew nuts Other nuts, fresh or dried, whether or not shelled or peeled 0802.90 - other 08.03 0803.00 Bananas, including plaintains, fresh or dried 08.04 Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried 0804.10 - Dates 0804.30 - Pineapples 0804.40 - Avocados		0602.10	- unrooted cuttings and slip
or for ornamental purposes, fresh, dried, dyed, bleached impregnated or otherwise prepared 0603.10 - fresh 0603.90 - other 07.14 Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh or dried, whether or not sliced or in the form of pellets; sago pith 0714.10 - Manioc (cassava) 0714.90 - other 08.01 Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled 0801.20 - Brazil nuts 0801.30 - Cashew nuts 08.02 Other nuts, fresh or dried, whether or not shelled or peeled 0802.90 - other 08.03 0803.00 Bananas, including plaintains, fresh or dried 08.04 Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried 0804.10 - Dates 0804.30 - Pineapples 0804.40 - Avocados		0602.99	other
0603.90 - other Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh or dried, whether or not sliced or in the form of pellets; sago pith 0714.10 - Manioc (cassava) 0714.90 - other Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled 0801.10 - Coconuts 0801.20 - Brazil nuts 0801.30 - Cashew nuts Other nuts, fresh or dried, whether or not shelled or peeled 0802.90 - other 08.03 0803.00 Bananas, including plaintains, fresh or dried 08.04 Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried 0804.10 - Dates 0804.30 - Pineapples 0804.40 - Avocados	06.03		Cut flowers and flower buds of a kind suitable for bouquet: or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared
Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh or dried, whether or not sliced or in the form of pellets; sago pith 0714.10 - Manioc (cassava) 0714.90 - other Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled 0801.10 - Coconuts 0801.20 - Brazil nuts 0801.30 - Cashew nuts Other nuts, fresh or dried, whether or not shelled or peeled 0802.90 - other 08.03 0803.00 Bananas, including plaintains, fresh or dried 08.04 Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried 0804.10 - Dates 0804.30 - Pineapples 0804.40 - Avocados		0603.10	- fresh
potatoes and similar roots and tubers with high starch or inulin content, fresh or dried, whether or not sliced or in the form of pellets; sago pith 0714.10 - Manioc (cassava) 0714.90 - other Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled 0801.10 - Coconuts 0801.20 - Brazil nuts 0801.30 - Cashew nuts Other nuts, fresh or dried, whether or not shelled or peeled 0802.90 - other 08.03 0803.00 Bananas, including plaintains, fresh or dried 08.04 Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried 0804.10 - Dates 0804.30 - Pineapples 0804.40 - Avocados		0603.90	- other
O8.01 Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled O801.10 - Coconuts O801.20 - Brazil nuts O801.30 - Cashew nuts Other nuts, fresh or dried, whether or not shelled or peeled O802.90 - other O8.03 O803.00 Bananas, including plaintains, fresh or dried Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried O8.04 Dates O804.10 - Dates O804.30 - Pineapples O804.40 - Avocados	07.14		potatoes and similar roots and tubers with high starch or inulin content, fresh or dried, whether or not sliced
Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled 0801.10 - Coconuts 0801.20 - Brazil nuts 0801.30 - Cashew nuts Other nuts, fresh or dried, whether or not shelled or peeled 0802.90 - other 08.03 0803.00 Bananas, including plaintains, fresh or dried 08.04 Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried 0804.10 - Dates 0804.30 - Pineapples 0804.40 - Avocados		0714.10	- Manioc (cassava)
whether or not shelled or peeled 0801.10 - Coconuts 0801.20 - Brazil nuts 0801.30 - Cashew nuts Other nuts, fresh or dried, whether or not shelled or peeled 0802.90 - other 08.03 0803.00 Bananas, including plaintains, fresh or dried 08.04 Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried 0804.10 - Dates 0804.30 - Pineapples 0804.40 - Avocados		0714.90	- other
0801.20 - Brazil nuts 0801.30 - Cashew nuts Other nuts, fresh or dried, whether or not shelled or peeled 0802.90 - other O8.03 0803.00 Bananas, including plaintains, fresh or dried Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried 08.04 - Dates 0804.30 - Pineapples 0804.40 - Avocados	08.01		Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled
08.02 Other nuts, fresh or dried, whether or not shelled or peeled 08.02.90 - other 08.03 0803.00 Bananas, including plaintains, fresh or dried 08.04 Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried 0804.10 - Dates 0804.30 - Pineapples 0804.40 - Avocados		0801.10	- Coconuts
Other nuts, fresh or dried, whether or not shelled or peeled 0802.90 - other 08.03 0803.00 Bananas, including plaintains, fresh or dried 08.04 Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried 0804.10 - Dates 0804.30 - Pineapples 0804.40 - Avocados		0801.20	- Brazil nuts
peeled 0802.90 - other 08.03 0803.00 Bananas, including plaintains, fresh or dried 08.04 Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried 0804.10 - Dates 0804.30 - Pineapples 0804.40 - Avocados		0801.30	- Cashew nuts
08.03 0803.00 Bananas, including plaintains, fresh or dried 08.04 Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried 0804.10 - Dates 0804.30 - Pineapples 0804.40 - Avocados	08.0Z		
Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried 0804.10 - Dates 0804.30 - Pineapples 0804.40 - Avocados		0802.90	- other
and mangosteens, fresh or dried 0804.10 - Dates 0804.30 - Pineapples 0804.40 - Avocados	08.03	0803.00	Bananas, including plaintains, fresh or dried
0804.30 - Pineapples 0804.40 - Avocados	08.04		
0804.40 - Avocados		0804.10	- Dates
		0804.30	- Pineapples
ORON 50 - Guayas manages and managetagns		0804.40	- Avocados
ovov.jo - duavas, mangoes and mangosteens		0804.50	- Guavas, mangoes and mangosteens

Descriptions of goods and their headings and sub-headings set out in this Appendix correspond to those contained in the Customs Tariff, attached in Appendix to the Decree of the Council of Ministers of 3 October 1988 concerning customs duties on commodities in commercial commodity turnover with abroad (Journal of Laws No. 35, 1tem 271).

Headi No.		Harmonized commodity description
08.07.	0807.20	Melons (including watermelons) and papaws (papayas), fresh Papaws (papayas)
08.10		Other fruit, fresh
	0810.90	- other
08.11		Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter
	0811.90	- other
08.12		Fruit and nuts provisionally preserved (for example, by sulphur dioxide, gas, in brine, in sulphur water or in other preservative solutions, but unsuitable in that state for immediate consumption
	0812.90	- other
08.13		Fruit, dried, other than that of headings Nos. 08.01 to 08.06; mixtures of nuts or dried fruits of this chapter
	0813.40	- other fruit
	0813.50	- mixtures of nuts or dried fruits of this chapter
09.01		Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion
		- Coffee, not roasted
	0901.11	not decaffeinated
	0901.12	decafeinated
		- Coffee, roasted:
	0901.21	not decaffeinated
	0901.22	decaffeinated
	0901.30	- Coffee husks and skins
	0901.40	- Coffee substitutes containing coffee
0 9.02		Tea
- ·	0902.10	 Green tea (not fermented) in immediate packings of a content not exceeding 3 kg
	0902.20	- other green tea (not fermented)
	0902.30 -	Black tea (fermented) and partly fermented tea in immediate packings of content not exceeding 3 kg
	0902.40 -	Black tea (fermented) and partly fermented, other

Headi No.		Harmonized commodity description
09.04		Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta
	000111	- Pepper
	0904.11	neither crushed or ground
	0904.12	crushed or ground
	0904.20	- Fruits of the genus Capsicum or of the genus Pimenta, dried or crushed or ground
09.05	0905.00	Vanilla
09.06		Cinnamon and cinnamon-tree flowers
	0906.10	- Neither crushed or ground
	0906.20	- crushed or ground
09.07	0907.00	Cloves (whole fruit, cloves and stems)
09.08		Nutmeg, mace and cardamoms
	0908.10	- Nutmeg
	0908.20	- Mace
	0908.30	- Cardamoms
09.09		Seeds of anise, badian, fennel, coriander, cumin, caraway or juniper
	0909.10	- Seeds of anise or badian
	0909.20	- Seeds of coriander
	0909.30	- Seeds of cumin
	0909.40	- Seeds of caraway
	0909.50	- Seeds of fennel and juniper
09.10		Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices
	0910.10	- Ginger
	0910.20	- Saffron
	0910.30	- Turmeric (curcuma)
	0910.40	- Thyme; bay leaves
	0910.50	- Curry
		- other spices:
	0910.91	mixtures referred to in Note 1(h) to this chapter
	0910.99	other

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10.06		Rice
	1006.10	- Rice in the husk (paddy or rough)
	1006.20	- Husked (blown) rice
	1006.30	 Semi-milled or wholly milled rice, whether or not polished or glazed
	1006.40	- Broken rice
11.02		Cereal flours other than of wheat or meslin
	1102.30	- Rice flour
11.03		Cereal groats, meal and pellets
		- Groats and meal:
	1103.14	of rice
11.06		Flour and meal of the dried leguminous vegetables of heading No. 07.13; of sago or of roots and tubers of heading No. 07.14; flour, meal and powder of the produits of Chapter 8
	1106.20	 Flour and meal of sago, roots or tubers of heading No. 07.14
	1106.30	- Flour, meal and powder of the products of Chapter 8
11.08		Starches; inulin
		- Starches
	1108.14	Manioc (cassava) starch
12.02		Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken
	1202.10	- In shell
	1202.20	- Shelled, whether or not broken
12.03	1203.00	Copra
12.07		Other oil seeds and oleaginous fruits, whether or not brok
	1207.10	- Palm nuts and kernels
	1207.30	- Castor oilseeds
		- Other
	1207.92	Shea nuts (karite nuts)
	1207.99	other
12.08		Flours and meals of oil seeds or oleaginous fruits, other than those of mustard
	1208.90	- Other
12.11		Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fresh or dried, whether or not cut, crushed or powdered
	1211.90	- Other

Harmonized commodity description

13.01		Lac; natural gums, resins, gum-resins and balsams
	1301.10	- Lac
	1301.20	- Gum Arabic
	1301.90	- other
13.02		Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners whether or not modified, derived from vegetable products
	1302.14	of pyrethrum or of the roots of plants containing rotenone
	1302.39	other
14.01		Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark)
	1401.10	- Bamboos
	1401.20	- Rattans
	1401.90	- other
14.02		Vegetable materials of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eelgrass), whether or not put up as a layer with or without supporting material
	1402.10	- Kapok
		- other
	1402.91	Vegetable hair
	1402.99	other
14.03		Vegetable materials of a kind used primarily in brooms or in brushes (for example, broomcorn, piassava, couchgrass and istle), whether or not in hanks or bundles
	1403.10	- Broomcorn (Sorghum vulgare var. technicum)
	1403.90	- other
14.04		Vegetable products not elsewhere specified or included
	1404.10	 Raw vegetable materials of a kind used primarily in dyeing or tanning
	1404.90	- Other
15.08.		Ground-nut oil and its fractions, whether or not refined, but not chemically modified
	1508.10	- crude oil
	1508.90	- other
		Palm oil and its fractions, whether or not refined,
15.11		but not chemically modified
15.11	1511.10	- crude oil

Headin No.	g H.S. code	Harmonized commodity description
15.13		Coconut (copra), palm kernel or babassu oil and their fractions, whether or not refined, but not chemically modified - Coconut (copra) oil and its fractions:
	1513.11	crude oil
	1513.19	other
		- Palm kernel or babassu oil and their fractions:
	1513.21	crude oil
	1513.29	other
15.15		Other fixed vegetable fats and oils (including jojoba oil' and their fractions, whether or not refined, but not chemically modified
	1515.30	- Castor oil and its fractions
	1515.60	- Jajoba oil and its fractions
	1515.90	- other
15.16		Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, interesterified, re-esterifie or elaidinised, whether or not refined, but not further prepared
	1516.20	- Vegetable fats and oils and their fractions
15.18	1518.00	Animal or vegetable fats and oils and their fractions, boiled, oxidized, dehydrated, sulphurized, blown, polymerized by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading No. 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included
15.19		Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols
		- Industrial monocarboxylic fatty acids:
	1519.11	Stearic acid
	1519.12	Oleic acid
	1519.19	other
	1519.20	- Acid oils from refining
	1519.30	- Industrial fatty alcohols
15.20		Glycerol (glycerine) whether or not pure; glycerol waters glycerol lyes
	1520.10	 Glycerol (glycerine), crude; glycerol waters and glycerol lyes
	1520.90	- Other, including synthetic glycerol

Head:	H.S. code	Harmonized commodity description
15.21		Vegetable waxes (other than triglycerides) beeswax, other insect waxes and spermaceti, whether or not refined or coloured
	1521.10	- Vegetable waxes
	1521.90	- other
18.01	1801.00	Cocoa beans, whole or broken, raw or roasted
18.02	1802.00	Cocoa shells, husks, skins and other cocoa waste
18.03		Cocoa paste, whether or not defatted
	1803.10	- Not defatted
	1803.20	- Wholly or partly defatted
18.04	1804.00	Cocoa butter, fat and oil
18.05	1805.00	Cocoa powder, not containing added sugar or other sweeteni
19.03	1903.00	Tapioca and substitutes thereof prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms
20.01		Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by viengar or acetic acid
	2001.90	- other
20.06	2006.00	Fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glace or crystallised)
20.07		Jams, fruit jellies, marmalades, fruit or not purée and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter
	2007.10	- Homogenized preparations
		- Other
	2007.99	other
20.08		Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elswhere specified or included
		- Nuts, ground-nuts and other seeds, whether or not mixed together:
	2008.11	ground-nuts
	2008.19	other, including mixtures
	2008.20	- Pineapples

Heading No.	H.S. code	Harmonized commodity description
		- Other, including mixtures other than those of sub- heading No. 2008.19
	2008.91	Palm hearts
	2008.92	Mixtures
	2008.99	couer
20.09		Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter
	2009.40	- Pineapple juice
	2009.80	- Juice of any other single fruit or vegetable
	2009.90	- Mixtures of juices
21.01		Extracts, essences and concentrates, of coffee, tea or mate and preparations with a basis of these products or with a basis of coffee, tea or mate; roasted chickory and other roasted coffee substitutes, and extracts, essences and concentrates thereof
	2101.10	 Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee
	2101.20	- Extracts, essences and concentrates of tea or mate, and preparitions with a basis of these extracts, essence or concentrates or with a basis of tea or mate
23.05	2305.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil
23.06		Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading No. 23.04 or 23.05
	2306.50	- of coconut or copra
	2306.60	- of palm nuts or kernels
	2306.90	- other
24.01		Unmanufactured tobacco; tobacco refuse
	2401.10	- Tobacco, not stemmed / stripped
	2401.20	- Tobacco, partly or wholly stemmed/stripped
	2401.30	- Tobacco refuse

Heading No.	H.S. code	Harmonized commodity description
24.02		Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes
	2402.10	- Cigars, cheroots and cigarillos, containing tobacco
	2402.20	- Cigarettes containing tobacco
32.03	3203.00	Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations based on colouring matter of vegetable or animal origin as specified in Note 3 to this Chapter
33,01		Essential oils (terpenless or not), including concretes and absolutes; resinoids; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-product of the deterpenation of essential oils; aqueous distillate and aqueous solutions of essential oils
		- Essential oils of citrus fruit:
	3301.14	of lime
	3301.19	other
		- Essential oils other than those of citrus fruit:
	3301.21	of geranium
	3301.22	of jasmin
	3301.26	of vetiver
	3301.29	other
	3301.30	- Resinoids
	3301.90	- Other
40.01		Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip
	4001.10	- Natural rubber latex, whther or not pre-vulcanized
		- Natural rubber in other forms:
	4001.21	Smoked sheets
	4001.22	Technically specified natural rubber (TSNR)
	4001.29	Other
	4001.30	- Balata, gutta-percha, guayule, chicle and similar natural gums
40.05		Compounded rubber, unvulcanized, in primary forms or in plates, sheets or strip

No.	H.S. code	Harmonized commodity description
	4005.10	- Compounded with carbon black or silica
	4005.20	- Solutions; dispersions other than those of subheading No. 4005.10
		- Other:
	4005.91	Plates, sheets and strip
	4005.99	Other
40.06		Other forms (for example rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanis rubber
	4006.10	- "Camel-back" strips for retreading rubber tyres
	4006.90	- Other
40.07	4007.00	Vulcanised rubber thread and cord
40.08		Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber
		- of cellular rubber:
	4008.11	Plates, sheets and strip
	4008.19	Other
		- of non-cellular rubber:
	4008.21	Plates, sheets and strip
	4008.29	Other
40.09		Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges)
	4009.10	- Not reinforced or otherwise combined with other material without fittings
	4009.20	- Reinforced or otherwise combined only with metal, without fittings
	4009.30	- Reinforced or otherwise combined only with textile materials, without fittings
	4009.40	- Reinforced or otherwise combined with other materials, without fittings
	4009.50	- With fittings
40.14		Hygenic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber
	4014.10	- Sheath contraceptives
	4014.90	- Other

Heading No.	H.S. code	Harmonized commodity description
40.15		Articles of apparel and clothing accessories (including gloves) for all purposes, of vulcanised rubber other than hard rubber
		- Gloves
	4015.11	Surgical
	4015.19	Other
	4015.90	- Other
40.16		Other articles of vulcanised rubber other than hard rubber
	4016.10	- Of cellular rubber
		- Other
	4016.91	Floor coverings and mats
	4016.92	Erasers
	4016.93	Gaskets, washers and other seals
	4016 94	Boat or dock fenders, whether or not inflatable
	4016.95	Other inflatable articles
	4016.99	Other
40.17	4017.00	Hard rubber (for example, ebonite) in all forms, includin waste and scrap; articles of hard rubber
44.03		Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared
	4403.10	- Treated with paint, stains, creosote or other preservatives
		- Other, of the following tropical woods:
	4403.31	Dark Red Meranti,Light Red Meranti and Meranti Bakau
	4403.32	White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan
	4403.33	Keruing, Ramin, Kapur, Teak, Jongkong, Merbau, Jeluton; and Kempas
	4403.34	Okoumé, Obeche, Sapelli, Sipo, Acajou d'Afrique, Makoré and Iroko
	4403.35	Tiama, Mansonia, Ilomba, Dibetou, Limba and Azabé
		- Other
	4403.99	other

Heading No.	H.S. code	Harmonized commodity description
44.07		Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6 mm
		- of the following tropical woods:
	4407.21	Dark Red Meranti, Light Red Meranti, Meranti Bakau, White Lauan, White Meranti, White Seraya, Yellow Meranti, Alan, Keruing, Ramin, Kapur, Teak, Jongkong, Merbau, Jelutong and Kempas
	4407.22	Okoumé, Obeche, Sapelli, Sipo, Acajou d'Afrique, Makoré, Iroko, Tiama, Mansonia, Ilomba, Dibétou, Limba and Azobé
	4407.23	Baboen, Mahogany (Swietenia Spp.), Imbuia and Balsa
	4407.99	Other
44.08		Veneer sheets and sheets for plywood (whether or not spliced) and other wood sawn lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6 mm
	4408.20	Of the following tropical woods: Dark Red Meranti, Light Red Meranti, White Lauan, Sipo, Limba, Okoumé, Obeche, Acajou d'Afrique, Sapelli, Baboen, Mahogany (Swietenia Spp.), Palissandre du Brésil and Bois de Rose femelle
	4408.90	- Other
44.09		Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges or faces, whether or not planed, sanded or finger-jointed
	4409.20	- Non-coniferous
44.10		Particle board and similar board of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances
	4410.10	- Of wood
44.12		Plywood, veneered panels and similar laminated wood
		 Plywood consisting solely of sheets of wood, each ply not exceeding 6 mm thickness:
	4412.11	With at least one outer ply of the following tropical woods: Dark Red Meranti, Light Red Meranti, White Lauan, Sipo, Limba, Okoumé, Obeche, Acajou d' Afrique, Sapelli, Baboen, Mahogany (Swietenia Spp.), Palissandr du Brésil or Bois de Rose femelle

Heading No.	H.S. code	Harmonized commodity description
	4412.12	other, with at least one outer ply of non-coniferous wood
44.14	4414.00	Wooden frames for paintings, photographs, mirrors or similar objects
44.18		Builders' joinery and carpentry of wood, including cellular wood panels assembled parquet panels, shingles as shakes
	4418.20	- Doors and their frames and thresholds
	4418.30	- Parquet panels
	4418.50	- Shingles and shakes
	4418.90	- Other
44.19	4419.00	Tableware and kitchenware, of wood
44.20		Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94
	4420.10	- Statuettes and other ornaments, of wood
	4420.90	- Other
44.21		Other articles of wood
	4421.10	- Clothes hangers
	4421.90	- Other
46.01		Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example mats, matting, screens)
	4601.10	- Plaits and similar products of plaiting materials, whether or not assembled into strips
	4601.20	- Mats, matting and screens of vegetable materials
		- Other
	4601.91	- of vegetable materials
46.02		Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made goods of heading No. 46.01; articles of loofah
	4602.10	- of vegetable materials

Heading No.	H.S. code	Harmonized commodity description
53.03		Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock)
	5303.10	- Jute and other textile bast fibres, raw or netted
	5303.90	- Other
53.04		Sisal and other textile fibres of the genus Agave, raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock)
	5304.10	- Sisal and other textile fibres of the genus Agave, raw.
	5304.90	- Other
53.05		Coconut, abaca (Manila hemp or Musa textilis Nee), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock)
		- of coconut (coir)
	5305.11	raw
	5305.19	other
		- of abaca:
	5305.21	raw
	5305.29	other
		- Other
	5305.91	raw
	5305.99	other
53.07		Yarn of jute or of other textile bast fibres of heading No. 53.03
	5307.10	- Single
	5307.20	- Multiple (folded) or cabled
53.08		Yarn of other vegetable textile fibres; paper yarn
	5308.10	- Coir yarn
	5308.90	- Other
53.10		Woven fabrics of jute or other textile bast fibres of heading No. 53.03
	5310.10	- Unbleached
	5310.90	- Other

53.11 5311.00 Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn 56.07 Twine, cordage, rope and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics 5607.10 - Of jute or other textile bast fibres of heading No. 53 - Of sisal or other textile fibres of the genus Agave: 5607.21 Binder or baler twine 5607.29 other 5607.30 - Of abaca (Manila hemp or Musa textilis Nee) or other hard (leaf) fibres 57.02 Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "Kelem", "Schumacs", "Karamanie" and similar hand-woven rugs 5702.20 - "Kelem", "Schumacks", "Karamanie", and similar hand-woven rugs 63.05 Sacks and bags, of a kind used for the packing of goods 6305.10 - Of jute or of other textile bast fibres of heading No. 53.03 94.01 Seats (other than those of heading No. 94.02), whether or not convertible into beds, and parts thereof 9401.50 - Seats of cane, osier, bamboo or similar materials 9401.61 Upholstered 9401.90 - Parts 94.03 Other furniture and parts thereof 9403.30 - Wooden furniture of a kind used in offices 9403.40 - Wooden furniture of a kind used in the kitchen 9403.60 - Other wooden furniture 9403.80 - Furniture of other materials, including cane, osier, bamboo or similar materials 9403.90 - Parts	Heading No.	H.S. code	Harmonized commodity description
or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics 5607.10 - Of jute or other textile bast fibres of heading No. 53 - Of sisal or other textile fibres of the genus Agave: Binder or baler twine other 5607.20 other 5607.30 - Of abaca (Manila hemp or Musa textilis Nee) or other hard (leaf) fibres 57.02 Carpets and other textile floor coverings, woven, not tufted cr flocked, whether or not made up, including "Kelem", "Schumacs", "Karamanie" and similar hand-woven rugs 5702.20 - "Kelem", "Schumacks", "Karamanie", and similar hand-woven rugs 63.05 Sacks and bags, of a kind used for the packing of goods 6305.10 - Of jute or of other textile bast fibres of heading No. 53.03 94.01 Seats (other than those of heading No. 94.02), whether or not convertible into beds, and parts thereof 9401.50 - Seats of cane, osier, bamboo or similar materials 9401.61 Upholstered 9401.69 Other 9401.90 - Parts 94.03 Other furniture and parts thereof 9403.00 - Wooden furniture of a kind used in offices 9403.40 - Wooden furniture of a kind used in the kitchen 9403.50 - Wooden furniture of a kind used in the bedroom 9403.60 - Other wooden furniture 9403.80 - Furniture of other materials, including cane, osier, bamboo or similar materials	53.11	5311.00	
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Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "Kelem", "Schumacs", "Karamanie" and similar hand-woven rugs 5702.20 - "Kelem", "Schumacks", "Karamanie", and similar hand-woven rugs 63.05 Sacks and bags, of a kind used for the packing of goods 6305.10 - Of jute or of other textile bast fibres of heading No. 53.03 94.01 Seats (other than those of heading No. 94.02), whether or not convertible into beds, and parts thereof 9401.50 - Seats of cane, osier, bamboo or similar materials 9401.61 Upholstered 9401.69 Other 9401.90 - Parts 94.03 Other furniture and parts thereof 9403.30 - Wooden furniture of a kind used in offices 9403.40 - Wooden furniture of a kind used in the kitchen 9403.50 - Wooden furniture 9403.80 - Furniture of other materials, including cane, osier, bamboo or similar materials		5607.29	other
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bamboo or similar materials		9403.60	- Other wooden furniture
9403.90 - Parts		9403.80	
		9403.90	- Parts