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IMPROVING MARKET ACCESS FOR LEAST DEVELOPED COUNTRIES

EXECUTIVE SUMMARY

Among the various initiatives undertaken at the multilateral and international level to favour LDCs' exports, the European Union (EU) proposal, originally made in the course of the preparations for Seattle by providing LDCs duty/quota-free treatment for "essentially all" products, is probably one of the most relevant. At present, the recently approved "Everything But Arms" (EBA) initiative is the most tangible implementation of such course of action. The original proposal was discussed in several forums including at the World Trade Organization (WTO), where agreement was reached that duty/quota-free treatment would be "consistent with domestic requirements and international agreements". The "essentially all" qualification of the offer may imply that some items would be excluded from the coverage of the initiative. Moreover the use of the word "consistent" with the existing requirements may imply that current rules of origin and administrative procedures will not be modified. The value of any new initiative in favour of improving market access for LDCs should be measured against the factors determining the under utilization of current trade preferences or "missed preferences", namely those granted but not utilized because of the stringent conditions attached to them and those that could be granted by the inclusion of non-covered products. The present paper contends that four basic conditions should be fulfilled by these various initiatives to improve market access for LDCs: (i) ensure security of the preferential treatment granted (e.g. to establish a commitment that imparts stability of market access to the initiative); (ii) provide full product coverage at duty-free rate, limited products exceptions may be granted duty-free tariff quotas with a scheduled phase down; (iii) harmonize and devise origin requirements matched with the industrial capacity of LDCs; and (iv) strengthen technical cooperation to maximize utilization of trade preferences.

Various options and instruments to achieve these objectives are envisaged, such as an instrument to the GATT 1994, as outlined in the paper.

Finally, this paper is limited to market access constraints, in particular tariffs and issues related to rules of origin. Supply-side constraints, determining LDCs' export capacity are not addressed, but should be taken into consideration in the context of any initiative directed at improving LDCs' participation in global trade flows.



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Note

This study is part of a series of publications on market access, trade laws and preferences, published by the Division on International Trade in Goods and Services, and Commodities. This study was prepared by Mr. Stefano Inama, Project Manager, Mr. Luca Monge Roffarello and Ms. Margherita Musollino, experts, under the supervision of Mr. Murray Gibbs, Head of the Trade Negotiations and Commercial Diplomacy Branch, Division on International Trade in Goods and Services, and Commodities, UNCTAD. The opinions expressed in this study are those of the authors and do not necessarily reflect the views of the UNCTAD secretariat.

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Introduction and Background

Among the various initiatives taken at the multilateral and international level in favor of least developed countries (LDCs) in the last decade, the initiative to improve market access for LDCs was first contained in the 1996 Singapore Ministerial Declaration by which the World Trade Organization (WTO) members agreed to a Plan of Action in favour of LDCs: "...including provision for taking positive measures, for example, duty-free access on an autonomous basis, aiming at improving their overall capacity to respond to the opportunities offered by the trading system".

During the preparations for the Third WTO Ministerial Conference in Seattle, the European Union formally launched a proposal¹ directed at "entering into a commitment to ensure duty-free market access not later than at the end of the new round of negotiations for essentially all products exported by the LDCs". In the same proposal, the European Union invited the most advanced developing countries to contribute as well. The European Union suggested that this arrangement could be "implemented via autonomous measures, in particular under the Generalized System of Preferences (GSP) schemes, or via bilateral and/or multilateral regimes and consideration should be given to bindings when appropriate".

The original proposal of granting LDCs improvements to market access has also been noted by other WTO members. In particular, several WTO members have so far undertaken, or expressed their intention to provide favourable treatment.² In 1998, an Ad Hoc Expert Group was convened by the Secretary-General of the United Nations Conference on Trade and Development (UNCTAD) on GSP, GSTP and new initiatives for LDCs to discuss possible avenues for improving market access for LDCs. During this meeting, some developing countries reported a number of initiatives to extend preferences to LDCs.³ At subsequent WTO meetings, other developed and developing countries also indicated that they had taken or were intending to take, additional measures to improve market access for LDCs. At the Organization of African Unity (OAU/AEC) meeting held in Algiers, in September 1999, African Trade Ministers had recommended that a decision be taken at Seattle to institute a system of tariff bindings at zero rates by developed countries in favor of LDCs.

Following the Seattle Ministerial Conference, the proposal of granting duty-free and/or quota-free for "essentially all" products was also discussed in the context of various international forums and was also included in the UNCTAD X Bangkok Plan of Action. This proposal was further considered together with other different elements of "WTO short-term confidence building measures" at the WTO General Council on 3 and 8 May 2000, where it was agreed that duty-free and quota-free treatment would be "consistent with domestic requirements and international agreements". Arguably, this qualification of the offer was designed to cover the respective concerns of the Quad countries (Canada, the European Union, Japan and the United States) in

¹ See WTO document WT/GC/2/195.

² At the High Level Meeting (HLM) on Integrated Initiatives for LDCs Trade Development, held on 27-28 October 1997, several WTO member countries provided details on existing or planned measures of enhanced market access for LDCs, namely the European Union, Norway, Morocco, United States, Mauritius, Hungary, Republic of Korea, Singapore, Canada, Japan, India, Switzerland, Thailand, Egypt, Turkey, Australia and Bulgaria (see WTO document WT/TPR/OV/6, of 22 November 2000).

³ See the "Informal Report by the UNCTAD secretariat on the ad hoc meeting of the Secretary-General of UNCTAD on GSP, GSTP and new initiatives for LDCs", held at the Palais des Nations, Geneva, from 16 to 17 July 1998, document UNCTAD/SG/AC.1/1 of 1 September 1998.

agriculture (European Union), textiles and clothing (United States and Canada) and fish (Japan).

Some of these countries have recently undertaken to provide more favorable market access conditions to LDCs and sub-Saharan African countries (35 out of 48 LDCs are African). In May 2000, the United States authorized the African Growth and Opportunity Act (AGOA)⁴, whereby the basic United States GSP scheme was amended in favour of designated sub-Saharan African countries to include a larger range of products. In particular, preferential treatment has been granted to selected apparel articles subject to special provisions, rules of origin and customs requirements. In September 2000, the Canadian Government enlarged the product coverage of its GSP scheme to allow 570 products originating in LDCs to enter its market duty-free. In September 2000, the European Union Commission announced the adoption of the expected plan to grant unrestricted duty-free access to all LDCs products, excluding arms. The Everything But Arms (EBA) proposal was recently approved and entered into effect on 5 March 2001.⁵ The original proposal was amended to provide longer transition periods for the phasing-out of customs duties on three very sensitive products, namely bananas, rice and sugar.

Following a review of GSP scheme of Japan, conducted in December 2000, the scheme was revised and extended for ten years until 31 March 2011. The revised scheme introduced, as of 1 April 2001, an additional list of industrial products originating in LDC beneficiaries that are granted duty/quota-free entry.

Although welcome, all these initiatives might not bring the desired results unless both the past experience with previous trade preferences, as well as the specific interests of LDCs are not properly reflected in their design. In particular, in the light of the past experience with several preferential trade arrangements like the GSP, LDCs have argued that, in order to be meaningful and effective, duty-free and quota-free treatment should be bound, covering all products and incorporate rules of origin requirements matched with the industrial capacity of LDCs.

Unless such conditions are met, the various initiatives currently undertaken would constitute no more than a modest improvement of current market access that LDCs are already granted under the existing GSP schemes or other preferential arrangements.

This paper also provides suggestions on ways to ensure that the actual proposals, discussed in the WTO and other international forums in favor of LDCs, result in trade preferences having the expected developmental effect. It points out that, notwithstanding the importance of expanding preferences to cover all products, product coverage itself represents only one of the several dimensions to substantially enhance market access conditions for LDCs exports. Equally, or more important, is the utilization of trade preferences and the factors currently impeding the full use of the available preferences.

In this regard, the following issues need to be addressed: (i) the form and legal modalities needed to impart stability to trade preferences granted under this initiative; (ii) the identification of products where an expansion of product coverage would be required (obviously these products are the first candidates for a meaningful expansion of market access for LDCs)⁶; (iii) the importance of rules of origin and

⁴ The AGOA, which is part of the Trade and Development Act of 2000, was signed into law by the United States President on 18 May 2000.

⁵ See Council Regulation 416/2001, OJ L60 of 1.3.2001.

⁶ In this regard, the annexes to this paper contain specific lists of products which are currently excluded from the various GSP schemes and ACP preferences, or when covered are still subject to custom duties.

other ancillary requirements in affecting the effective utilization of the preferences and how these requirements should be adapted in the light of the industrial capacity of LDCs; and possibly harmonized; and (iv) the need for providing LDCs with the necessary technical assistance aimed at increasing the utilization of trade preferences.

The analytical framework of this exercise draws from the experience gained from the various studies, recommendations and conclusions of the UNCTAD inter-governmental meeting on GSP and Trade Preferences as well as the technical co-operation activities on market access, trade preferences and rules of origin.

1. THE MAIN ISSUE: IS CURRENT PREFERENTIAL MARKET ACCESS COMMERCIALLY MEANINGFUL AND ARE CURRENT PREFERENCES EFFECTIVELY UTILIZED?

The analysis of the market access conditions for least developed countries (LDCs) has been traditionally conducted on the basis of market access provided under trade preferences.⁷ Since currently available trade preferences are granting substantially better market access than Most Favored Nation (MFN) rates to LDCs, the current MFN rates of duty were not deemed to constitute a market access barrier to exports of LDCs. However, a closer look to the functioning of trade preferences may still reveal a less optimistic reality. The assumption that MFN tariffs do not represent a substantial trade barrier for exports from LDCs covered by preferential schemes and are seldom applied to their exports, is not tenable once the utilization rate of the available trade preferences is taken into account. In fact, the analysis of trade flows under the Generalized System of Preferences (GSP) appears to demonstrate that such an analytical framework largely ignores substantial underpinnings and mechanisms regulating the effective functioning of trade preferences.

The mere granting of tariff preferences or duty-free market access to exports originating in LDCs does not automatically ensure that the trade preferences are effectively utilized by beneficiary countries. Preferences are conditional upon the fulfillment of an array of requirements which, in many instances, LDCs may not be able to comply with. Similarly, the design and structure of the legal framework through which these preferences are made available to LDCs might not properly reflect LDCs' interest of stability and security necessary to attract the necessary export oriented investments to generate supply capacity.

As a result, even when wide product coverage⁸ suggests potential benefits in terms of preferential market access to LDCs, the actual utilization of such preferences could be limited. A clear indicator of the effectiveness of trade preferences is the utilization rate. Such an indicator is the ratio of the amount of imports, which actually received trade preferences at the time of customs clearance in the preference giving country, to the amount of dutiable imports eligible for preferences. This is the most realistic measurement of the effectiveness of trade preferences.⁹

⁷ See, for instance, UNCTAD document "The Post-Uruguay Round Tariff Environment for Developing Countries' Exports: Tariff Peaks and Tariff Escalation" (TD/B/COM.1/14/Rev.1), of 28 January 2000.

⁸ Product coverage is defined as the ratio between imports that are covered by a preferential trade arrangement and total dutiable imports from the beneficiary countries.

⁹ Utilization rate, defined as the ratio between imports actually receiving preference and covered imports, can refer to all beneficiaries, to a sub-group or to single countries. Higher or lower utilization rates, on the one hand, have to do with the complexity of the conditions required to grant a product preferential treatment together with the capacity of exporters to comply with these requirements, while, on the other hand, they depend on the degree of the preferential margins offered. In the latter case low preferential margin might discourage exporters to utilize the scheme, because the cost of compliance to qualify products under the GSP might result higher than the MFN duty.

Usually, the value of trade preferences has been measured by referring to a ratio between the product coverage of the preferential schemes and the current exports of the beneficiary countries. The larger the ratio in relation to the exports from beneficiaries, the bigger the value of the trade preferences granted to the beneficiary countries. Such an approach, however, may not be an accurate measurement. First, it does not take adequate consideration that MFN zero rates should first be deducted from the coverage of preferential schemes. Thus, unless trade coverage is calculated over the exports which are "dutyable" there might be the risk of calculating "empty preferences". Second, there is a need to assess the value of the preferential margin in relation to the requirement of compliance with rules of origin, e.g. low preferential margin associated with restrictive rules of origin reduce the value of trade preferences. Third, and most importantly, the matching of dutyable exports with the coverage of the preferential schemes provides an indication of the potential effects of the trade preferences granted. In order to obtain more realistic and balanced results in assessing the value of trade preferences, a fourth step should be undertaken by calculating the amount of trade that actually received trade preferences as a percentage of the potential coverage, e.g. the utilization rate.

A number of elements for assessing the value of trade preferences have been outlined in this study. A forthcoming publication will address, in detail, the issue of "missed preferences" (the amount of trade preferences that have not been utilized) and identify the factors affecting full utilization of trade preferences.

As a final qualification on the methodology to be used to measure the value of trade preferences, records of high utilization rates, on average or for some product categories, do not always mean that market access at preferential rates exists and has been effective. For instance, both the United States and Canada record very high utilization rates on textile and clothing products (94.8 and 65.8 per cent respectively). However, the utility rate¹⁰ for the same products, i.e. textile and clothing, is as low as 1.8 and 0.7 per cent respectively, meaning that virtually all LDC exports have paid MFN duties when entering these markets. Thus, such a low percentage of utility ratio of the scheme in these products is a clear sign that lack of product coverage is the main problem affecting the value of the trade preferences granted under the GSP schemes of the United States and Canada rather than the utilization of the few preferences available in these product categories under the current arrangements.

Data required to calculate the utilization rate for LDCs is generally available for all GSP schemes, but not for the European Union - African, Caribbean and Pacific countries (ACP) arrangement, since the utilization data for this arrangement appears not to be available to the public. However, as a general rule, it could be reasonable to assume that it might be in line with that achieved by LDCs under other preferential schemes, particularly the European Union GSP scheme for LDCs, since both arrangements share similar requirements and basic structure.

The analysis of LDCs' GSP preferences shows that the utilization rate of most of the preferential schemes of the QUAD countries recorded a rather low performance in the last three years. Not only did average utilization rate, in many instances, not reach 50 per cent¹¹ of the value of export potentially eligible for preferences, but, this record, in some cases, has remained low over time. Therefore, considering the ratio of the potential product coverage as measurement of the effectiveness of the preferential arrangements might not provide a complete and equitable assessment of

¹⁰ Utility rate defined as the ratio of imports actually receiving preference and all dutyable imports (covered or not), refers to the percentage of total dutyable imports which receive preferences. A low level of this ratio means that a large part of dutyable imports (either covered or not) pay MFN rate.

¹¹ Average for all the QUAD GSP schemes for the latest year available of each preferential schemes

the value of trade preferences since, at the time of customs clearance, only part of the preferences offered may actually be captured by LDC beneficiaries.

On the basis of the low utilization rates recorded in some specific categories of products, it has to be assumed that, in a number of products sectors, the MFN rates and not the preferential treatment are still applicable to LDC exports.

1.1. The GSP Scheme of the European Union

Under the GSP scheme of the European Union, the value of imports from non-ACP LDCs¹², which actually received preferences, was around \$1 billion in 1999, representing roughly 30 per cent of all their dutiable exports potentially eligible for GSP preferential treatment. Since the preferential scheme provides LDC products a coverage close to 99 per cent, the finding implies that in reality more than two third of LDCs' exports (more than \$2 billions) paid MFN duties rather than receiving preferences which are, therefore, poorly utilized.

In addition, the low utilization of the GSP scheme by non-ACP LDC exports appears to have been a constant feature over the recent years. Utilization rate¹³ was 41 per cent in 1994 and improved to 48 per cent in 1996. However, a significant drop was recorded in 1997, when the rate fell to 26 per cent mainly due to the low GSP utilization rate recorded for important products like textiles (21 per cent) and for food preparations (12 per cent). Also in 1997, a better performance was recorded in the animal's products (54 per cent) and hides and skins products (79 per cent) sectors. In 1998 and 1999, similar low utilization rates were recorded (26.2 per cent and 33 per cent respectively).

The reasons behind these low utilization rates may be multifarious. Nevertheless, in 1997, the reduction was largely caused by a drop in the utilization rate of Bangladesh, which saw its preference utilization rate shrinking to 27.4 per cent from the previous year recorded level of 48.5 per cent. The drop in the GSP utilization rate of Bangladesh was mainly attributed to the complexity of the origin requirements in the textile and clothing sectors under the European Union GSP scheme.¹⁴

The low utilization recorded entailed that LDCs beneficiaries of the GSP scheme of the European Union continued to face trade-weighted MFN duty above 10 per cent¹⁵ on three-fourths of their textiles and clothing exports, around 11 per cent of MFN duty rate for half of their fish exports,¹⁶ above 20 per cent for sixty per cent of their preparations from fruit (HS Chapter 20) and around 15 per cent for virtually all LDC trade in live trees, bulbs, roots and flowers.

¹² Non-ACP LDCs include Afghanistan, Bangladesh, Bhutan, Lao People's Democratic Republic, Cambodia, Nepal, Yemen, Maldives and Myanmar (the latter has been temporarily excluded from GSP benefits). These countries are currently the only effective beneficiaries of the European Union GSP scheme.

¹³ Please refer to the tables in the Annexes for the latest coverage, utilization and utility rates (at section level) available for each QUAD country.

¹⁴ It is reported that exporters in Bangladesh failed to understand and properly apply the complex "double jump" provision. As a result, 15,308 certificates of origin issued in the 1994-1996 period had not been in conformity with the relevant origin requirements and had had to be withdrawn, triggering the re-imposition of MFN duties. This caused heavy financial losses to importers. In order to address this problem, the European Union subsequently granted Bangladesh a derogation from the "double jump" requirement for 1998. The derogation only covered selected items and was subject to quotas. The quantitative limitations severely defeated the purpose of the derogation. Only 9 out of the 35 products covered by the derogation had been exported to the European Union market. The derogation for Bangladesh was not renewed after 1998. See Bangladesh statement at the Ad-Hoc Meeting of the Secretary-General of UNCTAD on GSP, GSTP and New Initiatives for LDCs reported in document UNCTAD/SG/AC.11, of 1 September 1998.

¹⁵ Tariffs retrieved from TARIC 1999.

¹⁶ Average tariffs for food preparations made of fish and crustaceans are above 20 per cent.

1.2. Preferences granted by the European Union to ACP countries

Although the unavailability of trade data on the Lomé utilization rate makes a precise assessment of the ACP preferences difficult, it may be inferred that the actual amount of goods effectively receiving preferences may be comparable to the levels recorded under the GSP of the European Union for LDCs.¹⁷ Both trade arrangements share similar features and complexity of requirements.

Based on this assumption, if it is considered that the utilization rate of the agricultural products in the European Union GSP scheme for LDCs is roughly 30 per cent on average (both in 1998 and 1999), the same figure may be applied, as a general rule, to Lomé agricultural trade preferences. Similar conclusion could also be extended to the actual utilization of preferences granted to textiles and clothing products. This holds particularly true when considering that the poor performance recorded for these products under other GSP schemes (utilization rate of 31 per cent and 35 per cent under the European Union and Japan GSP respectively in the latest data available for each scheme) in most cases refers to Asian LDC exporters that are considered rather competitive. Therefore, it may be considered that while product coverage may be potentially equivalent to 99 per cent, the actual amount of LDC exports effectively receiving ACP preferences might be considerably less than the 99 per cent potential coverage figure.

1.3. The GSP Scheme of Japan

In the case of the GSP scheme of Japan, the total value of LDCs trade receiving preferences was less than 30 per cent of all LDCs dutiable exports into this market mainly because some 60 per cent of their trade was not covered under the scheme, according to 1997 trade data. At a more detailed level, utilization rates vary considerably across product categories. For instance, high rates were recently¹⁸ recorded for fish products and hides and skins (almost 100 per cent). However, the finding related to fish products probably reflects a direct involvement of Japanese vessels or importers in the production and export processes of LDCs. In the case of hides and skins,¹⁹ it may well be that the applicable MFN rate is so high (above 40 per cent) that exporters have the incentive to fulfill the conditions to get the preference. A similar rationale may also explain the high utilization recorded for footwear²⁰ products (MFN average tariff of almost 40 per cent), although LDCs trade under these items is currently very low. Conversely, lower than average coverage rates are recorded for metals (24 per cent) and textiles products (35 per cent). In the first case, the low utilization rate may result from the application of ceiling administration on these product categories.²¹ Low utilization of preferences have also been recorded for textiles and clothing products.

¹⁷ As shown in the tables contained in the Annex, the market access conditions under former Lomé Convention and European Union GSP for LDCs were not equivalent. For decades, the preferences granted under Lomé conventions were more generous than those provided under the European Union GSP for LDCs. Only recently, Council Regulation 602/98 (OJ L 80, 18.3.98, p.1) granted LDCs not party to the Lomé IV Convention preferences almost equivalent to those enjoyed by signatories.

¹⁸ 1997 trade data.

¹⁹ Although under the scheme of Japan some of these products are excluded from the GSP coverage, relative high utilization figures have been recorded on specific tariff items currently covered by this scheme. See handbook on the GSP Scheme of Japan 2000/2001, UNCTAD/ITCD/TSB/Misc.42/Rev.1.

²⁰ As above.

²¹ Utilization rates under these specific products, namely unrefined and refined copper (selected sub-headings of HS 7402 and 7403), may rise in the future given the modifications introduced in the revised GSP scheme. In fact, the low utilization rate is mainly due to exports of the Democratic Republic of Congo and Zambia, which have been subject to ceiling administration, as contained in the Handbook on the Scheme of Japan (UNCTAD/ITCD/TSB/Misc.42/Rev.1). Under the 2001 revision of the scheme, these countries have become eligible for LDC treatment, entailing the removal of ceiling to their exports. However, normal GSP applicable rates will be

1.4. The GSP Scheme of the United States of America

The utilization rate recorded in 1998 (defined as amount of trade receiving preferences against coverage rate) was rather high, at around 76 per cent, improving significantly from the previous year's rate, where a mere 25 per cent rate²² was recorded. However, an important qualification needs to be pointed out when analyzing LDCs exports under the GSP of the United States due to the overwhelming presence of minerals and in particular oils among the covered products. In fact, they account for almost 95 per cent of the covered products meaning that had these products not been considered in the calculation of the GSP coverage, the coverage ratio over the remaining dutiable exports would drop from the current 53 per cent²³ (see table in Annex I "Contrasting totals with minerals and total without minerals") to a low of 5.4 per cent.

Thus, when considering the product coverage and utilization rates, any results should be examined and contrasted with different indicators to obtain balanced results. For example, at the country level, Angola, the main LDC exporter to the United States with more than 40 per cent share of total LDC exports, through its exports of petroleum products alone account for almost 90 per cent the total amount of covered trade as well as 90 per cent of the received preferences.²⁴ Conversely, Bangladesh, the second largest LDC exporter (34 per cent total LDC exports into the United States market), accounts for only 2 per cent of both the covered and preference receiving products.²⁵

Notwithstanding this important aspect of the GSP scheme of the United States, the utilization rates recorded on the remaining LDCs exports other than minerals remains rather positive. In 1998, the utilization rate for industrial products was high (76.6 per cent on average) although the coverage rate for this category was low at less than 1 per cent (mainly because textile and clothing products are excluded by the GSP scheme of the United States) and around 71 per cent for agricultural products. However, the real value of these figures might be better understood if they were considered without oils and minerals. In this case, the absolute value of the covered products under the GSP scheme of the United States shrinks from \$2.2 billions to just \$111 millions, while the value of trade receiving preferences (e.g. the utilized preferences) falls from \$1.7 billions to \$87 millions only.²⁶

1.5. The GSP Scheme of Canada

The GSP scheme of Canada for LDCs presents some characteristics very similar to those of the United States scheme, since a large share of LDC exports (textile and clothing products) is excluded from any preferential treatment. In particular, the

applied in the fiscal year 2001 and the ceiling on these products will not be removed until the end of fiscal year 2005. Duty-free treatment for these products will be applied from fiscal year 2002.

²² This low figure, recorded in 1997, was probably due to the fact that new preferences for LDCs were made available in June 1997. Thus, the utilization rates may have been influenced by this event. In fact, utilization rate of years 1994, 1995 and 1996 have been 74 per cent, 70 per cent and 69 per cent, respectively.

²³ According to 1998 trade data, such a low coverage rate, however, appears to be constant in the United States GSP scheme, since it was 4.9, 4.7 and 1.8 per cent in 1994, 1995 and 1996, respectively.

²⁴ In a report of the United States International Trade Commission on Advice on Providing Additional GSP Benefits for LDCs, Investigation No. 332-370, of February 1997, it was actually foreseen that the inclusion of GSP benefits for energy products would have been relevant for Angola. In fact, page 2-1 of the report stated that "United States energy imports from the Least Developed Beneficiary countries are likely to grow slightly in the future as a result of recent United States investments in Angola to expand production for export". On page 2-2 of the same report, on industry instruction, it is indicated that Chevron and TESACO announced, at that time, an estimated investment of \$700 million and \$ 600 million, respectively.

²⁵ Trade data for these countries refers to 1997.

²⁶ 1998 trade data.

utilization rate was 59 per cent against a product coverage equivalent to 10 per cent in 1998. The utilization rate has improved slightly over previous years when it was 46 per cent and 53 per cent in 1996 and 1997 respectively. However, when translated in absolute value, the 1998 value of export receiving preferences is limited to \$5.7 millions, equal to 6 per cent of all the LDCs dutiable exports or just 0.2 per cent the total Canadian imports receiving GSP preferential treatment (all GSP beneficiaries excluding LDCs). In actual terms, this means that LDCs' exports are faced with MFN tariffs on 94 per cent of their exports both because of lack of preferential coverage or utilization. A comparable figure of exports from LDCs still affected by MFN duties is 60 per cent in the case of the United States and around 70 per cent in the case of Japan. In addition, the distribution of the benefits of the Canada GSP scheme remains concentrated in few LDCs, with Bangladesh alone accounting roughly around 50 per cent.

1.6. Summary of current utilization of available trade preferences

For all the analyzed schemes, lower than average utilization rates are recorded for certain categories of products such as textiles and clothing (when included), food preparations, fats and oils, chemical and plastics, metals and minerals, footwear (in some of cases) and transport equipment.

Low utilization rates appear to be a crosscutting problem affecting all schemes to different degrees depending on the product category. This issue is particularly important for markets such as the European Union and, to a less extent, Japan, where limited use of the GSP scheme has been recorded in some product groups. This finding is not equally applicable in the case of the schemes of Canada and the United States. The relative high utilization rates of the GSP schemes of these two latter countries, may be misleading, since a large amount of LDC exports are currently excluded by these GSP schemes and do not receive preferences.

The preliminary analysis of the utilization rates of the GSP schemes of the QUAD countries appears to indicate that a combination of parameters has to be used in assessing the value of trade preferences. Depending on the structure of trade preferences, a first parameter is related to the ratio of product coverage provided by the scheme with the actual exports from LDCs. The second parameter is related to the utilization rate of the trade preferences. This second parameter is crosscutting since it is applicable to all schemes. As pointed out earlier, high utilization rates do not automatically mean market access since high utilization rates have been recorded in some specific sectors where the majority of the products were excluded from preferences. Hence, an additional criterion such as the utility rate²⁷ may be used to assess the value of trade preferences in combination with the utilization rate.

By and large, it is clear that LDCs might benefit consistently from new trade opportunities derived from an expansion of product coverage and a full utilization of current and future trade preferences. While much of these benefits will also depend on LDCs production capacity, the analysis of the utilization rate does bring an additional element of qualification to the traditional view that the main obstacle to expanded LDCs exports is mainly derived from limited supply capacity rather than market access.

A forthcoming UNCTAD study will attempt to provide a quantification of the trade effects that may be generated by (i) a full utilization of available trade preferences and (ii) an expansion of product coverage.²⁸ As pointed out above, the reason

²⁷ For a definition of utility rate, see footnote 10.

²⁸ To carry out both exercises, the author of this forthcoming study utilizes an adapted version of the SMART Methodology developed jointly by UNCTAD and the World Bank.

behind this differentiated exercise can be found in the fact that preferential arrangements do not share the same structure in terms of product coverage and depth of tariff cuts. Thus, the issue of utilization is mainly relevant in the case of the European Union market (and to a lesser extent Japan), given then the current trade-weighted product coverage for LDC exports is close to 100 per cent. However, expanding product coverage is essential in the case of the United States and Canadian GSP schemes, whereby a large proportion of LDC exports, primarily including most of textiles and clothing products, is currently not granted any preferential treatment. The case of Japan is at midway, since in some areas there is scope for expansion of product coverage, while in others low utilization rates have been recorded.

2. FACTORS AFFECTING THE UTILIZATION OF UNILATERAL TRADE PREFERENCES

At the outset, it has to be considered that the debates around the current initiative to grant duty-free and quota-free market access to LDCs are taking place in a trading environment where substantial trade preferences are already available to LDCs under the GSP schemes, the Cotonou Partnership Agreement (CPA) and, as of 5 March 2001, under the "Everything But Arms" (EBA) amendment to the European Union GSP scheme. Thus, a first point is to identify, the value added of this new initiative in terms of market access and what measures and innovations are required to effectively improve the market access conditions for LDCs' products.

Over the years of the implementation of the GSP schemes, intergovernmental meetings have taken place in UNCTAD in the Special Committees on Preferences and the Working Groups on Rules of Origin. In particular, the former has been evaluating the trade effects of these arrangements on a yearly basis for more than twenty years.

Taking into account the gained experience from the debates and technical work carried out by these two committees, there are a variety of learned lessons to be utilized in implementing the proposal for greater market access for LDCs.

More specifically, there have been perennial factors affecting the effectiveness of the GSP, as well as of other preferential arrangements, including those listed below. Obviously, each one of these findings should not be considered in isolation but rather as concurrent and overlapping factors which have limited the expected trade effects and utilization of trade preferences by LDCs. These findings, which will be further elaborated in the course of this paper, are summarized as follows:

2.1. Problem 1: Lack of security of access

The lack of security of access is due to the autonomous and unilateral character of the GSP. Indeed, over the years of its operation, several changes in the level of preferences have been introduced to the GSP schemes by including/excluding products/countries for graduation reasons, or simply by revision of the schemes. Under certain schemes, quantitative limits on preferential treatment were applied limiting the predictability of obtaining preferential market access. While graduation mechanisms and quota limitations on preferential treatment have seldom been applied to LDCs, the possibility of introducing these limitations or exclusions and the uncertainty about the triggering mechanisms of these limitations have brought an element of unpredictability deriving from the built-in autonomous character of the

GSP concessions. This factor may have affected the generation of the trade dynamics and the expected Foreign Direct Investment (FDI) flows in LDCs deriving from the more generous market access opportunities made available to them when compared to other beneficiaries of trade preferences.

2.2. Problem 2: Insufficient product coverage

Although comprehensive, the product coverage granted under the various preferential arrangements to LDCs is not universal. In the case of United States and Canada, the complete exclusion of textile and clothing products from the coverage has limited the trade value of their GSP schemes. Some agricultural and fishery products are not covered under the GSP scheme of Japan.

2.3. Problem 3: Excessively stringent rules of origin with respect to the industrial capacity of LDCs

GSP rules of origin requirements often exceed the manufacturing capacity and industrial development of many beneficiary countries and represent one of the main factors determining the current low utilization of available preferences. Under most of preferential arrangements and GSP schemes, certain modalities of documentary evidence require a series of administrative steps and procedures involving issuance of certificates of origin, through bill of lading, etc. These requirements may exacerbate the cost and difficulties of meeting rules of origin and undermine the effective utilization of trade preferences. Rules of origin requirements, when associated with low preferential margins, might discourage exporters to utilize the scheme because the cost of compliance to qualify products for preference exceed the value of the preferential margin, e.g. the preferential margins are not commercially meaningful.²⁹

2.4. Problem 4: Lack of understanding or awareness of the preferences available and the conditions attached therein leading to application of MFN rates rather than preferential ones

One of the consistent findings of technical assistance activities in favor of LDCs has been the clear indication that low utilization rates are due to a combination of factors. On the one hand, the main reason for low utilization is due to the lack of knowledge of the preferential advantages available under the preferential arrangements on the part of the exporters. On the other hand, there is a need for the establishment of efficient institutions to administer and promote exports under existing preferential arrangements. Often, LDCs' exporters and trade officials are unaware of the pitfalls involved in submitting incomplete or inaccurately completed documentation such as customs declarations. They are also impeded from exporting due to associated difficulties in understanding tariff classifications and changes in such classifications and modifications or amendments made to the preferential schemes. The costs of this lack of technical knowledge, in the unnecessary payment of customs duties, rejected imports, origin verifications, unnecessary testing, spoilage, legal fees and foregone opportunities in general, can discourage even important exporters in preference-receiving countries, as well as those just entering the market.

²⁹ See J. Herin, "Rules of origin and differences between tariff levels in EFTA and in the EC", occasional paper No. 13, EFTA secretariat, 1986.

In addition to these trade-related factors, the effectiveness of preferential regimes is also affected by two constraints that can hardly be addressed by trade-related instruments:

- Lack of export capacity or supply. It has often been quoted in various analyses on the value and trade effects of trade preferences granted to LDCs, that one of the main reasons for the limited export performance and utilization of these preferences is represented by the supply constraints of the LDC beneficiaries. Obviously, supply constraints are one of the main obstacles for the full utilization of trade preferences. However, the conventional wisdom that market access is not a major issue for LDCs should be revisited in the light of the utilization rates and the points made in this study. In fact, if one considers that a major part of current LDC exports still face MFN duties in spite of the available preferences, action should be taken to eliminate the remaining obstacles to full access by expanding product coverage and increasing utilization rates of available trade preferences.
- Non trade-related conditionalities. In the case of the GSP scheme of the United States, certain non-trade related conditionalities linked to the eligibility or the maintenance of beneficiary status have existed since its inception. Most recently, the European Union has introduced similar conditionalities under its own GSP scheme, which will be also applicable under the EBA amendment. Non-trade related conditionalities have affected the eligibility of LDCs in the past and continue to do so.

3. OPTIONS AND STEPS TO BE TAKEN FOR IMPROVING MARKET ACCESS BY ADDRESSING SOME OF THE PROBLEMS AND FACTORS IDENTIFIED ABOVE

3.1. Addressing problem 1: Lack of security of access

The lack of security of access has been limiting the trade effects and implementation of unilateral trade preferences for more than two decades. This situation should be corrected through a new arrangement imparting stability and predictability to the new initiatives in favor of LDCs by making the trade preferences contractual and by assuring the maximum of security for the duty free access so provided.

However, the wording which emerged during the last WTO General Council and the initiatives undertaken by Canada, the European Union and Japan seem to indicate that the implementation of the initiatives in favor of LDCs will be undertaken within the framework of their existing GSP schemes. Obviously, this course of action will not solve the aspect of predictability and non-trade related conditionalities, unless specific provisions are included ensuring stability of preferential treatment. An important example can be found in the recent EBA amendment to the GSP scheme of the European Union, whereby the duty/quota-free treatment will be maintained for an unlimited period of time and will not be subject to the periodic European Union GSP renewals³⁰.

A substantial improvement and increased stability to this course of action would be represented by a set of multilaterally agreed criteria to be adhered strictly by all preference-giving countries in the operation of their preferential schemes. This option

³⁰ See article 7 of Regulation 416/2001.

might entail, for instance, the drafting of a WTO-consistent instrument containing the multilateral rules that are required to ensure: (i) predictability, (ii) full coverage, and (iii) harmonized rules of origin and ancillary requirements matching the industrial capacity of LDCs.³¹

The experience gained in preferential trade so far appears to support the view that only a newly designed binding arrangement, possibly within the WTO legal framework, stands a better chance of addressing the current problems of stability and predictability of trade preferences as they are related to the unilateral and autonomous characteristic of the current arrangements.

Within this latter perspective, there might be a variety of options and legal instruments to make the trade preferences contractual thus binding a duty free and quota free access treatment for LDCs exports.

A first possible solution to bind the new tariff preferences in favor of LDCs, outside the framework of the GSP, would appear to be an amendment to articles I and II of GATT 1994, according to the procedures established in article X.1 of the Marrakech Agreement establishing the WTO. The binding under article II of the tariff concessions would also entail the application of all other WTO disciplines, such as safeguards, dispute settlement, compensation for modification of schedules. This would impart a high degree of stability and predictability of such concessions.

However, an amendment to articles I or II of GATT 1994, although providing probably the best option to ensure stability of preferences, might turn out to be a difficult and time-consuming process, given that any amendment of article I of GATT requires unanimous acceptance.

A second possible solution to accommodate a preferential trade arrangement in favor of LDCs outside the GSP but within the WTO legal framework would be for members to agree on a joint action according to article XXV of GATT 1994.

This course of action may appear to be suggested by footnote to paragraph 2 of the Enabling Clause (Decision of 28 November 1979 on Differential and More Favorable Treatment, Reciprocity and Fuller Participation of Developing Countries), which provides that members should consider a joint action under article XXV of GATT 1994 to accommodate other proposals for differential and more favorable treatment in favour of LDCs. The footnote states "it would remain open for the CONTRACTING PARTIES to consider on an ad hoc basis under the GATT provisions for joint action any proposals for differential and more favourable treatment not falling under the scope to of this paragraph". Accordingly, this would seem to constitute an invitation to the WTO members to devise an appropriate solution that would provide a contractual framework for duty free treatment in favour of LDCs. In fact, in a similar instance, a waiver solution had to be adopted to allow developing countries to grant special preferences to LDCs, since the Enabling Clause only provides for tariff preferences under the GSP or GSTP framework or regional arrangements for the mutual reduction or elimination of tariffs.

According to this approach, security of access could be achieved by providing an instrument with provisions that would impose specific disciplines over any action that could frustrate the duty-free access. These would encompass sanitary and phyto-Sanitary (SPS) measures, technical barriers to trade (TBT), stringent safeguard provision, (based on the WTO Agreement on Safeguards) subject to multilateral surveillance, and special treatment with respect to other "trade remedies" based on the relevant WTO agreements, such as injury thresholds that would preclude the

³¹ For the monitoring and implementation of this declaration UNCTAD may be called to establish an ad hoc working group.

possibility of imports from LDCs being subject to anti-dumping or countervailing duties, except under the most extraordinary circumstances.

3.2. Addressing problem 2: Insufficient product coverage to be solved through an expansion of product coverage and duty free treatment to all products of the Harmonized System

3.2.1. The case for expansion of product coverage

A preliminary analysis³² of the preferential trade arrangements available for LDCs' exports clearly reveals that in certain QUAD countries, such as the United States, Canada and to a less extent Japan, a consistent part of the LDCs trade still remains outside any preferential treatment. Thus, there is substantive scope for expansion of preferences. The percentage of dutiable LDC exports excluded by preferences is as high as 90 per cent in Canada, 59 per cent in Japan and relatively better in the United States (47 per cent). However, the percentage of the excluded products in the United States is as high as 95 per cent when the value of dutiable exports from LDCs of minerals and oils is excluded from the total LDC exports.

Therefore, if some improvements are to be achieved in terms of higher gains for LDCs exports under the current duty-free quota-free initiative, any future expansion of market access should cover these excluded products.³³

This is certainly the case for textiles and clothing products in the United States and Canada since, given the actual export composition of LDCs' export in these markets, the current coverage and utilization rate of the GSP scheme relates to a very small fraction of their actual trade. In the case of Japan, although some improvements were recently made to the GSP scheme for LDCs by including a specific list of products at duty-free rate (such as fabrics of cotton and silk and other special woven fabrics), a substantive number of products of export interest to LDCs remain excluded, particularly in the agricultural sector.³⁴

3.2.2. The GSP Scheme of the United States of America and AGOA preferences

In the GSP scheme of the United States, textiles products of HS Chapters 61 and 62 (articles of apparel and clothing, knitted, not knitted or crocheted /not crocheted) alone make for 92 per cent of the uncovered part, which becomes 99 per cent once footwear and other textile products are included. These products, although important for LDCs (36 per cent of their exports in this market), are currently excluded by the scheme. Other products of interest to LDCs, which are partially excluded, are hides and skins (16 per cent coverage) and wood (89 per cent coverage), although their combined trade value was just 0.4 per cent of total LDC exports in 1998.

For textile and clothing products, LDC exporters are subject, on average, to a trade-weighted tariff of 15.20 per cent³⁵, while for certain footwear articles, which are considered very sensitive products, the figure is around 35 per cent. The beneficiary country that is mostly affected by this exclusion is Bangladesh, since it supplies almost 90 per cent of the 20 main products excluded by the scheme,³⁶ as well as Nepal. Other countries that are partially affected by the tariffs applicable to excluded

³² An extended analysis is contained in a comprehensive UNCTAD forthcoming study on LDCs exports market access in the QUAD countries.

³³ A full list of non-covered products is provided as Annex II to this paper.

³⁴ For the list of products which remain excluded even after this improvement, see the annex on Japan.

³⁵ Weighted average of ad valorem tariffs, not including the applicable specific rates (2000).

³⁶ These 20 products account for 70 per cent of the uncovered LDCs exports.

products are Yemen (articles of stone), Madagascar (some textiles and wood products) and Nepal for products like hides and skins.

It is quite evident that, given the current export structure, any future improvements of the scheme will have to extend, partially or totally, preferential treatment to these uncovered products to improve market access conditions for LDCs' exports.

The "African Growth and Opportunity Act" (AGOA) product coverage does include apparel articles for 30 African LDCs. However, the rules of origin and quota limitations attached to the concession and eligibility requirements may diminish the value of this preferential arrangement. Under the AGOA apparel provisions, duty- and quota-free treatment is granted to apparel originating in designated sub-Saharan African countries only if made from United States yarn or fabrics. Apparel made out of African/regional fabric can be exported duty free to the United States, subject to an annual cap of 1.5 per cent in the first year, which is increased annually over an 8-year period, by equal increments, rising ultimately in the last year, up to a maximum of 3.5 per cent of total annual apparel shipments to the United States.

Besides this general provision, a special treatment is granted to LDC designated beneficiaries, allowing them to export apparel made from third-country fabric (non-United States and non-African) for the first four years of implementation, e.g. through September 2004. However, this privilege is subject to the same annual quantitative limitations as above. From October 2004 until September 2008, the Act requires LDC beneficiaries to manufacture their apparel from United States fabric, setting aside only the limited amount allowed for African/regional fabric as described above.

In addition, in order to become eligible, countries are required to adopt an effective visa system and enforcement mechanism for protection against illegal transshipment. Although a substantial number of LDC sub-Saharan African countries were declared eligible in October 2000, the procedures for fulfilling the visa system may imply, in certain cases, new legislation to be adopted in beneficiary countries to specifically prevent illegal transshipment. At the time of this writing, only Madagascar, among LDCs, appears to have fulfilled such requirements.³⁷

The combination of these rather complex origin, visa and quota system requirements, applicable under the AGOA, may, on the basis of the experience gained with the utilization of the GSP preferences, limit the trade impact of these concessions and their utilization by beneficiary countries.

3.2.3. The GSP Scheme of Canada

The preferences provided to LDCs' exports by the GSP scheme of Canada are very similar to those of the GSP scheme of the United States since a large amount of LDC exports and, in particular, textiles and clothing remain excluded by any preferential treatment. Textile and clothing products alone make for the bulk (95 per cent) of LDC exports facing MFN duties as high as 20.5 per cent³⁸ on average. Other products largely excluded by the scheme are footwear (27 per cent product coverage), though their trade value is not very significant (less than 1 per cent of LDC exports).

In September 2000, the Canadian Government extended the product coverage of its GSP scheme in favor of LDC exports, by including an additional list of 570 products previously excluded by the GSP scheme. However, the new initiative does not provide additional preferences to textiles and clothing products. If the additional list of products is matched with trade, it covers a fraction of LDCs export totaling

³⁷ See the list of AGOA eligible countries published on the AGOA web site: www.agoa.gov.

³⁸ Tariffs of 2000.

\$167,000 in 1997, since just 15 out of the 570 newly included products recorded some trade from LDCs in that year. Limited improvements in the Canadian market access appear to accrue to wine and to a less extent fish (lobsters) and mushrooms. Hence, these improvements may not produce significant changes to the current structure of the GSP for LDCs' export since, without textile and clothing products, the amount of LDCs trade excluded by preferences shrinks to less than 5 per cent.

As in the case of the United States, it is only the inclusion of textile and clothing products for preferences under the GSP that might determine a real difference to the market access of LDCs products. This holds particularly true when considering also the current high level of the MFN duties applicable to these products.

3.2.4. The GSP Scheme of Japan

In the case of the GSP scheme of Japan, the amount of LDC trade not covered by preferences still accounts for some 60 per cent of LDC dutiable exports, including products such as fish, minerals³⁹ and some vegetables. All products not covered, except fish, currently face a trade-weighted MFN average duty close to 10 per cent.⁴⁰

More specifically, LDC exports that are not covered by the scheme, such as pumpkins, certain varieties of beans and cucumbers, as well as roots and tubers, are subject to an average MFN duty of 8.5 per cent.⁴¹

Limited product coverage, of around 35 per cent, is provided to animal products and fish. Yet, it has to be noted that, although fish products account for 62 per cent⁴² of the total dutiable LDCs' exports, they are subject to a trade-weighted MFN average rate, which is currently rather low at 2 per cent.

Conversely, specific products of LDCs interest,⁴³ such as, tea, leather articles, footwear and prepared food, are not covered and are attracting high duties in the Japanese market.⁴⁴

As stated above, the 2001 extension and revision of the Japanese GSP scheme has introduced a positive list of agricultural and industrial products for the exclusive benefit of LDC beneficiaries at duty- and quota-free rate. However, an early assessment of this list indicated that market access for LDC agricultural exports has not been radically improved and that some products/sectors are still not covered under the specific list for LDCs. Some improvements have been made by reducing the number of items in the negative list.

3.2.5. The GSP Scheme of the European Union

Before the introduction of the EBA amendment, which substantially improved the market access conditions of LDCs, the extremely high trade-weighted coverage (99.9 per cent)⁴⁵ appeared to provide little scope of improving market access for LDC products. However, a closer analysis of the preferential treatment provided under the Lomé/Cotonou and former GSP trade revealed that the product coverage and

³⁹ For minerals ad valorem equivalents of product specific duties were not available.

⁴⁰ Ad valorem duty only (tariff 1999, trade 1996).

⁴¹ All trade weighed MFN rates refer to tariffs applicable in 1999 matched with trade from 1996, the latest trade data available at such disaggregated level.

⁴² LDC fish exporters to Japan number, among others, Mauritania, Bangladesh, Myanmar, Salomon Islands and the United Republic of Tanzania.

⁴³ Tariff rate of 1999.

⁴⁴ See annex on Japan.

⁴⁵ Trade-weighted coverage is given by matching a covered product with LDC trade (this is the main indicator utilized in the study to assess the relevance of the preferential schemes for LDCs).

preferential rates granted to LDCs were not necessarily equivalent to duty-free access.⁴⁶

The structure of the duties applicable to imports into the European Union is extremely complex. Many agricultural products face a combination of ad valorem and specific duties depending on the specific agricultural product and on its components, e.g. the duty varies according to the presence or not, in different percentages, of certain ingredients/inputs. For example, many tariffs applicable to products of the food industry (sugar confectionery, cereals preparation, chocolates, etc.) vary according to the content of sugar and milk fat contained therein. In addition, entry prices (and relative tariffs) are applicable to imports of vegetable and fruit products. Thus, exports may face different duty rates in relation to the time period in which they are exported to the European Union. Similarly, for some products such as meat and dairy products, cheese, tomatoes, mandarins and some cereals, preferences under the Lomé/Cotonou Agreement were limited by ceilings or tariff quotas. Finally, four agricultural products, namely banana, beef, sugar and rum are covered separately by specific regulations in protocols.⁴⁷

The Addendum to this study provides evidence that the wide product coverage provided by the European Union under the Cotonou Agreement and the pre-EBA GSP for LDCs is not equivalent to full product coverage/duty-free access. More specifically, the table therein contains a list of products where there was considerable scope in eliminating all specific duties in the agricultural sector, by abolishing or reducing the entry-price system and removing the remaining tariff quotas applicable under the Cotonou Agreement.

The recently adopted EBA amendment to the European Union GSP scheme appears to go in this direction by expanding considerably the preferential market access granted to LDCs beyond the preferences provided by the Cotonou Partnership Agreement (CPA) and the European Union GSP for LDCs. Under EBA, all products will be admitted duty and quota-free for an unlimited period of time, excluding bananas, sugar and rice where customs duties will be phased out over a transitional period.⁴⁸ All dutiable products that were previously granted only a margin of preference or were subject to quantitative limitations are now given duty/quota-free treatment. Most importantly, the initiative abolishes the specific duties⁴⁹ that were previously applicable for certain categories of agricultural and processed foodstuffs under both the CPA and the GSP.

Another important feature of the EBA is the stability imparted to these preferences. In fact, even if the EBA is an integral part of the European Union GSP scheme, its duration is not subject to the periodic GSP reviews, neither to time-limits. By the same token, the initiative is subject to all the disciplines and various limitations of the GSP scheme, such as the unilateral and unbound character of the GSP, the provisions on temporary withdrawal of the preferences (article 22 of Regulation 2820/98, especially reinforced by the EBA amendment itself), strengthened safeguard provisions⁵⁰ and rules of origin.

⁴⁶ A detailed analysis of the preferences granted under Lomé/Cotonou agreements will be contained in a forthcoming UNCTAD publication.

⁴⁷ However their relevance for ACP LDCs is limited to Somalia (bananas), Madagascar (beef and sugar) and Malawi, Uganda and the United Republic of Tanzania (all for sugar).

⁴⁸ The phasing-in period for bananas is 2002-2006, for sugar 2006-2009 and for rice 2006-2009. However, a duty-free quota on sugar and rice, based initially on the best figures for LDC exports during the 1990s, will be immediately made available to LDCs. These quotas will then be increased by 15 per cent each year in order to ensure effective market access for LDCs in the European Union market during the interim period.

⁴⁹ See article 6 of Regulation 416/2001.

⁵⁰ See article 4 of Regulation 416/2001.

In particular, the current initiative does not bring any improvement in the field of rules of origin since current GSP rules are still applicable. Thus, given the cumulation regime applicable under GSP, some ACP/LDCs may be placed in an unfavorable situation in respect to the cumulation regime granted to LDCs under the CPA (see the paragraph below on the different cumulation systems).

Given the absence of improvements in the field of origin, the low utilization rate recorded under the European Union GSP scheme may also feature under this recent initiative.

3.3. Addressing problem 3: Excessively stringent rules of origin by harmonizing and matching origin requirements with the industrial capacity of LDCs as well as simplifying ancillary requirements

Throughout the three decades of existence of the GSP, the UNCTAD Working Group on Rules of Origin followed by the Special Committee on Preferences have been addressing the GSP rules of origin with a view to harmonize the different origin systems and then to simplify them. During these debates, the shortcomings of the origin systems and consequent obstacles to GSP utilization have been identified and discussed. In addition, other findings related to the difficulties in fulfilling origin requirements emerged in the course of technical cooperation activities.

Although the need for improvements was recognized and some progress has effectively been made regarding some specific provisions of individual schemes, major problems in fulfilling the origin requirements still persist after almost thirty years since the inception of the first set of GSP rules of origin.

In an era of globalization and fast moving changes in the world economy where revolutionary changes in the production processes and technological progress have taken place, the GSP and other preferential rules of origin have remained unchanged and untouched by these events, making preferential rules of origin one of the few trade instruments passing through several rounds of trade talks unscathed.

At present, the main shortcomings encountered by preference-receiving countries with rules of origin requirements remain almost the same as those encountered and discussed in the first UNCTAD Working Groups on rules of origin of late seventies and can be grouped under the following main headings:

- (a) Over restrictiveness of the basic origin criteria to permit the use of imported materials and components in relation with the industrial capacity of the beneficiary countries;
- (b) The frequent additional requirements further restricting the use of third-country inputs attached to process and percentage criteria, such as requirements for "double jumps" instead of a simple change in tariff positions, the specification of components or additional inputs, which have to originate in the beneficiary country and the like;
- (c) The diversity of rules applied by preference-giving countries with respect to the basic criteria (e.g. process and percentage criteria); the differing versions of the percentage criteria or requirements in virtually all GSP origin system; the difficulties in calculating allowable and non allowable costs incurred in the production as well as the substantial differences between individual schemes regarding additional origin requirements. These differences create difficulties for exporters, as products may qualify in one preference-giving country, but not

- in a neighboring market, which may cause additional administrative adjustments;
- (d) The limited recognition of rapidly expanding economic cooperation and trade among developing countries generally and sub-regional integration in particular, which would require generalization of cumulation; the limited qualitative scope of cumulation allowing not for full cumulation but, in some cases, only for partial or diagonal cumulation; the geographically limited scope of cumulation sometimes restricting cumulation to few countries.
 - (e) The detailed and complex ancillary origin criteria, direct consignment requirements, administration, documentation and verification, which may imply substantial additional cost for GSP transactions.

The capital importance and the role played by rules of origin in determining market access in preferential trade has recently been reconfirmed during the negotiations of major free trade areas in North America, Africa, as well as in Latin America demonstrating that rules of origin in preferential trade agreements are an independent trade policy instrument regulating market access as much as tariff concessions.⁵¹ Generous product coverage and duty free access concessions granted under unilateral preferences or negotiated under RTAs may be simply nullified if rules of origin requirements do not tally the industrial development of the beneficiary countries.

In the case of LDCs, rules of origin have largely demonstrated to be, at both the analytical and empirical level, the main obstacle to a better utilization rate of the available trade preferences on industrial products. Rules of origin that are overly strict and unsound from the point of view of industrial development represent the main market access constraint for LDCs' industrial products and processed foodstuff. In some cases and for certain categories of products an analysis of the utilization rate of some GSP schemes suggests that the origin requirements are largely responsible for the nullification of the trade preferences and the application of MFN rate for at least three quarters of LDC exports.⁵²

In addition, the implications of their requirements may have acted as disincentives to foreign direct investments (FDI) that trade preferences were originally designated to boost. For example, current origin rules require a vertical model of multi-processing manufacturing stages to be conducted in the same country. This may have the perverse effect of discouraging potential investors that, in order to comply with such rules, should invest in production lines and range of products no longer remunerative or having a comparative advantage.

As pointed out earlier, in some cases the requirements of the GSP rules of origin have remained unchanged since the 1970s when they were conceived with an industry policy and production technique, based on vertically integrated structure of the manufacturing chain. At present, the production of competitive products on a global scale demands a combination of production factors and inputs from a variety of sources to produce an output that is optimal in terms of cost, quality and suitability for different markets. Existing rules of origin, by limiting the capacity of outsourcing inputs and demanding vertically integrated production chains may reflect uncompetitive and inefficient industrial models.

⁵¹ See UNCTAD document "Globalization and the international trading system – Issues related to rules of origin", UNCTAD/DITC/TSB/2, 24 March 1998. See also Luis Jorge Garay and Antoni Esteveordal, "Protección, desgravación preferencial y normas de origen en las Americas", in *Integración y Comercio*, 1998.

⁵² An analysis of the trade data on utilization rate of the European Union GSP for non ACP-LDCs indicates that three-fourths of their textile and clothing exports have not received GSP treatment although fully covered. The explanation for this low utilization rate can be found in the experience of Bangladesh, as described in paragraph 1.1, footnote 14, above, as well as in this section.

Paradoxically, while tariff preferences were originally conceived to promote industrialization, at present the rules of origin attached to them may have the perverse effects of promoting obsolete models of industrialization applicable in the preference giving countries at the time when such origin requirements were first conceived.

A valuable example of such a paradox may be drawn from the rules of origin requirements applicable in the textile and clothing sector. Generally, the rules of origin in this particularly sensitive sector require specific working and processing operations to be carried out on imported inputs in order for the final product to acquire originating status. The following table contains an overview of the various origin criteria applied under different trade arrangements by major trading partners, which are explained in detail in the paragraphs below.

Origin requirements for apparel articles in HS Chapter 62

COUNTRY	PROGRAM	ORIGIN REQUIREMENTS for Chapter 62	SPECIAL PROVISIONS FOR LDCs
EUROPEAN UNION	GSP (EBA) ACP Bilateral Free Trade Agreements (EuroMed, European Union-South Africa ...)	Manufacture from yarn ("double jump": from yarn to fabric and from fabric to apparel) <i>Partial Regional Cumulation</i> under GSP (ASEAN, SAARC, CACM, Andean Group) <i>Full cumulation for ACPs</i> under Lomé/Cotonou	GSP Derogation (Lao People's Democratic Republic, Nepal, Cambodia, for selected products, within quotas, subject to annual review): Manufacture from fabric ("single jump") <i>originating</i> in ASEAN, SAARC, ACP countries
UNITED STATES	AGOA	Manufacture from United States' fabrics and yarns (Duty/Quota-Free) Manufacture from sub-Saharan African fabrics wholly formed from the United States or sub-Saharan African yarn (Duty-Free within CAP)	Manufacture from fabric ("single jump"): – until 30.09.2004 – Duty-Free within CAP
	NAFTA	Manufacture from fibers ("triple jump": from fibers to yarn, from yarn to fabric, from fabric to apparel)	
JAPAN	GSP	Manufacture from fabrics ("single jump")	
SADC	Free Trade Area	Manufacture from yarn ("double jump": from yarn to fabric and from fabric to apparel)	Laying out and cutting of uncut fabric; assembly of cut components by stitching or other appropriate methods; necessary finishing, including addition of trim and other findings, washing and pressing etc.; and packaging of finished items – For exports from MMTZ to SACU – within quotas – until 2005

The production chain for articles of apparel of cotton, not knitted or crocheted of HS chapter 62 (from the raw material to the finished product) may be summarized as follows:

- (1) carding and combing of raw cotton (HS 5201) → carded or combed cotton (HS 5203);
- (2) spinning of carded or combed cotton → cotton yarn (HS 5205-5207);
- (3) weaving of cotton yarn → woven fabrics of cotton (HS 5208-5212);
- (4) making up, e.g. cutting, stitching and finishing operations → apparel article (ex HS 62).

The rules of origin for products classified under HS Chapters 62 (clothing articles) under the European Union current preferential trade arrangements require that when imported input are utilized, the manufacturing process of apparel should start from yarn. Thus two processing operations (weaving and making up – "double jump") are required to be carried out in the exporting preference-receiving country.

Textile and clothing products have been statutorily excluded from the coverage of the GSP scheme of the United States until the recent adoption of the AGOA initiative in favor of designated sub-Saharan African beneficiaries. The rules of origin applicable to apparel articles under AGOA are rather strict, since the trade benefits are substantially contingent on purchases of inputs from United States textile firms. Only for LDC beneficiaries and for the first four years of implementation, a "single jump" rule applies. This is subject to annual quantitative limitations, whereby the fabric can

be imported from non-USA, non sub-Saharan African countries. In the NAFTA context, the rules of origin for apparel and clothing products are even stricter, since not two but three processing stages are required ("triple jump"), e.g. the manufacture must start from fibers, and the performance of spinning weaving making up operations is required.

The difficulties encountered by developing countries and especially LDCs in fulfilling the double transformation rule for textiles and clothing products have been widely debated since the inception of the first set of preferential rules of origin.⁵³ The current initiative for the granting of duty-free, quota-free access to QUAD markets can only trigger more effective results in terms of utilization of the enhanced preferences by LDCs. This will only be possible if, among other things, the double-stage processing origin rules for this relevant industrial sector are amended by adopting modern and appropriate rules of origin.

The most recent negotiations on non-preferential rules of origin in the context of the World Customs Organization/World Trade Organization (WCO/WTO) and recent initiatives in the field of preferential rules of origin have demonstrated that, besides the mere production stages of the textile and clothing sectors, there are other significant manufacturing operations that may be origin-conferring, either stand-alone or taken in combination.

For instance, manufacturing processes like bleaching, printing, dyeing, coating, laminating, preparing for spinning, mercerizing, texturing or bulking, production of mixed or rubberized fabrics with cotton and man made fibers, have developed over the years in response to fashion trends and technological progress to produce new and competitive fabrics and clothing. Some of these processes may not be qualified as minimal processing since they may require sophisticated production techniques and should not be disregarded when considering origin conferring requirements

As pointed out above, the current preferential rules of origin require double or even triple manufacturing stages to achieve substantial transformation. It is however striking to find that the same concept of substantial transformation lying at the core of the current negotiations on non-preferential rules of origin is not translated into manufacturing stages but rather in assembly operations. In fact, the current text of non-preferential rules of origin for clothing articles ex HS Chapter 62 provides for the goods to undergo assembly in a single country, e.g. all of the assembly operations following the cutting of the fabric of the parts must be performed in that single country. The rule in this case provides for the manufacture to start from parts, e.g. from cut fabrics or parts of garments knitted to shape.

Such a wide difference in origin-conferring operations between preferential and non-preferential origin systems can only partly be explained by their different purpose, since they have been conceived and negotiated starting from the same concept of substantial transformation and in the case of non preferential rules of origin, neutrality.

In any case, taking into account the wealth of technical and innovative work carried out on rules of origin during the negotiations in the WCO Technical Committee on Rules of Origin, the vision of single, double or triple processing stages is simplistic and may, in certain cases, not take into account processing which may imply significant value added and labor skills. An industrial vision centered on such production stages may not fully reflect the interests of the LDCs' textile industry in concentrating their efforts in certain market segments when certain specific manufacturing operations may bring higher value added. Rules of origin should

⁵³ See UNCTAD document "Compendium of the work and analysis conducted by UNCTAD working groups and sessional committees on GSP rules of origin", part I, UNCTAD/ITD//GSP/34, 24 February 1996.

follow, to the extent possible, a modern vision of the textile and clothing industry which may take into account other production techniques, without being exclusively based on a vertical concept of spinning-weaving-making up.

The necessity to ease the origin rules for textiles and clothing was first recognized in 1993 under the Japanese GSP scheme when the rules were modified by switching from a two-stage requirement to a single manufacturing one.

Another relevant and recent example of the recognition of the need to grant special treatment in this area to LDCs can be found in the amended Protocol on Trade of the Southern African Development Community (SADC), whereby the South African Customs Union (SACU) has agreed to apply, for the first five years from the implementation of the Protocol,⁵⁴ a “single jump” rule to selected textile and clothing products exported by the LDC members, namely Malawi, Mozambique, the United Republic of Tanzania and Zambia, subject to annual quota limits. The SADC special origin requirement for LDCs differs from the European Union non-preferential rules because it includes the process of laying out and cutting of uncut fabrics.

3.3.1 Cumulative origin systems and their implications for LDCs

Normally, rules of origin, in the context of autonomous or unilateral contractual preferences, must be complied with within the customs territory of a single beneficiary country. The concept of cumulative origin introduces an element of liberalization by enlarging the customs territory of a beneficiary country to the territories of other countries, e.g. materials or parts imported from other beneficiary countries are considered domestic input and not foreign input.

As far as qualitative aspects are concerned, three kinds of cumulation are used in autonomous or unilateral trade preferences:

- (i) Full cumulation;
- (ii) Diagonal or partial cumulation;
- (iii) Bilateral cumulation or donor-country content.

As far as quantitative aspects are concerned, the concept of cumulation is linked to geographical extension of its scope of application, e.g. all beneficiary countries under the Canadian GSP scheme, or only selected regional associations under the GSP schemes of the United States and the European Union.

The most delicate and complex differences relating to the concept of cumulation belong to the distinction between full and partial cumulation. This distinction has decisive economic effects on the functioning and utilization of trade preferences.

Some relevant examples might better clarify the existing possibilities and differences among cumulation systems.

3.3.1.1 Full cumulation

Generally, full cumulation of origin allows more scattered and divided-labor operations among the beneficiary countries since, in order to fulfill the origin criteria, the distribution of manufacturing operations may be carried out in any beneficiary country (either all beneficiaries or selected regional groupings) according to business exigencies, e.g. working or processing may start in A, continue in B and finish in C

⁵⁴ The implementation of the SADC Trade Protocol containing, among other things, the schedules of tariff reduction, a revised set of rules of origin, an agreement on trade in sugar and a detailed regulation on the settlement of trade disputes among SADC members, started on 1 September 2000. At the time of writing, Mauritius, Botswana, Lesotho, Swaziland, Zambia and South Africa had deposited their instrument of implementation.

according to a cost/benefit analysis. This approach seems to match the globalization and interdependence of production.

The Cotonou trade regime maintains the Lomé donor-country content and full cumulation system,⁵⁵ which allow an ACP country to regard products that are wholly obtained in the European Union, in the overseas countries and territories (OCT) or in any other ACP country as having been wholly obtained in the exporting ACP country. In addition, any working or processing carried out in the European Union, in the OCT or in any other ACP country is regarded as having been carried out in the exporting ACP State. Under full cumulation, all ACP States are considered, for the purposes of origin determination, as being one single customs territory.⁵⁶

Under the United States and Japanese GSP schemes, a system of full regional cumulation applies. ASEAN member countries, for example, are considered as a single customs territory for origin purposes.⁵⁷ Therefore, all processing and manufacturing operations performed in an ASEAN country, irrespective of whether the inputs acquire origin or not, will be considered local content.

3.3.1.2 Partial cumulation

Under a system of partial cumulation, different manufacturing operations carried out in different beneficiary countries may not be simply cumulated or combined to meet the requirements laid down by the product-specific rules.

For instance, under its GSP scheme, the European Union applies a system of partial regional cumulation to countries belonging to the following four regional associations: ASEAN, SAARC, CACM and Andean Group. Under these rules,⁵⁸ materials or parts imported by a member country (A) of one of these four groupings from another member country (B) of the same grouping for further manufacture are considered domestic inputs of member country (A) and not as third-country inputs, provided that the materials or parts are already "originating products" of member country (B). Originating products are those that have acquired origin by fulfilling the individual origin requirements under the European Union product-specific rules of origin for GSP purposes.

Under this kind of cumulation, only those parts or materials that already originate in another country of the regional association can be considered local content when utilized for further manufacturing or being incorporated into the finished product, manufactured in the exporting member country.

A system of partial cumulation entails higher valued-added or more complicated manufacturing processes to be performed in one single country in order for cumulation with other beneficiaries to be granted. In the view of preference-giving countries, a partial cumulation system may be able to attract more capital-intensive investments, accompanied by improved technical know-how and labor skill.

⁵⁵ See articles 2 and 6 of Protocol 1 on rules of origin to the CPA Agreement.

⁵⁶ ACP countries are also granted an expansion of the concept of regional cumulation through the inclusion of "*neighboring developing countries belonging to a coherent geographical entity*" (Article 6, paragraph 11, of Protocol 1). In addition, a qualified cumulation system is allowed with South Africa. According to the discipline provided in Article 6, paragraphs 3 to 10, whenever materials *originating* in South Africa are used in the manufacture of a product in an ACP State, such materials are regarded as originating in the ACP only if the value added there exceeds the value of the South African materials. If this is not the case, the product concerned shall be considered as originating in South Africa.

⁵⁷ Except that Brunei Darussalam and Singapore have been graduated out of the United States GSP programme.

⁵⁸ See articles 72, 72a and 72b of the European Community Customs Code (ECCC), as last modified by Commission Regulation 1602/2000 (OJ L 188, 26.07.2000).

3.3.1.3 Implications of different cumulative systems

A system of partial regional cumulation entails that in the case of multi-country manufacturing a specific rule should be devised to allocate origin to one of the participating countries.

Experience under the European Union scheme has shown that the rules on the allocation of origin among members of the same regional grouping may have direct implications for LDC members, especially in the Asian region. As mentioned above, LDC countries are granted duty free entry on textile and clothing products under the European Union scheme. In addition, some major exporters have been graduated out of the scheme for these products. There is therefore a strong incentive to move and relocate manufacturing facilities from the excluded more developed member countries to the LDC members of ASEAN and SAARC to better exploit available preferential market access conditions and cumulation.

However, even when cumulation is applied, there are specific conditions under which origin could be finally allocated to the exporting LDC member. In particular, article 72a of the European Community Customs Code states that origin is conferred to the exporting LDC beneficiary only if the value-added there is greater than the highest customs value of the inputs originating in any other regional partners. Experience has shown, during technical cooperation activities conducted by UNCTAD experts, that in the case of the Lao People's Democratic Republic and Cambodia, this rule implied that origin of finished garments had to be referred back to the supplier of intermediate materials, namely Thailand. Since Thailand was and still is excluded from GSP preferences in the apparel sector, the exported garments from the Lao People's Democratic Republic and Cambodia could not be granted GSP treatment. This situation was later acknowledged by a change in the European Union legislation, providing derogation from the rules of origin in the textile and clothing sector.

As mentioned above, the distinction between full and partial cumulative origin has important economic effects on the functioning and utilization of trade preferences. An important implication for LDCs, derived from the implementation of the EBA amendment to the European Union GSP scheme, is linked to the different cumulation systems available under the GSP and under the CPA. It is obvious that if an ACP LDC desires to take advantage of the EBA duty and quota-free treatment, it will have to do so as a GSP beneficiary thus losing the opportunity of fully cumulating with its ACP partners, an opportunity that is only available as a party to the Cotonou Agreement. On the other hand, if an ACP LDC desires to take advantage of the more favourable CPA cumulation system, it will have to face the Cotonou customs duties and quantitative limitations where applicable.

Finally, as amply described above, while cumulation may be considered a liberalizing principle, there is no substitute, if substantial changes and innovations have to be introduced in the field of rules of origin, for changing the product-specific origin requirements. The complex technicalities and paperwork required by the various forms of cumulation represent a burden for exporters, producers and certifying authorities. Experience has shown that in some cases cumulation, both at the regional and bilateral level, may only be theoretical, since it cannot be applied in practice. If a certain input is simply not manufactured in the region or in any LDC, cumulation does not address the real problem, e.g. a change in the product-specific origin requirements.

3.3.2 Derogations and special provisions for LDCs in the field of rules of origin

Some preference-giving countries have introduced special provisions for LDC beneficiaries, such as derogations from product-specific rules of origin or higher percentages of maximum import content allowance.

Statutory provisions on the possibility of granting derogations from the rules of origin are contained in the European Union GSP,⁵⁹ in favor of LDC beneficiaries only, while in the Lomé⁶⁰ and Cotonou⁶¹ agreements, for all beneficiaries. These provisions lay down procedures and requirements to ensure that specific concession is justified by the development of existing industries or the creation of new industries in the beneficiary countries. Several derogations have been granted in the context of the previous Lomé Convention and the current Cotonou Agreement.⁶²

In the last 4 years, in the context of the provisions on derogation under the GSP scheme, the European Union has granted selected Asian LDCs derogation from rules of origin in the textile and clothing sector. The practical effects of such derogation are (1) to enlarge the geographical scope of application of the cumulation (see below for further details on the concept of cumulation); (2) to allow such LDCs to start the manufacture from imported fabrics originating in an ASEAN, SAARC or ACP country; and (3) most importantly, to waive the application of the rule on the allocation of origin (as explained above in 3.3.1) and thus, to retain the origin of the exported product.

As earlier mentioned, the EU has granted Cambodia, the Lao People's Democratic Republic and Nepal a derogation from the rules of origin. Such derogation, other than addressing points (1) and (2) above, has waived the application of the value-added rule in the allocation of the origin among regional partners (article 72a ECCC). Under the normal cumulative origin rules, the Lao People's Democratic Republic, for instance, could only partially cumulate with its ASEAN counterparts and in order to retain the origin had to carry out making-up operations that resulted in substantial value-added.

The derogation granted to these LDCs still suffers from certain limitations. First of all, the derogation is subject to annual quantitative limitations. Secondly, it is subject to annual renewal. Thirdly, even though extended in terms of geographical coverage, the cumulation system applicable under the derogation is still a partial one. The three LDCs may import woven fabric or yarn from ACP, ASEAN or SAARC countries, but such woven fabric or yarn must already be originating in those countries.

⁵⁹ See article 76 of the European Community Customs Code, Commission Regulation (EC) No 1602/2000 of 24 July 2000 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (OJ L 188, 26.7.2000)

⁶⁰ See article 31 of Protocol 1 concerning the definition of the concept of "originating products" and methods of administrative cooperation, to the Lomé IV Convention, as revised by the agreement signed in Mauritius on 4 November 1995.

⁶¹ See article 38 of Protocol 1 concerning the definition of the concept of "originating products" and methods of administrative cooperation, to the ACP-European Union Partnership Agreement, signed in Cotonou on 23 June 2000.

⁶² For an example of derogation on textile and clothing under the previous Lomé Convention, see Decision No. 1/93 of the ACP-EEC Customs Cooperation Committee, of 16 April 1993, derogating from the definition of the concept of 'originating products' to take account of the special situation of Lesotho with regard to its production of certain garments (OJ L 123, p. 32). For an example of derogation for canned tuna under the Cotonou Agreement, see Decision No. 1/2000 of the ACP-EC Customs Cooperation Committee of 18 October 2000, derogating from the definition of 'originating products' to take account of the special situation of Fiji, Mauritius, Papua New Guinea and the Seychelles regarding the production of canned tuna and of tuna loins (HS heading ex 16.04)(OJ 276, p. 89).

3.3.3 Conclusions

Preference-giving countries have in some instances recognized that rules of origin may be restrictive. However, rather than introducing the necessary changes in the product-specific requirements, they have often introduced an element of liberalization by enlarging the scope of the "cumulation" of origin, often taking into account the regional trade initiatives taking place among beneficiary countries.

Besides the case of textiles and clothing products, there are other areas where rules of origin remain an obstacle to the better utilization of trade preferences. Raw agricultural products grown and harvested in one country normally do not encounter or experience any origin problems provided they are accompanied by the necessary administrative and documentary evidence. Other relevant examples of products that are affected by the application of strict rules of origin may be drawn from the case of agricultural products like fish, processed agricultural products and foodstuffs, where LDCs may have a comparative advantage and MFN tariff peaks are concentrated. As mentioned previously, substantive rules of origin requirements, that do not match the industrial capacity of LDCs and reflecting a vertical view of the production stages of the food industry, are still required under the European Union and Japanese GSP rules. The high percentages and method of calculations required by the rules of origin under the GSP schemes of the United States and Canada demonstrate that they have a substantial impact on the utilization of trade preferences.

Intergovernmental debates and discussion on improvements and harmonization of preferential rules of origin contained in unilateral preferences have yet to result in a pragmatic approach. The common declaration of non-preferential rules of origin contained in the WTO agreement on rules of origin did not bring any substantial progress or discipline in this area.

Since the outset of the GSP rules of origin, historical inertia and the difference in product coverage among the various schemes were the reasons for the lack of progress recorded by the international community in this area.

In the post Uruguay Round era and bearing in mind the progress registered by the WTO Agreement on Rules of Origin, the conclusions of the last UNCTAD intergovernmental group of experts on rules of origin provided a workable way forward toward a common set of preferential rules of origin for unilateral trade preferences. The conclusions indicated that harmonization of GSP rules of origin could be conducted on the basis of the work carried out by the WCO under the harmonization work programme of the non-preferential rules of origin. While the WCO Technical Committee on Rules of Origin in Brussels has completed most of its technical work, the conclusion of the harmonization work programme is currently impeded by lack of agreement. During the negotiations conducted in the WCO Committee, the international community has been able to give a fresh and highly technical consideration to the whole issue of origin. A number of technical innovations to old problems have been found, new production methods have been taken into account during the process. This wealth of experience and achievements should provide the substantial technical background for progressing toward a harmonized and updated set of preferential rules of origin to be applied in the context of the initiative for duty and quota free market access in favour of LDCs.⁶³ Annex II contains some possible options for harmonized rules of origin for apparel products. Other options for harmonized rules of origin may be elaborated in areas of export interest to LDCs. A forthcoming UNCTAD publication will further examine this aspect.

⁶³ Some of the product specific rules of origin proposed for consideration in the Annexes of this paper draw from the results of these negotiations.

3.4. Addressing problem 4: Lack of understanding negotiations or awareness of the preferences available and the conditions attached therein

After more than three decades of operation of the GSP schemes and other preferential trading arrangements, the following conclusion may be drawn: the underutilization of trade preferences derive from the intrinsic nature of any trade instrument, which assumes a certain amount of institutional capacity and human and financial resources capable to efficiently administer it.

Like many other trade instruments of commercial policy, trade preferences need to be operated by an efficient and rent-effective administration in order to generate the expected aim or trade policy objectives pursued. Moreover, trade instruments should be placed in a regulatory framework that creates conditions of stability and predictability, justifying the establishment and the costs of such administrative machinery. For instance, anti-dumping laws, textile quotas regulations and the administration of these trade laws rely on the existence of an organized business community able to represent their interest, file a complaint which justify the existence of a corresponding administration able to process the complaints and conduct the investigations. This machinery is expected to generate a return of economic benefits to the various stakeholders. Trade preferences also need a similar virtuous circle to be fully utilized, as well as an efficient administration and an active participation of the private sector.

The GSP schemes and other preferences do not possess the features such as stability, predictability and perhaps more important the rentability of other trade instruments to justify budget allocations by a beneficiary Government or sufficient resources to administer them. In the past, only a handful of advanced GSP beneficiaries were able to establish the sufficient infrastructure to exploit and manage trade preferences. During the mid-eighties, certain beneficiaries were able to establish the one-stop procedure for the issuance and monitoring of GSP trade when an operation to conduct a GSP transaction could be performed in a single office. Other extremely advanced beneficiaries were able to efficiently control and monitor the intake of GSP benefits and the shipments of textile exports submitted to quotas through a registration system of companies involved in frequent GSP trade. This simplified procedure allowed for a substantial reduction of paperwork and costs involved in a common GSP transaction.

In brief, these trade facilitation procedures anticipated to a certain extent the concept of trade efficiency. Even in these limited cases, other factors concurred to the need and justification of these infra-structural and simplified procedures such as the presence of a consolidated volume of GSP trade and a workable export supply capacity of GSP-covered products which, on his turn, generated the demand and pressure for these services by the business community.

In spite of its conceptual simplicity, the utilization and the administration of preferential trading opportunities require an in-depth knowledge of the basic trade principles and instruments. Product coverage and preferential tariffs are contained in specific lists, classified according to the national tariff lines of the preference-giving country. These tariff lines are based on the Harmonized System further subdivided at 8 or 10 digit level with detailed product description. Different product coverage changing from scheme to scheme and periodically modified within each GSP scheme requires that the GSP user should become acquainted with the national tariff system of every preference-giving country.

This factor is further exacerbated in the case of sensitive products such as agricultural, where marketing timetables or seasonal variations generate subdivisions in the tariff structure of preference-giving countries. In these cases, the GSP user should be able to identify the correct tariff classification corresponding to the off-season period when GSP benefits are usually granted. In some situations it may become difficult, in the absence of adequate advice from custom classification experts, to ascertain in advance if a specific product is covered by the GSP and what the preference margin available is. Therefore, the utilization of the benefits provided by the GSP requires an intensive monitoring of the changes of the national customs classification systems and the different schemes provided by the preference-giving countries. Although this situation is, to a certain extent, unavoidable, the cost of this exercise may partly or totally absorb the benefits to be gained from the tariff preferences. Ultimately, it may place the importers in preference-giving countries in a more advantageous position when the revenues arising from the preference margins have to be shared. Moreover, it creates a substantial disincentive for businessmen and newcomers, which in the absence of an administration capable to assist them, are confronted with relatively high costs to enter into a GSP transaction. If one adds to this the requirements and the administrative paperwork to comply with rules of origin, the trade effects of preferences may easily be obliterated or seriously reduced.

The enhancement of the utilization of trade preferences by LDCs may be pursued through technical assistance activities aimed at providing information services and training courses to local producers and exporters, strengthening human resources and institutional capacities to comply with administrative and customs procedures under the different GSP schemes and preferential arrangements and establishing a network of cooperating institutions.

The UNCTAD Technical Cooperation Project on Market Access, Trade Laws and Preferences has been carrying out many of these activities over the last years. Handbooks on GSP schemes and other national trade laws are regularly updated and available on the Internet (www.unctad.org/gsp), CD-ROMs, etc. Current technical assistance has two main objectives :

1. To increase the utilization of trade opportunities and trade preferences available for developing countries under preferential arrangements like the GSP, CPA and other bilateral agreements, through a better understanding and familiarization of the interested parties (either Government officials or the business community) of the current market access possibilities in the main industrialized markets.
2. To increase the understanding in developing countries of trade laws and regulations such as rules of origin, quotas, anti-dumping duties, sanitary and phyto-sanitary (SPS) measures and technical barriers to trade (TBT), governing the market access conditions in the main preference-giving countries. Under this programme of technical assistance, various workshops on market access and advisory missions have been carried out. Substantive backstopping of the network of focal points and other trade promotion organizations existing in beneficiaries countries has also been carried out by regularly distributing updated materials on GSP and other preferential regimes as well as maintaining a depository of the certifying authorities of the certificate of origin. The expertise acquired under these programmes could be drawn upon to provide technical assistance to LDCs to help ensure the full utilization of duty free treatment.

CONCLUSIONS

This paper has examined steps to be taken to improve market access in the area of preferential tariffs and rules of origin. Obviously market access is not limited to these aspects but encompasses other trade instruments such as SPS, TBT, anti-dumping, countervailing duties and safeguards measures which are not specifically dealt with by this study. While more research in these areas should be carried out, Annex III contains a suggestion for a WTO instrument addressing the issues related to market access on tariffs and origin that could impart the necessary stability and predictability to make the current initiative in favour of LDCs truly effective. This instrument might also include other aspects of market access beyond tariff and origin by making reference to the specific proposal raised by developing countries during the preparation for Seattle and during the current process leading to the fourth WTO Ministerial Conference to be held in Qatar, November 2001.

During discussion and debates which may be held on the current initiatives, it has to be recalled that, in order to be an effective tool aimed at improving LDC participation in international trade, the following basic conditions have to be met:

- 1) **Ensure security of the preferential treatment granted**, e.g. to establish a commitment that provides contractual status to duty-free preferences through the negotiation of a new legal instrument imparting stability and predictability to the new initiative and assuring the maximum of security for the duty free access so provided. Any temporary withdrawal of duty free treatment would be subject to the disciplines of the relevant WTO Agreements, which would be improved to provide meaningful special and differential treatment (S%D) for LDCs.
- 2) **Duty-free treatment should be provided to all products**; any temporary exceptions could provide for duty-free tariff quotas, which would be subject to an agreed phase-out programme.
- 3) **Rules of origin requirements should be realistic, to match the industrial capacity of LDCs; in order to ensure the effective and full utilization of preferences, these should be harmonized among donor countries and subject to simplified customs documentation and procedures.** This should draw upon the work carried by WCO and UNCTAD in this field and supported by strengthened technical assistance provided by UNCTAD and other institutions aimed at maximizing the utilization of preferences should be strengthened.
- 4) **To devise ways and means to ensure that the duty free access is not frustrated by non-tariff measures:** the existing S&D treatment provided under the WTO Agreements should be improved in this respect.

ANNEX I: Tables on Utilization Rates

CANADA: GSP IMPORTS AND UTILIZATION FOR LDCs (by HS section, 1998)

HS Section	Section Description	Value of Imports from LDCs					Market Share (%)	Potential Coverage Rate (%) = 4 / 3	Utilization Rate (%) = 6 / 5	Utility Rate (%) = 6 / 4
		Total	Dutiable	Covered by the scheme	Receiving preferential treatment					
1	2	3	4	5	6	7	8	9	10	
01	Live animals & products	4'798	148	0	0	0	0.2	0.0		0.0
02	Vegetable products	20'407	70	70	2	2	0.5	100.0	2.9	2.9
03	Fats and oils	2	2	1	0	0	0.0	50.0	0.0	0.0
04	Prepared foodstuffs, beverages, etc.	1'795	1'643	1'626	1'517	0.0	99.0	93.3	92.3	
05	Mineral products	108'822	0	0	0	1.1				
06	Chemical products	860	244	244	13	0.0	100.0	5.3	5.3	
07	Plastics & rubber	1'262	564	564	246	0.0	100.0	43.6	43.6	
08	Hides and skins, leather, etc.	596	578	578	329	0.1	100.0	56.9	56.9	
09	Wood & articles of wood	449	191	191	128	0.0	100.0	67.0	67.0	
10	Pulp of wood, paper, books, etc.	232	118	118	88	0.0	100.0	74.6	74.6	
11	Textile & textile articles	101'478	84'131	2'348	1'544	1.5	2.8	65.8	1.8	
12	Footwear, headgear, umbrellas, etc.	3'204	1'487	1'314	507	0.3	88.4	38.6	34.1	
13	Articles of stone, cement, etc.	667	122	122	47	0.0	100.0	38.5	38.5	
14	Precious stones, etc	474	386	386	372	0.0	100.0	96.4	96.4	
15	Base metals & products	1'403	296	241	47	0.0	81.4	19.5	15.9	
16	Machinery & electrical equipment	5'910	438	438	129	0.0	100.0	29.5	29.5	
17	Transport equipment	636	390	390	181	0.0	100.0	46.4	46.4	
18	Optical & precision instruments	603	34	34	23	0.0	100.0	67.6	67.6	
19	Arms and ammunition	1	1	1	0	0.0	100.0	0.0	0.0	
20	Miscellaneous manufact. articles	1'644	1'124	1'122	617	0.0	99.8	55.0	54.9	
21	Works of art, etc	228	5	5	4	0.3	100.0	80.0	80.0	
22	Special uses	420	0	0	0					
	TOTALS:	255'891	91'972	9'793	5'794	0.1	10.6	59.2	6.3	

EUROPEAN UNION: GSP IMPORTS AND UTILIZATION FOR LDCs (by HS section, 1999)

HS Section	Section Description	Value of Imports from LDCs (excl. ACP benef.)					Market Share (%)	Potential Coverage Rate (%) = 4 / 3	Utilization Rate (%) = 6 / 5	Utility Rate (%) = 6 / 4
		Total	Dutiable	Covered by the scheme	Receiving preferential treatment					
1	2	3	4	5	6	7	8	9	10	
01	Live animals & products	207'778	205'486	205'265	96'273	1.5	99.9	46.9	46.9	
02	Vegetable products	68'556	37'796	37'728	20'449	0.3	99.8	54.2	54.1	
03	Fats and oils	589	589	590	458	0.0	100.0	77.7	77.7	
04	Prepared foodstuffs, beverages, etc.	199'252	196'974	174'515	7'381	0.9	88.6	4.2	3.7	
05	Mineral products	246'524	478	456	342	0.3	95.3	74.9	71.4	
06	Chemical products	4'850	4'279	4'279	3'607	0.0	100.0	84.3	84.3	
07	Plastics & rubber	6'971	3'181	3'180	2'081	0.0	100.0	65.5	65.4	
08	Hides and skins, leather, etc.	77'587	63'877	63'880	49'182	0.9	100.0	77.0	77.0	
09	Wood & articles of wood	3'600	1'767	1'766	1'341	0.0	100.0	75.9	75.9	
10	Pulp of wood, paper, books, etc.	2'829	2'447	2'436	1'898	0.0	99.6	77.9	77.6	
11	Textile & textile articles	2'568'320	2'462'000	2'459'199	770'491	4.1	99.9	31.3	31.3	
12	Footwear, headgear, umbrellas, etc.	82'803	82'798	82'798	63'357	0.9	100.0	76.5	76.5	
13	Articles of stone, cement, etc.	8'566	8'539	8'532	8'052	0.1	99.9	94.4	94.3	
14	Precious stones, etc	14'343	1'301	1'301	636	0.1	100.0	48.9	48.9	
15	Base metals & products	3'737	1'885	1'883	800	0.0	99.9	42.5	42.4	
16	Machinery & electrical equipment	18'673	14'616	14'552	1'447	0.0	99.6	9.9	9.9	
17	Transport equipment	38'852	7'921	7'854	5'794	0.1	99.2	73.8	73.1	
18	Optical & precision instruments	4'482	2'650	2'646	49	0.0	99.9	1.9	1.9	
19	Arms and ammunition	1	1	0	0	0.0	0.0	0.0	0.0	
20	Miscellaneous manufact. articles	2'972	2'304	2'309	1'407	0.0	100.0	60.9	61.1	
21	Works of art, etc	872	0	0	0	0.0				
22	Special uses	0	0	0	0					
	TOTALS:	3'562'158	3'100'890	3'075'170	1'035'045	0.5	99.2	33.7	33.4	

JAPAN: GSP IMPORTS AND UTILIZATION FOR LDCs (by HS section, 1997)

HS Section	Section Description	Value of Imports from LDCs				Market Share (%)	Potential Coverage Rate (%) = 4 / 3	Utilization Rate (%) = 6 / 5	Utility Rate (%) = 6 / 4
		Total	Dutiable	Covered by the scheme	Receiving preferential treatment				
1	2	3	4	5	6	7	8	9	10
01	Live animals & products	421'903	417'503	135'886	135'171	2.0	32.5	99.5	32.4
02	Vegetable products	184'355	6'882	2'203	1'966	1.2	32.0	89.3	28.6
03	Fats and oils	1'484	1'484	1'022	1'022	0.2	68.9	100.0	68.9
04	Prepared foodstuffs, beverages, etc.	43'309	9'678	9'554	9'488	0.3	98.7	99.3	98.0
05	Mineral products	165'815	163'818	0	0	0.2	0.0	-	0.0
06	Chemical products	513	394	394	6	0.0	100.0	1.5	1.5
07	Plastics & rubber	370	352	352	333	0.0	100.0	94.6	94.6
08	Hides and skins, leather, etc.	16'898	12'998	12'990	12'775	0.5	99.9	98.3	98.3
09	Wood & articles of wood	126'915	16'889	16'158	15'205	0.8	95.7	94.1	90.0
10	Pulp of wood, paper, books, etc.	1'041	115	115	102	0.0	100.0	88.5	88.5
11	Textile & textile articles	57'172	38'840	38'659	13'739	0.2	99.5	35.5	35.4
12	Footwear, headgear, umbrellas, etc.	17'857	17'857	17'759	16'974	0.5	99.5	95.6	95.1
13	Articles of stone, cement, etc.	341	183	183	89	0.0	100.0	48.9	48.9
14	Precious stones, etc	3'842	529	529	282	0.1	100.0	53.3	53.3
15	Base metals & products	182'508	73'947	73'947	17'934	1.0	100.0	24.3	24.3
16	Machinery & electrical equipment	8'912	10	10	10	0.0	100.0	100.0	100.0
17	Transport equipment	44	0	0	0	0.0	-	-	-
18	Optical & precision instruments	7'225	0	0	0	0.1	-	-	-
19	Arms and ammunition	0	0	0	0	0.0	-	-	-
20	Miscellaneous manufact. articles	7'154	3'996	3'996	3'819	0.1	100.0	95.6	95.6
21	Works of art, etc	132	0	0	0	0.0	-	-	-
22	Special uses	0	0	0	0	0.0	-	-	-
	TOTALS:	1'247'792	765'473	313'757	228'914	0.4	41.0	73.0	29.9

UNITED STATES: GSP IMPORTS AND UTILIZATION FOR LDCs (by HS section, 1998)

HS Section	Section Description	Value of Imports from LDCs (excl. CBI benef.)					Market Share (%)	Potential Coverage Rate (%) = 4 / 3	Utilization Rate (%) = 6 / 5	Utility Rate (%) = 6 / 4
		Total	Dutiable	Covered by the scheme	Receiving preferential treatment					
1	2	3	4	5	6	7	8	9	10	
01	Live animals & products	107'952	1'736	1'736	1'512	0.9	100.0	87.1	87.1	
02	Vegetable products	162'058	7'359	7'105	4'961	1.2	96.5	69.8	67.4	
03	Fats and oils	807	0	0	0	0.1				
04	Prepared foodstuffs, beverages, etc.	41'581	36'298	36'247	25'621	0.2	99.9	70.7	70.6	
05	Mineral products	2'362'076	2'169'128	2'169'128	1'657'927	2.9	100.0	76.4	76.4	
06	Chemical products	63'550	2'041	2'041	1'272	0.1	100.0	62.3	62.3	
07	Plastics & rubber	1'152	852	852	680	0.0	100.0	79.8	79.8	
08	Hides and skins, leather, etc.	14'789	13'759	2'317	2'127	0.2	16.8	91.8	15.5	
09	Wood & articles of wood	4'337	2'611	2'334	2'131	0.0	89.4	91.3	81.6	
10	Pulp of wood, paper, books, etc.	584	496	496	433	0.0	100.0	87.3	87.3	
11	Textile & textile articles	1'840'306	1'831'717	14'432	13'676	3.2	0.8	94.8	0.7	
12	Footwear, headgear, umbrellas, etc.	130'429	130'429	1'010	697	0.8	0.8	69.0	0.5	
13	Articles of stone, cement, etc.	3'996	3'992	3'992	3'800	0.0	100.0	95.2	95.2	
14	Precious stones, etc	112'518	8'447	8'447	7'756	0.6	100.0	91.8	91.8	
15	Base metals & products	66'457	1'676	1'693	1'341	0.1	100.0	79.2	80.0	
16	Machinery & electrical equipment	3'397	1'971	2'026	252	0.0	100.0	12.4	12.8	
17	Transport equipment	102	59	59	0	0.0	100.0	0.0	0.0	
18	Optical & precision instruments	1'203	1'099	1'137	792	0.0	100.0	69.7	72.1	
19	Arms and ammunition	7	7	7	0	0.0	100.0	0.0	0.0	
20	Miscellaneous manufact. articles	28'566	27'402	27'319	21'997	0.1	99.7	80.5	80.3	
21	Works of art, etc	3'268	0	0	0	0.1				
22	Special uses	25'790	6'052	0	0	0.1	0.0		0.0	
	TOTALS:	4'974'925	4'247'131	2'282'378	1'746'975	0.6	53.7	76.5	41.1	

UNITED STATES: GSP IMPORTS AND UTILIZATION FOR LDCs EXCLUDING MINERALS(by HS section, 1998)

HS Section	Section Description	Value of imports from LDCs (excl. CBI benef.)					Market Share (%)	Potential Coverage Rate (%) = 4 / 3	Utilization Rate (%) = 6 / 5	Utility Rate (%) = 6 / 4
		Total	Dutiable	Covered by the scheme	Receiving preferential treatment					
1	2	3	4	5	6	7	8	9	10	
01	Live animals & products	107'952	1'736	1'736	1'512	0.9	100.0	87.1	87.1	
02	Vegetable products	162'058	7'359	7'105	4'961	1.2	96.5	69.8	67.4	
03	Fats and oils	807	0	0	0	0.1				
04	Prepared foodstuffs, beverages, etc.	41'581	36'298	36'247	25'621	0.2	99.9	70.7	70.6	
05	Mineral products	2'362'076	2'169'128	2'169'128	1'657'927	2.9	100.0	76.4	76.4	
06	Chemical products	63'550	2'041	2'041	1'272	0.1	100.0	62.3	62.3	
07	Plastics & rubber	1'152	852	852	680	0.0	100.0	79.8	79.8	
08	Hides and skins, leather, etc.	14'789	13'759	2'317	2'127	0.2	16.8	91.8	15.5	
09	Wood & articles of wood	4'337	2'611	2'334	2'131	0.0	89.4	91.3	81.6	
10	Pulp of wood, paper, books, etc.	584	496	496	433	0.0	100.0	87.3	87.3	
11	Textile & textile articles	1'840'306	1'831'717	14'432	13'676	3.2	0.8	94.8	0.7	
12	Footwear, headgear, umbrellas, etc.	130'429	130'429	1'010	697	0.8	0.8	69.0	0.5	
13	Articles of stone, cement, etc.	3'996	3'992	3'992	3'800	0.0	100.0	95.2	95.2	
14	Precious stones, etc	112'518	8'447	8'447	7'756	0.6	100.0	91.8	91.8	
15	Base metals & products	66'457	1'676	1'693	1'341	0.1	100.0	79.2	80.0	
16	Machinery & electrical equipment	3'397	1'971	2'026	252	0.0	100.0	12.4	12.8	
17	Transport equipment	102	59	59	0	0.0	100.0	0.0	0.0	
18	Optical & precision instruments	1'203	1'099	1'137	792	0.0	100.0	69.7	72.1	
19	Arms and ammunition	7	7	7	0	0.0	100.0	0.0	0.0	
20	Miscellaneous manufact. articles	28'566	27'402	27'319	21'997	0.1	99.7	80.5	80.3	
21	Works of art, etc	3'268	0	0	0	0.1				
22	Special uses	25'790	6'052	0	0	0.1	0.0			
	TOTALS:	4'974'925	4'247'131	2'282'378	1'746'975	0.6	53.7	76.5	41.1	
	TOTALS without minerals	2'612'849	2'078'003	113'250	89'048	0.3	5.4	78.6	4.3	

ANNEX II: Examples of proposed harmonized rules of origin for HS Chapters 61 - 62

A possible solution for a new concept of preferential rules of origin in the clothing sector:

Description of product	Proposed rules
Chapter 61 Articles of apparel and clothing accessories, knitted or crocheted, obtained by sewing together or otherwise assembling, two or more pieces or knitted or crocheted fabric which have been either cut to form or obtained directly to form	Complete making up Or (CUT TO FORM) Laying out and cutting of uncut fabric; assembly of cut components by stitching or other appropriate methods; necessary finishing, including addition of trim and other findings, washing and pressing etc.; and packaging of finished items; Or (KNIT DIRECTLY TO FORM) Knitting of shaped components from single yarn, looping and lining of components necessary finishing, including addition of trim and other findings, washing and pressing etc.; and packaging of finished items
Ex Chapter 62 Articles of apparel and clothing accessories, not knitted or crocheted: - finished or complete - unfinished or incomplete	Complete making up Or Laying out and cutting of uncut fabric; assembly of cut components by stitching or other appropriate methods; necessary finishing, including addition of trim and other findings, washing and pressing etc.; and packaging of finished items Manufacture from yarn

Note:

The term "complete making-up" used in the table above means that all the operations following cutting of the fabric or knitting or crocheting of the fabric directly to shape have to be performed. However, making-up shall not necessarily be considered as incomplete where one or more finishing operations have not been carried out.

The following is a list of examples of finishing operations:

- Fitting buttons and/or other types of fastenings;
- Making of button-holes;
- Finishing off the ends of trouser legs and sleeves or the bottom hemming of skirts and dresses;
- Fitting of trimmings and accessories such as pockets, labels, badges, etc.;
- Ironing and other preparations of garments for sale "ready made".

ANNEX III: Proposed Legal Instrument

LDCs have continually insisted that the duty and quota-free treatment in their favour should be bound. Formally "binding" would entail an amendment of article I of GATT 1994 according to the procedure laid down in article X of the Marrakech Agreement.

However, a contractual status could be provided by the acceptance of a legal instrument based on a decision of the WTO Ministerial Conference under article IX of the WTO Agreement. Such decision could be adopted in the framework of the 1979 Enabling Clause that provides for the consideration, on an ad hoc basis, of any proposals for differential and more favourable treatment, under the GATT provisions for joint action.⁶⁴ Accordingly, a decision could be taken to draw up a legal instrument for acceptance by WTO members, with provision that non-members could also observe.

The essential elements of this instrument would be as follows:

- (I) A commitment by those members which accept the instrument to provide duty-free access to all imports from LDCs;
- (II) A "negative" list of tariff items temporarily excluded from duty-free treatment, submitted by each accepting member which considers that it cannot immediately grant such duty-free treatment to all products upon entry into force of the instrument (but would provide for duty-free tariff quotas). These lists will be reviewed annually to explore the possibilities for their reduction and eventual elimination;
- (III) A set of Annexes containing harmonized rules of origin for duty-free imports from LDCs, that would be accepted by the signatories to the instrument;
- (IV) A set of simplified customs procedures and documents to accompany shipments from LDCs;
- (V) An undertaking to support technical assistance by UNCTAD and other organizations in assisting LDCs to fully utilize these preferences.

In order to ensure and impart further stability to the duty free access the following actions could be undertaken by WTO members:

- (a) A detailed implementation plan of the provisions laid down in articles 9 and 10 of the Agreement on the Application of Sanitary and Phytosanitary Regulations, and articles 11 and 12 of the Agreement on Technical Barriers to Trade, to include more stringent obligations to provide technical assistance to LDCs;
- (b) A provision ensuring that duty-free treatment for LDC products could only be withdrawn temporarily, in accordance with the criteria of the Agreement on Safeguards, accompanied by an agreed interpretation of article 9.1 of the Agreement on Safeguards to raise the thresholds for imports from LDCs from 35 per cent to ... per cent, and exempting them from cumulation;
- (c) An agreed interpretation of article 5.8 of the Agreement on the Interpretation of Article VI of GATT 1994 to raise the threshold for the volume of imports from LDCs from 3 per cent to ... per cent, and exempting them from cumulation;
- (d) An agreed interpretation of paragraph 27.10 of the Agreement on Subsidies and Countervailing Measures to increase the threshold for imports from LDCs from 4 per cent to ... per cent and exempting them from cumulation.

⁶⁴ Decision of 28 November 1979, on "Differential and More Favourable Treatment, Reciprocity and Fuller Participation of Developing Countries", L/4903, footnote 2:

ADDENDUM: Expansion of product coverage

Lists of tariff line items that are not currently covered by the GSP schemes of:

- **European Union** (Lomé/Cotonou treatment and pre-EBA GSP for LDCs)..... **47**
- **Canada**..... **68**
- **Japan**..... **82**
- **United States** (please note that of the more that 1800 tariff line items that have been declared GSP eligible for the benefit of all AGOA beneficiaries, LDCs and non-LDCs, the real improvement in product coverage for AGOA LDCs is made of only 214 tariff lines which were previously statutorily excluded from GSP treatment. Apparel products which have been granted special GSP treatment under AGOA still appear in the table because, to date, the only sub-Saharan African LDC that has complied with all the special apparel provisions required is Madagascar)..... **113**

EUROPEAN UNION: Preferential treatment applicable to agricultural products and foodstuffs originating in the ACP countries as compared with pre-EBA GSP treatment for LDCs (excluding Myanmar)
(Duty rates as of 01/07/2000, source TARIC 2000)

CN code	Description/MFN rate	ACP rate	pre-EBA/GSP – LDCs rate
01	LIVE ANIMALS		
0101	LIVE HORSES, ASSES, MULES AND HINNIES	exemption	For CN 01011910, entry is subject to conditions laid down in relevant Community provisions
0102	LIVE BOVINE ANIMALS		sensitive products: reduction 30%
01029005	10.2%+93.1 EUR/100 kg	reduction 100% ad valorem customs duties	7.1%+93.1 EUR/100 kg
01029021	10.2%+93.1 EUR/100 kg	93.1 EUR/100 kg	7.1%+93.1 EUR/100 kg
01029029	10.2%+93.1 EUR/100 kg	93.1 EUR/100 kg	7.1%+93.1 EUR/100 kg
01029041	10.2%+93.1 EUR/100 kg	93.1 EUR/100 kg	7.1%+93.1 EUR/100 kg
01029049	10.2%+93.1 EUR/100 kg	93.1 EUR/100 kg	7.1%+93.1 EUR/100 kg
01029051	10.2%+93.1 EUR/100 kg	93.1 EUR/100 kg	7.1%+93.1 EUR/100 kg
01029059	10.2%+93.1 EUR/100 kg	93.1 EUR/100 kg	7.1%+93.1 EUR/100 kg
01029061	10.2%+93.1 EUR/100 kg	93.1 EUR/100 kg	7.1%+93.1 EUR/100 kg
01029069	10.2%+93.1 EUR/100 kg	93.1 EUR/100 kg	7.1%+93.1 EUR/100 kg
01029071	10.2%+93.1 EUR/100 kg	93.1 EUR/100 kg	7.1%+93.1 EUR/100 kg
01029079	10.2%+93.1 EUR/100 kg	93.1 EUR/100 kg	7.1%+93.1 EUR/100 kg
0103	LIVE SWINE		very sensitive products: reduction 15%
01039110	41.2 EUR/100 kg	34.6 EUR/100 kg	35 EUR/100 kg
01039211	35.1 EUR/100 kg	29.4 EUR/100 kg	29.8 EUR/100 kg
01039219	41.2 EUR/100 kg	34.6 EUR/100 kg	35 EUR/100 kg
0104	LIVE SHEEP AND GOATS		(a) entry is subject to conditions laid down in relevant Community legislation
01041030	80.5 EUR/100 kg (K)	reduction 100% customs duties within the limit of the quota (ctg1:100 tons)	Non GSP-covered
01041080	80.5 EUR/100 kg (K)	reduction 100% customs duties within the limit of the quota (ctg1:100 tons)	Non GSP-covered
01042010	3.2% (K)	exemption	exemption (a)
01042090	80.5 EUR/100 kg (K)	reduction 100% customs duties within the limit of the quota (ctg1:100 tons)	Non GSP-covered
0105	LIVE POULTRY, FOWLS OF THE SPECIES: GALLUS DOMESTICUS, DUCKS, TURKEYS AND GUINEA FOWLS	reduction 16%	very sensitive products: reduction 15%
01051100	52 EUR/1000 items	43.6 EUR/1000 items	44.2 EUR/1000 items
01051200	152 EUR/1000 items	127.6 EUR/1000 items	129.2 EUR/1000 items

CN code	Description/MFN rate	ACP rate	pre-EBA/GSP – LDCs rate
01051920	152 EUR/1000 items	127.6 EUR/1000 items	129.2 EUR/1000 items
01051990	52 EUR/1000 items	43.6 EUR/1000 items	44.2 EUR/1000 items
01059200	20.9 EUR/100 kg	17.5 EUR/100 kg	17.7 EUR/100 kg
01059300	20.9 EUR/100 kg	17.5 EUR/100 kg	17.7 EUR/100 kg
01059910	31.6 EUR/100 kg	27.1 EUR/100 kg	27.4 EUR/100 kg
01059920	32.3 EUR/100 kg	26.5 EUR/100 kg	26.8 EUR/100 kg
01059930	23.8 EUR/100 kg	19.9 EUR/100 kg	20.2 EUR/100 kg
01059950	34.5 EUR/100 kg	28.9 EUR/100 kg	29.3 EUR/100 kg
02	MEAT AND EDIBLE MEAT OFFAL		
Note (1): Where, in the course of a year, imports into the Community of products falling within CN codes 0201 020610095 or 02082991, originating in an ACP State exceed a quantity equivalent to imports into the Community during whichever year between 1969 and 1974 Community imports of products of that origin were highest, plus a annual growth rate of 7%, exemption from customs duties in the products of that origin shall be partially or totally suspended. In that event, the Community shall determine the arrangements to be applied to the imports in question.			
0201	MEAT OF BOVINE ANIMALS, FRESH OR CHILLED		sensitive products: 30% reduction + TM 496: provision equivalent to Note (1)
02011000	12.8%+176.8 EUR/100 kg (K)	176.8 EUR/100 kg	8.9%+176.8 EUR/100 kg
02012020	12.8%+176.8 EUR/100 kg (K)	176.8 EUR/100 kg	8.9%+176.8 EUR/100 kg
02012030	12.8%+141.4 EUR/100 kg (K)	141.4 EUR/100 kg	8.9%+141.4 EUR/100 kg
02012050	12.8%+212.2 EUR/100 kg (K)	212.2 EUR/100 kg	8.9%+212.2 EUR/100 kg
02012090	12.8%+265.2 EUR/100 kg (K)	265.2 EUR/100 kg	8.9%+265.2 EUR/100 kg
02013000	12.8%+303.4 EUR/100 kg (K)	303.4 EUR/100 kg	8.9%+303.4 EUR/100 kg
0202	MEAT OF BOVINE ANIMALS, FROZEN		sensitive products: 30% reduction + TM 496: provision equivalent to Note (1)
02021000	12.8%+176.8 EUR/100 kg (K)	176.8 EUR/100 kg	8.9%+176.8 EUR/100 kg
02022010	12.8%+176.8 EUR/100 kg (K)	176.8 EUR/100 kg	8.9%+176.8 EUR/100 kg
02022030	12.8%+141.4 EUR/100 kg (K)	141.4 EUR/100 kg	8.9%+141.4 EUR/100 kg
02022050	12.8%+221.1 EUR/100 kg (K)	221.1 EUR/100 kg	8.9%+221.1 EUR/100 kg
02022090	12.8%+265.3 EUR/100 kg (K)	265.3 EUR/100 kg	8.9%+265.3 EUR/100 kg
02023010	12.8%+221.1 EUR/100 kg (K)	221.1 EUR/100 kg	8.9%+221.1 EUR/100 kg
02023050	12.8%+221.1 EUR/100 kg (K)	221.1 EUR/100 kg	8.9%+221.1 EUR/100 kg
02023090	12.8%+304.1 EUR/100 kg (K)	304.1 EUR/100 kg	8.9%+304.1 EUR/100 kg
0203	MEAT OF SWINE, FRESH, CHILLED OR FROZEN, OTHER THAN OF DOMESTIC SWINE		within the limit of the quota (ctg7: 500 tons) reduction 50%
02031110	53.6 EUR/100 kg (K)	29.3 EUR/100 kg	Non GSP-covered
02031211	77.8 EUR/100 kg (K)	30 EUR/100 kg	Non GSP-covered
02031219	60.1 EUR/100 kg (K)	31 EUR/100 kg	Non GSP-covered
02031911	60.1 EUR/100 kg (K)	32 EUR/100 kg	Non GSP-covered
02031913	86.9 EUR/100 kg (K)	43.4 EUR/100 kg	Non GSP-covered
02031915	46.7 EUR/100 kg (K)	23.3 EUR/100 kg	Non GSP-covered

CN code	Description/MFN rate	ACP rate	pre-EBA/GSP – LDCs rate
ex 02031955	except for Tenderon, presented separately 43.4 EUR/100 kg 86.9 EUR/100 kg		Non GSP-covered
0203195510	Tenderon, presented separately 86.9 EUR/100 kg	Non covered	Non GSP-covered
02031959	86.9 EUR/100 kg (k)	43.4 EUR/100 kg	Non GSP-covered
02032110	53.6 EUR/100 kg (k)	26.8 EUR/100 kg	Non GSP-covered
02032211	77.8 EUR/100 kg (k)	38.9 EUR/100 kg	Non GSP-covered
02032219	60.1 EUR/100 kg (k)	30 EUR/100 kg	Non GSP-covered
02032911	60.1 EUR/100 kg (k)	30 EUR/100 kg	Non GSP-covered
02032913	86.9 EUR/100 kg (k)	43.4 EUR/100 kg	Non GSP-covered
02032915	46.7 EUR/100 kg (k)	23.3 EUR/100 kg	Non GSP-covered
ex 02032955	except for Tenderon, presented separately 43.4 EUR/100 kg 86.9 EUR/100 kg		Non GSP-covered
0203295510	Tenderon, presented separately 86.9 EUR/100 kg	Non covered	Non GSP-covered
02032959	86.9 EUR/100 kg (k)	43.4 EUR/100 kg	Non GSP-covered
0204	MEAT OF SHEEP OR GOATS, FRESH, CHILLED OR FROZEN	reduction 100% ad valorem customs duties; domestic sheep within the limit of the quota (quota2: 500 tons) reduction 65% specific duties; other species: within the limit of the quota (quota1: 100 tons) reduction 100% specific duties	non-sensitive products: reduction 100%
02041000	12.8%+171.3 EUR/100 kg (k)	171.3 EUR/100 kg	171.3 EUR/100 kg
02042100	12.8%+171.3 EUR/100 kg (k)	171.3 EUR/100 kg	171.3 EUR/100 kg
02042210	12.8%+119.9 EUR/100 kg (k)	119.9 EUR/100 kg	119.9 EUR/100 kg
02042211	12.8%+188.5 EUR/100 kg (k)	188.5 EUR/100 kg	188.5 EUR/100 kg
02042230	12.8%+188.5 EUR/100 kg (k)	188.5 EUR/100 kg	188.5 EUR/100 kg
02042250	12.8%+222.7 EUR/100 kg (k)	222.7 EUR/100 kg	222.7 EUR/100 kg
02042290	12.8%+222.7 EUR/100 kg (k)	222.7 EUR/100 kg	222.7 EUR/100 kg
02042300	12.8%+311.8 EUR/100 kg (k)	311.8 EUR/100 kg	311.8 EUR/100 kg
02043000	12.8%+128.8 EUR/100 kg (k)	128.8 EUR/100 kg	128.8 EUR/100 kg
02041000	12.8%+128.8 EUR/100 kg (k)	128.8 EUR/100 kg	128.8 EUR/100 kg
02042000	12.8%+90.2 EUR/100 kg (k)	90.2 EUR/100 kg	90.2 EUR/100 kg
02042010	12.8%+90.2 EUR/100 kg (k)	90.2 EUR/100 kg	90.2 EUR/100 kg
02042030	12.8%+141.7 EUR/100 kg (k)	141.7 EUR/100 kg	141.7 EUR/100 kg
02042050	12.8%+167.5 EUR/100 kg (k)	167.5 EUR/100 kg	167.5 EUR/100 kg
02042090	12.8%+167.5 EUR/100 kg (k)	167.5 EUR/100 kg	167.5 EUR/100 kg
02044310	12.8%+234.5 EUR/100 kg (k)	234.5 EUR/100 kg	234.5 EUR/100 kg
02044390	12.8%+234.5 EUR/100 kg (k)	234.5 EUR/100 kg	234.5 EUR/100 kg
02045011	12.8%+171.3 EUR/100 kg (k)	171.3 EUR/100 kg	171.3 EUR/100 kg
02045013	12.8%+119.9 EUR/100 kg (k)	119.9 EUR/100 kg	119.9 EUR/100 kg
02045015	12.8%+188.5 EUR/100 kg (k)	188.5 EUR/100 kg	188.5 EUR/100 kg
02045019	12.8%+222.7 EUR/100 kg (k)	222.7 EUR/100 kg	222.7 EUR/100 kg

CN code	Description/MFN rate	ACP rate	pre-EBA/GSP – LDCs rate
02045031	12.8%+222.7 EUR/100 kg (k)	222.7 EUR/100 kg	222.7 EUR/100 kg
02045039	12.8%+311.8 EUR/100 kg (k)	311.8 EUR/100 kg	311.8 EUR/100 kg
02045051	12.8%+128.8 EUR/100 kg (k)	128.8 EUR/100 kg	128.8 EUR/100 kg
02045053	12.8%+90.2 EUR/100 kg (k)	90.2 EUR/100 kg	90.2 EUR/100 kg
02045055	12.8%+141.7 EUR/100 kg (k)	141.7 EUR/100 kg	141.7 EUR/100 kg
02045059	12.8%+167.5 EUR/100 kg (k)	167.5 EUR/100 kg	167.5 EUR/100 kg
02045079	12.8%+167.5 EUR/100 kg (k)	167.5 EUR/100 kg	167.5 EUR/100 kg
02045072	12.8%+234.5 EUR/100 kg (k)	234.5 EUR/100 kg	234.5 EUR/100 kg
0206	EDIBLE OFFAL OF BOVINE ANIMALS, SWINE, SHEEP, GOATS, HORSES, ASSES, MULES OR HINNIES, FRESH, CHILLED OR FROZEN	reduction 100% ad valorem customs duties (1)	non-sensitive products: reduction 100%
02061095	12.8%+303.4 EUR/100 kg (k)	303.4 EUR/100 kg	303.4 EUR/100 kg
02062991	12.8%+304.1 EUR/100 kg (k)	304.1 EUR/100 kg	304.1 EUR/100 kg
0207	MEAT AND EDIBLE OFFAL OF FOWLS OF THE SPECIES GALLUS DOMESTICUS, DUCKS, GEES, TURKEYS AND GUINEA FOWLS, - FRESH, CHILLED OR FROZEN	quota (cgt: 400 tons) reduction 65%	
02071110	26.2 EUR/100 kg	9.1 EUR/100 kg	Non GSP-covered
02071130	29.9 EUR/100 kg	10.4 EUR/100 kg	Non GSP-covered
02071190	32.5 EUR/100 kg	11.3 EUR/100 kg	Non GSP-covered
02071210	29.9 EUR/100 kg	10.4 EUR/100 kg	Non GSP-covered
02071290	32.5 EUR/100 kg	11.3 EUR/100 kg	Non GSP-covered
02071310	102.4 EUR/100 kg	235.8 EUR/100 kg	Non GSP-covered
02071320	35.8 EUR/100 kg	12.5 EUR/100 kg	Non GSP-covered
02071330	26.9 EUR/100 kg	9.4 EUR/100 kg	Non GSP-covered
02071340	18.7 EUR/100 kg	6.9 EUR/100 kg	Non GSP-covered
02071350	60.2 EUR/100 kg	21 EUR/100 kg	Non GSP-covered
02071360	46.3 EUR/100 kg	16.2 EUR/100 kg	Non GSP-covered
02071370	100.8 EUR/100 kg	35.2 EUR/100 kg	Non GSP-covered
02071391	6.40%	2.2%	Non GSP-covered
02071399	18.70%	6.5%	Non GSP-covered
02071410	102.4 EUR/100 kg (K)	35.8 EUR/100 kg	Non GSP-covered
02071420	35.8 EUR/100 kg	12.5 EUR/100 kg	Non GSP-covered
02071430	26.9 EUR/100 kg	9.4 EUR/100 kg	Non GSP-covered
02071440	18.7 EUR/100 kg	6.9 EUR/100 kg	Non GSP-covered
02071450	60.2 EUR/100 kg (K)	21 EUR/100 kg	Non GSP-covered
02071460	46.3 EUR/100 kg (K)	16.2 EUR/100 kg	Non GSP-covered
02071470	100.8 EUR/100 kg (K)	35.2 EUR/100 kg	Non GSP-covered
02071491	6.40%	2.2%	exemption
02071499	18.7 EUR/100 kg	6.5 EUR/100 kg	Non GSP-covered
02072410	34 EUR/100 kg	11.9 EUR/100 kg	Non GSP-covered
02072490	37.3 EUR/100 kg	13 EUR/100 kg	Non GSP-covered

CN code	Description/MFN rate	ACP rate	pre-EBA/GSP – LDCs rate
02072510	34 EUR/100 kg	11.9 EUR/100 kg	Non GSP-covered
02072590	37.3 EUR/100 kg	13 EUR/100 kg	Non GSP-covered
02072610	85.1 EUR/100 kg	29.7 EUR/100 kg	Non GSP-covered
02072620	41 EUR/100 kg	14.3 EUR/100 kg	Non GSP-covered
02072630	26.9 EUR/100 kg	9.4 EUR/100 kg	Non GSP-covered
02072640	18.7 EUR/100 kg	6.5 EUR/100 kg	Non GSP-covered
02072650	67.9 EUR/100 kg	9.4 EUR/100 kg	Non GSP-covered
02072660	25.5 EUR/100 kg	8.9 EUR/100 kg	Non GSP-covered
02072670	46 EUR/100 kg	16.1 EUR/100 kg	Non GSP-covered
02072680	83 EUR/100 kg	29 EUR/100 kg	Non GSP-covered
02072691	6.4%	2.2%	Non GSP-covered
02072699	18.7 EUR/100 kg	6.5 EUR/100 kg	Non GSP-covered
02072710	85.1 EUR/100 kg (K)	29.7 EUR/100 kg	Non GSP-covered
02072720	41 EUR/100 kg (K)	14.3 EUR/100 kg	Non GSP-covered
02072730	26.9 EUR/100 kg	9.4 EUR/100 kg	Non GSP-covered
02072740	18.7 EUR/100 kg	6.5 EUR/100 kg	Non GSP-covered
02072750	67.9 EUR/100 kg	23.7 EUR/100 kg	Non GSP-covered
02072760	25.5 EUR/100 kg	8.9 EUR/100 kg	Non GSP-covered
02072770	46 EUR/100 kg	6.5 EUR/100 kg	Non GSP-covered
02072780	83 EUR/100 kg (K, CD.61)	29 EUR/100 kg	Non GSP-covered
02072791	6.4%	2.2%	exemption
02072799	18.7 EUR/100 kg	6.5 EUR/100 kg	Non GSP-covered
02073211	38 EUR/100 kg	13.3 EUR/100 kg	Non GSP-covered
02073215	46.2 EUR/100 kg	16.1 EUR/100 kg	Non GSP-covered
02073219	51.3 EUR/100 kg	17.9 EUR/100 kg	Non GSP-covered
02073251	45.1 EUR/100 kg	15.7 EUR/100 kg	Non GSP-covered
02073259	48.1 EUR/100 kg	16.8 EUR/100 kg	Non GSP-covered
02073290	49.3 EUR/100 kg	17.2 EUR/100 kg	Non GSP-covered
02073311	46.2 EUR/100 kg	16.1 EUR/100 kg	Non GSP-covered
02073319	51.3 EUR/100 kg	17.9 EUR/100 kg	Non GSP-covered
02073351	45.1 EUR/100 kg	15.7 EUR/100 kg	Non GSP-covered
02073359	48.1 EUR/100 kg	16.8 EUR/100 kg	Non GSP-covered
02073390	49.3 EUR/100 kg	17.2 EUR/100 kg	Non GSP-covered
02073511	110.5 EUR/100 kg	38.6 EUR/100 kg	Non GSP-covered
02073515	128.3 EUR/100 kg	44.9 EUR/100 kg	Non GSP-covered
02073521	56.4 EUR/100 kg	19.7 EUR/100 kg	Non GSP-covered
02073523	54.2 EUR/100 kg	18.5 EUR/100 kg	Non GSP-covered
02073525	52.9 EUR/100 kg	18.9 EUR/100 kg	Non GSP-covered
02073531	26.9 EUR/100 kg	9.4 EUR/100 kg	Non GSP-covered
02073541	18.7 EUR/100 kg	6.5 EUR/100 kg	Non GSP-covered
02073551	86.5 EUR/100 kg	30.2 EUR/100 kg	Non GSP-covered

CN code	Description/MFN rate	ACP rate	pre-EBA/GSP – LDCs rate
02073553	115.5 EUR/100 kg	40.4 EUR/100 kg	Non GSP-covered
02073561	69.7 EUR/100 kg	24.3 EUR/100 kg	Non GSP-covered
02073563	46.3 EUR/100 kg	16.2 EUR/100 kg	Non GSP-covered
02073571	66 EUR/100 kg	23.1 EUR/100 kg	Non GSP-covered
02073579	123.2 EUR/100 kg	43.1 EUR/100 kg	Non GSP-covered
02073591	6.4%	2.2%	Non GSP-covered
02073599	18.7 EUR/100 kg	6.5 EUR/100 kg	Non GSP-covered
02073611	110.5 EUR/100 kg	38.6 EUR/100 kg	Non GSP-covered
02073615	128.3 EUR/100 kg	44.9 EUR/100 kg	Non GSP-covered
02073621	56.4 EUR/100 kg	19.7 EUR/100 kg	Non GSP-covered
02073623	52.9 EUR/100 kg	18.5 EUR/100 kg	Non GSP-covered
02073625	54.2 EUR/100 kg	18.9 EUR/100 kg	Non GSP-covered
02073631	26.9 EUR/100 kg	9.4 EUR/100 kg	Non GSP-covered
02073641	18.7 EUR/100 kg	6.5 EUR/100 kg	Non GSP-covered
02073651	86.5 EUR/100 kg	30.2 EUR/100 kg	Non GSP-covered
02073653	115.5 EUR/100 kg	40.4 EUR/100 kg	Non GSP-covered
02073661	69.7 EUR/100 kg	24.3 EUR/100 kg	Non GSP-covered
02073663	46.3 EUR/100 kg	16.2 EUR/100 kg	Non GSP-covered
02073671	66 EUR/100 kg	23.1 EUR/100 kg	Non GSP-covered
02073679	123.2 EUR/100 kg	43.1 EUR/100 kg	Non GSP-covered
02073689	6.4%	2.2%	exemption
02073690	18.7 EUR/100 kg	6.5 EUR/100 kg	Non GSP-covered
0209	PIG FAT, FREE OF LEAN MEAT AND POULTRY FAT NOT RENDERED, FRESH, CHILLED, FROZEN, SALTED, IN BRINE, DRIED OR SMOKED		
02090011	21.4 EUR/100 kg	within the limit of the quota (ctg7: 500 tons) reduction 50% 10.7 EUR/100 kg	Non GSP-covered
02090019	23.6 EUR/100 kg	within the limit of the quota (ctg7: 500 tons) reduction 50% 11.8 EUR/100 kg	Non GSP-covered
02090030	12.9 EUR/100 kg	within the limit of the quota (ctg7: 500 tons) reduction 50% 6.4 EUR/100 kg	Non GSP-covered
02090090	41.5 EUR/100 kg	reduction 16% 34.8 EUR/100 kg	very sensitive product: reduction 15% 35.2 EUR/100 kg
0210	MEAT AND EDIBLE OFFAL, SALTED, IN BRINE, DRIED OR SMOKED; EDIBLE FLOURS AND MEALS OF MEAT OR MEAT OFFAL		
02101111	77.8 EUR/100 kg	within the limit of the quota (ctg7: 500 tons) reduction 50% 38.9 EUR/100 kg	Non GSP-covered

CN code	Description/MFN rate	ACP rate	pre-EBA/GSP - LDCs rate
02101119	60.1 EUR/100 kg	within the limit of the quota (ctg7: 500 tons) reduction 50% 30 EUR/100 kg	Non GSP-covered
02101131	151.2 EUR/100 kg	within the limit of the quota (ctg7: 500 tons) reduction 50% 75.6 EUR/100 kg	Non GSP-covered
02101139	119 EUR/100 kg	within the limit of the quota (ctg7: 500 tons) reduction 50% 59.5 EUR/100 kg	Non GSP-covered
02101211	46.7 EUR/100 kg	within the limit of the quota (ctg7: 500 tons) reduction 50% 23.3 EUR/100 kg	Non GSP-covered
02101219	77.8 EUR/100 kg	within the limit of the quota (ctg7: 500 tons) reduction 50% 38.9 EUR/100 kg	Non GSP-covered
02101910	68.7 EUR/100 kg	within the limit of the quota (ctg7: 500 tons) reduction 50% 34.3 EUR/100 kg	Non GSP-covered
02101920	75.1 EUR/100 kg	within the limit of the quota (ctg7: 500 tons) reduction 50% 37.5 EUR/100 kg	Non GSP-covered
02101930	60.1 EUR/100 kg	within the limit of the quota (ctg7: 500 tons) reduction 50% 30 EUR/100 kg	Non GSP-covered
02101940	86.9 EUR/100 kg	within the limit of the quota (ctg7: 500 tons) reduction 50% 43.4 EUR/100 kg	Non GSP-covered
02101951	86.9 EUR/100 kg	within the limit of the quota (ctg7: 500 tons) reduction 50% 43.4 EUR/100 kg	Non GSP-covered
02101959	86.9 EUR/100 kg	within the limit of the quota (ctg7: 500 tons) reduction 50% 43.4 EUR/100 kg	Non GSP-covered
02101960	119 EUR/100 kg	within the limit of the quota (ctg7: 500 tons) reduction 50% 59.5 EUR/100 kg	Non GSP-covered
02101970	149.6 EUR/100 kg	within the limit of the quota (ctg7: 500 tons) reduction 50% 75.6 EUR/100 kg	Non GSP-covered
02101981	151.2 EUR/100 kg	within the limit of the quota (ctg7: 500 tons) reduction 50% 34.3 EUR/100 kg	Non GSP-covered

CN code	Description/MFN rate	ACP rate	pre-EBA/GSP - LDCs rate
02101989	151.2 EUR/100 kg	within the limit of the quota (ctg7: 500 tons) reduction 50% 34.3 EUR/100 kg	Non GSP-covered
02102010	15.4%+265.2 EUR/100 kg	reduction 100% ad valorem customs duties 265.2 EUR/100 kg	sensitive product: reduction 30% 10.7%+265.2 EUR/100 kg
02102090	15.4%+303.4 EUR/100 kg	reduction 100% ad valorem customs duties 303.4 EUR/100 kg	sensitive product: reduction 30% 10.7%+303.4 EUR/100 kg
02109011	222.7 EUR/100 kg	reduction 100% ad valorem customs duties: domestic sheep within the limit of the quota (quota2: 500 tons) reduction 65% specific duties; other species within the limit of the quota (quota1: 100 tons) reduction 100% specific duties	Non GSP-covered
02109019	311.8 EUR/100 kg	reduction 100% ad valorem customs duties: domestic sheep within the limit of the quota (quota2: 500 tons) reduction 65% specific duties; other species within the limit of the quota (quota1: 100 tons) reduction 100% specific duties	Non GSP-covered
02109031	64.9 EUR/100 kg	Non covered	Non GSP-covered
02109039	47.2 EUR/100 kg	within the limit of the quota (ctg7: 500 tons) reduction 50% (CD194) 23.6 EUR/100 kg	Non GSP-covered
02109041	15.4%+303.4 EUR/100 kg	reduction 100% ad valorem customs duties 303.4 EUR/100 kg	ad303.4 EUR/100 kg
02109079	6.40%	reduction 16% (CD212) very sensitive product: reduction 15% 5.4%	very sensitive products: reduction 15%
02109090	15.4%+303.4 EUR/100 kg	reduction 100% ad valorem customs duties 303.4 EUR/100 kg	ad303.4 EUR/100 kg
04	DAIRY PRODUCE; BIRDS' EGGS; NATURAL HONEY; EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED		
0401	MILK AND CREAM, NOT CONCENTRATE NOR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER		
04011010	13.8 EUR/100 kg	reduction 16% 10.8 EUR/100 kg	11.7 EUR/100 kg
04011090	12.9 EUR/100 kg	11.5 EUR/100 kg	10.9 EUR/100 kg
04012011	18.8 EUR/100 kg	15.7 EUR/100 kg	15.9 EUR/100 kg
04012019	17.9 EUR/100 kg	15 EUR/100 kg	15.2 EUR/100 kg
04012091	22.7 EUR/100 kg	19 EUR/100 kg	19.2 EUR/100 kg

CN code	Description/MFN rate	ACP rate	pre-EBA/GSP – LDCs rate
04012099	21.9 EUR/100 kg	18.3 EUR/100 kg	18.5 EUR/100 kg
04013011	57.5 EUR/100 kg	48.3 EUR/100 kg	48.8 EUR/100 kg
04013019	56.6 EUR/100 kg	47.5 EUR/100 kg	48.1 EUR/100 kg
04013031	109 EUR/100 kg	92.4 EUR/100 kg	93.5 EUR/100 kg
04013039	109.1 EUR/100 kg	91.6 EUR/100 kg	92.7 EUR/100 kg
04013091	183.7 EUR/100 kg	154.3 EUR/100 kg	156.1 EUR/100 kg
04013099	182.8 EUR/100 kg	153.5 EUR/100 kg	155.3 EUR/100 kg
0402	MILK AND CREAM, CONCENTRATED OR WITHIN THE LIMIT OF THE CONTAINING ADDED SUGAR OR OTHER QUOTA (CTQS: 1000 TONS) SWEETENING MATTER	Non GSP-covered	Non GSP-covered
	TM285: Le montant acquitté sur 100 kg de produit est égal à la somme: a) du montant par kg mentionné, multiplié par le poids de la matière lactique contenue dans 100 kg de produit et b) de l'autre montant indiqué		
04021011	125.4 EUR/100 kg	43.8 EUR/100 kg	Non GSP-covered
04021019	118.8 EUR/100 kg (K)	41.5 EUR/100 kg	Non GSP-covered
04021091	1.19 EUR/kg + 27.5 EUR/100 kg (TM285)	0.41 EUR/kg + EUR/100 kg (TM285)	9.6 Non GSP-covered
04021099	1.19 EUR/kg + 21 EUR/100 kg (TM285)	0.41 EUR/kg + EUR/100 kg (TM285)	7.3 Non GSP-covered
04022111	135.7 EUR/100 kg	47.4 EUR/100 kg	Non GSP-covered
04022117	130.4 EUR/100 kg	45.6 EUR/100 kg	Non GSP-covered
04022119	130.4 EUR/100 kg	45.6 EUR/100 kg	Non GSP-covered
04022191	167.2 EUR/100 kg	58.5 EUR/100 kg	Non GSP-covered
04022199	161.9 EUR/100 kg	56.6 EUR/100 kg	Non GSP-covered
04022911	1.31 EUR/kg + 22 EUR/100 kg (TM285)	0.45 EUR/kg + EUR/100 kg (TM285)	7.7 Non GSP-covered
04022915	1.31 EUR/kg + 22 EUR/100 kg (TM285)	0.45 EUR/kg + EUR/100 kg (TM285)	7. Non GSP-covered
04022919	1.31 EUR/kg + 16.8 EUR/100 kg (TM285)	0.45 EUR/kg + EUR/100 kg (TM285)	5.8 Non GSP-covered
04022991	1.62 EUR/kg + 22 EUR/100 kg (TM285)	0.56 EUR/kg + EUR/100 kg (TM285)	7.7 Non GSP-covered
04022999	1.62 EUR/kg + 16.8 EUR/100 kg (TM285)	0.56 EUR/kg + EUR/100 kg (TM285)	5.8 Non GSP-covered
04029111	34.7 EUR/100 kg	12.1 EUR/100 kg	Non GSP-covered
04029119	34.7 EUR/100 kg	12.1 EUR/100 kg	Non GSP-covered
04029131	43.4 EUR/100 kg	15.1 EUR/100 kg	Non GSP-covered
04029139	43.4 EUR/100 kg	15.1 EUR/100 kg	Non GSP-covered
04029151	109 EUR/100 kg	38.5 EUR/100 kg	Non GSP-covered
04029159	109.7 EUR/100 kg	38.1 EUR/100 kg	Non GSP-covered
04029191	183.7 EUR/100 kg	64.2 EUR/100 kg	Non GSP-covered

CN code	Description/MFN rate	ACP rate	pre-EBA/GSP – LDCs rate
04029199	182.8 EUR/100 kg	63.9 EUR/100 kg	Non GSP-covered
04029911	57.2 EUR/100 kg	20 EUR/100 kg	Non GSP-covered
04029919	57.2 EUR/100 kg	20 EUR/100 kg	Non GSP-covered
04029931	1.08 EUR/kg + 19.4 EUR/100 kg (TM285)	0.37 EUR/kg + EUR/100 kg (TM285)	6.7 Non GSP-covered
04029939	1.08 EUR/kg + 18.5 EUR/100 kg (TM285)	0.37 EUR/kg + EUR/100 kg (TM285)	6.4 Non GSP-covered
04029991	1.81 EUR/kg + 19.4 EUR/100 kg (TM285)	0.63 EUR/kg + EUR/100 kg (TM285)	6.7 Non GSP-covered
04029999	1.81 EUR/kg + 18.5 EUR/100 kg (TM285)	0.63 EUR/kg + EUR/100 kg (TM285)	6.4 Non GSP-covered
0403	BUTTERMILK, CURDLED MILK AND CREAM, YOGURT, KEPHIR AND OTHER FERMENTED OR ACIDIFIED MILK AND CREAM, WHETHER OR NOT CONCENTRATED OR FLAVOURED OR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER, FRUITS, NUTS OR COCOA	TM285: Le montant acquitté sur 100 kg de produit est égal à la somme: a) du montant par kg mentionné, multiplié par le poids de la matière lactique contenue dans 100 kg de produit et b) de l'autre montant indiqué	TM285: Le montant acquitté sur 100 kg de produit est égal à la somme: a) du montant par kg mentionné, multiplié par le poids de la matière lactique contenue dans 100 kg de produit et b) de l'autre montant indiqué
04031011	20.5 EUR/100 kg	reduction 16% 17.2 EUR/100 kg	very sensitive product: reduction 15% 17.4 EUR/100 kg
04031013	24.4 EUR/100 kg	reduction 16% 20.4 EUR/100 kg	very sensitive product: reduction 15% 20.7 EUR/100 kg
04031019	59.2 EUR/100 kg	reduction 16% 49.7 EUR/100 kg	very sensitive product: reduction 15% 50.3 EUR/100 kg
04031031	0.17 EUR/kg + 21.1 EUR/100 kg (TM285)	reduction 16% 0.14 EUR/kg + 17.7 EUR/100 kg (TM285)	very sensitive product: reduction 15% 17.9 EUR/100 kg (TM285)
04031033	0.2 EUR/100 kg + 21.1 EUR/100 kg (TM285)	reduction 16% 0.16 EUR/kg + 17.7 EUR/100 kg (TM285)	very sensitive product: reduction 15% 17.9 EUR/100 kg (TM285)
04031039	0.54 EUR/kg + 21.1 EUR/100 kg (TM285)	reduction 16% 0.45 EUR/kg + 17.7 EUR/100 kg (TM285)	very sensitive product: reduction 15% 17.9 EUR/100 kg (TM285)
04031051	8.3% + 95 EUR/100 kg	95 EUR/100 kg	95 EUR/100 kg
04031053	8.3% + 130.4 EUR/100 kg	130.4 EUR/100 kg	130.4 EUR/100 kg
04031059	8.3% + 168.8 EUR/100 kg	168.8 EUR/100 kg	168.8 EUR/100 kg
04031091	8.3% + 12.4 EUR/100 kg	12.4 EUR/100 kg	12.4 EUR/100 kg
04031093	8.3% + 17.1 EUR/100 kg	17.1 EUR/100 kg	17.1 EUR/100 kg
04031099	8.3% + 26.6 EUR/100 kg	26.6 EUR/100 kg	26.6 EUR/100 kg
04039011	100.4 EUR/100 kg	reduction 16% 84.3 EUR/100 kg	very sensitive product: reduction 15% 85.3 EUR/100 kg
04039013	135.7 EUR/100 kg	reduction 16% 113.9 EUR/100 kg	very sensitive product: reduction 15% 115.3 EUR/100 kg

CN code	Description/MFN rate	ACP rate	pre-EBA/GSP – LDCs rate
04039019	167.2 EUR/100 kg	reduction 16% 140.4 EUR/100 kg	very sensitive product: reduction 15% 142.1 EUR/100 kg
04039031	0.95 EUR/kg + 22 EUR/100 kg (TM285)	reduction 16% 0.79 EUR/kg + 18.4 EUR/100 kg (TM285)	very sensitive product: reduction 15% EUR/kg + 18.7 EUR/100 kg (TM285)
04039033	1.31 EUR/kg + 22 EUR/100 kg (TM285)	reduction 16% 1.1 EUR/kg + 18.4 EUR/100 kg (TM285)	very sensitive product: reduction 15% 1.1 EUR/kg + 18.7 EUR/100 kg (TM285)
04039039	1.62 EUR/kg + 22 EUR/100 kg (TM285)	reduction 16% 1.36 EUR/kg + 18.4 EUR/100 kg (TM285)	very sensitive product: reduction 15% 1.3 EUR/kg + 18.7 EUR/100 kg (TM285)
04039051	20.5 EUR/100 kg	reduction 16% 17.2 EUR/100 kg	very sensitive product: reduction 15% 17.4 EUR/100 kg
04039053	24.4 EUR/100 kg	reduction 16% 20.4 EUR/100 kg	very sensitive product: reduction 15% 20.7 EUR/100 kg
04039059	59.2 EUR/100 kg	reduction 16% 49.7 EUR/100 kg	very sensitive product: reduction 15% 50.3 EUR/100 kg
04039061	0.17 EUR/kg + 21.1 EUR/100 kg (TM285)	reduction 16% 0.14 EUR/kg + 17.7 EUR/100 kg (TM285)	very sensitive product: reduction 15% 17.9 EUR/100 kg (TM285)
04039063	0.2 EUR/kg + 21.1 EUR/100 kg (TM285)	reduction 16% 0.16 EUR/kg + 17.7 EUR/100 kg (TM285)	very sensitive product: reduction 15% 17.9 EUR/100 kg (TM285)
04039069	0.54 EUR/kg + 21.1 EUR/100 kg (TM285)	reduction 16% 0.45 EUR/kg + 17.7 EUR/100 kg (TM285)	very sensitive product: reduction 15% 17.9 EUR/100 kg (TM285)
04039071	8.3% + 95 EUR/100 kg	95 EUR/100 kg	95 EUR/100 kg
04039073	8.3% + 130.4 EUR/100 kg	130.4 EUR/100 kg	130.4 EUR/100 kg
04039079	8.3% + 168.8 EUR/100 kg	168.8 EUR/100 kg	168.8 EUR/100 kg
04039091	8.3% + 12.4 EUR/100 kg	12.4 EUR/100 kg	12.4 EUR/100 kg
04039093	8.3% + 17.1 EUR/100 kg	17.1 EUR/100 kg	17.1 EUR/100 kg
04039099	8.3% + 26.6 EUR/100 kg	26.6 EUR/100 kg	26.6 EUR/100 kg
0404	WHEY, WHETHER OR NOT CONCENTRATED OR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER; PRODUCTS CONSISTING OF NATURAL MILK CONSTITUENTS, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER	reduction 16% TM285: Le montant acquis sur 100 kg de produit est égal à la somme: a) du montant par kg mentionné, multiplié par le poids de la matière lactique contenue dans 100 kg de produit et b) de l'autre montant indiqué	very sensitive products: reduction 15% TM285: Le montant acquis sur 100 kg de produit est égal à la somme: a) du montant par kg mentionné, multiplié par le poids de la matière lactique contenue dans 100 kg de produit et b) de l'autre montant indiqué
04041002	6 EUR/100 kg	5.8 EUR/100 kg	5.9 EUR/100 kg
04041004	135.7 EUR/100 kg	113.9 EUR/100 kg	115.3 EUR/100 kg
04041006	167.2 EUR/100 kg	140.4 EUR/100 kg	142.1 EUR/100 kg
04041012	100.4 EUR/100 kg	84.3 EUR/100 kg	85.3 EUR/100 kg

CN code	Description/MFN rate	ACP rate	pre-EBA/GSP – LDCs rate
04041014	135.7 EUR/100 kg	113.9 EUR/100 kg	115.3 EUR/100 kg
04041016	167.2 EUR/100 kg	140.4 EUR/100 kg	142.1 EUR/100 kg
04041026	0.07 EUR/kg + 16.8 EUR/100 kg (TM285)	0.05 EUR/kg + 14.2 EUR/100 kg	14. 14.2 EUR/100 kg
04041028	1.31 EUR/kg + 22 EUR/100 kg (TM285)	1.1 EUR/kg + 18.4 EUR/100 kg (TM285)	18.4.1.1 EUR/kg + 18.7 EUR/100 kg (TM285)
04041032	1.62 EUR/kg + 22 EUR/100 kg (TM285)	1.36 EUR/kg + 18.4 EUR/100 kg (TM285)	1.3 EUR/kg + 18.7 EUR/100 kg (TM285)
04041034	0.95 EUR/kg + 22 EUR/100 kg (TM285)	0.79 EUR/kg + 18.4 EUR/100 kg (TM285)	0.8 EUR/kg + 18.7 EUR/100 kg (TM285)
04041036	1.31 EUR/kg + 22 EUR/100 kg (TM285)	1.1 EUR/kg + 18.4 EUR/100 kg (TM285)	1.1 EUR/kg + 18.7 EUR/100 kg (TM285)
04041038	1.62 EUR/kg + 22 EUR/100 kg (TM285)	1.36 EUR/kg + 18.4 EUR/100 kg (TM285)	1.3 EUR/kg + 18.7 EUR/100 kg (TM285)
04041048	0.07 EUR/100 kg	0.05 EUR/100 kg	0 EUR/100 kg
04041052	135.7 EUR/100 kg	113.9 EUR/100 kg	115.3 EUR/100 kg
04041054	167.2 EUR/100 kg	140.4 EUR/100 kg	142.1 EUR/100 kg
04041056	100.4 EUR/100 kg	84.3 EUR/100 kg	85.3 EUR/100 kg
04041058	135.7 EUR/100 kg	113.9 EUR/100 kg	115.3 EUR/100 kg
04041062	167.2 EUR/100 kg	140.4 EUR/100 kg	142.1 EUR/100 kg
04041072	0.07 EUR/kg + 16.8 EUR/100 kg (TM285)	0.05 EUR/kg + 14.1 EUR/100 kg (TM285)	14.2 EUR/100 kg (TM285)
04041074	1.31 EUR/kg + 22 EUR/100 kg (TM285)	1.1 EUR/kg + 18.4 EUR/100 kg (TM285)	1.1 EUR/kg + 18.7 EUR/100 kg (TM285)
04041076	1.62 EUR/kg + 22 EUR/100 kg (TM285)	1.36 EUR/kg + 18.4 EUR/100 kg (TM285)	1.3 EUR/kg + 18.7 EUR/100 kg (TM285)
04041078	0.95 EUR/kg + 22 EUR/100 kg (TM285)	0.79 EUR/kg + 18.4 EUR/100 kg (TM285)	0.8 EUR/kg + 18.7 EUR/100 kg (TM285)
04041082	1.31 EUR/kg + 22 EUR/100 kg (TM285)	1.1 EUR/kg + 18.4 EUR/100 kg (TM285)	1.1 EUR/kg + 18.7 EUR/100 kg (TM285)
04041084	1.62 EUR/kg + 22 EUR/100 kg (TM285)	1.36 EUR/kg + 18.4 EUR/100 kg (TM285)	1.3 EUR/kg + 18.7 EUR/100 kg (TM285)
04049021	100.4 EUR/100 kg	84.3 EUR/100 kg	85.3 EUR/100 kg
04049023	135.7 EUR/100 kg	113.9 EUR/100 kg	115.3 EUR/100 kg
04049029	167.2 EUR/100 kg	140.4 EUR/100 kg	142.1 EUR/100 kg
04049081	0.95 EUR/kg + 22 EUR/100 kg (TM285)	0.79 EUR/kg + 18.4 EUR/100 kg (TM285)	0.8 EUR/kg + 18.7 EUR/100 kg (TM285)
04049083	1.31 EUR/kg + 22 EUR/100 kg (TM285)	1.1 EUR/kg + 18.4 EUR/100 kg (TM285)	1.1 EUR/kg + 18.7 EUR/100 kg (TM285)
04049089	1.62 EUR/kg + 22 EUR/100 kg (TM285)	1.36 EUR/kg + 18.4 EUR/100 kg (TM285)	1.3 EUR/kg + 18.7 EUR/100 kg (TM285)
0405	BUTTER AND OTHER FATS AND DERIVED FROM MILK	reduction 16% OILS reduction 15%	very sensitive products: reduction 15%
04051011	189.6 EUR/100 kg (K)	reduction 159.2 EUR/100 kg	16% 161.1 EUR/100 kg
04051019	189.6 EUR/100 kg (K)	reduction 159.2 EUR/100 kg	16% 161.1 EUR/100 kg
04051030	189.6 EUR/100 kg (K)	reduction 159.2 EUR/100 kg	16% 161.1 EUR/100 kg

CN code	Description/MFN rate	ACP rate	pre-EBA/GSP – LDCs rate
04051050	189.6 EUR/100 kg (K)	reduction 159.2 EUR/100 kg	16% 161.1 EUR/100 kg
04051090	231.3 EUR/100 kg (K)	reduction 194.2 EUR/100 kg	16% 196.6 EUR/100 kg
04052010	9% + Agricultural Component	Agricultural Component	Agricultural Component
04052030	9% + Agricultural Component	Agricultural Component	Agricultural Component
04052090	189.6 EUR/100 kg	reduction 159.2 EUR/100 kg	16% 161.1 EUR/100 kg
04059010	231.3 EUR/100 kg (K)	reduction 194.2 EUR/100 kg	16% 196.6 EUR/100 kg
04059090	231.3 EUR/100 kg (K)	reduction 194.2 EUR/100 kg	16% 196.6 EUR/100 kg
0406	CHEESE AND CURD	within the limit of the quota (ctg6: 1000 tons) reduction 65%	Non GSP-covered
04061020	185.2 EUR/100 kg (K)	64.8 EUR/100 kg	Non GSP-covered
04061080	221.2 EUR/100 kg (K)	77.4 EUR/100 kg	Non GSP-covered
04062010	7.7%	2.6%	Non GSP-covered
04062090	188.2 EUR/100 kg (K)	65.8 EUR/100 kg	Non GSP-covered
04063010	144.9 EUR/100 kg (K)	50.7 EUR/100 kg	Non GSP-covered
04063031	139.1 EUR/100 kg (K)	48.6 EUR/100 kg	Non GSP-covered
04063039	144.9 EUR/100 kg (K)	50.7 EUR/100 kg	Non GSP-covered
04063090	214 EUR/100 kg (K)	75.2 EUR/100 kg	Non GSP-covered
04064010	140.9 EUR/100 kg (K)	49.3 EUR/100 kg	Non GSP-covered
04064050	140.9 EUR/100 kg (K)	49.3 EUR/100 kg	Non GSP-covered
04064090	140.9 EUR/100 kg (K)	49.3 EUR/100 kg	Non GSP-covered
04069001	167.1 EUR/100 kg (K)	58.4 EUR/100 kg	Non GSP-covered
04069002	13.15 EUR/100 kg (K)	4.6 EUR/100 kg	Non GSP-covered
04069003	6.58 EUR/100 kg (K)	2.3 EUR/100 kg	Non GSP-covered
04069004	13.15 EUR/100 kg (K)	4.6 EUR/100 kg	Non GSP-covered
04069005	6.58 EUR/100 kg (K)	2.3 EUR/100 kg	Non GSP-covered
04069006	6.58 EUR/100 kg (K)	2.3 EUR/100 kg	Non GSP-covered
04069013	171.7 EUR/100 kg (K)	57 EUR/100 kg	Non GSP-covered
04069015	171.7 EUR/100 kg (K)	58 EUR/100 kg	Non GSP-covered
04069017	171.7 EUR/100 kg (K)	59 EUR/100 kg	Non GSP-covered
04069018	171.7 EUR/100 kg (K)	60 EUR/100 kg	Non GSP-covered
04069019	7.7%	2.6%	Non GSP-covered
04069021	167.1 EUR/100 kg (K)	58.4 EUR/100 kg	Non GSP-covered
04069023	151 EUR/100 kg (K)	52.8 EUR/100 kg	Non GSP-covered
04069025	151 EUR/100 kg (K)	52.8 EUR/100 kg	Non GSP-covered
04069027	151 EUR/100 kg (K)	52.8 EUR/100 kg	Non GSP-covered
04069029	151 EUR/100 kg (K)	52.8 EUR/100 kg	Non GSP-covered
04069031	151 EUR/100 kg (K)	52.8 EUR/100 kg	Non GSP-covered
04069033	151 EUR/100 kg (K)	52.8 EUR/100 kg	Non GSP-covered

CN code	Description/MFN rate	ACP rate	pre-EBA/GSP – LDCs rate
04069035	151 EUR/100 kg (K)	52.8 EUR/100 kg	Non GSP-covered
04069037	151 EUR/100 kg (K)	52.8 EUR/100 kg	Non GSP-covered
04069039	151 EUR/100 kg (K)	52.8 EUR/100 kg	Non GSP-covered
04069050	151 EUR/100 kg (K)	52.8 EUR/100 kg	Non GSP-covered
04069061	188.2 EUR/100 kg	65.8 EUR/100 kg	Non GSP-covered
04069063	188.2 EUR/100 kg	65.8 EUR/100 kg	Non GSP-covered
04069069	188.2 EUR/100 kg	65.8 EUR/100 kg	Non GSP-covered
04069073	151 EUR/100 kg (K)	52.8 EUR/100 kg	Non GSP-covered
04069075	151 EUR/100 kg (K)	52.8 EUR/100 kg	Non GSP-covered
04069076	151 EUR/100 kg (K)	52.8 EUR/100 kg	Non GSP-covered
04069078	151 EUR/100 kg (K)	52.8 EUR/100 kg	Non GSP-covered
04069079	151 EUR/100 kg (K)	52.8 EUR/100 kg	Non GSP-covered
04069081	151 EUR/100 kg (K)	52.8 EUR/100 kg	Non GSP-covered
04069082	151 EUR/100 kg (K)	52.8 EUR/100 kg	Non GSP-covered
04069084	151 EUR/100 kg (K)	52.8 EUR/100 kg	Non GSP-covered
04069085	151 EUR/100 kg (K)	52.8 EUR/100 kg	Non GSP-covered
04069086	151 EUR/100 kg (K)	52.8 EUR/100 kg	Non GSP-covered
04069087	151 EUR/100 kg (K)	52.8 EUR/100 kg	Non GSP-covered
04069088	151 EUR/100 kg (K)	52.8 EUR/100 kg	Non GSP-covered
04069093	185.2 EUR/100 kg (K)	64.8 EUR/100 kg	Non GSP-covered
04069099	221.2 EUR/100 kg (K)	77.4 EUR/100 kg	Non GSP-covered
0407	BIRDS' EGGS, IN SHELL, FRESH, PRESERVED OR COOKED	reduction 16%	very sensitive products: reduction 15%
04070011	105 EUR/1000 items	88.2 EUR/1000 items	89.2 EUR/1000 items
04070019	35 EUR/1000 items	29.4 EUR/1000 items	29.7 EUR/1000 items
04070030	30.4 EUR/1000 items	25.5 EUR/1000 items	25.8 EUR/1000 items
0408	BIRDS' EGGS, NOT IN SHELL, AND EGG YOLKS, FRESH, DRIED, COOKED BY STEAMING OR BY BOILING IN WATER, MOULDED, FROZEN OR OTHERWISE PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER	reduction 16%	very sensitive products: reduction 15%
04081180	142.3 EUR/100 kg (K)	119.5 EUR/100 kg	120.9 EUR/100 kg
04081981	61 EUR/100 kg (K)	52 EUR/100 kg	52.7 EUR/100 kg
04081989	66.3 EUR/100 kg (K)	52 EUR/100 kg	55.6 EUR/100 kg
04089180	137.4 EUR/100 kg (K)	115.4 EUR/100 kg	116.7 EUR/100 kg
04089980	35.3 EUR/100 kg (K)	29.6 EUR/100 kg	30 EUR/100 kg
07	EDIBLE VEGETABLES AND CERTAIN ROOT AND TUBERS		

CN code	Description/MFN rate	ACP rate	pre-EBA/GSP – LDCs rate
0702	TOMATOES, FRESH OR CHILLED ENTRY PRICE	tomatoes other than cherry tomatoes 15/11-30/4: reduction 60% ad valorem customs duties within the limit of the quota (quota 13a: 2000 tons) - cherry tomatoes 15/11- 30/4: reduction 100% ad valorem customs duties within the limit of the quota (quota 13b: 2000 tons)	Non GSP-covered
0703	ONIONS, SHALLOTS, GARLIC, LEEKS AND OTHER ALLIACEOUS VEGETABLES, FRESH OR CHILLED		
07031011	Onions sets	9.6%	Non covered
07031019		9.6%	reduction 15% 8.1%
07031090		9.6%	reduction 16% 8%
070320		9.6%	reduction 15% 8.1%
070390		10.4%	reduction 16% 8.7%
0704	CABBAGES, CAULIFLOWERS, KOHLRABI KALE AND SIMILAR EDIBLE BRASSICAS FRESH OR CHILLED		reduction 16% exemption
070410	13.6% MIN 1.6 EUR/100 kg (1/7-30/11); 9.6% MIN 1.3 EUR/100 kg (1/7-30/11)		exemption
070420	12% MIN 1.1 EUR/100 kg (1/12-)		exemption
07049010	12% MIN 0.4 EUR/100 kg		10% exemption
07049090	12%		10% MIN 0.3 EUR/100 kg 10% exemption
0705	LETTUCE 'LACTUCA SATIVA' AND CHICOR 'CICHORIUM SPP', FRESH OR CHILLED		exemption
070511	12% MIN 2 EUR/100 kg/br (1/7-30/11); 10.4% Iceberg salad: exemption (1/7-31/10) Other salads: reduction 16% 10% MIN 1.6 EUR/100 kg/br (1/7-30/11)		exemption
070519	10.4%		reduction 16% 8.7%
070521	10.4%		reduction 16% 8.7%
070529	10.4%		reduction 16% 8.7%
0706	CARROTS, TURNIPS, SALAD BEETROOT, SALSIFY, CELERIAC, RADISHES AND SIMILAR EDIBLE ROOTS, FRESH OR CHILLED		exemption
070610	13.6% (K)		reduction 15% 12%
07069010	10.4% (1/7-30/09); 13.6% (1/10-)		reduction 16% 8.7% (1/7-30/09)
0706909090	13.6%		Non covered exemption

CN code	Description/MFN rate	ACP rate	pre-EBA/GSP – LDCs rate
0707	CUCUMBERS AND GHERKINS, FRESH CHILLED		ORENTRY PRICE
ex 07070005	Cucumbers with a length of more than 15 cm, from 1 November to 15 May	small winter cucumbers 1/11-15/5: reduction 100% ad valorem customs duties; winter cucumbers other than small cucumbers: reduction 16% ad valorem customs duties	reduction 15%
07070090		reduction 16% 10.7%	reduction 15% 10.8%
0709	OTHER VEGETABLES, FRESH OR CHILLED (EXCL. POTATOES, TOMATOES, ALLIACEOUS VEGETABLES, EDIBLE BRASSICAS, LETTUCE 'LACTUCA SATIVA' AND CHICORY 'CICHORIUM SPP', CARROTS, TURNIPS, SALAD BEETROOT, SALSIFY, CELERIAC, RADISHES)		
ex 07091000	Globe artichokes, from 1 January to 30 June	Exemption	Entry Prices reduction 15%
070920	10.2%	reduction 15% (1/7-14/8) 8.6% exemption (15/8-15/1)	exemption
07095110	12.8%	reduction 16% 10.7%	exemption
07095130	3.2%	reduction 16% 2.6%	exemption
07095150	5.6%	reduction 16% 4.7%	exemption
070952	6.4%	reduction 16% 5.3%	reduction 15% 5.4%
070970	10.4%	reduction 16% 8.7%	exemption
07099010	10.4%	reduction 16% 8.7%	exemption
07099020	10.4%	reduction 16% 8.7%	exemption
07099031	4.5%	Non covered	exemption
07099039	113.1 EUR/100 kg	Non covered	Non GSP-covered
07099040	5.6%	reduction 16% 4.7%	exemption
07099050	8.0%	reduction 16% 6.7%	exemption
07099060	9.4 EUR/100 kg	reduction 1.81 ecu/t (CD201) 9.2 EUR/100 kg	Non GSP-covered
0710	VEGETABLES, UNCOOKED OR COOKED BY STEAMING OR BOILING IN WATER, FROZEN		
071040	5.1% + 9.4 EUR/100 kg/net weight drained	reduction 100% ad valorem customs duties 9.4 EUR/100 kg/net weight drained	9.4 EUR/100 kg/net weight drained

CN code	Description/MFN rate	ACP rate	pre-EBA/GSP – LDCs rate
07108010	15.20%	Non covered	exemption
0711	VEGETABLES PROVISIONALLY PRESERVED, E.G. BY SULPHUR DIOXIDE GAS, IN BRINE, IN SULPHUR WATER OR IN OTHER PRESERVATIVE SOLUTIONS, BUT UNSUITABLE IN THAT STATE FOR IMMEDIATE CONSUMPTION		
07112010	6-40%	Non covered	exemption
07112090	13.1 EUR/100 kg	Non covered	Non GSP-covered
07119030	5.1% + 9.4 EUR/100 kg/net weight drained	reduction 100% ad valorem customs duties 9.4 EUR/100 kg/net weight drained	9.4 EUR/100 kg/net weight drained
07119040	9.6% + 191 EUR/100 kg/net weight drained	exemption	191 EUR/100 kg/net weight drained
0712	DRIED VEGETABLES, WHOLE, CUT, SLICED, BROKEN OR IN POWDER, BUT NOT FURTHER PREPARED		
07129019	9.4 EUR/100 kg	reduction 1.81 EUR/t 9.2 EUR/100 kg	Non GSP-covered
0712909050	Olives 12.8%	Non covered	exemption
0714	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		
07141010	9.5 EUR/100 kg (K)	reduction 8.38 EUR/t 8.6 EUR/100 kg	Non GSP-covered
07141099	9.5 EUR/100 kg (K)	reduction 6.19 EUR/t 8.8 EUR/100 kg	Non GSP-covered
07149019	9.5 EUR/100 kg (K)	reduction 6.19 EUR/t 8.8 EUR/100 kg arrow-root : exemption	Non GSP-covered arrow-root: exemption
08	EDIBLE FRUIT AND NUTS; PEEL OF CITRUS FRUITS OR MELONS		
0801	OTHER NUTS, FRESH OR DRIED, WHETHER OR NOT SHELLED OR PEELED (EXCL. COCONUTS, BRAZIL NUTS AND CASHEW NUTS)		
0801		exemption	
0802	OTHER NUTS, FRESH OR DRIED, WHETHER OR NOT SHELLED OR PEELED (EXCL. COCONUTS, BRAZIL NUTS AND CASHEW NUTS)		
08021190	5.6% (K)	reduction 16% 4.7%	exemption
08021290	3.5% (K)	reduction 16% 2.9%	exemption
080221	3.2%	reduction 16% 2.6%	exemption
080240	5.6%	reduction 16% 4.8%	exemption
0803	BANANAS, INCL. PLANTAINS, FRESH O DRIED		

CN code	Description/MFN rate	ACP rate	pre-EBA/GSP – LDCs rate
08030019	680 EUR/100 kg (K)	The Community import regime for bananas is presently under review. The Parties agree to provide appropriate preferential access for ACP bananas in the context of the Community's future banana regime.	Non GSP-covered
0804	DATES, FIGS, PINEAPPLES, AVOCADOS, GUAVAS, MANGOES AND MANGOSTEENS, FRESH OR DRIED		
08042010	5.6%	exemption (1/11-30/4) within the limit of the ceiling (ceiling 3: 200 tons)	exemption
0805	CITRUS FRUIT, FRESH OR DRIED	ENTRY PRICE	(4): if imports of a product exceed the reference quantity, a decision may be taken to make it subject to a ceiling equal to the reference quantity, having regard to the annual balance of trade in the product
080510		reduction 80% ad valorem customs duties; within the framework of the reference quantity (rq 1: 25000 tons) 15/5-30/9 reduction 100% ad valorem customs duties (4)	
08051080	12% (1/7-15/10); (16/10-)	16% exemption (15/5-30/9) (rq1:25000 tons); 2.4% (1/10-15/10) 3.2% (16/10-)	
08051010	ENTRY PRICE		1.1% (01/06-15/10) 5.2% (16/10-30/11) ENTRY PRICE (01/12-31/12)
08051030	ENTRY PRICE		1.1% (01/06-15/10) 5.2% (16/10-30/11) ENTRY PRICE (01/12-31/12)
08051050	ENTRY PRICE		1.1% (01/06-15/10) 5.2% (16/10-30/11) ENTRY PRICE (01/12-31/12)
080520	ENTRY PRICE	reduction 80% ad valorem customs duties; within the framework of the reference quantity (rq 2: 4000 tons) 15/5-30/9 reduction 100% ad valorem customs duties (4)	
08052010	ENTRY PRICE		exemption (01/3-31/10); ENTRY PRICE (01/11-31/12)
08052030			
08052050			
08052070			
08052090			

CN code	Description/MFN rate	ACP rate	pre-EBA/GSP – LDCs rate
0806	GRAPES, FRESH OR DRIED	(4): if imports of a product exceed the reference quantity, a decision may be taken to make it subject to a ceiling equal to the reference quantity, having regard to the annual balance of trade in the product	
ex 08061010	seedless table grapes: within the limit of the quota (quota14: 800 tons) 1/12-31/1 exemption; within the framework of the reference quantity (rq3: 100 tons) 1/2-31/3 exemption (4); 1/2-31/3 exemption (4)	0806101099: exemption (21/11-31/12)	
08061090	17.6% (15/7-31/10); 14.4 (1/11-)	Non covered	exemption
0808	APPLES, PEARS AND QUINCES, FRESH	ENTRY PRICE	
08081010	within the limit of the quota (ctg15: 1000 tons) reduction 50% ad valorem customs duties	exemption (16/9-15/12)	
08082010	within the limit of the quota (ctg15: 1000 tons) reduction 50% ad valorem customs duties	exemption (01/8-31/12)	
08082050	within the limit of the quota (ctg15: 1000 tons) reduction 50% ad valorem customs duties		
08082090	7.2%	reduction 16% 6%	exemption
0809	APRICOTS, CHERRIES, PEACHES INCL, NECTARINES, PLUMS AND SLOES, FRESH	ENTRY PRICE	
080910	1/5-31/8 reduction 15% ad valorem customs duties; 1/9-30/4 exemption	ENTRY PRICE (01/7-31/7)	
08092005	1/11-31/3: exemption	ENTRY PRICE (01/6-10/8); exemption (11/8-31/12)	
080930	1/4-30/11 reduction 15% ad valorem customs duties; 1/12-31/3 exemption	exemption (1/10-31/12); ENTRY PRICE (11/6-30/9)	
08094005	1/4-14/12 reduction 15% ad valorem customs duties; 15/12-31/3 exemption	exemption (1/10-31/12); ENTRY PRICE (11/6-30/9)	
0810	STRAWBERRIES, RASPBERRIES, BLACKBERRIES, BLACK, WHITE OR RED CURRANTS, GOOSEBERRIES AND OTHER EDIBLE FRUIT N.E.S., FRESH		
08101005	within the limit of the quota (ctg17: 1600 tons) exemption (1/11-29/2)		
08101010	Non covered	exemption	

CN code	Description/MFN rate	ACP rate	pre-EBA/GSP – LDCs rate
08101080		within the limit of the quota (ctg17: 1600 tons) exemption (1/11-29/2)	
08102010	8.8%	reduction 7.3%	16% exemption
08102090	9.6%	reduction 8%	16% exemption
08103010	8.8%	reduction 7.3%	16% exemption
08103090	8.8%	reduction 7.3%	16% exemption
08104050	3.2%	3%	exemption
08104090	9.6%	5%	exemption
08105000	8% (1/7-15/11); 8.8% (16/11-)	Non covered	exemption
0811	FRUIT AND NUTS, UNCOOKED OR COOKED BY STEAMING OR BOILING IN WATER, FROZEN, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER	reduction 100% ad valorem customs duties	
08111011	20.8% + 8.4 EUR/100 kg	8.4 EUR/100 kg	8.4 EUR/100 kg
08112011	20.8% + 8.4 EUR/100 kg	8.4 EUR/100 kg	8.4 EUR/100 kg
08119011	13% + 5.3 EUR/100 kg	5.3 EUR/100 kg	5.3 EUR/100 kg
08119019	20.8% + 8.4 EUR/100 kg	8.4 EUR/100 kg	8.4 EUR/100 kg
10	CEREALS		
1001	WHEAT AND MESLIN		
100110	Pharmaceutical substances + additional code; K:0	within the limit of the quota (ctg10: 15000 tons) reduction 50%	Non GSP-covered
10019091	Pharmaceutical Substances + additional code	within the limit of the quota (ctg10: 15000 tons) reduction 50% 47.5 EUR/100 kg	Non GSP-covered
10019099	Pharmaceutical substances + additional code; K:0	within the limit of the quota (ctg10: 15000 tons) reduction 50%	Non GSP-covered
1002	RYE		
1002	Pharmaceutical Substances + additional code	within the limit of the quota (ctg10: 15000 tons) reduction 50%	Non GSP-covered
1003	BARLEY		
1003	Pharmaceutical Substances + additional code	within the limit of the quota (ctg10: 15000 tons) reduction 50%	Non GSP-covered
1004	OATS		
1004	89 EUR/1000 kg	within the limit of the quota (ctg10: 15000 tons) reduction 50% 44.5 EUR/1000 kg	Non GSP-covered
1005	MAIZE OR CORN		
10051090	Pharmaceutical Substances + additional code	reduction 1.81 EUR/t	Non GSP-covered
100590	Pharmaceutical Substances + additional code	reduction 1.81 EUR/t	Non GSP-covered

CN code	Description/MFN rate	ACP rate	pre-EBA/GSP – LDCs rate
1006	RICE	(2): the reduction shall only apply to imports for which the importer provides proof that an export charge of an amount equivalent to the reduction has been collected by the exporting country.	
10061021	211 EUR/1000 kg	within the limit of the quota (ctg11: 125000 tons) reduction 65% et 4,34 EUR/t (2) 69.51 EUR/1000 kg	Non GSP-covered
10061023	211 EUR/1000 kg	within the limit of the quota (ctg11: 125000 tons) reduction 65% et 4,34 EUR/t (2) 69.51 EUR/1000 kg	Non GSP-covered
10061025	211 EUR/1000 kg	within the limit of the quota (ctg11: 125000 tons) reduction 65% et 4,34 EUR/t (2) 69.51 EUR/1000 kg	Non GSP-covered
10061027	211 EUR/1000 kg	within the limit of the quota (ctg11: 125000 tons) reduction 65% et 4,34 EUR/t (2) 69.51 EUR/1000 kg	Non GSP-covered
10061092	211 EUR/1000 kg	within the limit of the quota (ctg11: 125000 tons) reduction 65% et 4,34 EUR/t (2) 69.51 EUR/1000 kg	Non GSP-covered
10061094	211 EUR/1000 kg	within the limit of the quota (ctg11: 125000 tons) reduction 65% et 4,34 EUR/t (2) 69.51 EUR/1000 kg	Non GSP-covered
10061096	211 EUR/1000 kg	within the limit of the quota (ctg11: 125000 tons) reduction 65% et 4,34 EUR/t (2) 69.51 EUR/1000 kg	Non GSP-covered
10061098	211 EUR/1000 kg	within the limit of the quota (ctg11: 125000 tons) reduction 65% et 4,34 EUR/t (2) 69.51 EUR/1000 kg	Non GSP-covered
100620	140.8 EUR/1000 kg; K: 88 EUR/1000 kg	within the limit of the quota (ctg11: 125000 tons) reduction 65% et 4,34 EUR/t (2) 44.94 EUR/1000 kg	Non GSP-covered
10062098	203.61 EUR/1000 kg; K: 88 EUR/1000 kg	within the limit of the quota (ctg11: 125000 tons) reduction 65% et 4,34 EUR/t (2) 66.92 EUR/1000 kg	Non GSP-covered

CN code	Description/MFN rate	ACP rate	pre-EBA/GSP – LDCs rate
100630	455 EUR/1000 kg; K: 0	within the limit of the quota (ctg11: 125000 tons) reduction of 16,78 EUR/t, then reduced by 65% and 6,52 EUR/t (2) 146.86 EUR/1000 kg	Non GSP-covered
100640	128 EUR/1000 kg; K: 112 EUR/1000 kg	within the limit of the quota (ctg11: 125000 tons) reduction de 16,78 EUR/t, then reduced by 65% and 6,52 EUR/t (2) 45.38 EUR/1000 kg	Non GSP-covered
1007	GRAIN SORGHUM	(3): if, in the course of a year, the ceiling is reached, the Community may, by means of a Regulation, reintroduce the application of normal customs duties until the end of the period of validity; the duties applicable shall be reduced by 50%.	
10070010		6.40%	exemption
10070090		Pharmaceutical Substances + additional code	reduction 60% within the limit of the ceiling (ceiling: 100000 tons) (3) 26.76 EUR/1000 kg
1008	BUCKWHEAT, MILLET, CANARY SEED AND OTHER CEREALS (EXCL. WHEAT AND MESLIN, RYE, BARLEY, OATS, MAIZE, RICE AND GRAIN SORGHUM)	(3): if, in the course of a year, the ceiling is reached, the Community may, by means of a Regulation, reintroduce the application of normal customs duties until the end of the period of validity; the duties applicable shall be reduced by 50%.	
100810	37 EUR/1000 kg	within the limit of the quota (ctg10: 15000 tons) reduction 50% 18.5 EUR/1000 kg	Non GSP-covered
100820	56 EUR/1000 kg; K: 7 EUR/1000 kg	reduction 100% within the limit of the ceiling (ceiling: 60000 tons) (3)	Non GSP-covered
10089010	93 EUR/1000 kg	within the limit of the quota (ctg10: 15000 tons) reduction 50% 46.5 EUR/1000 kg	Non GSP-covered
10089090	37 EUR/1000 kg	within the limit of the quota (ctg10: 15000 tons) reduction 50% 18.5 EUR/1000 kg	exemption
11	PRODUCTS OF THE MILLING INDUSTRY; MALT; STARCHES; INULIN; WHEAT GLUTEN		
1101	WHEAT AND MESLIN		
1101	172 EUR/1000 kg	reduction 16% 144.4 EUR/1000 kg	very sensitive product: reduction 15% 146.2 EUR/1000 kg
1102	CEREAL FLOURS (EXCL. WHEAT OR MESLIN)		

CN code	Description/MFN rate	ACP rate	pre-EBA/GSP – LDCs rate
11021000	168 EUR/1000 kg	reduction 16% 141.1 EUR/1000 kg	very sensitive product: reduction 15% 142.8 EUR/1000 kg
11022010	173 EUR/1000 kg	reduction 7.3 EUR/t 165.7 EUR/1000 kg	Non GSP-covered
11022090	98 EUR/1000 kg	reduction 3.6 EUR/t EUR/1000 kg	94.4 Non GSP-covered
11023000	138 EUR/1000 kg	reduction 3.6 EUR/t 134.4 EUR/1000 kg	Non GSP-covered
11029010	171 EUR/1000 kg	reduction 7.3 EUR/t 163.7 EUR/1000 kg	Non GSP-covered
11029030	164 EUR/1000 kg	reduction 7.3 EUR/t 156.7 EUR/1000 kg	Non GSP-covered
11029000	98 EUR/1000 kg	reduction 3.6 EUR/t 94.4 EUR/1000 kg	Non GSP-covered
1103	CEREAL GROATS, MEAL AND PELLETS		
11031110	267 EUR/1000 kg	reduction 16% EUR/1000 kg	224.2 very sensitive product: reduction 15% 226.9 EUR/1000 kg
11031190	186 EUR/1000 kg	reduction 7.3 EUR/t 156.2 EUR/1000 kg	very sensitive product: reduction 15% 158.1 EUR/1000 kg
11031200	164 EUR/1000 kg	reduction 7.3 EUR/t 156.7 EUR/1000 kg	Non GSP-covered
11031310	173 EUR/1000 kg	reduction 3.6 EUR/t 165.7 EUR/1000 kg	Non GSP-covered
11031390	173 EUR/1000 kg	reduction 3.6 EUR/t 94.4 EUR/1000 kg	Non GSP-covered
11031400	138 EUR/1000 kg	reduction 3.6 EUR/t 134.4 EUR/1000 kg	Non GSP-covered
11031910	171 EUR/1000 kg	reduction 7.3 EUR/t 163.7 EUR/1000 kg	Non GSP-covered
11031930	171 EUR/1000 kg	reduction 7.3 EUR/t 163.7 EUR/1000 kg	Non GSP-covered
11031990	98 EUR/1000 kg	reduction 3.6 EUR/t 94.4 EUR/1000 kg	Non GSP-covered
11032100	175 EUR/1000 kg	reduction 7.3 EUR/t 140.8 EUR/1000 kg	very sensitive product: reduction 15% 148.7 EUR/1000 kg
11032910	171 EUR/1000 kg	reduction 7.3 EUR/t 163.7 EUR/1000 kg	Non GSP-covered
11032920	171 EUR/1000 kg	reduction 7.3 EUR/t 163.7 EUR/1000 kg	Non GSP-covered
11032930	164 EUR/1000 kg	reduction 7.3 EUR/t 156.7 EUR/1000 kg	Non GSP-covered
11032940	173 EUR/1000 kg	reduction 7.3 EUR/t 165.7 EUR/1000 kg	Non GSP-covered
11032950	138 EUR/1000 kg	reduction 3.6 EUR/t 134.4 EUR/1000 kg	Non GSP-covered
11032900	90 EUR/1000 kg	reduction 3.6 EUR/t 94.4 EUR/1000 kg	Non GSP-covered

CN code	Description/MFN rate	ACP rate	pre-EBA/GSP – LDCs rate
1104	CEREAL GRAINS OTHERWISE WORKED, E.G. HULLED, ROLLED, FLAKED, PEARLED, SLICED OR KEBBLED; GERM OF CEREALS, WHOLE, ROLLED, FLAKED OR GROUND (EXCL. CEREAL FLOURS, AND HUSKED AND SEMI- OR WHOLLY MILLED RICE AND BROKEN RICE)		
11041110	97 EUR/1000 kg	reduction 3.6 EUR/t 93.4 EUR/1000 kg	Non GSP-covered
11041190	189 EUR/1000 kg	reduction 7.3 EUR/t 181.7 EUR/1000 kg	Non GSP-covered
11041210	93 EUR/1000 kg	reduction 3.6 EUR/t 89.4 EUR/1000 kg	Non GSP-covered
11041290	182 EUR/1000 kg	reduction 7.3 EUR/t 174.7 EUR/1000 kg	Non GSP-covered
11041910	175 EUR/1000 kg	reduction 7.3 EUR/t 167.7 EUR/1000 kg	Non GSP-covered
11041930	171 EUR/1000 kg	reduction 7.3 EUR/t 163.7 EUR/1000 kg	Non GSP-covered
11041950	173 EUR/1000 kg	reduction 7.3 EUR/t 165.7 EUR/1000 kg	Non GSP-covered
11041991	234 EUR/1000 kg	reduction 7.3 EUR/t 226.7 EUR/1000 kg	Non GSP-covered
11041999	173 EUR/1000 kg	reduction 7.3 EUR/t 165.7 EUR/1000 kg	Non GSP-covered
11042110	150 EUR/1000 kg	reduction 3.6 EUR/t 146.4 EUR/1000 kg	Non GSP-covered
11042130	150 EUR/1000 kg	reduction 3.6 EUR/t 146.4 EUR/1000 kg	Non GSP-covered
11042150	236 EUR/1000 kg	reduction 7.3 EUR/t 228.7 EUR/1000 kg	Non GSP-covered
11042190	97 EUR/1000 kg	reduction 3.6 EUR/t 93.4 EUR/1000 kg	Non GSP-covered
11042199	97 EUR/1000 kg	reduction 3.6 EUR/t 93.4 EUR/1000 kg	Non GSP-covered
11042220	162 EUR/1000 kg	reduction 3.6 EUR/t 158.4 EUR/1000 kg	Non GSP-covered
11042230	162 EUR/1000 kg	reduction 3.6 EUR/t 158.4 EUR/1000 kg	Non GSP-covered
11042250	145 EUR/1000 kg	reduction 3.6 EUR/t 141.4 EUR/1000 kg	Non GSP-covered
11042290	93 EUR/1000 kg	reduction 3.6 EUR/t 89.4 EUR/1000 kg	Non GSP-covered
11042298	93 EUR/1000 kg	reduction 3.6 EUR/t 89.4 EUR/1000 kg	Non GSP-covered
11042310	152 EUR/1000 kg	reduction 3.6 EUR/t 148.4 EUR/1000 kg	Non GSP-covered
11042330	152 EUR/1000 kg	reduction 3.6 EUR/t 148.8 EUR/1000 kg	Non GSP-covered
11042390	98 EUR/1000 kg	reduction 3.6 EUR/t 94.4 EUR/1000 kg	Non GSP-covered
11042399	98 EUR/1000 kg	reduction 3.6 EUR/t 94.4 EUR/1000 kg	Non GSP-covered
11042911	129 EUR/1000 kg	reduction 3.6 EUR/t 125.4 EUR/1000 kg	Non GSP-covered

CN code	Description/MFN rate	ACP rate	pre-EBA/GSP – LDCs rate
11042915	129 EUR/1000 kg	reduction 3,6 EUR/t 125,4 EUR/1000 kg	Non GSP-covered
11042919	129 EUR/1000 kg	reduction 3,6 EUR/t 125,4 EUR/1000 kg	Non GSP-covered
11042931	154 EUR/1000 kg	reduction 3,6 EUR/t 150,4 EUR/1000 kg	Non GSP-covered
11042935	154 EUR/1000 kg	reduction 3,6 EUR/t 150,4 EUR/1000 kg	Non GSP-covered
11042939	154 EUR/1000 kg	reduction 3,6 EUR/t 150,4 EUR/1000 kg	Non GSP-covered
11042951	99 EUR/1000 kg	reduction 3,6 EUR/t 95,4 EUR/1000 kg	Non GSP-covered
11042955	97 EUR/1000 kg	reduction 3,6 EUR/t 93,4 EUR/1000 kg	Non GSP-covered
11042959	98 EUR/1000 kg	reduction 3,6 EUR/t 94,4 EUR/1000 kg	Non GSP-covered
11042981	99 EUR/1000 kg	reduction 3,6 EUR/t 95,4 EUR/1000 kg	Non GSP-covered
11042985	97 EUR/1000 kg	reduction 3,6 EUR/t 93,4 EUR/1000 kg	Non GSP-covered
11042989	98 EUR/1000 kg	reduction 3,6 EUR/t 94,4 EUR/1000 kg	Non GSP-covered
11043010	76 EUR/1000 kg	reduction 7,3 EUR/t 68,7 EUR/1000 kg	Non GSP-covered
11043090	75 EUR/1000 kg	reduction 7,3 EUR/t 67,7 EUR/1000 kg	Non GSP-covered
1106	FLOUR AND MEAL OF PEAS, BEANS, LENTILS AND OTHER DRIED LEGUMINOUS VEGETABLES OF HEADING 0713, OF SAGO OR OF MANIOC, ARROWROOT, SALEP, JERUSALEM ARTICHOKES, SWEET POTATOES AND SIMILAR ROOTS AND TUBERS WITH HIGH STARCH		
1106201010	95 EUR/1000 kg	reduction 7,98 EUR/t; arrow-root : exemption	Exemption
1106201090	95 EUR/1000 kg	reduction 7,98 EUR/t; arrow-root : exemption 87 EUR/1000 kg	Non GSP-covered
1106209010	166 EUR/1000 kg	reduction 29,18 EUR/t; arrow-root : exemption	Exemption
1106209090	166 EUR/1000 kg	reduction 29,18 EUR/t; arrow-root : exemption 136,82 EUR/1000 kg	Non GSP-covered
1107	MALT, WHETHER OR NOT ROASTED		
11071011	177 EUR/1000 kg	Non covered	Non GSP-covered
11071019	134 EUR/1000 kg	Non covered	Non GSP-covered
11071091	173 EUR/1000 kg	Non covered	Non GSP-covered
11071099	131 EUR/1000 kg	Non covered	Non GSP-covered
11072000	152 EUR/1000 kg	Non covered	Non GSP-covered
1108	STARCHES; INULIN		
11081100	224 EUR/1000 kg	reduction 24,8 EUR/t 199,2 EUR/1000 kg	Non GSP-covered
11081200	166 EUR/1000 kg	reduction 24,8 EUR/t 141,2 EUR/1000 kg	Non GSP-covered

CN code	Description/MFN rate	ACP rate	pre-EBA/GSP – LDCs rate
11081300	166 EUR/1000 kg	reduction 24,8 EUR/t 141,2 EUR/1000 kg	Non GSP-covered
11081400	166 EUR/1000 kg	reduction 50% + reduction 24,8 EUR/t 70,6 EUR/1000 kg	116,2 EUR/1000 kg
11081910	216 EUR/1000 kg	reduction 37,2 EUR/t 178,8 EUR/1000 kg	Exemption
1108199010	166 EUR/1000 kg	reduction 50% + reduction 24,8 EUR/t ; arrow-root : exemption	Exemption
1108199090	166 EUR/1000 kg	reduction 50% + reduction 24,8 EUR/t ; arrow-root : exemption 70,6 EUR/1000 kg	reduction sensitive product: reduction 116,2 EUR/1000 kg
1109	WHEAT GLUTEN, WHETHER OR NOT DRIED		
11090000	sensitive product: reduction 30% 358,4 EUR/1000 kg	51,2 EUR/1000 kg	reduction 219 EUR/t EUR/1000 kg 293
12	OIL SEEDS AND OLEAGINOUS FRUITS; MISCELLANEOUS GRAINS, SEEDS AND FRUIT; INDUSTRIAL OR MEDICAL PLANTS; STRAW AND FOOD		
1208	FLOURS AND MEALS OF OIL SEEDS OR OLEAGINOUS FRUITS (EXCL. MUSTARD)		
12081000	4,50%	exemption	Non GSP-covered
1210	HOP CONES, FRESH OR DRIED, WHETHER OR NOT GROUND, POWDERED OR IN THE FORM OF PELLETS; LUPULIN		
12101000	5,80%	exemption	Non GSP-covered
12102010	5,80%	exemption	Non GSP-covered
12102090	5,80%	exemption	Non GSP-covered
1212	LOCUST BEANS, SEAWEEDS AND OTHER ALGAE, SUGAR BEET AND SUGAR CANE, FRESH OR DRIED, WHETHER OR NOT GROUND; FRUIT STONES AND KERNELS AND OTHER VEGETABLE PRODUCTS OF A KIND USED PRIMARILY FOR HUMAN CONSUMPTION, N.E.S.		(5) This reduction shall not be applied when the Community, in accordance with its Uruguay Round commitments, applies additional duties
12129120	23 EUR/100 kg	reduction 16% (5) 19,3 EUR/100 kg	sensitive product: reduction 30% 19,5 EUR/100 kg
12129180	6,7 EUR/100 kg	reduction 16% (5) 5,6 EUR/100 kg	sensitive product: reduction 30% 5,6 EUR/100 kg
12129200	4,6 EUR/100 kg	reduction 16% (5) 3,8 EUR/100 kg	sensitive product: reduction 30% 3,9 EUR/100 kg
15	ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES		
1501	LARD; OTHER PIG FAT AND POULTRY FAT, RENDERED, WHETHER OR NOT PRESSED OR SOLVENT-EXTRACTED		
15010019	17,2 EUR/100 kg	reduction 16% 14,4 EUR/100 kg	sensitive product: reduction 30% 14,6 EUR/100 kg
15010090	11,5%	reduction 16% 9,6%	Exemption

CN code	Description/MFN rate	ACP rate	pre-EBA/GSP – LDCs rate
1509	OLIVE OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED		Non covered
15091010	122.6 EUR/100 kg	Non covered	Non-GSP covered
15091090	124.5 EUR/100 kg	Non covered	Non-GSP covered
15099000	134.6 EUR/100 kg	Non covered	Non-GSP covered
1510	OTHER OILS AND THEIR FRACTIONS, OBTAINED SOLELY FROM OLIVES, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED		Non covered
15100010	110.2 EUR/100 kg	Non covered	Non-GSP covered
15100090	160.3 EUR/100 kg	Non covered	Non-GSP covered
1517	MARGARINE, OTHER EDIBLE MIXTURES OR PREPARATIONS OF ANIMAL OR VEGETABLE FATS OR OILS AND EDIBLE FRACTIONS OF DIFFERENT FATS OR OILS (EXCL. FATS, OILS AND THEIR FRACTIONS, PARTLY OR WHOLLY HYDROGENATED, INTER-ESTERIFIED, ...		
15171010	8.3% + 28.4 EUR/100 kg	reduction 100% ad valorem customs duties 28.4 EUR/100 kg	28.4 EUR/100 kg
15179010	8.3% + 28.4 EUR/100 kg	reduction 100% ad valorem customs duties 28.4 EUR/100 kg	28.4 EUR/100 kg
1522	DEGRAS; RESIDUES RESULTING FROM THE TREATMENT OF FATTY SUBSTANCES OR ANIMAL OR VEGETABLE WAXES		
15220031	29.9 EUR/100 kg	Non covered	Non-GSP covered
15220039	47.8 EUR/100 kg	Non covered	Non-GSP covered
16	PREPARATIONS OF MEAT, FISH OR CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES		
1601	SAUSAGES AND SIMILAR PRODUCTS, OF MEAT, OFFAL OR BLOOD; FOOD PREPARATIONS BASED ON THESE PRODUCTS		
16010010	15.4%	within the limit of the quota (ctg8: 500 tons) reduction 65% 5.3%	Exemption
16010091	149.4 EUR/100 kg (K)	within the limit of the quota (ctg8: 500 tons) reduction 65% 52.2 EUR/100 kg	Non-GSP covered
16010099	100.5 EUR/100 kg (K)	within the limit of the quota (ctg8: 500 tons) reduction 65% 35.1 EUR/100 kg	Non-GSP covered
1602	PREPARED OR PRESERVED MEAT, OFFAL OR BLOOD (EXCL. SAUSAGES AND SIMILAR PRODUCTS, AND MEAT EXTRACTS AND JUICES)		
ex 16021000	16.6%	reduction 16% 13.9%	very sensitive product: reduction 15% 14.1%
ex 16022090	16%	reduction 16% 13.3%	very sensitive product: reduction 15% 13.6%

CN code	Description/MFN rate	ACP rate	pre-EBA/GSP – LDCs rate
16023111	8.5%	within the limit of the quota (ctg4: 500 tons) reduction 65% 2.9%	Non-GSP covered
16023119	8.5%	within the limit of the quota (ctg4: 500 tons) reduction 65% 2.9%	Non-GSP covered
16023130	8.5%	within the limit of the quota (ctg4: 500 tons) reduction 65% 2.9%	Non-GSP covered
16023190	8.5%	within the limit of the quota (ctg4: 500 tons) reduction 65% 2.9%	Non-GSP covered
16023211	86.7 EUR/100 kg	within the limit of the quota (ctg4: 500 tons) reduction 65% 30.3 EUR/100 kg	Non-GSP covered
16023219	10.9%	within the limit of the quota (ctg4: 500 tons) reduction 65% 3.8%	Non-GSP covered
16023230	110.9%	within the limit of the quota (ctg4: 500 tons) reduction 65% 3.8%	Non-GSP covered
16023290	210.9%	within the limit of the quota (ctg4: 500 tons) reduction 65% 3.8%	Non-GSP covered
16023921	86.7 EUR/100 kg	within the limit of the quota (ctg4: 500 tons) reduction 65% 30.3 EUR/100 kg	Non-GSP covered
1623929	10.9%	within the limit of the quota (ctg4: 500 tons) reduction 65% 3.8%	Non-GSP covered
1623940	110.9%	within the limit of the quota (ctg4: 500 tons) reduction 65% 3.8%	Non-GSP covered
16023980	210.9%	within the limit of the quota (ctg4: 500 tons) reduction 65% 3.8%	Non-GSP covered
16024110	156.8 EUR/100 kg (K)	reduction 16% 131.7 EUR/100 kg	very sensitive product: reduction 15% EUR/100 kg 133.2
16024210	129.3 EUR/100 kg (K)	reduction 16% 108.6 EUR/100 kg	very sensitive product: reduction 15% EUR/100 kg 109.9
16024911	156.8 EUR/100 kg (K)	reduction 16% 131.7 EUR/100 kg	very sensitive product: reduction 15% EUR/100 kg 133.2

CN code	Description/ MFN rate	ACP rate	pre-EBA/ GSP – LDCs rate
16024913	129.3 EUR/100 kg (K)	reduction 16% 108.6 EUR/100 kg	very sensitive product: reduction 15% 109.9 EUR/100 kg
16024915	129.3 EUR/100 kg (K)	reduction 16% 108.6 EUR/100 kg	very sensitive product: reduction 15% 109.9 EUR/100 kg
16024919	35.7 EUR/100 kg (K)	reduction 16% 71.9 EUR/100 kg	very sensitive product: reduction 15% 72.8 EUR/100 kg
16024930	75 EUR/100 kg (K)	reduction 16% 63 EUR/100 kg	very sensitive product: reduction 15% 63.7 EUR/100 kg
16024950	54.3 EUR/100 kg (K)	reduction 16% 45.6 EUR/100 kg	very sensitive product: reduction 15% 46.1 EUR/100 kg
16024990	10.9%	reduction 16% 9.1%	Exemption
16025010	303.4 EUR/100 kg	Non covered	Non-GSP covered
ex 16029010	16.6%	reduction 16% 13.9%	very sensitive product: reduction 15% 14.1%
16029051	85.7 EUR/100 kg	reduction 16% 71.9 EUR/100 kg	very sensitive product: reduction 15% 72.8 EUR/100 kg
16029061	303.4 EUR/100 kg	Non covered	Non-GSP covered
17	SUGARS AND SUGAR CONFECTIONERY		
1702	OTHER SUGARS, INCL. CHEMICALLY PURE LACTOSE, MALTOSE, GLUCOSE AND FRUCTOSE, IN SOLID FORM; SUGAR SYRUPS NOT CONTAINING ADDED FLAVOURING OR COLOURING MATTER; ARTIFICIAL HONEY, WHETHER OR NOT MIXED WITH NATURAL HONEY; CARAMEL	(5) this reduction shall not be applied when the Community, in accordance with its Uruguay Round commitments, applies additional duties	
17021100	14 EUR/100 kg	reduction 16% 11.7 EUR/100 kg	very sensitive product: reduction 15% 11.9 EUR/100 kg
17021900	14 EUR/100 kg	reduction 16% 11.7 EUR/100 kg	very sensitive product: reduction 15% 11.9 EUR/100 kg
17022010	0.4 EUR/100 kg/net/%sacchar.	reduction 16% (5) 0.33 EUR/100 kg/net/%sacchar. reduction 16% (5) 6.7%	0 EUR/100 kg/net/%sacchar. very sensitive product: reduction 15% 6.8%
17022090	8%	reduction 16% (5) 42.5 EUR/100 kg net weight on the dry matter	very sensitive product: reduction 15% 43 EUR/100 kg net weight on the dry matter
17023010	50.7 EUR/100 kg net weight on the dry matter mas	reduction 11.7 EUR/t 15.1 EUR/100 kg	Non-GSP covered
17023051	26.8 EUR/100 kg	reduction 81 EUR/t 11.9 EUR/100 kg	Non-GSP covered
17023059	20 EUR/100 kg	reduction 81 EUR/t 11.9 EUR/100 kg	Non-GSP covered
17023091	26.8 EUR/100 kg	reduction 81 EUR/t 15.1 EUR/100 kg	Non-GSP covered

CN code	Description/ MFN rate	ACP rate	pre-EBA/ GSP – LDCs rate
17023099	26.8 EUR/100 kg	reduction 81 EUR/t 11.9 EUR/100 kg	Non-GSP covered
17024010	50.7 EUR/100 kg	reduction 81 EUR/t 42.5 EUR/100 kg net weight on the dry matter	43 EUR/100 kg net weight on the dry matter
17024090	20 EUR/100 kg	reduction 81 EUR/t 11.9 EUR/100 kg	Non-GSP covered
17025000	16 + 50.7 EUR/100 kg/net mas	exemption	50.7 EUR/100 kg net weight on the dry matter
17026010	52.7 EUR/100 kg/net mas	reduction 16% (5) 42.5 EUR/100 kg net weight on the dry matter	43 EUR/100 kg net weight on the dry matter
17026080	0.4 EUR/100 kg/net/%sacchar.	reduction 16% (5) 0.33 EUR/100 kg/net/%sacchar.	0 EUR/100 kg/net/%sacchar.
17026095	0.4 EUR/100 kg/net/%sacchar.	reduction 16% (5) 0.33 EUR/100 kg/net/%sacchar.	0 EUR/100 kg/net/%sacchar.
17029030	50.7 EUR/100 kg net weight on the dry matter	reduction 16% (5) 42.5 EUR/100 kg net weight on the dry matter	43 EUR/100 kg net weight on the dry matter
17029050	20 EUR/100 kg	reduction 81 EUR/t 11.9 EUR/100 kg	Non-GSP covered
17029060	0.4 EUR/100 kg/net/%sacchar.	reduction 81 EUR/t 11.9 EUR/100 kg	0 EUR/100 kg/net/%sacchar.
17029071	0.4 EUR/100 kg/net/%sacchar.	reduction 81 EUR/t 11.9 EUR/100 kg	0 EUR/100 kg/net/%sacchar.
17029075	27.7 EUR/100 kg	reduction 11.7 EUR/t 16 EUR/100 kg	23.5 EUR/100 kg
17029079	19.2 EUR/100 kg	reduction 81 EUR/t 11.9 EUR/100 kg	13.4 EUR/100 kg
17029080	0.4 EUR/100 kg/net/%sacchar.	reduction 16% (5) 0.33 EUR/100 kg/net/%sacchar.	0 EUR/100 kg/net/%sacchar.
17029099	0.4 EUR/100 kg/net/%sacchar.	reduction 16% (5) 0.33 EUR/100 kg/net/%sacchar.	1 EUR/100 kg/net/%sacchar.
1703	MOLASSES RESULTING FROM THE EXTRACTION OR REFINING OF SUGAR		
17031000	0.35 EUR/100 kg	within the limit of the quota (ctg9: 600000 tons) reduction 100%	Non-GSP covered
17039000	0.35 EUR/100 kg	within the limit of the quota (ctg9: 600000 tons) reduction 100%	Non-GSP covered
1704	SUGAR CONFECTIONERY NOT CONTAINING COCOA, INCL. WHITE CHOCOLATE		
17041011	6.2% + 27.1 EUR/100 kg MAX 17.9%	reduction 100% ad valorem customs duties 27.1 EUR/100 kg MAX 17.9%	27.1 EUR/100 kg MAX 17.9%
17041019	6.2% + 27.1 EUR/100 kg MAX 17.9%	reduction 100% ad valorem customs duties 27.1 EUR/100 kg MAX 17.9%	27.1 EUR/100 kg MAX 17.9%

CN code	Description/MFN rate	ACP rate	pre-EBA/GSP – LDCs rate
18069090	8.3% – Agricultural Component MAX 18.7% Additional Duty on sugar	reduction 100% ad valorem customs duties Agricultural Component MAX 18.7% Additional Duty on sugar	Agricultural Component MAX 18.7% Additional Duty
19	PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK; PASTRYCOOKS' PRODUCTS		
1901	MALT EXTRACT; FOOD PREPARATIONS OF FLOUR, MEAL, STARCH OR MALT EXTRACT, NOT CONTAINING COCOA POWDER OR PROPORTION BY WEIGHT OF < 50 % N.E.S.; FOOD PREPARATIONS OF GOODS OF HEADINGS 0401 TO 0404		
19011000	7.6% + Agricultural Component	reduction 100% ad valorem customs duties + exemption from Agricultural Component under condition 1	Agricultural Component
19012000	7.6% + Agricultural Component	reduction 100% ad valorem customs duties + exemption from Agricultural Component under condition 1	Agricultural Component
19019011	5.1% + 18 EUR/100 kg	reduction 100% ad valorem customs duties 18 EUR/100 kg	18 EUR/100 kg
19019019	5.1% + 14.7 EUR/100 kg	reduction 100% ad valorem customs duties 14.7 EUR/100 kg	14.7 EUR/100 kg
19019099	7.6% + Agricultural Component	reduction 100% ad valorem customs duties + exemption from Agricultural Component under condition 1	Agricultural Component
1902	PASTA, WHETHER OR NOT COOKED OR STUFFED WITH MEAT OR OTHER SUBSTANCES OR OTHERWISE PREPARED, SUCH AS SPAGHETTI, MACARONI, NOODLES, LASAGNE, GNOCCHI, RAVIOLI, CANNELLONI; COUSCIOUS, WHETHER OR NOT PREPARED		
19021100	7.7% + 24.6 EUR/100 kg	reduction 100% ad valorem customs duties 24.6 EUR/100 kg	24.6 EUR/100 kg
19021910	7.7% + 24.6 EUR/100 kg	reduction 100% ad valorem customs duties 24.6 EUR/100 kg	24.6 EUR/100 kg
19021990	7.7% + 21.1 EUR/100 kg	reduction 100% ad valorem customs duties 21.1 EUR/100 kg	21.1 EUR/100 kg
19022030	54.3 EUR/100 kg	reduction 16% 45.6 EUR/100 kg	Exemption
19022091	8.3% + 6.1 EUR/100 kg	reduction 100% ad valorem customs duties 6.1 EUR/100 kg	6.1 EUR/100 kg
19022099	8.3% + 17.1 EUR/100 kg	reduction 100% ad valorem customs duties 17.1 EUR/100 kg	17.1 EUR/100 kg
19023010	6.4% + 24.6 EUR/100 kg	reduction 100% ad valorem customs duties 24.6 EUR/100 kg	24.6 EUR/100 kg

CN code	Description/MFN rate	ACP rate	pre-EBA/GSP – LDCs rate
19023090	6.4% + 9.7 EUR/100 kg	reduction 100% ad valorem customs duties 9.7 EUR/100 kg	9.7 EUR/100 kg
19024010	7.7% + 24.6 EUR/100 kg	reduction 100% ad valorem customs duties 24.6 EUR/100 kg	24.6 EUR/100 kg
19024090	6.4% + 9.7 EUR/100 kg	reduction 100% ad valorem customs duties 9.7 EUR/100 kg	9.7 EUR/100 kg
1903	TAPIOCA AND SUBSTITUTES THEREFOR PREPARED FROM STARCH, IN THE FORM OF FLAKES, GRAINS, PEARLS, SIFTINGS OR SIMILAR FORMS		
19030000	6.4% + 15.1 EUR/100 kg	Exemption	15.1 EUR/100 kg
1904	PREPARED FOODS OBTAINED BY THE SWELLING OR ROASTING OF CEREALS OR CEREAL PRODUCTS, E.G. CORN FLAKES; CEREALS, OTHER THAN MAIZE 'CORN', IN GRAIN FORM, PRE-COOKED OR OTHERWISE PREPARED		
19041010	3.8% + 20 EUR/100 kg	reduction 100% ad valorem customs duties 20 EUR/100 kg	20 EUR/100 kg
19041030	5.1% + 46 EUR/100 kg	reduction 100% ad valorem customs duties 46 EUR/100 kg	46 EUR/100 kg
19041090	5.1% + 33.6 EUR/100 kg	reduction 100% ad valorem customs duties 33.6 EUR/100 kg	33.6 EUR/100 kg
19042010	9% + Agricultural Component	reduction 100% ad valorem customs duties Agricultural Component	Agricultural Component
19042091	3.8% + 20 EUR/100 kg	reduction 100% ad valorem customs duties 20 EUR/100 kg	20 EUR/100 kg
19042095	5.1% + 46 EUR/100 kg	reduction 100% ad valorem customs duties 46 EUR/100 kg	46 EUR/100 kg
19042099	5.1% + 33.6 EUR/100 kg	reduction 100% ad valorem customs duties 33.6 EUR/100 kg	33.6 EUR/100 kg
19049010	8.3% + 46 EUR/100 kg	reduction 100% ad valorem customs duties 46 EUR/100 kg	46 EUR/100 kg
19049090	8.3% + 25.7 EUR/100 kg	reduction 100% ad valorem customs duties 25.7 EUR/100 kg	25.7 EUR/100 kg
1905	BREAD, PASTRY, CAKES, BISCUITS AND OTHER BAKERS' WARES, WHETHER OR NOT CONTAINING COCOA; COMMUNION WAFERS, EMPTY CACHETS OF A KIND SUITABLE FOR PHARMACEUTICAL USE, SEALING WAFERS; RICE PAPER AND SIMILAR PRODUCTS		
19051000	5.8% + 13 EUR/100 kg	reduction 100% ad valorem customs duties 13 EUR/100 kg	13 EUR/100 kg
19052010	9.4% + 18.3 EUR/100 kg	reduction 100% ad valorem customs duties 18.3 EUR/100 kg	18.3 EUR/100 kg
19052030	9.8% + 24.6 EUR/100 kg	reduction 100% ad valorem customs duties 24.6 EUR/100 kg	24.6 EUR/100 kg

CN code	Description/ MFN rate	ACP rate	pre-EBA/GSP – LDCs rate
19052090	10.1% + 31.4 EUR/100 kg	reduction 100% ad valorem customs duties 31.4 EUR/100 kg	31.4 EUR/100 kg
19053011	9% + Agricultural Component MAX 24.2% + Additional Duty on sugar	reduction 100% ad valorem customs duties; biscuits : exemption	Agricultural Component MAX 24.2% + Additional Duty on sugar
19053019	9% + Agricultural Component MAX 24.2% + Additional Duty on sugar	reduction 100% ad valorem customs duties; biscuits : exemption	Agricultural Component MAX 24.2% + Additional Duty on sugar
19053030	9% + Agricultural Component MAX 24.2% + Additional Duty on sugar	reduction 100% ad valorem customs duties Agricultural Component MAX 24.2% + Additional Duty on sugar	Agricultural Component MAX 24.2% + Additional Duty on sugar
19053051	9% + Agricultural Component MAX 24.2% + Additional Duty on sugar	reduction 100% ad valorem customs duties Agricultural Component MAX 24.2% + Additional Duty on sugar	Agricultural Component MAX 24.2% + Additional Duty on sugar
19053059	9% + Agricultural Component MAX 24.2% + Additional Duty on sugar	reduction 100% ad valorem customs duties Agricultural Component MAX 24.2% + Additional Duty on sugar	Agricultural Component MAX 24.2% + Additional Duty on sugar
19053091	9% + Agricultural Component MAX 20.7% + Additional Duty on flour	reduction 100% ad valorem customs duties Agricultural Component MAX 20.7% + Additional Duty on flour	Agricultural Component MAX 20.7% + Additional Duty on flour
19053099	9% + Agricultural Component MAX 24.2% + Additional Duty on sugar	reduction 100% ad valorem customs duties Agricultural Component MAX 24.2% + Additional Duty on sugar	Agricultural Component MAX 24.2% + Additional Duty on sugar
19054010	9.7% + Agricultural Component	reduction 100% ad valorem customs duties	Agricultural Component
19054090	9.7% + Agricultural Component	reduction 100% ad valorem customs duties	Agricultural Component
19059010	3.8% + 15.9 EUR/100 kg	reduction 100% ad valorem customs duties 15.9 EUR/100 kg	15.9 EUR/100 kg
19059020	4.5% + 60.5 EUR/100 kg	reduction 100% ad valorem customs duties 60.5 EUR/100 kg	60.5 EUR/100 kg
19059030	9.7% + Agricultural Component	reduction 100% ad valorem customs duties Agricultural Component	Agricultural Component
19059040	9% + Agricultural Component MAX 20.7% + Additional Duty on flour	reduction 100% ad valorem customs duties Agricultural Component MAX 20.7% + Additional Duty on flour	Agricultural Component MAX 20.7% + Additional Duty on flour
19059045	9% + Agricultural Component MAX 20.7% + Additional Duty on flour	reduction 100% ad valorem customs duties	Agricultural Component MAX 20.7% + Additional Duty on flour

CN code	Description/ MFN rate	ACP rate	pre-EBA/GSP – LDCs rate
19059055	9% + Agricultural Component MAX 20.7% + Additional Duty on flour	reduction 100% ad valorem customs duties Agricultural Component MAX 20.7% + Additional Duty on flour	Agricultural Component MAX 20.7% + Additional Duty on flour
19059060	9% + Agricultural Component MAX 24.2% + Additional Duty on sugar	reduction 100% ad valorem customs duties Agricultural Component MAX 24.2% + Additional Duty on sugar	Agricultural Component MAX 24.2% + Additional Duty on sugar
19059090	9% + Agricultural Component MAX 20.7% + Additional Duty on flour	reduction 100% ad valorem customs duties Agricultural Component MAX 20.7% + Additional Duty on flour	Agricultural Component MAX 20.7% + Additional Duty on flour
20	PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS		
2001	VEGETABLES, FRUIT, NUTS AND OTHER EDIBLE PARTS OF PLANTS, PREPARED OR PRESERVED BY VINEGAR OR ACETIC ACID		
20019030	5.1% + 9.4 EUR/100 kg net weight drained	reduction 100% ad valorem customs duties 9.4 EUR/100 kg net weight drained	9.4 EUR/100 kg net weight drained
20019040	8.3% + 3.8 EUR/100 kg net weight drained	reduction 100% ad valorem customs duties EUR/100 kg net weight drained	3.8 EUR/100 kg net weight drained
2003	TOMATOES, PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID		
20031020	18.4% + 191 EUR/100 kg net weight drained (K)	Exemption	191 EUR/100 kg net weight drained
20031030	18.4% + 222 EUR/100 kg net weight drained (K)	Exemption	222 EUR/100 kg net weight drained
2004	OTHER VEGETABLES PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID, FROZEN (EXCL. TOMATOES, MUSHROOMS AND TRUFFLES)		
22041091	7.6% + Agricultural Component	reduction 100% ad valorem customs duties Agricultural Component	Agricultural Component
22049010	5.1% + 9.4 EUR/100 kg net weight drained	reduction 100% ad valorem customs duties 9.4 EUR/100 kg net weight drained	9.4 EUR/100 kg net weight drained
2005	OTHER VEGETABLES PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID (EXCL. FROZEN, AND TOMATOES, MUSHROOMS AND TRUFFLES)		
20052010	8.8% + Agricultural Component	reduction 100% ad valorem customs duties Agricultural Component	Agricultural Component
20052080	5.1% + 9.4 EUR/100 kg net weight drained	reduction 100% ad valorem customs duties 9.4 EUR/100 kg net weight drained	9.4 EUR/100 kg net weight drained
2006	FRUIT, NUTS, FRUIT-PEEL AND OTHER PARTS OF PLANTS, PRESERVED BY SUGAR, DRAINED, GLACE OR CRYSTALLIZED		
20060031	20% + 23.9 EUR/100 kg	reduction 100% ad valorem customs duties 23.9 EUR/100 kg	23.9 EUR/100 kg

CN code	Description/MFN rate	ACP rate	pre-EBA/GSP – LDCs rate
20060035	12.5% + 15 EUR/100 kg	reduction 100% ad valorem customs duties 15 EUR/100 kg	15 EUR/100 kg
20060038	20% + 23.9 EUR/100 kg	reduction 100% ad valorem customs duties 23.9 EUR/100 kg	23.9 EUR/100 kg
2007	JAMS, FRUIT JELLIES, MARMALADES, FRUIT OR NUT PUREE AND FRUIT OR NUT PASTES, BEING COOKED PREPARATIONS, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER		
20071010	24% + 4.2 EUR/100 kg	Exemption	4.2 EUR/100 kg
20079110	20% + 23 EUR/100 kg	reduction 100% ad valorem customs duties 23 EUR/100 kg	23 EUR/100 kg
20079130	20% + 4.2 EUR/100 kg	reduction 100% ad valorem customs duties 4.2 EUR/100 kg	4.2 EUR/100 kg
20079920	24% + 19.7 EUR/100 kg	Exemption	19.7 EUR/100 kg
20079931	24% + 23 EUR/100 kg	Exemption	23 EUR/100 kg
20079933	24% + 23 EUR/100 kg	Exemption	23 EUR/100 kg
20079935	24% + 23 EUR/100 kg	Exemption	23 EUR/100 kg
20079939	24% + 23 EUR/100 kg	Exemption	24 EUR/100 kg
20079951	24% + 4.2 EUR/100 kg	Exemption	4.2 EUR/100 kg
20079955	24% + 4.2 EUR/100 kg	Exemption	4.2 EUR/100 kg
20079958	24% + 4.2 EUR/100 kg	Exemption	4.2 EUR/100 kg
2008	FRUITS, NUTS AND OTHER EDIBLE PARTS OF PLANTS, PREPARED OR PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER		
20082031	25.6% + 2.5 EUR/100 kg	Exemption	2.5 EUR/100 kg
20083019	25.6% + 4.2 EUR/100 kg	reduction 100% ad valorem customs duties 4.2 EUR/100 kg grapefruit: exemption	4.2 EUR/100 kg
20085019	25.6% + 4.2 EUR/100 kg	reduction 100% ad valorem customs duties 4.2 EUR/100 kg	4.2 EUR/100 kg
20085051	25.6% + 4.2 EUR/100 kg	reduction 100% ad valorem customs duties 4.2 EUR/100 kg	4.2 EUR/100 kg
20086019	25.6% + 4.2 EUR/100 kg	reduction 100% ad valorem customs duties 4.2 EUR/100 kg	4.2 EUR/100 kg
20087019	25.6% + 4.2 EUR/100 kg	reduction 100% ad valorem customs duties 4.2 EUR/100 kg	4.2 EUR/100 kg
20087051	25.6% + 4.2 EUR/100 kg	reduction 100% ad valorem customs duties 4.2 EUR/100 kg	4.2 EUR/100 kg
20088019	25.6% + 4.2 EUR/100 kg	Exemption	4.2 EUR/100 kg
20089216	16% + 2.6 EUR/100 kg	Exemption	2.6 EUR/100 kg
20089218	25.6% + 4.2 EUR/100 kg	Exemption	4.2 EUR/100 kg
20089921	25.6% + 3.8 EUR/100 kg	Exemption	3.8 EUR/100 kg
20089532	16% + 2.6 EUR/100 kg	Exemption	2.6 EUR/100 kg

CN code	Description/MFN rate	ACP rate	pre-EBA/GSP – LDCs rate
2008993310	16% + 2.6 EUR/100 kg	Exemption	2.6 EUR/100 kg
2008993390	16% + 2.6 EUR/100 kg	reduction 100% ad valorem customs duties 2.6 EUR/100 kg	2.6 EUR/100 kg
20089934	25.6% + 4.2 EUR/100 kg	reduction 100% ad valorem customs duties 4.2 EUR/100 kg	4.2 EUR/100 kg
20089985	5.1% + 9.4 EUR/100 kg net weight drained	Exemption	9.4 EUR/100 kg net weight drained
20089991	8.3% + 3.8 EUR/100 kg net weight drained	reduction 100% ad valorem customs duties 3.8 EUR/100 kg net weight drained	3.8 EUR/100 kg net weight drained
2009	FRUIT JUICES, INCL. GRAPE MUST, AND VEGETABLE JUICES, UNFERMENTED, NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER		
20091111	33.6% + 20.6 EUR/100 kg	reduction 100% ad valorem customs duties 20.6 EUR/100 kg	20.6 EUR/100 kg
20091191	15.2% + 20.6 EUR/100 kg	reduction 100% ad valorem customs duties 20.6 EUR/100 kg	20.6 EUR/100 kg
20091911	33.6% + 20.6 EUR/100 kg	reduction 100% ad valorem customs duties 20.6 EUR/100 kg	20.6 EUR/100 kg
20091991	15.2% + 20.6 EUR/100 kg	reduction 100% ad valorem customs duties 20.6 EUR/100 kg	20.6 EUR/100 kg
20092011	33.6% + 20.6 EUR/100 kg	Exemption	20.6 EUR/100 kg
20092091	12% + 20.6 EUR/100 kg	Exemption	20.6 EUR/100 kg
20093011	33.6% + 20.6 EUR/100 kg	reduction 100% ad valorem customs duties 20.6 EUR/100 kg	20.6 EUR/100 kg
20093051	14.4% + 20.6 EUR/100 kg	reduction 100% ad valorem customs duties 20.6 EUR/100 kg	20.6 EUR/100 kg
20093091	14.4% + 20.6 EUR/100 kg	reduction 100% ad valorem customs duties 20.6 EUR/100 kg	20.6 EUR/100 kg
20094011	33.6% + 20.6 EUR/100 kg	Exemption	20.6 EUR/100 kg
20094091	15.2% + 20.6 EUR/100 kg	Exemption	20.6 EUR/100 kg
20096011		Exemption	121 EUR/hectolitre + 20.6 EUR/100 kg (from 1 Sept.)
20096019		Exemption	ENTRY PRICE
20096051		Exemption	ENTRY PRICE
20096059		Exemption	ENTRY PRICE
20096071	22.4% + 131 EUR/hectolitre + 20.6 EUR/100 kg (from 1 Sept.)	131 EUR/hectolitre + 20.6 EUR/100 kg (from 1 Sept.)	131 EUR/hectolitre + 20.6 EUR/100 kg (from 1 Sept.)
20096079	22.4% + 27 EUR/hectolitre + 20.6 EUR/100 kg (from 1 Sept.)	27 EUR/hectolitre + 20.6 EUR/100 kg (from 1 Sept.)	27 EUR/hectolitre + 20.6 EUR/100 kg (from 1 Sept.)
20096090	22.4% + 27 EUR/hectolitre (from 1 Sept.)	27 EUR/hectolitre (from 1 Sept.)	27 EUR/hectolitre (from 1 Sept.)

CN code	Description/MFN rate	ACP rate	pre-EBA/GSP – LDCs rate
		Sept.)	Sept.)
20097011	30% + 18.4 EUR/100 kg	Exemption	18.4 EUR/100 kg
20097091	18% + 19.3 EUR/100 kg	reduction 100% ad valorem customs duties 19.3 EUR/100 kg	19.3 EUR/100 kg
20098011	33.6% + 20.6 EUR/100 kg	reduction 100% ad valorem customs duties 20.6 EUR/100 kg	20.6 EUR/100 kg
20098032	21% + 12.9 EUR/100 kg	Exemption	12.9 EUR/100 kg
20098033	21% + 12.9 EUR/100 kg	reduction 100% ad valorem customs duties 12.9 EUR/100 kg	12.9 EUR/100 kg
20098035	33.6% + 20.6 EUR/100 kg	reduction 100% ad valorem customs duties 20.6 EUR/100 kg	20.6 EUR/100 kg
20098061	19.2% + 20.6 EUR/100 kg	reduction 100% ad valorem customs duties 20.6 EUR/100 kg	20.6 EUR/100 kg
20098083	10.5% + 12.9 EUR/100 kg	reduction 100% ad valorem customs duties 20.6 EUR/100 kg	20.6 EUR/100 kg
20098084	10.5% + 12.9 EUR/100 kg	reduction 100% ad valorem customs duties 20.6 EUR/100 kg	20.6 EUR/100 kg
20098086	16.8% + 12.9 EUR/100 kg	reduction 100% ad valorem customs duties 20.6 EUR/100 kg	20.6 EUR/100 kg
20099011	33.6% + 20.6 EUR/100 kg	reduction 100% ad valorem customs duties 20.6 EUR/100 kg	20.6 EUR/100 kg
20099021	33.6% + 20.6 EUR/100 kg	reduction 100% ad valorem customs duties 20.6 EUR/100 kg	20.6 EUR/100 kg
20099031	20% + 20.6 EUR/100 kg	reduction 100% ad valorem customs duties 20.6 EUR/100 kg	20.6 EUR/100 kg
20099071	15.2% + 20.6 EUR/100 kg	reduction 100% ad valorem customs duties 20.6 EUR/100 kg	20.6 EUR/100 kg
20099092	10.5% + 12.9 EUR/100 kg	reduction 100% ad valorem customs duties 12.9 EUR/100 kg	12.9 EUR/100 kg
20099094	16.8% + 20.6 EUR/100 kg	Exemption	20.6 EUR/100 kg
21	MISCELLANEOUS EDIBLE PREPARATIONS		
2101	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 CHICORY AND OTHER ROASTED COFFEE SUBSTITUTES		
21011298	9% + Agricultural Component	Exemption	Agricultural Component
21012098	6.5% + Agricultural Component	Exemption	Agricultural Component
21013019	5.1% + 12.7 EUR/100 kg	reduction 100% ad valorem customs duties 21.7 EUR/100 kg	21.7 EUR/100 kg

CN code	Description/MFN rate	ACP rate	pre-EBA/GSP – LDCs rate
21013099	10.8% + 22.7 EUR/100 kg	reduction 100% ad valorem customs duties 22.7 EUR/100 kg	22.7 EUR/100 kg
2105	ICE CREAM AND OTHER EDIBLE ICE, WHETHER OR NOT CONTAINING COCOA		
21050010	8.6% + 20.2 EUR/100 kg MAX 19.4% + 9.4 EUR/100 kg	reduction 100% ad valorem customs duties 20.2 EUR/100 kg MAX 19.4% + 9.4 EUR/100 kg	20.2 EUR/100 kg MAX 19.4% + 9.4 EUR/100 kg
21050091	8% + 38.5 EUR/100 kg MAX 18.1 + 7% EUR/100 kg	reduction 100% ad valorem customs duties 38.5 EUR/100 kg MAX 18.1% + 7 EUR/100 kg	38.5 EUR/100 kg MAX 18.1% + 7 EUR/100 kg
21050099	7.9% + 54 EUR/100 kg MAX 17.8% + 6.9 EUR/100 kg	reduction 100% ad valorem customs duties 54 EUR/100 kg MAX 17.8% + 6.9 EUR/100 kg	54 EUR/100 kg MAX 17.8% + 6.9 EUR/100 kg
2106	FOOD PREPARATIONS, N.E.S.		
	(5) this reduction shall not be applied when the Community, in accordance with its Uruguay Round commitments, applies additional duties		
21061080	9% + Agricultural Component	Agricultural Component	Agricultural Component
21069010	35 EUR/100 kg	35 EUR/100 kg	35 EUR/100 kg
21069030	42.7 EUR/100 kg net weight on the dry matter	reduction 16% (5) EUR/100 kg net weight on the dry matter	35.8 36.2 EUR/100 kg net weight on the dry matter
21069051	14 EUR/100 kg	reduction 16% 11.7 EUR/100 kg	11.9 EUR/100 kg
21069055	20 EUR/100 kg	reduction 81 EUR/t 11.9 EUR/100 kg	14 EUR/100 kg
21069059	0.4 EUR/100 kg/net/%sacchar	reduction 16% (5) EUR/100 kg/net/%sacchar	0.33 Exemption
21069098	9 + Agricultural Component	Agricultural Component	Agricultural Component
22	BEVERAGES, SPIRITS AND VINEGAR		
2202	WATERS, INCL. MINERAL WATERS AND AERATED WATERS, CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTE OR FLAVOURED, AND OTHER NON-ALCOHOLIC BEVERAGES (EXCL. FRUIT OR VEGETABLE JUICES AND MILK)		
	reduction 100% ad valorem customs duties		
22029091	6.4 + 13.7 EUR/100 kg	13.7 EUR/100 kg	13.7 EUR/100 kg
22029095	5.5 + 12.1 EUR/100 kg	12.1 EUR/100 kg	12.1 EUR/100 kg
22029099	5.5 + 21.2 EUR/100 kg	21.2 EUR/100 kg	21.2 EUR/100 kg
2204	WINE OF FRESH GRAPES, INCL. FORTIFIED WINES; GRAPE MUST, PARTLY FERMENTED, OF ACTUAL ALCOHOLIC STRENGTH OF > 0.5% VOL, WHETHER OR NOT WITH ADDED ALCOHOL		
	ENTRY PRICE		
2206	CIDER, PERRY, MEAD AND OTHER FERMENTED BEVERAGES AND NON ALCOHOLIC BEVERAGES, N.E.S. (EXCL. BEER, WINE OR FRESH GRAPES.)		

CN code	Description/MFN rate	ACP rate	pre-EBA/GSP – LDCs rate
22060010	1.3 EUR / 5 vol% MIN 7.2 EUR / hl	non covered	
2209	VINEGAR AND SUBSTITUTES FOR VINEGAR OBTAINED FROM ACETIC ACID		
22090011	6.4 EUR / hl	non covered	
22090019	4.8 EUR / hl	non covered	
23	RESIDUES AND WASTE FROM THE FOOD INDUSTRIES; PREPARED ANIMAL FODDER		
2302	BRAN, SHARPS AND OTHER RESIDUES, WHETHER OR NOT IN THE FORM OF PELLETS, DERIVED FROM THE SIFTING, MILLING OR OTHER WORKING OF CERELAS OR OF LEGUMINOUS PLANTS	reduction 7.2 EUR/tonnes	
23021010	44 EUR/1000 kg	36.8 EUR/1000 kg	Non GSP-covered
23021090	89 EUR/1000 kg	81.8 EUR/1000 kg	Non GSP-covered
23022010	44 EUR/1000 kg	36.8 EUR/1000 kg	Non GSP-covered
23022090	89 EUR/1000 kg	81.8 EUR/1000 kg	Non GSP-covered
23023010	44 EUR/1000 kg (K)	36.8 EUR/1000 kg	Non GSP-covered
23023090	89 EUR/1000 kg (K)	81.8 EUR/1000 kg	Non GSP-covered
23024010	44 EUR/1000 kg (K)	36.8 EUR/1000 kg	Non GSP-covered
23024090	89 EUR/1000 kg (K)	81.8 EUR/1000 kg	Non GSP-covered
2303	RESIDUES OF STARCH MANUFACTURE AND SIMILAR RESIDUES, BEET-PULP, BAGASSE AND OTHER WASTE OF SUGAR MANUFACTURE, BREWING OR DISTILLING DREGS AND WASTE, WHETHER OR NOT IN THE FORM OF PELLETS		
23031011	320 EUR/1000 kg	reduction 219 EUR/t 101 EUR/1000 kg	224 EUR/1000 kg
2306	OIL-CAKE AND OTHER SOLID RESIDUES		
23069019	47 EUR/1000 kg	non covered	Non GSP-covered
2307	WINE LEES; ARGOL		
23070019	1.62 EUR/kg of total alcohol	non covered	exemption
2308	ACORNS, HORSE-CHESTNUTS, MARC AND OTHER VEGETABLE MATERIALS AND VEGETABLE WASTE		
23089019	1.62 EUR/kg of total alcohol	non covered	exemption
2309	PREPARATIONS OF A KIND USED IN ANIMAL FEEDING		
23091013	498 EUR/1000 kg	reduction 10.9 EUR/t 487.1 EUR/1000 kg	Non GSP-covered
23091015	730 EUR/1000 kg	reduction 16% 613.2 EUR/1000 kg	very sensitive product: reduction 15% 620.5 EUR/1000 kg
23091019	948 EUR/1000 kg	reduction 16% 796.3 EUR/1000 kg	very sensitive product: reduction 15% 805.8 EUR/1000 kg
23091033	530 EUR/1000 kg	reduction 10.9 EUR/t 519.1 EUR/1000 kg	Non GSP-covered
23091039	888 EUR/1000 kg	reduction 16% 745.9 EUR/1000 kg	very sensitive product: reduction 15% 754.8 EUR/1000 kg
23091051	102 EUR/1000 kg	reduction 10.9 EUR/t 91.1 EUR/1000 kg	Non GSP-covered

CN code	Description/MFN rate	ACP rate	pre-EBA/GSP – LDCs rate
23091053	577 EUR/1000 kg	reduction 10.9 EUR/t 566.1 EUR/1000 kg	Non GSP-covered
23091059	730 EUR/1000 kg	reduction 16% 613.2 EUR/1000 kg	very sensitive product: reduction 15% 620.5 EUR/1000 kg
23091070	948 EUR/1000 kg	reduction 16% 796.3 EUR/1000 kg	very sensitive product: reduction 15% 805.8 EUR/1000 kg
23099031	23 EUR/1000 kg (K)	reduction 10.9 EUR/t 12.1 EUR/1000 kg	sensitive product: reduction 30% 16.1 EUR/1000 kg
23099033	498 EUR/1000 kg	reduction 10.9 EUR/t 487.1 EUR/1000 kg	Non GSP-covered
23099035	730 EUR/1000 kg	reduction 16% 613.2 EUR/1000 kg	very sensitive product: reduction 15% 620.5 EUR/1000 kg
23099039	948 EUR/1000 kg	reduction 16% 796.3 EUR/1000 kg	very sensitive product: reduction 15% 805.8 EUR/1000 kg
23099041	55 EUR/1000 kg (K)	reduction 10.9 EUR/t 44.1 EUR/1000 kg	Non GSP-covered
23099043	530 EUR/1000 kg	reduction 10.9 EUR/t 519.1 EUR/1000 kg	Non GSP-covered
23099049	888 EUR/1000 kg	reduction 16% 745.9 EUR/1000 kg	very sensitive product: reduction 15% 754.8 EUR/1000 kg
23099051	102 EUR/1000 kg (K)	reduction 10.9 EUR/t 91.1 EUR/1000 kg	Non GSP-covered
23099053	577 EUR/1000 kg	reduction 10.9 EUR/t 566.1 EUR/1000 kg	Non GSP-covered
23099059	730 EUR/1000 kg	reduction 16% 613.2 EUR/1000 kg	very sensitive product: reduction 15% 620.5 EUR/1000 kg
23099070	948 EUR/1000 kg	reduction 16% 796.3 EUR/1000 kg	very sensitive product: reduction 15% 805.8 EUR/1000 kg
24	TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES		
2401	If serious disturbances occur as a result of a large increase in duty-free imports of products within CN code 2401, originating in ACP States, or if these imports create difficulties which bring about a deterioration in the economic situation of a region of the Community, the Community may take measures to counteract any deflection of trade		

CANADA: PRODUCTS NOT COVERED BY THE GSP SCHEME FOR LDCs

(Duty rates of 2000)

Product Code (HS)	Description	MFN Applied Rate (% or specific)
01	LIVE ANIMALS	
01051122	Over access commitment	245%
01059912	Over access commitment	159%
02	MEAT AND EDIBLE MEAT OFFAL	
02011020	Over access commitment	27%
02012020	Over access commitment	27%
02013020	Over access commitment	27%
02021020	Over access commitment	27%
02022020	Over access commitment	27%
02023020	Over access commitment	27%
02071192	Over access commitment	245%
02071292	Over access commitment	245%
02071392	Over access commitment, bone in	256%
02071393	Over access commitment, boneless	256%
02071422	Over access commitment	245%
02071482	Over access commitment, bone in	256%
02071483	Over access commitment, boneless	256%
02072412	Over access commitment	159%
02072492	Over access commitment	159%
02072512	Over access commitment	159%
02072592	Over access commitment	159%
02072622	Over access commitment, bone in	170%
02072630	Over access commitment, boneless	170%
02072712	Over access commitment	159%
02072792	Over access commitment, bone in	170%
02072793	Over access commitment, boneless	170%
02090022	fat of fowls of the species Gallus domesticus, Over access commitment	256%
02090024	fat of turkeys, over access commitment	170%
02109012	of fowls of the species Gallus domesticus, Over access commitment, bone in	256%
02109013	of fowls of the species Gallus domesticus, Over access commitment, boneless	256%

Product Code (HS)	Description	MFN Applied Rate (% or specific)
02109015	of turkeys, over access commitment, bone in	170%
02109016	of turkeys, over access commitment, Boneless	170%
04	DAIRY PRODUCE; BIRDS' EGGS; NATURAL HONEY; EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED	
04011020	Over access commitment	248%
04012020	Over access commitment	248%
04013020	Over access commitment	309.5%
04021020	Over access commitment	207%
04022112	Over access commitment	250%
04022122	Over access commitment	304%
04022912	Over access commitment	250%
04022922	Over access commitment	304%
04029120	Over access commitment	267%
04029920	Over access commitment	262.5%
04031020	Over access commitment	244.5%
04039012	Over access commitment	214%
04039092	Over access commitment	222.5%
04041022	Over access commitment	220%
04049020	Over access commitment	277.5%
04051020	Over access commitment	316%
04052020	Over access commitment	282.5%
04059020	Over access commitment	331.5%
04061020	Over access commitment	252.5%
04062012	Over access commitment	252.5%
04062092	Over access commitment	252.5%
04063020	Over access commitment	252.5%
04064020	Over access commitment	252.5%
04069012	Over access commitment	252.5%
04069022	Over access commitment	252.5%
04069032	Over access commitment	252.5%
04069042	Over access commitment	252.5%
04069052	Over access commitment	252.5%
04069062	Over access commitment	252.5%
04069072	Over access commitment	252.5%
04069082	Over access commitment	252.5%
04069092	Havarti and Havarti types, over access commitment	252.5%

Product Code (HS)	Description	MFN Applied Rate (% or specific)
04069094	Parmesan and Parmesan types, over access commitment	252.5%
04069096	Romano and Romano types, Over access commitment	252.5%
04069099	Other, Over access commitment	252.5%
04070012	Hatching, for broilers, Over access commitment	245%
04070019	Other, Over access commitment	168%
04081120	Over access commitment	\$6.30/kg
04081920	Over access commitment	\$1.57/kg
04089120	Over access commitment	\$6.30/kg
04089920	Over access commitment	\$1.57/kg
06	LIVE TREES AND OTHER PLANTS; BULBS, ROOTS AND THE LIKE; CUT FLOWERS AND ORNAMENTAL FOLIAGE	
06031011		Rate not available
06031012		Rate not available
06031020	Carnations and chrysanthemums	8%
06031021		Rate not available
07	EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS	
07020091	Imported during such period, which may be divided	\$0.0482/kg but not less than 13%
07020092		Rate not available
07031031	Imported during such period, which may be divided	\$0.0482/kg but not less than 10.5%
07031032		Rate not available
07031091	Imported during such period, which may be divided	\$0.0289/kg but not less than 13%
07031092		Rate not available
07070091	Imported during such period, which may be divided	\$0.0434/kg but not less than 13%
07070092		Rate not available
07108020	Broccoli and cauliflowers	14%
07108021	Broccoli and cauliflowers	Rate not available
08	EDIBLE FRUIT AND NUTS; PEEL OF CITRUS FRUITS AND MELONS	
08101010	For processing	\$0.0579/kg but not less than 8.5%
08101011		Rate not available
08101091	Imported during such period specified by order of	\$0.0579/kg but not less than 8.5%
08101092		Rate not available

Product Code (HS)	Description	MFN Applied Rate (% or specific)
08111010	For processing	\$0.0579/kg but not less than 8.5%
08111011		Rate not available
08111090	Other	13%
08111091		Rate not available
10	CEREALS	
10011020	Over access commitment	52%
10019020	Over access commitment	80%
10030012	Over access commitment	100%
10030092	Over access commitment	22%
11	PRODUCTS OF THE MILLING INDUSTRY; MALT; STARCHES; INULIN; WHEAT GLUTEN	
11010020	Over access commitment	\$148.06/tonne
11029012	Over access commitment	\$230.60/tonne plus 8.5%
11031120	Over access commitment	\$111.53/tonne
11031912	Over access commitment	\$187.93/tonne plus 6.5%
11032120	Over access commitment	\$104.40/tonne plus 7%
11032912	Over access commitment	\$16.83/tonne plus 7%
11041120	Over access commitment	\$188.08/tonne plus 8.5%
11041912	Over access commitment	\$112.79/tonne plus 7%
11042120	Over access commitment	\$183.93/tonne plus 8.5%
11042912	Over access commitment	\$120.07/tonne plus 7%
11043012	Over access commitment	\$104.40/tonne plus 7%
11071012	Over access commitment	\$166.23/tonne
11071092	Over access commitment	\$169.55/tonne
11072012	Over access commitment	\$149.83/tonne
11072092	Over access commitment	\$61.57/tonne
11081120	Over access commitment	\$250.60/tonne
11081912	Over access commitment	\$199.60/tonne
11090020	Over access commitment	\$420.66/tonne plus 15.5%
15	ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES	
15132900	Other	12%
15171020	Over access commitment	\$84.7/kg
15179022	Over access commitment	224.5%
16	PREPARATIONS OF MEAT, OF FISH OR OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES	

Product Code (HS)	Description	MFN Applied Rate (% or specific)
OTHER AQUATIC INVERTEBRATES		
16010022	Other than spent fowl, over access commitment	245%
16010032	Over access commitment	159%
16022022	Over access commitment	245%
16022032	Over access commitment	159%
16023113	Other, over access commitment, bone in	174.5%
16023114	Other, over access commitment, boneless	174.5%
16023194	Other, over access commitment, bone in	170%
16023195	Other, over access commitment, boneless	170%
16023213	Other, over access commitment, bone in	260%
16023214	Other, over access commitment, boneless	260%
16023294	Other, over access commitment, bone in	256%
16023295	Other, over access commitment, boneless	256%
17 SUGARS AND SUGAR CONFECTIONERY		
17011290	Other	\$24.69/tonne
17019100	Containing added flavouring or colouring matter	\$30.86/tonne
17019900	Other	\$30.86/tonne
18 COCOA AND COCOA PREPARATIONS		
18062022	Over access commitment	272.5%
18069012	Over access commitment	272.5%
19 PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK; PASTRYCOOKS PRODUCTS		
19012012	Containing more than 25% by weight of butterfat, not put up for retail sale	253%
19012015	Other, containing 25% or more by weight of wheat, over access commitment	\$0.1263/kg plus 8.5%
19012022	Containing more than 25% by weight of butterfat, not put up for retail sale	251%
19012024	Other, containing 25% or more by weight of wheat, over access commitment	\$0.1263/kg plus 6.5%
19019012	Over access commitment	\$0.2066/kg plus 17.5%
19019032	Ice cream mixes or ice milk mixes, over access commitment	275.5%
19019034	Other, not put up for retail sale, over access commitment	258%
19019052	Ice cream mixes or ice milk mixes, over access commitment	275.5%
19019054	Other, not put up for retail sale, over access commitment	258%
19021923	Other, containing 25% or more by weight of wheat, over access commitment	\$17.23/kg

Product Code (HS)	Description	MFN Applied Rate (% or specific)
19021993	Other, containing 25% or more by weight of wheat, over access commitment	\$0.1723/kg plus 8.5%
19042062	Containing 25% or more by weight of wheat, over access commitment	\$0.0971/kg plus 6.5%
19042064	Of barley, Over access commitment	\$0.1054/kg plus 6.5%
19049040	Of barley, in packages of a weight not exceeding 11.34 kg each, over access	\$0.1054/kg plus 8.5%
19049062	Containing 25% or more by weight of wheat, over access commitment	\$0.0971/kg plus 6.5%
19049064	Of barley, Over access commitment	\$0.1054/kg plus 6.5%
19051072	Containing 25% or more by weight of wheat, over access commitment	\$0.143/kg plus 6.5%
19053022	Containing 25% or more by weight of wheat, in packages of a weight not exceeding 3%	3%
19053023	Containing 25% or more by weight of wheat, over access commitment	\$0.057/kg plus 4%
19053093	Other, containing 25% or more by weight of wheat, over access commitment	\$0.057/kg plus 4%
19059033	Other, containing 25% or more by weight of wheat, in packages of a weight n	\$0.0897/kg plus 8.5%
19059035	Containing 25% or more by weight of wheat, in bulk or in packages of a weight	\$0.0897/kg plus 6.5%
19059045	Other, containing 25% or more by weight of wheat, over access commitment	\$0.057/kg plus 4%
19059063	Containing 25% or more by weight of wheat, in packages of a weight exceeding	\$0.1388/kg plus 4%
20 PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS		
20029000	Other	12%
20029010	Baby carrots (of a length not exceeding 11 cm); Brussels sprouts	Rate not available
20049010	Other	16%
21 MISCELLANEOUS EDIBLE PREPARATIONS		
21050092	Over access commitment	285%
21069032	Milk, cream or butter substitutes, containing 50% or more by weight of dair	218%
21069034	Preparations, containing more than 15% by weight of milk fat but less than	218%
21069052	Over access commitment	\$1.49/kg
21069094	Containing 50% or more by weight of dairy content, over access commitment	282.5%
22 BEVERAGES, SPIRITS AND VINEGAR		

Product Code (HS)	Description	MFN Applied Rate (% or specific)
22029043	Other, containing 50% or more by weight of dairy content, not put up for re	263.5%
22060080	Ginger beer and herbal beer	\$0.0231/litre
23	RESIDUES AND WASTE FROM THE FOOD INDUSTRIES; PREPARED ANIMAL FODDER	
23023020	Over access commitment	\$102.47/tonne plus 4%
23024012	Over access commitment	\$113.20/tonne
23099032	Containing 50% or more by weight in the dry state of non-fat milk solids, o	211.5%
35	ALBUMINOIDAL SUBSTANCES; MODIFIED STARCHES; GLUES; ENZYMES	
35021120	Over access commitment	\$6.30/kg
35021920	Over access commitment	\$1.57/kg
51	WOOL, FINE OR COARSE ANIMAL HAIR; HORSEHAIR YARN AND WOVEN FABRIC	
51111120	Other, not containing more than one generic type of man-made fibre, valued	6%
51111190	Other	16%
51111931	Of a weight not exceeding 400 g/m2 and valued at \$7.89/m2 or more	6%
51111932	Valued at \$9.45/m2 or more	8%
51112011	Of a weight not exceeding 300 g/m2 and valued at \$5.98/m2 or more	6%
51112012	Of a weight exceeding 300 g/m2 but not exceeding 400g/m2 and valued at \$7.8	6%
51112013	Of a weight exceeding 400 g/m2 and valued at \$9.45/m2 or more	8%
51112018	Other, of a weight not exceeding 300 g/m2	16%
51112091	Of a weight not exceeding 300 g/m2	16%
51113011	Of a weight not exceeding 300 g/m2 and valued at \$5.98/m2 or more	6%
51113012	Of a weight exceeding 300 g/m2 but not exceeding 400 g/m2 and valued at \$7	6%
51113013	Of a weight exceeding 400 g/m2 and valued at \$9.45/m2 or more	8%
51113018	Other, of a weight not exceeding 300 g/m2	16%
51113091	Of a weight not exceeding 300 g/m2	16%
51119021	Of a weight not exceeding 300 g/m2 and valued at \$5.98/m2 or more	6%
51119022	Of a weight exceeding 300 g/m2 but not exceeding 400 g/m2 and valued at \$7	6%

Product Code (HS)	Description	MFN Applied Rate (% or specific)
51119023	Of a weight exceeding 400 g/m2 and valued at \$9.45/m2 or more	8%
51119028	Other, of a weight not exceeding 300 g/m2	16%
51119091	Of a weight not exceeding 300 g/m2	16%
51121190	Other	16%
51121991	Of a weight not exceeding 300 g/m2	16%
51122091	Of a weight not exceeding 300 g/m2	16%
51123091	Of a weight not exceeding 300 g/m2	16%
51129091	Of a weight not exceeding 300 g/m2	16%
52	COTTON	
52030090	Other	5%
52041190	Other	9.8%
52041900	Other	9.8%
52042000	put up for retail sale	9.8%
52051190	Other	9.8%
52051290	Other	9.8%
52051390	Other	9.8%
52051490	Other	9.8%
52051590	Other	9.8%
52052190	Other	9.8%
52052290	Other	9.8%
52052390	Other	9.8%
52052490	Other	9.8%
52052690	Other	9.8%
52052790	Other	9.8%
52052890	Other	9.8%
52053190	Other	9.8%
52053290	Other	9.8%
52053390	Other	9.8%
52053490	Other	9.8%
52053590	Other	9.8%
52054190	Other	9.8%
52054290	Other	9.8%
52054390	Other	9.8%
52054490	Other	9.8%
52054690	Other	9.8%

Product Code (HS)	Description	MFN Applied Rate (% or specific)
52054790	Other	9.8%
52054890	Other	9.8%
52061100	Measuring 714.29 decitex or more (not exceeding 14 metric number)	9.8%
52061200	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceed)	9.8%
52061300	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceed)	9.8%
52061400	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 80 metr	9.8%
52061490	Other	9.8%
52061500	Measuring less than 125 decitex (exceeding 80 metr	9.8%
52061590	Other	9.8%
52062100	Measuring 714.29 decitex or more (not exceeding 14 metric number)	9.8%
52062200	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceed)	9.8%
52062300	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceed)	9.8%
52062400	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 80 metr	9.8%
52062490	Other	9.8%
52062500	Measuring less than 125 decitex (measuring 80 metr	9.8%
52062590	Other	9.8%
52063100	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric n	9.8%
52063200	Measuring per single yarn less than 714.29 decitex but not less than 232.56	9.8%
52063300	Measuring per single yarn less than 232.56 decitex but not less than 192.31	9.8%
52063400	Measuring per single yarn less than 192.31 decitex but not less than 125 de	9.8%
52063500	Measuring per single yarn less than 125 decitex (exceeding 80 metric number	9.8%
52064100	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric n	9.8%
52064200	Measuring per single yarn less than 714.29 decitex but not less than 232.56	9.8%
52064300	Measuring per single yarn less than 232.56 decitex but not less than 192.31	9.8%
52064400	Measuring per single yarn less than 192.31 decitex but not less than 125 de	9.8%
52064500	Measuring per single yarn less than 125 decitex (exceeding 80	9.8%

Product Code (HS)	Description	MFN Applied Rate (% or specific)
52071000	metric number	
52071000	Containing 85% or more by weight of cotton	9.8%
52079000	Other	9.8%
52081120	Other, for use in the manufacture of apparel	8%
52081190	Other	10%
52081230	Other, for use in the manufacture of apparel	8%
52081290	Other	10%
52081310	for use in the manufacture of apparel	8%
52081390	Other	10%
52081920	Other, for use in the manufacture of apparel	8%
52081990	Other	10%
52082130	Solely of cotton, for use in the manufacture of orthopaedic casts, splints	4%
52082190	Other	14.2%
52082290	Other	14.2%
52082300	Other	14.2%
52082390	Other	14%
52082990	Other	14.2%
52083190	Other	14.2%
52083290	Other	14.2%
52083390	Other	14.2%
52083990	Other	14.2%
52084190	Other	14.2%
52084290	Other	14.2%
52084390	Other	14.2%
52084990	Other	14.2%
52085100	Plain weave, weighing not more than 100 g/m2	14.2%
52085290	Other	14.2%
52085300	3thread or 4thread twill, including cross twill	14.2%
52085990	Other	14.2%
52091120	Other, for use in the manufacture of apparel	8%
52091190	Other	10%
52091210	for use in the manufacture of apparel	8%
52091290	Other	10%
52091920	Other, for use in the manufacture of apparel	8%
52091990	Other	10%

Product Code (HS)	Description	MFN Applied Rate (% or specific)
52092190	Other	14.2%
52092200		14.2%
52092290	Other	14%
52092990	Other	14.2%
52093190	Other	14.2%
52093200	3-thread or 4-thread twill, including cross twill	14.2%
52093900	Other fabrics	14.2%
52094100	Plain weave	14.2%
52094200	Denim	14.2%
52094300		14.2%
52094390	Other	14%
52094900	Other fabrics	14.2%
52095100	Plain weave	14.2%
52095200	3-thread or 4-thread twill, including cross twill	14.2%
52095900	Other fabrics	14.2%
52101100	Plain weave	16%
52101200	3-thread or 4-thread twill, including cross twill	16%
52101900	Other fabrics	16%
52102100	Plain weave	16%
52102200	3-thread or 4-thread twill, including cross twill	16%
52102900	Other fabrics	16%
52103100	Plain weave	16%
52103200	3-thread or 4-thread twill, including cross twill	16%
52103900	Other fabrics	16%
52104100	Plain weave	16%
52104200	3-thread or 4-thread twill, including cross twill	16%
52104900	Other fabrics	16%
52105100	Plain weave	16%
52105200	3-thread or 4-thread twill, including cross twill	16%
52105900	Other fabrics	16%
52111100	Plain weave	16%
52111200	3-thread or 4-thread twill, including cross twill	16%
52111900	Other fabrics	16%
52112100	Plain weave	16%
52112200	3-thread or 4-thread twill, including cross twill	16%

Product Code (HS)	Description	MFN Applied Rate (% or specific)
52112900	Other fabrics	16%
52113100	Plain weave	16%
52113200	3-thread or 4-thread twill, including cross twill	16%
52113900	Other fabrics	16%
52114100	Plain weave	16%
52114200	Denim	16%
52114300	Other fabrics of 3-thread or 4-thread twill, including cross twill	16%
52114900	Other fabrics	16%
52115100	Plain weave	16%
52115200	3-thread or 4-thread twill, including cross twill	16%
52115900	Other fabrics	16%
53	OTHER VEGETABLE TEXTILE FIBRES; PAPER YARN AND WOVEN FABRICS OF PAPER YARN	
53062020	containing man-made fibres	9.2%
54	MAN-MADE FILAMENTS	
54011000	Of synthetic filaments	9.8%
54026290	other	9.8%
54061000	synthetic filament yarn	9.8%
	Other, for use in the manufacture of conveyor or transmission belts or belt	11%
54071090	Other	16%
54072000	Woven fabrics obtained from strip or the like	16%
54073000	Fabrics specified in note 9 to Section XI	16%
54074190	other	16%
54074290	other	16%
54074300	Of yarns of different colours	16%
54074400	Printed	16%
54075190	other	16%
54075290	other	16%
54075300	Of yarns of different colours	16%
54075400	Printed	16%
	For use in the manufacture of conveyor or transmission belts	11%
54076110	or belting, co	11%
54076190	other	16%
	For use in the manufacture of conveyor or transmission belts	11%
54076193	or belting, co	11%
54076199	other	16%

Product Code (HS)	Description	MFN Applied Rate (% or specific)
54076990	other	16%
54077100	Unbleached or bleached	16%
54077200	Dyed	16%
54077390	other	16%
54077400	Printed	16%
54078100	Unbleached or bleached	16%
54078290	other	16%
54078300	Of yarns of different colours	16%
54078400	Printed	16%
54079190	Other	16%
54079290	other	16%
54079390	Other	16%
54079490	other	16%
54081000	Woven fabrics obtained from high tenacity yarn, of viscose rayon	16%
54082190	other	16%
54082229	other	16%
54082290	other	16%
54082310	Of cuprammonium rayon	16%
54082390	other	16%
54082419	other	16%
54082499	other	16%
54083190	other	16%
54083290	other	16%
54083390	Other	16%
54083490	other	16%
55	MAN-MADE STAPLE FIBRES	
55011090	other	5%
55012090	other	5%
55019000	other	5%
55020000	Artificial filament tow	5%
55081000	Of synthetic staple fibres	9.8%
55092190	other	9.8%
55092290	other	9.8%
55093100	Single yarn	9.8%
55093290	other	9.8%

Product Code (HS)	Description	MFN Applied Rate (% or specific)
55094190	other	9.8%
55094200	Multiple (folded) or cabled yarn	9.8%
55095290	other	9.8%
55095300	Mixed mainly or solely with cotton	9.8%
55095390	other	9.8%
55096100	Mixed mainly or solely with wool or fine animal hair	9.8%
55096200	Mixed mainly or solely with cotton	9.8%
55096900	other	9.8%
55099100	Mixed mainly or solely with wool or fine animal hair	9.8%
55099200	Mixed mainly or solely with cotton	9.8%
55099900	other	9.8%
55102090	other	9.8%
55111000	Of synthetic staple fibres, containing 85% or more by weight of such fibres	9.8%
55112000	Of synthetic staple fibres, containing less than 85% by weight of such fibr	9.8%
55121190	other	16%
55121990	other	16%
55122100	unbleached or bleached	16%
55122900	other	16%
55129100	unbleached or bleached	16%
55129990	Other	16%
55131190	other	16%
55131200	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	16%
55131300	other woven fabrics of polyester staple fibres	16%
55131900	other woven fabrics	16%
55132100	Of polyester staple fibres, plain weave	16%
55132200	3-thread or 4-thread twill, including cross twill, of polyester staple fibr	16%
55132300	other woven fabrics of polyester staple fibres	16%
55132900	other woven fabrics	16%
55133190	other	16%
55133290	other	16%
55133390	other	16%
55133900	other woven fabrics	16%
55134190	other	16%

Product Code (HS)	Description	MFN Applied Rate (% or specific)
55134200	3-thread or 4-thread twill, including cross twill, of polyester staple fibr	16%
55134300	other woven fabrics Of polyester staple fibres	16%
55134900	other woven fabrics	16%
55141100	Of polyester staple fibres, plain weave	16%
55141200	3-thread or 4-thread twill, including cross twill, of polyester staple fibr	16%
55141300	other woven fabrics of polyester staple fibres	16%
55141900	other woven fabrics	16%
55142100	Of polyester staple fibres, plain weave	16%
55142200	3-thread or 4-thread twill, including cross twill, of polyester staple fibr	16%
55142300	other woven fabrics of polyester staple fibres	16%
55142900	other woven fabrics	16%
55143100	Of polyester staple fibres, plain weave	16%
55143200	3-thread or 4-thread twill, including cross twill, of polyester staple fibr	16%
55143300	other woven fabrics of polyester staple fibres	16%
55143900	other woven fabrics	16%
55144100	Of polyester staple fibres, plain weave	16%
55144200	3-thread or 4-thread twill, including cross twill, of polyester staple fibr	16%
55144300	other woven fabrics of polyester staple fibres	16%
55144900	other woven fabrics	16%
55151100	other	16%
55151200	Mixed mainly or solely with man-made filaments	16%
55151300	Other, containing 50% by weight of virgin carded wool or of carded animal h	6%
55151900	other	16%
55152100	Mixed mainly or solely with man-made filaments	16%
55152900	other	16%
55159100	Mixed mainly or solely with man-made filaments	16%
55159900	other	16%
55161100	unbleached or bleached	16%
55161200	dyed	16%
55161300	Of yarns of different colours	16%
55161490	other	16%
55162190	other	16%

Product Code (HS)	Description	MFN Applied Rate (% or specific)
55162200	dyed	16%
55162390	other	16%
55162490	other	16%
55164100	unbleached or bleached	16%
55164200	dyed	16%
55164300	Of yarns of different colours	16%
55164400	Printed	16%
55169190	other	16%
55169200	dyed	16%
55169390	other	16%
55169400	Printed	16%
56	WADDING, FELT AND eachWOVENS; SPECIAL YARNS; TWINE, CORDAGE ROPES AND CABLES AND ARTICLES THEREOF	
56012130	Articles of wadding	18%
56012230	Articles of wadding	20%
56022900	Of other textile materials	16%
56031150	Other, for use as liners, transfer layers or leak control shields in the ma	16%
56031190	Other	16%
56031250	Other, for use as liners, transfer layers or leak control shields in the ma	16%
56031290	Other	16%
56031350	Other, for use as liners, transfer layers or leak control shields in the ma	16%
56031390	Other	16%
56031450	Other, for use as liners, transfer layers or leak control shields in the ma	16%
56031490	Other	16%
56039190	Other	16%
56039290	Other	16%
56039390	Other	16%
56039490	Other	16%
56041000	Rubber thread and cord, textile covered	9.8%
56042090	Other	8%
56049000	Other	9.8%
56049010	imitation catgut	9.8%
56049090	Other	9.8%

Product Code (HS)	Description	MFN Applied Rate (% or specific)
56050000		9.8%
56050090	Other	10%
56060090	Other	9.8%
56071090	Other	12%
56072920	Other, of a circumference not exceeding 25.4 mm	11%
56072990	Other	15%
56073020	Other, of a circumference not exceeding 25.4 mm	11%
56073090	Other	15%
56074920	Other, of a circumference not exceeding 25.4 mm	11%
56074990	Other	15%
56075020	Other, of a circumference not exceeding 25.4 mm	11%
56075090	Other	15%
56079020	Other, of a circumference not exceeding 25.4 mm	11%
56079090	Other	15%
56081190	Other	19%
56081990	Other	19%
56089090	Other	16%
58	SPECIAL WOVEN FABRICS; TUFTED TEXTILE FABRICS; LACE; TAPESTRIES; TRIMMINGS; EMBROIDERY	
58012220	Solely of cotton	13%
58012300	Other weft pile fabrics	13%
58012400	Warp pile fabrics, epingle (uncut)	14.4%
58012510	not containing man-made fibres	13%
58013100	Uncut weft pile fabrics	16%
58013400	Warp pile fabrics, epingle (uncut)	16%
58021190	Other	15%
58021990	Other	14.2%
58022000	Terry towelling and similar woven terry fabrics, of other textile materials	16%
58023000	Tufted textile fabrics	16%
58031010	Solely of cotton, Unbleached or bleached, of a weight not exceeding 40g/m2.	4%
58031090	Other	15.1%
58039019	Other	16%
58041090	Other	15.2%
58042100	Of man-made fibres	14.2%

Product Code (HS)	Description	MFN Applied Rate (% or specific)
58043090	Other	15.2%
58050090	Other	18%
58061090	Other	16%
58062090	Other	16%
58063110	Solely of cotton, Unbleached, not mercerized	13%
58063120	Other, solely of cotton	14.2%
58063190	Other	15.2%
58063290	Other	16%
58064000	fabrics consisting of warp without weft assembled by means of an adhesive (16%
58069000	Other	19%
58090000	Woven fabrics of metal thread and woven fabrics of metallized yarn of head	16%
58109190	Other	15.2%
58109200	Of man-made fibres	15.2%
58109900	Of other textile materials	15.2%
58110010	cotton piece goods	20%
58110020	man-made piece goods	19%
58110090	Other	19%
59	IMPREGNATED, COATED, COVERED OR LAMINATED TEXTILE FABRICS; TEXTILE ARTICLES OF A KIND SUITABLE FOR INDUSTRIAL USE	
59021000	of nylon or Other polyamides	10%
59022000	of polyesters	10%
59029000	Other	10%
59069922	For use in the manufacture of conveyor or transmission belts or belting, T1	11%
59070029	Other	16%
59112090	Other	16%
60	KNITTED OR CROCHETED FABRICS	
60011090	Other	16%
60012200	Of man-made fibres	16%
60019290	other	16%
60021090	other	16%
60022099	other	16%
60023090	other	16%
60024100	Of wool or fine animal hair	16%
60024290	other	16%

Product Code (HS)	Description	MFN Applied Rate (% or specific)
60024390	other	16%
60024990	other	10%
60029100	Of wool or fine animal hair	16%
60029210	Circular knit, solely Of cotton yarns measuring less than 100 decitex per s	16%
60029290	other	16%
60029390	other	16%
60029900	other	16%
61	ARTICLES OF APPAREL AND CLOTHING ACCESSORIES KNITTED OR CROCHETED	
61011000	Of wool or fine animal hair	21%
61012000	Of cotton	21%
61013000	Of man-made fibres	21%
61019000	Of other textile materials	21%
61021000	Of wool or fine animal hair	21%
61022000	Of cotton	21%
61023000	Of man-made fibres	21%
61029000	Of other textile materials	21%
61031100	Of wool or fine animal hair	21%
61031200	Of synthetic fibres	21%
61031910	Of cotton or Of artificial fibres	21%
61031990	other	21%
61032100	Of wool or fine animal hair	21%
61032200	Of cotton	21%
61032300	Of synthetic fibres	21%
61032900	Of other textile materials	21%
61033100	Of wool or fine animal hair	21%
61033200	Of cotton	21%
61033300	Of synthetic fibres	21%
61033910	Of artificial fibres	21%
61033990	other	21%
61034100	Of wool or fine animal hair	21%
61034200	Of cotton	21%
61034300	Of synthetic fibres	21%
61034900	Of other textile materials	21%
61041100	Of wool or fine animal hair	21%

Product Code (HS)	Description	MFN Applied Rate (% or specific)
61041200	Of cotton	21%
61041300	Of synthetic fibres	21%
61041910	Of artificial fibres	21%
61041990	other	21%
61042100	Of wool or fine animal hair	21%
61042200	Of cotton	21%
61042300	Of synthetic fibres	21%
61042900	Of other textile materials	21%
61043100	Of wool or fine animal hair	21%
61043200	Of cotton	21%
61043300	Of synthetic fibres	21%
61043910	Of artificial fibres	21%
61043990	other	21%
61044100	Of wool or fine animal hair	21%
61044200	Of cotton	21%
61044300	Of synthetic fibres	21%
61044400	Of artificial fibres	21%
61044900	Of other textile materials	21%
61045100	Of wool or fine animal hair	21%
61045200	Of cotton	21%
61045300	Of synthetic fibres	21%
61045910	Of artificial fibres	21%
61045990	other	21%
61046100	Of wool or fine animal hair	21%
61046200	Of cotton	21%
61046300	Of synthetic fibres	21%
61046900	Of other textile materials	21%
61051000	Of cotton	21%
61052000	Of man-made fibres	21%
61059000	Of other textile materials	21%
61061000	Of cotton	21%
61062000	Of man-made fibres	21%
61069000	Of other textile materials	21%
61071190	other	21%
61071290	other	21%

Product Code (HS)	Description	MFN Applied Rate (% or specific)
61071900	Of other textile materials	21%
61072100	Of cotton	21%
61072200	Of man-made fibres	21%
61072900	Of other textile materials	21%
61079100	Of cotton	21%
61079200	Of man-made fibres	21%
61079900	Of other textile materials	21%
61081100	Of man-made fibres	21%
61081900	Of other textile materials	21%
61082100	Of cotton	21%
61082200	other	21%
61082900	Of other textile materials	21%
61083100	Of cotton	21%
61083200	Of man-made fibres	21%
61083900	Of other textile materials	21%
61089100	Of cotton	21%
61089200	Of man-made fibres	21%
61089900	Of other textile materials	21%
61091000	Of cotton	21%
61099000	Of other textile materials	21%
61101090	other	21%
61102000	Of cotton	21%
61103000	Of man-made fibres	21%
61109000	Of other textile materials	21%
61111000	Of wool or fine animal hair	21%
61112000	Of cotton	21%
61113000	Of synthetic fibres	21%
61119000	Of other textile materials	21%
61121100	Of cotton	21%
61121200	Of synthetic fibres	21%
61121900	Of other textile materials	21%
61122000	Ski Suits	21%
61123100	Of synthetic fibres	21%
61123900	Of other textile materials	21%
61124100	Of synthetic fibres	21%

Product Code (HS)	Description	MFN Applied Rate (% or specific)
61124900	Of other textile materials	21%
61130090	other	21%
61141000	Of wool or fine animal hair	21%
61142000	Of cotton	21%
61143000	Of man-made fibres	21%
61149000	Of other textile materials	21%
61151100	Of synthetic fibres, measuring per single yarn less than 67 decilex	21%
61151200	Of synthetic fibres, measuring per single yarn 67 decilex or more	21%
61151900	Of other textile materials	21%
61152000	Women's fulllength or kneelength hosiery, measuring per single yarn less th	16% and \$0.015/pair
61159200	Of cotton	16% and \$0.015/pair
61159300	Of synthetic fibres	16% and \$0.015/pair
61159900	Of other textile materials	16% and \$0.015/pair
61171090	other	21%
61172000	Ties, bow ties and cravats	21%
61178090	other	21%
62	ARTICLES OF APPAREL AND CLOTHING ACCESSORIES NOT KNITTED OR CROCHETED	
62011100	Of wool or fine animal hair	21%
62011200	Of cotton	20%
62011300	Of man-made fibres	21%
62011900	Of other textile materials	20%
62019100	Of wool or fine animal hair	21%
62019210	Men's ski-jackets, solely of cotton	24%
62019290	other	20%
62019300	Of man-made fibres	20%
62019900	Of other textile materials	20%
62021100	Of wool or fine animal hair	21%
62021200	Of cotton	20%
62021300	Of man-made fibres	21%
62029100	Of wool or fine animal hair	21%
62029200	Of cotton	20%
62029300	Of man-made fibres	21%
62029900	Of other textile materials	20%

Product Code (HS)	Description	MFN Applied Rate (% or specific)
62031100	Of wool or fine animal hair	21%
62031200	Of synthetic fibres	21%
62031910	Of cotton or Of artificial fibres	20%
62031990	other	20%
62032100	Of wool or fine animal hair	21%
62032200	Of cotton	20%
62032300	Of synthetic fibres	21%
62032900	Of other textile materials	20%
62033100	Of wool or fine animal hair	21%
62033200	Of cotton	20%
62033300	Of synthetic fibres	21%
62033910	Of artificial fibres	20%
62033990	other	20%
62034100	Of wool or fine animal hair	21%
62034200	Of cotton	20%
62034300	Of synthetic fibres	21%
62034900	Of other textile materials	21%
62041100	Of wool or fine animal hair	21%
62041200	Of cotton	20%
62041300	Of synthetic fibres	21%
62041910	Of artificial fibres	21%
62041990	other	21%
62042100	Of wool or fine animal hair	21%
62042200	Of cotton	20%
62042300	Of synthetic fibres	21%
62042900	Of other textile materials	20%
62043100	Of wool or fine animal hair	21%
62043200	Of cotton	20%
62043300	Of synthetic fibres	21%
62043910	Of artificial fibres	20%
62043990	other	20%
62044100	Of wool or fine animal hair	21%
62044200	Of cotton	20%
62044300	Of synthetic fibres	21%
62044400	Of artificial fibres	21%

Product Code (HS)	Description	MFN Applied Rate (% or specific)
62045100	Of wool or fine animal hair	21%
62045200	Of cotton	20%
62045300	Of synthetic fibres	21%
62045910	Of artificial fibres	20%
62045990	other	20%
62046100	Of wool or fine animal hair	21%
62046200	Of cotton	20%
62046300	Of synthetic fibres	21%
62046900	Of other textile materials	20%
62051000	Of wool or fine animal hair	21%
62052000	Of cotton	20%
62053000	Of man-made fibres	21%
62062000	Of wool or fine animal hair	21%
62063000	Of cotton	20%
62064000	Of man-made fibres	21%
62069000	Of other textile materials	20%
62071100	Of cotton	20%
62071900	Of other textile materials	21%
62072100	Of cotton	20%
62072200	Of man-made fibres	21%
62079100	Of cotton	20%
62079200	Of man-made fibres	21%
62079900	Of other textile materials	20%
62081100	Of man-made fibres	21%
62081900	Of other textile materials	19%
62082100	Of cotton	20%
62082200	Of man-made fibres	21%
62089100	Of cotton	20%
62089200	Of man-made fibres	21%
62091000	Of wool or fine animal hair	21%
62092000	Of cotton	20%
62093000	Of synthetic fibres	21%
62099000	Of other textile materials	20%
62101090	other	20%
62102000	other garments, of the type described in subheadings 6201 1 to 6201 19	20%

Product Code (HS)	Description	MFN Applied Rate (% or specific)
62103000	other garments, of the type described in subheadings 6201 1 to 6201 19	20%
62104090	other	20%
62105090	other	20%
62111100	Men's or boys'	20%
62111290	other	21%
62112000	Ski suits	21%
62113100	Of wool or fine animal hair	21%
62113200	Of cotton	20%
62113390	other	21%
62113900	Of other textile materials	20%
62114100	Of wool or fine animal hair	21%
62114200	Of cotton	20%
62114390	other	21%
62114990	other	20%
62121000	Brassieres	21%
62122000	Girdles and panty-girdles	21%
62123000	Corselettes	21%
62129000	other	21%
62139000	Of other textile materials	16%
62142090	other	21%
62143090	other	21%
62144000	Of artificial fibres	21%
62149000	Of other textile materials	20%
62152000	Of man-made fibres	21%
62159000	Of other textile materials	21%
62171090	other	16%
62179090	other	20%
63	OTHER MADE UP TEXTILE ARTICLES; SETS; WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS	
63011000	Electric blankets	20%
63013000	blankets (other than electric blankets) and travelling rugs, of cotton	20%
63021000	Bed linen, knitted or crocheted	21%
63022100	Of cotton	20%
63022200	Of man-made fibres	21%

Product Code (HS)	Description	MFN Applied Rate (% or specific)
63022900	Of other textile materials	20%
63023100	Of cotton	20%
63023200	Of man-made fibres	21%
63023900	Of other textile materials	20%
63024000	Table linen, knitted or crocheted	21%
63025100	Of cotton	20%
63025390	other	21%
63025900	Of other textile materials	19%
63026000	Toilet linen and kitchen linen, of terry towelling or similar terry fabrics	20%
63029100	Of cotton	20%
63029300	Of man-made fibres	21%
63029900	Of other textile materials	20%
63031100	Of cotton	21%
63031200	Of synthetic fibres	21%
63031900	Of other textile materials	21%
63039100	Of cotton	20%
63039210	made up from fabrics described in tariff item No. 5407 61 19	21%
63039290	other	21%
63039900	Of other textile materials	21%
63041100	knitted or crocheted	21%
63041900	other	20%
63049100	knitted or crocheted	21%
63049200	Not knitted or crocheted, of cotton	20%
63049300	Not knitted or crocheted, of synthetic fibres	21%
63049900	Not knitted or crocheted, of other textile materials	20%
63052000	Of cotton	20%
63053200	Flexible intermediate bulk containers	21%
63053300	other, of polyethylene or polypropylene strip or the like	21%
63053900	other	21%
63061100	Of cotton	20%
63061200	Of synthetic fibres	21%
63061900	Of other textile materials	20%
63062100	Of cotton	20%
63062200	Of synthetic fibres	21%
63062900	Of other textile materials	20%

Product Code (HS)	Description	MFN Applied Rate (% or specific)
63069100	Of cotton	20%
63069900	Of other textile materials	21%
63071090	other	20%
63072000	Life-jackets and life-bells	20%
63079040	Furniture moving pads	20%
63079093	Of cotton or other vegetable textile fibres, except solely of jute	20%
63079099	Of other textile materials	21%
63080000	Sets consisting of woven fabric and yarn, whether or not with accessories,	21%
63090090	other	21%
64	FOOTWEAR, GAITERS AND THE LIKE; PARTS OF SUCH ARTICLES	
64011019	Other	20%
64011020	Of plastics	20%
64019119	Other	20%
64019120	Of plastics	20%
64019212	Of plastics	20%
64019291	Of rubber	20%
64019292	Of plastics	20%
64019921	Unfinished footwear consisting of an outer sole and an incomplete upper	10%
64019929	Other	20%
64019930	Of plastics	20%
64021220	cross-country ski footwear	18%
64021230	snowboard boots	20%
64021910	Soccer, other football, baseball or bowling footwear	20%
64021990	Other	20%
64022019	Other	18%
64022020	Of plastics	20%
64023000	Other Footwear, incorporating a protective metal toe-cap	18%
64029100	Covering the ankle	20%
64029900	Other	20%
64031220	cross-country ski footwear	18%
64031230	snowboard boots	20%
64031920	Other footwear for riding, golfing, hiking, climbing, curling, bowling, ska	20%
64031990	Other	20%

Product Code (HS)	Description	MFN Applied Rate (% or specific)
64032000	Footwear with outer soles of leather, and uppers which consist of leather s	18%
64033000	Footwear made on a base or platform of wood, not having an inner sole or a	20%
64034000	Other footwear, incorporating a protective metal toe-cap	20%
64035100	Covering the ankle	18%
64035920	Other women's footwear, valued at \$30 or more per pair	11%
64035990	Other	20%
64039100	Covering the ankle	20%
64039920	Other, valued at more than \$12.50 per pair	20%
64039930	Other women's footwear, valued at \$30 or more per pair	11%
64039990	Other	20%
64041191	hiking footwear	20%
64041199	Other	20%
64041990	Other	20%
64042090	Other	18%
64051090	Other	20%
64052020	Other footwear with outer soles and uppers of wool	20%
64052090	Other	20%
64059000	Other	20%
64061011	Uppers, the external surface of which is 50% or more of textile materials:	16%
64061019	Other: Of textile materials:	16%
87	VEHICLES OTHER THAN RAILWAY OR TRAMWAY ROLLING-STOCK AND PARTS AND ACCESSORIES THEREOF	
87082950	seat covers of textile materials	16%
96	MISCELLANEOUS MANUFACTURED ARTICLES	
96121030	Other, containing man-made fibres	16%

JAPAN: PRODUCTS NOT COVERED BY THE GSP SCHEME FOR LDCs

(Duty rates of 1999)

Product Code (HS)	Description	MFN Applied Rate (% or specific)
01	LIVE ANIMALS	
01011099	Pure-bred breeding horses, excluding "light-breed horses" certified as being	4,000,000 yen per each
01011099	Pure-bred breeding horses, excluding "light-breed horses" certified as being	4,000,000 yen per each
010119099	Horses other than Pure-bred breeding horses, excluding "light-breed horses"	4,000,000 yen per each
010119099	Horses other than Pure-bred breeding horses, excluding "light-breed horses"	4,000,000 yen per each
010290092	Bovine animals, other than Pure-bred breeding bovine animals, weighing not	45,000 yen per each
010290099	Bovine animals, other than Pure-bred breeding bovine animals, weighing more	75,000 yen per each
010391000	Swine other than Pure-bred breeding swine, weighing less than 50 kg	8.8%
010392011	Swine other than Pure-bred breeding swine, weighing 50kg or more, per each,	20,081.67 yen per each
010392012	Swine other than Pure-bred breeding swine, weighing 50kg or more, per each,	
010392020	Swine other than Pure-bred breeding swine, weighing 50kg or more, per each,	8.8%
02	MEAT AND EDIBLE MEAT OFFAL	
020110000	Carcasses and half-carasses of bovine animals, fresh or chilled	40.4%
020120010	Meat of bovine animals, quarter fresh or chilled	40.4%
020120090	Meat of bovine animals, cuts with bone in, excluding carcasses, half-carcas	40.4%
020130010	Loin of bovine animals, boneless, fresh or chilled	40.4%
020130020	Chuck, Clod and Round of bovin animals, boneless, fresh or chilled	40.4%
020130030	Brisket and plate of bovin animals, boneless, fresh or chilled	40.4%
020130090	Other meat of bovine animals, boneless, fresh or chilled	40.4%
020210000	Carcasses and half-carasses of bovine animals, frozen	40.4%
020220000	Meat of bovine animals, frozen	40.4%
020230010	Loin of bovin animals, boneless, frozen	40.4%
020230020	Chuck, Clod and Round, of bovin animals, boneless,	40.4%

Product Code (HS)	Description	MFN Applied Rate (% or specific)
	frozen	
020230030	Brisket and plate of bovin animals, boneless, frozen	40.4%
020230090	Other meat of bovine animals, boneless, frozen	40.4%
020311020	Carcasses and half-carasses of swine, excluding wild boars, each kilogram,	371.67 yen/kg
020311030	Carcasses and half-carasses of swine, excluding wild boars, each kilogram,	
020311040	Carcasses and half-carasses of swine, excluding wild boars, each kilogram,	4.4%
020312021	Meat of swine (excluding wild boars), hams, shoulders and cuts thereof, wit	
020312022	Meat of swine (excluding wild boars), hams, shoulders and cuts thereof, wit	4.4%
020312023	Meat of swine (excluding wild boars), hams, shoulders and cuts thereof, wit	496.17 yen/kg
020319021	Meat of swine (excluding wild boars), boneless, each kilogram, in value for	
020319022	Meat of swine (excluding wild boars), boneless, each kilogram, more than th	4.4%
020319023	Meat of swine (excluding wild boars), boneless, each kilogram, in value for	496.17 yen/kg
020321020	Carcasses and half-carasses of swine, each kilogram, in value for customs	371.67 yen/kg
020321030	Carcasses and half-carasses of swine, each kilogram, in value for customs	
020321040	Carcasses and half-carasses of swine, each kilogram, in value for customs	4.4%
020322021	Meat of swine (excluding wild boars), hams, shoulders and cuts thereof, wit	
020322022	Meat of swine (excluding wild boars), each kilogram, more than the gate pric	4.4%
020322023	Meat of swine (excluding wild boars), each kilogram, in value for customs d	496.17 yen/kg
020329021	Other meat of swine (excluding wild boars), each kilogram in value for cus	
020329022	Other meat of swine (excluding wild boars), each kilogram more than the ga	4.4%
020329023	Other meat of swine (excluding wild boars), each kilogram in value for cus	496.17 yen/kg
020610010	Edible of bovine animals, internal organs and tongues, fresh or chilled	13.2%
020610020	Edible of bovine animals, cheek meat and head meat fresh or chilled	50%

Product Code (HS)	Description	MFN Applied Rate (% or specific)
020610090	Edible offal of bovine animals, excluding internal organs, tongues, cheek m	21.9%
020621000	Edible of bovine animals, tongues, frozen	13.2%
020622000	Edible of bovine animals, livers, frozen	13.2%
020629010	Edible of bovine animals, internal organs, excluding livers, frozen	13.2%
020629020	Edible of bovine animals, cheek meat and head meat, frozen	50%
020629090	Edible offal of bovine animals, excluding tongues, internal organs, cheek	21.9%
020630091	Edible of swine, excluding wild boars, internal organs, fresh or chilled	8.8%
020630092	Edible offal of swine, excluding wild boars and internal organs, each kilogram	
020630093	Edible offal of swine, excluding wild boars and internal organs, each kilogram	496.17 yen/kg
020630099	Edible offal of swine, excluding wild boars and internal organs, each kilogram	4.4%
020641090	Edible livers of swine, excluding wild boars, frozen	8.8%
020649091	Edible internal organs of swine, excluding wild boars, frozen	8.8%
020649092	Edible offal of swine, excluding wild boars and internal organs, each kilogram	
020649093	Edible offal of swine, excluding wild boars and internal organs, each kilogram	496.17 yen/kg
020649099	Edible offal of swine, excluding wild boars and internal organs, each kilogram	4.4%
020711000	Meat of fowls of the species Gallus domestics, not cut in pieces, fresh or	12.3%
020712000	Meat of fowls of the species Gallus domestics, not cut in pieces, frozen	12.3%
020713100	Fowls of the species Gallus domestics, legs with bone in, fresh or chilled	8.8%
020713200	Meat and edible offal of fowls of the species Gallus domestics, cut in piec	12%
020714100	Livers of fowls of the species Gallus domestics, frozen	3.3%
020714210	Fowls of the species Gallus domestics, legs with bone in, frozen	8.8%
020714220	Meat and edible offal of fowls of the species Gallus domestics, cut in piec	12%
020724000	Meat of turkeys, not cut in pieces, fresh or chilled	3.3%
020725000	Meat of turkeys, not cut in pieces, frozen	3.3%

Product Code (HS)	Description	MFN Applied Rate (% or specific)
020726000	Meat and edible offal of turkeys, cut in pieces, fresh or chilled	3.3%
020727100	Livers of turkeys, frozen	3.3%
020727200	Meat and edible offal of turkeys, excluding livers, cut in pieces, frozen	3.3%
020732100	Meat and edible offal of ducks, not cut in pieces, fresh or chilled	10%
020732200	Meat and edible offal of geese or guinea fowls, not cut in pieces, fresh or	10.7%
020733100	Meat and edible offal of ducks, not cut in pieces, frozen	10%
020733200	Meat and edible offal of geese or guinea fowls, not cut in pieces, frozen	10.7%
020734000	Fatty livers of ducks, geese or guinea fowls, fresh or chilled	3.3%
020735100	Other meat and edible offal of ducks, fresh or chilled	10%
020735200	Other meat and edible offal of geese or guinea fowls, fresh or chilled	10.7%
020736100	Livers of ducks, geese or guinea fowls, frozen	3.3%
020736210	Other meat and edible offal of ducks, frozen	10%
020736220	Other meat and edible offal of geese or guinea fowls, frozen	10.7%
020900000	Pig fat free of lean meat, and poultry fat not rendered or otherwise extrac	6.7%
021011010	Hams, shoulders and cuts thereof, with bone of swine, each kilogram, not mo	
021011020	Hams, shoulders and cuts thereof, with bone of swine, each kilogram, more t	8.8%
021012010	Meat of swine, bellies (streaky) and cuts thereof, each kilogram, not more	
021012020	Meat of swine, bellies (streaky) and cuts thereof, each kilogram, more than	8.8%
021019010	Other Meat of swine, each kilogram, not more than the gate prices of proces	
021019020	Other Meat of swine, each kilogram, more than the gate prices of processed	8.8%
021020000	Meat of bovine animals, salted, in brine, dried or smoked	190 yen/kg
021090011	Edible flours and meals of meat or meat offal of swine, each kilogram, not	
021090019	Edible flours and meals of meat or meat offal of swine, each kilogram, more	8.8%
021090020	Edible flours and meals of meat or meat offal of bovine animals	190 yen/kg

Product Code (HS)	Description	MFN Applied Rate (% or specific)
021090090	Meat and edible meat offal other than swine and bovine animals, salted, in	4.7%
03	FISH AND CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES	
030110010	Carp and gold-fish, for ornamental fish, live	3.5%
030191200	Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus	3.5%
030192200	Eels (Anguilla spp.), excluding Fry for fish culture, live	3.5%
030193200	Carp, excluding Fry for fish culture, live	3.5%
030199210	Nishin (Clupea spp.), Tara (Gadus spp., Theragra spp. and Merluccius spp.),	10%
030199290	Other fish, excluding Fry for fish culture, other than those of subheading	3.5%
030211000	Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus	3.5%
030212011	Red salmon (Oncorhynchus nerka) (excluding fish, fillet, other fish meat, l	3.5%
030212012	Silver salmon (Oncorhynchus kisutch) (excluding fish fillets, other fish me	3.5%
030212019	Pacific salmon, other than red salmon and silver salmon (Oncorhynchus gorbu	3.5%
030212020	Atlantic Salmon (Salmo salar) and Danube salmon (Hucho hucho) (excluding fi	3.5%
030219000	Other Salmonidae, (excluding fish fillet, other fish meat, livers and roes)	3.5%
030221000	Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglos	3.5%
030222000	Plaice (Pleuronectes platessa), (excluding fish fillet, other fish meat, li	3.5%
030223000	Sole (Solea spp.), (excluding fish fillet, other fish meat, livers and roes	3.5%
030229000	Other Flat fish, (excluding fish fillet, other fish meat, livers and roes),	3.5%
030231000	Albacore or longfinned tunas (Thunnus alalunga) (excluding fish fillet, ot	3.5%
030232000	Yellowfin tunas (Thunnus albacares), (excluding fish fillet, other fish mea	3.5%
030233000	Skipjack or stripe-bellied bonito, (excluding fish fillet, other fish meat,	3.5%
030239010	Bluefin tunas, other than those of subheading No 0302 31, 0302 32 or 0302	3.5%
030239020	Big-eye tunas, other than those of subheading No 0302 31, 0302 32 or 0302	3.5%

Product Code (HS)	Description	MFN Applied Rate (% or specific)
030239030	Southern bluefin tunas, other than those of subheading No 0302 31, 0302 32	3.5%
030239090	Other tunas, other than those of subheading No 0302 31 0302 32 or 0302 33	3.5%
030240000	Herrings (Clupea harengus, Clupea pallasii), (excluding fish fillet, other	10%
030250000	Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus) (excluding fish fillet,	10%
030261010	Sardines (Sardinops spp.) (excluding fish fillet, other fish meat, livers a	10%
030261090	Other Sardines (excluding fish fillet, other fish meat, livers and roes),	3.5%
030262000	Haddock (Melanogrammus aeglefinus) (excluding fish fillet, other fish meat,	3.5%
030263000	Coalfish (Pollachius virens) (excluding fish fillet, other fish meat, liver	3.5%
030264000	Mackerel (Scomber scombrus, Scomber australasicus Scomber japonicus) (excl	10%
030265000	Dogfish and other sharks (excluding fish fillet, other fish meat, livers an	2.5%
030266000	Eels (Anguilla spp.) (excluding fish fillet, other fish meat, livers and ro	3.5%
030269011	Buri (excluding fish fillet, other fish meat, livers and roes) fresh or ch	10%
030269012	Tara (excluding fish fillet, other fish meat, livers and roes) fresh or ch	10%
030269013	Aji (excluding fish fillet, other fish meat, livers and roes) fresh or chi	10%
030269019	Nishin (Clupea spp.), Saba, Iwashi (Etrumeus spp. and Engaulis spp.), Samm	10%
030269021	Sea breams (excluding fish fillet, other fish meat, livers and roes), fresh	2%
030269029	Barracouta and kibg-clip (excluding fish fillet, other fish meat, livers an	2%
030269091	Marlin(excluding swordfish), (excluding fish fillet, other fish meat, liver	3.5%
030269092	Spanish mackerel (excluding fish fillet, other fish meat, livers and roes),	3.5%
030269093	Haftails (excluding fish fillet, other fish meat, livers and roes), fresh	3.5%
030269094	Fugu (excluding fish fillet, other fish meat, livers and roes) fresh or ch	3.5%
030269095	Croakers (excluding fish fillet, other fish meat, livers and	3.5%

Product Code (HS)	Description	MFN Applied Rate (% or specific)
	roes), fresh o	
030269096	Swordfish (excluding fish fillet, other fish meat, livers and roes), fresh	3.5%
030269099	Other fish, (excluding fish fillet, other fish meat, livers and roes), fres	3.5%
030270010	Hard roes of Nishin (Clupea spp.), fresh or chilled	5.6%
030270020	Hard roes of Tara (Gadus spp. Theragra spp. and Merluccius spp.), fresh or	10%
030270090	Livers and roes of fish (excluding of Nishn and Tara), fresh or chilled	3.5%
030310010	Red salmon (Oncorhynchus nerka) (excluding fish fillet, other fish meat, li	3.5%
030310020	Silver salmon (oncorhynchus kisutch) (excluding fish fillet, other fish mea	3.5%
030310090	Pacific salmon, Other than red salmon and silver salmon (Oncorhynchus gorbu	3.5%
030321000	Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus	3.5%
030322000	Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho) (excluding fi	3.5%
030329000	Other salmonidae (excluding fish fillet, other fish meat, livers and roes),	3.5%
030331000	Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglos	3.5%
030332000	Plaice (Pleuronectes platessa) (excluding fish fillet, other fish meat, liv	3.5%
030333000	Sole (Solea spp.) (excluding fish fillet, other fish meat, livers and roes)	3.5%
030339000	Other Flat fish (excluding fish fillet, other fish meat, livers and roes),	3.5%
030341000	Albacore or longfinned tunas (Thunnus alalunga) (excluding fish fillet, oth	3.5%
030342000	Yellowfin tunas (Thunnus albacares) (excluding fish fillet, other fish meat	3.5%
030343000	Skipjack or stripe-bellied bonito (excluding fish fillet, other fish meat,	3.5%
030349010	Bluefin tunas (excluding fish fillet, other fish meat, livers and roes), fr	3.5%
030349020	Big-eye tunas (excluding fish fillet, other fish meat, livers and roes), fr	3.5%
030349030	Southern bluefin tunas (excluding fish fillet, other fish meat, livers and	3.5%
030349090	Other tunas (excluding fish fillet, other fish meat, livers and	3.5%

Product Code (HS)	Description	MFN Applied Rate (% or specific)
	roes), froz	
030350000	Herrings (Clupea harengus, Clupea pallasii)(excluding fish fillet, other fi	6%
030360000	God (Gadus morhua, Gadus ogac, Gadus macrocephalus) (excluding fish fillet,	6%
030371010	Sardines (Sardinops spp.) (excluding fish fillet, other fish meat, livers a	10%
030371090	Other sardines (excluding fish fillet, other fish meat, livers and roes), f	3.5%
030372000	Haddock (Melanogrammus aeglefinus) (excluding fish fillet, other fish meat,	3.5%
030373000	Coalfish (Pollachius virens) (excluding fish fillet, other fish meat, liver	3.5%
030374000	Mackerel (Scomber scombrus, Scomber australasicus) (excluding fish fillet, other fish meat,	7%
030375000	Dogfish and other sharks (excluding fish fillet, other fish meat, livers an	2.5%
030376000	Eels (Anguilla spp.) (excluding fish fillet, other fish meat, livers and ro	3.5%
030377000	Sea bass (Dicentrarchus labrax, Dicentrarchus punctatus) (excluding fish fi	3.5%
030378010	Hake (Merluccius spp.) (excluding fish fillet, other fish meat, livers and	6%
030378090	Other hake (excluding fish fillet, other fish meat, livers and roes), froze	3.5%
030379011	Nishin (Clupea spp.) (excluding fish fillet, other fish meat, livers and ro	6%
030379019	Tara (Gadus spp. and Teragra spp.) (excluding fish fillet, other fish meat,	8%
030379021	Aji (excluding fish fillet, other fish meat, livers and roes) frozen	10%
030379022	Buri (excluding fish fillet, other fish meat, livers and roes) frozen	10%
030379023	Samma (excluding fish fillet, other fish meat, livers and roes), frozen	10%
030379029	Saba (Scomber spp.), Iwashi (Etrumeus spp. and Engraulis spp.) and Samma (e	10%
030379031	Sea breams (excluding fish fillet, other fish meat, livers and roes), froze	2%
030379039	Barracouta and king-clip (excluding fish fillet, other fish meat, livers an	2%
030379040	Shishamo (excluding fish fillet, other fish meat, livers and roes), frozen	2.8%

Product Code (HS)	Description	MFN Applied Rate (% or specific)
030379091	Marlin (excluding swordfish), (excluding fish fillet, other fish meat, live	3.5%
030379092	Spanish mackerel (excluding fish fillet, other fish meat, livers and roes).	3.5%
030379093	Hairtails (excluding fish fillet, other fish meat, livers and roes), frozen	3.5%
030379094	Croakers (excluding fish fillet, other fish meat, livers and roes), frozen	3.5%
030379095	Fugu (excluding fish fillet, other fish meat, livers and roes), frozen	3.5%
030379096	Menhaden (Sebastes spp.) (excluding fish fillet, other fish meat, livers and roes)	3.5%
030379097	Sable fish (excluding fish fillet, other fish meat, livers and roes), frozen	3.5%
030379098	Swordfish (excluding fish fillet, other fish meat, livers and roes), frozen	3.5%
030379099	Other fish (excluding fish fillet, other fish meat, livers and roes), frozen	3.5%
030379101	Mero (Merluza negra), (excluding fish fillet, other fish meat, livers and roes)	3.5%
030380010	Hard roes of Nishin (Clupea spp.), frozen	4%
030380020	Hard roes of Tara (Gadus spp., Theragra spp. and Merluccius spp.), frozen	4.2%
030380090	Livers and roes of fish (excluding of Nishin and Tara), frozen	3.5%
030410110	Fillets of Nishin (Clupea spp.), Tara (Gadus spp., Theragra spp. and Merluccius spp.), frozen	10%
030410191	Fillets of Bluefin tunas, fresh or chilled	3.5%
030410192	Fillets of Southern bluefin tunas, fresh or chilled	3.5%
030410199	Fish fillets, excluding of Nishin (Clupea spp.), Tara (Gadus spp., Theragra spp. and Merluccius spp.), frozen	3.5%
030410210	Fish meat of Nishin (Clupea spp.), Tara (Gadus spp., Theragra spp. and Merluccius spp.), frozen	10%
030410220	Fish meat of Bluefin tunas, fresh or chilled	2%
030410230	Meat of Dogfish and other sharks, excluding fillets, fresh or chilled	2.5%
030410291	Meat of Bluefin tunas, excluding fillets, fresh or chilled	3.5%
030410292	Meat of Southern bluefin tunas, excluding fillets, fresh or chilled	3.5%
030410299	Other fish meat, excluding fillets, fresh or chilled	3.5%
030420010	Fillets of Nishin (Clupea spp.), Tara (Gadus spp., Theragra spp. and Merluccius spp.), frozen	10%

Product Code (HS)	Description	MFN Applied Rate (% or specific)
030420091	Bluefin tunas (excluding Bluefin tunas and Southern bluefin tunas), frozen	3.5%
030420092	Fillets of Bluefin tunas, frozen	3.5%
030420093	Fillets of Marlin (excluding swordfish), frozen	3.5%
030420094	Fillets of Southern bluefin tunas, frozen	3.5%
030420095	Fillets of Mero (Merluza negra), frozen	3.5%
030420096	Fillets of Swordfish, frozen	3.5%
030420099	Fillets of other fish, frozen	3.5%
030490011	Fish meat of Nishin, excluding fillets, frozen	6%
030490013	Surimi of Taragra chalcogramma, frozen	4.2%
030490014	Surimi of Tara, excluding taragra chalcogramma frozen	4.2%
030490019	Fish meat of Tara, excluding frozen surimi and fillets, frozen	6%
030490020	Fish meat of Buri (Seriola spp.), Saba (Scomber spp.) (Iwashi) (Etrumeus spp)	10%
030490030	Fish meat of Barracouta (Sphyrnaenidae and Gempylidae) king-clip and sea br	2%
030490040	Meat of Dogfish and other sharks, excluding fillets, frozen	2.5%
030490050	Fish meat of Shishamo, excluding fillets, frozen	2.8%
030490091	Fish meat of Bluefin tunas, excluding fillets, frozen	3.5%
030490092	Fish meat of Spanish mackerel, excluding fillets, frozen	3.5%
030490093	Fish meat of Croakers, excluding fillets, frozen	3.5%
030490094	Fish meat of Fugu, excluding fillets, frozen	3.5%
030490095	Itoyori, Surimi, frozen	3.5%
030490096	Fish meat of Southern bluefin tunas, excluding fillets, frozen	3.5%
030490099	Fish meat of other fish, excluding fillets, frozen	3.5%
030510000	Flours, meals and pellets of fish, fit for human consumption	10%
030520010	Hard roes of Nishin (Clupea spp.) other than Nishin roes on the langles, dr	8.4%
030520020	Hard roes of Tara (Gadus spp., Theragra spp. and Merluccius spp.), dried, s	7.5%
030520030	Hard roes of Salmonidae, dried, smoked, salted or in brine	3.5%
030520040	Nishin roes on the langles, dried, smoked, salted or in brine	10%
030530010	Fillets of Salmonidae, dried, salted or in brine, but not smoked	8.4%

Product Code (HS)	Description	MFN Applied Rate (% or specific)
030791450	Abalone, live, fresh or chilled	7%
030791460	Baby clam, live, fresh or chilled	7%
030791470	Fresh water clam, live, fresh or chilled	7%
030791491	Other molluscs, live, fresh or chilled	7%
030791499	Other aquatic invertebrates, fresh or chilled	7%
030799110	Adductors of shellfish, including flours, meals and pellets of adductors of	10%
030799121	Mongo ika, including flours, meals and pellets of mongo ika, fit for human	3.5%
030799129	Cuttle fish and squid, excluding Mongo ika, including flours, meals and pellets of	5%
030799139	Sea cucumbers, including flours, meals and pellets of sea cucumbers, fit fo	7%
030799141	Hard clam, including flours, meals and pellets of hard clam, fit for human	3.5%
030799142	Abalone, including flours, meals and pellets of abalone, fit for human cons	7%
030799143	Baby clam, including flours, meals and pellets of baby clam, fit for human	7%
030799144	Fresh water clam, including flours, meals and pellets of fresh water clam,	7%
030799149	Other molluscs and aquatic invertebrates, including flours meals and pelle	7%
030799210	Adductors of shellfish, including flours, meals and pellets of adductors of	15%
030799220	Cuttle fish and squid, including flours, meals and pellets of cuttle fish a	15%
030799239	Sea cucumbers, including flours, meals and pellets of sea cucumbers, fit fo	7%
030799241	Hard clam, salted or in brine	5.3%
030799249	Other molluscs and aquatic invertebrates, flours, meals and pellets of other	10.5%
04	DAIRY PRODUCTS; BIRDS' EGGS; NATURAL HONEY; EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED	
040110110	Milk and cream, not concentrated nor containing added sugar or sweetening m	25%
040110190	Milk and cream, not concentrated nor containing added sugar or sweetening m	25%+63 yen/kg
040110200	Milk and cream, not concentrated nor containing added sugar or sweetening ma	21.9%
040120110	Milk and cream, not concentrated nor containing added sugar or sweetening m	25%

Product Code (HS)	Description	MFN Applied Rate (% or specific)
040120190	Milk and cream, not concentrated nor containing added sugar or sweetening m	25%+134 yen/kg
040120200	Milk and cream, not concentrated nor containing added sugar or sweetening m	21.9%
040130111	Milk (sterilized, frozen or preserved) and other cream of a fat content, by	25%
040130119	Milk (sterilized, frozen or preserved) and other cream of a fat content, by	25%+747 yen/kg
040130121	Milk (sterilized, frozen or preserved) and other cream of a fat content, by	25%
040130129	Milk (sterilized, frozen or preserved) and other cream of a fat content, by	25%+1,411 yen/kg
040130200	Milk (not sterilized, frozen or preserved) and other cream of a fat content	21.9%
040210110	Milk and cream, in powder, granules or other solid forms of a fat content,	35%
040210121	Milk and cream, in powder, granules or other solid forms of a fat content,	35%
040210129	Milk and cream, in powder, granules or other solid forms of a fat content,	35%+466 yen/kg
040210212	Milk and cream, in powder, granules or other solid forms of a fat content,	466 yen/kg
040210217	Milk and cream, in powder, granules or other solid forms of a fat content,	466 yen/kg
040210217	Milk and cream, in powder, granules or other solid forms of a fat content,	466 yen/kg
040210221	Milk and cream, in powder, granules or other solid forms of a fat content,	25%
040210222	Milk and cream, in powder, granules or other solid forms of a fat content,	25%
040210229	Milk and cream, in powder, granules or other solid forms of a fat content,	25%+466 yen/kg
040221111	Milk and cream, in powder, granules or other solid forms of a fat content,	30%
040221119	Milk and cream, in powder, granules or other solid forms of a fat content,	30%+720 yen/kg
040221121	Milk and cream, in powder, granules or other solid forms of a fat content,	30%
040221129	Milk and cream, in powder, granules or other solid forms of a fat content,	30%+1,204 yen/kg
040221212	Milk and cream, in powder, granules or other solid forms of a fat content,	500 yen/kg
040221217	Milk and cream, in powder, granules or other solid forms of a fat content,	500 yen/kg

Product Code (HS)	Description	MFN Applied Rate (% or specific)
	of a fat content,	
040221221	Milk and cream, in powder, granules or other solid forms of a fat content,	25%
040221222	Milk and cream, in powder, granules or other solid forms of a fat content,	25%
040221229	Milk and cream, in powder, granules or other solid forms of a fat content,	25%+500 yen/kg
040229111	Milk and cream, in powder, granules or other solid forms of a fat content,	30%
040229119	Milk and cream, in powder, granules or other solid forms of a fat content,	30%+720 yen/kg
040229121	Milk and cream, in powder, granules or other solid forms of a fat content,	30%
040229129	Milk and cream, in powder, granules or other solid forms of a fat content,	30%+1,204 yen/kg
040229211	Milk and cream, in powder, granules or other solid forms of a fat content,	35%
040229220	Milk and cream, in powder, granules or other solid forms of a fat content,	35%
040229291	Milk and cream, in powder, granules or other solid forms of a fat content,	35%+500 yen/kg
040291110	Whipped cream in pressurized containers, excluding in powder, granules or o	26.3%
040291121	Milk and cream, excluding whipped cream in pressurized containers and in po	30%
040291129	Milk and cream, excluding whipped cream in pressurized containers and in po	30%+599 yen/kg
040291210	Milk and cream, excluding in powder, granules or other solid forms, of a fa	25%
040291290	Milk and cream, excluding in powder, granules or other solid forms, of a fa	25%+299 yen/kg
040299110	Whipped cream in pressurized containers, excluding in powder, granules or o	26.3%
040299121	Milk and cream, excluding whipped cream in pressurized containers and in po	30%
040299129	Milk and cream, excluding whipped cream in pressurized containers and in po	30%+599 yen/kg
040299210	Milk and cream, excluding whipped cream in pressurized containers and in po	30%
040299290	Milk and cream, excluding whipped cream in pressurized containers and in po	30%+299 yen/kg
040310110	Yogurt, frozen preserved or containing added sugar or other sweetening matte	35%

Product Code (HS)	Description	MFN Applied Rate (% or specific)
040310120	Yogurt, frozen preserved or containing added sugar or other sweetening matte	25%
040310190	Yogurt, frozen preserved or containing added sugar or other sweetening matte	35%+1,076 yen/kg
040310211	Frozen yogurt, excluding frozen preserved or containing added sugar or othe	27.8%
040310219	Frozen yogurt, excluding frozen preserved or containing added sugar or othe	30.7%
040310220	Yogurt, excluding frozen preserved or containing added sugar or other sweet	21.9%
040390111	Butter milk powder and other products in solid forms frozen preserved or c	35%
040390112	Butter milk powder and other products in solid forms frozen preserved or c	25%
040390113	Butter milk powder and other products in solid forms frozen preserved or c	35%+466 yen/kg
040390116	Buttermilk, curdled milk and cream, kephir and other fermented or acidified	35%
040390117	Buttermilk, curdled milk and cream, kephir and other fermented or acidified	25%
040390118	Buttermilk, curdled milk and cream, kephir and other fermented or acidified	35%+466 yen/kg
040390121	Butter milk powder and other products in solid forms frozen preserved or c	35%
040390122	Butter milk powder and other products in solid forms frozen preserved or c	25%
040390123	Butter milk powder and other products in solid forms frozen preserved or c	35%+685 yen/kg
040390126	Buttermilk, curdled milk and cream, kephir and other fermented or acidified	35%
040390127	Buttermilk, curdled milk and cream, kephir and other fermented or acidified	25%
040390128	Buttermilk, curdled milk and cream, kephir and other fermented or acidified	35%+685 yen/kg
040390131	Butter milk powder and other products in solid forms frozen preserved or c	35%
040390132	Butter milk powder and other products in solid forms frozen preserved or c	25%
040390133	Butter milk powder and other products in solid forms frozen preserved or c	35%+1,204 yen/kg
040390136	Buttermilk, curdled milk and cream, kephir and other fermented or acidified	35%
040390137	Buttermilk, curdled milk and cream, kephir and other	25%

Product Code (HS)	Description	MFN Applied Rate (% or specific)
	fermented or acidified	
040390138	Buttermilk, curdled milk and cream, kephir and other fermented or acidified	35%+1,204 yen/kg
040390210	Buttermilk, curdled milk and cream, kephir and other fermented or acidified	21.9%
040390290	Buttermilk, curdled milk and cream, kephir and other fermented or acidified	21.9%
040410111	Whey and modified whey, frozen preserved or containing added sugar or other	35%
040410119	Whey and modified whey, frozen preserved or containing added sugar or other	25%
040410121	Mineral concentrated whey, frozen preserved or containing added sugar or other	35%
040410122	Mineral concentrated whey, frozen preserved or containing added sugar or other	25%
040410129	Mineral concentrated whey, frozen preserved or containing added sugar or other	35%+500 yen/kg
040410139	Whey and modified whey (excluding mineral concentrated whey), frozen preser	35%+500 yen/kg
040410142	Whey and modified whey (excluding mineral concentrated whey), frozen preser	10%
040410149	Whey and modified whey (excluding mineral concentrated whey), frozen preser	35%+500 yen/kg
040410149	Whey and modified whey (excluding mineral concentrated whey), frozen preser	35%+500 yen/kg
040410151	Whey and modified whey, frozen preserved or containing added sugar or other	35%
040410159	Whey and modified whey, frozen preserved or containing added sugar or other	25%
040410161	Mineral concentrated whey, frozen preserved or containing added sugar or other	35%
040410162	Mineral concentrated whey, frozen preserved or containing added sugar or other	25%
040410169	Mineral concentrated whey, frozen preserved or containing added sugar or other	35%+808 yen/kg
040410179	Whey and modified whey (excluding mineral concentrated whey), frozen preser	35%+808 yen/kg
040410182	Whey and modified whey (excluding mineral concentrated whey), frozen preser	10%
040410189	Whey and modified whey (excluding mineral concentrated whey), frozen preser	35%+808 yen/kg
040410200	Whey and modified whey (excluding mineral concentrated whey), excluding fro	21.9%

Product Code (HS)	Description	MFN Applied Rate (% or specific)
040490111	Products consisting of natural milk constituents, frozen preserved or conta	35%
040490112	Products consisting of natural milk constituents, frozen preserved or conta	35%+470 yen/kg
040490116	Products consisting of natural milk constituents, frozen preserved or conta	10%
040490117	Products consisting of natural milk constituents, frozen preserved or conta	25%
040490118	Products consisting of natural milk constituents, frozen preserved or conta	35%+470 yen/kg
040490121	Products consisting of natural milk constituents, frozen preserved or conta	35%
040490122	Products consisting of natural milk constituents, frozen preserved or conta	35%+799 yen/kg
040490126	Products consisting of natural milk constituents, frozen preserved or conta	10%
040490127	Products consisting of natural milk constituents, frozen preserved or conta	25%
040490128	Products consisting of natural milk constituents, frozen preserved or conta	35%+799 yen/kg
040490131	Products consisting of natural milk constituents, frozen preserved or conta	35%
040490132	Products consisting of natural milk constituents, frozen preserved or conta	35%+1,204 yen/kg
040490136	Products consisting of natural milk constituents, frozen preserved or conta	10%
040490137	Products consisting of natural milk constituents, frozen preserved or conta	25%
040490138	Products consisting of natural milk constituents, frozen preserved or conta	35%+1,204 yen/kg
040490210	Products consisting of natural milk constituents, excluding frozen preserve	21.9%
040490290	Products consisting of natural milk constituents, excluding frozen preserve	21.9%
040510110	Butter, of a fat content, by weight, not exceeding 85%, imported by the Agr	35%
040510121	Butter, of a fat content, by weight, not exceeding 85%, for "the Pooled Quo	35%
040510129	Butter, of a fat content, by weight, not exceeding 85%	35%+1,159 yen/kg
040510210	Butter, of a fat content, by weight, exceeding 85%, imported by the Agricul	35%
040510221	Butter, of a fat content, by weight, exceeding 85%, for "the Pooled Quota"	35%

Product Code (HS)	Description	MFN Applied Rate (% or specific)
040510229	Butter, of a fat content, by weight, exceeding 85%, n.e.s.	35%+1,363 yen/kg
040520010	Dairy spreads, imported by the Agriculture and Livestock Industries Corpora	35%
040520090	Dairy spreads, n.e.s.	35%+1,159 yen/kg
040590110	Other fats and oils derived from milk, of a fat content, by weight, not exc	35%
040590190	Other fats and oils derived from milk, of a fat content, by weight, not exc	35%+1,159 yen/kg
040590210	Other fats and oils derived from milk, of a fat content, by weight, exceed	35%
040590221	Other fats and oils derived from milk, of a fat content, by weight, exceed	35%
040590229	Other fats and oils derived from milk, of a fat content, by weight, exceed	35%+1,363 yen/kg
040610020	Fresh (unripended or uncured) cheese and curd, a dry matter content, by wei	24.5%
040610090	Fresh (unripended or uncured) cheese and curd excluding a dry matter conte	30.7%
040620100	Grated or powdered cheese, of processed cheese	40%
040620200	Grated or powdered cheese, excluding of processed cheese	27.8%
040630000	Processed cheese, not grated or powdered	40%
040640090	Blue-veined cheese, excluding those "the Pooled Quota"	30.7%
040690090	Other cheese, excluding those "the Pooled Quota"	30.7%
040700210	Bird's eggs, in shell, fresh, chilled or frozen	17.5%
040700220	Bird's eggs, in shell, preserved (other than chilled or frozen) or cooked	21.9%
040811000	Egg yolks, dried	19.8%
040819000	Egg yolks, fresh, cooked by steaming or by boiling in water, moulded, froze	20.8%
040891010	Bird's eggs, not in shell, whole egg, powdered, dried	21.9%
040891090	Bird's eggs, not in shell, excluding whole egg, powdered dried	21.9%
040899000	Bird's eggs, not in shell, other than dried	21.9%
040900000	Natural honey	26.3%
041000200	Other edible products of animal origin, not elsewhere specified or included	10%
07	EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS	
070110000	Seed Potatoes, fresh or chilled	3.3%

Product Code (HS)	Description	MFN Applied Rate (% or specific)
070190000	Potatoes, excluding seed potatoes, fresh or chilled	4.4%
070200000	Tomatoes, fresh or chilled	3.3%
070310011	Onions, fresh or chilled, not more than 67 yen/kg in value for customs duty	8.8%
070310012	Onions, fresh or chilled, more than 67 yen/kg but not more than 73.70 yen/k	
070310012	Onions, fresh or chilled, more than 67 yen/kg but not more than 73.70 yen/k	
070310020	Shallots, fresh or chilled	3.3%
070320000	Garlic, fresh or chilled	3.3%
070390000	Leeks and other alliaceous vegetables, fresh or chilled	3.3%
070410000	Cauliflowers and headed broccoli, fresh or chilled	3.3%
070420000	Brussels sprouts, fresh or chilled	3.3%
070490010	Broccoli, fresh or chilled	3.3%
070490090	Cabbages, excluding brussels sprouts, kohlrabi, kale and similar edible bra	3.3%
070511000	Cabbage lettuce (head lettuce), fresh or chilled	3.3%
070519000	Lettuce, excluding cabbage lettuce, fresh or chilled	3.3%
070521000	Witloof chicory (Cichorium intybus var. foliosum)	3.3%
070529000	Other chicory, fresh or chilled	3.3%
070610000	Carrots and turnips, fresh or chilled	3.3%
070690090	Salad beetroot, salsify, celeriac, radishes and similar edible roots, exclu	3.3%
070700000	Cucumbers and gherkins, fresh or chilled	3.3%
070810000	Peas (Pisum sativum), fresh or chilled	3.3%
070820000	Beans (Vigna spp., Phaseolus spp.), fresh or chilled	3.3%
070890000	Other leguminous vegetables, fresh or chilled	3.3%
070910000	Globe artichokes, fresh or chilled	3.3%
070920000	Asparagus, fresh or chilled	3.3%
070930000	Aubergines (egg-plants), fresh or chilled	3.3%
070940000	Celery other than celeriac, fresh or chilled	3.3%
070951020	Shitake mushrooms, fresh or chilled	4.4%
070951090	Mushrooms other than Matsutake, fresh or chilled	4.4%
070952000	Truffles, fresh or chilled	3.3%
070960000	Fruits of the genus Capsicum or of the genus Pimenta fresh or chilled	3.3%
070970000	Spinach, New Zealand spinach and orache spinach (garden spinach), fresh or	3.3%

Product Code (HS)	Description	MFN Applied Rate (% or specific)
070990010	Sweet corn, fresh or chilled	6.7%
070990091	Pumpkins, fresh or chilled	3.3%
070990092	Lotus roots, fresh or chilled	3.3%
070990099	Other vegetables, fresh or chilled	3.3%
071010000	Potatoes, uncooked or cooked by steaming or boiling in water, frozen	8.8%
071021000	Peas (Pisum sativum), uncooked or cooked by steaming or boiling in water, frozen	8.8%
071022000	Beans (Vigna spp., Phaseolus spp.), uncooked or cooked by steaming or boiling	8.8%
071029010	Green soya beans, uncooked or cooked by steaming or boiling in water, frozen	6.7%
071029090	Other beans, uncooked or cooked by steaming or boiling in water, frozen	8.8%
071030000	Spinach, New Zealand spinach and orache spinach (garden spinach), uncooked	6.7%
071040000	Sweet corn, uncooked or cooked by steaming or boiling in water, frozen	10.9%
071080010	Broccoli, uncooked or cooked by steaming or boiling in water, frozen	6.7%
071080030	Burdock, uncooked or cooked by steaming or boiling in water, frozen	13.3%
071080090	Other vegetables, uncooked or cooked by steaming or boiling in water, frozen	6.7%
071090100	Mixtures of vegetables, chiefly consisting of sweet corn uncooked or cooked	10.9%
071090200	Mixtures of vegetables, excluding chiefly consisting of sweet corn, uncooked	6.7%
071110000	Onions, provisionally preserved	10%
071120000	Olives, provisionally preserved	10%
071130000	Capers, provisionally preserved	10%
071140000	Cucumbers and gherkins, provisionally preserved	10%
071190012	Aubergines (egg-plants), weighing not more than 20 g per piece, provisional	6.7%
071190013	Scallion, provisionally preserved	6.7%
071190019	Bracken, provisionally preserved	6.7%
071190091	Aubergines (egg-plants), weighing more than 20 g per piece, provisionally preserved	10%
071190092	Lotus roots, provisionally preserved	10%
071190093	Burdock, provisionally preserved	13.3%
071190099	Other vegetables, mixtures of vegetables, provisionally preserved	10%

Product Code (HS)	Description	MFN Applied Rate (% or specific)
071220000	Onions, whole, cut, sliced, broken or in powder, dried, preserved	10%
071230010	Shiitake mushrooms, whole, cut, sliced, broken or in expowder, dried	13.2%
071290039	Sweet corn, excluding those rendered suitable solely for sowing by chemical	15 yen/kg
071310211	Peas (Pisum sativum), certified as seeds for the sowing vegetables in accordance	6.7%
071310221	Peas (Pisum sativum), excluding rendered suitable solely for sowing by chemical	10%
071310229	Peas (Pisum sativum), excluding rendered suitable solely for sowing by chemical	417 yen/kg
071320020	Chickpeas (garbanzos), excluding those rendered suitable solely for sowing	8.8%
071332010	Small red (Adzuki) beans (Phaseolus or vignaangularis) shelled, dried, for	10%
071332090	Small red (Adzuki) beans (Phaseolus or vignaangularis) shelled, dried, not for	417 yen/kg
071333210	Kidney beans, including white pea beans (Phaseolus vulgaris), certified as seeds	6.7%
071333221	Kidney beans, including white pea beans (Phaseolus vulgaris), excluding rendered	10%
071333229	Kidney beans, including white pea beans (Phaseolus vulgaris), excluding rendered	417 yen/kg
071339210	Other beans (Vigna spp., Phaseolus spp.), certified as seeds for the sowing	6.7%
071339221	Pegin beans (Phaseolus calcaratus), excluding rendered suitable solely for	10%
071339222	Pegin beans (Phaseolus calcaratus), excluding rendered suitable solely for	417 yen/kg
071339226	Other beans (Vigna spp., Phaseolus spp.), excluding pegin beans (Phaseolus spp.)	10%
071339227	Other beans (Vigna spp., Phaseolus spp.), excluding pegin beans (Phaseolus spp.)	417 yen/kg
071340020	Lenils, excluding those rendered suitable solely for sowing by chemical	8.8%
071350210	Broad beans (Vicia faba var. major) and horse beans (Vicia faba var. equina)	6.7%
071350221	Broad beans (Vicia faba var. major) and horse beans (Vicia faba var. equina)	10%
071350229	Broad beans (Vicia faba var. major) and horse beans (Vicia faba var. equina)	417 yen/kg
071390210	Other beans, certified as seeds for the sowing vegetables	6.7%

Product Code (HS)	Description	MFN Applied Rate (% or specific)
	in accordance with	
071390221	Other beans, excluding rendered suitable solely for sowing by chemical treat	10%
071390229	Other beans, excluding rendered suitable solely for sowing by chemical treat	417 yen/kg
071410190	Manioc (cassava), pellets of flour or meal, not for feeding purposes, fresh	16.7%
071410290	Manioc (cassava), excluding those pellets of flour or meal not for feeding	10%
071410390	Manioc (cassava), not for feeding purposes, frozen	13.3%
071420100	Sweet potatoes, frozen	13.3%
071420200	Sweet potatoes, fresh, chilled or dried	13.2%
071490110	Taro, frozen	10%
071490120	Arrowroot, salep, Jerusalem artichokes and similar roots and tubers with hi	13.3%
071490210	Taro, fresh	10%
071490290	Arrowroot, salep, Jerusalem artichokes and similar roots and tubers with hi	10%
08	EDIBLE FRUIT AND NUTS; PEEL OF CITRUS FRUITS AND MELONS	
080231000	Walnuts, in shell, fresh or dried	10%
080232000	Walnuts, shelled, fresh or dried	10%
080240000	Chastnuts (Castanea spp.), fresh or dried	10.7%
080290300	Pecans, fresh or dried	5%
080290400	Other nuts, fresh or dried	13.3%
080420010	Figs, fresh	6.7%
080430010	Pineapples, fresh	17.5%
080510000	1 Oranges: if imported during the period from 1st June to 30th November	16.7%
080520000	Mandarins (including tangerines and satsumas), clementines, wilkings and si	17.5%
080540000	Grapefruits: if imported during the period from 1st June to 30th November	10%
080610000	1 Grapes, fresh: if imported during the period from 1st March to 31st Octob	17.5%
080620000	Grapes, dried	1.3%
080711000	Watermelons, fresh	6.7%
080719000	Melons, fresh	6.7%
080810000	Apples, fresh	17.5%

Product Code (HS)	Description	MFN Applied Rate (% or specific)
080820000	Pears and quinces, fresh	5.3%
080910000	Apricots, fresh	6.7%
080920000	Cherries, fresh	6.8%
080930000	Peaches, including neclaries, fresh	6.7%
080940000	Plums and sloes, fresh	6.7%
081010000	Strawberries, fresh	6.7%
081020000	Raspberries, blackberries, mulberries and loganberries, fresh	6.7%
081030000	Black, white or red currants and gooseberries, fresh	6.7%
081040000	Cranberries, bilberries and other fruits of the genus Vaccinium, fresh	6.7%
081050000	Kiwi fruit, fresh	6.7%
081090290	Other fruits, fresh	6.7%
081110100	Strawberries, containing added sugar, uncooked or cooked by steaming or boi	10.7%
081110200	Strawberries, excluding those containing added sugar uncooked or cooked by	13.3%
081120100	Raspberries, blackberries, mulberries, loganberries, black white or red cu	10.7%
081120200	Raspberries, blackberries, mulberries, loganberries, black white or red cu	6.7%
081190110	Pineapples, containing added sugar, uncooked or cooked by steaming or boili	24.5%
081190130	Berries, containing added sugar, uncooked or cooked by steaming or boiling	10.7%
081190140	Sour cherries, containing added sugar, uncooked or cooked by steaming or bo	15.3%
081190150	Peaches and pears, containing added sugar, uncooked or cooked by steaming o	9.2%
081190190	Other fruit and nuts, containing added sugar, uncooked or cooked by steamini	13.3%
081190210	Pineapples, not containing added sugar, uncooked or cooked by steaming or b	24.5%
081190230	Berries, not containing added sugar, uncooked or cooked by steaming or cont	6.7%
081190240	Peaches and pears, not containing added sugar uncooked or cooked by steami	9.2%
081190290	Other fruit and nuts, not added sugar, uncooked or cooked by steaming or bo	13.3%
081210000	Cherries, provisionally preserved	17.5%
081220000	Strawberries, provisionally preserved	13.3%

Product Code (HS)	Description	MFN Applied Rate (% or specific)
081290100	(1) Bananas: If imported during the period from 1st April to 30th September	23.3%
081290200	(1) Oranges: If imported during the period from 1st June to 30th November	16.7%
081290300	(1) Grapefruits: If imported during the period from 1st June to 30th November	11.7%
081290410	Lemons and limes, provisionally preserved, excluding those provisionally pr	1.7%
081290430	Chestnuts, provisionally preserved	10.7%
081290440	Mandarins (including tangerins and satsumas)	17.5%
081290490	Other fruit and nuts, provisionally preserved	13.3%
081310000	Apricots, dried	10%
081320000	Prunes, dried	2.7%
081330000	Apples, dried	10%
081340010	Berries, dried	10%
081340022	Persimmons, dried	10%
081340029	Other fruit, dried	10%
081340029	Other fruit, dried	10%
081350010	Mixtures of nuts or dried fruits of this Chapter, containing more than 50%	6.7%
081350090	Mixtures of nuts or dried fruits of this Chapter, n.e.s.	13.3%
081400000	Peel of citrus fruit or melons (including watermelons) fresh, frozen, drie	1.7%
09	COFFEE, TEA, MATE AND SPICES	
090210000	Green tea (not fermented) in immediate packings of a content not exceeding	17.5%
090220200	Green tea, excluding waste unfit for beverage, not fermented, in immediate	17.5%
090230090	Partly fermented tea, in immediate packings of a content not exceeding 3 kg	17.5%
090240220	Partly fermented tea, excluding waste unfit for beverage in immediate pack	17.5%
090300000	Mate	13.3%
091010100	Ginger, provisionally preserved in brine, in sulphur water or in other pres	10%
091050000	Curry	8%
10	CEREALS	
100110090	Durum wheat, n.e.s.	55 yen/kg
100190011	Meslin, imported by Japanese Government according to	20%

Product Code (HS)	Description	MFN Applied Rate (% or specific)
	the Article 67 of "The	
100190011	Meslin, imported by Japanese Government according to the Article 67 of "The	20%
100190092	Meslin, n.e.s.	65 yen/kg
100190093	Wheat (excluding durum wheat), for feeding purposes n.e.s.	65 yen/kg
100190099	Wheat (excluding durum wheat), excluding for feeding purposes, n.e.s.	65 yen/kg
100200021	Rye, for feeding purposes, excluding those rendered suitable solely for sow	4.7%
100200029	Rye, excluding those rendered suitable solely for sowing by chemical treatm	4.7%
100300091	Barley, for feeding purposes, n.e.s.	46 yen/kg
100300099	Barley, excluding for feeding purposes, n.e.s.	46 yen/kg
100510020	Maize (corn) for seed, excluding those rendered solely for sowing by chemi	15 yen/kg
100590096	Maize (corn) for other purpose, for the Pooled Quota n.e.s.	10%
100590099	Maize (corn), n.e.s.	50%
100590099	Maize (corn), n.e.s.	50%
100590099	Maize (corn), n.e.s.	50%
100590099	Maize (corn), n.e.s.	50%
100590099	Maize (corn), n.e.s.	50%
100700099	Grain sorghum, n.e.s.	3.3%
100700099	Grain sorghum, n.e.s.	3.3%
100810390	Buckwheat, excluding those rendered suitable solely for sowing by chemical	10%
100890329	Triticale, excluding rendered suitable solely for sowing by chemical treatm	65 yen/kg
100890099	Other cereals, excluding those rendered suitable solely for sowing by chemi	3.3%
11	PRODUCTS OF THE MILLING INDUSTRY; MALT; STARCHES; INULIN WHEAT GLUTEN	
110100011	Wheat of meslin flour, to be used as materials for manufacturing sodium glu	12.5%
110100019	Wheat of meslin flour, to be used as materials for manufacturing sodium glu	106 yen/kg
110100091	Wheat of meslin flour, excluding those to be used as materials for manufact	25%
110100092	Wheat of meslin flour, for manufacturing sodium glutamate, n.e.s.	106 yen/kg

Product Code (HS)	Description	MFN Applied Rate (% or specific)
110100099	Wheat of meslin flour, excluding those for manufacturing sodium glutamate.	106 yen/kg
110210000	Rye flour	16.7%
110220000	Maize (corn) flour	21.9%
110230000	Imported by Japanese Government according to Article 60 of "The Law for Sla	25%
110290110	Barley flour, imported by Japanese Government according to the Article 67 of	25%
110290190	Barley flour, n.e.s.	98 yen/kg
110290210	Rye flour, imported by Japanese Government according to the Article 67 of "	25%
110290290	Rye flour, n.e.s.	106 yen/kg
110290300	Cereal flours, excluding wheat, meslin, triticale maize(corn), barley or r	21.9%
110311010	Groats and meal, of wheat, imported by Japanese Government according to the	25%
110311090	Groats and meal, of wheat, n.e.s.	106 yen/kg
110313000	Groats and meal, of maize (corn)	21.9%
110314000	Imported by Japanese Government according to Article 60 of "The Law for Sla	25%
110319110	Barley and meal, of wheat, imported by Japanese Government according to the	20%
110319190	Barley and meal, of wheat, n.e.s.	98 yen/kg
110319210	Rye and meal, of wheat, imported by Japanese Government according to the Ar	20%
110319290	Rye and meal, of wheat, n.e.s.	106 yen/kg
110319300	Groats and meal, of cereals, n.e.s.	17.5%
110321010	Pellets of wheat, imported by Japanese Government according to the Article	25%
110321090	Pellets, of wheat, n.e.s.	106 yen/kg
110329210	Pellets, of maize	21.9%
110329220	Imported by Japanese Government according to Article 60 of "The Law for Sla	25%
110329310	Pellets, of barley, imported by Japanese Government according to the Article	20%
110329390	Pellets, of barley, n.e.s.	98 yen/kg
110329410	Pellets, of rye, imported by Japanese Government according to the Article 6	20%
110329490	Pellets, of rye, n.e.s.	106 yen/kg
110329500	Pellets, of cereal, n.e.s.	17.5%

Product Code (HS)	Description	MFN Applied Rate (% or specific)
110411010	Barley, rolled or flaked, imported by Japanese Government according to the	20%
110411090	Barley, rolled or flaked, n.e.s.	107 yen/kg
110419111	Wheat, rolled or flaked, imported by Japanese Government according to the A	25%
110419119	wheat, rolled or flaked, n.e.s.	132 yen/kg
110419121	Rye, rolled or flaked, imported by Japanese Government according to the Ar	20%
110419129	Rye, rolled or flaked, n.e.s.	132 yen/kg
110419210	Maize, rolled or flaked	21.9%
110419220	Imported by Japanese Government according to Article 60 of "The Law for Sla	25%
110419300	Other cereal, rolled or flaked	17.5%
110421010	Barley, other worked, imported Japanese Government according to the Article	20%
110421090	Barley, other worked, n.e.s.	130 yen/kg
110423010	Maize (corn), intended for use in the manufacture of cornflakes	16.2%
110423090	Maize (corn), other worked, excluding those of intended for use in the manu	19.2%
110429111	Wheat, other worked, imported by Japanese Government according to the Artic	25%
110429119	Wheat, other worked, n.e.s.	106 yen/kg
110429121	Rye, other worked, imported by Japanese Government according to the Article	20%
110429129	Rye, other worked, n.e.s.	106 yen/kg
110429210	Imported by Japanese Government according to Article 60 of "The Law for Sla	25%
110429300	Other cereals, other worked	17.5%
110430000	Germ of cereals, whole, rolled, flaked or ground	17.5%
110510000	Flour and meal of potatoes	20.8%
110520000	Flakes, granules and pellets of potatoes	20%
110610000	Flour and meal of the dried leguminous vegetables of heading No. 07.13	14%
110620190	Flour and meal of manioc, excluding those to be used as materials for fodde	16.7%
110620200	Flour and meal of sago, roots or tubers of heading No 07 14, excluding man	21.9%
110630190	Flour, meal and powder of bananas, excluding those to be used as materials	16.7%
110630200	Flour, meal and powder of the products of Chapter 8	16.7%

Product Code (HS)	Description	MFN Applied Rate (% or specific)
	excluding bananas	
110710019	Malt, fumigated with peat, excluding those for the Pooled Quota, not roasted	25 yen/kg
110710019	Malt, fumigated with peat, excluding those for the Pooled Quota, not roasted	25 yen/kg
110710029	Malt, excluding fumigated with peat and those for the Pooled Quota, not roasted	25 yen/kg
110710029	Malt, excluding fumigated with peat and those for the Pooled Quota, not roasted	25 yen/kg
110720020	Malt, roasted, excluding those for "the Pooled Quota"	25 yen/kg
110811010	Wheat starch, imported by Japanese Government according to the Article 67 o	25%
110811090	Wheat starch, n.e.s.	158 yen/kg
110812020	Maize(corn) starch, excluding those for manufacturing starch sugary dextrin	25%
110812090	Maize(corn) starch, n.e.s.	140 yen/kg
110813020	Potato starch, excluding those for manufacturing starch sugary dextrin, dex	25%
110813090	Potato starch, n.e.s.	140 yen/kg
110814020	Manioc(cassava) starch, excluding those for manufacturing starch sugary dex	25%
110814090	Manioc(cassava) starch, n.e.s.	140 yen/kg
110819012	Sago starch, excluding those for manufacturing starch sugary dextrin, dextr	25%
110819019	Sago starch, n.e.s.	140 yen/kg
110819092	Other starch, excluding those for manufacturing starch sugary dextrin, dextr	25%
110819099	Other starch, n.e.s.	140 yen/kg
110819099	Other starch, n.e.s.	140 yen/kg
110820010	Inulin, for "the Pooled Quota"	25%
110820090	Inulin, n.e.s.	140 yen/kg
110900000	Wheat gluten	21.9%
12	OIL SEEDS AND OLEAGINOUS FRUITS; MISCELLANEOUS GRAINS, SEEDS AND FRUIT, INDUSTRIAL OR MEDICINAL PLANTS; STRAW AND FODDER	
120210091	Ground-nuts, not roasted or otherwise cooked, in shell excluding those use	10%
120210099	Ground-nuts, not roasted or otherwise cooked, in shell excluding those use	726 yen/kg
120220091	Ground-nuts, not roasted or otherwise cooked, shelled excluding those used	10%

Product Code (HS)	Description	MFN Applied Rate (% or specific)
120220099	Ground-nuts, not roasted or otherwise cooked, shelled excluding those used	726 yen/kg
120810000	Flours and meals of oil soya beans	4 7%
120890000	Flours and meals of oil seeds or oleaginous fruits, other than those of mus	4 7%
121010000	Hop cones, neither ground nor powdered nor in the form of pellets	4 4%
121020100	Hop cones, ground, powdered or in the form of pellets	4 4%
121020200	Lupulin	3 3%
121120010	Red ginseng	4 4%
121120020	White ginseng	4 4%
121120090	Other ginseng roots	4 4%
121190800	Cannabis plant and poppy straw	3 3%
121220110	Edible seaweeds and other algae, fresh, chilled, frozen or dried, formed in	1 50 yen/piece
121220120	Edible Porphyra spp. and other edible seaweeds mixed with Porphyra spp., fr	40%
121220133	Wakame (Undaria pinnatifida), dried	10 5%
121220135	Wakame (Undaria pinnatifida), fresh, preserved in normal temperature, chill	10 5%
121220136	Wakame (Undaria pinnatifida), fresh, chilled or frozen n.e.s.	10 5%
121220139	Other edible seaweeds and other algae, fresh, chilled frozen or dried	15%
121220219	Porphyra spp., Enteromorpha spp., Monostroma spp. Kjellmaniella spp., or L	3 5%
121220219	Porphyra spp., Enteromorpha spp., Monostroma spp. Kjellmaniella spp., or L	3 5%
121230000	Apricot, peach or plum stones and kernels, fresh, chilled frozen or dried	3 3%
121299110	Tubers of konnyaku (Amorphophalus), whether or not cut dried or powdered,	40%
121299190	Tubers of konnyaku (Amorphophalus), whether or not cut dried or powdered,	3 289 yen/kg
121299200	Chicory roots	10%
121299300	Fruit stones and kernels and other vegetable products	3 3%
13	LAC; GUMS, RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS	
130110100	Shellac and other refined lacs	17 5%
130214100	Pyrethrum extract	6 7%

Product Code (HS)	Description	MFN Applied Rate (% or specific)
130219110	Vegetable saps and extracts, used as bases for beverage obtained from a si	10%
130219120	Vegetable saps and extracts, used as bases for beverage obtained from vege	18.3%
130219231	Vegetable saps and extracts, of an alcoholic strength by volume of 50% vol.	6.7%
130219231	Vegetable saps and extracts, of an alcoholic strength by volume of 50% vol.	6.7%
130231010	Hoso-kanten (agar-agar in strip form)	160 yen/kg
130231090	Agar-agar, n.e.s.	160 yen/kg
14	VEGETABLE PLAITING MATERIALS; VEGETABLE PRODUCTS N.E.S.	
140190100	Rushes, Shichitoi (Cyperus tegetiformi) and Wanguru (Cyperus exaltatus)	8.8%
140190210	Kudzu vine	3%
140190290	Vegetable materials of a kind used primarily for plaiting n.e.s.	3.3%
140490410	Mizugoke (Sphagnum moss)	3.3%
140490499	Vegetable products, n.e.s.	6.7%
140490499	Vegetable products, n.e.s.	6.7%
140490499	Vegetable products, n.e.s.	6.7%
15	ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES	
150100120	Pig fats, (including lard), other than those of heading No. 02.09 or 02.09 or 15.03.	10 yen/kg
150100200	Poultry fats, other than those of heading No. 02.09 or 15.03	6.6%
150300000	Lard stearin, lard oil, oleostearin, oleo oil and tallow oil, not emulsified	4.4%
150410000	Fish-liver oils and their fractions, not chemically modified	3.5%
150420000	Fats and oils and their fractions, of fish, other than liver oils, not chem	7%
150430090	Fats and oils and their fractions, of marine mammals, not chemically modifi	3.5%
150590000	Fatty substances derived from wool grease (including lanolin), n.e.s.	3.3%
150600000	Other animal fats and oils and their fractions, whether or not refined, but	6.6%
150710100	Soya-bean oils, crude, not chemically modified, of an acid value exceeding	17 yen/kg
150710200	Soya-bean oils, crude, not chemically modified, n.e.s.	20.70 yen/kg

Product Code (HS)	Description	MFN Applied Rate (% or specific)
150790000	Soya-bean oil and its fractions, n.e.s.	20.70 yen/kg
150810100	Ground-nut oil, crude, not chemically modified, of an acid value exceeding	17 yen/kg
150810200	Ground-nut oil, crude, not chemically modified, n.e.s.	20.70 yen/kg
150890000	Ground-nut oil and its fractions, not chemically modified n.e.s.	20.70 yen/kg
151211110	Sunflower-seed oil, crude, not chemically modified, of an acid value exceeding	17 yen/kg
151211120	Sunflower-seed oil, crude, not chemically modified, n.e.s.	20.70 yen/kg
151211210	Safflower oil, crude, not chemically modified, of an acid value exceeding 0	17 yen/kg
151211220	Safflower oil, crude, not chemically modified, n.e.s.	20.70 yen/kg
151219010	Sunflower-seed oil and its fractions, not chemically modified, n.e.s.	20.70 yen/kg
151219090	Safflower oil and its fractions, not chemically modified n.e.s.	20.70 yen/kg
151221090	Cotton-seed oil, crude, not chemically modified, n.e.s.	17 yen/kg
151229090	Cotton-seed oil and its fractions, not chemically modified n.e.s.	17 yen/kg
151311000	Coconut (copra) oil, crude, not chemically modified	5.3%
151319000	Coconut (copra) oil and its fractions, not chemically modified, n.e.s.	5.3%
151321100	Palm kernel oil, crude, not chemically modified	4.7%
151321210	Babassu oil, crude, not chemically modified, of an acid value exceeding 0.6	17 yen/kg
151321220	Babassu oil, crude, not chemically modified, n.e.s.	20.70 yen/kg
151329100	Palm kernel oil and its fractions, not chemically modified n.e.s.	4.7%
151329200	Babassu oil and its fractions, not chemically modified n.e.s.	20.70 yen/kg
151410100	Rape, colza or mustard oil, crude, not chemically modified of an acid valu	17 yen/kg
151410200	Rape, colza or mustard oil, crude, not chemically modified, n.e.s.	20.70 yen/kg
151490000	Rape, colza or mustard oil and fractions thereof, not chemically modified,	20.70 yen/kg
151511000	Linseed oil, crude, not chemically modified	5.8%
151519000	Linseed oil and its fractions, not chemically modified, n.e.s.	5.8%
151521100	Maize (corn) oil, crude, not chemically modified, of an acid value exceeding	10 yen/kg
151521200	Maize (corn) oil, crude, not chemically modified, n.e.s.	20.70 yen/kg

Product Code (HS)	Description	MFN Applied Rate (% or specific)
151529000	Maize (corn) oil and its fractions, not chemically modified n.e.s.	20.70 yen/kg
151530000	Castor oil and its fractions, not chemically modified	5.3%
151550100	Sesame oil and its fractions, not chemically modified, of an acid value exc	17 yen/kg
151550200	Sesame oil and its fractions, not chemically modified n.e.s.	20.70 yen/kg
151590200	Camellia oil and its fractions, not chemically modified	0.8%
151590300	Unushi wax and Haze wax and their fractions, not chemically modified	4.2%
151590420	Rice bran oil and its fractions, not chemically modified n.e.s.	20.70 yen/kg
151590510	Other fixed vegetable fats and oils and its fractions, not chemically modified	17 yen/kg
151590520	Other fixed vegetable fats and oils its fractions, not chemically modified.	20.70 yen/kg
151710000	Margarine, excluding liquid margarine	30.7%
151790010	Mixtures of animal fats and oils and their fractions, not otherwise prepare	6.6%
151790020	Mixtures of vegetable fats and oils and their fractions, not otherwise prep	20.70 yen/kg
151790030	Oils of a kind used as mould release	3.2%
151790091	Shortening	13.2%
151790099	Edible mixtures or preparations of animal or vegetable fats or oils or of f	21.9%
152200100	Degras	5%
16	PREPARATIONS OF MEAT, OF FISH OR OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES	
160100000	Sausages and similar products, of meat, meat offal or blood; food preparati	10%
160210000	Other prepared or preserved meat, meat offal or blood, or homogenised prepa	21.9%
160220010	Other prepared or preserved preparations of liver of bovine animals or swin	21.9%
160231210	Other prepared or preserved, meat, meat offal or blood, of turkeys, contain	21.9%
160232210	Other prepared or preserved, meat, meat offal or blood, of fowls of the spe	21.9%
160239210	Other prepared or preserved, meat, meat offal or blood of poultry of headin	21.9%
160241011	Other prepared or preserved ham of swine and cuts thereof ("ham" or "bacon	

Product Code (HS)	Description	MFN Applied Rate (% or specific)
160241019	Other prepared or preserved ham of swine and cuts thereof ("ham" or "bacon	8.8%
160241090	Other prepared or preserved ham of swine and cuts thereof, n.e.s.	20.8%
160242011	Other prepared or preserved shoulders of swine and cuts thereof ("ham" or "	
160242019	Other prepared or preserved shoulders of swine and cuts thereof ("ham" or "	8.8%
160242090	Other prepared or preserved shoulders of swine and cuts thereof, n.e.s.	20.8%
160249210	Other prepared or preserved meat, meat offal or blood of swine ("ham" or "b	
160249220	Other prepared or preserved meat, meat offal or blood of swine ("ham" or "b	8.8%
160249290	Other prepared or preserved meat, meat offal or blood of swine, excluding t	20.8%
160250210	Other prepared or preserved meat, meat offal or blood of bovine animals (in	21.9%
160250291	Other prepared or preserved meat, meat offal or blood of bovine animals (in	25%
160250292	Other prepared or preserved meat, meat offal or blood of bovine animals (in	21.9%
160250299	Other prepared or preserved meat, meat offal or blood of bovine animals (in	21.9%
160250310	Other prepared or preserved meat, meat offal or blood of bovine animals (co	21.9%
160250320	Other prepared or preserved meat, meat offal or blood of bovine animals (co	21.9%
160250331	Other prepared or preserved meat, meat offal or blood of bovine animals (co	21.9%
160250339	Other prepared or preserved meat, meat offal or blood of bovine animals (co	21.9%
160250391	Other prepared or preserved meat, meat offal or blood of bovine animals (co	21.9%
160250399	Other prepared or preserved meat, meat offal or blood of bovine animals (co	21.9%
160250410	Other prepared or preserved meat, meat offal or blood of bovine animals, dr	25%
160250420	Other prepared or preserved meat, meat offal or blood of bovine animals, dr	25%
160250490	Other prepared or preserved meat, meat offal or blood of bovine animals, dr	21.9%
160250510	Beef jerkey, in airtight containers, not chilled or frozen	10%

Product Code (HS)	Description	MFN Applied Rate (% or specific)
160250520	Jerkey, in airtight containers, n.e.s.	10%
160250590	Beef jerkey, excluding in airtight containers	10%
160250600	Corned beef	21.9%
160250700	Other prepared or preserved meat, meat offal or blood of bovine animals (co)	21.9%
160250810	Other prepared or preserved meat, meat offal or blood of bovine animals (co)	45%
160250890	Other prepared or preserved meat, meat offal or blood of bovine animals (co)	39.4%
160250910	Other prepared or preserved meat, meat offal or blood of bovine animals (co)	50%
160250991	Other prepared or preserved meat, meat offal or blood of bovine animals (co)	50%
160250999	Other prepared or preserved meat, meat offal or blood of bovine animals (co)	50%
160290210	Other prepared or preserved meat, meat offal or blood of bovine animals (co)	21.9%
160411090	Salmon, in airtight containers, prepared or preserved whole or in pieces,	9.6%
160420012	Hard roes of Nishin (Clupea spp.), not in airtight containers, prepared or	11%
160420014	Hard roes of Tara (Gadus spp., Theragra spp. and Merluccius spp.), not in a	9%
160420019	Hard roes, prepared or preserved, n.e.s.	6.4%
160420019	Hard roes, prepared or preserved, n.e.s.	6.4%
160590110	Cuttle fish, squid, scallops and adductors of shellfish smoked	6.7%
160590214	Cuttle fish and squid, containing rice, prepared or preserved, not smoked,	10.5%
160590219	Cuttle fish and squid prepared or preserved, n.e.s.	10.5%
160590219	Cuttle fish and squid prepared or preserved, n.e.s.	10.5%
17	SUGARS AND SUGAR CONFECTIONERY	
170111110	Raw cane sugar, not containing added flavouring or colouring matter, whose	41.50 yen/kg
170111190	Raw cane sugar, not containing added flavouring or colouring matter, whose	10 yen/kg
170111200	Raw cane sugar, not containing added flavouring or colouring matter, whose	28.50 yen/kg
170112100	Raw beet sugar, not containing added flavouring or colouring matter, whose	10 yen/kg
170112200	Raw beet sugar, not containing added flavouring or colouring matter, whose	28.50 yen/kg

Product Code (HS)	Description	MFN Applied Rate (% or specific)
170191000	Sucrose, containing added flavouring or colouring matter	63.50 yen/kg
170199100	Sucrose (rock candy, cube sugar, loaf sugar and similar sugar)	63.50 yen/kg
170199200	Sucrose, n.e.s.	28.50 yen/kg
170211000	Lactose and lactose syrup, containing by weight 99% or more lactose, expres	8.8%
170219000	Lactose and lactose syrup, n.e.s.	8.8%
170220100	Maple sugar	41.50 yen/kg
170220200	Maple syrup	20.4%
170230100	Glucose and glucose syrup, not containing fructose or containing in the dry	30.7%
170230210	Glucose and glucose syrup, not containing fructose or containing in the dry	50%
170230221	Glucose and glucose syrup, not containing fructose or containing in the dry	21.9%
170230229	Glucose and glucose syrup, not containing fructose or containing in the dry	50%
170240100	Glucose and glucose syrup, containing in the dry state at least 20% but les	30.7%
170240210	Glucose and glucose syrup, containing in the dry state at least 20% but les	50%
170240220	Glucose and glucose syrup, containing in the dry state at least 20% but les	50%
170260100	Other fructose and fructose syrup, containing in the dry state more than 50	30.7%
170260210	Other fructose and fructose syrup, containing in the dry state more than 50	50%
170260220	Other fructose and fructose syrup, containing in the dry state more than 50	50%
170290110	Sugar, including invert sugar, centrifugal	27.7%
170290190	Sugar, including invert sugar, excluding cane sugar, bee sugar centrifugal	30.7%
170290211	Sugar syrup of centrifugal, including invert sugar	27.1%
170290219	Sugar syrup, including invert sugar, n.e.s.	30.7%
170290290	Artificial honey, including invert sugar	50%
170290300	Caramel	50%
170290410	Hi-test molasses intended for use in the manufacture of glutamic acid and i	3.3%
170290420	Hi-test molasses, n.e.s.	21.9%
170290510	Sugars and sugar syrups containing added flavouring or colouring matter, n.	30.7%

Product Code (HS)	Description	MFN Applied Rate (% or specific)
170290521	Sugars and sugar syrups containing added sugar, n.e.s.	50%
170290522	Sorbitose	13.3%
170290523	Maltose	21.9%
170290529	Sugars and sugar syrups, n.e.s.	50%
170310020	Cane molasses, resulting from the extraction or refining of sugar, intended	3.3%
170310099	Cane molasses, resulting from the extraction or refining of sugar, n.e.s.	18 yen/kg
170310099	Cane molasses, resulting from the extraction or refining of sugar, n.e.s.	18 yen/kg
170390020	Molasses, excluding cane molasses, resulting from the extraction or refining	3.3%
170390099	Molasses, excluding cane molasses, resulting from the extraction or refining	18 yen/kg
170410000	Sugar confectionery (chewing gum, whether or not sugar coated)	25%
170490210	Candies	26.7%
170490220	Caramels	26.7%
170490290	Sugar confectionery (including white chocolate), not containing cocoa, n.e.	26.7%
18	COCOA AND COCOA PREPARATIONS	
180610100	Cocoa powder, containing added sugar	30.7%
180620111	Chocolate and other food preparations containing cocoa (chewing gum and oth	30.7%
180620119	Chocolate and other food preparations containing cocoa in blocks, slabs or	30.7%
180620191	Chocolate and other food preparations containing cocoa in liquid, powder,	28%
180620199	Chocolate and other food preparations containing Cocoa in liquid, powder,	28%
180620311	Food preparations of goods of heading Nos. 04.01 to 04.04, containing cocoa	21%
180620319	Food preparations of goods of heading Nos. 04.01 to 04.04, containing cocoa	28%+799 yen/kg
180620321	Food preparations of goods of heading Nos. 04.01 to 04.04, containing cocoa	24.5%
180620322	Food preparations of heading Nos. 04.01 to 04.04 containing cocoa powder	21.9%
180631000	Chocolate and other food preparations containing cocoa in blocks, slabs or	10%
180632100	Chocolate confectionery, in blocks, slabs or bars, not filled weighing not	10%

Product Code (HS)	Description	MFN Applied Rate (% or specific)
180632211	Chocolate and other food preparations containing cocoa (chewing gum and oth	30.7%
180632219	Chocolate and other food preparations containing cocoa in blocks, slabs or	30.7%
180690100	Chocolate confectionery, other than in blocks, slabs or bars, weighing not	10%
180690211	Chocolate and other food preparations containing cocoa (chewing gum and oth	30.7%
180690219	Chocolate and other food preparations, containing cocoa other than in bloc	30.7%
180690311	Food preparations of goods of heading Nos. 04.01 to 04.04, containing cocoa	21%
180690319	Food preparations of goods of heading Nos. 04.01 to 04.04, containing cocoa	28%+799 yen/kg
180690321	Food preparations of goods of heading Nos. 04.01 to 04.04, containing cocoa	24.5%
180690322	Food preparations of goods of heading Nos. 04.01 to 04.04, containing cocoa	21.9%
19	PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK; PASTRY/COOKS PRODUCTS	
190110111	Preparation for infant use, put up for retail sale, of goods of heading Nos	25%
190110119	Preparation for infant use, put up for retail sale, of goods of heading Nos	28%+799 yen/kg
190110121	Preparation for infant use, put up for retail sale, of goods of heading Nos	25%
190110129	Preparation for infant use, put up for retail sale, of goods of heading Nos	28%+1,363 yen/kg
190110211	Preparation for infant use, put up for retail sale, of goods of heading Nos	24.5%
190110219	Preparation for infant use, put up for retail sale, of goods of heading Nos	21.9%
190110221	Preparation for infant use, excluding those for put up for retail sale, of	24%
190110229	Preparation for infant use, excluding those for put up for retail sale, of	14%
190120111	Mixes and doughs for the preparation of bakers' wares of heading No. 19.05	25%
190120112	Mixes and doughs for the preparation of bakers' wares of heading No. 19.05	28%+799 yen/kg
190120116	Mixes and doughs for the preparation of bakers' wares of heading No. 19.05	25%
190120117	Mixes and doughs for the preparation of bakers' wares of heading No. 19.05	28%+1,363 yen/kg

Product Code (HS)	Description	MFN Applied Rate (% or specific)
190120121	heading No. 19 05	
190120121	Containing added sugar: Imported by Japanese Government according to Article 60 of "The Law	25%
190120129	Other: Imported by Japanese Government according to Article 60 of "The Law	25%
190120131	Mixes and doughs for the preparation of bakers' wares of heading No. 19 05,	25%
190120139	Mixes and doughs for the preparation of bakers' wares of heading No. 19 05,	106 yen/kg
190120141	Mixes and doughs for the preparation of bakers' wares of heading No. 19 05,	25%
190120149	Mixes and doughs for the preparation of bakers' wares of heading No. 19 05,	98 yen/kg
190120151	Mixes and doughs for the preparation of bakers' wares of heading No. 19 05,	25%
190120152	Mixes and doughs for the preparation of bakers' wares of heading No. 19 05,	158 yen/kg
190120156	Mixes and doughs for the preparation of bakers' wares of heading No. 19 05,	25%
190120157	Mixes and doughs for the preparation of bakers' wares of heading No. 19 05,	16%
190120159	Mixes and doughs for the preparation of bakers' wares of heading No. 19 05,	140 yen/kg
190120161	Containing added sugar: Imported by Japanese Government according to Article 60 of "The Law	25%
190120169	Other: Imported by Japanese Government according to Article 60 of "The Law	25%
190120211	Mixes and doughs for the preparation of bakers' wares of heading No. 19 05, e	24.5%
190120219	Mixes and doughs for the preparation of bakers' wares of heading No. 19 05,	21.9%
190120222	Mixes and doughs for the preparation of bakers' wares of heading No. 19 05,	24.5%
190120223	Mixes and doughs for the preparation of bakers' wares of heading No. 19 05,	13.3%
190120224	Mixes and doughs for the preparation of bakers' wares of heading No. 19 05,	13.3%
190120231	Mixes and doughs for the preparation of bakers' wares of heading No. 19 05,	24%
190120232	Mixes and doughs for the preparation of bakers' wares of heading No. 19 05,	24%
190120233	Mixes and doughs for the preparation of bakers' wares of heading No. 19 05,	24%

Product Code (HS)	Description	MFN Applied Rate (% or specific)
190120234	Mixes and doughs for the preparation of bakers' wares of heading No. 19 05,	24.5%
190120235	Mixes and doughs for the preparation of bakers' wares of heading No. 19 05,	24.5%
190120239	Mixes and doughs for the preparation of bakers' wares of heading No. 19 05,	24.5%
190120241	Mixes and doughs for the preparation of bakers' wares of heading No. 19 05,	14%
190120242	Mixes and doughs for the preparation of bakers' wares of heading No. 19 05,	16%
190120243	Mixes and doughs for the preparation of bakers' wares of heading No. 19 05,	16%
190120249	Mixes and doughs for the preparation of bakers' wares of heading No. 19 05,	16%
190190131	Food preparations of goods of heading Nos. 04 01 to 04 04, containing not less than 21%	21%
190190132	Food preparations of goods of heading Nos. 04 01 to 04 04, containing not less than 35%+799 yen/kg	35%+799 yen/kg
190190136	Food preparations of goods of heading Nos. 04 01 to 04 04, containing not less than 21%	21%
190190137	Food preparations of goods of heading Nos. 04 01 to 04 04, containing not less than 35%+1,363 yen/kg	35%+1,363 yen/kg
190190141	Containing added sugar: Imported by Japanese Government according to Article 60 of "The Law	25%
190190149	Other: Imported by Japanese Government according to Article 60 of "The Law	25%
190190151	Food preparation, containing groats, meal, pellets of starch of rice, wheat	25%
190190159	Food preparation, containing groats, meal, pellets of starch of rice, wheat	106 yen/kg
190190161	Food preparation, containing groats, meal, pellets of starch of rice, wheat	25%
190190169	Food preparation, containing groats, meal, pellets of starch of rice, wheat	98 yen/kg
190190171	Food preparation, containing groats, meal, pellets of starch of rice, wheat	25%
190190172	Food preparation, containing groats, meal, pellets of starch of rice, wheat	158 yen/kg
190190176	Food preparation, containing groats, meal, pellets of starch of rice, wheat	25%
190190177	Food preparation, containing groats, meal, pellets of starch of rice, wheat	16%
190190179	Food preparation, containing groats, meal, pellets of starch of rice, wheat	140 yen/kg

Product Code (HS)	Description	MFN Applied Rate (% or specific)
	starch of rice, wheat	
190190181	Rice Cake, containing no more than 30% of rice, containing not more than,	24%
190190182	Rice Cake, containing no more than 30% of rice, 2 Sugar added n.e.s.	442 yen/kg
190190189	Rice Cake, containing no more than 30% of rice, ii Other:	442 yen/kg
190190211	Food preparations of goods of heading Nos. 04.01 to 04.04, containing less	28%
190190216	Whipped cream in pressurized containers, containing less than 30% natural m	24.5%
190190217	Food preparations of goods of heading Nos. 04.01 to 04.04, containing less	24.5%
190190219	Food preparations of goods of heading Nos. 04.01 to 04.04, containing less	30.7%
190190221	Whipped cream in pressurized containers, not containing added sugar	21.9%
190190229	Food preparations of goods of heading Nos. 04.01 to 04.04, containing less	21.9%
190190241	Preparations of rice flour, excluding groats, meal, pellets or starch of r	24%
190190242	Preparations of wheat flour, excluding groats, meal, pellets or starch of r	24%
190190243	Food preparations of flour, excluding groats, meal, pellets or starch of r	24%
190190246	Preparations of rice flour, excluding groats, meal, pellets or starch of r	28%
190190247	Preparations of wheat flour, excluding groats, meal, pellets or starch of r	28%
190190248	Food preparations of flour, meal, excluding groats, meal, pellets or starch	28%
190190251	Preparations of rice flour, excluding groats, meal, pellets or starch of r	24.5%
190190252	Preparations of wheat flour, excluding groats, meal, pellets or starch of r	24.5%
190190253	Food preparations of flour, excluding groats, meal, pellets or starch of r	24.5%
190190261	Food preparations of flour, excluding groats, meal, pellets or starch of r	14%
190190266	Preparations of rice flour, excluding groats, meal, pellets or starch of r	16%
190190267	Preparations of wheat flour, excluding groats, meal, pellets or starch of r	16%
190190269	Food preparations of flour, not containing added sugar	16%

Product Code (HS)	Description	MFN Applied Rate (% or specific)
	n.e.s.	
190211000	Uncooked pasta, not stuffed or otherwise prepared containing eggs	40 yen/kg
190219010	Uncooked biefun, not stuffed or otherwise prepared	32 yen/kg
190219092	Uncooked udon, sonen and soba, not stuffed or otherwise prepared	40 yen/kg
190219093	Uncooked spaghetti, not stuffed or otherwise prepared	40 yen/kg
190219084	Uncooked macaroni, not stuffed or otherwise prepared	40 yen/kg
190219099	Uncooked pasta, not stuffed or otherwise prepared, n.e.s.	40 yen/kg
190220111	Stuffed pasta, containing added sugar, containing more than 20% by weight o	5.3%
190220119	Stuffed pasta, containing added sugar, containing more than 20% by weight o	5.3%
190220191	Stuffed pasta, containing added sugar, not less than 30% by weight natural	24.5%
190220199	Stuffed pasta, containing added sugar, n.e.s.	24.5%
190220211	Stuffed pasta, not containing added sugar, containing more than 20% by weig	5.3%
190220219	Stuffed pasta, not containing added sugar, containing more than 20% by weig	5.3%
190220221	Stuffed pasta not containing added sugar, not less than 30% by weight of me	21.9%
190220229	Stuffed pasta, not containing added sugar, n.e.s.	21.9%
190230110	Other pasta containing added sugar, not less than 30% by weight of natural	24.5%
190230190	Other pasta containing added sugar, n.e.s.	24.5%
190230210	Other pasta not containing added sugar, not less than 30% by weight of natu	21.9%
190230290	Other pasta, not containing added sugar, n.e.s.	21.9%
190240300	Couscous	40 yen/kg
190300000	Tapioca and substitutes therefor prepared from starch, in the form of flake	10.7%
190410010	Breakfast cereals other than obtained by merely swelling or roasting of ric	12.8%
190410210	Imported by Japanese Government according to Article 60 of "The Law for Sta	19.2%
190410221	Food preparations, containing not less than 50% by weight goods which obtai	19.2%
190410229	Food preparations, containing not less than 50% by weight goods which obtai	100 yen/kg
190410231	Food preparations, containing not less than 50% by weight	19.2%

Product Code (HS)	Description	MFN Applied Rate (% or specific)
	goods which obtain	
190410239	Food preparations, containing not less than 50% by weight of goods which obtain	75 yen/kg
190410300	Prepared foods obtained by the swelling or roasting of cereal products	16.8%
190420100	Breakfast cereals obtained from unroasted cereal flakes of from mixtures of	12.8%
190420210	Cereals, of rice, imported by Japanese Government according to Article 60 of	19.2%
190420221	Food preparations, containing not less than 50% by weight of goods which obtain	19.2%
190420229	Food preparations, containing not less than 50% by weight of goods which obtain	100 yen/kg
190420231	Food preparations, containing not less than 50% by weight of goods which obtain	19.2%
190420239	Food preparations, containing not less than 50% by weight of goods which obtain	75 yen/kg
190420300	Prepared foods obtained from unroasted cereal flakes of from mixtures of un	16.8%
190490100	Other cereals, of rice, containing not more than 30% by weight of rice	25%
190490210	Cereals, other than maize (corn), in grain form, pre-cooked or otherwise pre	25%
190490290	Cereals, other than maize (corn), in grain form, pre-cooked or otherwise pre	100 yen/kg
190490310	Cereals, other than maize (corn), in grain form, pre-cooked or otherwise pre	25%
190490390	Cereals, other than maize (corn), in grain form, pre-cooked or otherwise pr	75 yen/kg
190490400	Cereals, other than maize (corn), in grain form, pre-cooked or otherwise pr	21.9%
190530010	Sweet biscuits	22.7%
190590200	Communion wafers, empty cachets of a kind suitable for pharmaceutical use.	6.4%
190590311	Arare, Sembei and similar rice products, containing added sugar	35%
190590312	Biscuits, cookies and crackers, containing added sugar	18.2%
190590312	Biscuits, cookies and crackers, containing added sugar	18.2%
190590321	Arare, Sembei and similar rice products, n.e.s.	30.7%
190590322	Biscuits, cookies and crackers, n.e.s.	15.8%
190590322	Biscuits, cookies and crackers, n.e.s.	15.8%

Product Code (HS)	Description	MFN Applied Rate (% or specific)
20	PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS	
200190120	Sweet corn prepared or preserved by vinegar or acetic acid, containing added	11.7%
200190130	Young corn cobs, prepared or preserved by vinegar or acetic acid, containing	18.7%
200190230	Sweet corn, prepared or preserved by vinegar or acetic acid, not containing	8.3%
200290219	Tomato puree and tomato paste, prepared or preserved in airtight container	17.5%
200290219	Tomato puree and tomato paste, prepared or preserved in airtight container	17.5%
200290229	Tomato puree and tomato paste, prepared or preserved not added sugar, excl	16.7%
200290229	Tomato puree and tomato paste, prepared or preserved not added sugar, excl	16.7%
200310211	French mushrooms, prepared or preserved, in airtight containers not more than 10k	14%
200310219	Mushrooms, prepared or preserved, in airtight containers not more than 10k	10.7%
200310220	Mushrooms, prepared or preserved, not containing added sugar, n.e.s.	11.2%
200320010	Truffles, prepared or preserved, in airtight containers not more than 10kg	10.7%
200320020	Truffles, prepared or preserved, n.e.s.	11.2%
200410100	Potatoes, cooked, not otherwise prepared, frozen	8.8%
200410210	Mashed potatoes, prepared or preserved, frozen	14%
200410220	Potatoes, prepared or preserved, frozen, n.e.s.	9.6%
200490110	Sweet corn, prepared or preserved, containing added sugar, frozen	11.7%
200490120	Vegetables, prepared or preserved, containing added sugar, frozen, excludin	24.5%
200490210	Asparagus and leguminous Vegetables, prepared or preserved, not containing	17.5%
200490220	Bamboo shoots, prepared or preserved, not containing added sugar, frozen	14%
200490230	Sweet corn, prepared or preserved, not containing added sugar, frozen	8.3%
200490291	Vegetables, prepared or preserved, not containing added sugar, frozen, Youn	16.7%
200490299	Vegetables, prepared or preserved, not containing added sugar, frozen, n.e.	9.6%

Product Code (HS)	Description	MFN Applied Rate (% or specific)
200510100	Homogenised vegetables, containing added sugar, not frozen	18.7%
200520100	Mashed potatoes and potato flakes, prepared or preserved, not frozen	14%
200520220	Potatoes, prepared or preserved, not frozen, n.e.s.	9.6%
200540190	Peas (Pisum sativum), prepared or preserved, shelled containing added sugar	24.5%
200540221	Peas (Pisum sativum), prepared or preserved, unshelled not containing added sugar	9.6%
200551110	Beans (Vigna spp., Phaseolus spp.), prepared or preserved, unshelled, not containing added sugar	14%
200551190	Beans (Vigna spp., Phaseolus spp.), prepared or preserved, unshelled, containing added sugar	24.5%
200551200	Beans (Vigna spp., Phaseolus spp.), prepared or preserved, shelled, not containing added sugar	17.5%
200559220	Beans (Vigna spp., Phaseolus spp.), prepared or preserved, unshelled, not containing added sugar	9.6%
200560010	Asparagus, prepared or preserved, in airtight containers not more than 10kg	16%
200560020	Asparagus, prepared or preserved, not containing added sugar, not frozen, n.e.s.	13.3%
200570020	Olives, prepared or preserved, not containing added sugar, not frozen, n.e.s.	9.6%
200580100	Sweet corn (Zea mays var. saccharata), prepared or preserved, containing added sugar	15.3%
200580200	Sweet corn (Zea mays var. saccharata), prepared or preserved, not containing added sugar	10.4%
200590111	Leguminous vegetables (poddled out), prepared or preserved, in airtight containers	14%
200590119	Leguminous vegetables (poddled out), prepared or preserved, containing added sugar	24.5%
200590210	Bamboo shoots, prepared or preserved, not containing added sugar, not frozen	14%
200590229	Young corn cobs, other than in airtight containers containing added sugar	16.7%
200590230	Leguminous vegetables (poddled out), prepared or preserved, not containing added sugar	17.5%
200590299	Other vegetables, prepared or preserved, not containing added sugar, not frozen	9.6%
200590299	Other vegetables, prepared or preserved, not containing added sugar, not frozen	9.6%
200590299	Other vegetables, prepared or preserved, not containing added sugar, not frozen	9.6%

Product Code (HS)	Description	MFN Applied Rate (% or specific)
200710100	Homogenised preparations, containing added sugar	35%
200710200	Homogenised preparations, not containing added sugar	21.9%
200791111	Jams, containing added sugar, of citrus fruit	18.7%
200791119	Fruit jellies and marmalades, containing added sugar, of citrus fruit	18.7%
200791121	Jams, not containing added sugar, of citrus fruit	13.3%
200791129	Fruit jellies and marmalades, not containing added sugar, of citrus fruit	13.3%
200791210	Fruit puree and fruit pastes, containing added sugar, of citrus fruit	35%
200791220	Fruit puree and fruit pastes, not containing added sugar, of citrus fruit	21.9%
200799111	Jams, containing added sugar, excluding those of citrus fruit	18.7%
200799119	Fruit jellies, containing added sugar, excluding those of citrus fruit	18.7%
200799121	Jams, not containing added sugar, excluding those of citrus fruit	13.3%
200799129	Fruit jellies, not containing added sugar, excluding those of citrus fruit	13.3%
200799211	Fruit puree and fruit paste, containing added sugar, excluding those of citrus fruit	35%
200799219	Fruit or nut puree and fruit or nut pastes, containing added sugar, excluding those of citrus fruit	40%
200799221	Fruit puree and fruit paste, not containing added sugar, excluding those of citrus fruit	21.9%
200799229	Fruit or nut puree and fruit or nut pastes, not containing added sugar, exc	25%
200811120	Ground-nuts, except peanut butter, prepared or preserved containing added sugar	24.5%
200811291	Roasted ground nuts, unshelled, not containing added sugar	21.9%
200811292	Roasted ground nuts, shelled, not containing added sugar	21.9%
200811299	Ground nuts, prepared or preserved, not containing added sugar, n.e.s.	21.9%
200819111	Preserved nuts, in pulp form, containing added sugar	23.3%
200819119	Preserved mixture nuts, in pulp form, containing added sugar	23.3%
200819192	Roasted nuts, except cashew nuts, containing added sugar	12.9%
200819199	Preserved nuts, containing added sugar, n.e.s.	18.7%
200819199	Preserved nuts, containing added sugar, n.e.s.	18.7%

Product Code (HS)	Description	MFN Applied Rate (% or specific)
200819199	Preserved nuts, containing added sugar, n.e.s.	16.7%
200819219	Nuts, in pulp form, prepared or preserved, not containing added sugar, n.e.	11.7%
200819219	Nuts, in pulp form, prepared or preserved, not containing added sugar, n.e.	11.7%
200819219	Nuts, in pulp form, prepared or preserved, not containing added sugar, n.e.	11.7%
200819219	Nuts, in pulp form, prepared or preserved, not containing added sugar, n.e.	11.7%
200819222	Roasted Almonds, not containing added sugar, n.e.s.	5.8%
200819223	Roasted pecan, not containing added sugar, n.e.s.	5%
200819226	Ginkgo nuts, not containing added sugar, n.e.s.	12.8%
200819228	Nuts, roasted, not containing added sugar, n.e.s.	6%
200819229	Nuts, prepared or preserved, not roasted, not containing added sugar, n.e.s.	12.8%
200819229	Nuts, prepared or preserved, not roasted, not containing added sugar, n.e.s.	12.8%
200819229	Nuts, prepared or preserved, not roasted, not containing added sugar, n.e.s.	12.8%
200819229	Nuts, prepared or preserved, not roasted, not containing added sugar, n.e.s.	12.8%
200819229	Nuts, prepared or preserved, not roasted, not containing added sugar, n.e.s.	12.8%
200820119	Pineapples, prepared or preserved, in airtight containers not more than 10k	39 yen/kg
200820119	Pineapples, prepared or preserved, in airtight containers not more than 10k	39 yen/kg
200820191	Pineapples, prepared or preserved, in airtight containers not more than 10k	26.3%
200820199	Pineapples, prepared or preserved, containing added sugar, n.e.s.	48.2%
200820219	Pineapples, prepared or preserved, in airtight containers not more than 10k	39 yen/kg
200820219	Pineapples, prepared or preserved, in airtight containers not more than 10k	39 yen/kg
200820290	Pineapples, prepared or preserved, not containing added sugar, n.e.s.	26.3%
200830110	Citrus fruit, prepared or preserved, in pulp form, containing added sugar	30.7%
200830190	Citrus fruit, prepared or preserved, containing added sugar, n.e.s.	24.5%
200830210	Citrus fruit, prepared or preserved, in pulp form, not containing added sugar	21.9%
200830290	Citrus fruit, prepared or preserved, not containing added sugar	17.5%

Product Code (HS)	Description	MFN Applied Rate (% or specific)
	sugar, n.e.s.	
200840111	Pears, prepared or preserved, containing added sugar, in pulp form, in airt	16.7%
200840119	Pears, prepared or preserved, containing added sugar, in pulp form, n.e.s.	23.3%
200840191	Pears, prepared or preserved, containing added sugar other than pulp form,	12%
200840199	Pears, prepared or preserved, containing added sugar other than pulp form,	16.7%
200850110	Apricots, prepared or preserved, containing added sugar in pulp form	16.7%
200850190	Apricots, prepared or preserved, containing added sugar other than pulp fo	16%
200860110	Cherries, prepared or preserved, containing added sugar in pulp form	16.7%
200860190	Cherries, prepared or preserved, containing added sugar other than pulp fo	16%
200870111	Peaches, prepared or preserved, containing added sugar in pulp form, in ai	21.9%
200870119	Peaches, prepared or preserved, containing added sugar in pulp form, n.e.s	30.7%
200870191	Peaches, prepared or preserved, containing added sugar other than pulp for	8.1%
200870192	Peaches, prepared or preserved, containing added sugar other than pulp for	9.7%
200870199	Peaches, prepared or preserved, containing added sugar other than pulp for	14.9%
200880110	Strawberries, prepared or preserved, containing added sugar, in pulp form	23.3%
200880190	Strawberries, prepared or preserved, containing added sugar, n.e.s.	12.2%
200880210	Strawberries, prepared or preserved, not containing added sugar, in pulp fo	16.7%
200880290	Strawberries, prepared or preserved, not containing added sugar, n.e.s.	13.3%
200892110	Mixed fruit, fruit salad and fruit cocktail, prepared or preserved, contain	7.3%
200892211	Mixtures of fruit, prepared or preserved, containing added sugar, in pulp f	30.7%
200892219	Mixtures of fruit, prepared or preserved, containing added sugar, other tha	24.5%
200892221	Mixtures of fruit, prepared or preserved, not containing added sugar, in pu	21.9%

Product Code (HS)	Description	MFN Applied Rate (% or specific)
200892229	Mixtures of fruit, prepared or preserved, not containing added sugar, other	17.5%
200899100	Ume (fruit of Mume plum), prepared or preserved	13.3%
200899215	Fruit, prepared or preserved, containing added sugar, in pulp form, n.e.s.	30.7%
200899219	Fruit, containing added sugar, prepared or preserved other than pulp form,	18.7%
200899219	Fruit, containing added sugar, prepared or preserved other than pulp form,	18.7%
200899219	Fruit, containing added sugar, prepared or preserved other than pulp form,	18.7%
200899219	Fruit, containing added sugar, prepared or preserved other than pulp form,	18.7%
200899219	Fruit, containing added sugar, prepared or preserved other than pulp form,	18.7%
200899219	Fruit, containing added sugar, prepared or preserved other than pulp form,	18.7%
200899221	Bananas and avocados, prepared or preserved, not containing added sugar, in	16.7%
200899222	Prunes, prepared or preserved, not containing added sugar, in pulp form	16.7%
200899223	Prunes, prepared or preserved, not containing added sugar, other than pulp	8.6%
200899225	Bananas, avocados, mangoes, guavas and mangosteens prepared or preserved,	10.7%
200899226	Mangoes, guavas and mangosteens, prepared or preserved, not containing adde	16.7%
200899227	Fruit, prepared or preserved, not containing added sugar, in pulp form, n.e	21.9%
200899228	Frozen taros, not containing added sugar, other than pulp form	10%
200899229	Fruit, prepared or preserved, not containing added sugar, other than pulp f	13.3%
200899231	Durians, rambutan, passion-fruit, litchi and carambola (star-fruit), prepar	11.7%
200899232	Popcorn, corn which is explosive withhealing under normal air pressure, prep	10.8%
200911110	Orange juice, frozen, containing added sugar, not more than 10% by weight o	26.3%
200911190	Orange juice, frozen, containing added sugar, n.e.s	30.7%
200911210	Orange juice, frozen, not containing added sugar, not more than 10% by weight	21.9%
200911290	Orange juice, frozen, not containing added sugar, n.e.s.	26.3%

Product Code (HS)	Description	MFN Applied Rate (% or specific)
200919110	Orange juice, not frozen, containing added sugar, not more than 10% by weight	26.3%
200919190	Orange juice, not frozen, containing added sugar, n.e.s.	30.7%
200919210	Orange juice, not frozen, not containing added sugar, not more than 10% by weight	21.9%
200919290	Orange juice, not frozen, not containing added sugar, n.e.s.	26.3%
200920110	Grapefruit juice, containing added sugar, not more than 10% by weight of su	23.7%
200920190	Grapefruit juice, containing added sugar, n.e.s.	30.7%
200920210	Grapefruit juice, not containing added sugar, not more than 10% by weight o	19.7%
200920290	Grapefruit juice, not containing added sugar, n.e.s.	26.3%
200930110	Juice of any other single citrus fruit, containing added sugar, not more th	23.7%
200930190	Juice of any other single citrus fruit, containing added sugar, n.e.s.	30.7%
200930211	Lemon juice, not containing added sugar, not more than 10% by weight of suc	6.7%
200930212	Lime juice, not containing added sugar, not more than 10% by weight of suc	13.3%
200930219	Juice of any other single citrus fruit, not containing added sugar, not mor	19.7%
200930290	Juice of any other single citrus fruit, not containing added sugar, n.e.s.	26.3%
200940110	Pineapple juice, containing added sugar, not more than 10% by weight of suc	23.7%
200940190	Pineapple juice, containing added sugar, n.e.s.	30.7%
200940210	Pineapple juice, not containing added sugar, not more than 10% by weight of	19.7%
200940290	Pineapple juice, not containing added sugar, n.e.s.	26.3%
200950100	Tomato juice, containing added sugar	30.7%
200950200	Tomato juice, not containing added sugar	21.9%
200960110	Grape juice (including grape must), containing added sugar, not more than 1	23.7%
200960190	Grape juice (including grape must), containing added sugar, n.e.s.	30.7%
200960210	Grape juice (including grape must), not containing added sugar, not more th	19.7%
200960290	Grape juice (including grape must), not containing added sugar, n.e.s.	26.3%
200970110	Apple juice, containing added sugar, not more than 10%	23.7%

Product Code (HS)	Description	MFN Applied Rate (% or specific)
	by weight of sucrose	
200970190	Apple juice, containing added sugar, n.e.s.	35%
200970210	Apple juice, not containing added sugar, not more than 10% by weight of suc	19.7%
200970290	Apple juice, not containing added sugar, n.e.s.	30.7%
200980111	Juice of any other single fruit, containing added sugar, not more than 10%	23.7%
200980119	Juice of any other single fruit, containing added sugar n.e.s.	30.7%
200980122	Prune juice of any other single fruit, not containing added sugar, not more	15.8%
200980123	Juice of any other single fruit, not containing added sugar not more than	19.7%
200980129	Juice of any other single fruit, not containing added sugar n.e.s.	26.3%
200990111	Mixtures of juices, containing added sugar, not more than 10% by weight of	23.7%
200990119	Mixtures of juice, containing added sugar, n.e.s.	30.7%
200990121	Mixtures of juice, not containing added sugar, not more than 10% by weight	19.7%
200990129	Mixtures of juice, not containing added sugar, n.e.s.	26.3%
21	MISCELLANEOUS EDIBLE PREPARATIONS	
210111210	Extracts, essences and concentrates, of coffee, instant coffee, not contain	10.3%
210112121	Preparations with a basis of extracts, essences of concentrates, instant co	10.3%
210112121	Preparations with a basis of extracts, essences of concentrates, instant co	10.3%
210112231	Preparations with a basis of coffee, not less than 30% natural milk constit	25%
210112232	Preparations with a basis of coffee, not less than 30% natural milk constit	35%+799 yen/kg
210112236	Preparations with a basis of coffee, not less than 30% natural milk constit	25%
210112237	Preparations with a basis of coffee, not less than 30% natural milk constit	35%+1.363 yen/kg
210112241	Preparations with a basis of coffee, containing added sugar, less than 30%	28%
210112242	Preparations with a basis of coffee, containing added sugar, less than 30%	21%
210112246	Preparations with a basis of coffee, containing added sugar, less than 30%	30.7%

Product Code (HS)	Description	MFN Applied Rate (% or specific)
210112249	Preparations with a basis of coffee, not containing added sugar, not less t	16.7%
210120231	Preparations with a basis of tea or mate not less than 30% natural milk con	25%
210120232	Preparations with a basis of tea or mate not less than 30% natural milk con	35%+799 yen/kg
210120236	Preparations with a basis of tea or mate not less than 30% natural milk con	25%
210120237	Preparations with a basis of tea or mate not less than 30% natural milk con	35%+1.363 yen/kg
210120241	Preparations with a basis of tea or mate containing added sugar, less than	23.3%
210120242	Preparations with a basis of tea or mate containing added sugar, less than	18.7%
210120246	Preparations with a basis of tea or mate containing added sugar, less than	30.7%
210120247	Preparations with a basis of tea or mate not containing added sugar, less t	16.7%
210320010	Tomato ketchup	21.9%
210320090	Tomato sauces	17.5%
210330100	Mustard flour and meal and prepared mustard, put up in containers for retail	10%
210330200	Mustard flour and meal and prepared mustard, n.e.s.	8.3%
210390110	Mayonnaise	12.8%
210390120	French dressings and salad dressings	11.3%
210390210	Instant curry and other curry preparations	8%
210390221	Other mixed condiments and mixed seasonings consisting chiefly of sodiumgl	10.7%
210390229	Other mixed condiments and mixed seasonings, n.e.s.	11.7%
210500111	Ice cream, whether or not containing cocoa, containing added sugar, less th	22.2%
210500112	Edible ice other than ice cream, whether or not containing cocoa, containin	28%
210500113	Ice cream, whether or not containing cocoa, containing added sugar, less th	22.2%
210500119	Edible ice other than ice cream, whether or not containing cocoa, containin	24.5%
210500191	Ice cream, whether or not containing cocoa, containing added sugar, not les	30.7%
210500199	Edible ice other than ice cream, whether or not containing cocoa, containin	30.7%
210500210	Ice cream, whether or not containing cocoa, not containing	21.9%

Product Code (HS)	Description	MFN Applied Rate (% or specific)
	added sugar	
210500290	Edible ice other than ice cream, whether or not containing cocoa, not conta	21.9%
210610120	Preparation of vegetable protein, preparations containing by weight not les	12.5%
210610130	Protein concentrates and textured protein substance excluding preparation	25%
210610140	Protein concentrates and textured protein substance excluding preparation	35%+1,359 yen/kg
210610211	Protein concentrates and textured protein substance excluding preparation	18.7%
210610219	Protein concentrates and textured protein substance excluding preparation	23.3%
210610221	Vegetable protein, protein concentrates containing by weight not less than	10.9%
210610222	Vegetable protein, not containing added sugar, n.e.s.	10.9%
210610229	Protein concentrates and textured protein substance excluding vegetable pr	16.7%
210690111	Preparations containing by weight not less than 30% natural milk constituen	12%
210690112	Preparations containing by weight not less than 30% natural milk constituen	21%
210690119	Preparations containing by weight not less than 30% natural milk constituent	35%+799 yen/kg
210690121	Preparations containing by weight not less than 30% natural milk constituen	25%
210690122	Preparations containing by weight not less than 30% natural milk constituen	25%
210690123	Preparations containing by weight not less than 30% natural milk constituen	35%+1,363 yen/kg
210690124	Preparations containing by weight not less than 30% natural milk constituen	12%
210690125	Preparations containing by weight not less than 30% natural milk constituen	21%
210690129	Preparations containing by weight not less than 30% natural milk constituen	35%+1,363 yen/kg
210690211	Food preparations n.e.s.: Less than 50% by weight of sucrose, excluding pana	402 yen/kg
210690212	Food preparations n.e.s.: Other, with sugar Imported by the Agriculture and	402 yen/kg
210690213	Food preparations n.e.s.: Without added sugar: Imported by the Agriculture an	402 yen/kg
210690214	Preparations containing by weight less than 30% natura	25%

Product Code (HS)	Description	MFN Applied Rate (% or specific)
	milk constituents o	
210690215	Preparations containing by weight less than 30% natura milk constituents o	100 yen/kg
210690216	Preparations containing by weight less than 30% natura milk constituents o	25%
210690219	Preparations containing by weight less than 30% natura milk constituents o	75 yen/kg
210690221	Sugar syrup, containing added flavouring or colouring matter, of sugar cont	27.1%
210690229	Sugar syrup, containing added flavouring or colouring matter, n.e.s.	30.7%
210690230	Chewing gum	5%
210690240	Konnyaku	21.9%
210690246	Preparations with a basis of fruit juices, of an alcoholic strength by volu	30.7%
210690261	Food supplement with a basis of vitamins, those, the largest single ingredi	12.5%
210690262	Food supplement with a basis of vitamins, those, the largest single ingredi	12.5%
210690269	Food supplement with a basis of vitamins, containing added sugar, excluding	12.5%
210690271	Other food preparation, containing added sugar, less than 50% by weight of	28%
210690272	Other food preparation, containing added sugar, less than 50% by weight of	26.3%
210690273	Other food preparation, containing added sugar, less than 50% by weight of	28%
210690279	Other food preparation, containing added sugar, less than 50% by weight of	24.5%
210690281	Other food preparation, containing added sugar, more than 50% by weight of	29.8%
210690282	Other food preparation, containing added sugar, more than 50% by weight of	90 yen/kg
210690283	Other food preparation, containing lactose, milk, protein of milk fat, put	29.8%
210690284	Other food preparation, containing lactose, milk, protein of milk fat, othe	30.7%
210690289	Other food preparation, other	29.8%
210690291	Prepared edible fats and oils, containing more than 15% and less than 30% b	21.9%
210690293	Bases for beverage, not containing added sugar, n.e.s.	12%
210690294	Other food preparation, of products specified in heading	10%

Product Code (HS)	Description	MFN Applied Rate (% or specific)
	No 04 10, not cont	
210690295	Food supplement with a basis of vitamins, not containing added sugar	12.5%
210690296	Of hydrolyzed vegetable protein, not containing added sugar	12.5%
210690298	Other, of products specified in subheading 1212.20: Other	25%
210690299	Other, other	16.7%
210690299	Other, other	16.7%
210690299	Other, other	16.7%
22	BEVERAGES, SPIRITS AND VINEGAR	
220210100	Waters, including mineral waters and aerated waters containing added sugar	14.9%
220210200	Waters, including mineral waters and aerated waters containing other sweet	10.7%
220290100	Non-alcoholic beverages, containing added sugar	14.9%
220290200	Non-alcoholic beverages, not containing added sugar	10.7%
220421010	Sherry, port and other fortified wines, in containers holding 2 l or less	123.20 yen/l
220421020	Other wine of fresh grapes and grape must with fermentation prevented or ar	21.3%
220429010	Other wine of fresh grapes, including fortified wine, and grape must with f	21.3%
220430111	Other grape must, of an alcoholic strength by volume of less than 1%, conta	23.7%
220430119	Other grape must, of an alcoholic strength by volume of less than 1%, conta	30.7%
220430191	Other grape must, of an alcoholic strength by volume of less than 1%, not c	19.7%
220430199	Other grape must, of an alcoholic strength by volume of less than 1%, not c	26.3%
220590100	Vermouth and other wine of fresh grapes flavoured with plants or aromatic s	19.7%
220600100	Other fermented beverages (for example, cider, perry (mead), of an alcoholi	30.7%
220600221	Mixtures of fermented beverages (excluding Seishu), and containing added pr	30.80 yen/l
220600221	Mixtures of fermented beverages (excluding Seishu), and containing added pr	30.80 yen/l
220710190	Undenatured ethyl alcohol, of an alcoholic strength by volume of 90% vol or	28%
220710290	Undenatured ethyl alcohol, of an alcoholic strength by volume of 80% vol or	44.80 yen/l

Product Code (HS)	Description	MFN Applied Rate (% or specific)
220720100	Ethyl alcohol and other spirits, denatured, of an alcoholic strength by vol	28%
220720200	Ethyl alcohol and other spirits, denatured, of an alcoholic strength by vol	44.80 yen/l
220820100	Spirits obtained by distilling grape wine or grape marc, of an alcoholic st	193.20 yen/l
220820200	Spirits obtained by distilling grape wine or grape marc, n.e.s.	227.90 yen/l
220830011	Bourbon whisky, provided that the container is labelled to indicate the com	7.9%
220830019	Bourbon whisky, provided that the container is labelled to indicate the com	7.9%
220830021	Rye whisky, provided that the container is labelled to indicate the commerc	10.6%
220830029	Rye whisky, provided that the container is labelled to indicate the commerc	10.6%
220830031	Other whisky, of an alcoholic strength by volume of 50% vol or higher, excl	207.20 yen/l
220830032	Whisky, n.e.s.	172.50 yen/l
220840000	Rum and tafia	13.5%
220870000	Liqueurs and cordials	141.10 yen/l
220890111	Fruit brandy, of an alcoholic strength by volume of 50% vol or higher, excl	193.20 yen/l
220890119	Fruit brandy, n.e.s.	227.90 yen/l
220890230	Beverages with a basis of fruit juices, of an alcoholic strength by volume	30.7%
23	RESIDUES AND WASTE FROM THE FOOD INDUSTRIES; PREPARED ANIMAL FODDER	
230910010	Dog or cat food, put up for retail sale, containing not less than 10% of la	Per each kilogram, 70 yen plus 7 yen for every 1% exceeding 10% by weight
230910099	Dog or cat food, put up for retail sale, n.e.s.	60 yen/kg
230910099	Dog or cat food, put up for retail sale, n.e.s.	60 yen/kg
230910099	Dog or cat food, put up for retail sale, n.e.s.	60 yen/kg
230910099	Dog or cat food, put up for retail sale, n.e.s.	60 yen/kg
230990219	Preparations of a kind used in animal feeding, excluding dog or cat food, c	Per each kilogram, 70 yen plus 7 yen for every 1% exceeding 10% by weight
230990219	Preparations of a kind used in animal feeding, excluding dog or cat food, c	Per each kilogram, 70 yen plus 7 yen for every 1% exceeding 10% by weight
230990298	Other preparation of a kind used in animal feeding, n	13.2%

Product Code (HS)	Description	MFN Applied Rate (% or specific)
	powders, meals, flak	
230990299	Other preparations of kind used in animal feeding	60 yen/kg
230990299	Other preparations of kind used in animal feeding	60 yen/kg
230990299	Other preparations of kind used in animal feeding	60 yen/kg
230990299	Other preparations of kind used in animal feeding	60 yen/kg
230990299	Other preparations of kind used in animal feeding	60 yen/kg
230990299	Other preparations of kind used in animal feeding	60 yen/kg
230990299	Other preparations of kind used in animal feeding	60 yen/kg
24	TOBACCO AND MANUFACTURED SUBSTITUTES	
240210000	Cigars, cheroots and cigarillos, containing tobacco	16.7%
240290000	Cigars, cheroots, cigarillos and cigarettes, n.e.s.	3.5%
240310100	Pipe tobacco	30.7%
240310200	Smoking tobacco, n.e.s.	3.5%
240399200	Other manufactured tobacco and manufactured tobacco substitutes	3.5%
27	MINERAL FUELS, MINERAL OILS AND PRODUCTS OF THEIR DISTILLATION; BITUMINOUS SUBSTANCES; MINERAL WAXES	
270900010	Petroleum oils and oils obtained from bituminous minerals, crude, intended	63 yen/kl
270900090	Petroleum oils and oils obtained from bituminous minerals, crude, n.e.s.	215 yen/kl
270900120	Other: for aviation use, including products not containing antiknock preparations	3,033 yen/kl
271000131	Petroleum spirits for aviation use of a specific gravity not more than 0.80	3,020 yen/kl
271000132	Petroleum spirits for aviation use of a specific gravity more than 0.8017 a	3,020 yen/kl
271000136	Petroleum spirits, intended for use as fuels under the conditions stipulate	1,830 yen/kl
271000137	Petroleum spirits, intended for use as fuels for motor vehicles	1,830 yen/kl
271000139	Petroleum spirits, n.e.s.	1,830 yen/kl
271000141	Kerosenes (mixed alkylbenzenes with a very low degree of polymerisation)	2.5%
271000143	Kerosenes, intended for use as fuels for jet engines	1,760 yen/kl
271000149	Kerosenes, n.e.s.	1,760 yen/kl
271000150	Gas oils	1,640 yen/kl
271000161	Heavy fuel oils, of a specific gravity not more than 0.9037 at 15Centigrade	600 yen/kl

Product Code (HS)	Description	MFN Applied Rate (% or specific)
271000162	Raw oils, of a specific gravity not more than 0.9037 at 15Centigrade, inten	600 yen/kl
271000165	Heavy fuel oils, of a specific gravity not more than 0.9037 at 15Centigrade	600 yen/kl
271000166	Raw oils, of a specific gravity not more than 0.9037 at 15Centigrade, exclu	600 yen/kl
271000167	Heavy fuel oils, of a specific gravity not more than 0.9037 at 15Centigrade	600 yen/kl
271000169	Raw oils, of a specific gravity not more than 0.9037 at 15Centigrade, n.e.s	600 yen/kl
271000171	Heavy fuel oils, of a specific gravity more than 0.9037 intended for use a	390 yen/kl
271000172	Raw oils, of a specific gravity more than 0.9037, intended for use as raw m	390 yen/kl
271000173	Heavy fuel oils, of a specific gravity more than 0.9037, containing by	390 yen/kl
271000174	Raw oils, of a specific gravity more than 0.9037 containing by weight 0.3%	390 yen/kl
271000175	Heavy fuel oils, of a specific gravity more than 0.9037 n.e.s.	390 yen/kl
271000179	Raw oils, of a specific gravity more than 0.9037, n.e.s.	390 yen/kl
271000181	Petroleum spirits, intended for use in the manufacture of petrochemical pro	1,830 yen/kl
35	ALBUMINOIDAL SUBSTANCES; MODIFIED STARCHES; GLUES; ENZYMES	
350300011	Gelatin, other than for photographic use	17.5%
350300012	Glues	17.5%
42	ARTICLES OF LEATHER; SADDLERY AND HARNESS; TRAVEL GOODS; HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILK-WORM GUT)	
420310100	Articles of apparel, of leather or of composition leather, trimmed with fur	17.5%
420310200	Articles of apparel, of leather or composition leather, n.e.s	10.9%
420321100	Gloves, mittens and mitts, of leather or of composition leather, for sports	17.5%
420321230	Baseball gloves and mittens or mitts, excluding batting gloves, of leather o	12.5%
420321250	Baseball gloves, mittens and mitts, of leather or of composition leather, n	12.5%
420321290	Gloves, mittens and mitts, of leather or of composition leather, for sports	12.5%
420329110	Gloves, mittens and mitts, of leather, other than those for sports, contain	15.3%

Product Code (HS)	Description	MFN Applied Rate (% or specific)
420329190	Gloves, mittens and mitts, of composition leather, other than those for spo	17.5%
420329200	Gloves, mittens and mitts, of leather or of composition leather, other than	10%
420330100	Belts and bandoliers, of leather or of composition leather, trimmed with fu	17.5%
420330200	Belts and bandoliers, of leather or of composition leather, n.e.s.	12.5%
420340100	Other clothing accessories, of leather or composition leather, trimmed with	17.5%
420340200	Other clothing accessories, of leather or composition leather, n.e.s.	10.9%
43	FURSKINS AND ARTIFICIAL FUR; MANUFACTURES THEREOF	
430212000	Rabbit or hare furskins, tanned or dressed, whole skins not assembled	15%
430213000	Lamb furskins, of Astrakhan, Broadtail, Caracul, Persian and similar lamb,	15%
430219010	Sheep or goat furskins, tanned or dressed, whole skins not assembled	15%
430220010	Sheep, goat, rabbit or hare furskins, tanned or dressed heads, tails, paws	15%
430230011	Dropped furskins, of sheep or goat	20%
430230012	Dropped furskins, of rabbit or hare	20%
430230021	Sheep or goats furskins, tanned or dressed, assembled (excluding dropped fu	15%
430230022	Rabbit or hare furskins, tanned or dressed, assembled (excluding dropped fu	15%
430310011	Apparel of furskin of sheep or goat	20%
430310012	Apparel of furskin of rabbit or hare	20%
430310091	Clothing accessories of furskin of sheep, goat, rabbit or hare	20%
430390010	Articles (excluding apparel and clothing accessories) of furskin of sheep,	20%
44	WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL	
441213111	Plywood with at least one outer ply of Dark Red Meranti, Light Red Meranti,	10%
441213119	Plywood with at least one outer ply of Dark Red Meranti, Light Red Meranti,	10%
441213121	Plywood with at least one outer ply of Dark Red Meranti, Light Red Meranti,	10%

Product Code (HS)	Description	MFN Applied Rate (% or specific)
441213122	Plywood with at least one outer ply of Dark Red Meranti, Light Red Meranti,	10%
441213123	Plywood with at least one outer ply of Dark Red Meranti, Light Red Meranti,	8.5%
441213124	Plywood with at least one outer ply of Dark Red Meranti, Light Red Meranti,	8.5%
441213129	Plywood with at least one outer ply of Dark Red Meranti, Light Red Meranti,	8.5%
441213211	Plywood with at least one outer ply of tropical wood specified in Subheadin	6%
441213219	Plywood with at least one outer ply of tropical wood specified in Subheadin	6%
441213221	Plywood with at least one outer ply of tropical wood specified in Subheadin	6%
441213229	Plywood with at least one outer ply of tropical wood specified in Subheadin	6%
441213231	Plywood with at least one outer ply of tropical wood specified in Subheadin	6%
441213232	Plywood with at least one outer ply of tropical wood specified in Subheadin	6%
441213239	Plywood with at least one outer ply of tropical wood specified in Subheadin	6%
441214011	Plywood with at least one outer ply of non-coniferous wood, varnished, prin	6%
441214019	Plywood with at least one outer ply of non-coniferous wood, varnished, prin	6%
441214021	Plywood with at least one outer ply of non-coniferous wood, less than 6mm i	6%
441214022	Plywood with at least one outer ply of non-coniferous wood, not less than 6	6%
441219311	Plywood with at least one outer ply of coniferous wood, varnished, printed or si	6%
441219019	Plywood with at least one outer ply of coniferous wood, varnished, printed or si	6%
441219021	Plywood with at least one outer ply of coniferous wood, varnished, printed or si	6%
441219022	Plywood with at least one outer ply of coniferous wood, varnished, printed or si	6%
50	SILK	
500100090	Silk-worm cocoons suitable for reeling, n.e.s.	2.968 yen/kg
500200217	Other than raw silk	6.978 yen/kg
500200221	Double Cocoons silk, n.e.s.	8.209 yen/kg

Product Code (HS)	Description	MFN Applied Rate (% or specific)
500200222	Raw silk, 20/22 denier and 2A grade, excluding imported by the Cocoon, Agric	8.209 yen/kg
500200223	Raw silk, excluding 20/22 denier and 2A grade imported by the Cocoon, Agric	8.209 yen/kg
500200226	Raw silk, excluding 26/29 denier and imported by the Cocoon, Agriculture an	8.209 yen/kg
500200227	Other Raw silk, excluding imported by the Cocoon Agriculture and Livestock	8.209 yen/kg
64	FOOTWEAR, GAITERS AND THE LIKE; PARTS OF SUCH ARTICLES	
640110010	Waterproof ski-boots, incorporating a protective metal toe cap, with outer	27%
640110090	Waterproof footwear, incorporating a protective metal toe cap, excluding sk	7.9%
640191000	Other waterproof footwear, covering the knee, with outer soles and uppers o	7.9%
640192010	Other waterproof ski-boots, covering the ankle but not covering the knee, w	27%
640192090	Other waterproof footwear, covering the ankle but not covering the knee, wi	7.9%
640199010	Waterproof shoes, with outer soles and uppers of rubber or of plastics	8.8%
640199090	Other waterproof footwear, excluding those covering the knee and the ankle,	8.8%
640212010	Ski-boots and cross-country ski footwear, with outer soles and uppers of ru	27%
640212090	Snowboard boots, with outer soles and uppers of rubber or of plastics	8.8%
640219000	Sports footwear, excluding ski footwear, with outer soles and uppers of rub	7.9%
640220000	Footwear, with upper straps or thongs assembled to the sole by means of plu	7.9%
640230000	Other footwear, incorporating a protective metal toe-cap with outer soles	7.9%
640291000	Other footwear, covering the ankle, with outer soles and uppers of rubber o	8.8%
640299010	Shoes, with outer soles and uppers of rubber or of plastics	8.8%
640299021	Sandals, with outer soles and uppers of rubber or of plastics, not covering	10%
640299029	Sandals, with outer soles and uppers of rubber or plastics, n.e.s.	10%
640299090	Other footwear, excluding those covering the ankle, shoes and sandals, with	10%
640610100	Uppers and parts thereof, of leather or containing fur	25%

Product Code (HS)	Description	MFN Applied Rate (% or specific)
	other than stiff	
640610200	Other uppers and parts thereof, excluding those of leather or containing fu	3.7%
640620000	Outer soles and heels, of rubber or plastics	3.7%
640691100	Part of footwear, excluding outer soles and heels, of rubber or plastics an	25%
640691200	Part of footwear, excluding outer soles and heels, of rubber or plastics an	3.7%
640699100	Part of footwear, excluding outer soles and heels, of rubber or plastics an	25%
640699210	Gaiters, leggings and similar articles, and parts thereof	3.7%
640699290	Part of footwear, excluding outer soles and heels, of rubber or plastics an	3.7%
91	CLOCKS AND WATCHES AND PARTS THEREOF	
911390110	Watch straps, watch bands and watch bracelets, and parts thereof, of leathe	17.5%
911390190	Watch straps, watch bands and watch bracelets, and parts thereof, of leathe	10.9%

UNITED STATES: PRODUCTS NOT COVERED BY THE GSP SCHEME FOR LDCs

(Duty rates 2000)

Product Code (HS)	Description	MFN Applied Rate (% or specific)	AGOA
02	MEAT AND EDIBLE MEAT OFFAL		
02011050	Bovine carcasses and halves, fresh or chilled, other than described in general note 15 or add. US note 15	26.4	
02012080	Bovine meat cuts, with bone in, fresh or chilled, not described in general note 15 or add. US note 3 to Ch.	26.4	
02013080	Bovine meat cuts, boneless, fresh or chilled, not described in general note 15 or add. US note 3 to Ch.	26.4	
02021050	Bovine carcasses and halves, frozen, other than described in general note 15 or add. US note 3 to Ch.	26.4	
02022080	Bovine meat cuts, with bone in, frozen, not described in general note 15 or add. US note 3 to Ch. 2	26.4	
02023080	Bovine meat cuts, boneless, frozen, not described in general note 15 or add. US note 3 to Ch. 2	26.4	
04	DAIRY PRODUCTS; BIRDS' EGGS; NATURAL HONEY; EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED		
04012040	Milk and cream, unconcentrated, unsweetened, fat content over 1% but not over 6%, for over 11.3	\$0.015/L	
04013025	Milk and cream, not concentrated, not sweetened, fat content 0/6% but not 0/45%, not subject to	\$0.772/L	
04013075	Milk and cream, not concentrated, not sweetened, fat content 0/45%, not subject to general note 15	\$1.646/KG	
04021050	Milk & cream in powder/granules/other solid forms (fat content by weight not exceeding 1.5% when	\$0.865/KG	
04022125	Milk & cream, concen. not sweetened, in powder, granules or other solid forms, w/fat content 0/	\$0.865/KG	
04022150	Milk & cream, concen. not sweetened, in powder/granules/other solid forms (fat content 0/3% but not	\$1.092/KG	
04022190	Milk & cream, concen. not sweetened, in powder, granules or other solid forms, w/fat content 0/	\$1.556/KG	
04022950	Milk & cream, concen. sweetened, in powder, granules or other solid forms (fat content 0/1 5%	14.90% plus \$1.104/KG	
04029170	Milk & cream, concen. in non-solid forms, not sweetened, in airtight containers, not subject to	\$0.313/KG	
04029190	Milk and cream, concentrated, in other than powder, granules or other solid forms, unsweetened.	\$0.313/KG	
04029945	Condensed milk, sweetened, in airtight containers, not subject to general note 15 or add. US note	\$0.496/KG	

Product Code (HS)	Description	MFN Applied Rate (% or specific)	AGOA
04029955	Condensed milk, sweetened, not in airtight containers, not subject to general note 15 or add. US note	\$0.496/KG	
04029990	Milk & cream (except condensed milk), concentrated in non-solid forms (fat content 14.90% plus \$0.463/KG	plus \$0.463/KG	
04031050	Yogurt, in dry form, whether or not flavored or containing added fruit or cocoa (not subject to general note 15 or add. US note 12 to Ch.	17.00% plus \$1.035/KG	
04039016	Sour cream, fluid, not 45% by weight butterfat, not subject to general note 15 or add. US note 5 to Ch. 4	\$0.772/L	
04039045	Sour cream, dried, not 6% by weight butterfat, not subject to general note 15 or add. US note 12 to Ch.	\$0.876/KG	
04039055	Sour cream, dried, 0/6% but not 0/35% by weight butterfat, not subject to general note 15 or add. US note	\$1.092/KG	
04039065	Sour cream, dried, 0/35% but not 0/45% by weight butterfat, not subject to general note 15 or add. US note	\$1.558/KG	
04039078	Sour cream, 0/45% by weight butterfat, not subject to general note 15 or add. US note 6 to Ch. 4	\$1.646/KG	
04039095	Curdled milk/cream/kephir & other fermented or acid milk/cream subject to general note 15 or Ch. 4 US note 10	17.00% plus \$1.034/KG	
04041015	Modified whey (except protein concentrate), whether or not concentrated or sweetened, not subject to general note 15	8.50% plus \$1.035/KG	
04041090	Whey (except modified whey), dried, whether or not concentrated or sweetened, not subject to general note	\$0.876/KG	
04049050	Dairy products of natural milk constituents (except protein concentrate), described in general note 15 or add. US note 1 to Ch.	8.50% plus \$1.189/KG	
04051020	Butter not subject to general note 15 and in excess of quota in chapter 4 additional US note	\$1.541/KG	
04052030	Butter substitute dairy spreads, over 45% butterfat weight, not subject to general note 15 and in excess	\$1.998/KG	
04052070	Other dairy spreads of a type provided in chapter 4 add. US note 1, not subject to general note 15 and	8.50% plus \$0.704/KG	
04055020	Fats and oils derived from milk, other than butter or dairy spreads, not subject to general note 15	8.50% plus \$1.865/KG	
04061008	Chongos, unripened or uncurd cheese, including whey cheese and curd (not subject to general note 1	\$1.509/KG	
04061018	Fresh (unripened/uncured) blue-mold cheese, cheese/subs for cheese containing proc fr blue-mold ch	\$2.269/KG	
04061028	Fresh (unripened/uncured) cheddar cheese, cheese/subs for cheese containing proc from cheddar cheese	\$1.227/KG	
04061038	Fresh (unripened/uncured) american-type cheese, cheese cont or proc fr american-type, not subj	\$1.055/KG	
04061048	Fresh (unripened/uncured) edam and gouda cheeses, cheese/subs for cheese cont or processed ther	\$1.803/KG	

Product Code (HS)	Description	MFN Applied Rate (% or specific)	AGOA
04061058	Fresh (unrip/unripened) Italian-type cheeses from cow milk, cheese/substitutes cont or proc ther	\$2.146/KG	
04061068	Fresh (unripened/unripened) Swiss/emmentaler cheeses exc eye formation, gruyere-process cheese an	\$1.386/KG	
04061078	Fresh cheese, and substitutes for cheese, w/0.5% or less by wt of butterfat, not descr i	\$1.128/KG	
04061088	Fresh cheese, and substitutes for cheese, cont cows milk, nesoi, a/0.5% by wt of butterfat, n	\$1.509/KG	
04062015	Silton cheese, grated or powdered, subject to add. US note 24 to Ch. 4	17.0	
04062028	Blue-veined cheese (except Roquefort or Silton), grated or powdered, not subject to gen nite 15	\$2.269/KG	
04062033	Cheddar cheese, grated or powdered, not subject to gen. note 15 or add. US note 18 to Ch. 4	\$1.227/KG	
04062039	Colby cheese, grated or powdered, not describ. in gen. note 15 or add. US note 19 to Ch. 4	\$1.055/KG	
04062048	Edam and gouda cheese, grated or powdered, not subject to gen note 15 or add. US nite 20 to Ch.	\$1.803/KG	
04062053	Romano, reggiano, provolone, provolotti, sbrinz and goya, made from cow's milk, grated or powde	\$2.146/KG	
04062063	Cheese containing or processed from blue-veined cheese (except Roquefort), grated/powdered, not	\$2.269/KG	
04062087	Cheese containing or processed from cheddar cheese, grated or powdered, not subject to add US n	\$1.227/KG	
04062071	Cheese containing or processed from american-type cheese (except cheddar), grated or powdered,	\$1.055/KG	
04062075	Cheese containing or processed from edam or gouda cheeses, grated or powdered, not subject to a	\$1.803/KG	
04062079	Cheese containing or processed from Italian-type cheeses made from cow's milk, grated or powder	\$2.146/KG	
04062083	Cheese containing or processed from swiss, emmentaler or gruyere-process cheeses, grated or pow	\$1.386/KG	
04062087	Cheese (including mixtures), nesoi, n/0.5% by wt. of butterfat, grated or powdered, not subje	\$1.128/KG	
04062091	Cheese (including mixtures), nesoi, a/0.5% by wt of butterfat, w/cow's milk, grated or powdered	\$1.509/KG	
04063005	Silton cheese, processed, not grated or powdered, subject to add US note 24 to Ch. 4	17.0	
04063018	Blue-veined cheese (except Roquefort), processed, not grated or powdered, not subject to gen n	\$2.269/KG	
04063028	Cheddar cheese, processed, not grated or powdered, not subject to gen note 15 or in add US nite	\$1.227/KG	
04063038	Colby cheese, processed, not grated or powdered, not subject to gen note	\$1.055/KG	

Product Code (HS)	Description	MFN Applied Rate (% or specific)	AGOA
04063048	15 or add US note 19 i Edam and gouda cheese, processed, not grated or powdered, not subject to gen note 15 or add. US	\$1.803/KG	
04063053	Gruyere-process cheese, processed, not grated or powdered, not subject to gen note 15 or add. U	\$1.386/KG	
04063063	Processed cheese cont/procd fr blue-veined cheese (ex Roquefort), not grated/powdered, not subj	\$2.269/KG	
04063067	Processed cheese cont/procd fr cheddar cheese, not grated/powdered, not subject to add US note	\$1.227/KG	
04063071	Processed cheese cont/procd fr american-type cheese (ex cheddar), not grated/powdered, not subj	\$1.055/KG	
04063075	Processed cheese cont/procd from edam or gouda, not grated/powdered, not subject to add US note	\$1.803/KG	
04063079	Processed cheese cont/procd from Italian-type, not grated/powdered, not subject to add US note	\$2.146/KG	
04063083	Processed cheese cont/procd from swiss/emmentaler/gruyere-process cheese, not grated/powdered, not subje	\$1.386/KG	
04063087	Processed cheese (incl. mixtures), nesoi, n/0.5% by wt. butterfat, not grated or powdered, no	\$1.128/KG	
04063091	Processed cheese (incl. mixtures), nesoi, w/cow's milk, not grated or powdered, not subject to	\$1.509/KG	
04064044	Silton cheese, nesoi, in original leaves, subject to add. US note 24 to Ch. 4	12.8	
04064048	Silton cheese, nesoi, not in original leaves, subject to add. US note 24 to Ch. 4	17.0	
04064070	Blue-veined cheese, nesoi, not subject to gen. note 15 of the HTS or to add. US note 17 to Ch.	\$2.269/KG	
04069012	Cheddar cheese, nesoi, not subject to gen. note 15 of the HTS or to add. US note 18 to Ch. 4	\$1.227/KG	
04069018	Edam and gouda cheese, nesoi, not subject to gen. note 15 of the HTS or to add. US note 20 to C	\$1.803/KG	
04069032	Goya cheese from cow's milk, not in original leaves, nesoi, not subject to gen. note 15 or to a	\$2.146/KG	
04069037	Sbrinz cheese from cow's milk, nesoi, not subject to gen. note 15 or to add. US note 21 to Ch.	\$2.146/KG	
04069042	Romano, Reggiano, Parmesan, Provolone, and Provolotti cheese, nesoi, not subject to gen. note 15 or to add. US note 21 to Ch.	\$2.146/KG	
04069048	Swiss or emmentaler cheese with eye formation, nesoi, not subject to gen. note 15 or to add. U	\$1.877/KG	
04069054	Colby cheese, nesoi, not subject to gen. note 15 or to add. US note 19 to Ch. 4	\$1.055/KG	
04069068	Cheeses & subst for cheese (incl. mixtures), nesoi, w/romano/reggiano/parmesan/provolone/etc. l/co	\$2.146/KG	

Product Code (HS)	Description	MFN Applied Rate (% or specific)	AGOA
04069074	Cheeses & subst. for cheese (incl. mxt.), nesoi, w/ or from blue-veined cheese, not subj. to a	\$2.269/KG	
04069078	Cheeses & subst. for cheese (incl. mxt.), nesoi, w/ or from cheddar cheese, not subj. to add.	\$1.227/KG	
04069084	Cheeses & subst. for cheese (incl. mxt.), nesoi, w/ or from Am. cheese except cheddar, not subj.	\$1.055/KG	
04069088	Cheeses & subst. for cheese (incl. mxt.), nesoi, w/ or from edam or gouda cheese, not subj. to	\$1.803/KG	
04069092	Cheeses & subst. for cheese (incl. mxt.), nesoi, w/ or from swiss, emmentaler or gruyere, not	\$1.386/KG	
04069094	Cheeses & subst. for cheese (incl. mxt.), nesoi, w/butterfat n/o 0.5% by wt, not subject to add	\$1.128/KG	
04069097	Cheeses & subst. for cheese (incl. mxt.), nesoi, w/cows milk, w/butterfat o/0.5% by wt, not su	\$1.509/KG	
06	LIVE TREES AND OTHER PLANTS; BULBS, ROOTS AND THE LIKE, CUT FLOWERS AND ORNAMENTAL FOLIAGE		
06031060	Roses, fresh cut	6.8	
07	EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS		
07020020	Tomatoes, fresh or chilled, entered during Mar 1 to July 14, or the period Sept. 1 to Nov. 14 in	\$0.039/KG	AGOA
07020040	Tomatoes, fresh or chilled, entered during July 15 to Aug 31 in any year	\$0.028/KG	AGOA
07070050	Cucumbers, including gherkins, fresh or chilled, if entered May 1 to June 30, inclusive, or Sep	\$0.056/KG	AGOA
07094020	Celery, other than celeriac, fresh or chilled, reduced in size	14.9	AGOA
07094060	Celery, other than celeriac, fresh or chilled, not reduced in size, if entered August 1 through	\$0.019/KG	AGOA
07099045	Sweet corn, fresh or chilled	21.3	AGOA
07108040	Tomatoes, uncooked or cooked by steaming or boiling in water, frozen, if entered Mar 1 thru Ju	\$0.029/KG	AGOA
07112028	Olives, ripe/pitted, green, in saline sol., in contain. > 8 kg, drained wt. for repacking or sale,	\$0.059/KG	
07122020	Dried onion powder or flour	29.8	
07122040	Dried onions whole, cut, sliced or broken, but not further prepared	21.3	
07129040	Dried garlic, whole, cut, sliced, broken or in powder, but not further prepared	29.8	
08	EDIBLE FRUIT AND NUTS; PEEL OF CITRUS FRUITS OR MELONS		
08051000	Oranges, fresh or dried	\$0.019/KG	AGOA
08052000	Mandarins (including tangerines and satsumas), clementines, wilkings and similar citrus hybrids	\$0.019/KG	AGOA
08054040	Grapefruit, fresh or dried, entered during the period August 1 through	\$0.019/KG	AGOA

Product Code (HS)	Description	MFN Applied Rate (% or specific)	AGOA
08054060	Grapefruit, fresh or dried, if entered during the month of October	\$0.015/KG	AGOA
08054080	Grapefruit, fresh or dried, if entered during the period November 1 through the following July	\$0.025/KG	AGOA
12	OIL SEEDS AND OLEAGINOUS FRUITS; MISCELLANEOUS GRAINS, SEEDS AND FRUIT; INDUSTRIAL OR MEDICAL PLANTS; STRAW AND FOOD		
12021080	Peanuts (ground-nuts), not roasted or cooked, in shell, not subject to gen note 15 or add. US n	163.8	
12022080	Peanuts (ground-nuts), not roasted or cooked, shelled, not subject to gen note 15 or add. US no	131.8	
15	ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES		
15179060	Edible mxt. & preps, dairy products described in add. US note 1 to Ch 4 (not subj. to gen. not	\$0.342/KG	
17	SUGARS AND SUGAR CONFECTIONERY		
17011150	Cane sugar, raw solid form, w/o flavoring or coloring, nesoi, not subject to gen. note 15 or add	\$0.3387/KG	
17011250	Beet sugar, raw, in solid form, w/o added flavoring or coloring, nesoi, not subject to gen. not	\$0.3574/KG	
17019130	Cane/beet sugar & pure sucrose, refined, solid, w/added coloring but not flav., not subject to	\$0.3574/KG	
17019144	Cane/beet sugar & pure sucrose, refined, solid, w/added flavoring, o/65% by wt. sugar, descr. i	6.0	
17019148	Cane/beet sugar & pure sucrose, refined, solid, w/added flavoring, o/65% by wt. sugar, descr. i	\$5.10% plus \$0.339/KG	
17019158	Cane/beet sugar & pure sucrose, refined, solid, w/added flavoring, o/10% by wt. sugar, descr. i	\$5.10% plus \$0.339/KG	
17019930	Cane/beet sugar & pure sucrose, refined, solid, w/o added coloring or flavoring, not subject to	\$0.3574/KG	
17022024	Maple syrup, blended, described in add. US note 4 to Ch 17 subject to add. US note 9 to Ch. 17	6.0	
17022028	Maple syrup, blended, described in add. US note 4 to Ch 17 not subject to add. US note 15 or add.	\$5.10% plus \$0.169/KG	
17023024	Glucose & glucose syrup nt containing or containing in dry state less than 20% fructose, blend	6.0	
17023028	Glucose & glucose syrup not containing or containing in dry state less than 20% fructose, blend	\$5.10% plus \$0.169/KG	
17024024	Blended syrup desc. in add'l U.S. note 4(chap 17) Conting in dry state 20% by weight of fruc	6.0	
17024028	Blended syrup desc. in add'l U.S. note 4(chap 17) Conting in dry state 20% by weight of fruc	\$5.10% plus	

Product Code (HS)	Description	MFN Applied Rate (% or specific)	AGOA
	50% by weight of fructose	\$0.339/KG	
17026024	Oth fructose & fruc syrup contng in dry state >50% by wt. of fructose blended syrup(see add1)	6.0	
17026028	Oth fructose & fruc syrup contng in dry state >50% by wt of fructose blended syrup(see add1)	5.10% plus \$0.339/KG	
17029020	Cane/beet sugars & syrups (incl. invert sugar), nesoi, w/soluble non-sugar solids 6% or less so	\$0.3574/KG	
17029024	Blended syrups described in add US note 4 to chap. 17, nesoi, subject to add. US note 9 to Ch.	6.0	
17029054	Blended syrups described in add. US note 4 to chap. 17, nesoi, not subject to add. US note 9 to	-1.0	
17029064	Sugars nesoi w/o 65% by dry wt. sugar, described in add. US note 2 to Ch. 17; and subj. to add.	6.0	
17029068	Sugars nesoi w/o 65% by dry wt sugar, described in add. US note 2 to Ch. 17; and not subj. to	5.10% plus \$0.339/KG	
17049058	Sugar confectionery nesoi, w/o cocoa, dairy products subject to add. US note 1 to chap. 4; not	10.40% plus \$0.4/KG	
17049064	Sugar confectionery nesoi o/65% by dry wt. of sugar described in add. US note 2 to Ch. 17, w/o	12.2	
17049068	Sugar confectionery nesoi o/65% by dry wt of sugar described in add. US note 2 to Ch. 17, w/o	10.40% plus \$0.4/KG	
17049078	Sugar confectionery nesoi o/10% by dry wt of sugar described in add. US note 3 to Ch. 17, w/o	10.40% plus \$0.4/KG	
18	COCOA AND COCOA PREPARATIONS		
18061015	Cocoa powder, sweetened, w/less than 65% by dry wt. sugar, not subject to gen note 15 or add US	\$0.217/KG	
18061024	Cocoa powder, o/65% but less than 90% by dry wt of sugar, described in add US note 2 to Ch. 17;	10.0	
18061028	Cocoa powder, o/65% but less than 90% by dry wt of sugar, described in add US note 2 to Ch. 17;	\$0.336/KG	
18061038	Cocoa powder, sweetened, nesoi, not subject to add US note 1 to Ch. 18	\$0.336/KG	
18061045	Cocoa powder, o/90% by dry wt of sugar, described in add US note 2 to Ch. 17; subject to add US	10.0	
18061055	Cocoa powder, o/90% by dry wt of sugar, described in add US note 2 to Ch. 17; not subject to ad	\$0.336/KG	
18061075	Cocoa powder, o/90% by dry wt of sugar, nesoi	\$0.336/KG	
18062026	Chocolate, ov 2kg, cont. milk solids, not in blocks 4.5 kg or more, not subject to US note 2/GN	4.30% plus \$0.372/KG	
18062028	Chocolate, ov 2kg, cont. milk solids, not in blocks 4.5 kg or more, not in GN15, ov 5 pc bl or 2	4.30% plus \$0.528/KG	
18062036	Chocolate, ov 2kg, cont. milk solids, not in blocks 4.5 kg or more, less than	4.30% plus	

Product Code (HS)	Description	MFN Applied Rate (% or specific)	AGOA
	21 pc milk solids	\$0.372/KG	
18062038	Chocolate, ov 2kg, cont. milk solids, not in blocks 4.5 kg or more, 21 pc or more milk solids,	4.30% plus \$0.528/KG	
18062071	Chocolate/oth preps with cocoa, ov 2kg but n/o 4.5 kg, o/65% by wt of sugar, desc in add US nle	10.0	
18062073	Chocolate/oth preps with cocoa, ov 2kg but n/o 4.5 kg, o/65% by wt of sugar, desc in Ch17 US nt	8.50% plus \$0.305/KG	
18062077	Chocolate/oth preps with cocoa, ov 2kg but n/o 4.5 kg, o/65% by wt of sugar, desc in add US nle	8.50% plus \$0.305/KG	
18062082	Chocolate/oth preps w/cocoa, o/2kg but n/o 4.5 kg (dairy prod. of Ch4 US note 1), n/o 65% sugar,	8.50% plus \$0.372/KG	
18062083	Chocolate/oth preps w/cocoa, o/2kg but n/o 4.5 kg (dairy prod. of Ch4 US note 10), n/o 65% sugar	8.50% plus \$0.528/KG	
18062087	Low-fat chocolate crumb, n/o 65% by wt of sugar, ov 2kg but n/o 4.5 kg, less than 21% milk soli	8.50% plus \$0.372/KG	
18062089	Low-fat chocolate crumb, n/o 65% by wt of sugar, 21% or more milk solids, not ov 2kg, not GN15,	8.50% plus \$0.528/KG	
18062091	Blended syrups w/chocolate or cocoa, o/2kg but n/o 4.5 kg, n/o 65% sugar, desc in Ch17 US note	10.0	
18062094	Blended syrups w/chocolate or cocoa, o/2kg but n/o 4.5 kg, n/o 65% sugar, desc in Ch 17 US not	8.50% plus \$0.372/KG	
18062098	Chocolate and preps w/cocoa, neosi, o/2kg but n/o 4.5 kg, n/o 65% sugar, desc in Ch17 US note 3	8.50% plus \$0.372/KG	
18063206	Chocolate, not filled, less than 21% milk solids, in blocks/slabs/bars 2kg or less	4.30% plus \$0.372/KG	
18063208	Chocolate, not filled, 21% or more milk solids, in blocks/slabs/bars 2kg or less	4.30% plus \$0.528/KG	
18063216	Chocolate, not filled, less than 21% milk solids, in blocks/slabs/bars 2kg or less	4.30% plus \$0.372/KG	
18063218	Chocolate, not filled, 21% or more milk solids, in blocks/slabs/bars 2kg or less	4.30% plus \$0.528/KG	
18063270	Cocoa preps. (dairy prod. of Ch4 US note 1), less than 21% milk solids, not filled, in blocks/s	6.00% plus \$0.372/KG	
18063280	Cocoa preps. (dairy prod. of Ch4 US note 1), 21% or more milk solids, not filled, in blocks/sla	6.00% plus \$0.528/KG	
18069008	Cocoa preps. (dairy prod. desc. in add US note 1 to Ch 4), less than 21% milk solids, not in b	6.00% plus \$0.372/KG	
18069010	Cocoa preps. (dairy prod. desc. in Ch4 US note 1), 21% or more milk solids, not in blocks, sla	6.00% plus \$0.528/KG	
18069018	Cocoa preps. o/5.5% butterfat by wt. w/less than 21% milk solids, not in blocks/slabs/bars, not	6.00% plus \$0.372/KG	
18069020	Cocoa preps. o/5.5% butterfat by wt. 21% or more milk solids, not in blocks/slabs/bars, not	6.00% plus	

Product Code (HS)	Description	MFN Applied Rate (% or specific)	AGOA
		strap, band or bracelet	
		\$1.55/each plus 4.2% on the case plus 9.9% on the strap, band or bracelet	
91022950	Wrist watches nesoi, not electrically operated, not auto winding, 8-17 jewels, mvmt over \$15 ea		AGOA
		\$1.55/each plus 4.2% on the case plus 9.9% on the strap, band or bracelet	
91022955	Wrist watches nesoi, not electrically operated, not automatic winding, 17 jewels in the mv		AGOA
		\$1.75/each plus 4.8% on the case plus 2.2% on the strap, band or bracelet	
91022960	Wrist watches nesoi, not electrically operated, not automatic winding, 17 jewels in the mo		AGOA
		\$0.40/each plus 6% on the case plus 5.3% on the battery	
91029140	Watches (excl. wrist watches) nesoi, electrically operated, with 0-1 jewel in the movement		AGOA
		\$0.76/each plus 6% on the case plus 5.3% on the battery	
91029180	Watches (excl. wrist watches) nesoi, electrically operated, with over 1 jewel in the movement		AGOA
		\$0.36/each plus 5.3% on the battery	
91081140	Watch movements, complete and assembled, electrically operated, with mechanical display or dev		AGOA
		\$0.72/each plus 5.3% on the battery	
91081180	Watch movements, complete and assembled, electrically operated, with mechanical display or dev		AGOA
		3.1% on the movement plus 4.2% on the battery	
91081200	Watch movements, complete and assembled, electrically operated, with optoelectronic display on		AGOA
		\$0.28/each plus 4.2% on the battery	
91081940	Watch movements, complete and assembled, optoelectronic & mechani		AGOA
		\$0.53/each plus 4.2% on the battery	
91081980	Watch movements, complete and assembled, optoelectronic & mechani		AGOA
		\$0.29/each	
91089110	Watch movements, complete and assembled, nesoi, measuring 33.8 mm or less, 0-1 jewel		AGOA

Product Code (HS)	Description	MFN Applied Rate (% or specific)	AGOA
91089120	Watch movements, complete and assembled, nesoi, measuring 33.8 mm or less, 2-7 jewels	\$0.57/each	AGOA
91089130	Watch movements, complete and assembled, nesoi, measuring not over 15.2 mm, 8-17 jewels, valued	\$2.16/each	AGOA
91089140	Watch movements, complete and assembled, nesoi, measuring over 15.2 mm but not over 33.8 mm, 8-1	\$1.8/each	AGOA
91089150	Watch movements, complete and assembled, nesoi, measuring 33.8 mm or less, 8-17 jewels, valued o	\$0.9/each	AGOA
91089160	Watch movements, complete and assembled, nesoi, measuring 33.8 mm or less, over 17 jewels	\$1.5/each	AGOA
91089920	Watch movements, complete and assembled, nesoi, measuring over 33.8 mm, 0-7 jewels	\$0.25/each	AGOA
91089940	Watch movements, complete and assembled, nesoi, measuring over 33.8 mm, 8-17 jewels, valued not	\$1.44/each	AGOA
91089980	Watch movements, complete and assembled, nesoi, measuring over 33.8 mm, over 17 jewels	\$1.72/each	AGOA
	Complete watch movements, un assembled or partly assembled (movement sets)	the rate applicable to the complete assembled movement	AGOA
91101100	Incomplete watch movements, assembled	9.0	AGOA
91101900	Rough watch movements	9.0	
91132040	Watch straps, watch bands and watch bracelets of base metal, whether of not gold- or silver-pla	11.2	AGOA
94	FURNITURE		
94049010	Pillows, cushions and similar furnishings, of cotton	5.6	
94049080	Arts of bedding & similar furnishings stuffed or internally fitted w/any material nesoi, of co	4.6	
94049085	Quilts, eiderdowns, comforters and similar articles, not of cotton	13.5	
94049095	Arts of bedding & similar furnishings stuffed or internally fitted w/any material nesoi	10.2	
96	MISCELLANEOUS MANUFACTURED ARTICLES		
96121090	Ribbons, inked or otherwise prepared (whether or not on spools) nesoi, for typewriters and simi	8.3	

Product Code (HS)	Description	MFN Applied Rate (% or specific)	AGOA
91021940	Wrist watches nesoi, electrically operated, w/both optoelectronic mechanical displays, 0-1 jew	\$0.32/each plus 4.8% on the case plus 2.2% on the strap, band or bracelet plus 4.2% on the battery	AGOA
91021960	Wrist watches nesoi, electrically operated, w/both optoelectronic mechanical displays, over 1	\$0.57/each plus 4.5% on the case plus 10.6% on the strap, band or bracelet plus 8.4% on the battery	AGOA
91021980	Wrist watches nesoi, electrically operated, w/both optoelectronic mechanical displays, over 1	\$0.57/each plus 4.5% on the case plus 2.1% on the strap, band or bracelet plus 8.4% on the battery	AGOA
91022110	Wrist watches nesoi, automatic winding, 0-1 jewel, watch band of textile material or base metal	\$0.75/each plus 6% on the case plus 14% on the strap, band or bracelet	AGOA
91022125	Wrist watches nesoi, automatic winding, 0-1 jewel, watch band not of textile material or base metal	\$0.75/each plus 6% on the case plus 2.8% on the strap, band or bracelet	AGOA
91022130	Wrist watches nesoi, automatic winding, 2-17 jewels, watch band of textile material or base metal	\$1.75/each plus 4.8% on the case plus 11.2% on the strap, band or bracelet	AGOA
91022150	Wrist watches nesoi, automatic winding, 2-17 jewels, watch band not of textile material or base	\$1.75/each plus 4.8% on the case plus 2.2% on the strap, band or bracelet	AGOA
91022170	Wrist watches nesoi, automatic winding, over 17 jewels, watch band of textile material or base m	\$1.53/each plus 4.2% on the case plus 9.8% on the	AGOA

Product Code (HS)	Description	MFN Applied Rate (% or specific)	AGOA
91022190	Wrist watches nesoi, automatic winding, over 17 jewels, watch band not of textile material or base metal	\$1.58/each plus 4.2% on the case plus 2% on the strap, band or bracelet	AGOA
91022902	Straps/bands/bracelets of tex. mat. or base metal, whether or not gold- or silver-plated entire	14.0	AGOA
91022915	Wrist watches nesoi, not electrically operated, not automatic winding, 2-7 jewels, with strap/b	\$0.58/each plus 4.6% on the case plus 10.6% on the strap, band or bracelet	AGOA
91022920	Wrist watches nesoi, not electrically operated, not automatic winding, 2-7 jewels, with strap/b	\$0.56/each plus 4.4% on the case plus 2% on the strap, band or bracelet	AGOA
91022925	Wrist watches nesoi, not electrically operated, n/autowind, 8-17 jewels, movement n/o \$15 & n/o 15	\$2.19/each plus 4.8% on the case plus 11.2% on the strap, band or bracelet	AGOA
91022930	Wrist watches nesoi, not electrically operated, not automatic winding, 8-17 jewels, movement n/	\$2.19/each plus 4.8% on the case plus 2.2% on the strap, band or bracelet	AGOA
91022935	Wrist watches nesoi, not electrically operated, n/autowinding, 8-17 jewels, movement n/o \$15 & ov 15	\$1.61/each plus 4.2% on the case plus 9.8% on the strap, band or bracelet	AGOA
91022940	Wrist watches nesoi, not electrically operated, n/autowinding, 8-17 jewels, movement n/o \$15 & over	\$1.83/each plus 4.8% on the case plus 2.2% on the strap, band or bracelet	AGOA
91022945	Wrist watches nesoi, not electrically operated, not auto winding, 8-17 jewels, movement over \$1	\$0.93/each plus 4.8% on the case plus 11.2% on the	AGOA

Product Code (HS)	Description	MFN Applied Rate (% or specific)	AGOA
		strap, band or bracelet	
91012910	Wrist watches with cases of or clad with precious metal, not electrically operated, not automat	\$0.40/each plus 5% on the case and strap, band or bracelet	AGOA
		\$0.61/each plus 4.4% on the case and strap, band or bracelet	
91012920	Wrist watches with cases of or clad with precious metal, not electrically operated, not automat	\$2.28/each plus 5% on the case and strap, band or bracelet	AGOA
91012930	Wrist watches with cases of or clad with precious metal, not electrically operated, n/automat	\$1.92/each plus 5% on the case and strap, band or bracelet	AGOA
91012940	Wrist watches with cases of or clad with precious metal, not electrically operated, n/automat	\$0.90/each plus 4.4% on the case and strap, band or bracelet	AGOA
91012950	Wrist watches with cases of or clad with precious metal, not electrically operated, not automat	3.1	AGOA
91012970	Straps/bands/bracelets of tex. mat. or base metal, whether or not gold- or silver-plated entera	\$0.44/each plus 6% on the case plus 14% on the strap, band or bracelet plus 15.3% on the battery	AGOA
91021110	Wrist watches nesoi, electrically operated, mechanical display only, 0-1	\$0.40/each plus 8.5% on the case plus 14% on the strap, band or bracelet plus 15.3% on the battery	AGOA
91021125	Wrist watches nesoi, electrically operated, mechanical display only, 0-1	\$0.44/each plus 6% on the case plus 14% on the strap, band or bracelet plus 15.3% on the battery	AGOA
91021130	Wrist watches nesoi, electrically operated, mechanical display only, 0-1	\$0.44/each plus 6% on the case plus 14% on the strap, band or bracelet plus 15.3% on the battery	AGOA

Product Code (HS)	Description	MFN Applied Rate (% or specific)	AGOA
		bracelet plus 5.3% on the battery	
91021145	Wrist watches nesoi, electrically operated, mechanical display only, 0-1	\$0.40/each plus 8.5% on the case plus 2.8% on the strap, band or bracelet plus 15.3% on the battery	AGOA
		\$0.80/each plus 6% on the case plus 14% on the strap, band or bracelet plus 15.3% on the battery	
91021150	Wrist watches nesoi, electrically operated, mechanical display only, over jewel, gold/silver-	\$0.76/each plus 8.5% on the case plus 14% on the strap, band or bracelet plus 15.3% on the battery	AGOA
91021165	Wrist watches nesoi, electrically operated, mechanical display only, over jewel, case nesoi,	\$0.80/each plus 6% on the case plus 2.8% on the strap, band or bracelet plus 15.3% on the battery	AGOA
91021170	Wrist watches nesoi, electrically operated, mechanical display only, over jewel, gold- or sil	\$0.76/each plus 8.5% on the case plus 2.8% on the strap, band or bracelet plus 15.3% on the battery	AGOA
91021195	Wrist watches nesoi, electrically operated, mechanical display only, over jewel, case nesoi,	\$0.32/each plus 4.8% on the case plus 11% on the strap, band or bracelet plus 15.3% on the battery	AGOA
91021920	Wrist watches nesoi, electrically operated, w/both optoelectronic mechanical displays, 0-1 je	\$4.2% on the battery	AGOA

Product Code (HS)	Description	MFN Applied Rate (% or specific)	AGOA
70195190	Woven glass fiber fabric, not of rovings n/o 30 cm wide, other than fibreglass fire cord fabri	6.0	
70195240	Woven glass fiber woven fabric, not colored, not of rovings, plain weave	7.7	
70195290	Woven glass fiber fabric, not colored, not rovings, plain weave, o/30 cm wide & less than 250 g/m ²	8.6	
70195940	Woven glass fiber woven fabrics, not colored, nesoi, o/30 cm wide, nesoi	7.7	
70195990	Woven glass fiber woven fabrics, colored, nesoi, o/30 cm wide, nesoi	8.6	
73	ARTICLE OF IRON OR STEEL		
73269035	Iron or steel, containers of a kind normally carried on the person, in the pocket or in the han	7.8	AGOA
74	COPPER AND ARTICLES THEREOF		
74199915	Copper, containers of a kind normally carried on the person, in the pocket or in the handbag	3.0	
82	TOOLS, IMPLEMENTS, CUTLERY, SPOONS AND FORKS, OF BASE METAL; PARTS THEREOF OF BASE METAL		
82111000	Sets of assorted knives w/cutting blades serrated or not (including pruning knives)	rate of duty applicable to that article in the set subject to the highest rate of duty	
82119120	Table knives w/fixd blades, w/stain, steel handles w/Ni or ov 10% by wt of Mn, w/overall leng	6.40% plus \$0.004/PCS	
82119125	Table knives w/fixd blades, w/stain, steel handles cont Ni or ov 10% by wt of Mn, nesoi	6.80% plus \$0.004/PCS	
82119130	Table knives w/fixd blades, w/stain, steel handles, nesoi, not ov 25.9 cm in overall length &	10.60% plus \$0.009/PCS	
82119140	Table knives w/fixd blades, w/stain, steel handles, nesoi	3.70% plus \$0.003/PCS	
82151000	Sets of assled base metal spoons, forks, ladles, etc. & similar kitchen tableware, w/atlea	rate of duty applicable to that article in the set subject to the highest rate of duty	AGOA
82152000	Sets of assled base metal spoons, forks, ladles, etc. & similar kitchen tableware, w/no art	rate of duty applicable to that article in the set subject to the highest rate of duty	AGOA

Product Code (HS)	Description	MFN Applied Rate (% or specific)	AGOA
82159901	Base metal forks, w/stainless steel handles cont. Ni or o/10% by wt of Mn, overall length n/o	15.80% plus \$0.009/PCS	AGOA
82159905	Base metal forks, w/stainless steel handles cont. Ni or o/10% by wt of Mn, nesoi	8.50% plus \$0.005/PCS	AGOA
82159910	Base metal forks, w/stainless steel handles, nesoi, valued under 25 cents each	6.30% plus \$0.005/PCS	AGOA
82159915	Base metal forks, w/stainless steel handles, nesoi, valued at 25 cents each or more	4.80% plus \$0.004/PCS	AGOA
82159926	Base metal forks (other than plated w/prec. metal, or w/handles of stain steel wood, rubber or pl	3.10% plus \$0.002/each	AGOA
82159930	Base metal spoons, w/stainless steel handles & valued under 25 cents each	14.0	AGOA
82159935	Base metal spoons, w/stainless steel handles & valued at 25 cents and over, and base metal lad	6.8	AGOA
91	CLOCKS AND WATCHES AND PARTS THEREOF		
91011140	Wrist watches with cases of or clad with precious metal, electrically operated, with mechanical	\$0.51/each plus 6.25% on the case and strap, band or bracelet plus 5.3% on the battery	AGOA
91011180	Wrist watches with cases of or clad with precious metal, electrically operated, with mechanical	\$0.87/each plus 6.25% on the case and strap, band or bracelet plus 5.3% on the battery	AGOA
91011940	Wrist watches with cases of or clad with precious metal, electrically operated, with both opto-	\$0.41/each plus 5% on the case and strap, band or bracelet plus 4.2% on the battery	AGOA
91011980	Wrist watches with cases of or clad with precious metal, electrically operated, w/both opto-ele	\$0.61/each plus 4.4% on the case and strap, band or bracelet plus 3.7% on the battery	AGOA
91012110	Straps/bands/bracelets of tex. mat. or base metal, whether or not gold- or silver-plated entire	3.1	AGOA
91012180	Wrist watches with cases of or clad with precious metal, not electrically operated, with automa	\$1.61/each plus 4.4% on the case and	AGOA

Product Code (HS)	Description	MFN Applied Rate (% or specific)	AGOA
64051000	Footwear, nesoi, w/outlet soles of other than rubber/plastics/leather/comp leather & uppers of l	10.0	AGOA
64052030	Footwear, nesoi, w/outlet soles of other than rubber/plastics/leather/comp leather & uppers of v	7.5	AGOA
64052060	Footwear, nesoi, with soles and uppers of wool felt	2.6	
64052090	Footwear, nesoi, w/outlet sole other than rubber/plastics/leather/comp leather & upper of text. m	12.5	AGOA
64059090	Footwear, nesoi, w/outlet soles and uppers other than rubber/plastics/leather/comp leather/t	12.5	AGOA
64061005	Formed uppers for footwear, of leather/composition leather, for men, youths and boys	8.5	AGOA
64061010	Formed uppers for footwear, of leather/composition leather, for women, misses, children and inf	10.0	AGOA
64061020	Formed uppers for footwear, of textile materials, w/o 50% of external surface leather	10.5	AGOA
64061025	Formed uppers for footwear, of textile materials, nesoi, valued n/o \$3/pr	33.6	AGOA
64061030	Formed uppers for footwear, of textile materials, nesoi, valued o/\$6.50 but n/o \$12/pr	26.20% plus \$0.63/PRS	AGOA
64061035	Formed uppers for footwear, of textile materials, nesoi, valued o/\$6.50 but n/o \$12/pr	13.70% plus \$0.62/PRS	AGOA
64061040	Formed uppers for footwear, of textile materials, nesoi, valued o/\$12/pr	7.5	AGOA
64061045	Formed uppers for footwear, of materials other than leather/comp leather or textile materials, w/over 90%	6.0	AGOA
64061050	Formed uppers for footwear, of materials other than leather/comp leather or textile materials, nesoi, of cotton, w/external surface area 50% or more of te	26.2	AGOA
64061077	Uppers & pls. thereof for footwear, nesoi, of cotton, w/external surface area 50% or more of te	11.2	
64061090	Uppers & pls. thereof for footwear, nesoi	6.3	
64069915	Parts of footwear; removable insoles, heel cushions, etc; gaiters, leggings etc, & pls. thereof	15.7	
65	HEADGEARS AND PARTS THEREOF		
65010090	Hat forms, hat bodies and hoods, not blocked to shape or with made brims, plateaux & manchons,	10.60% plus \$0.106/KG	
65020090	Hat shapes, plaited or assembled from strips, not blocked/lined/trimmed & w/o made brims, not v	7.0	
65030090	Hats and headgear of felt, other than of fur felt, made from hat forms and w/o made brims, of 6501	6.50% plus \$0.019/each plus \$0.138/KG	
65040090	Hats and headgear, plaited or assembled from strips of any material (or than veg. fibers/unspun	7.0	

Product Code (HS)	Description	MFN Applied Rate (% or specific)	AGOA
65090015	Hats and headgear, of cotton and/or flax, knitted	8.1	
65090020	Headgear, of cotton, not knitted, certified hand-loomed and folklore hats & of cotton	7.7	
65090025	Hats and headgear, of flax or of flax and cotton, not knitted	7.7	
65090030	Hats and headgear, of wool, knitted or crocheted or made up from knitted or crocheted fabric	10.80% plus \$0.355/KG	
65090040	Hats and headgear, of wool, made up from felt or of textile material, but not knitted or crocheted o	8.10% plus \$0.319/KG	
65090050	Hats and headgear, of mmf, knitted or crocheted or made up from knitted or crocheted fabric, wh	7.0	
65090060	Hats and headgear, of mmf, knitted or crocheted or made up from knitted or crocheted fabrics, n	9.80% plus \$0.279/KG	
65090070	Hats and headgear, of mmf, made up from felt or of textile material (but not knitted or crocheted)	7.0	
65090080	Hats and headgear, of mmf, made up from felt or of textile material (but not knitted or crocheted)	7.30% plus \$0.2/KG	
65090090	Hats and headgear, of textile materials (other than of cotton, flax, wool or mmf), nesoi	7.70% plus \$0.212/KG	
68	ARTICLES OF STONE, PLASTER, CEMENT, ABESTOS, MICA OR SIMILAR MATERIALS		
68125010	Asbestos or mixtures with a basis of asbestos, footwear	8.3	
69	CERAMIC PRODUCTS		
69071010	Un glazed ceramic tiles, cubes and similar articles with largest area enclosable in a sq. w/side	14.0	AGOA
69079010	Un glazed ceramic flags, paving, hearth or wall tiles, mosaic cubes and the like, nesoi	14.0	AGOA
69081010	Glazed ceramic tiles, cubes & similar arts. w/largest area enclosable in sq. w/sides under 7 cm	14.0	AGOA
69081050	Glazed ceramic tiles, cubes & similar arts. w/largest area enclosable in sq. w/sides under 7 cm	12.7	AGOA
69089010	Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like	12.7	AGOA
70	GLASS AND GLASSWEAR		
70191915	Glass fiber yarns, not colored, other than fiberglass rubber reinforcing yarn	6.9	
70191928	Glass fiber yarns, colored, other than fiberglass rubber reinforcing yarn	8.0	
70194015	Woven glass fiber fabric of rovings, n/o 30 cm in width, other than fiberglass tire cord fabric	6.0	
70194030	Woven glass fiber fabric of rovings, o/30 cm wide, not colored, other than fiberglass tire cord	7.7	
70194090	Woven glass fiber fabrics of rovings, o/30 cm wide, colored, other than fiberglass tire cord fa	8.6	

Product Code (HS)	Description	MFN Applied Rate (% or specific)	AGOA
64029990	Footwear w/outlet soles & uppers of rubber or plastics, nesoi, n/cov ankle, nesoi, valued over	20.0	AGOA
64031910	Golf shoes, w/outlet soles rubber/plastics/leather/comp leather & uppers of leather, n/well, for	5.0	AGOA
64031930	Golf shoes, w/outlet soles rubber/plastics/leather/comp leather & uppers of leather, n/well, for	8.5	AGOA
64031940	Sports footwear, nesoi, w/outlet soles rubber/plastics/leather/comp leather & uppers of leather	4.3	AGOA
64031950	Golf shoes, w/outlet soles rubber/plastics/leather/comp leather & upper of leather, for persons	10.0	AGOA
64034030	Footwear w/outlet soles of rubber/plastics/leather/comp leather & uppers of leather, w/protect	5.0	AGOA
64034060	Footwear w/outlet soles of rubber/plastics/leather/comp leather & uppers of leather, w/protect	8.5	AGOA
64035130	Footwear w/outlet soles and uppers of leather, nesoi, covering the ankle, well	5.0	AGOA
64035160	Footwear w/outlet soles and uppers of leather, nesoi, covering the ankle, n/well, for men, youth	8.5	AGOA
64035190	Footwear w/outlet soles and uppers of leather, nesoi, covering the ankle, n/well, for persons of	10.0	AGOA
64035915	Turn of turned footwear w/outlet soles and uppers of leather, not covering the ankle	2.5	AGOA
64035930	Footwear w/outlet soles and uppers of leather, not covering the ankle, well, nesoi	5.0	AGOA
64035960	Footwear w/outlet soles and uppers of leather, not cov ankle, n/well, for men, youths and boys	8.5	AGOA
64035990	Footwear w/outlet soles and uppers of leather, not cov ankle, n/well, for persons other than me	10.0	AGOA
64039130	Footwear w/outlet soles of rubber/plastics/composition leather & uppers of leather, covering the	5.0	AGOA
64039160	Footwear w/outlet soles of rubber/plastics/composition leather & uppers of leather, covering the	8.5	AGOA
64039190	Footwear w/outlet soles of rubber/plastics/comp leather & uppers of leather, cov ankle, n/well	10.0	AGOA
64039920	Footwear w/outlet soles of rubber/plastics/comp leather & uppers of leather, n/cov ankle, made	8.0	AGOA
64039940	Footwear w/outlet soles of rubber/plastics/comp leather & uppers of leather, n/cov ankle, well	5.0	AGOA
64039960	Footwear w/outlet soles of rubber/plastics/comp leather & uppers of leather, n/cov ankle, n/well	8.5	AGOA
64039975	Footwear w/outlet soles of rubber/plastics/comp leather & uppers of leather, n/cov ankle, for	7.0	AGOA

Product Code (HS)	Description	MFN Applied Rate (% or specific)	AGOA
64039990	Footwear w/outlet soles of rubber/plastics/comp leather & uppers of leather, n/cov ankle, for	10.0	AGOA
64041120	Sports & athletic footwear w/outlet soles of rubber/plastics & uppers of textile, w/text, surf o	10.5	AGOA
64041140	Sports & athletic footwear w/outlet soles of rubber/plastics & uppers of textile, val n/o \$3/pr	37.5	AGOA
64041150	Sports & athletic footwear w/outlet soles of rubber/plastics & uppers of textile, valued n/o \$3/	48.0	AGOA
64041160	Sports & athletic footwear w/outlet soles of rubber/plastics & uppers of textile, val o/\$3 but	37.5	AGOA
64041170	Sports & athletic footwear w/outlet soles of rubber/plastics & uppers of textile, valued o/\$3 bu	37.50% plus \$0.9/PRS	AGOA
64041180	Sports & athletic footwear w/outlet soles of rubber/plastics & uppers of textile, valued o/\$6.50	20.00% plus \$0.9/PRS	AGOA
64041190	Sports & athletic footwear w/outlet soles of rubber/plastics & uppers of textile, valued o/\$12/p	20.0	AGOA
64041915	Footwear w/outlet soles of rubber/plastics & uppers of textile, nesoi, w/text surf of uppers ov	10.5	AGOA
64041920	Footwear w/outlet soles of rubber/plastics & uppers of textile, nesoi, w/text surf of uppers ov	37.5	AGOA
64041925	Footwear w/outlet soles of rubber/plastics & uppers of textile, nesoi, w/text surf of uppers ov	7.5	AGOA
64041930	Footwear w/outlet soles of rubber/plastics & uppers of textile, nesoi, w/text surf of uppers ov	12.5	AGOA
64041935	Footwear w/outlet soles of rubber/plastics & uppers of textile, nesoi, w/text surf of uppers ov	37.5	AGOA
64041940	Footwear w/outlet soles of rubber/plastics & uppers of textile, nesoi, w/text surf of uppers ov	37.5	AGOA
64041950	Footwear w/outlet soles of rubber/plastics & uppers of textile, nesoi, w/text surf of uppers ov	48.0	AGOA
64041960	Footwear w/outlet soles of rubber/plastics & uppers of textile, nesoi, w/text surf of uppers ov	37.5	AGOA
64041970	Footwear w/outlet soles of rubber/plastics & uppers of textile, nesoi, w/text surf of uppers ov	37.50% plus \$0.9/PRS	AGOA
64041980	Footwear w/outlet soles of rubber/plastics & uppers of textile, nesoi, w/text surf of uppers ov	20.00% plus \$0.9/PRS	AGOA
64041990	Footwear w/outlet soles of rubber/plastics & uppers of textile, nesoi, w/text surf of uppers ov	9.0	AGOA
64042020	Footwear w/outlet soles of leather/comp leather, n/o 50% by wt rub/plast or rub/plast/text	15.0	AGOA
64042040	Footwear w/outlet soles of leather/comp leather, n/o 50% by wt rub/plast or rub/plast/text	10.0	AGOA
64042060	Footwear w/outlet soles of leather/comp leather & uppers of textile, nesoi	37.5	AGOA

Product Code (HS)	Description	MFN Applied Rate (% or specific)	AGOA
63079030	Made-up labels of textile materials	8.3	
63079040	Cords and tassels of textile materials	2.9	
63079050	Corded lacings, footwear lacings or similar lacings of textile materials	3.2	
63079068	Surgical drapes of spunlaced or bonded fiber fabric disposable surgical drapes of man-made fibre	2.5	
63079072	Surgical drapes, nesoi, not spunlaced or bonded fiber fabric	6.3	
63079075	Toys for pets, of textile materials	6.0	
63079089	Surgical towels; cotton towels of pile/tufted const.; pillow shells, of cotton shells for quilt	7.0	
63080000	Needlecraft sets for making up into rugs, etc., consist of woven fabric and yarn, whether/ not w	12.0	
63090000	Worn clothing and other worn articles	0.7	
63101010	Used or new rags, scrap and worn out articles of twine, cordage, rope or cables, of wool or lin	\$0.025/KG	
63109010	Used or new rags, scrap and worn out articles of twine, cordage, rope or cables, of wool or lin	\$0.058/KG	
64	FOOTWEAR, GAITERS AND THE LIKE; PARTS OF SUCH ARTICLES		
64011000	Waterproof footwear, not mechanically assembled, w/outlet soles & uppers of rubber or plastics,	37.5	AGOA
64019100	Waterproof footwear, not mechanically assembled, w/outlet soles & uppers of rubber or plastics,	37.5	AGOA
64019260	Waterproof footwear, not mechanically asmbld., w/over 90% of ext. surf area of soles & uppers	4.6	AGOA
64019290	Waterproof footwear, not mechanically asmbld., w/outlet soles and uppers of rubber or plastics, n	37.5	AGOA
64019930	Waterproof protect. footwear, not mechanically asmbld., w/outlet soles and uppers of rubber or p	25.0	AGOA
64019960	Waterproof protect. footwear, not mechanically asmbld., w/outlet soles and uppers of rubber or p	37.5	AGOA
64019990	Waterproof footwear, not mechanically asmbld., w/outlet soles and uppers of rubber or plastics, n	37.5	AGOA
64021905	Golf shoes w/outlet soles of rubber or plastics and uppers > 90% of ext surface area rubber or	6.0	AGOA
64021915	Sports footwear (other than ski footwear & golf shoes), w/outlet soles of rubber or plastics & uppers >	5.1	AGOA
64021950	Sports footwear w/outlet soles and uppers of rubber or plastics, nesoi valued over \$3 but not ov	32.00% plus \$0.76/PRS	AGOA
64021970	Sports footwear w/outlet soles and uppers of rubber or plastics, nesoi valued over \$6.50 but not	17.00% plus \$0.76/PRS	AGOA
64021990	Sports footwear w/outlet soles and uppers of rubber or plastics, nesoi valued over \$12/pair	9.0	AGOA

Product Code (HS)	Description	MFN Applied Rate (% or specific)	AGOA
64023030	Footwear w/outlet soles of rubber or plastics, nesoi, w/metal toe-cap, w/ext surf uppers o/90%	6.0	AGOA
64023050	Footwear w/outlet soles & uppers of rubber or plastics, nesoi, w/metal toe cap, designed as a pr	37.5	AGOA
64023060	Footwear w/outlet soles & uppers of rubber or plastics, nesoi, w/metal toe cap, not protective,	24.0	AGOA
64023070	Footwear w/outlet soles & uppers of rubber or plastics, nesoi, w/metal toe cap, not protective,	37.50% plus \$0.9/PRS	AGOA
64023080	Footwear w/outlet soles & uppers of rubber or plastics, nesoi, w/metal toe cap, not protective,	20.00% plus \$0.9/PRS	AGOA
64023090	Footwear w/outlet soles & uppers of rubber or plastics, nesoi, w/metal toe cap, not protective,	20.0	AGOA
64029140	Footwear w/outlet soles & uppers of rubber or plastics, nesoi, covering ankle, w/ext surf of u	6.0	AGOA
64029150	Footwear w/outlet soles & uppers of rubber or plastics, nesoi, covering ankle, designed as prote	37.5	AGOA
64029160	Footwear w/outlet soles & uppers of rubber or plastics, nesoi, covering ankle, nesoi, valued n/o	48.0	AGOA
64029170	Footwear w/outlet soles & uppers of rubber or plastics, nesoi, covering ankle, nesoi, valued ove	37.50% plus \$0.9/PRS	AGOA
64029180	Footwear w/outlet soles & uppers of rubber or plastics, nesoi, covering ankle, nesoi, valued o/\$	20.00% plus \$0.9/PRS	AGOA
64029190	Footwear w/outlet soles & uppers of rubber or plastics, nesoi, covering ankle, nesoi, valued ove	20.0	AGOA
64029905	Footwear w/outlet soles & uppers of rubber or plastics, nesoi, n/cov ankle w/ext surf uppers	8.0	AGOA
64029910	Footwear w/outlet soles & uppers of rubber or plastics, nesoi, n/cov ankle w/ext surf uppers	12.5	AGOA
64029914	Sandals w/outlet soles & uppers of rubber or plastics, not cov. ankle produced in one piece by	3.0	AGOA
64029918	Footwear w/outlet soles & uppers of rubber or plastics, nesoi, n/cov ankle w/ext surf of upp	6.0	AGOA
64029920	Footwear w/outlet soles & uppers of rubber or plastics, nesoi, n/cov ankle nesoi, design, as p	37.5	AGOA
64029930	Footwear w/outlet soles & uppers of rubber or plastics, nesoi, n/cov ankle w/rope toes or neel	37.5	AGOA
64029960	Footwear w/outlet soles & uppers of rubber or plastics, nesoi, n/cov ankle nesoi, valued n/o \$	48.0	AGOA
64029970	Footwear w/outlet soles & uppers of rubber or plastics, nesoi, n/cov ankle nesoi, valued o/\$3	37.50% plus \$0.9/PRS	AGOA
64029980	Footwear w/outlet soles & uppers of rubber or plastics, nesoi, n/cov ankle nesoi, valued o/\$6.	20.00% plus \$0.9/PRS	AGOA

Product Code (HS)	Description	MFN Applied Rate (% or specific)	AGOA
	crocheted, of cotton		
63025140	Table linen, other than tablecloths and napkins, not knitted or crocheted, of cotton, nesoi	6.7	
63025210	Tablecloths and napkins of flax, not knitted or crocheted	7.1	
63025220	Table linen of flax, other than tablecloths and napkins, not knitted or crocheted	2.5	
63025300	Table linen of man-made fibers, not knitted or crocheted	11.9	
63025900	Table linen, of textile materials other than of cotton, flax or man-made fibers, not knitted or	9.3	
63026000	Toilet linen and kitchen linen, of terry toweling or similar terry fabrics, of cotton	9.6	
63029100	Toilet and kitchen linen, other than terry toweling or similar terry fabrics of cotton	9.7	
63029200	Toilet and kitchen linen of flax	1.0	
63029310	Toilet and kitchen linen, of man-made fibers, of pile or tufted construction	6.5	
63029320	Toilet and kitchen linen, of man-made fibers, nesoi	10.5	
63029920	Toilet and kitchen linen of textile materials nesoi, containing less than 85% by weight of silk	8.8	
63031100	Curtains (including drapes), interior blinds and valances of cotton, knitted or crocheted	10.9	
63031200	Curtains (including drapes), interior blinds and valances of synthetic fibers knitted or croch	11.9	
63031900	Curtains (including drapes) interior blinds and valances of textile materials other than of cot	9.0	
63039100	Curtains (including drapes), interior blinds and valances of cotton, not knitted or crocheted	10.9	
63039210	Curtains/drapes, inter blinds, etc. of syn fib, made up from fab of subh 5407 61.11/5407 61.21	11.9	
63039220	Curtains (including drapes), interior blinds and valances, nesoi, of synthetic fibers, not kni	11.9	
63039900	Curtains (including drapes) interior blinds, valances of textile materials other than of cotton	11.9	
63041110	Bedspreads of cotton, knitted or crocheted, excluding those of heading 9404	12.6	
63041120	Bedspreads of man-made fibers, knitted or crocheted, excluding those of heading 9404	9.1	
63041130	Bedspreads of textile materials other than of cotton or of man-made fibers knitted or crochete	8.2	
63041905	Bedspreads, not knitted or crocheted, of cotton, containing any embroidery lace, etc.	12.6	
63041910	Bedspreads, not knitted or crocheted, of cotton, nesoi	4.6	

Product Code (HS)	Description	MFN Applied Rate (% or specific)	AGOA
63041915	Bedspreads, not knitted or crocheted, of manmade fibers, containing any embroidery, lace, etc.	15.7	
63041920	Bedspreads, not knitted or crocheted, of manmade fibers, nesoi	9.1	
63041930	Bedspreads, not knitted or crocheted, other than those of cotton or man-made fibers, excluding	8.8	
63049100	Furnishing articles (excluding those of heading 9404 and other than bedspreads) knitted or croc	8.1	
63049200	Furnishing articles (excluding those of heading 9404 and other than bedspreads) not knitted or	6.7	
63049300	Furnishing articles (excluding those of heading 9404 and other than bedspreads) not knitted or	9.8	
63049915	Wall hangings, not knitted or crocheted, of wool or fine animal hair, nesoi	11.9	
63049935	Furnishing articles (excl those of heading 9404 and other than bedspreads and jute wall hangin	11.9	
63049960	Furnishing articles (excluding those of heading 9404 and other than bedspreads) not knitted or	4.5	
63052000	Sacks and bags of a kind used for the packing of goods, of cotton	6.5	
63053200	Flexible intermed bulk containers of a kind used for packing goods, of man-made textile materi	8.8	
63053300	Other sacks/bags for packing goods, of mm tex mat (not flex intermed bulk containers), of polye	8.8	
63053900	Sacks and bags of a kind used for the packing of goods, of man-made textile materials, nesoi	8.8	
63059000	Sacks and bags of a kind used for the packing of goods, of textile materials, nesoi	6.5	
63061100	Tarpaulins, awnings and sunblinds, of cotton	11.2	
63061200	Tarpaulins, awnings and sunblinds, of synthetic fibers	9.3	
63061900	Tarpaulins, awnings and sunblinds, of textile materials other than of cotton or synthetic fiber	5.4	
63062100	Tents of cotton	11.2	
63062200	Tents other than backpacking tents, of synthetic fibers	9.3	
63062900	Tents of textile materials other than of cotton or synthetic fibers	4.1	
63064100	Pneumatic mattresses of cotton	3.9	
63069100	Camping goods nesoi, of cotton	4.9	
63069900	Camping goods nesoi, of textile materials other than of cotton	6.3	
63071010	Dustcloths, mop cloths and polishing cloths, of cotton	4.3	
63071020	Floor cloths, dishcloths and similar cleaning cloths of textile materials (except dustcloths, m	7.4	
63072000	Lifejackets and lifebelts of textile materials	6.3	

Product Code (HS)	Description	MFN Applied Rate (% or specific)	AGOA
62149000	Shawls, scarves, mufflers, mantillas, veils and the like, not knitted or crocheted, of textile	11.3	
62151000	Ties, bow ties and cravats, not knitted or crocheted, of silk or silk waste	7.5	
62152000	Ties, bow ties and cravats, not knitted or crocheted, of man-made fibers	13.00% plus \$0.255/KG	
62159000	Ties, bow ties and cravats, not knitted or crocheted, of textile materials nesoi	6.2	
62160013	Gloves etc. (excl. for sports etc.), not k/c, impreg. etc. with plas/rub, w/o four., cut & sewn	17.5	
62160017	Gloves etc. (excl. for sports), not k/c, impreg. etc. with plas/rub, w/o four., cut & sewn, of	24.1	
62160019	Gloves, mittens and mitts(excl sports), w/o four, impreg etc, cut & sewn from pre-exist impreg	7.70% plus \$0.155/KG	
62160021	Gloves, mittens and mitts(excl sports), w/o four, impreg etc, cut & sewn from pre-exist impreg	10.60% plus \$0.212/KG	
62160024	Gloves, mittens and mitts(excl sports), w/o four, impreg etc, not cut & sewn from pre-exist f	13.5	
62160026	Gloves, mittens and mitts(excl sports), w/o four, impreg etc, not cut & sewn from pre-exist f	9.8	
62160029	Gloves, mittens and mitts(excl sports), impreg, etc., with fourchettes, cont 50% or more by wt	13.5	
62160031	Gloves, mittens and mitts(excl sports), impreg, etc., with fourchettes, cont under 50% by wt of	9.8	
62160038	Gloves, mittens & mitts (excl. for sports), not impregnated, coated or covered with plastics or	24.1	
62160041	Gloves, mittens & mitts (excl. for sports), not impregnated, coated or covered with plastics or	24.1	
62160054	Gloves, mittens & mitts (excl. for sports), not impregnated, coated or covered with plastics or	10.60% plus \$0.212/KG	
62160058	Gloves, mittens & mitts (excl. for sports), not impregnated, coated or covered with plastics or	10.60% plus \$0.212/KG	
62160080	Gloves, mittens and mitts, not knitted or crocheted, of wool or fine animal hair, nesoi	3.6	
62160090	Gloves, mittens and mitts, not knitted or crocheted, of textile materials nesoi	3.9	
62171010	Made up clothing accessories(excl those of heading 6212), containing 70% or more by weight of s	7.6	
62171095	Made up clothing accessories (excl of heading 6212 or headbands ponytail holders & like), cont	15.0	
62179010	Parts of garments or of clothing accessories (excl those of heading 6212), containing 70% or mo	7.6	
62179090	Parts of garments or of clothing accessories(excl those of heading 6212)	15.0	

Product Code (HS)	Description	MFN Applied Rate (% or specific)	AGOA
63	containing under 70% OTHER MADE UP TEXTILE ARTICLES; SETS; WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS		
63011000	Electric blankets	12.0	
63012000	Blankets (other than electric blankets) and traveling rugs, of wool or fine animal hair	6.00% plus \$0.018/KG	
63013000	Blankets (other than electric blankets) and traveling rugs, of cotton	8.8	
63014000	Blankets (other than electric blankets) and traveling rugs, of synthetic fibers	10.3	
63019000	Blankets and traveling rugs, nesoi	10.0	
63021000	Bed linen, knitted or crocheted	6.6	
63022130	Bed linen, not knitted or crocheted, printed, of cotton, cont any embroidery lace, braid, edgi	18.7	
63022150	Bed linen, not knit or crocheted, printed, of cotton, cont any embroidery lace, braid, edging,	22.1	
63022170	Bed linen, not knit or crocheted, printed, of cotton, not cont any embroidery lace, braid, edgi	4.5	
63022190	Bed linen, not knit or croc, printed, of cotton, not cont any embroidery, lace braid, edging,	7.1	
63022210	Bed linen, not knitted or crocheted, printed, of manmade fibers, containing embroidery, lace, b	15.7	
63022220	Bed linen, not knitted or crocheted, printed, of manmade fibers, nesoi	12.0	
63022900	Bed linen, not knitted or crocheted, printed, of textile materials nesoi	6.3	
63023130	Bed linen, not knitted/croc, not printed, of cotton, cont any embroidery, lace braid, edging, tri	18.7	
63023150	Bed linen, not knitted/croc, not printed, of cotton, cont any embroidery, lace braid, edging, tri	22.1	
63023170	Bed linen, not knitted/croc, not printed, of cotton, not cont any embroidery lace, braid, edging,	5.3	
63023130	Bed linen, not knitted/croc, not printed, of cotton, not cont any embroidery lace, braid, edging,	7.1	
63023210	Bed linen, not knitted or crocheted, not printed, of manmade fiber containing embroidery, lace	15.7	
63023220	Bed linen, not knitted or crocheted, not printed, of manmade fibers, nesoi	12.0	
63023900	Bed linen, not knitted or crocheted, not printed, of textile materials nesoi	6.0	
63024010	Table linen, knitted or crocheted, of vegetable fiber (except of cotton)	9.0	
63024020	Table linen, knitted or crocheted, nesoi	7.2	
63025110	Damask tablecloths and napkins, not knitted or crocheted, of cotton	6.4	
63025120	Plain woven tablecloths and napkins, not knitted or crocheted, of cotton	5.1	
63025130	Tablecloths and napkins, other than plain woven or damask, not knitted or	6.1	

Product Code (HS)	Description	MFN Applied Rate (% or specific)	AGOA
62111180	Men's or boys' swimwear, of textile materials(except mmf), containing under 70% by weight of s	7.7	
62111210	Women's or girls' swimwear, not knitted or crocheted, of man-made fibers	16.5	
62111240	Women's or girls' swimwear, of textile materials(except mmf), containing 70% or more by weight	3.9	
62111280	Women's or girls' swimwear, of textile materials(except mmf), containing under 70% by weight of	7.7	
62112004	Anoraks, windbreakers and similar articles imported as parts of ski-suits, con 15% or more by w	2.3	
62112008	Anoraks, windbreakers and similar articles imported as parts of ski-suits, con under 15% by wt	4.5	
62112015	Men's or boys' ski-suits, not knitted or crocheted, water resistant, not containing 15% or more	7.3	
62112024	Men's or boys' anoraks, windbreakers and sim art impled as pls of ski-suits, of wool, con < 15%	22.3	
62112028	Men's or boys' anoraks, etc. imported as parts of ski-suits, of tx mats(except wool), con 15%	28.4	
62112034	Men's or boys' trousers and breeches imported as parts of ski-suits, of wool, con under 15% by	22.5	
62112038	Men's or boys' trousers & breeches imported as pls of ski-suits, of tx mat(except wool), con 1	28.8	
62112044	Men's or boys' ski-suits nesoi, of wool or fine animal hair, con under 15% wt down etc. not wat	15.2	
62112048	Men's or boys' ski-suits nesoi, of tx mats(except wool or fine animal hair) con under 15% wt d	15.7	
62112054	Women's or girls' anoraks, windbreakers and sim art impled as pls of ski-suits, of wool, con 1	22.4	
62112058	Women's or girls' anoraks and sim art imported as pls of ski-suits, of tx mats(except wool), co	28.7	
62112064	Women's or girls' trousers and breeches imported as parts of ski-suits, of wool, con under 15%	22.7	
62112068	Women's or girls' trousers & breeches imp as pls of ski-suits, of tx mats(except wool), con < 1	29.3	
62112074	Women's or girls' ski-suits nesoi, of wool or fine animal hair, con under 15% by wt of down etc	15.2	
62112078	Women's or girls' ski-suits nesoi, of tx mats(except wool), con under 15% by weight of down etc	15.7	
62113100	Men's or boys' track suits or other garments nesoi, not knitted or crocheted, of wool or fine a	14.0	
62113200	Men's or boys' track suits or other garments nesoi, not knitted or crocheted, of cotton	8.3	
62113300	Men's or boys' track suits or other garments nesoi, not knitted or crocheted	16.4	

Product Code (HS)	Description	MFN Applied Rate (% or specific)	AGOA
	of man-made fiber		
62113910	Men's or boys' garments(excl swimwear or ski-suits), nesoi, of tex mat(except wool, cotton or m	1.5	
62113990	Men's or boys' garments(excl swimwear or ski-suits), nesoi, of tex mat(except wool, cotton or m	2.9	
62114100	Women's or girls' track suits or other garments nesoi, not knitted or crocheted, of wool or fin	14.0	
62114200	Women's or girls' track suits or other garments nesoi, not knitted or crocheted, of cotton	8.3	
62114300	Women's or girls' track suits or other garments nesoi, not knitted or crocheted, of man-made fi	18.4	
62114910	Women's or girls' garments(excl swimwear or ski-suits), nesoi, of tex mat(except wool, cotton o	3.8	
62114990	Women's or girls' garments(excl swimwear or ski-suits), nesoi, of tex mat(except wool, cotton o	7.5	
62121030	Brassieres, containing lace, net or embroidery, containing 70% or more by weight of silk or sil	15.7	
62121050	Brassieres containing lace, net or embroidery, containing under 70% by weight of silk or silk w	17.3	
62121070	Brassieres, not containing lace, net or embroidery, containing 70% or more by wt of silk or sil	8.8	
62121090	Brassieres, not containing lace, net or embroidery, containing under 70% by wt of silk or silk	17.3	
62122000	Girdles and panty-girdles	22.0	
62123000	Corsets	24.1	
62129000	Braces, suspenders, garters and similar articles and parts thereof	6.8	
62131000	Handkerchiefs, of silk or silk waste, containing less than 70 percent by weight of silk or silk	5.3	
62132000	Handkerchiefs, not knitted or crocheted, of cotton, hemmed, not containing lace or embroidery	13.5	
62132000	Handkerchiefs, not knitted or crocheted, of cotton, nesoi	7.3	
62139000	Handkerchiefs, not knitted or crocheted, of man-made fibers	11.1	
62139020	Handkerchiefs, not knitted or crocheted, of textile materials, nesoi	7.5	
62141020	Shawls, scarves, mufflers, mantillas, veils and the like, not knitted or crocheted, containing	3.9	
62142000	Shawls, scarves, mufflers, mantillas, veils and the like, not knitted or crocheted, of wool or	8.7	
62143000	Shawls, scarves, mufflers, mantillas, veils and the like, not knitted or crocheted, of syntheti	5.3	
62144000	Shawls, scarves, mufflers, mantillas, veils and the like, not knitted or crocheted, of artifi	5.3	

Product Code (HS)	Description	MFN Applied Rate (% or specific)	AGOA
	unbleached or bleached		
53092920	Woven fabrics of flax, containing < 85% by wt of flax, contain over 17% by wt of wool or fine a	18.7	
53092930	Woven fabrics of flax, less than 85% by wt of flax, containing less than 17% by wt of wool and other than unbleached	3.1	
53092940	Woven fabrics of flax, containing less than 85 percent by weight of flax other than unbleached	1.2	
53110020	Woven fabrics of other vegetable textile fibers, containing more than 17% by weight of wool or	18.7	
53110030	Woven fabrics of other vegetable textile fibers, containing cotton and manmade fibers, nesoi	3.1	
53110040	Woven fabrics of other vegetable textile fibers, nesoi	1.2	
54	MAN-MADE FILAMENTS		
54011000	Sewing thread of synthetic filaments, whether or not put up for retail sale	12.0	
54012000	Sewing thread of artificial filaments, whether or not put up for retail sale	12.0	
54021030	Single high tenacity yarn of nylon or polyamides, not put up for retail sale	9.3	
54021060	Multiple (folded) or cabled high tenacity yarn (except sewing thread) of nylon or other polyami	8.4	
54022030	Single high tenacity yarn of polyesters, not put up for retail sale	9.3	
54022060	Multiple (folded) or cabled high tenacity yarn (except sewing thread) of polyesters, not put up	8.1	
54023130	Single textured yarn, of nylon or other polyamides, measuring not more than 500 decitex, not pu	9.3	
54023160	Multiple or cabled textured yarn (except sewing thread), of polyamides single yarn not more th	8.4	
54023230	Single textured yarn, of nylon or other polyamides, measuring more than 500 decitex, not put up	8.8	
54023260	Multiple or cabled textured yarn (except sewing thread), of polyamides single yarn more than 5	8.4	
54023330	Single textured yarn of polyesters, not put up for retail sale	9.3	
54023360	Multiple or cabled textured yarn (except sewing thread), of polyesters, not put up for retail s	8.4	
54023930	Single textured yarn, nesoi, not put up for retail sale	9.3	
54023960	Multiple or cabled textured yarn (except sewing thread), nesoi, not put up for retail sale	8.4	
54024190	Syn filament yarn (not for doll wigs), of colored multifil, untwisted/with twist < 5 turns/mete	8.8	
54024200	Yarn of polyesters, partially oriented, single, untwisted or with a twist not exceeding 50 turn	9.3	
54024310	Single yarn, twist of 0-50 turns/m, wholly polyester, 75-80 decitex, 24	8.8	

Product Code (HS)	Description	MFN Applied Rate (% or specific)	AGOA
	filaments, nesoi, not p		
54024390	Single yarn, twist of 0-50 turns/m, other than wholly of polyester, nesoi, not put up for retail	8.8	
54024990	Other yarns, monofil, multifil, untwisted or twisted > or = to 5, not exceeding 50 turns per me	8.8	
54025100	Nylon or other polyamide yarns, single, with a twist exceeding 50 turns/m, not put up for retail	9.3	
54025210	Single yarn twist exceeding 50 turns/m, wholly polyester, 75-80 decitex, 24 filaments, nesoi,	9.3	
54025290	Single yarn, twist exceeding 50 turns/m, other than wholly of polyester nesoi, not put up for	9.3	
54025900	Yarn of synthetic filaments nesoi, single, twist exceeding 50 turns/m, not put up for retail sa	8.8	
54026100	Nylon or other polyamide yarn, multiple (folded) or cabled, (except sewing thread), not put up	8.1	
54026200	Polyester yarn, multiple (folded) or cabled, (except sewing thread), not put up for retail sale	8.1	
54026900	Yarn of synthetic filaments nesoi, multiple (folded) or cabled, (except sewing thread), not put	8.1	
54031030	Single high tenacity yarn of viscose rayon, not put up for retail sale	10.0	
54031060	Multiple (folded) or cabled high tenacity yarn of viscose rayon (except sewing thread), not put	9.1	
54032030	Single textured artificial filament yarn (other than sewing thread), not put up for retail sale	10.0	
54032060	Multiple (folded) or cabled textured artificial filament yarn (other than sewing thread), not p	9.1	
54033100	Single yarn of viscose rayon (not high ten. or sewing thread), untwisted or with a twist not ov	10.0	
54033200	Single yarn of viscose rayon (not high ten. or sewing thread), with twist exceeding 120 turns/m	10.0	
54033300	Single yarn of cellulose acetate (not high ten. or sewing thread), not put up for retail sale	9.3	
54033900	Artificial filament yarn nesoi, single, not put up for retail sale	8.8	
54034100	Viscose rayon yarn (except sewing thread), multiple (folded) or cabled, not put up for retail s	9.1	
54034200	Yarn of cellulose acetate (except sewing thread) multiple (folded) or cabled, not put up for re	8.4	
54034900	Artificial filament yarn (except sewing thread) nesoi, multiple (folded) or cabled, not put up	8.1	
54041080	Synthetic monofilament (exc. polypropylene), of 67 decitex or more and with no cross-sectional	7.3	

Product Code (HS)	Description	MFN Applied Rate (% or specific)	AGOA
54050030	Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds	7.3	
54061000	Synthetic filament yarn (except sewing thread), put up for retail sale	9.7	
54062000	Artificial filament yarn (except sewing thread), put up for retail sale	9.7	
54071000	Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters	15.0	
54072000	Woven fabrics obtained from strip or the like of synthetic textile materials	6.8	
54073010	Woven fabrics specified in note 9 to section XI of synthetic filament yarn over 60 percent by	1.4	
54073090	Woven fabrics specified in note 9 to section XI of synthetic filament yarn nesoi	11.2	
54074100	Woven fabrics, containing 85 percent or more by weight of filaments of nylon or other polyamide	15.0	
54074200	Woven fabrics, containing 85 percent or more by weight of filaments of nylon or other polyamide	15.7	
54074310	Woven fabrics, over 85% by wt. of nylon/other polyamides, of different colored yarns, thread count	15.80% plus \$0.17/KG	
54074320	Woven fabrics, containing 85 percent or more by weight of filaments of nylon or other polyamide	11.9	
54074400	Woven fabrics, containing 85 percent or more by weight of filaments of nylon or other polyamide	14.0	
54075100	Woven fabrics, containing 85 percent or more by weight of textured polyester filaments, unbleached	15.7	
54075205	Woven fabrics, over 85 percent textured polyester filaments, dyed, less than 77 cm in width, th	19.60% plus \$0.211/KG	
54075220	Woven fabrics, over 85 percent textured polyester filaments, dyed, nesoi	15.7	
54075310	Woven fabrics, over 85% textured polyester filaments, of different colored yarns, thread count	19.40% plus \$0.21/KG	
54075320	Woven fabrics, containing 85 percent or more by weight of textured polyester filaments, of yarn	14.0	
54075400	Woven fabrics, containing 85 percent or more by weight of textured polyester filaments, printed	15.7	
54076111	Woven fab. dyed, 100% polyester, <77cm wide, >69-142 warp >31-71 filling, of non-lex singles ya	19.80% plus \$0.214/KG	
54076119	Woven fab.dyed,85% plus non-tex poly fil. <77cm wide, >69-142 warp >31-71 filling (not 100%poly	19.80% plus \$0.214/KG	
54076121	Woven fab,yn diff colors,<77cm wide, >69-142 warp, >31-71 filling, 100% poly,non-lex sin. yarn	15.80% plus \$0.17/KG	
54076129	Woven fab,85% plus non-tex poly,yn diff colors,<77cm wide,>69-142 warp,>31-71 filling (not 100%poly	15.80% plus \$0.17/KG	
54076191	Woven fab, 85% plus non-tex poly fil, wholly of polyester, of single yarns	15.7	

Product Code (HS)	Description	MFN Applied Rate (% or specific)	AGOA
75-80 decitex, 24 fillya			
54076199	Woven fab. of 85% plus non-text polyester filaments, nesoi (not wholly polyester single yarns, /75-	15.7	
54076910	Woven fab. containing 85% plus by wt of polyester filaments nesoi, unbleached or bleached	15.7	
54076920	Woven fab. containing 85% plus by wt of polyester filaments nesoi, dyed	15.7	
54076930	Woven fab. cont. 85% plus by wt polyester filaments nesoi, thread count >69-142/cm in warp & >31-71	19.00% plus \$0.097/KG	
54076940	Woven fab. containing 85% plus by wt polyester filaments nesoi, of yarns of different colors, nesoi	11.9	
54076990	Woven fab. containing 85% plus by wt polyester filaments nesoi, printed	15.7	
54077100	Woven fabrics, containing 85 percent or more by weight of synthetic filaments, unbleached or bl	15.7	
54077200	Woven fabrics, containing 85 percent or more by weight of synthetic filaments, dyed	15.7	
54077310	Woven fabrics, cont. 85% or more syn. filaments by weight, thread count >69-142/cm warp and >31	19.00% plus \$0.097/KG	
54077320	Woven fabrics, containing 85% or more by weight of synthetic filaments, of yarns of different c	11.9	
54077400	Woven fabrics, containing 85 percent or more by weight of synthetic filaments, printed	15.7	
54078100	Woven fabrics, containing less than 85% by weight of synthetic filaments (mixed mainly or solel	15.7	
54078200	Woven fabrics, containing less than 85 percent by weight of synthetic filaments, mixed mainly o	15.7	
54078300	Woven fabrics, less than 85 percent by weight of synthetic filaments, mixed mainly or solely wi	11.9	
54078400	Woven fabrics, containing less than 85 percent by weight of synthetic filaments, mixed mainly o	15.7	
54079105	Woven fabrics of synthetic filament yarn nesoi, containing 36 percent or more by weight of wool	30.20% plus \$0.194/KG	
54079110	Woven fabrics of synthetic filament yarn nesoi, mixed mainly or solely with wool or fine animal	12.9	
54079120	Woven fabrics of synthetic filament yarn nesoi, unbleached or bleached nesoi	15.7	
54079205	Woven fabrics of synthetic filament yarn nesoi, containing 36 percent or more by weight of wool	30.20% plus \$0.194/KG	
54079210	Woven fabrics of synthetic filament yarn nesoi, mixed mainly or solely with wool or fine animal	12.9	
54079220	Woven fabrics of synthetic filament yarn nesoi, dyed, nesoi	15.7	
54079305	Woven fabrics of synthetic filament yarn nesoi, containing 36% or more by weight of wool	30.20% plus	

Product Code (HS)	Description	MFN Applied Rate (% or specific)	AGOA
	weight of wool or fine	\$0.194/KG	
54079310	Woven fabrics of synthetic filament yarn nesoi, mixed mainly or solely with wool or fine animal	12.9	
54079315	Woven fabrics, cont. 85% or more of man-made filaments, thread count >69-142/cm warp and >31-71	9.00% plus \$0.097/KG	
54079320	Woven fabrics of synthetic filament yarn nesoi, of yarns of different colors nesoi	14.0	
54079405	Woven fabrics of synthetic filament yarn nesoi, containing 36 percent or more by weight of wool	15.20% plus \$0.194/KG	
54079410	Woven fabrics of synthetic filament yarn nesoi, mixed mainly/solely with wool/fine animal hair,	12.9	
54079420	Woven fabrics of synthetic filament yarn nesoi, printed, nesoi	15.7	
54081000	Woven fabrics obtained from high tenacity yarn, of viscose rayon	15.7	
54082100	Woven fabrics, containing 85 percent or more by weight of artificial filament or strip or the like	15.7	
54082210	Woven fabric, 85% plus artificial filament or strip or the like, dyed, of cuprammonium rayon	15.7	
54082290	Woven fabric, 85% plus artificial filament or strip or the like, dyed, not of cuprammonium rayon, n	15.7	
54082311	Woven fabric, 85% plus artificial filament/strip, of yarns of different colors, >69-142 warp & > 31	9.00% plus \$0.097/KG	
54082319	Woven fabric, 85% plus artificial filament/strip, of yarns of different colors, >69-142 warp & > 31	9.00% plus \$0.097/KG	
54082321	Woven fabric, 85% plus artificial filament/strip, of yarns of different colors not 69-142 warp & 3	14.0	
54082329	Woven fabric, 85% plus artificial filament/strip, of yarns of different colors not 69-142 warp & 3	14.0	
54082410	Woven fabric, 85% plus artificial filament/strip, printed, of cuprammonium rayon, nesoi	14.0	
54082490	Woven fabric, 85% plus artificial filament/strip, printed, not of cuprammonium rayon, nesoi	14.0	
54083105	Woven fabrics of artificial filament yarn nesoi, containing 36 percent or more by wt of wool or	30.20% plus \$0.194/KG	
54083110	Woven fabrics of artificial filament yarn nesoi, mixed mainly or solely with wool or fine animal	12.9	
54083120	Woven fabrics of artificial filament yarn nesoi, unbleached or bleached nesoi	15.7	
54083205	Woven fabrics of artificial filament yarn nesoi, containing 36 percent or more by wt of wool or	27.00% plus \$0.194/KG	
54083210	Woven fabrics of artificial filament yarn nesoi, mixed mainly or solely with wool or fine animal	12.9	

Product Code (HS)	Description	MFN Applied Rate (% or specific)	AGOA
54083230	Woven fabrics of artificial filament yarn nesoi, dyed, 30 percent or more by wt of silk or silk	7.3	
54083290	Woven fabrics of artificial filament yarn nesoi, dyed, nesoi	15.8	
54083305	Woven fabrics of artificial filament yarn nesoi, containing 36% or more by wt of wool or fine a	27.00% plus \$0.194/KG	
54083310	Woven fabrics of artificial filament yarn nesoi, mixed mainly or solely with wool or fine animal	12.9	
54083315	Woven fabrics cont. 85% or more mm filaments nesoi, thread count > 69-142/cm warp and > 31-71/c	15.80% plus \$0.171/KG	
54083330	Woven fabrics of artificial filament yarn nesoi, of yarns of different colors 30 percent or mo	7.3	
54083390	Woven fabrics of artificial filament yarn nesoi, of yarns of different colors nesoi	14.0	
54083405	Woven fabrics of artificial filament yarn nesoi, containing 36 percent or more by weight of wool	15.20% plus \$0.194/KG	
54083410	Woven fabrics of artificial filament yarn nesoi, mixed mainly or solely with wool or fine animal	12.9	
54083430	Woven fabrics of artificial filament yarn nesoi, printed, 30 percent or more by weight of silk	3.1	
54083490	Woven fabrics of artificial filament yarn nesoi, printed, nesoi	14.0	
55	MAN-MADE STAPLE FIBRES		
55011000	Synthetic filament tow of nylon or other polyamides	8.5	
55012000	Synthetic filament tow of polyesters	8.5	
55013000	Synthetic filament tow of acrylic or modacrylic	8.5	
55019000	Synthetic filament tow, nesoi	8.5	
55020000	Artificial filament tow	8.5	
55031090	Synthetic staple fibers, n/carded, combed or otherwise processed for spinning, of nylon or othe	4.5	
55032000	Synthetic staple fibers, not carded, combed or otherwise processed for spinning, of polyesters	4.5	
55033000	Synthetic (acrylic or modacrylic) staple fibers, not carded, combed or otherwise processed for	4.5	
55034000	Synthetic staple fibers, not carded, combed or otherwise processed for spinning, of polypropyle	4.5	
55039090	Synthetic staple fibers, not carded, combed or otherwise processed for spinning, nesoi	4.5	
55041000	Artificial staple fibers, not carded, combed or otherwise processed for spinning, of viscose ra	4.5	
55049000	Artificial staple fibers, not carded, combed or otherwise processed for spinning, other than of	4.5	

Product Code (HS)	Description	MFN Applied Rate (% or specific)	AGOA
55051000	Waste (including noils, yarn waste and garnetted stock) of synthetic fibers	0.8	
55052000	Waste (including noils, yarn waste and garnetted stock) of artificial fibers	0.8	
55061000	Synthetic staple fibers, carded, combed or otherwise processed for spinning, of nylon or other	5.6	
55062000	Synthetic staple fibers, carded, combed or otherwise processed for spinning, of polyesters	6.0	
55063000	Synthetic (acrylic or modacrylic) staple fibers, carded, combed or otherwise processed for spin	5.6	
55069000	Synthetic staple fibers, carded, combed or otherwise processed for spinning, nesoi	5.6	
55070000	Artificial staple fibers, carded, combed or otherwise processed for spinning	5.6	
55081000	Sewing thread of synthetic staple fibers, whether or not put up for retail sale	12.0	
55082000	Sewing thread of artificial staple fibers, whether or not put up for retail sale	11.8	
55091100	Yarn (other than sewing thread) containing 85% or more by weight of nylon/polyamide staple fibers	10.0	
55091200	Yarn (other than sewing thread) cont. 85% or more by weight of nylon/polyamide staple fibers, m	11.2	
55092100	Yarn (other than sewing thread) containing 85% or more by weight of polyester staple fibers, si	10.2	
55092200	Yarn (other than sewing thread) cont. 85% or more by weight of polyester staple fibers, multip	11.2	
55093100	Yarn (not sewing thread) cont. 85% or more by weight of acrylic or modacrylic staple fibers, si	9.8	
55093200	Yarn (not sewing thread) cont. 85% or more by wt. of acrylic or modacrylic staple fibers, multip	10.8	
55094100	Yarn (other than sewing thread) containing 85% or more by weight of synthetic staple fibers nesoi	9.8	
55094200	Yarn (other than sewing thread) cont. 85% or more by weight of synthetic staple fibers nesoi, m	9.0	
55095100	Yarn (not sewing thread) of polyester staple fibers mixed mainly/solely with artificial staple	10.2	
55095160	Yarn (not sewing thread) of polyester staple fibers mixed mainly/solely with artificial staple	11.2	
55095200	Yarn (other than sewing thread) of polyester staple fibers mixed mainly/solely with wool or fin	13.2	
55095300	Yarn (other than sewing thread) of polyester staple fibers mixed mainly or solely with cotton,	13.9	
55095900	Yarn (other than sewing thread) of polyester staple fibers nesoi, not put up for retail sale	13.9	
55096100	Yarn (other than sewing thread) of acrylic or modacrylic staple fibers mixed	13.9	

Product Code (HS)	Description	MFN Applied Rate (% or specific)	AGOA
	with wool or fine		
55096200	Yarn (other than sewing thread) of acrylic or modacrylic staple fibers mixed mainly or solely w	13.2	
55096920	Yarn (not sewing thread) of acrylic/modacrylic staple fibers mixed mainly/solely w/artificial stap	9.8	
55096940	Yarn (not sewing thread) of acrylic/modacrylic staple fiber mixed mainly/solely w/artificial st	10.8	
55096960	Yarn (other than sewing thread) of acrylic or modacrylic staple fibers nesoi, not put up for re	13.9	
55099100	Yarn (other than sewing thread) of synthetic staple fibers mixed mainly or solely with wool or	13.2	
55099200	Yarn (other than sewing thread) of synthetic staple fibers mixed mainly or solely with cotton,	10.5	
55099920	Yarn (not sewing thread) of synthetic staple fibers nesoi, mixed mainly/solely w/artificial sta	9.8	
55099940	Yarn (not sewing thread) of synthetic staple fibers nesoi, mixed mainly/solely w/artificial sta	11.2	
55099960	Yarn (other than sewing thread) of synthetic staple fibers nesoi, not put up for retail sale	13.9	
55101100	Yarn (other than sewing thread) containing 85% or more by weight of artificial staple fibers, s	9.8	
55101200	Yarn (other than sewing thread) cont. 85% or more by weight of artificial staple fibers, multip	11.2	
55102000	Yarn (other than sewing thread) of artificial staple fibers mixed mainly or solely with wool or	12.1	
55103000	Yarn (other than sewing thread) of artificial staple fibers mixed mainly or solely with cotton,	10.5	
55109020	Yarn (other than sewing thread) of artificial staple fibers mixed mainly/solely with synthetic	9.8	
55109040	Yarn (other than sewing thread) of artificial staple fibers mixed mainly/solely with synthetic	11.2	
55109060	Yarn (other than sewing thread) of artificial staple fibers nesoi, not put up for retail sale	13.9	
55111000	Yarn (other than sewing thread) of synthetic staple fibers, containing 85% or more by weight of	9.7	
55112000	Yarn (other than sewing thread) of synthetic staple fibers, containing less than 85% by weight	9.7	
55113000	Yarn (other than sewing thread) of artificial staple fibers, put up for retail sale	9.7	
55121100	Woven fabrics containing 85% or more by weight of polyester staple fibers unbleached or bleach	14.0	
55121900	Woven fabrics containing 85% or more by weight of polyester staple fibers	15.0	

Product Code (HS)	Description	MFN Applied Rate (% or specific)	AGOA
	mixed mainly/solely		
55141200	Wov 3-or 4-thread twill fabric of poly staple fib. < 85% polyester staple fiber mixed mainly/solely	15.7	
55141300	Woven fabric of poly staple fiber, < 85% wt polyester staple fibers, mixed mainly/solely w/cotton	15.7	
55141900	Unbleached or bleached woven fabric of synthetic staple fibers nesoi, < 85% by wt of such fiber	11.9	
55142100	Plain weave fabrics of polyester staple fiber, < 85% by wt polyester staple fibers, mixed main	15.7	
55142200	Wov 3-or 4-thread twill fabric of poly staple fib, incl cross twill, < 85% polyester staple fibers, mixed	15.7	
55142300	Woven fabrics of polyester staple fib, < 85% by wt polyester staple fibers mixed mainly/solely	15.7	
55142900	Dyed woven fabrics of synthetic staple fibers nesoi, < 85% by weight of such fibers, mixed main	14.0	
55143100	Plain weave fabrics of poly staple fiber, < 85% polyester staple fibers mixed mainly/solely w/cotton	15.7	
55143200	Woven 3-or 4-thread twill fabric of poly staple fib, < 85% polyester staple fibers, mixed mainly/solely	15.7	
55143300	Woven fabrics of poly staple fiber, < 85% polyester staple fibers, mixed mainly/solely w/cotton	14.0	
55143900	Woven fabrics of synthetic staple fibers nesoi, < 85% by wt of such fibers mixed mainly/solely	6.8	
55144100	Printed plain weave fabrics of polyester staple fiber, < 85% by wt polyester staple fibers, mixed	15.7	
55144200	Printed 3-or 4-thread twill fabric of poly staple fib, incl cross twill, < 85% by wt polyester staple fiber	15.7	
55144300	Printed woven fabrics of polyester staple fiber, < 85% by wt polyester staple fibers, mixed main	6.8	
55144900	Printed woven fabrics of synthetic staple fibers nesoi, < 85% by weight of such fibers, mixed m	11.9	
55151100	Woven fabrics of polyester staple fibers, mixed mainly or solely with viscose rayon staple fiber	15.7	
55151200	Woven fabrics of polyester staple fibers, mixed mainly or solely with man-made filaments, nesoi	14.0	
55151305	Woven fabrics of polyester staple fibers, containing 36 percent or more by weight of wool or fl	30.20% plus \$0.19/KG	
55151310	Woven fabrics of polyester staple fibers, mixed mainly or solely with wool	12.9	
55151900	Woven fabrics of polyester staple fibers, nesoi	14.0	
55152100	Woven fabrics of acrylic or modacrylic staple fibers, mixed mainly or solely with man-made fila	6.8	

Product Code (HS)	Description	MFN Applied Rate (% or specific)	AGOA
	other than unbleached		
55122100	Woven fabrics containing 85% or more by weight of acrylic or modacrylic staple fibers, unbleached	14.0	
55122900	Woven fabrics containing 85% or more by weight of acrylic or modacrylic staple fibers, other th	14.0	
55129100	Woven fabrics, containing 85% or more by weight of synthetic fibers nesoi, unbleached or bleached	15.7	
55129900	Woven fabrics, containing 85% or more by weight of synthetic fibers nesoi, other than unbleached	14.0	
55131100	Woven fabric of poly staple fiber, < 85% wt poly staple fibers, mixed mainly/solely w/cotton	15.7	
55131200	Woven 3-or 4-thread twill fabric of poly staple fib, < 85% polyester staple fiber, mixed mainly/solely	15.7	
55131300	Woven fabrics of polyester staple fibers, < 85% polyester staple fibers, mixed mainly/solely w/c	15.7	
55131900	Woven fabrics of synthetic staple fibers nesoi, < 85% by weight of such fibers, mixed with cotton	15.7	
55132100	Woven fabrics of polyester staple fibers, < 85% polyester staple fibers, mixed mainly/solely w/c	15.7	
55132200	Woven 3-or 4-thread twill fabric of poly staple fib, < 85% polyester staple fibers, mixed main	15.7	
55132300	Woven fabrics of polyester staple fibers, < 85% by wt polyester staple fibers, mixed mainly/solely	15.7	
55132900	Woven fabrics of synthetic staple fibers nesoi, < 85% by wt of such fibers mixed mainly/solely	15.7	
55133100	Woven fabrics of poly staple fib, < 85% polyester staple fibers, mixed mainly/solely w/cotton	15.7	
55133200	Woven 3-or 4-thread twill fabric of poly staple fib, < 85% polyester staple fibers, mixed mainly/solely	15.7	
55133300	Woven fabrics of poly staple fib, < 85% by wt polyester staple fibers, mixed mainly/solely w/cotton	15.7	
55133900	Woven fabrics of synthetic staple fibers nesoi, < 85% by wt of such fibers mixed mainly/solely	15.7	
55134100	Printed plain weave fabrics of poly staple fib, < 85% by weight polyester staple fibers, mixed m	15.7	
55134200	Printed 3-or 4-thread twill fabric of poly staple fib, incl cross twill, < 85% by weight polyester staple fiber	15.0	
55134300	Printed woven fabrics of polyester staple fibers, < 85% by wt polyester staple fibers, mixed ma	15.7	
55134900	Printed woven fabrics of synthetic staple fibers nesoi, < 85% by weight of such fibers, mixed m	11.9	
55141100	Plain weave fabrics of poly staple fiber < 85% wt polyester staple fibers	15.7	

Product Code (HS)	Description	MFN Applied Rate (% or specific)	AGOA
55152205	Woven fabrics of acrylic or modacrylic staple fibers, containing 36% or more by weight of wool	27.30% plus \$0.194/KG	
55152210	Woven fabrics of acrylic or modacrylic staple fibers, mixed mainly or solely with wool or fine	12.9	
55152900	Woven fabrics of acrylic or modacrylic staple fibers, nesoi	6.8	
55159100	Woven fabrics of synthetic staple fibers (not polyester/acrylic or modacrylic staple fiber) mix	14.0	
55159205	Woven fabrics of synthetic staple fibers (not polyester/acrylic or modacrylic staple fiber) con	30.20% plus \$0.194/KG	
55159210	Woven fabrics of synthetic staple fibers (not polyester/acrylic/modacrylic staple fiber) mixed	12.9	
55159900	Woven fabrics of synthetic staple fibers (not of polyester, acrylic or modacrylic staple fibers)	11.9	
55161100	Woven fabrics of artificial staple fibers, containing 85% or more by weight of such fibers, unb	15.7	
55161200	Woven fabrics of artificial staple fibers, containing 85% or more by weight of such fibers, dye	15.7	
55161300	Woven fabrics of artificial staple fibers, containing 85% or more by weight of such fibers, of	15.7	
55161400	Woven fabrics of artificial staple fibers, containing 85% or more by weight of such fibers, pri	12.8	
55162100	Woven fabrics of artificial staple fibers, < 85% by weight of such fibers mixed mainly/solely	15.7	
55162200	Woven fabrics of artificial staple fibers, < 85% by weight of such fibers mixed mainly/solely	15.7	
55162300	Woven fabrics of artificial staple fibers, < 85% by wt of such fibers, mixed mainly/solely w/m	11.9	
55162400	Woven fabrics of artificial staple fibers, < 85% by weight of such fibers, mixed mainly or sole	15.7	
55163105	Woven fabrics of artificial staple fibers, < 85% of such fibers, containing 36% or more of wool	27.10% plus \$0.194/KG	
55163110	Woven fabrics of artificial staple fibers, < 85% of such fibers, mixed mainly/solely w/wool or	12.9	
55163205	Woven fabrics of artificial staple fibers, < 85% of such fibers, containing 36% or more of wool	30.20% plus \$0.194/KG	
55163210	Woven fabrics of artificial staple fibers, < 85% by weight of such fibers mixed mainly/solely	12.9	
55163305	Woven fabrics of artificial staple fibers, < 85% such fibers, containing 36% or more of wool or	30.20% plus \$0.194/KG	
55163310	Woven fabrics of artificial staple fibers, < 85% of such fiber, mixed mainly/solely w/wool or f	12.9	
55163405	Woven fabrics of artificial staple fibers, < 85% of such fibers, containing	27.00% plus	

Product Code (HS)	Description	MFN Applied Rate (% or specific)	AGOA
	36% or more of wool	\$0.194/KG	
55163410	Woven fabrics of artificial staple fibers, < 85% of such fibers, mixed mainly or solely with wo	12.9	
55164100	Woven fabrics of artificial staple fibers, < 85% by weight of such fibers, mixed mainly or sole	15.7	
55164200	Woven fabrics of artificial staple fibers, less than 85% by weight of such fibers, mixed mainly	14.0	
55164300	Woven fabrics of artificial staple fibers, < 85% by wt. of such fibers, mixed mainly or solely	6.8	
55164400	Woven fabrics of artificial staple fibers, less than 85% by weight of such fibers, mixed mainly	11.9	
55169100	Woven fabrics of artificial staple fibers nesoi, unbleached or bleached nesoi	14.0	
55169200	Woven fabrics of artificial staple fibers nesoi, dyed, nesoi	14.0	
55169300	Woven fabrics of artificial staple fibers nesoi, of yarns of different colors nesoi	11.9	
55169400	Woven fabrics of artificial staple fibers nesoi, printed, nesoi	14.0	
56	WADDING, FELT AND EACHWOVENS; SPECIAL YARNS; TWINE, CORDAGE, ROPES AND CABLES AND ARTICLES THEREOF		
56011010	Sanitary towels and tampons, diapers and diaper liners for babies and similar sanitary articles	5.0	
56011020	Sanitary towels and tampons, diapers and diaper liners for babies & similar sanitary articles	8.8	
56012100	Wadding of cotton and other articles of cotton wadding nesoi	5.0	
56012230	Wadding of man-made fibers and other articles of such wadding nesoi	8.8	
56012930	Wadding of textile materials (excluding cotton and man-made fibers) and articles thereof, nesoi	5.6	
56013000	Textile flock, not exceeding 5 mm in length, and textile dust and mill neps	2.0	
56021010	Laminated fabrics of needleloom felt or stitch-bonded fiber fabrics	13.6	
56021030	Needleloom felt and stitch-bonded fabrics, whether or not impregnated coated or covered, nesoi	11.4	
56022100	Felt, excluding needleloom felt and stitch-bonded fiber fabrics, not impregnated, coated, cover	8.50% plus \$0.561/KG	
56022900	Felt, excluding needleloom felt and stitch-bonded fiber fabrics, not impregnated, coated, cover	8.8	
56029030	Laminated fabrics of felt, nesoi	6.4	
56029060	Felt, impregnated coated or covered, of man-made fibers, nesoi	8.8	
56029090	Felt, impregnated, coated or covered, nesoi	8.80% plus \$0.582/KG	
56039410	Nonwoven floor covering underlays (not of man-made filaments), weighing	1.4	

Product Code (HS)	Description	MFN Applied Rate (% or specific)	AGOA
56041000	> 150 g/square m, whether Rubber thread and cord, textile covered	6.7	
56042000	High tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon, impregnated	9.3	
56049000	Textile yarn and strip and the like of heading 5404 or 5405, impregnated coated, covered or sh	7.0	
56050010	Metal coated or metal laminated man-made monofilament or strip or the like, unimpregnated	10.5	
56050090	Metalized textile yarn nesoi, of man-made monofilament or strip or the like other than ungimpe	13.9	
56060000	Gimped yarn, and strip and the like of man-made monofilament; chenille yarn, loop wale yarn	9.4	
56074130	Binder or baler twine, of polyethylene or polypropylene, nesoi	5.6	
56074915	Twine (ex binder/baler twine), cordage, rope and cables, of polyethylene or polypropylene, not	7.4	
56074925	Twine (except binder or baler twine), cordage, rope and cables, of polyethylene or polypropylene	9.20% plus \$0.169/KG	
56074930	Twine (except binder or baler twine), cordage, rope and cables, of polyethylene or polypropylene	5.0	
56075025	3- or 4-ply multicolor twine of synthetic fibers nesoi at least 10% cotton having "S" twist, <	7.4	
56075035	Twine nesoi, cordage, rope and cables of synthetic fibers, other than of polyethylene or polypropylene	12.50% plus \$0.23/KG	
56075040	Twine, cordage, rope and cables of synthetic fibers, other than of polyethylene or polypropylene	5.0	
56079020	Twine, cordage, rope and cables, of materials nesoi	6.7	
56081100	Made-up fishing nets, of man-made textile materials	11.6	
56081910	Fish netting (other than made-up fishing nets) of man-made textile materials	11.9	
56081920	Knotted netting of twine, cordage or rope (excluding fish netting or made-up fishing nets) of m	7.0	
56089010	Fish netting and fishing nets, of textile materials other than man-made materials	11.6	
56089027	Netting or nets, of cotton, other than hammocks or netting or nets for fishing	14.9	
56090010	Articles of yarn, strip, twine, cordage, rope or cables nesoi, of cotton	4.1	
56090030	Articles of yarn, strip, twine, cordage, rope or cables nesoi, of man-made fibers	6.3	
56090040	Articles of yarn, strip or the like of man-made monofilaments, twine, cordage, rope or cables,	5.5	
57	CARPETS AND OTHER TEXTILE FLOOR COVERINGS		

Product Code (HS)	Description	MFN Applied Rate (% or specific)	AGOA
57011016	Carpets & other textile floor coverings, hand-knotted or hand-inserted, w/o	1.6	
57011040	Carpets and other textile floor coverings, of wool or fine animal hair, hand-knotted (tufts were	2.0	
57011090	Carpets and other textile floor coverings, of wool or fine animal hair, not hand-knotted, not ha	4.7	
57019010	Carpets and other textile floor covering, knotted, of text materials (not wool/hair)	1.9	
57019020	Carpets and other textile floor covering, knotted, of text materials (not wool/hair) nesoi, not w/pl	2.6	
57021090	Kellem, "Schumacks", "Karamania" and similar hand-woven rugs, other than certified hand-loomed a	2.0	
57023110	Wilton, velvet and like floor coverings of pile construction, woven, not tufted or flo	8.8	
57023120	Carpets and other textile floor coverings of pile construction, woven, not tufted or flo	5.6	
57023210	Wilton, velvet and like floor coverings of pile construction, woven, not tufted or flo	8.8	
57023220	Carpets & other textile floor coverings of pile construction, woven, not tufted or flo	7.4	
57023920	Carpets and other textile floor coverings of pile construction, woven, not tufted or flo	5.0	
57024110	Wilton, velvet and like floor coverings of pile construction, woven, not tufted or flo	4.0	
57024120	Carpets and other textile floor coverings of pile construction, woven, not tufted or flo	3.2	
57024210	Wilton, velvet and like floor coverings of pile construction, woven, not tufted or flo	4.0	
57024220	Carpets and other textile floor coverings, of pile construction, woven, not tufted or flo	3.2	
57024910	Carpets not other textile floor coverings of pile construction, woven, not tufted or flo	1.7	
57024920	Carpets & other textile floor coverings of pile construction, woven, not tufted or flo	5.6	
57025120	Carpets & other textile floor coverings, not of pile construction, woven but not on a power-dri	4.5	
57025140	Carpets & other textile floor coverings, not of pile construction, woven, not made up, of wool	6.7	
57025200	Carpets & other textile floor coverings, not of pile construction, woven, not made up, of man-m	4.9	
57025910	Carpets & other textile floor coverings, not of pile construction, woven, not made up, of cutto	7.2	

Product Code (HS)	Description	MFN Applied Rate (% or specific)	AGOA
57025920	Carpets & other textile floor coverings, not of pile construction, woven, not made up, of other	3.7	
57029130	Floor coverings, not of pile construction, woven not on power-driven loom made up, of wool or fl	4.5	
57029140	Carpets & other textile floor coverings, not of pile construction, woven, nesoi, made up, of woo	5.0	
57029200	Carpet & other textile floor coverings, not of pile construction, woven, made up, of man-made t	3.7	
57029910	Carpets and other textile floor coverings, not of pile construction, woven made up, of cotton	7.2	
57031000	Carpets and other textile floor coverings, tufted, whether or not made up, of wool or fine anir	6.4	
57032010	Carpets and other textile floor coverings, tufted, whether or not made up, of nylon or other po	6.1	
57032020	Carpets and other textile floor coverings, tufted, whether or not made up, of nylon or other po	7.1	
57033000	Carpets and other textile floor coverings, tufted, whether or not made up, of man-made textile	6.6	
57041000	Carpet tiles of felt, not tufted or flopped, whether or not made up, having a maximum surface a	4.9	
57049000	Carpets and other textile floor coverings (excluding certain felt carpet tiles) of felt, not tu	2.1	
57050020	Carpets and other textile floor coverings, whether or not made up, nesoi	4.6	
58	SPECIAL WOVEN FABRICS; TUFTED TEXTILE FABRICS; LACE, TAPESTRIES; TRIMMINGS; EMBROIDERY		
58011000	Woven pile fabrics and chenille fabrics, other than fabrics of heading 5802 or 5806, of wool or	2.2	
58012100	Uncut weft pile fabrics of cotton, other than fabrics of heading 5802 or 5806	21.3	
58012210	Cut corduroy woven pile fabrics of cotton, greater than 7.5 wales per cm other than fabrics of	15.2	
58012290	Cut corduroy woven pile fabrics of cotton, less than 7.5 wales per cm, other than fabrics of he	21.3	
58012300	Weft pile fabrics, cut, of cotton, other than fabrics of heading 5802 or 5806 nesoi	14.0	
58012400	Warp pile fabrics, epingle (uncut), of cotton, other than fabrics of heading 5802 or 5806	14.7	
58012500	Warp pile fabrics, cut, of cotton other than fabrics of heading 5802 or 5806	19.5	
58012600	Chenille fabrics of cotton, other than fabrics of heading 5802 or 5806	5.0	
58013100	Uncut weft pile fabrics of man-made fibers, other than fabrics of heading 5802 or 5806	18.1	
58013200	Cut corduroy of man-made fibers, other than fabrics of heading 5802 or 5806	16.2	

Product Code (HS)	Description	MFN Applied Rate (% or specific)	AGOA
5806	Weft pile fabrics of man-made fibers, cut, other than fabrics of heading 5802 or 5806, nesoi	13.7	
58013400	Warp pile fabrics, epingle (uncut), of man-made fibers, other than fabrics of heading 5802 or 5	16.2	
58013500	Warp pile fabrics, cut, of man-made fibers, other than fabrics of heading 5802 or 5806	18.1	
58013600	Chenille fabrics of man-made fibers, other than fabrics of heading 5802 or 5806	13.7	
58019010	Woven pile fabrics and chenille fabrics of vegetable fibers except cotton other than fabrics o	3.9	
58019020	Woven pile fabrics and chenille fabrics of textile materials nesoi, other than fabrics of headi	3.7	
58021100	Terry toweling and similar woven terry fabrics (other than narrow fabrics of heading 5806) of c	10.3	
58021900	Terry toweling and similar woven terry fabrics (other than narrow fabrics of heading 5806) of c	10.1	
58022000	Terry toweling and similar woven terry fabrics (other than narrow fabrics of heading 5806) of t	16.2	
58023000	Tufted textile fabrics, other than products of heading 5703	6.5	
58031000	Gauze (other than narrow fabrics of heading 5806) of cotton	4.5	
58039011	Gauze (other than narrow fabrics of heading 5806) tapestry and upholstery fabrics, of wool or l	7.0	
58039012	Gauze (not narrow fabrics of heading 5806), except tapestry and upholstery fabrics, of wool or	23.1	
58039020	Gauze (other than narrow fabrics of heading 5806) of vegetable fibers except cotton	1.2	
58039030	Gauze (other than narrow fabrics of heading 5806) of man-made fibers	6.8	
58039040	Gauze (other than narrow fabrics of heading 5806) of other textile materials nesoi	2.0	
58041010	Tulles and other net fabrics (not including woven, knitted or crocheted fabrics) of cotton or m	8.4	
58041090	Tulles and other net fabrics (not including woven, knitted or crocheted fabrics) of textile fib	4.8	
58042100	Mechanically made lace, in the piece, in strips or in motifs (not fabric of heading 6002), of m	13.6	
58042910	Mechanically made lace, in the piece, in strips or in motifs (not fabric of heading 6002), of c	8.8	
58042990	Mechanically made lace, in the piece, in strips or in motifs (not fabric of heading 6002), of t	7.0	
58043000	Hand-made lace, in the piece, in strips or in motifs (other than fabrics of heading 6002), of t	13.9	

Product Code (HS)	Description	MFN Applied Rate (% or specific)	AGOA
	heading 5802)		
	Hand-woven tapestries nesoi and needle-worked tapestries, of wool or fine animal hair	1.4	
58050025			
58050030	Hand-woven tapestries nesoi and needle-worked tapestries, of cotton	2.9	
	Hand-woven tapestries nesoi and needle-worked tapestries, other than of cotton, wool or fine animal hair		
58050040		3.2	
	Narrow woven pile fabrics (including terry toweling and the like) and chenille fabrics (other than heading 5807)	8.2	
58061010			
	Narrow woven pile fastener fabric lapes (other than goods of heading 5807) of man-made fibers	7.0	
58061024			
	Narrow woven pile fabrics, incl terry toweling/chenille fabric (excl fastener fabric tape)) (ot	8.8	
58061028			
	Narrow woven pile fabrics (including terry toweling/the like) & chenille fabrics, except of cot	5.3	
58061030			
	Narrow woven fabrics (not goods of heading 5807), not pile, containing by weight 5 percent or m	7.4	
58062000			
	Narrow woven fabrics (other than goods of heading 5807), not pile, not cont by wt 5% or more of	9.3	
58063100			
	Woven ribbons of man-made fibers, not pile, not cont by wt 5% or more of elastomeric yarn or ru	7.2	
58063210			
	Narrow woven fabrics (other than ribbons), not pile, of man-made fibers not cont by wt 5% or m	6.5	
58063220			
	Narrow woven fabrics (not goods of heading 5807), not pile, of wool/fine animal hair, not cont	7.0	
58063310			
	Narrow woven fabric (not good of heading 5807), not pile, of vegetable fibers except cotton, no	5.2	
58063920			
	Narrow woven fabrics (not goods of heading 5807), not pile, of textile materials nesoi, not con	1.2	
58063930			
	Narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	11.2	
58064000			
	Labels, in the piece, in strips or cut to shape or size, woven, not embroidered, of cotton or m	8.3	
58071005			
	Labels, in the piece, in strips or cut to shape or size, woven, not embroidered, of textile mat	6.3	
58071015			
	Woven badges and similar articles of textile materials (except labels), in the piece, in strips	4.6	
58071020			
	Labels, in the piece, in strips or cut to shape or size, nonwoven, not embroidered, of cotton o	8.3	
58079005			
	Labels, in the piece, in strips or cut to shape or size, nonwoven, not embroidered, of textile	6.3	
58079015			
	Badges & similar articles (except labels) of textile materials, not woven, not embroidered, in	4.6	
58079020			

Product Code (HS)	Description	MFN Applied Rate (% or specific)	AGOA
	Braids in the piece, suitable for making or ornamenting headwear, of cotton or man-made fibers	3.4	
58081040			
	Braids in the piece, suitable for making or ornamenting headwear, of textile materials other th	1.4	
58081050			
	Braids in the piece, not suitable for making or ornamenting headwear, of cotton or man-made fib	7.8	
58081070			
	Braids in the piece, not suitable for making or ornamenting headwear, of textile materials othe	5.9	
58081090			
	Ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels	5.5	
58089000			
	Woven fabrics of metal thread & woven fabrics of metallized yarn of heading 5805, used in appar	15.7	
58090000			
	Embroidery in the piece, in strips or in motifs, without visible ground	14.9	
58101000			
	Embroidery of cotton, in the piece, in strips or in motifs, other than without visible ground	3.4	
58109100			
	Badges, emblems, and motifs of man-made fibers, embroidered, in the piece or in strips, other t	5.9	
58109210			
	Embroidery in the piece or in strips (excluding badges, emblems and motifs), of man-made fibers	7.8	
58109290			
	Embroidery in the piece, in strips or in motifs, of wool or fine animal hair other than without	7.8	
58109910			
	Embroidery in piece/strips/motifs of textile material except cotton, man-made fiber, wool or fi	5.9	
58109930			
	Quilted textile products in the piece (excluding embroidery), of one or more layers assembled w	13.9	
58110010			
	Quilted textile products in the piece (excluding embroidery), of one or more layers assembled w	6.7	
58110020			
	Quilted textile products in the piece (excluding embroidery), of one or more layers assembled w	11.2	
58110030			
	Quilted textile products in the piece (excluding embroidery), of one or more layers assembled w	1.8	
58110040			
	59 IMPREGNATED, COATED, COVERED OR LAMINATED TEXTILE FABRICS; TEXTILE ARTICLES OF A KIND SUITABLE FOR INDUSTRIAL USE		
	Textile fabrics coated with gum or amylaceous substances, of a kind used for outer covers of bo	7.4	
59011010			
	Textile fabrics coated with gum or amylaceous substances, of a kind used for outer covers of bo	4.3	
59011020			
	Tracing cloth, prepared painting canvas, buckram and similar stiffened textile fabrics used in	7.4	
59019020			
	Tracing cloth, prepared painting canvas, buckram and similar stiffened textile fabrics used in	4.3	
59019040			
	Tire cord fabric of high tenacity yarn of nylon or other polyamides	6.1	
59021000			

Product Code (HS)	Description	MFN Applied Rate (% or specific)	AGOA
59022000	Tire cord fabric of high tenacity yarn of polyesters	6.1	
59023000	Tire cord fabric of high tenacity yarns of viscose rayon	2.6	
59031015	Textile fabric spec in note 9 to sect XI, of man-made fibers, impreg, coated, covered or lamina	1.4	
59031018	Textile fabrics spec in note 9 to section XI, of man-made fibers, impregnated, coated, covered	14.9	
59031025	Textile fabrics nesoi of man-made fibers impregnated, coated, covered or laminated with polyvinyl	7.9	
59031030	Textile fabrics nesoi, impregnated, coated, covered or laminated with polyvinyl chloride, other	3.7	
59032010	Textile fabrics of cotton, impregnated, coated, covered or laminated with polyurethane	3.7	
59032015	Textile fabrics spec in note 9 to section XI, of man-made fibers, impreg, coated, covered or la	1.4	
59032018	Textile fabrics of man-made fibers, impregnated, coated, covered or laminated with polyurethane	11.2	
59032025	Textile fabrics specified in note 9 to section XI, of man-made fibers, impregnated, coated, covered or la	7.9	
59032030	Textile fabrics nesoi, impregnated, coated, covered or laminated with polyurethane	3.7	
59033015	Textile fabrics spec in note 9 to section XI, of man-made fibers, impreg, coated, covered or la	1.4	
59033018	Textile fabrics specified in note 9 to section XI, of man-made fibers, impregnated, coated, co	11.2	
59033025	Textile fabrics of man-made fibers, impregnated, coated, covered or laminated with plastics, ne	7.9	
59033030	Textile fabrics nesoi, impreg, coated, covered or laminated w/plastics other than vinyl chlorid	3.7	
59050090	Textile wall coverings, nesoi	5.0	
59069110	Rubberized textile fabrics of cotton, knitted or crocheted (other than fabric of heading 5902)	3.7	
59069125	Rubberized textile fabrics (other than of head 5902), nesoi, knitted or crocheted, of man-made	7.9	
59069130	Rubberized textile fabrics (other than of heading 5902) nesoi, knitted or crocheted, other than	3.7	
59069910	Rubberized textile fabrics not knitted or crocheted, of cotton, other than fabrics of heading 5	3.7	
59069925	Rubberized textile fabrics (other than of head 5902), nesoi, not knitted or crocheted, of man-m	3.4	
59069930	Rubberized textile fabrics, not knitted or crocheted, other than those of heading 5902, nesoi	4.6	

Product Code (HS)	Description	MFN Applied Rate (% or specific)	AGOA
59070015	Laminated fabrics spec in note 9 to sect XI of HTS, of m-m fiber, other than theatrical, ballet	11.2	
59070035	Lam fabrs specified in nte 9 to sect. XI of HTS, of lx mals except m-m fiber, other than theatr	11.2	
59070060	Other fabric, impregnated, coated or covered, and painted canvas being theatrical scenery, back	2.3	
59070080	Other fabric, impregnated, coated or covered, & painted canvas being theatrical scenery, back-c	2.3	
59080000	Textile wicks, woven, plaited or knitted, for lamps, stoves, candles and the like; gas mantles	4.8	
59090010	Textile hosepiping and similar textile tubing of vegetable fibers, with or without lining, armo	1.8	
59090020	Textile hosepiping and similar textile tubing nesoi, with or without lining, armor or accessori	4.6	
59100090	Transmission or conveyor belts or belting of textile materials, other than man-made fibers	3.6	
59111010	Printers' rubberized blankets of textile fabrics	4.1	
59111020	Textile fabrics, felt and felt-lined woven fabrics, combined with layer(s) of rubber, leather o	5.3	
59112010	Boiling cloth fabrics principally used for stenciling purposes in screen process printing, what	4.6	
59112030	Boiling cloth, whether or not made up, nesoi	2.6	
59113130	Textile fabrics and felts, endless or fitted with linking devices, used for papermaking or simi	5.3	
59113230	Textile fabrics and felts, endless or fitted with linking devices, used for papermaking or simi	5.3	
59119030	Textile products and articles, of a kind used in machinery or plants for technical uses, specifi	5.3	
60	KNITTED OR CROCHETED FABRICS		
60011020	Knitted or crocheted "long pile" fabrics of man-made fibers	18.1	
60011050	Knitted or crocheted "long pile" fabrics, other than of man-made fibers	9.8	
60012100	Knitted or crocheted looped pile fabrics of cotton	10.3	
60012200	Knitted or crocheted looped pile fabrics of man-made fibers	18.1	
60012900	Knitted or crocheted looped pile fabrics of textile materials, other than of cotton or man-made	7.4	
60019100	Knitted or crocheted pile fabrics (other than "long pile" or looped pile) of cotton	19.5	
60019200	Knitted or crocheted pile fabrics (other than "long pile" or looped pile) of man-made fibers	18.1	
60019910	Knitted or crocheted pile fabrics (except long or looped pile), of tex mats other than cotton o	5.6	

Product Code (HS)	Description	MFN Applied Rate (% or specific)	AGOA
60019990	Knitted or crocheted pile fabrics (except long or looped pile), of tex mats other than cotton o	7.4	
60021040	Knitted or crocheted fabrics nesoi, width not exceeding 30 cm, containing 5% or more elastomer	9.3	
60021080	Knitted or crocheted fabrics nesoi, width not exceeding 30 cm, containing 5% or more elastomer	8.5	
60022010	Warp knit open-worked fabrics nesoi, width not exceeding 30 cm	14.9	
60022030	Knitted or crocheted fabrics nesoi, width not over 30 cm, not containing 5% or more elastomeric	8.8	
60022060	Knitted or crocheted fabrics nesoi, width not over 30 cm, not containing 5% or more elastomeric	8.0	
60022090	Knitted or crocheted fabrics nesoi, width n/o 30 cm, not cont. 5% or more elastomeric yarn/rubber	7.0	
60023020	Knitted or crocheted fabrics nesoi, width exceeding 30 cm, containing 5% or more of elastomeric	13.0	
60023090	Knitted or crocheted fabrics nesoi, width exceeding 30 cm, containing 5% or more of rubber thre	7.4	
60024100	Warp knit fabrics nesoi (including those made on galloon knitting machines), of wool or fine an	13.6	
60024200	Warp knit fabrics nesoi (including those made on galloon knitting machines), of cotton	11.6	
60024300	Warp knit fabrics nesoi (including those made on galloon knitting machines), of man-made fibers	11.6	
60024900	Warp knit fabrics nesoi (including those made on galloon knitting machines), other than of wool	11.6	
60029100	Knitted or crocheted fabrics of wool or fine animal hair, nesoi	13.6	
60029210	Circular knit fabric, wholly of cotton, yarns over 100 metric number per single yarn, nesoi	11.6	
60029290	Knitted or crocheted fabrics of cotton, nesoi	11.6	
60029300	Knitted or crocheted fabrics of man-made fibers, nesoi	11.6	
60029310	Other knitted or crocheted fabrics nesoi, of tex mats other than of wool, cotton or mmf, & cont	9.8	
60029990	Other knitted or crocheted fabrics nesoi, of tex mats other than of wool, cotton or mmf, & cont	5.6	
61	ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, KNITTED OR CROCHETED		
61011000	Men's or boys' overcoats, carcoats, capes, cloaks, windbreakers and similar articles, knitted o	17.60% plus \$0.679/KG	
61012000	Men's or boys' overcoats, carcoats, capes, cloaks, anoraks, windbreakers and similar articles,	16.3	
61013010	Men's or boys' overcoats, carcoats, capes and like articles knitted or	5.8	

Product Code (HS)	Description	MFN Applied Rate (% or specific)	AGOA
	crocheted, of man-made f		
61013015	Men's or boy's overcoat etc knitted or crocheted, of manmade fibers, containing 23% or more wo	14.00% plus \$0.54/KG	
61013020	Men's or boy's overcoats, carcoats, capes, cloaks, windbreakers and similar articles, knitted o	28.9	
61019010	Men's or boys' overcoats, carcoats, etc., of tex mats (other than wool, cotton or mmf), cont 70	3.0	
61019090	Men's or boys' overcoats, carcoats, etc., of tex mats (other than wool, cotton or mmf), cont le	5.9	
61021000	Women's or girls' overcoats, carcoats, capes, windbreakers and similar articles, knitted or cro	17.80% plus \$0.609/KG	
61022000	Women's or girls' overcoats, carcoats, capes, cloaks, anoraks, windbreakers and similar article	16.3	
61023005	Women's or girls' overcoats, carcoats, etc., knitted or crocheted, of manmade fibers, cont. 25%	5.6	
61023010	Women's or girls' overcoats, carcoats, etc., knitted or crocheted, of manmade fibers, containin	19.30% plus \$0.66/KG	
61023020	Women's or girls' overcoats, carcoats, capes, windbreakers and similar articles, knitted or cro	28.9	
61025010	Women's or girls' overcoats, carcoats, etc., of tex mats (other than wool, cotton or mmf), cont	3.0	
61029090	Women's or girls' overcoats, carcoats, etc., of tex mats (other than wool, cotton or mmf), cont	5.9	
61031100	Men's or boys' suits, knitted or crocheted, of wool or fine animal hair	14.00% plus \$0.542/KG	
61031210	Men's or boys' suits, knitted or crocheted, of synthetic fibers, containing 23 percent or more	17.40% plus \$0.671/KG	
61031220	Men's or boys' suits, knitted or crocheted, of synthetic fibers, nesoi	28.9	
61031910	Men's or boys' suits, knitted or crocheted, of artificial fibers, containing 23 percent or more	238.00% plus \$0.309/KG	
61031915	Men's or boys' suits, knitted or crocheted, of artificial fibers, nesoi	12.0	
61031920	Men's or boys' suits, knitted or crocheted, of cotton	13.1	
	Men's or boys' suits, of tex mats(ex wool, cotton or mmf), containing 70% or more by weight of	2.9	
61031960	Men's or boys' suits, of tex mats (ex wool, cotton or mmf), containing under 70% by weight of s	5.8	
	rate applicable to each garment in the ensemble if separately entered		
61032100	Men's or boys' ensembles, knitted or crocheted, of wool or fine animal hair		

Product Code (HS)	Description	MFN Applied Rate (% or specific)	AGOA
		rate applicable to each garment in the ensemble if separately entered	
61032200	Men's or boys' ensembles, knitted or crocheted, of cotton	rate applicable to each garment in the ensemble if separately entered	
61032300	Men's or boys' ensembles, knitted or crocheted, of synthetic fibers	rate applicable to each garment in the ensemble if separately entered	
		rate applicable to each garment in the ensemble if separately entered	
61032910	Men's or boys' ensembles, knitted or crocheted, of artificial fibers	rate applicable to each garment in the ensemble if separately entered	
		rate applicable to each garment in the ensemble if separately entered	
61032920	Men's or boys' ensembles, knitted or crocheted, of textile materials nesoi	rate applicable to each garment in the ensemble if separately entered	
61033100	Men's or boys' suit-type jackets and blazers, knitted or crocheted, of wool or fine animal hair	14.00% plus \$0.54/KG	
61033200	Men's or boys' suit-type jackets and blazers, knitted or crocheted, of cotton	14.9	
61033310	Men's or boys' suit-type jackets and blazers, knitted or crocheted, of synthetic fibers, nesoi	14.00% plus \$0.54/KG	
61033320	Men's or boys' suit-type jackets and blazers, knitted or crocheted, of synthetic fibers, nesoi	28.9	
61033390	Men's or boys' suit-type jackets and blazers, knitted or crocheted, of artificial fibers	20.9	
61033940	Men's or boys' suit-type jackets and blazers, of textile mats, (except wool, cotton, or mmf), c	2.9	
61033980	Men's or boys' suit-type jackets and blazers, of textile mats, (except wool, cotton, or mmf), c	5.8	
61034110	Men's or boys' trousers, breeches and shorts, knitted or crocheted, of wool or fine animal hair	17.50% plus \$0.675/KG	
61034120	Men's or boys' bib and brace overalls, knitted or crocheted, of wool or fine animal hair	15.0	
61034210	Men's or boys' trousers, breeches and shorts, knitted or crocheted, of cotton	16.5	

Product Code (HS)	Description	MFN Applied Rate (% or specific)	AGOA
61034220	Men's or boys' bib and brace overalls, knitted or crocheted, of cotton	10.6	
61034310	Men's or boys' trousers, breeches and shorts, knitted or crocheted, of synthetic fibers, cont. 23 pe	17.10% plus \$0.66/KG	
61034315	Men's or boys' trousers, breeches and shorts, knitted or crocheted, of synthetic fibers, nesoi	28.9	
61034320	Men's and boys' bib and brace overalls of synthetic fibers, knitted or crocheted	15.7	
61034910	Men's or boys' trousers, breeches and shorts, knitted or crocheted, of artificial fibers	28.9	
61034920	Men's or boys' bib and brace overalls, knitted or crocheted, of artificial fibers	15.0	
61034940	Men's or boys' trousers, bib and brace overalls, breeches and shorts, of textile mats (except wool,	2.9	
61034980	Men's or boys' trousers, bib and brace overalls, breeches and shorts, of textile mats (except wool,	5.8	
61041100	Women's or girls' suits, knitted or crocheted, of wool or fine animal hair	15.0	
61041200	Women's or girls' suits, knitted or crocheted, of cotton	13.2	
61041310	Women's or girls' suits, knitted or crocheted, of synthetic fibers, containing 23 percent or mo	6.8	
61041320	Women's or girls' suits, knitted or crocheted, of synthetic fibers, nesoi	20.9	
61041910	Women's or girls' suits, knitted or crocheted, of artificial fibers, containing 23 percent or m	11.9	
61041915	Women's or girls' suits, knitted or crocheted, of artificial fibers, nesoi	12.0	
	Women's or girls' suits, of textile mats (ex wool, cotton or mmf), containing 70% or more by weigh	2.9	
61041940	Women's or girls' suits, of textile mats (ex wool, cotton or mmf), containing 70% or more by weight o	5.8	
61041980	Women's or girls' ensembles, knitted or crocheted, of wool or fine animal hair	rate applicable to each garment in the ensemble if separately entered	
61042100	Women's or girls' ensembles, knitted or crocheted, of cotton	rate applicable to each garment in the ensemble if separately entered	
61042200	Women's or girls' ensembles, knitted or crocheted, of synthetic fibers	rate applicable to each garment in the ensemble if separately entered	
61042300	Women's or girls' ensembles, knitted or crocheted, of synthetic fibers	rate applicable to each garment in the ensemble if separately entered	

Product Code (HS)	Description	MFN Applied Rate (% or specific)	AGOA
61045310	Women's or girls' skirts & divided skirts, knitted or crocheted, of synthetic fibers, cont. 23%	15.7	
61045320	Women's or girls' skirts and divided skirts, knitted or crocheted, of synthetic fibers, nesoi	16.4	
61045910	Women's or girls' skirts and divided skirts, knitted or crocheted, of artificial fibers	11.6	
61045940	Women's or girls' skirts & divided skirts, of textile materials (ex wool, cotton or mmf), containing	2.9	
61045980	Women's or girls' skirts and divided skirts, of textile materials (ex wool, cotton or mmf), containi	5.8	
61046100	Women's or girls' trousers, bib and brace overalls, breeches and shorts knitted or crocheted,	15.7	
61046210	Women's or girls' bib and brace overalls, knitted or crocheted, of cotton	10.6	
61046220	Women's or girls' trousers, breeches and shorts, knitted or crocheted, of cotton	15.6	
61046310	Women's or girls' bib and brace overalls, knitted or crocheted, of synthetic fibers	15.7	
61046315	Women's or girls' trousers, etc., knitted or crocheted, of synthetic fibers containing 23 perc	15.7	
61046320	Women's or girls' trousers, breeches and shorts, knitted or crocheted, of synthetic fibers, nes	28.9	
61046910	Women's or girls' bib and brace overalls, knitted or crocheted, of artificial fibers	15.0	
61046920	Women's or girls' trousers, breeches and shorts, knitted or crocheted, of artificial fibers	28.9	
61046930	Women's or girls' trousers, bib & brace overalls, breeches & shorts, of textile materials (ex wool, cotton or mmf)	2.9	
61046930	Women's or girls' trousers, bib & brace overalls, breeches & shorts, of textile materials (ex wool, cotton or mmf)	5.8	
61051030	Men's or boys' shirts, knitted or crocheted, of cotton	20.2	
61052010	Men's or boys' shirts, knitted or crocheted, of manmade fibers, containing 23 percent or more o	15.0	
61052020	Men's or boys' shirts, knitted or crocheted, of manmade fibers, nesoi	33.0	
61059010	Men's or boys' shirts, knitted or crocheted, of wool or fine animal hair	15.7	
61059040	Men's or boys' shirts, of textile materials (ex wool, cotton or mmf) containing 70% or more by	2.9	
61059080	Men's or boys' shirts, of textile materials (ex wool, cotton or mmf) containing under 70% by w	5.8	
61061000	Women's or girls' blouses and shirts, knitted or crocheted, of cotton	20.2	
61062010	Women's or girls' blouses and shirts, knitted or crocheted, of manmade fibers, containing 23 pe	15.7	

Product Code (HS)	Description	MFN Applied Rate (% or specific)	AGOA
		in the ensemble if separately entered	
		rate applicable to each garment in the ensemble if separately entered	
61042910	Women's or girls' ensembles, knitted or crocheted, of artificial fibers	rate applicable to each garment in the ensemble if separately entered	
61042920	Women's or girls' ensembles, knitted or crocheted, of textile materials nesoi	rate applicable to each garment in the ensemble if separately entered	
61043100	Women's or girls' suit-type jackets and blazers, knitted or crocheted, of wool or fine animal hair	17.90%, plus \$0.602/KG	
61043200	Women's or girls' suit-type jackets and blazers, knitted or crocheted, of cotton	15.7	
61043310	Women's or girls' suit-type jackets & blazers, knit or crocheted, of synthetic fibers, cont. 23	17.90%, plus \$0.612/KG	
61043320	Women's or girls' suit-type jackets and blazers, knitted or crocheted, of synthetic fibers, nes	28.9	
61043910	Women's or girls' suit-type jackets, knitted or crocheted, of artificial fibers	26.4	
61043920	Women's or girls' suit-type jackets, knitted or crocheted, of textile materials nesoi	2.4	
61044100	Women's or girls' dresses, knitted or crocheted, of wool or fine animal hair	15.0	
61044200	Women's or girls' dresses, knitted or crocheted, of cotton	11.8	
61044310	Women's or girls' dresses, knitted or crocheted, of synthetic fibers containing 23 percent or	15.7	
61044320	Women's or girls' dresses, knitted or crocheted, of synthetic fibers, nesoi	16.4	
61044410	Women's or girls' dresses, knitted or crocheted, of artificial fibers containing 23 percent or	15.7	
61044420	Women's or girls' dresses, knitted or crocheted, of artificial fibers, nesoi	15.7	
61044910	Women's or girls' dresses, of textile materials (ex wool, cotton or mmf) containing 70% or more by	2.9	
61044990	Women's or girls' dresses, of textile materials (ex wool, cotton or mmf) containing under 70% by w	5.8	
61045100	Women's or girls' skirts and divided skirts, knitted or crocheted, of wool or fine animal hair	15.7	
61045200	Women's or girls' skirts and divided skirts, knitted or crocheted, of cotton	8.5	

Product Code (HS)	Description	MFN Applied Rate (% or specific)	AGOA
61062020	Women's or girls' blouses and shirts, knitted or crocheted, of man-made fibers, nesoi	33.0	
61069010	Women's or girls' blouses and shirts, knitted or crocheted, of wool or fine animal hair	15.0	
61069015	Women's or girls' blouses and shirts, of textile materials (ex wool, cotton or mmf), containing	2.9	
61069025	Women's or girls' blouses and shirts, of textile materials (ex wool, cotton or mmf), containing	5.8	
61069030	Women's or girls' blouses and shirts, knitted or crocheted, of textile materials nesoi	4.8	
61071100	Men's or boys' underpants and briefs, knitted or crocheted, of cotton	7.6	
61071200	Men's or boys' underpants and briefs, knitted or crocheted, of man-made fibers	15.3	
61071910	Men's or boys' underpants & briefs, of textile materials (ex cotton or mmf) containing 70% or	2.9	
61071990	Men's or boys' underpants and briefs, of textile materials (except cotton or mmf), containing u	5.8	
61072100	Men's or boys' nightshirts and pajamas, knitted or crocheted, of cotton	9.1	
61072200	Men's or boys' nightshirts and pajamas, knitted or crocheted, of man-made fibers	16.4	
61072920	Men's or boys' nightshirts and pajamas, knitted or crocheted, of wool or fine animal hair	11.9	
61072950	Men's or boys' nightshirts and pajamas, of textile materials (ex cotton, mmf or wool), containi	2.9	
61072990	Men's or boys' nightshirts and pajamas, of textile materials (ex cotton, mmf or wool), containi	5.8	
61079100	Men's or boys' bathrobes, dressing gowns and similar articles, knitted or crocheted, of cotton	8.9	
61079200	Men's or boys' bathrobes, dressing gowns and similar articles, knitted or crocheted, of man-made fibers	15.7	
61079920	Men's or boys' bathrobes, dressing gowns and similar articles, knitted or crocheted, of wool or	15.0	
61079950	Men's or boys' bathrobes, dressing gowns, & similar articles, of textile materials (except wool	2.5	
61079990	Men's or boys' bathrobes, dressing gowns, and similar articles, of textile materials (except wo	4.9	
61081100	Women's or girls' slips and petticoats, knitted or crocheted, of man-made fibers	15.4	
61081910	Women's or girls' slips and petticoats, of textile materials (except mmf) containing 70% or mu	3.5	
61081990	Women's or girls' slips and petticoats, of textile materials (except mmf) containing under 70%	6.8	

Product Code (HS)	Description	MFN Applied Rate (% or specific)	AGOA
61082100	Women's or girls' briefs and panties, knitted or crocheted, of cotton	7.8	
61082210	Women's or girls' disposable briefs and panties designed for one-time use of man-made fibers.	11.6	
61082290	Women's or girls' briefs and panties (other than disposable), of man-made fibers, knitted or cr	16.0	
61082910	Women's or girls' briefs and panties (other than disposable), of text	6.9	
61082990	Women's or girls' briefs and panties (other than disposable), of text materials (other than cotton o	13.6	
61083100	Women's or girls' nightdresses and pajamas, knitted or crocheted, of cotton	8.7	
61083200	Women's or girls' nightdresses and pajamas, knitted or crocheted, of man-made fibers	16.4	
61083910	Women's or girls' nightdresses and pajamas, knitted or crocheted, of wool or fine animal hair	11.9	
61083940	Women's or girls' nightdresses & pajamas, con. 70% or more by wt of silk	2.0	
61083990	Women's or girls' nightdresses & pajamas, of textiles (except of cotton/mmff/wool), con under 7	3.9	
61089100	Women's or girls' negligees, bathrobes, dressing gowns and similar articles, knitted or croch	8.7	
61089200	Women's or girls' negligees, bathrobes, dressing gowns and similar articles, knitted or croch	16.4	
61089920	Women's or girls' negligees, bathrobes, dressing gowns and similar articles, knitted or croch	11.9	
61089950	Women's or girls' bathrobes, negligees, & sim. articles, con. 70% or more by wt of silk or silk	2.0	
61089930	Women's or girls' bathrobes, negligees, & sim. articles, of textiles (except of cotton/mmff/wool	3.9	
61091010	T-shirts, singlets, tank tops and similar garments, knitted or crocheted, of cotton	18.3	
61099010	T-shirts, singlets, tank tops and similar garments, knitted or crocheted, of man-made fibers	32.8	
61099015	T-shirts and similar garments, knitted or crocheted, of wool, with long sleeves	5.8	
61099040	T-shirts, singlets tanktops & sim garments, of text mat (except cotton, mmf or long sleeve wool	8.4	
61099080	T-shirts, singlets tanktops and sim garments, of text mat (except cotton mmf or long sleeve wo	16.4	
61101010	Sweaters, pullovers, sweatshirts, waistcoats (vests) and similar articles knitted or crocheted	5.4	
61101020	Sweaters, pullovers, waistcoats (vests) and similar articles, knitted or crocheted, of wool or	16.4	

Product Code (HS)	Description	MFN Applied Rate (% or specific)	AGOA
61102010	Sweaters, pullovers and similar articles, knitted or crocheted, of cotton, containing 36 percent	5.0	
61102020	Sweaters, pullovers and similar articles, knitted or crocheted, of cotton, nesoi	18.2	
61103010	Sweaters, pullovers, sweatshirts and similar articles, knitted or crocheted, of man-made fibers	6.0	
61103015	Sweaters, etc., knitted or crocheted, of manmade fibers, containing 23% or more of wool or fine	17.0	
61103020	Sweaters, pullovers & similar articles, knitted or crocheted, of manmade fibers, containing 30	6.3	
61103030	Sweaters, pullovers and similar articles, knitted or crocheted, of manmade fibers, nesoi	32.9	
61109010	Sweaters, pullovers, sweatshirts, vests and similar articles, of text mat (except wool, cotton or m	2.9	
61109090	Sweaters, pullovers, sweatshirts, vests and sim articles, of text mat (except wool, cotton or m	6.0	
61111000	Babies' garments and clothing accessories, knitted or crocheted, of wool or fine animal hair	15.0	
61112010	Babies' blouses and shirts, except those imported as parts of sets, knitted or crocheted, of co	20.2	
61112020	Babies' T-shirts, singlets and similar garments, except those imported as parts of sets, of cot	17.3	
61112030	Babies' sweaters, pullovers, sweatshirts and similar articles, except those imported as parts o	17.3	
61112040	Babies' dresses, knitted or crocheted, of cotton	11.8	
61112050	Babies' trousers, breeches and shorts, except those imported as parts of sets, knitted or croch	15.6	
61112060	Babies' garments and clothing accessories, knitted or crocheted, of cotton, nesoi	8.3	
61113010	Babies' trousers, breeches and shorts, except those imported as parts of sets, knitted or croch	28.9	
61113020	Babies' blouses and shirts, except those imported as parts of sets, knitted or crocheted, of sy	33.0	
61113030	Babies' T-shirts, singlets and similar garments, except those imported as parts of sets, knite	33.0	
61113040	Babies' sweaters, pullovers and similar articles, except those imported as parts of sets, knit	31.8	
61113050	Babies' garments and clothing accessories, knitted or crocheted, of synthetic fibers, nesoi	16.4	
61119010	Babies' trousers, breeches and shorts, except those imported as parts of sets, knitted or croch	20.9	
61119020	Babies' blouses and shirts, except those imported as parts of sets, knitted	24.2	

Product Code (HS)	Description	MFN Applied Rate (% or specific)	AGOA
61119030	Babies' T-shirts, singlets and similar garments, except those imported as parts of sets, knite	13.8	
61119040	Babies' sweaters, sweatshirts, and similar articles, except those imported as parts of sets, kn	29.4	
61119050	Babies' garments and clothing accessories, knitted or crocheted, of artificial fibers, nesoi	15.7	
61119070	Babies' garments and clothing accessories, of textile materials (except wool, cotton or mmf), co	2.9	
61119090	Babies' garments and clothing accessories, of textile materials (except wool, cotton or mmf), co	5.8	
61121100	Track suits, knitted or crocheted, of cotton	15.7	
61121200	Track suits, knitted or crocheted, of synthetic fibers	28.9	
61121910	Track suits, knitted or crocheted, of artificial fibers	28.9	
61121940	Track suits, of textile materials (except cotton or mmf), containing 70% or more by weight of s	11.3	
61121980	Track suits, of textile materials (except cotton or mmf), containing less than 70% by weight of	22.2	
61122010	Ski-suits, knitted or crocheted, of man-made fibers	28.9	
61122020	Ski-suits, knitted or crocheted, of textile materials other than man-made fibers	11.6	
61123100	Men's or boys' swimwear, knitted or crocheted, of synthetic fibers	26.6	
61123900	Men's or boys' swimwear, knitted or crocheted, of textile materials other than synthetic fibers	13.5	
61124100	Women's or girls' knitted or crocheted swimwear of synthetic fibers	25.5	
61124900	Women's or girls' swimwear, knitted or crocheted, of textile materials other than synthetic fib	13.5	
61130010	Garments nesoi, made up of k/c fabrics of 5903, 5906 or 5907, w an outer surf impreg, coated, c	5.3	
61130030	Garments nesoi, made up of k/c fabrics of 5903, 5906 or 5907, not impreg, coated, covered, or l	7.3	
61141000	Garments nesoi, knitted or crocheted, of wool or fine animal hair	14.0	
61142000	Garments nesoi, knitted or crocheted, of cotton	11.1	
61143010	Tops, knitted or crocheted, of man-made fibers	28.9	
61143020	Bodysuits and bodysuits, knitted or crocheted, of man-made fibers	32.9	
61143030	Garments nesoi, knitted or crocheted, of man-made fibers	15.4	
61149010	Other garments nesoi, of textile materials (except wool, cotton or mmf) contain 70% or more by	2.9	
61149090	Other garment, nesoi, of textile materials (except wool, cotton or mmf)	5.8	

Product Code (HS)	Description	MFN Applied Rate (% or specific)	AGOA
	containing under 70% b		
61151100	Panty hose and lights, knitted or crocheted, of synthetic fibers, measuring per single yarn less	16.4	
61151220	Panty hose (not surgical) & lights, knitted/crocheted, of syn fibers measuring per single yarn	15.7	
61151940	Panty hose (not surgical) and tights, containing 70% or more by weight of silk or silk waste, k	8.4	
61151980	Panty hose (not surgical) and lights, of textile materials nesoi, knitted or crocheted	16.4	
61152010	Women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex cont	8.9	
61152090	Women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex cont	16.1	
61159100	Hosiery nesoi, knitted or crocheted, of wool or fine animal hair	11.6	
61159260	Stockings, socks, etc. (not surgical), knitted or crocheted, of cotton, containing lace or net	14.0	
61159290	Stockings, socks, etc. nesoi (not surgical and not containing lace or net) knitted or crochete	13.9	
61159360	Stockings, socks, etc. nesoi, knitted or crocheted, of synthetic fibers containing lace or net	19.3	
61159390	Stockings, socks, etc. nesoi, knitted or crocheted, of synthetic fibers (not containing lace or	15.0	
61159914	Hosiery nesoi, of artificial fibers, containing lace or net	19.3	
61159918	Hosiery nesoi, knitted or crocheted, of artificial fibers, other than those containing lace or	15.0	
61159940	Stockings and other hosiery, including footwear without applied soles, of textile materials(exc	5.2	
61159980	Stockings and other hosiery, including footwear without applied soles, of textile materials(exc	10.1	
61161013	Gloves, mittens & mitts, w/o four, k/c, coated w plastics/rubber nesoi, cul & sewn, of veg. f	17.5	
61161017	Gloves, mittens & mitts, w/o four, k/c, coated w plastics/rubber, nesoi, cul & sewn, of veg	24.1	
61161044	Gloves, mittens & mitts(excl sports), impreg etc, cul & sewn from pre-exis non-veg fib impreg	13.9	
61161048	Gloves, mittens & mitts(excl sports), impreg etc, cul & sewn from pre-exis non-veg fib impreg	19.1	
61161055	Gloves, mittens & mitts(excl ports), impreg etc, not cut & sewn from pre-existing fabric, w/o	13.5	
61161065	Gloves, mittens & mitts(excl sports), impreg etc, not cut & sewn from pre-existing fabric, w/o	9.8	

Product Code (HS)	Description	MFN Applied Rate (% or specific)	AGOA
61161075	Gloves, mittens & mitts(excl sports), impreg etc, not cut & sewn from pre-existing fabric, w/	13.5	
61161095	Gloves, mittens & mitts(excl sports), impreg etc, not cut & sewn from pre-existing fab, w four	9.8	
61169100	Gloves, mittens and mitts, knitted or crocheted, of wool or fine animal hair	7.20% plus \$0.32/KG	
61169264	Gloves, mittens & mitts, (excl ski or snowmobile), knitted or crocheted, of cotton, made from	24.1	
61169274	Gloves, mittens & mitts (excl ski or snowmobile), k/c, of cotton, from a pre-existing machine	24.1	
61169288	Gloves, mittens & mitts, (excl ski or snowmobile), k/c, of cotton, not made from a pre-exislin	9.6	
61169294	Gloves, mittens & mitts, of cotton, k/c, not impreg, etc with plas rub, not from pre-ex. mac	9.6	
61169364	Gloves, mittens & mitts (excl those designed for sports etc), k/c, of synthetic fiber, cont.	7.10% plus \$0.318/KG	
61169374	Gloves, mittens & mitts (excl those designed for sports etc), k/c, of synthetic fibers, cont.	7.10% plus \$0.318/KG	
61169388	Gloves, mittens & mitts (excl those designed for sports etc), k/c, of synthetic fibers, under	19.1	
61169394	Gloves, mittens & mitts (excl those designed for sports etc), k/c, of synthetic fibers, under	19.1	
61169948	Gloves, mittens & mitts (excl those designed for sports etc), knitted/crocheted, of artifi	19.3	
61169954	Gloves, mittens & mitts (excl those designed for sports etc), knitted or crocheted, of artifi	19.3	
61169975	Gloves, mittens and mitts, of textile materials(except wool, cotton or mmf) containing 70% or	1.6	
61169995	Gloves, mittens and mitts, of textile materials(except wool, cotton or mmf) containing under 7	3.9	
61171010	Shawls, scarves, mufflers, mantillas, veils and the like, knitted or crocheted, of wool or fine	9.8	
61171020	Shawls, scarves, mufflers, mantillas, veils and the like, knitted or crocheted, of man-made fib	11.6	
61171060	Shawls, scarves, mufflers, mantillas, veils and the like, nesoi	9.7	
61172010	Ties, bow ties and cravats, containing 70% or more by weight of silk or silk waste, knitted or	4.0	
61172090	Ties, bow ties and cravats, containing under 70% by weight of silk or silk waste, knitted or cr	6.3	
61178010	Made up clothing accessories(excl shawls, scarves, mufflers, mantillas and the like, tie	7.6	
61178095	Made up clothing accessories (excl shawl, scarf, and like, tie, cravat	15.0	

Product Code (HS)	Description	MFN Applied Rate (% or specific)	AGOA
	crocheted, of manmade		
62019910	Men's or boys' anoraks, wind-breakers and similar articles, of text (except wool, cotton or	1.8	
62019990	Men's or boys' anoraks, wind-breakers and similar articles, of text (except wool, cotton or	4.3	
62021100	Women's or girls' overcoats, carcoats, capes, cloaks and similar coats, not knitted or crochete	18.20%, plus \$0.431/KG	
62021210	Women's or girls' overcoats, carcoats, etc, not knitted or crocheted, of cotton, containing 15%	4.5	
62021220	Women's or girls' overcoats, carcoats, etc, not knitted or crocheted, of cotton, not containing	9.1	
62021310	Women's or girls' overcoats, carcoats, etc, not knitted or crocheted, of man-made fibers, conta	4.5	
62021330	Women's or girls' overcoats, carcoats, etc, not knitted or crocheted, of m-m fibers, cont. 36%	20.20%, plus \$0.446/KG	
62021340	Women's or girls' overcoats, carcoats, capes, cloaks and similar articles not knitted or croch	28.4	
62021910	Women's or girls' overcoats, carcoats, capes, cloaks & sim coats, of text (except wool, cott	1.2	
62021990	Women's or girls' overcoats, carcoats, capes, cloaks & sim coats, of text (except wool, cott	2.9	
62029110	Women's or girls' padded, sleeveless jackets, not knitted or crocheted, of wool or fine animal	15.2	
62029120	Women's or girls' anoraks, windbreakers and similar articles nesoi, not knitted or crocheted, o	18.20%, plus \$0.401/KG	
62029210	Women's or girls' anoraks, windbreakers and similar articles, not knitted or crocheted, of cott	4.5	
62029215	Women's or girls' anoraks, windbreakers and similar articles, not knitted or crocheted, of cott	8.4	
62029220	Women's or girls' anoraks, windbreakers & similar articles, nt knitted or crocheted, of cotton,	9.1	
62029310	Women's or girls' anoraks, windbreakers & like articles, not knitted or crocheted, of man-made	4.5	
62029320	Women's or girls' padded, sleeveless jackets, not knitted or crocheted, of man-made fibers, not	15.7	
62029340	Women's or girls' anoraks, windbreakers, etc. nt knit or crocheted, of manmade fibers, cont. 36	20.20%, plus \$0.446/KG	
62029345	Women's or girls' anoraks, windbreakers and similar articles, not knitted or crocheted, of manm	7.3	
62029350	Women's or girls' anoraks, windbreakers and similar articles, not knitted or crocheted, of man-	28.4	
62029910	Women's or girls' anoraks, wind-breakers and similar articles, of text	1.2	

Product Code (HS)	Description	MFN Applied Rate (% or specific)	AGOA
	headband, ponytail hol		
61179010	Parts of garments or of clothing accessories, containing 70% or more by weight of silk or silk	7.6	
61179090	Parts of garments or of clothing accessories, containing under 70% by weight of silk or silk wa	15.0	
62	ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, NOT KNITTED OR CROCHETED		
62011100	Men's or boys' overcoats, carcoats, capes, cloaks and similar coats of wool or fine animal hair	18.20%, plus \$0.458/KG	
62011210	Men's or boys' overcoats, carcoats, capes, & similar coats of cotton, not knitted or crocheted, co	4.5	
62011220	Men's or boys' overcoats, carcoats, capes, & similar coats of cotton, not knitted or crocheted, no	9.6	
62011310	Men's or boys' overcoats, carcoats, capes, & like coats of man-made fibers, not knitted or croch	4.5	
62011330	Men's or boys' overcoats, carcoats, capes, & like coats of manmade fibers, not knitted or crochete	20.20%, plus \$0.51/KG	
62011340	Men's or boys' overcoats, carcoats, capes, cloaks and similar coats, not knitted or crocheted,	28.4	
62011910	Men's or boys' overcoats, carcoats, capes, cloaks, & sim coats, of text (except wool, cotton	1.2	
62011990	Men's or boys' overcoats, carcoats, capes, cloaks, & sim coats, of text (except wool, cotton	2.9	
62019110	Men's or boys' padded, sleeveless jackets, not knitted or crocheted, of wool or fine animal hair	11.9	
62019120	Men's or boys' anoraks, windbreakers and similar articles nesoi, not knitted or crocheted, of w	20.20%, plus \$0.51/KG	
62019210	Men's or boys' anoraks, windbreakers & similar articles, not knitted or crocheted, of cotton, c	4.5	
62019215	Men's or boys' anoraks, windbreakers and similar articles, nesoi, not knitted or crocheted, of	6.4	
62019220	Men's or boys' anoraks, windbreakers & similar articles nesoi, not knitted or crocheted, of cot	9.6	
62019310	Men's or boys' anoraks, windbreakers & similar articles, not knitted or crocheted, of man-made	4.5	
62019320	Men's or boys' padded, sleeveless jackets, not knitted or crocheted, of man-made fibers, not co	15.7	
62019325	Men's or boys' anoraks, etc, nesoi, not knitted or crocheted, of manmade fibers, containing 36	20.20%, plus \$0.509/KG	
62019330	Men's or boys' anoraks, windbreakers and similar articles, not knitted or crocheted, of manmade	7.3	
62019335	Men's or boys' anoraks, windbreakers and similar articles, not knitted or	28.4	

Product Code (HS)	Description	MFN Applied Rate (% or specific)	AGOA
	mats(except wool, cotton)		
62029990	Women's or girls' anoraks, wind-breakers and similar articles, of textile materials(except wool, cotton)	2.9	
62031110	Men's or boys' suits of wool or fine animal hair, not knitted or crocheted containing 30 per cent	7.5	
62031120	Men's or boys' suits of wool or fine animal hair, not knitted or crocheted, nesoi	18.90%, plus \$0.212/KG	
62031210	Men's or boys' suits, of synthetic fibers, not knitted or crocheted, containing 36 percent or more	18.90%, plus \$0.212/KG	
62031220	Men's or boys' suits, of synthetic fibers, under 36% by weight of wool, not knitted or crocheted	28.0	
62031910	Men's or boys' suits, not knitted or crocheted, of cotton	14.5	
62031920	Men's or boys' suits, of artificial fibers, not knitted or crocheted, containing 36 percent or more	21.00%, plus \$0.529/KG	
62031930	Men's or boys' suits, of artificial fibers, nesoi, not knitted or crocheted	20.5	
62031950	Men's or boys' suits, of textile materials(except wool, cotton or mmf), containing 70% or more by weight	5.3	
62031990	Men's or boys' suits, of textile materials(except wool, cotton or mmf), containing under 70% by weight	7.3	
62032100	Men's or boys' ensembles, not knitted or crocheted, of wool or fine animal hair	rate applicable to each garment in the ensemble if separately entered	
62032210	Men's or boys' judo, karate and other oriental martial arts uniforms, not knitted or crocheted,	7.7	
62032230	Men's or boys' ensembles, not knitted or crocheted, of cotton, other than judo, karate and other	rate applicable to each garment in the ensemble if separately entered	
62032300	Men's or boys' ensembles, not knitted or crocheted, of synthetic fibers	rate applicable to each garment in the ensemble if separately entered	
62032920	Men's or boys' ensembles, not knitted or crocheted, of artificial fibers	rate applicable to each garment in the ensemble if separately entered	

Product Code (HS)	Description	MFN Applied Rate (% or specific)	AGOA
62032930	Men's or boys' ensembles, not knitted or crocheted, of textile materials(except wool, cotton or mmf), nesoi	rate applicable to each garment in the ensemble if separately entered	
62033100	Men's or boys' suit-type jackets and blazers, of wool or fine animal hair, not knitted or crocheted	19.3	
62033210	Men's or boys' suit-type jackets and blazers, not knitted or crocheted, of cotton, containing 36 percent or more	2.9	
62033220	Men's or boys' suit-type jackets and blazers, not knitted or crocheted, of cotton, under 36% by weight	9.6	
62033310	Men's or boys' suit-type jackets and blazers, not knitted or crocheted, of synthetic fibers, nesoi	22.0	
62033320	Men's or boys' suit-type jackets and blazers, not knitted or crocheted, of synthetic fibers, under 36% or more by weight	28.0	
62033390	Men's or boys' suit-type jackets and blazers, of artificial fibers, containing 36% or more by weight	22.0	
62033920	Men's or boys' suit-type jackets and blazers, not knitted or crocheted, of artificial fibers, nesoi	28.0	
62033950	Men's or boys' suit-type jackets and blazers, of textile materials(except wool, cotton or mmf)	3.4	
62033990	Men's or boys' suit-type jackets and blazers, of textile materials(except wool, cotton or mmf), nesoi	6.7	
62034105	Men's or boys' trousers & breeches, of wool or fine animal hair, containing 36% or more by weight of wool, water resistant	7.6	
62034115	Men's or boys' trousers and breeches, of wool or fine animal hair, not containing 36% or more by weight of wool, water resistant	18.20% plus \$0.463/KG	
62034120	Men's or boys' bib and brace overalls, not knitted or crocheted, of wool or fine animal hair	11.9	
62034210	Men's or boys' trousers, overalls & shorts, not knitted or crocheted, of cotton, containing 10 to 15 percent of wool	1.9	
62034220	Men's or boys' bib and brace overalls, not knitted or crocheted, of cotton, not containing 10 to 15 percent of wool	10.6	
62034240	Men's or boys' trousers and shorts, not knitted or crocheted, of cotton, not containing 10 to 15 percent of wool	17.0	
62034310	Men's or boys' trousers, bib & brace overalls, breeches & shorts, not knitted or crocheted, of synthetic fibers	1.9	
62034315	Men's or boys' bib and brace overalls, not knitted or crocheted, of synthetic fibers, water resistant	7.3	

Product Code (HS)	Description	MFN Applied Rate (% or specific)	AGOA
62034320	Men's or boys' bib and brace overalls, not knitted or crocheted, of synthetic fibers, not down.	15.7	
62034325	Men's or boys' trousers, breeches and shorts, not knitted or crocheted, of synthetic fibers, c	12.5	
62034330	Men's or boys' trousers, etc, not knitted or crocheted, of synthetic fibers, containing 36 per cent	20.20% plus \$0.509/KG	
62034335	Men's or boys' trousers and breeches, not knitted or crocheted, of synthetic fibers, nesoi, wat	7.3	
62034340	Men's or boys' trousers, breeches & shorts, of synthetic fibers, con under 15% wt down etc, con	28.6	
62034910	Men's or boys' bib and brace overalls, not knitted or crocheted, of artificial fibers	11.9	
62034915	Men's or boys' trousers, breeches and shorts, not knitted or crocheted, of artificial fibers, c	12.5	
62034920	Men's or boys' trousers, breeches and shorts, not knitted or crocheted, of artificial fibers, n	28.6	
62034940	Men's or boys' trousers, bib & brace overalls, breeches & shorts, of textile materials(except wool, cot	1.2	
62034980	Men's or boys' trousers, bib & brace overalls, breeches & shorts, of textile materials(except wool, cot	2.9	
62041100	Women's or girls' suits, not knitted or crocheted, of wool or fine animal hair	15.2	
62041200	Women's or girls' suits, not knitted or crocheted, of cotton	15.8	
62041310	Women's or girls' suits, not knitted or crocheted, of synthetic fibers, nesoi	17.0	
62041320	Women's or girls' suits, not knitted or crocheted, of synthetic fibers, nesoi	26.50% plus \$0.362/KG	
62041910	Women's or girls' suits, not knitted or crocheted, of artificial fibers, containing 36 percent	17.0	
62041920	Women's or girls' suits, not knitted or crocheted, of artificial fibers, nesoi	26.50% plus \$0.362/KG	
62041940	Women's or girls' suits, of textile materials(except wool,cotton or mmf)	3.4	
62041980	Women's or girls' suits, of textile material(except wool,cotton or mmf), containing 70% or mor	6.7	
62042100	Women's or girls' ensembles, not knitted or crocheted, of wool or fine animal hair	rate applicable to each garment in the ensemble if entered separately	
62042210	Women's or girls' suits, judo, karate and other oriental martial arts uniforms, not knitted or crocheted	7.7	

Product Code (HS)	Description	MFN Applied Rate (% or specific)	AGOA
62042230	Women's or girls' ensembles, not knitted or crocheted, of cotton, other than judo, karate and o	rate applicable to each garment in the ensemble if entered separately	
62042300	Women's or girls' ensembles, not knitted or crocheted, of synthetic fibers	rate applicable to each garment in the ensemble if entered separately	
62042920	Women's or girls' ensembles, not knitted or crocheted, of artificial fibers	rate applicable to each garment in the ensemble if entered separately	
62042940	Women's or girls' ensembles, not knitted or crocheted, of textile materials, nesoi	rate applicable to each garment in the ensemble if entered separately	
62043110	Women's or girls' suit-type jackets & blazers, of wool or fine animal hair, not knitted or croc	7.5	
62043120	Women's or girls' suit-type jackets and blazers, of wool or fine animal hair, not knitted or cr	18.90% plus \$0.185/KG	
62043210	Women's or girls' suit-type jackets and blazers, of cotton, not knitted or crocheted, containin	2.9	
62043220	Women's or girls' suit-type jackets and blazers, of cotton, not knitted or crocheted, under 36%	9.6	
62043310	Women's or girls' suit-type jackets and blazers, not knitted or crocheted, of synthetic fibers,	7.3	
62043320	Women's or girls' suit-type jackets and blazers, not knitted or crocheted, of synthetic fibers,	2.9	
62043340	Women's or girls' suit-type jackets & blazers, not knitted or crocheted, of synthetic fibers, c	21.00% plus \$0.463/KG	
62043350	Women's or girls' suit-type jackets and blazers, not knitted or crocheted, of synthetic fibers,	28.0	
62043920	Women's or girls' suit-type jackets & blazers, not knitted or crocheted, of artificial fibers,	18.50% plus \$0.408/KG	
62043930	Women's or girls' suit-type jackets and blazers, not knitted or crocheted, of	28.0	

Product Code (HS)	Description	MFN Applied Rate (% or specific)	AGOA
	artificial fibers		
62043980	Women's or girls' suit-type jackets and blazers, not knitted or crocheted, of textile materials	6.5	
62044110	Women's or girls' dresses, not knitted or crocheted, of wool or fine animal hair, containing 30	7.4	
62044120	Women's or girls' dresses, not knitted or crocheted, of wool or fine animal hair, under 30% by	15.0	
62044210	Women's or girls' dresses, not knitted or crocheted, of cotton, certified hand-loomed and folk	12.1	
62044220	Women's or girls' dresses, not knitted or crocheted, of cotton, containing 36 percent or more o	5.7	
62044230	Women's or girls' dresses, not knitted or crocheted, of cotton, nesoi	10.1	
62044310	Women's or girls' dresses, not knitted or crocheted, of synthetic fibers, certified hand-loomed	11.6	
62044320	Women's or girls' dresses, not knitted or crocheted, of synthetic fibers, containing 30% or more o	7.3	
62044330	Women's or girls' dresses, of synthetic fibers, not knitted or crocheted, containing 36 percent	15.7	
62044340	Women's or girls' dresses, of synthetic fibers, not knitted or crocheted, nesoi	16.4	
62044420	Women's or girls' dresses, not knitted or crocheted, of artificial fibers, nesoi, certified han	11.6	
62044430	Women's or girls' dresses, not knitted or crocheted, of artificial fibers, containing 36 percent	11.9	
62044440	Women's or girls' dresses, not knitted or crocheted, of artificial fibers, nesoi	16.4	
62044950	Women's or girls' dresses, not knitted or crocheted, of textile materials, nesoi	7.1	
62045100	Women's or girls' skirts and divided skirts, not knitted or crocheted, of wool or fine animal h	15.2	
62045210	Women's or girls' skirts and divided skirts, not knitted or crocheted, of cotton, certified han	8.2	
62045220	Women's or girls' skirts and divided skirts, not knitted or crocheted, of cotton, nesoi	8.4	
62045310	Women's or girls' skirts and divided skirts, not knitted or crocheted, of synthetic fibers, cer	11.6	
62045320	Women's or girls' skirts & divided skirts, nt knitted or crocheted, of synthetic fibers, cont. 36%	15.7	
62045330	Women's or girls' skirts and divided skirts, not knitted or crocheted, of synthetic fibers, nes	16.4	
62045910	Women's or girls' skirts and divided skirts, not knitted or crocheted, of artificial fibers, ce	11.6	

Product Code (HS)	Description	MFN Applied Rate (% or specific)	AGOA
62045920	Women's or girls' skirts & divided skirts, nt knitted or crocheted, of artificial fibers, cont. 36	15.7	
62045930	Women's or girls' skirts and divided skirts, not knitted or crocheted, of artificial fibers, ne	16.4	
62045940	Women's or girls' skirts and divided skirts, not knitted or crocheted, of textile materials nes	6.8	
62046110	Women's or girls' trousers & breeches, of wool or f a h., cont elastomeric fib, water resist, w	7.6	
62046190	Women's or girls' trousers & breeches, of wool, not cont elastomeric fib, not water resist, w b	15.0	
62046210	Women's or girls' trousers, bib & brace overalls, breeches & shorts, not knitted or crocheted, of	1.9	
62046220	Women's or girls' bib and brace overalls, not knitted or crocheted, of cotton not containing 1	9.1	
62046230	Women's or girls' trousers, breeches and shorts, not knitted or crocheted, of cotton, nesoi, ce	7.3	
62046240	Women's or girls' trousers, breeches and shorts, not knitted or crocheted, of cotton, nesoi	17.0	
62046310	Women's or girls' trousers, bib & brace overalls, breeches & shorts, nt knitted or crocheted, of s	1.9	
62046312	Women's or girls' bib & brace overalls, not knitted or crocheted, of syn fibers, water resistant,	7.3	
62046315	Women's or girls' bib & brace overalls of synthetic fibers, not knitted or crocheted, not cont.	15.7	
62046320	Women's or girls' trousers, breeches & shorts, not knitted or crocheted, of synthetic fibers, nesoi	11.6	
62046325	Women's or girls' trousers, breeches & shorts, not knitted or crocheted, of synthetic fibers, cont. 36%	15.0	
62046330	Women's or girls' trousers, breeches and shorts, not knitted or crocheted, of synthetic fibers,	7.3	
62046335	Women's or girls' trousers, breeches and shorts, not knitted or crocheted, of synthetic fibers,	29.3	
62046910	Women's or girls' bib and brace overalls, not knitted or crocheted, of artificial fibers	15.0	
62046920	Women's or girls' trousers, breeches & shorts, not knitted or crocheted, of artificial fibers, con	15.0	
62046925	Women's or girls' trousers, breeches and shorts, not knitted or crocheted, of artificial fibers	29.3	
62046940	Women's or girls' trousers, bib and brace overalls, breeches & shorts, of silk or silk waste, c	3.7	
62046960	Women's or girls' trousers, bib & brace overalls, breeches & shorts of silk or silk waste, con	7.3	

Product Code (HS)	Description	MFN Applied Rate (% or specific)	AGOA
62046990	Women's or girls' trousers, bib and brace overalls, breeches and shorts, not knitted or crocheted	2.9	
62051010	Men's or boys' shirts, not knitted or crocheted, of wool or fine animal hair	9.4	
62051010	Men's or boys' shirts, not knitted or crocheted, of wool or fine animal hair	18.90% plus \$0.212/KG	
62051020	Men's or boys' shirts, not knitted or crocheted, of cotton, certified hand-loomed and f	8.9	
62052010	Men's or boys' shirts, not knitted or crocheted, of cotton, nesoi	20.2	
62052020	Men's or boys' shirts, not knitted or crocheted, of manmade fibers, certified hand-loomed and f	12.5	
62053010	Men's or boys' shirts, not knitted or crocheted, of manmade fibers, containing 36 percent or mo	20.20% plus \$0.509/KG	
62053015	Men's or boys' shirts, not knitted or crocheted, of manmade fibers, nesoi	26.50% plus \$0.298/KG	
62053020	Men's or boys' shirts, not knitted or crocheted, of manmade fibers, nesoi	3.7	
62059010	Men's or boys' shirts, of silk or silk waste, containing 70% or more by wt of silk or silk waste	7.3	
62059030	Men's or boys' shirts, of silk or silk waste, containing under 70% by wt of silk or silk waste	2.9	
62059040	Men's or boys' shirts, not knitted or crocheted, of textile materials, nesoi	7.1	
62061000	Women's or girls' blouses, shirts and shirt-blouses, not knitted or crocheted, of silk or silk	11.9	
62062010	Women's or girls' blouses and shirts, not knitted or crocheted, of wool or fine animal hair, ce	7.3	
62062020	Women's or girls' blouses & shirts, not knitted or crocheted, of wool or fine animal hair, cont	18.60% plus \$0.331/KG	
62062030	Women's or girls' blouses and shirts, not knitted or crocheted, of wool or fine animal hair, ne	9.2	
62063010	Women's or girls' blouses and shirts, not knitted or crocheted, of cotton certified hand-loom	3.6	
62063020	Women's or girls' blouses and shirts, not knitted or crocheted, of cotton containing 36 percen	15.8	
62063030	Women's or girls' blouses and shirts, not knitted or crocheted, of cotton nesoi	11.6	
62064010	Women's or girls' blouses and shirts, not knitted or crocheted, of manmade fibers, certified ha	5.6	
62064020	Women's or girls' blouses and shirts, not knitted or crocheted, of manmade fibers, containing 3	17.00% plus \$0.669/KG	
62064025	Women's or girls' blouses, shirts and shirt-blouses, not knitted or crocheted, of manmade fiber	27.6	
62064030	Women's or girls' blouses and shirts, not knitted or crocheted, of manmade fibers, nesoi		

Product Code (HS)	Description	MFN Applied Rate (% or specific)	AGOA
62069000	Women's or girls' blouses, shirts and shirt-blouses, not knitted or crocheted, of textile mater	6.9	
62071100	Men's or boys' underpants and briefs, not knitted or crocheted, of cotton	6.3	
62071910	Men's or boys' underpants and briefs, of textile materials(except cotton), cont 70% or more wt of si	5.5	
62071990	Men's or boys' underpants and briefs, of textile materials(except cotton), cont under 70% by wt of s	10.8	
62072100	Men's or boys' nightshirts and pajamas, not knitted or crocheted, of cotton	9.1	
62072200	Men's or boys' nightshirts and pajamas, not knitted or crocheted, of manmade fibers	16.4	
62072910	Men's or boys' nightshirts and pajamas, of textile materials(except cotton or mmf), cont 70% or	3.7	
62072990	Men's or boys' nightshirts and pajamas, of textile materials(except cotton or mmf), cont under	7.3	
62079110	Men's or boys' bathrobes, dressing gowns and similar articles, not knitted or crocheted, of cot	8.8	
62079130	Men's or boys' singlets and other undershirts, not knitted or crocheted, of cotton	8.3	
62079220	Men's or boys' bathrobes, dressing gowns and similar articles, not knitted or crocheted, of man	15.7	
62079240	Men's or boys' singlets and other undershirts, not knitted or crocheted, of man-made fibers, ne	10.8	
62079920	Men's or boys' bathrobes, dressing gowns and similar articles, not knitted or crocheted, of woo	11.9	
62079940	Men's or boys' singlets and other undershirts, not knitted or crocheted, of wool or fine animal	8.3	
62079970	Men's or boys' undershirts, bathrobes, & sim art, cont 70% or more by wt of silk or silk waste,	3.7	
62079930	Men's or boys' undershirts, bathrobes, & sim art, of text mats (except of cotton, mmf, wool, si	7.3	
62081110	Women's or girls' slips and petticoats, not knitted or crocheted, of manmade fibers	15.7	
62081920	Women's or girls' slips and petticoats, not knitted or crocheted, of cotton	11.5	
62081950	Women's or girls' slips and petticoats, of textile materials (except mmf or cotton), cont 70% o	4.6	
62081990	Women's or girls' slips and petticoats, of textile materials (except mmf or cotton), cont under	8.9	
62082100	Women's or girls' nightdresses and pajamas, not knitted or crocheted, of cotton	9.1	
62082200	Women's or girls' nightdresses and pajamas, not knitted or crocheted, of man-made fibers	18.4	

Product Code (HS)	Description	MFN Applied Rate (% or specific)	AGOA
	cotton or mmf), cont un		
62101050	Nonwoven dispos apparel designed for hosps, clinics, labs or cont area use made up of fab of 5	2.5	
62101070	Disposable briefs and panties designed for one time use, made up of fabrics of 5602 or 5603, no	11.9	
62101090	Garments, nesoi, made up of fabrics of heading 5602 or 5603, not formed or lined w paper, not	16.4	
62102030	Men's or boys' garments, sim to 6201.11-6201.19, of mmf, outer sur	5.3	
62102050	Men's or boys' overcoats/capotes/etc. of mmf, other than with outer	7.3	
62102070	Men's or boys' overcoats/capotes/etc. of tx mal(excl mmf), outer	4.6	
62102090	Men's or boys' overcoats/capotes/etc. of tx mal(excl mmf), other than with outer sur. im	6.4	
62103030	Women's or girls' overcoats/capotes/etc. of mmf, outer sur	5.3	
62103050	Women's or girls' overcoats/capotes/etc. of mmf, other than with outer sur. im	7.3	
62103070	Women's or girls' overcoats/capotes/etc. of tx mal(excl mmf), fabric	4.6	
62103090	Women's or girls' overcoats/capotes/etc. of tx mal(excl mmf), other than with outer sur.	6.4	
62104030	Men's or boys' garm, nesoi, of fab of 5903/5906/5907, of mmf, w/outer sur	5.3	
62104050	Men's or boys' garm, nesoi, of fab of 5903/5906/5907, of mmf, other than w/outer sur. im	7.3	
62104070	Men's or boys' garm, nesoi, of fab of 5903/5906/5907, of tx mal(excl mmf)	4.6	
62104090	Men's or boys' garm, nesoi, of fab of 5903/5906/5907, of tx mal(excl mmf), other than w/outer sur. im	6.4	
62105030	Women's or girls' garm, nesoi, of fab of 5903/5906/5907, of mmf, w/outer	5.3	
62105050	Women's or girls' garm, nesoi, of fab of 5903/5906/5907, of mmf, other than w/outer sur. im	7.3	
62105070	Women's or girls' garm, nesoi, of fab of 5903/5906/5907, of tx mal(excl mmf)	4.6	
62105090	Women's or girls' garm, nesoi, of fab of 5903/5906/5907, of tx mal(excl mmf), other than w/outer	6.4	
62111110	Men's or boys' swimwear, not knitted or crocheted, of man-made fibers	28.5	
62111140	Men's or boys' swimwear, of textile materials(except mmf), containing 70% or more by weight of	5.6	

Product Code (HS)	Description	MFN Applied Rate (% or specific)	AGOA
62082910	Women's or girls' nightdresses and pajamas, of textile materials(except cotton or mmf), cont >	3.7	
62082990	Women's or girls' nightdresses and pajamas, of textile materials(except cotton or mmf), cont un	7.3	
62083110	Women's or girls' bathrobes, dressing gowns and similar articles, not knitted or crocheted, of	7.9	
62089130	Women's or girls' undershirts and underpants, not knitted or crocheted, of cotton	11.5	
62089200	Women's or girls' singlets & other undershirts, briefs, panties, bathrobes & similar articles,	16.4	
62089920	Women's or girls' undershirts, underpants, bathrobes & like articles, not knitted or crocheted,	11.9	
62089930	Women's or girls' singlet & other undershirt, briefs, panties, negligees dressing gowns & sim	3.7	
62089950	Women's or girls' singlets & other undershirts, briefs, panties, negligees dressing gowns & si	7.3	
62089980	Women's or girls' undershirts, underpants, bathrobes & like articles, not knitted or crocheted,	2.9	
62091000	Babies' garments and clothing accessories, not knitted or crocheted, of wool or fine animal hai	17.00% plus \$0.376/KG	
62092010	Babies' dresses, not knitted or crocheted, of cotton	12.1	
62092020	Babies' blouses and shirts, except those imported as parts of sets, not knitted or crocheted, o	15.5	
62092030	Babies' trousers, breeches and shorts, except those imported as parts of sets, not knitted or c	16.0	
62092050	Babies' garments & clothing acc nesoi, of cotton, incl sunsuits & sim app sets, not knitted or c	9.5	
62093010	Babies' blouses and shirts, except those imported as parts of sets, not knitted or crocheted, o	24.6	
62093020	Babies' trousers, breeches and shorts, except those imported as parts of sets, not knitted or c	29.3	
62093030	Babies' garments and clothing accessories, not knitted or crocheted, nesoi of synthetic fibers	16.4	
62099010	Babies' blouses and shirts, except those imported as parts of sets, not knitted or crocheted, o	24.6	
62099020	Babies' trousers, breeches and shorts, except those imported as parts of sets, not knitted or c	21.1	
62099030	Babies' garments and clothing accessories, not knitted or crocheted, nesoi of artificial fiber	15.7	
62099050	Babies' garments and clothing accessories, of text mats(except wool cotton or mmf), cont 70% o	1.2	
62099090	Babies' garments and clothing accessories, of textile mats(except wool	2.9	

Product Code (HS)	Description	MFN Applied Rate (% or specific)	AGOA
62111180	Men's or boys' swimwear, of textile materials(except mmf), containing under 70% by weight of s	7.7	
62111210	Women's or girls' swimwear, not knitted or crocheted, of man-made fibers	16.5	
62111240	Women's or girls' swimwear, of textile materials(except mmf), containing 70% or more by weight	3.9	
62111280	Women's or girls' swimwear, of textile materials(except mmf), containing under 70% by weight of	7.7	
62112004	Anoraks, windbreakers and similar articles imported as parts of ski-suits, con 15% or more by w	2.3	
62112008	Anoraks, windbreakers and similar articles imported as parts of ski-suits, con under 15% by wt	4.5	
62112015	Men's or boys' ski-suits, not knitted or crocheted, water resistant, not containing 15% or more	7.3	
62112024	Men's or boys' anoraks, windbreakers and sim art impled as pls of ski-suits, of wool, con < 15%	22.3	
62112028	Men's or boys' anoraks, etc. imported as parts of ski-suits, of tx mats(except wool), con 15%	28.4	
62112034	Men's or boys' trousers and breeches imported as parts of ski-suits, of wool, con under 15% by	22.5	
62112038	Men's or boys' trousers & breeches imported as pls of ski-suits, of tx mats(except wool), con 1	28.8	
62112044	Men's or boys' ski-suits nesoi, of wool or fine animal hair, con under 15% wt down etc. not wat	15.2	
62112048	Men's or boys' ski-suits nesoi, of tx mats(except wool or fine animal hair), con under 15% wt d	15.7	
62112054	Women's or girls' anoraks, windbreakers and sim art impled as pls of ski-suits, of wool, con 1	22.4	
62112058	Women's or girls' anoraks and sim art imported as pls of ski-suits, of tx mats(except wool), co	28.7	
62112064	Women's or girls' trousers and breeches imported as parts of ski-suits, of wool, con under 15%	22.7	
62112068	Women's or girls' trousers & breeches imp as pls of ski-suits, of tx mats(except wool), con < 1	29.3	
62112074	Women's or girls' ski-suits nesoi, of wool or fine animal hair, con under 15% by wt of down etc	15.2	
62112078	Women's or girls' ski-suits nesoi, of tx mats(except wool), con under 15% by weight of down etc	15.7	
62113100	Men's or boys' track suits or other garments nesoi, not knitted or crocheted of wool or fine a	14.0	
62113200	Men's or boys' track suits or other garments nesoi, not knitted or crocheted of cotton	8.3	
62113300	Men's or boys' track suits or other garments nesoi, not knitted or crocheted	16.4	

Product Code (HS)	Description	MFN Applied Rate (% or specific)	AGOA
	of man-made fiber		
62113910	Men's or boys' garments(excl swimwear or ski-suits), nesoi, of tex mat(except wool, cotton or m	1.5	
62113990	Men's or boys' garments(excl swimwear or ski-suits), nesoi, of tex mat(except wool, cotton or m	2.9	
62114100	Women's or girls' track suits or other garments nesoi, not knitted or crocheted, of wool or fin	14.0	
62114200	Women's or girls' track suits or other garments nesoi, not knitted or crocheted, of cotton	8.3	
62114300	Women's or girls' track suits or other garments nesoi, not knitted or crocheted, of man-made fi	16.4	
62114910	Women's or girls' garments(excl swimwear or ski-suits), nesoi, of tex mat(except wool, cotton o	3.8	
62114990	Women's or girls' garments(excl swimwear or ski-suits), nesoi, of tex mat(except wool, cotton o	7.5	
62121030	Brassieres, containing lace, net or embroidery, containing 70% or more by weight of silk or sil	15.7	
62121050	Brassieres containing lace, net or embroidery, containing under 70% by weight of silk or silk w	17.3	
62121070	Brassieres, not containing lace, net or embroidery, containing 70% or more by wt of silk or sil	8.8	
62121090	Brassieres, not containing lace, net or embroidery, containing under 70% by wt of silk or silk	17.3	
62122000	Girdles and panty-girdles	22.0	
62123000	Corsets	24.1	
62129000	Braces, suspenders, garters and similar articles and parts thereof	6.8	
62131000	Handkerchiefs, of silk or silk waste, containing less than 70 percent by weight of silk or silk	5.3	
62132000	Handkerchiefs, not knitted or crocheted, of cotton, hemmed, not containing lace or embroidery	13.5	
62132000	Handkerchiefs, not knitted or crocheted, of cotton, nesoi	7.3	
62139000	Handkerchiefs, not knitted or crocheted, of man-made fibers	11.1	
62139020	Handkerchiefs, not knitted or crocheted, of textile materials, nesoi	7.5	
62141020	Shawls, scarves, mufflers, mantillas, veils and the like, not knitted or crocheted, containing	3.9	
62142000	Shawls, scarves, mufflers, mantillas, veils and the like, not knitted or crocheted, of wool or	6.7	
62143000	Shawls, scarves, mufflers, mantillas, veils and the like, not knitted or crocheted, of syntheti	5.3	
62144000	Shawls, scarves, mufflers, mantillas, veils and the like, not knitted or crocheted, of artifi	5.3	

Product Code (HS)	Description	MFN Applied Rate (% or specific)	AGOA
63	containing under 70% OTHER MADE UP TEXTILE ARTICLES; SETS; WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS		
63011000	Electric blankets	12.0	
63012000	Blankets (other than electric blankets) and traveling rugs, of wool or fine animal hair	6.00% plus \$0.018/KG	
63013000	Blankets (other than electric blankets) and traveling rugs, of cotton	8.8	
63014000	Blankets (other than electric blankets) and traveling rugs, of synthetic fibers	10.3	
63019000	Blankets and traveling rugs, nesoi	10.0	
63021000	Bed linen, knitted or crocheted	6.6	
63022130	Bed linen, not knitted or crocheted, printed, of cotton, cont any embroidery	18.7	
63022150	Bed linen, not knitted or crocheted, printed, of cotton, cont any embroidery	22.1	
63022170	Bed linen, not knitted or crocheted, printed, of cotton, cont any embroidery	4.5	
63022190	Bed linen, not knitted or crocheted, printed, of cotton, cont any embroidery	7.1	
63022210	Bed linen, not knitted or crocheted, printed, of manmade fibers, containing embroidery, lace, b	15.7	
63022220	Bed linen, not knitted or crocheted, printed, of manmade fibers, nesoi	12.0	
63022900	Bed linen, not knitted or crocheted, printed, of textile materials nesoi	6.3	
63023130	Bed linen, not knitted or crocheted, printed, of cotton, cont any embroidery, lace	18.7	
63023150	Bed linen, not knitted or crocheted, printed, of cotton, cont any embroidery, lace	22.1	
63023170	Bed linen, not knitted or crocheted, printed, of cotton, cont any embroidery	5.3	
63023130	Bed linen, not knitted or crocheted, printed, of cotton, cont any embroidery	7.1	
63023210	Bed linen, not knitted or crocheted, not printed, of manmade fiber	15.7	
63023220	Bed linen, not knitted or crocheted, not printed, of manmade fibers, nesoi	12.0	
63023900	Bed linen, not knitted or crocheted, not printed, of textile materials nesoi	6.0	
63024010	Table linen, knitted or crocheted, of vegetable fiber (except of cotton)	9.0	
63024020	Table linen, knitted or crocheted, nesoi	7.2	
63025110	Damask tablecloths and napkins, not knitted or crocheted, of cotton	6.4	
63025120	Plain woven tablecloths and napkins, not knitted or crocheted, of cotton	5.1	
63025130	Tablecloths and napkins, other than plain woven or damask, not knitted or	6.1	

Product Code (HS)	Description	MFN Applied Rate (% or specific)	AGOA
62149000	Shawls, scarves, mufflers, mantillas, veils and the like, not knitted or crocheted, of textile	11.3	
62151000	Ties, bow ties and cravats, not knitted or crocheted, of silk or silk waste	7.5	
62152000	Ties, bow ties and cravats, not knitted or crocheted, of man-made fibers	13.00% plus \$0.255/KG	
62159000	Ties, bow ties and cravats, not knitted or crocheted, of textile materials nesoi	6.2	
62160013	Gloves etc. (excl. for sports etc.), not k/c, impreg. etc. with plas/rub, w/o cut & sewn	17.5	
62160017	Gloves etc. (excl. for sports), not k/c, impreg. etc. with plas/rub, w/o cut & sewn, of	24.1	
62160019	Gloves, mittens and mitts(excl sports), w/o four, impreg etc. cut & sewn from pre-exist impreg	7.70% plus \$0.155/KG	
62160021	Gloves, mittens and mitts(excl sports), w/o four, impreg etc. cut & sewn from pre-exist impreg	10.60% plus \$0.212/KG	
62160024	Gloves, mittens and mitts(excl sports), w/o four, impreg etc, not cut & sewn from pre-exist f	13.5	
62160026	Gloves, mittens and mitts(excl sports), w/o four, impreg etc, not cut & sewn from pre-exist f	9.8	
62160029	Gloves, mittens and mitts(excl sports), impreg, etc., with fourchettes, cont 50% or more by wt	13.5	
62160031	Gloves, mittens and mitts(excl sports), impreg, etc., with fourchettes, cont under 50% by wt of	9.8	
62160038	Gloves, mittens & mitts (excl. for sports), not impregnated, coated or covered with plastics or	24.1	
62160041	Gloves, mittens & mitts (excl. for sports), not impregnated, coated or covered with plastics or	24.1	
62160054	Gloves, mittens & mitts (excl. for sports), not impregnated, coated or covered with plastics or	10.60% plus \$0.212/KG	
62160058	Gloves, mittens & mitts (excl. for sports), not impregnated, coated or covered with plastics or	10.60% plus \$0.212/KG	
62160080	Gloves, mittens and mitts, not knitted or crocheted, of wool or fine animal hair, nesoi	3.6	
62160090	Gloves, mittens and mitts, not knitted or crocheted, of textile materials nesoi	3.9	
62171010	Made up clothing accessories(excl those of heading 6212), containing 70% or more by weight of s	7.6	
62171095	Made up clothing accessories (excl of heading 6212 or headbands ponytail holders & like), cont	15.0	
62179010	Parts of garments or of clothing accessories (excl those of heading 6212) containing 70% or mo	7.6	
62179090	Parts of garments or of clothing accessories(excl those of heading 6212)	15.0	

Product Code (HS)	Description	MFN Applied Rate (% or specific)	AGOA
	crocheted, of cotton		
63025140	Table linen, other than tablecloths and napkins, not knitted or crocheted, of cotton, nesoi	6.7	
63025210	Tablecloths and napkins of flax, not knitted or crocheted	7.1	
63025220	Table linen of flax, other than tablecloths and napkins, not knitted or crocheted	2.5	
63025300	Table linen of man-made fibers, not knitted or crocheted	11.9	
	Table linen, of textile materials other than of cotton, flax or man-made fibers, not knitted or	9.3	
63025900	Toilet linen and kitchen linen, of terry toweling or similar terry fabrics, of cotton	9.6	
63026000	Toilet and kitchen linen, of pile or tufted construction	9.7	
63029100	Toilet and kitchen linen, of man-made fibers, nesoi	1.0	
63029200	Toilet and kitchen linen, of man-made fibers, nesoi	6.5	
63029310	Toilet and kitchen linen, of man-made fibers, nesoi	10.5	
63029320	Toilet and kitchen linen, of man-made fibers, nesoi	8.8	
63029920	Curtains (including drapes), interior blinds and valances of cotton, knitted or crocheted	10.9	
63031100	Curtains (including drapes), interior blinds and valances of synthetic fibers	11.9	
63031200	Curtains (including drapes), interior blinds and valances of textile materials other than of cotton	9.0	
63031900	Curtains (including drapes), interior blinds and valances of cotton, not knitted or crocheted	10.9	
63039100	Curtains/drapes, inter blinds, etc. of syn fib, made up from fab of subh	11.9	
63039210	Curtains (including drapes), interior blinds and valances, nesoi, of synthetic fibers, not kni	11.9	
63039220	Curtains (including drapes), interior blinds and valances of textile materials other than of cotton	11.9	
63039900	Bedspreads of cotton, knitted or crocheted, excluding those of heading 9404	12.6	
63041110	Bedspreads of man-made fibers, knitted or crocheted, excluding those of heading 9404	9.1	
63041120	Bedspreads of textile materials other than of cotton or of man-made fibers, knitted or crochete	8.2	
63041130	Bedspreads, not knitted or crocheted, of cotton, containing any embroidery	12.6	
63041905	Bedspreads, not knitted or crocheted, of cotton, nesoi	4.6	

Product Code (HS)	Description	MFN Applied Rate (% or specific)	AGOA
63041915	Bedspreads, not knitted or crocheted, of manmade fibers, containing any embroidery, lace, etc.	15.7	
63041920	Bedspreads, not knitted or crocheted, of manmade fibers, nesoi	9.1	
63041930	Bedspreads, not knitted or crocheted, other than those of cotton or man-made fibers, excluding	8.8	
63049100	Furnishing articles (excluding those of heading 9404 and other than bedspreads) knitted or croc	8.1	
63049200	Furnishing articles (excluding those of heading 9404 and other than bedspreads) not knitted or	6.7	
63049300	Furnishing articles (excluding those of heading 9404 and other than bedspreads) not knitted or	9.8	
63049915	Wall hangings, not knitted or crocheted, of wool or fine animal hair, nesoi	11.9	
63049935	Furnishing articles (excl. those of heading 9404 and other than bedspreads) and jute wall hangin	11.9	
63049960	Furnishing articles (excluding those of heading 9404 and other than bedspreads) not knitted or	4.5	
63052000	Sacks and bags of a kind used for the packing of goods, of cotton	6.5	
63053200	Flexible intermed. bulk containers of a kind used for packing goods, of man-made textile materi	8.8	
63053300	Other sacks/bags for packing goods, of mm tex mat (not flex intermed bulk containers), of polye	8.8	
63053900	Sacks and bags of a kind used for the packing of goods, of man-made textile materials, nesoi	8.8	
63059000	Sacks and bags of a kind used for the packing of goods, of textile materials, nesoi	6.5	
63061100	Tarpaulins, awnings and sunblinds, of cotton	11.2	
63061200	Tarpaulins, awnings and sunblinds, of synthetic fibers	9.3	
63061910	Tarpaulins, awnings and sunblinds, of textile materials other than of cotton or synthetic fiber	5.4	
63062100	Tents of cotton	11.2	
63062230	Tents other than backpacking tents, of synthetic fibers	9.3	
63062900	Tents of textile materials other than of cotton or synthetic fibers	4.1	
63064100	Pneumatic mattresses of cotton	3.9	
63069100	Camping goods nesoi, of cotton	4.9	
63069900	Camping goods nesoi, of textile materials other than of cotton	6.3	
63071010	Dustcloths, mop cloths and polishing cloths, of cotton	4.3	
63071020	Floor cloths, dishcloths and similar cleaning cloths of textile materials (except dustcloths, m	7.4	
63072000	Lifejackets and lifebelts of textile materials	6.3	

Product Code (HS)	Description	MFN Applied Rate (% or specific)	AGOA
63079030	Made-up labels of textile materials	8.3	
63079040	Cords and tassels of textile materials	2.9	
63079050	Cordel lacings, footwear lacings or similar lacings of textile materials	3.2	
63079068	Surgical drapes of spunlaced or bonded fiber fabric disposable surgical drapes of man-made fibre	2.5	
63079072	Surgical drapes, nesoi, not spunlaced or bonded fiber fabric	6.3	
63079075	Toys for pets, of textile materials	6.0	
63079089	Surgical towels; cotton towels of pile/tufted const.; pillow shells, of cotton shells for quilt	7.0	
63080000	Needlecraft sets for making up into rugs, etc., consist of woven fabric and yarn, whether/ not w	12.0	
63090000	Worn clothing and other worn articles	0.7	
63101010	Used or new rags, scrap and worn out articles of twine, cordage, rope or cables, of wool or lin	\$0.025/KG	
63109010	Used or new rags, scrap and worn out articles of twine, cordage, rope or cables, of wool or lin	\$0.058/KG	
64	FOOTWEAR, GAITERS AND THE LIKE; PARTS OF SUCH ARTICLES		
64011000	Waterproof footwear, not mechanically assembled, w/outlet soles & uppers of rubber or plastics,	37.5	AGOA
64019100	Waterproof footwear, not mechanically assembled, w/outlet soles & uppers of rubber or plastics,	37.5	AGOA
64019260	Waterproof footwear, not mechanically asmbld., w/over 90% of ext. surf area of soles & uppers	4.6	AGOA
64019290	Waterproof footwear, not mechanically asmbld., w/outlet soles and upper of rubber or plastics, n	37.5	AGOA
64019930	Waterproof protect. footwear, not mechanically asmbld., w/outlet soles and uppers of rubber or p	25.0	AGOA
64019960	Waterproof protect. footwear, not mechanically asmbld., w/outlet soles and uppers of rubber or p	37.5	AGOA
64019990	Waterproof footwear, not mechanically asmbld., w/outlet soles and uppers of rubber or plastics, n	37.5	AGOA
64021905	Golf shoes w/outlet soles of rubber or plastics and uppers > 90% of ext surface area rubber or	6.0	AGOA
64021915	Sports footwear (other than ski wear & golf shoes), w/outlet soles of rubber or plastics & uppers >	5.1	AGOA
64021950	Sports footwear w/outlet soles and uppers of rubber or plastics, nesoi	32.00% plus \$0.76/PRS	AGOA
64021970	Sports footwear w/outlet soles and uppers of rubber or plastics, nesoi valued over \$6.50 but not	17.00% plus \$0.76/PRS	AGOA
64021990	Sports footwear w/outlet soles and uppers of rubber or plastics, nesoi valued over \$12/pair	9.0	AGOA

Product Code (HS)	Description	MFN Applied Rate (% or specific)	AGOA
64023030	Footwear w/outlet soles of rubber or plastics, nesoi, w/metal toe-cap, w/ext surf, uppers of 90%	6.0	AGOA
64023050	Footwear w/outlet soles & uppers of rubber or plastics, nesoi, w/metal toe cap, designed as a pr	37.5	AGOA
64023060	Footwear w/outlet soles & uppers of rubber or plastics, nesoi, w/metal toe cap, not protective,	24.0	AGOA
64023070	Footwear w/outlet soles & uppers of rubber or plastics, nesoi, w/metal toe cap, not protective,	37.50% plus \$0.9/PRS	AGOA
64023080	Footwear w/outlet soles & uppers of rubber or plastics, nesoi, w/metal toe cap, not protective,	20.00% plus \$0.9/PRS	AGOA
64023090	Footwear w/outlet soles & uppers of rubber or plastics, nesoi, w/metal toe cap, not protective,	20.0	AGOA
64029140	Footwear w/outlet soles & uppers of rubber or plastics, nesoi, covering ankle, w/ext. surf. of u	6.0	AGOA
64029150	Footwear w/outlet soles & uppers of rubber or plastics, nesoi, covering ankle, designed as prote	37.5	AGOA
64029160	Footwear w/outlet soles & uppers of rubber or plastics, nesoi, covering ankle, nesoi, valued n/o	48.0	AGOA
64029170	Footwear w/outlet soles & uppers of rubber or plastics, nesoi, covering ankle, nesoi, valued o/e	37.50% plus \$0.9/PRS	AGOA
64029180	Footwear w/outlet soles & uppers of rubber or plastics, nesoi, covering ankle, nesoi, valued o/\$	20.00% plus \$0.9/PRS	AGOA
64029190	Footwear w/outlet soles & uppers of rubber or plastics, nesoi, covering ankle, nesoi, valued o/e	20.0	AGOA
64029905	Footwear w/outlet soles & uppers of rubber or plastics, nesoi, n/cov ankle w/ext surf, uppers	8.0	AGOA
64029910	Footwear w/outlet soles & uppers of rubber or plastics, nesoi, n/cov ankle w/ext surf, uppers	12.5	AGOA
64029914	Sandals w/outlet soles & uppers of rubber or plastics, not cov ankle produced in one piece by	3.0	AGOA
64029918	Footwear w/outlet soles & uppers of rubber or plastics, nesoi, n/cov ankle w/ext surf of upp	6.0	AGOA
64029920	Footwear w/outlet soles & uppers of rubber or plastics, nesoi, n/cov ankle nesoi, design, as p	37.5	AGOA
64029930	Footwear w/outlet soles & uppers of rubber or plastics, nesoi, n/cov ankle w/open toes or heel	37.5	AGOA
64029960	Footwear w/outlet soles & uppers of rubber or plastics, nesoi, n/cov ankle, valued n/o \$	48.0	AGOA
64029970	Footwear w/outlet soles & uppers of rubber or plastics, nesoi, n/cov ankle, nesoi, valued o/\$3	37.50% plus \$0.9/PRS	AGOA
64029980	Footwear w/outlet soles & uppers of rubber or plastics, nesoi, n/cov ankle, nesoi, valued o/\$6.	20.00% plus \$0.9/PRS	AGOA

Product Code (HS)	Description	MFN Applied Rate (% or specific)	AGOA
64029990	Footwear w/outlet soles & uppers of rubber or plastics, nesoi, n/cov ankle, nesoi, valued over	20.0	AGOA
64031910	Golf shoes, w/outlet soles rubber/plastics/leather/comp leather & uppers of leather, well, for	5.0	AGOA
64031930	Golf shoes, w/outlet soles rubber/plastics/leather/comp leather & uppers of leather, n/well, for	8.5	AGOA
64031940	Sports footwear, nesoi, w/outlet soles rubber/plastics/leather/comp leather & uppers of leather	4.3	AGOA
64031950	Golf shoes, w/outlet soles rubber/plastics/leather/comp leather & upper of leather, for persons	10.0	AGOA
64034030	Footwear w/outlet soles of rubber/plastics/leather/comp leather & uppers of leather, w/protect	5.0	AGOA
64034060	Footwear w/outlet soles of rubber/plastics/leather/comp leather & uppers of leather, w/protect	8.5	AGOA
64035130	Footwear w/outlet soles and uppers of leather, nesoi, covering the ankle, well	5.0	AGOA
64035160	Footwear w/outlet soles and uppers of leather, nesoi, covering the ankle, n/well, for men, youth	8.5	AGOA
64035190	Footwear w/outlet soles and uppers of leather, nesoi, covering the ankle, n/well, for persons of	10.0	AGOA
64035915	Turn or turned footwear w/outlet soles and uppers of leather, not covering the ankle	2.5	AGOA
64035930	Footwear w/outlet soles and uppers of leather, not covering the ankle, well, nesoi	5.0	AGOA
64035960	Footwear w/outlet soles and uppers of leather, not cov ankle, n/well, for men, youths and boys	8.5	AGOA
64035990	Footwear w/outlet soles and uppers of leather, not cov ankle, n/well, for persons other than me	10.0	AGOA
64039130	Footwear w/outlet soles of rubber/plastics/composition leather & uppers of leather, covering the	5.0	AGOA
64039160	Footwear w/outlet soles of rubber/plastics/composition leather & uppers of leather, covering the	8.5	AGOA
64039190	Footwear w/outlet soles of rubber/plastics/comp leather & uppers of leather, cov ankle, n/well	10.0	AGOA
64039920	Footwear w/outlet soles of rubber/plastics/comp leather & uppers of leather, n/cov ankle, made	8.0	AGOA
64039940	Footwear w/outlet soles of rubber/plastics/comp leather & uppers of leather, n/cov ankle, well	5.0	AGOA
64039960	Footwear w/outlet soles of rubber/plastics/comp leather & uppers of leather, n/cov ankle, n/w	8.5	AGOA
64039975	Footwear w/outlet soles of rubber/plastics/comp leather & uppers of leather, n/cov ankle, for	7.0	AGOA

Product Code (HS)	Description	MFN Applied Rate (% or specific)	AGOA
64039990	Footwear w/outlet soles of rubber/plastics/comp leather & uppers of leather, n/cov ankle, for	10.0	AGOA
64041120	Sports & athletic footwear w/outlet soles of rubber/plastics & uppers of textile, w/ext, surf o	10.5	AGOA
64041140	Sports & athletic footwear w/outlet soles of rubber/plastics & uppers of textile, val n/o \$3/pa	37.5	AGOA
64041150	Sports & athletic footwear w/outlet soles of rubber/plastics & uppers of textile, valued n/o \$3/	48.0	AGOA
64041160	Sports & athletic footwear w/outlet soles of rubber/plastics & uppers of textile, val o/\$3 but	37.5	AGOA
64041170	Sports & athletic footwear w/outlet soles of rubber/plastics & uppers of textile, valued o/\$3 bu	37.50% plus \$0.9/PRS	AGOA
64041180	Sports & athletic footwear w/outlet soles of rubber/plastics & uppers of textile, valued o/\$6.50	20.00% plus \$0.9/PRS	AGOA
64041190	Sports & athletic footwear w/outlet soles of rubber/plastics & uppers of textile, valued o/\$12/p	20.0	AGOA
64041915	Footwear w/outlet soles of rubber/plastics & uppers of textile, nesoi, w/ext surf of uppers ov	10.5	AGOA
64041920	Footwear w/outlet soles of rubber/plastics & uppers of textile, nesoi, designed as a protection	37.5	AGOA
64041925	Footwear w/outlet soles of rub/plast & upp. of veg fibers, nesoi, w/open toes/heels or slip-o	7.5	AGOA
64041930	Footwear w/outlet soles of rub/plast & upp. of textile, nesoi, w/open toes/heels or slip-on ty	12.5	AGOA
64041935	Footwear w/outlet soles of rub/plast & upp. of textile, nesoi, w/open toes/heels or slip-on ty	37.5	AGOA
64041940	Footwear w/outlet soles of rub/plast & upp. of textile, nesoi, val n/o \$3/pr w/soles affixed	37.5	AGOA
64041950	Footwear w/outlet soles of rub/plast & upp. of textile, nesoi, val n/o \$3/pr nesoi	48.0	AGOA
64041960	Footwear w/outlet soles of rub/plast & upp. of textile, nesoi, val o/\$3 but n/o \$6.50/pr, w/s	37.5	AGOA
64041970	Footwear w/outlet soles of rub/plast & upp. of textile, nesoi, val o/\$3 but n/o \$6.50/pr, nes	37.50% plus \$0.9/PRS	AGOA
64041980	Footwear w/outlet soles of rub/plast & upp. of textile, nesoi, val o/\$6.50/20.00% plus \$0.9/PRS	20.00% plus \$0.9/PRS	AGOA
64041990	Footwear w/outlet soles of rub/plast & upp. of textile, nesoi, val o/\$12/pr	9.0	AGOA
64042020	Footwear w/outlet soles of leather/comp leath, n/o 50% by wt rub/plast or rub/plast/text.	15.0	AGOA
64042040	Footwear w/outlet soles of leather/comp leath, n/o 50% by wt rub/plast or rub/plast/text	10.0	AGOA
64042060	Footwear w/outlet soles of leather/comp leather & uppers of textile, nesoi	37.5	AGOA

Product Code (HS)	Description	MFN Applied Rate (% or specific)	AGOA
64051000	Footwear, nesoi, w/outlet soles of other than rubber/plastics/leather/comp leather & uppers of l	10.0	AGOA
64052030	Footwear, nesoi, w/outlet soles of other than rubber/plastics/leather/comp leather & uppers of v	7.5	AGOA
64052060	Footwear, nesoi, with soles and uppers of wool felt	2.6	
64052090	Footwear, nesoi, w/outlet sole other than rubber/plastics/leather/comp leather & upper of text. m	12.5	AGOA
64059090	Footwear, nesoi, w/outlet soles and uppers other than rubber/plastics/leather/comp leather/t	12.5	AGOA
64061005	Formed uppers for footwear, of leather/composition leather, for men, youths and boys	9.5	AGOA
64061010	Formed uppers for footwear, of leather/composition leather, for women, misses, children and inf	10.0	AGOA
64061020	Formed uppers for footwear, of textile materials, w/o 50% of external surface leather	10.5	AGOA
64061025	Formed uppers for footwear, of textile materials, nesoi, valued n/o \$3/pr	33.6	AGOA
64061030	Formed uppers for footwear, of textile materials, nesoi, valued o/\$3 but n/o \$6.50/pr	26.20% plus \$0.63/PRS	AGOA
64061035	Formed uppers for footwear, of textile materials, nesoi, valued o/\$6.50 but n/o \$12/pr	13.70% plus \$0.62/PRS	AGOA
64061040	Formed uppers for footwear, of textile materials, nesoi, valued o/\$12/pr	7.5	AGOA
64061045	Formed uppers for footwear, of materials other than leather/comp leather or textile materials, textile, w/over 90%	6.0	AGOA
64061050	Formed uppers for footwear, of materials other than leather/comp leather or textile materials	26.2	AGOA
64061077	Uppers & pts. thereof for footwear, nesoi, of cotton, w/external surface area 50% or more of le	11.2	
64061090	Uppers & pts. thereof for footwear, nesoi	6.3	
64069915	Parts of footwear; removable insoles, heel cushions, etc; gaiters, leggings etc, & pts. thereof	15.7	
65	HEADGEARS AND PARTS THEREOF		
65010090	Hat forms, hat bodies and hoods, not blocked to shape or with made brims; plateaux & manchons;	10.60% plus \$0.106/KG	
65020090	Hat shapes, plaited or assembled from strips, not blocked/lined/trimmed & w/o made brims, not v	7.0	
65030090	Hats and headgear of felt, other than of fur felt, made from hat forms and hat bodies of 6501	6.50% plus \$0.019/each plus \$0.138/KG	
65040090	Hats and headgear, plaited or assembled from strips of any material (other than veg fibers)unspun	7.0	

Product Code (HS)	Description	MFN Applied Rate (% or specific)	AGOA
65050015	Hats and headgear, of cotton and/or flax, knitted	8.1	
65050020	Headgear, of cotton, not knitted; certified hand-loomed and folklore hats & headgear, of cotton	7.7	
65050025	Hats and headgear, of flax or of flax and cotton, not knitted	7.7	
65050030	Hats and headgear, of wool, knitted or crocheted or made up from knitted or crocheted fabric	10.80% plus \$0.355/KG	
65050040	Hats and headgear, of wool, made up from felt or of textile material, but not knitted or crocheted o	8.10% plus \$0.318/KG	
65050050	Hats and headgear, of mmf, knitted or crocheted or made up from knitted or crocheted fabric, wh	7.0	
65050060	Hats and headgear, of mmf, knitted or crocheted or made up from knitted or crocheted fabrics, n	9.80% plus \$0.279/KG	
65050070	Hats and headgear, of mmf, made up from felt or of textile material (but not knitted or crocheted)	7.0	
65050080	Hats and headgear, of mmf, made up from felt or of textile material (but not knitted or crocheted)	7.30% plus \$0.2/KG	
65050090	Hats and headgear, of textile materials (other than of cotton, flax, wool or mmf), nesoi	7.70% plus \$0.212/KG	
68	ARTICLES OF STONE, PLASTER, CEMENT, ABESTOS, MICA OR SIMILAR MATERIALS		
68125010	Asbestos or mixtures with a basis of asbestos, footwear	8.3	
69	CERAMIC PRODUCTS		
69071000	Unglazed ceramic tiles, cubes and similar articles with largest area enclosable in a sq. w/side	14.0	AGOA
69079000	Unglazed ceramic flags, paving, hearth or wall tiles, mosaic cubes and the like, nesoi	14.0	AGOA
69081010	Glazed ceramic tiles, cubes & similar arts. w/largest area enclosable in sq. w/sides under 7 cm	14.0	AGOA
69081030	Glazed ceramic tiles, cubes & similar arts. w/largest area enclosable in sq. w/sides under 7 cm	12.7	AGOA
69089000	Glazed ceramic flags and paving, hearth or wall tiles, glazed ceramic mosaic cubes and the like	12.7	AGOA
70	GLASS AND GLASSWEAR		
70191915	Glass fiber yarns, not colored, other than fiberglass rubber reinforcing yarn	6.9	
70191928	Glass fiber yarns, colored, other than fiberglass rubber reinforcing yarn	8.0	
70194015	Woven glass fiber fabric of rovings, n/o 30 cm in width, other than fiberglass tire cord fabric	6.0	
70194040	Woven glass fiber fabric of rovings, o/30 cm wide, not colored, other than fiberglass tire cord	7.7	
70194090	Woven glass fiber fabrics of rovings, o/30 cm wide, colored, other than fiberglass tire cord fa	8.6	

Product Code (HS)	Description	MFN Applied Rate (% or specific)	AGOA
701951900	Woven glass fiber fabric, not of rovings n/o 30 cm wide, other than	6.0	
701952400	Woven glass fiber fabric, not colored, not of rovings, plain weave	7.7	
701952900	Woven glass fiber fabric, not colored, not of rovings, plain weave o/30 cm wide & less than 250 g/m ²	8.6	
701959400	Woven glass fiber woven fabrics, not colored, nesoi, o/30 cm wide, nesoi	7.7	
701959900	Woven glass fiber woven fabrics, colored, nesoi, o/30 cm wide, nesoi	8.6	
73	ARTICLE OF IRON OR STEEL		
732690350	Iron or steel, containers of a kind normally carried on the person, in the pocket or in the handbag	7.8	AGOA
74	COPPER AND ARTICLES THEREOF		
741999150	Copper, containers a kind normally carried on the person, in the pocket or in the handbag	3.0	
82	TOOLS, IMPLEMENTS, CUTLERY, SPOONS AND FORKS, OF BASE METAL; PARTS THEREOF OF BASE METAL		
821110000	Sets of assorted knives w/cutting blades serrated or not (including pruning knives)	rate of duty applicable to that article in the set subject to the highest rate of duty	
821191200	Table knives w/ixed blades, w/stain, steel handles w/Ni or ov 10% by wt of Mn, w/overall leng	6.40% plus \$0.004/PCS	
821191250	Table knives w/ixed blades, w/stain, steel handles cont. Ni or ov 10% by wt of Mn, nesoi	6.80% plus \$0.004/PCS	
821191300	Table knives w/ixed blades, w/stain, steel handles, nesoi, not ov 25.9 cm in overall length &	10.60% plus \$0.009/PCS	
821191400	Table knives w/ixed blades, w/stain, steel handles, nesoi	3.70% plus \$0.003/PCS	
821510000	Sets of assted base metal spoons, forks, ladles, etc. & similar kitchen tableware, w/at lea	rate of duty applicable to that article in the set subject to the highest rate of duty	AGOA
821520000	Sets of assted base metal spoons, forks, ladles, etc. & similar kitchen tableware, w/no art	rate of duty applicable to that article in the set subject to the highest rate of duty	AGOA

Product Code (HS)	Description	MFN Applied Rate (% or specific)	AGOA
821599010	Base metal forks, w/stainless steel handles cont. Ni or o/10% by wt of Mn, overall length n/o	15.80% plus \$0.009/PCS	AGOA
821599050	Base metal forks, w/stainless steel handles cont. Ni or o/10% by wt of Mn, nesoi	8.50% plus \$0.005/PCS	AGOA
821599100	Base metal forks, w/stainless steel handles, nesoi, valued under 25 cents each	6.30% plus \$0.005/PCS	AGOA
821599150	Base metal forks, w/stainless steel handles, nesoi, valued at 25 cents each or more	4.80% plus \$0.004/PCS	AGOA
821599260	Base metal forks (olthan plated w/prec. metal, or w/handles of stain steel wood, rubber or pl	3.10% plus \$0.002/each	AGOA
821599300	Base metal spoons, w/stainless steel handles & valued under 25 cents each	14.0	AGOA
821599350	Base metal spoons, w/stainless steel handles & valued at 25 cents and over, and base metal lad	6.8	AGOA
91	CLOCKS AND WATCHES AND PARTS THEREOF		
910111400	Wrist watches with cases of or clad with precious metal, electrically operated, with mechanical	\$0.51/each plus 6.25% on the case and strap, band or bracelet plus 5.3% on the battery	AGOA
910111800	Wrist watches with cases of or clad with precious metal, electrically operated, with mechanical	\$0.87/each plus 6.25% on the case and strap, band or bracelet plus 5.3% on the battery	AGOA
910111940	Wrist watches with cases of or clad with precious metal, electrically operated, with both opto-	\$0.41/each plus 5% on the case and strap, band or bracelet plus 4.2% on the battery	AGOA
910119800	Wrist watches with cases of or clad with precious metal, electrically operated, w/both opto-ele	\$0.61/each plus 4.4% on the case and strap, band or bracelet plus 3.7% on the battery	AGOA
910121100	Straps/bands/bracelets of tex. mat. or base metal, whether or not gold- or silver-plated entire	3.1	AGOA
910121800	Wrist watches with cases of or clad with precious metal, not electrically operated, with automa	\$1.61/each plus 4.4% on the case and	AGOA

Product Code (HS)	Description	MFN Applied Rate (% or specific)	AGOA
		strap, band or bracelet	
91012910	Wrist watches with cases of or clad with precious metal, not electrically operated, not automatic	\$0.40/each plus 5% on the case and the case plus 2.8% on the strap, band or bracelet	AGOA
91012920	Wrist watches with cases of or clad with precious metal, not electrically operated, not automatic	\$0.61/each plus 4.4% on the case and the case plus 2.8% on the strap, band or bracelet	AGOA
91012930	Wrist watches with cases of or clad with precious metal, not electrically operated, not automatic	\$2.28/each plus 5% on the case and the case plus 2.8% on the strap, band or bracelet	AGOA
91012940	Wrist watches with cases of or clad with precious metal, not electrically operated, not automatic	\$1.92/each plus 5% on the case and the case plus 2.8% on the strap, band or bracelet	AGOA
91012950	Wrist watches with cases of or clad with precious metal, not electrically operated, not automatic	\$0.90/each plus 4.4% on the case and the case plus 2.8% on the strap, band or bracelet	AGOA
91012970	Straps/bands/bracelets of tex. mat. or base metal, whether or not gold- or silver-plated entire	3.1	AGOA
91021110	Wrist watches nesoi, electrically operated, mechanical display only, over jewel, gold/silver-pla	\$0.44/each plus 6% on the case plus 14% on the strap, band or bracelet plus 5.3% on the battery	AGOA
91021125	Wrist watches nesoi, electrically operated, mechanical display only, over jewel, case nesoi, wit	\$0.40/each plus 8.5% on the case plus 14% on the strap, band or bracelet plus 5.3% on the battery	AGOA
91021130	Wrist watches nesoi, electrically operated, mechanical display only, over jewel, gold- or silver	\$0.44/each plus 6% on the case plus 2.8% on the strap, band or bracelet	AGOA

Product Code (HS)	Description	MFN Applied Rate (% or specific)	AGOA
		bracelet plus 5.3% on the battery	
91021145	Wrist watches nesoi, electrically operated, mechanical display only, over jewel, case nesoi, wit	\$0.40/each plus 8.5% on the case plus 2.8% on the strap, band or bracelet plus 5.3% on the battery	AGOA
91021150	Wrist watches nesoi, electrically operated, mechanical display only, over jewel, gold/silver-	\$0.80/each plus 6% on the case plus 14% on the strap, band or bracelet plus 5.3% on the battery	AGOA
91021165	Wrist watches nesoi, electrically operated, mechanical display only, over jewel, case nesoi,	\$0.76/each plus 8.5% on the case plus 14% on the strap, band or bracelet plus 5.3% on the battery	AGOA
91021170	Wrist watches nesoi, electrically operated, mechanical display only, over jewel, gold- or sil	\$0.80/each plus 6% on the case plus 2.8% on the strap, band or bracelet plus 5.3% on the battery	AGOA
91021195	Wrist watches nesoi, electrically operated, mechanical display only, over jewel, case nesoi,	\$0.76/each plus 8.5% on the case plus 2.8% on the strap, band or bracelet plus 5.3% on the battery	AGOA
91021920	Wrist watches nesoi, electrically operated, w/both optoelectronic mechanical displays, 0-1 je	\$0.32/each plus 4.8% on the case plus 11% on the strap, band or bracelet plus 4.2% on the battery	AGOA

Product Code (HS)	Description	MFN Applied Rate (% or specific)	AGOA
91021940	Wrist watches nesoi, electrically operated, w/both optoelectronic mechanical displays, 0-1 jewel	\$0.32/each plus 4.8% on the case plus 2.2% on the strap, band or bracelet plus 84.2% on the battery	AGOA
91021960	Wrist watches nesoi, electrically operated, w/both optoelectronic mechanical displays, over 1	\$0.57/each plus 4.5% on the case plus 10.6% on the strap, band or bracelet plus 84% on the battery	AGOA
91021980	Wrist watches nesoi, electrically operated, w/both optoelectronic mechanical displays, over 1	\$0.57/each plus 4.5% on the case plus 2.1% on the strap, band or bracelet plus 84% on the battery	AGOA
91022110	Wrist watches nesoi, automatic winding, 0-1 jewel, watch band of textile material or base metal	\$0.75/each plus 6% on the case plus 14% on the strap, band or bracelet	AGOA
91022125	Wrist watches nesoi, automatic winding, 0-1 jewel, watch band not of textile material or base metal	\$0.75/each plus 6% on the case plus 2.8% on the strap, band or bracelet	AGOA
91022130	Wrist watches nesoi, automatic winding, 2-17 jewels, watch band of textile material or base metal	\$1.75/each plus 4.8% on the case plus 11.2% on the strap, band or bracelet	AGOA
91022150	Wrist watches nesoi, automatic winding, 2-17 jewels, watch band not of textile material or base metal	\$1.75/each plus 4.8% on the case plus 2.2% on the strap, band or bracelet	AGOA
91022170	Wrist watches nesoi, automatic winding, over 17 jewels, watch band of textile material or base metal	\$1.53/each plus 4.2% on the case plus 9.8% on the strap, band or bracelet	AGOA

Product Code (HS)	Description	MFN Applied Rate (% or specific)	AGOA
91022190	Wrist watches nesoi, automatic winding, over 17 jewels, watch band not of textile material or base metal	\$1.58/each plus 4.2% on the case plus 2% on the strap, band or bracelet	AGOA
91022902	Straps/bands/bracelets of lex. mat. or base metal, whether or not gold-plated	14.0	AGOA
91022915	Wrist watches nesoi, not electrically operated, not automatic winding, 2-7 jewels, with strap/b	\$0.58/each plus 4.6% on the case plus 10.6% on the strap, band or bracelet	AGOA
91022920	Wrist watches nesoi, not electrically operated, not automatic winding, 2-7 jewels, with strap/b	\$0.58/each plus 4.4% on the case plus 2% on the strap, band or bracelet	AGOA
91022925	Wrist watches nesoi, not electrically operated, n/autowind, 8-17 jewels, movement n/o \$15 & n/o 15.	\$2.19/each plus 4.8% on the case plus 11.2% on the strap, band or bracelet	AGOA
91022930	Wrist watches nesoi, not electrically operated, not automatic winding, 8-17 jewels, movement n/	\$2.19/each plus 4.8% on the case plus 2.2% on the strap, band or bracelet	AGOA
91022935	Wrist watches nesoi, not electrically operated, n/autowinding, 8-17 jewels, movement n/o \$15 & ov 15	\$1.61/each plus 4.2% on the case plus 9.8% on the strap, band or bracelet	AGOA
91022940	Wrist watches nesoi, not electrically operated, n/autowinding, 8-17 jewels, movement n/o \$15 & over	\$1.83/each plus 4.8% on the case plus 2.2% on the strap, band or bracelet	AGOA
91022945	Wrist watches nesoi, not electrically operated, not auto winding, 8-17 jewels, movement over \$1	\$0.93/each plus 4.8% on the case plus 11.2% on the strap, band or bracelet	AGOA

Product Code (HS)	Description	MFN Applied Rate (% or specific)	AGOA
	strap, band or bracelet		
		\$1.55/each plus 4.2% on the case plus 9.9% on the strap, band or bracelet	AGOA
91022950	Wrist watches nesoi, not electrically operated, not auto winding, 8-17 jewels, mvmt over \$15 ea	\$1.55/each plus 4.2% on the case plus 9.9% on the strap, band or bracelet	AGOA
91022955	Wrist watches nesoi, not electrically operated, not automatic winding, over 17 jewels in the mv	\$1.75/each plus 4.8% on the case plus 2.2% on the strap, band or bracelet	AGOA
91022960	Wrist watches nesoi, not electrically operated, not automatic winding, over 17 jewels in the mo	\$0.40/each plus 6% on the case plus 5.3% on the battery	AGOA
91029140	Watches (excl. wrist watches) nesoi, electrically operated, with 0-1 jewel in the movement	\$0.76/each plus 6% on the case plus 5.3% on the battery	AGOA
91029180	Watches (excl. wrist watches) nesoi, electrically operated, with over 1 jewel in the movement	\$0.36/each plus 5.3% on the battery	AGOA
91081140	Watch movements, complete and assembled, electrically operated, with mechanical display or devi	\$0.72/each plus 5.3% on the battery	AGOA
91081180	Watch movements, complete and assembled, electrically operated, with mechanical display or devi	3.1% on the movement plus 4.2% on the battery	AGOA
91081200	Watch movements, complete and assembled, electrically operated, with optoelectronic display on	\$0.28/each plus 4.2% on the battery	AGOA
91081940	Watch movements, complete and assembled, electrically operated, with optoelectronic & mechani	\$0.53/each plus 4.2% on the battery	AGOA
91081980	Watch movements, complete and assembled, electrically operated, with optoelectronic & mechani		AGOA
91089110	Watch movements, complete and assembled, nesoi, measuring 33.8 mm or less, 0-1 jewel	\$0.29/each	AGOA

Product Code (HS)	Description	MFN Applied Rate (% or specific)	AGOA
91089120	Watch movements, complete and assembled, nesoi, measuring 33.8 mm or less, 2-7 jewels	\$0.57/each	AGOA
91089130	Watch movements, complete and assembled, nesoi, measuring not over 15.2 mm, 8-17 jewels, valued	\$2.16/each	AGOA
91089140	Watch movements, complete and assembled, nesoi, measuring over 15.2 mm but not over 33.8 mm, 8-1	\$1.8/each	AGOA
91089150	Watch movements, complete and assembled, nesoi, measuring 33.8 mm or less, 8-17 jewels, valued o	\$0.9/each	AGOA
91089160	Watch movements, complete and assembled, nesoi, measuring 33.8 mm or less, over 17 jewels	\$1.5/each	AGOA
91089920	Watch movements, complete and assembled, nesoi, measuring over 33.8 mm, 0-7 jewels	\$0.25/each	AGOA
91089940	Watch movements, complete and assembled, nesoi, measuring over 33.8 mm, 8-17 jewels, valued not	\$1.44/each	AGOA
91089980	Watch movements, complete and assembled, nesoi, measuring over 33.8 mm, over 17 jewels	\$1.72/each	AGOA
91101100	Complete watch movements, unassembled or partly assembled (movement sets)	the rate applicable to the complete assembled movement	AGOA
91101200	Incomplete watch movements, assembled	9.0	AGOA
91101900	Rough watch movements	9.0	
91132040	Watch straps, watch bands and watch bracelets of base metal, whether of not gold- or silver-pla	11.2	AGOA
94	FURNITURE		
94049010	Pillows, cushions and similar furnishings, of cotton	5.6	
94049080	Arts. of bedding & similar furnishings stuffed or internally fitted w/any material nesoi, of co	4.6	
94049085	Quilts, eiderdowns, comforters and similar articles, not of cotton	13.5	
94049095	Arts. of bedding & similar furnishings stuffed or internally fitted w/any material nesoi	10.2	
96	MISCELLANEOUS MANUFACTURED ARTICLES		
96121090	Ribbons, inked or otherwise prepared (whether or not on spools) nesoi, for typewriters and simi	8.3	