

Ref.:  
Plexh/Cir/281  
10.08.2021

To,  
All the Members of Plexconcil

Dear Sir / Madam,

**Subject : Regarding Canada's proposals w.r.t. Plastics and other Sectors**

We wish to inform you that India and Canada are in discussion for conducting the CEPA in two phases; in the first phase, an Early Harvest/ interim agreement is being contemplated while the second phase would conclude a comprehensive agreement covering substantial tariff lines.

In the earlier rounds of discussions, Canada had proposed certain Product Specific Rules of Origin (PSR's) on products pertaining to our council which are being attached with this mail for your kind reference. You are requested to examine the PSRs of your product/s which had been proposed by Canada (at a 6 Digit level) and give your comments on whether the same are appropriate for your sector. In case, the same are not found appropriate, you are requested to suggest alternate PSR's with detailed justification as to why Canada's proposal is not suitable , which would then be helpful during negotiations.

Also, please find attached herewith a comparative PSR Analysis sheet comprising information on PSR's formulated on the same product lines earlier by India in its FTA's and PSRs agreed to by Canada on the same products in some of its recent FTA's along with a detailed India-Canada CEPA questionnaire on Rules of Origin (Copy Attached) for your valuable inputs.

You are requested to kindly share your inputs on all the above aspects preferably by 12th August, 2021 to the undersigned at [bharti@plexconcil.org](mailto:bharti@plexconcil.org)

With regards,

Bharti Parave  
Asst. Director

**Plexconcil**

| Row  | HS Ch | Head | Subheading | Description  | Canada's Current PSR Proposal  | India's Propose PSRs |
|------|-------|------|------------|--|--|----------------------|
| 2199 | 39    |      |            | PLASTICS AND ARTICLES THEREOF                              |  |                      |
| 2200 |       | 3901 |            | Polymers of ethylene, in primary forms.                    | A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good. |                      |
| 2201 |       |      | 390110     | - Polyethylene having a specific gravity of less than 0.94 | A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good. |                      |
| 2202 |       |      | 390120     | - Polyethylene having a specific gravity of 0.94 or more   | A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good. |                      |
| 2203 |       |      | 390130     | - Ethylene-vinyl acetate copolymers                        | A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good. |                      |
| 2204 |       |      | 390190     | - Other  | A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good. |                      |

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| 2205 | 3902 |        | Polymers of propylene or of other olefins, in primary forms. | A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good. |  |
| 2206 |      | 390210 | - Polypropylene  | A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good. |  |
| 2207 |      | 390220 | - Polyisobutylene  | A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good. |  |
| 2208 |      | 390230 | - Propylene copolymers                                       | A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good. |  |
| 2209 |      | 390290 | - Other  | A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good. |  |
| 2210 | 3903 |        | Polymers of styrene, in primary forms.                       | A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good. |  |

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| 2211 |  |      | 390311 | - Polystyrene: Expansible   | A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good.        |  |
|      |  |      | 390319 | - Polystyrene: Other  | A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good.        |  |
|      |  |      | 390320 | - Polystyrene: Styrene-acrylonitrile (SAN) copolymers                         | A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good.        |  |
|      |  |      | 390330 | - Polystyrene: Acrylonitrile-butadiene-styrene (ABS) copolymers               | A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good.        |  |
|      |  |      | 390390 | - Polystyrene: Other  | A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good.        |  |
|      |  |      |        |   | A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good.        |  |
| 2212 |  |      |        |   |   |  |
| 2213 |  |      |        |   |   |  |
| 2214 |  |      |        |   |   |  |
| 2215 |  |      |        |   |   |  |
| 2216 |  | 3904 |        | Polymers of vinyl chloride or of other halogenated olefins, in primary forms. | <b>A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good.</b> |  |

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| 2217 |  | 390410 | - Poly(vinyl chloride), not mixed with any other substances           | A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good. |  |
| 2218 |  | 390421 | - Other poly(vinyl chloride): Non-plasticized                         | A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good. |  |
| 2219 |  | 390422 | - Other poly(vinyl chloride): Plasticized                             | A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good. |  |
| 2220 |  | 390430 | - Other poly(vinyl chloride): Vinyl chloride-vinyl acetate copolymers | A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good. |  |
| 2221 |  | 390440 | - Other poly(vinyl chloride): Other vinyl chloride copolymers         | A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good. |  |
| 2222 |  | 390450 | - Other poly(vinyl chloride): Vinylidene chloride polymers            | A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good. |  |

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| 2223 |      | 390461 | - Fluoro-polymers: Polytetrafluoroethylene  | A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good.        |  |
| 2224 |      | 390469 | - Fluoro-polymers: Other  | A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good.        |  |
| 2225 |      | 390490 | - Fluoro-polymers: Other  | A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good.        |  |
| 2226 | 3905 |        | <b>Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.</b> | <b>A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good.</b> |  |
| 2227 |      | 390512 | - Poly(vinyl acetate): In aqueous dispersion  | A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good.        |  |
| 2228 |      | 390519 | - Poly(vinyl acetate): Other  | A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good.        |  |

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| 2229 |      | 390521 | - Vinyl acetate copolymers: In aqueous dispersion  | A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good.        |  |
| 2230 |      | 390529 | - Vinyl acetate copolymers: Other  | A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good.        |  |
| 2231 |      | 390530 | - Vinyl acetate copolymers: Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups | A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good.        |  |
| 2232 |      | 390591 | - Other: Copolymers  | A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good.        |  |
| 2233 |      | 390599 | - Other: Other   | A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good.        |  |
| 2234 | 3906 |        | Acrylic polymers in primary forms.   | <b>A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good.</b> |  |

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| 2235 |      | 390610 | - Poly(methyl methacrylate)   | A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good.        |  |
| 2236 |      | 390690 | - Other   | A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good.        |  |
| 2237 | 3907 |        | <b>Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.</b> | <b>A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good.</b> |  |
| 2238 |      | 390710 | - Polyacetals   | A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good.        |  |
| 2239 |      | 390720 | - Other polyethers  | A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good.        |  |
| 2240 |      | 390730 | - Epoxide resins  | A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good.        |  |



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| 2241 |  |  | 390740 | - Polycarbonates                | A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good. |  |
|      |  |  | 390750 | - Alkyd resins                  | A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good. |  |
|      |  |  | 390760 | - Poly(ethylene terephthalate)  | A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good. |  |
|      |  |  | 390770 | - Poly(lactic acid)             | A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good. |  |
|      |  |  | 390791 | - Other polyesters: Unsaturated | A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good. |  |
|      |  |  | 390799 | - Other polyesters: Other       | A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good. |  |

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| 2247 |  | 3908 |        | Polyamides in primary forms.                                       | A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good. |  |
| 2248 |  |      | 390810 | - Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12                | A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good. |  |
| 2249 |  |      | 390890 | - Other  | A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good. |  |
| 2250 |  | 3909 |        | Amino-resins, phenolic resins and polyurethanes, in primary forms. | A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good. |  |
| 2251 |  |      | 390910 | - Urea resins; thiourea resins                                     | A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good. |  |
| 2252 |  |      | 390920 | - Melamine resins  | A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good. |  |

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| 2253 |             | 390930 | - Other amino-resins  | A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good.        |  |
| 2254 |             | 390940 | - Phenolic resins   | A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good.        |  |
| 2255 |             | 390950 | - Polyurethanes   | A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good.        |  |
| 2256 | <b>3910</b> | 391000 | <b>Silicones in primary forms.</b>  | <b>A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good.</b> |  |
| 2257 | <b>3911</b> |        | <b>Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms.</b> | <b>A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good.</b> |  |
| 2258 |             | 391110 | - Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes   | A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good.        |  |

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| 2259 |      | 391190 | - Other  | A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good.        |  |
| 2260 | 3912 |        | Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms. | <b>A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good.</b> |  |
| 2261 |      | 391211 | - Cellulose acetates: Non-plasticized  | A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good.        |  |
| 2262 |      | 391212 | - Cellulose acetates: Plasticized  | A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good.        |  |
| 2263 |      | 391220 | - Cellulose acetates: Cellulose nitrates (including collodions)                                | A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good.        |  |
| 2264 |      | 391231 | - Cellulose ethers: Carboxymethylcellulose and its salts                                       | A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good.        |  |

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| 2265 |      | 391239 | - Cellulose ethers: Other   | A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good. |  |
|      |      | 391290 | - Cellulose ethers: Other   | A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good. |  |
|      | 2267 | 3913   | Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms. | A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good. |  |
|      | 2268 | 391310 | - Alginic acid, its salts and esters  | A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good. |  |
|      | 2269 | 391390 | - Other   | A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good. |  |
|      | 2270 | 3914   | 391400<br>Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms.  | A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good. |  |

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| 2271 | 3915 |        | Waste, parings and scrap, of plastics.  | A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good. |  |
| 2272 |      | 391510 | - Of polymers of ethylene   | A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good. |  |
| 2273 |      | 391520 | - Of polymers of styrene  | A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good. |  |
| 2274 |      | 391530 | - Of polymers of vinyl chloride   | A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good. |  |
| 2275 |      | 391590 | - Of other plastics   | A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good. |  |
| 2276 | 3916 |        | Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics. | CTH  |  |
| 2277 |      | 391610 | - Of polymers of ethylene   | CTH  |  |
| 2278 |      | 391620 | - Of polymers of vinyl chloride   | CTH  |  |
| 2279 |      | 391690 | - Of other plastics   | CTH  |  |

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|------|--|-------------|--------|--|-------------|--|
| 2280 |  | <b>3917</b> |        | <b>Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics.</b>  | <b>CTH</b>  |  |
| 2281 |  |             | 391710 | - Artificial guts (sausage casings) of hardened protein or of cellulosic materials   | CTH         |  |
| 2282 |  |             | 391721 | - Tubes, pipes and hoses, rigid: Of polymers of ethylene   | CTH         |  |
| 2283 |  |             | 391722 | - Tubes, pipes and hoses, rigid: Of polymers of propylene  | CTH         |  |
| 2284 |  |             | 391723 | - Tubes, pipes and hoses, rigid: Of polymers of vinyl chloride   | CTH         |  |
| 2285 |  |             | 391729 | - Tubes, pipes and hoses, rigid: Of other plastics   | CTH         |  |
| 2286 |  |             | 391731 | - Other tubes, pipes and hoses: Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa   | CTH         |  |
| 2287 |  |             | 391732 | - Other tubes, pipes and hoses: Other, not reinforced or otherwise combined with other materials, without fittings   | CTH         |  |
| 2288 |  |             | 391733 | - Other, not reinforced or otherwise combined with other materials, with fittings  | CTH         |  |
| 2289 |  |             | 391739 | - Other, not reinforced or otherwise combined with other materials, with fittings-- Other  | CTH         |  |
| 2290 |  |             | 391740 | - Fittings   | CTH         |  |
| 2291 |  | <b>3918</b> |        | <b>Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter.</b> | <b>CTH</b>  |  |
| 2292 |  |             | 391810 | - Of polymers of vinyl chloride  | CTH         |  |
| 2293 |  |             | 391890 | - Of other plastics  | CTH         |  |
| 2294 |  | <b>3919</b> |        | <b>Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.</b>  | <b>CTH</b>  |  |
| 2295 |  |             | 391910 | - In rolls of a width not exceeding 20 cm  | CTH         |  |
| 2296 |  |             | 391990 | - Other  | CTH         |  |
| 2297 |  | <b>3920</b> |        | <b>Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.</b>                | <b>CTSH</b> |  |
| 2298 |  |             | 392010 | - Of polymers of ethylene  | CTSH        |  |
| 2299 |  |             | 392020 | - Of polymers of propylene   | CTSH        |  |
| 2300 |  |             | 392030 | - Of polymers of styrene   | CTSH        |  |
| 2301 |  |             | 392043 | - Of polymers of vinyl chloride: Containing by weight not less than 6% of plasticizers   | CTSH        |  |
| 2302 |  |             | 392049 | - Of polymers of vinyl chloride: Other   | CTSH        |  |
| 2303 |  |             | 392051 | - Of acrylic polymers: Of poly(methyl methacrylate)  | CTSH        |  |
| 2304 |  |             | 392059 | - Of acrylic polymers: Other   | CTSH        |  |

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|------|-------------|--------|--|-------------|--|
| 2305 |             | 392061 | - Of polycarbonates, alkyd resins, polyallyl esters or other polyester: Of polycarbonates  | CTSH        |  |
| 2306 |             | 392062 | - Of polycarbonates, alkyd resins, polyallyl esters or other polyester: Of poly(ethylene terephthalate)  | CTSH        |  |
| 2307 |             | 392063 | - Of polycarbonates, alkyd resins, polyallyl esters or other polyester: Of unsaturated polyesters  | CTSH        |  |
| 2308 |             | 392069 | - Of polycarbonates, alkyd resins, polyallyl esters or other polyester: Of other polyesters  | CTSH        |  |
| 2309 |             | 392071 | - Of cellulose or its chemical derivatives: Of regenerated cellulose   | CTSH        |  |
| 2310 |             | 392073 | - Of cellulose or its chemical derivatives: Of cellulose acetate   | CTSH        |  |
| 2311 |             | 392079 | - Of cellulose or its chemical derivatives: Of other cellulose derivatives   | CTSH        |  |
| 2312 |             | 392091 | - Of other plastics: Of poly(vinyl butyral)  | CTSH        |  |
| 2313 |             | 392092 | - Of other plastics: Of polyamides   | CTSH        |  |
| 2314 |             | 392093 | - Of other plastics: Of amino-resins   | CTSH        |  |
| 2315 |             | 392094 | - Of other plastics: Of phenolic resins  | CTSH        |  |
| 2316 |             | 392099 | - Of other plastics: Of other plastics   | CTSH        |  |
| 2317 | <b>3921</b> |        | <b>Other plates, sheets, film, foil and strip, of plastics.</b>  | <b>CTSH</b> |  |
| 2318 |             | 392111 | - Cellular: Of polymers of styrene   | CTSH        |  |
| 2319 |             | 392112 | - Cellular: Of polymers of vinyl chloride  | CTSH        |  |
| 2320 |             | 392113 | - Cellular: Of polyurethanes   | CTSH        |  |
| 2321 |             | 392114 | - Cellular: Of regenerated cellulose   | CTSH        |  |
| 2322 |             | 392119 | - Cellular: Of other plastics  | CTSH        |  |
| 2323 |             | 392190 | - Other  | CTSH        |  |
| 2324 | <b>3922</b> |        | <b>Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.</b> | <b>CTH</b>  |  |
| 2325 |             | 392210 | - Baths, shower-baths, sinks and wash-basins   | CTH         |  |
| 2326 |             | 392220 | - Lavatory seats and covers  | CTH         |  |
| 2327 |             | 392290 | - Other  | CTH         |  |
| 2328 | <b>3923</b> |        | <b>Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.</b>                         | <b>CTH</b>  |  |
| 2329 |             | 392310 | - Boxes, cases, crates and similar articles  | CTH         |  |
| 2330 |             | 392321 | - Sacks and bags (including cones): Of polymers of ethylene  | CTH         |  |
| 2331 |             | 392329 | - Sacks and bags (including cones): Of other plastics  | CTH         |  |
| 2332 |             | 392330 | - Carboys, bottles, flasks and similar articles  | CTH         |  |
| 2333 |             | 392340 | - Spools, cops, bobbins and similar supports   | CTH         |  |



|      |           |             |        |   |            |  |
|------|-----------|-------------|--------|---|------------|--|
| 2334 |           |             | 392350 | - Stoppers, lids, caps and other closures   | CTH        |  |
| 2335 |           |             | 392390 | - Other   | CTH        |  |
| 2336 |           | <b>3924</b> |        | <b>Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics.</b>   | <b>CTH</b> |  |
| 2337 |           |             | 392410 | - Tableware and kitchenware   | CTH        |  |
| 2338 |           |             | 392490 | - Other   | CTH        |  |
| 2339 |           | <b>3925</b> |        | <b>Builders' ware of plastics, not elsewhere specified or included.</b>   | <b>CTH</b> |  |
| 2340 |           |             | 392510 | - Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 litres  | CTH        |  |
| 2341 |           |             | 392520 | - Doors, windows and their frames and thresholds for doors  | CTH        |  |
| 2342 |           |             | 392530 | - Shutters, blinds (including Venetian blinds) and similar articles and parts thereof   | CTH        |  |
| 2343 |           |             | 392590 | - Other   | CTH        |  |
| 2344 |           | <b>3926</b> |        | <b>Other articles of plastics and articles of other materials of headings 39.01 to 39.14.</b>   | <b>CTH</b> |  |
| 2345 |           |             | 392610 | - Office or school supplies   | CTH        |  |
| 2346 |           |             | 392620 | - Articles of apparel and clothing accessories (including gloves, mittens and mitts)  | CTH        |  |
| 2347 |           |             | 392630 | - Fittings for furniture, coachwork or the like   | CTH        |  |
| 2348 |           |             | 392640 | - Statuettes and other ornamental articles  | CTH        |  |
| 2349 |           |             | 392690 | - Other   | CTH        |  |
| 2350 | <b>40</b> |             |        | <b>RUBBER AND ARTICLES THEREOF</b>  |            |  |
| 2351 |           | <b>4001</b> |        | <b>Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip.</b>  | <b>CTH</b> |  |
| 2352 |           |             | 400110 | - Natural rubber latex, whether or not pre-vulcanized   | CTH        |  |
| 2353 |           |             | 400121 | - Natural rubber in other forms: Smoked sheets  | CTH        |  |
| 2354 |           |             | 400122 | - Natural rubber in other forms: Technically specified natural rubber (TSNR)  | CTH        |  |
| 2355 |           |             | 400129 | - Natural rubber in other forms: Other  | CTH        |  |
| 2356 |           |             | 400130 | - Natural rubber in other forms: Balata, gutta-percha, guayule, chicle and similar natural gums   | CTH        |  |
| 2357 |           | <b>4002</b> |        | <b>Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 40.01 with any product of this heading, in primary forms or in plates, sheets or strip.</b> | <b>CTH</b> |  |
| 2358 |           |             | 400211 | - Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR): Latex   | CTH        |  |

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|------|-------------|--------|--|---|--|
| 2359 |             | 400219 | - Styrene-butadiene rubber (SBR);<br>carboxylated styrene-butadiene rubber<br>(XSBR): Other  | CTH   |  |
| 2360 |             | 400220 | - Styrene-butadiene rubber (SBR);<br>carboxylated styrene-butadiene rubber<br>(XSBR): Butadiene rubber (BR)                                | CTH   |  |
| 2361 |             | 400231 | - Isobutene-isoprene (butyl) rubber (IIR);<br>halo-isobutene-isoprene rubber (CIIR or<br>BIIR): Isobutene-isoprene (butyl) rubber<br>(IIR) | CTH   |  |
| 2362 |             | 400239 | - Isobutene-isoprene (butyl) rubber (IIR);<br>halo-isobutene-isoprene rubber (CIIR or<br>BIIR): Other                                      | CTH   |  |
| 2363 |             | 400241 | - Chloroprene (chlorobutadiene) rubber<br>(CR): Latex  | CTH   |  |
| 2364 |             | 400249 | - Chloroprene (chlorobutadiene) rubber<br>(CR): Other  | CTH   |  |
| 2365 |             | 400251 | - Acrylonitrile-butadiene rubber (NBR):<br>Latex   | CTH   |  |
| 2366 |             | 400259 | - Acrylonitrile-butadiene rubber (NBR):<br>Other   | CTH   |  |
| 2367 |             | 400260 | - Acrylonitrile-butadiene rubber (NBR):<br>Isoprene rubber (IR)  | CTH   |  |
| 2368 |             | 400270 | - Acrylonitrile-butadiene rubber (NBR):<br>Ethylene-propylene-non-conjugated diene<br>rubber (EPDM)  | CTH   |  |
| 2369 |             | 400280 | - Acrylonitrile-butadiene rubber (NBR):<br>Mixtures of any product of heading 40.01<br>with any product of this heading                    | CTH   |  |
| 2370 |             | 400291 | - Other: Latex   | CTH   |  |
| 2371 |             | 400299 | - Other: Other   | CTH   |  |
| 2372 | <b>4003</b> | 400300 | <b>Reclaimed rubber in primary forms or in<br/>plates, sheets or strip.</b>  | <b>CTH</b>  |  |
| 2373 | <b>4004</b> | 400400 | <b>Waste, parings and scrap of rubber (other<br/>than hard rubber) and powders and<br/>granules obtained therefrom.</b>                    | <b>CTH</b>  |  |
| 2374 | <b>4005</b> |        | <b>Compounded rubber, unvulcanised, in<br/>primary forms or in plates, sheets or strip.</b>  | <b>CC; or<br/>A change from any<br/>other heading within<br/>Chapter 40, whether or<br/>not there is also a<br/>change from any other<br/>chapter, provided that<br/>the value of the non-<br/>originating materials of<br/>any other heading<br/>within Chapter 40 does<br/>not exceed 45 per cent<br/>of the tran</b> |  |

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| 2375 |  |  | 400510 | - Compounded with carbon black or silica                        | CC; or<br>A change from any other heading within Chapter 40, whether or not there is also a change from any other chapter, provided that the value of the non-originating materials of any other heading within Chapter 40 does not exceed 45 per cent of the tran |  |
|      |  |  | 400520 | - Solutions; dispersions other than those of subheading 4005.10 | CC; or<br>A change from any other heading within Chapter 40, whether or not there is also a change from any other chapter, provided that the value of the non-originating materials of any other heading within Chapter 40 does not exceed 45 per cent of the tran |  |
|      |  |  | 400591 | - Other: Plates, sheets and strip                               | CC; or<br>A change from any other heading within Chapter 40, whether or not there is also a change from any other chapter, provided that the value of the non-originating materials of any other heading within Chapter 40 does not exceed 45 per cent of the tran |  |
|      |  |  | 400599 | - Other: Other  | CC; or<br>A change from any other heading within Chapter 40, whether or not there is also a change from any other chapter, provided that the value of the non-originating materials of any other heading within Chapter 40 does not exceed 45 per cent of the tran |  |

|      |      |        |   |  |  |
|------|------|--------|---|--|--|
| 2379 | 4006 |        | Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber.              | CC; or<br>A change from any other heading within Chapter 40, whether or not there is also a change from any other chapter, provided that the value of the non-originating materials of any other heading within Chapter 40 does not exceed 45 per cent of the tran |  |
| 2380 |      | 400610 | - "Camel-back" strips for retreading rubber tires   | CC; or<br>A change from any other heading within Chapter 40, whether or not there is also a change from any other chapter, provided that the value of the non-originating materials of any other heading within Chapter 40 does not exceed 45 per cent of the tran |  |
| 2381 |      | 400690 | - Other   | CC; or<br>A change from any other heading within Chapter 40, whether or not there is also a change from any other chapter, provided that the value of the non-originating materials of any other heading within Chapter 40 does not exceed 45 per cent of the tran |  |
| 2382 | 4007 | 400700 | Vulcanised rubber thread and cord.  | CTH  |  |
| 2383 | 4008 |        | Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber.  | CTH  |  |
| 2384 |      | 400811 | - Of cellular rubber: Plates, sheets and strip  | CTH  |  |
| 2385 |      | 400819 | - Of cellular rubber: Other   | CTH  |  |
| 2386 |      | 400821 | - Of non-cellular rubber: Plates, sheets and strip  | CTH  |  |
| 2387 |      | 400829 | - Of non-cellular rubber: Other   | CTH  |  |
| 2388 | 4009 |        | Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges). | CTH  |  |

|      |  |             |        |  |            |  |
|------|--|-------------|--------|--|------------|--|
| 2389 |  |             | 400911 | - Not reinforced or otherwise combined with other materials: Without fittings  | CTH        |  |
| 2390 |  |             | 400912 | - Not reinforced or otherwise combined with other materials: With fittings   | CTH        |  |
| 2391 |  |             | 400921 | - Reinforced or otherwise combined only with metal: Without fittings   | CTH        |  |
| 2392 |  |             | 400922 | - Reinforced or otherwise combined only with metal: With fittings  | CTH        |  |
| 2393 |  |             | 400931 | - Reinforced or otherwise combined only with textile materials: Without fittings   | CTH        |  |
| 2394 |  |             | 400932 | - Reinforced or otherwise combined only with textile materials: With fittings  | CTH        |  |
| 2395 |  |             | 400941 | - Reinforced or otherwise combined with other materials: Without fittings  | CTH        |  |
| 2396 |  |             | 400942 | - Reinforced or otherwise combined with other materials: With fittings   | CTH        |  |
| 2397 |  | <b>4010</b> |        | <b>Conveyor or transmission belts or belting, of vulcanised rubber.</b>  | <b>CTH</b> |  |
| 2398 |  |             | 401011 | - Conveyor belts or belting: Reinforced only with metal  | CTH        |  |
| 2399 |  |             | 401012 | - Conveyor belts or belting: Reinforced only with textile materials  | CTH        |  |
| 2400 |  |             | 401019 | - Conveyor belts or belting: Other   | CTH        |  |
| 2401 |  |             | 401031 | - Transmission belts or belting: Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm             | CTH        |  |
| 2402 |  |             | 401032 | - Transmission belts or belting: Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm  | CTH        |  |
| 2403 |  |             | 401033 | - Transmission belts or belting: Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm            | CTH        |  |
| 2404 |  |             | 401034 | - Transmission belts or belting: Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm | CTH        |  |
| 2405 |  |             | 401035 | - Transmission belts or belting: Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm   | CTH        |  |

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|------|-------------|--------|--|------------|--|
| 2406 |             | 401036 | - Transmission belts or belting: Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm  | CTH        |  |
| 2407 |             | 401039 | - Transmission belts or belting: Other   | CTH        |  |
| 2408 | <b>4011</b> |        | <b>New pneumatic tyres, of rubber.</b>   | <b>CTH</b> |  |
| 2409 |             | 401110 | - Of a kind used on motor cars (including station wagons and racing cars)  | CTH        |  |
| 2410 |             | 401120 | - Of a kind used on buses or lorries   | CTH        |  |
| 2411 |             | 401130 | - Of a kind used on aircraft   | CTH        |  |
| 2412 |             | 401140 | - Of a kind used on motorcycles  | CTH        |  |
| 2413 |             | 401150 | - Of a kind used on bicycles   | CTH        |  |
| 2414 |             | 401161 | - Other, having a "herring-bone" or similar tread: Of a kind used on agricultural or forestry vehicles and machines  | CTH        |  |
| 2415 |             | 401162 | - Other, having a "herring-bone" or similar tread: Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm | CTH        |  |
| 2416 |             | 401163 | - Other, having a "herring-bone" or similar tread: Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm     | CTH        |  |
| 2417 |             | 401169 | - Other, having a "herring-bone" or similar tread: Other   | CTH        |  |
| 2418 |             | 401192 | - Other: Of a kind used on agricultural or forestry vehicles and machines  | CTH        |  |
| 2419 |             | 401193 | - Other: Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm   | CTH        |  |
| 2420 |             | 401194 | - Other: Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm   | CTH        |  |
| 2421 |             | 401199 | - Other: Other   | CTH        |  |
| 2422 | <b>4012</b> |        | <b>Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber.</b>   | <b>CTH</b> |  |
| 2423 |             | 401211 | - Retreaded tyres: Of a kind used on motor cars (including station wagons and racing cars)   | CTH        |  |
| 2424 |             | 401212 | - Retreaded tyres: Of a kind used on buses or lorries  | CTH        |  |
| 2425 |             | 401213 | - Retreaded tyres: Of a kind used on aircraft  | CTH        |  |
| 2426 |             | 401219 | - Retreaded tyres: Other   | CTH        |  |
| 2427 |             | 401220 | - Used pneumatic tyres   | CTH        |  |
| 2428 |             | 401290 | - Other  | CTH        |  |
| 2429 | <b>4013</b> |        | <b>Inner tubes, of rubber.</b>   | <b>CTH</b> |  |

|      |      |        |   |            |  |
|------|------|--------|---|------------|--|
| 2430 |      | 401310 | - Of a kind used on motor cars (including station wagons and racing cars), buses or lorries   | CTH        |  |
| 2431 |      | 401320 | - Of a kind used on bicycles  | CTH        |  |
| 2432 |      | 401390 | - Other   | CTH        |  |
| 2433 | 4014 |        | <b>Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber.</b>   | <b>CTH</b> |  |
| 2434 |      | 401410 | - Sheath contraceptives   | CTH        |  |
| 2435 |      | 401490 | - Other   | CTH        |  |
| 2436 | 4015 |        | <b>Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber.</b>   | <b>CTH</b> |  |
| 2437 |      | 401511 | - Gloves, mittens and mitts: Surgical   | CTH        |  |
| 2438 |      | 401519 | - Gloves, mittens and mitts: Other  | CTH        |  |
| 2439 |      | 401590 | - Other   | CTH        |  |
| 2440 | 4016 |        | <b>Other articles of vulcanised rubber other than hard rubber.</b>  | <b>CTH</b> |  |
| 2441 |      | 401610 | - Of cellular rubber  | CTH        |  |
| 2442 |      | 401691 | - Other: Floor coverings and mats   | CTH        |  |
| 2443 |      | 401692 | - Other: Erasers  | CTH        |  |
| 2444 |      | 401693 | - Other: Gaskets, washers and other seals   | CTH        |  |
| 2445 |      | 401694 | - Boat or dock fenders, whether or not inflatable   | CTH        |  |
| 2446 |      | 401695 | - Boat or dock fenders, whether or not inflatable-- Other inflatable articles   | CTH        |  |
| 2447 |      | 401699 | - Boat or dock fenders, whether or not inflatable-- Other   | CTH        |  |
| 2448 | 4017 | 401700 | <b>Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber.</b>   | <b>CTH</b> |  |
| 2449 | 41   |        | <b>RAW HIDES AND SKINS (OTHER THAN FURSKINS) AND LEATHER</b>  |            |  |
| 2450 | 4101 |        | <b>Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split.</b> | <b>CC</b>  |  |
| 2451 |      | 410120 | - Whole hides and skins, unsplit, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved  | CC         |  |
| 2452 |      | 410150 | - Whole hides and skins, of a weight not exceeding 16 kg  | CC         |  |
| 2453 |      | 410190 | - Other, including butts, bends and bellies   | CC         |  |

|      |      |        |   |      |  |
|------|------|--------|---|------|--|
| 2454 | 4102 |        | <b>Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1 (c) to this Chapter.</b>    | CC   |  |
| 2455 |      | 410210 | - With wool on  | CC   |  |
| 2456 |      | 410221 | - With wool on-- Pickled  | CC   |  |
| 2457 |      | 410229 | - With wool on-- Other  | CC   |  |
| 2458 | 4103 |        | <b>Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1 (b) or 1 (c) to this Chapter.</b> | CC   |  |
| 2459 |      | 410320 | - Of reptiles   | CC   |  |
| 2460 |      | 410330 | - Of swine  | CC   |  |
| 2461 |      | 410390 | - Other   | CC   |  |
| 2462 | 4104 |        | <b>Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.</b>  | CTSH |  |
| 2463 |      | 410411 | - In the wet state (including wet-blue): Full grains, unsplit; grain splits   | CTSH |  |
| 2464 |      | 410419 | - In the wet state (including wet-blue): Other  | CTSH |  |
| 2465 |      | 410441 | - In the dry state (crust): Full grains, unsplit; grain splits  | CTSH |  |
| 2466 |      | 410449 | - In the dry state (crust): Other   | CTSH |  |
| 2467 | 4105 |        | <b>Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared.</b>  | CTSH |  |
| 2468 |      | 410510 | - In the wet state (including wet-blue)   | CTSH |  |
| 2469 |      | 410530 | - In the dry state (crust)  | CTSH |  |
| 2470 | 4106 |        | <b>Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared.</b>   | CTSH |  |
| 2471 |      | 410621 | - Of goats or kids: In the wet state (including wet-blue)   | CTSH |  |
| 2472 |      | 410622 | - In the dry state (crust)  | CTSH |  |
| 2473 |      | 410631 | - Of swine: In the wet state (including wet-blue)   | CTSH |  |
| 2474 |      | 410632 | - In the dry state (crust)  | CTSH |  |
| 2475 |      | 410640 | - Of reptiles   | CTSH |  |
| 2476 |      | 410691 | - Other: In the wet state (including wet-blue)  | CTSH |  |
| 2477 |      | 410692 | - Other: In the dry state (crust)   | CTSH |  |



|      |      |        |  |      |  |
|------|------|--------|--|------|--|
| 2478 | 4107 |        | Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14.  | CTSH |  |
| 2479 |      | 410711 | - Other: Full grains, unsplit  | CTSH |  |
| 2480 |      | 410712 | - Other: Grain splits  | CTSH |  |
| 2481 |      | 410719 | - Other: Other   | CTSH |  |
| 2482 |      | 410791 | - Other, including sides: Full grains, unsplit   | CTSH |  |
| 2483 |      | 410792 | - Other, including sides: Grain splits   | CTSH |  |
| 2484 |      | 410799 | - Other, including sides: Other  | CTSH |  |
| 2485 | 4112 | 411200 | Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14.   | CTSH |  |
| 2486 | 4113 |        | Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 41.14.   | CTSH |  |
| 2487 |      | 411310 | - Of goats or kids   | CTSH |  |
| 2488 |      | 411320 | - Of swine   | CTSH |  |
| 2489 |      | 411330 | - Of reptiles  | CTSH |  |
| 2490 |      | 411390 | - Other  | CTSH |  |
| 2491 | 4114 |        | Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather.  | CTSH |  |
| 2492 |      | 411410 | - Chamois (including combination chamois) leather  | CTSH |  |
| 2493 |      | 411420 | - Patent leather and patent laminated leather; metallized leather  | CTSH |  |
| 2494 | 4115 |        | Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and | CTSH |  |
| 2495 |      | 411510 | - Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls   | CTSH |  |
| 2496 |      | 411520 | - Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour   | CTSH |  |

|      |      |        |   |     |  |
|------|------|--------|---|-----|--|
| 2497 | 42   |        | ARTICLES OF LEATHER; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILKWORM GUT)  |     |  |
| 2498 | 4201 | 420100 | Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material.   | CTH |  |
| 2499 | 4202 |        | Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toile | CTH |  |
| 2500 |      | 420211 | - Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour-- With outer surface of leather or of composition leather  | CTH |  |
| 2501 |      | 420212 | - Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour-- With outer surface of plastics or of textile materials   | CTH |  |
| 2502 |      | 420219 | - Other   | CTH |  |
| 2503 |      | 420221 | - Handbags, whether or not with shoulder strap, including those without handle: With outer surface of leather or of composition leather   | CTH |  |
| 2504 |      | 420222 | - Handbags, whether or not with shoulder strap, including those without handle: With outer surface of plastic sheeting or of textile materials  | CTH |  |
| 2505 |      | 420229 | - Other   | CTH |  |
| 2506 |      | 420231 | - Articles of a kind normally carried in the pocket or in the handbag: With outer surface of leather or of composition leather  | CTH |  |
| 2507 |      | 420232 | - Articles of a kind normally carried in the pocket or in the handbag: With outer surface of plastic sheeting or of textile materials   | CTH |  |
| 2508 |      | 420239 | - Other   | CTH |  |
| 2509 |      | 420291 | - Other: With outer surface of leather or of composition leather  | CTH |  |
| 2510 |      | 420292 | - Other: With outer surface of plastic sheeting or of textile materials   | CTH |  |
| 2511 |      | 420299 | - Other: Other  | CTH |  |

|      |             |        |   |            |  |
|------|-------------|--------|---|------------|--|
| 2512 | <b>4203</b> |        | <b>Articles of apparel and clothing accessories, of leather or of composition leather.</b>  | <b>CTH</b> |  |
| 2513 |             | 420310 | - Articles of apparel   | CTH        |  |
| 2514 |             | 420321 | - Gloves, mittens and mitts: Specially designed for use in sports   | CTH        |  |
| 2515 |             | 420329 | - Gloves, mittens and mitts: Other  | CTH        |  |
| 2516 |             | 420330 | - Belts and bandoliers  | CTH        |  |
| 2517 |             | 420340 | - Other clothing accessories  | CTH        |  |
| 2518 | <b>4205</b> | 420500 | <b>Other articles of leather or of composition leather.</b>   | <b>CTH</b> |  |
| 2519 | <b>4206</b> | 420600 | <b>Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.</b>   | <b>CTH</b> |  |
| 2520 | <b>43</b>   |        | <b>FURSKINS AND ARTIFICIAL FUR; MANUFACTURES THEREOF</b>  |            |  |
| 2521 | <b>4301</b> |        | <b>Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 41.01, 41.02 or 41.03.</b>                         | <b>CC</b>  |  |
| 2522 |             | 430110 | - Of mink, whole, with or without head, tail or paws  | CC         |  |
| 2523 |             | 430130 | - Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws                              | CC         |  |
| 2524 |             | 430160 | - Of fox, whole, with or without head, tail or paws   | CC         |  |
| 2525 |             | 430180 | - Other furskins, whole, with or without head, tail or paws   | CC         |  |
| 2526 |             | 430190 | - Heads, tails, paws and other pieces or cuttings, suitable for furriers' use   | CC         |  |
| 2527 | <b>4302</b> |        | <b>Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading 43.03.</b> | <b>CTH</b> |  |
| 2528 |             | 430211 | - Whole skins, with or without head, tail or paws, not assemble: Of mink  | CTH        |  |
| 2529 |             | 430219 | - Whole skins, with or without head, tail or paws, not assemble: Other  | CTH        |  |
| 2530 |             | 430220 | - Whole skins, with or without head, tail or paws, not assemble: Heads, tails, paws and other pieces or cuttings, not assembled   | CTH        |  |
| 2531 |             | 430230 | - Whole skins and pieces or cuttings thereof, assembled   | CTH        |  |
| 2532 | <b>4303</b> |        | <b>Articles of apparel, clothing accessories and other articles of furskin.</b>   | <b>CTH</b> |  |
| 2533 |             | 430310 | - Articles of apparel and clothing  | CTH        |  |

|      |             |        |  |            |  |
|------|-------------|--------|--|------------|--|
|      |             |        | accessories  |            |  |
| 2534 |             | 430390 | - Other  | CTH        |  |
| 2535 | <b>4304</b> | 430400 | <b>Artificial fur and articles thereof.</b>  | <b>CTH</b> |  |
| 2536 | <b>44</b>   |        | <b>WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL</b>  |            |  |
| 2537 | <b>4401</b> |        | <b>Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.</b>  | <b>CTH</b> |  |
| 2538 |             | 440110 | - Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms   | CTH        |  |
| 2539 |             | 440121 | - Wood in chips or particles: Coniferous   | CTH        |  |
| 2540 |             | 440122 | - Wood in chips or particles: Non-coniferous   | CTH        |  |
| 2541 |             | 440131 | - Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms: Wood pellets  | CTH        |  |
| 2542 |             | 440139 | - Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms: Other   | CTH        |  |
| 2543 | <b>4402</b> |        | <b>Wood charcoal (including shell or nut charcoal), whether or not agglomerated.</b>   | <b>CTH</b> |  |
| 2544 |             | 440210 | - Of bamboo  | CTH        |  |
| 2545 |             | 440290 | - Other  | CTH        |  |
| 2546 | <b>4403</b> |        | <b>Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.</b>  | <b>CTH</b> |  |
| 2547 |             | 440310 | - Treated with paint, stains, creosote or other preservatives  | CTH        |  |
| 2548 |             | 440320 | - Other, coniferous  | CTH        |  |
| 2549 |             | 440341 | - Other, of tropical wood specified in Subheading Note 2 to this Chapter: Dark Red Meranti, Light Red Meranti and Meranti Bakau  | CTH        |  |
| 2550 |             | 440349 | - Other, of tropical wood specified in Subheading Note 2 to this Chapter: Other  | CTH        |  |
| 2551 |             | 440391 | - Other: Of oak (Quercus spp.)   | CTH        |  |
| 2552 |             | 440392 | - Other: Of beech (Fagus spp.)   | CTH        |  |
| 2553 |             | 440399 | - Other: Other   | CTH        |  |
| 2554 | <b>4404</b> |        | <b>Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwo</b> | <b>CTH</b> |  |
| 2555 |             | 440410 | - Coniferous   | CTH        |  |
| 2556 |             | 440420 | - Non-coniferous   | CTH        |  |

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|------|--|-------------|--------|--|------------|--|
| 2557 |  | <b>4405</b> | 440500 | <b>Wood wool; wood flour.</b>  | <b>CTH</b> |  |
| 2558 |  | <b>4406</b> |        | <b>Railway or tramway sleepers (cross-ties) of wood.</b>   | <b>CTH</b> |  |
| 2559 |  |             | 440610 | - Not impregnated  | CTH        |  |
| 2560 |  |             | 440690 | - Other  | CTH        |  |
| 2561 |  | <b>4407</b> |        | <b>Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.</b>   | <b>CTH</b> |  |
| 2562 |  |             | 440710 | - Coniferous   | CTH        |  |
| 2563 |  |             | 440721 | - Of tropical wood specified in Subheading Note 2 to this Chapter: Mahogany (Swietenia spp.)   | CTH        |  |
| 2564 |  |             | 440722 | - Of tropical wood specified in Subheading Note 2 to this Chapter: Virola, Imbuia and Balsa  | CTH        |  |
| 2565 |  |             | 440725 | - Of tropical wood specified in Subheading Note 2 to this Chapter: Dark Red Meranti, Light Red Meranti and Meranti Bakau   | CTH        |  |
| 2566 |  |             | 440726 | - Of tropical wood specified in Subheading Note 2 to this Chapter: White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan   | CTH        |  |
| 2567 |  |             | 440727 | - Of tropical wood specified in Subheading Note 2 to this Chapter: Sapelli   | CTH        |  |
| 2568 |  |             | 440728 | - Of tropical wood specified in Subheading Note 2 to this Chapter: Iroko   | CTH        |  |
| 2569 |  |             | 440729 | - Of tropical wood specified in Subheading Note 2 to this Chapter: Other   | CTH        |  |
| 2570 |  |             | 440791 | - Other: Of oak (Quercus spp.)   | CTH        |  |
| 2571 |  |             | 440792 | - Other: Of beech (Fagus spp.)   | CTH        |  |
| 2572 |  |             | 440793 | - Other: Of maple (Acer spp.)  | CTH        |  |
| 2573 |  |             | 440794 | - Other: Of cherry (Prunus spp.)   | CTH        |  |
| 2574 |  |             | 440795 | - Other: Of ash (Fraxinus spp.)  | CTH        |  |
| 2575 |  |             | 440799 | - Other: Other   | CTH        |  |
| 2576 |  | <b>4408</b> |        | <b>Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 m</b> | <b>CTH</b> |  |
| 2577 |  |             | 440810 | - Coniferous   | CTH        |  |
| 2578 |  |             | 440831 | - Of tropical wood specified in Subheading Note 2 to this Chapter: Dark Red Meranti, Light Red Meranti and Meranti Bakau   | CTH        |  |
| 2579 |  |             | 440839 | - Of tropical wood specified in Subheading Note 2 to this Chapter: Other   | CTH        |  |
| 2580 |  |             | 440890 | - Other  | CTH        |  |

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|------|------|--------|--|------------|--|
| 2581 | 4409 |        | <b>Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end</b> | <b>CTH</b> |  |
| 2582 |      | 440910 | - Coniferous   | CTH        |  |
| 2583 |      | 440921 | - Non-coniferous: Of bamboo  | CTH        |  |
| 2584 |      | 440929 | - Non-coniferous: Other  | CTH        |  |
| 2585 | 4410 |        | <b>Particle board, oriented strand board (OSB) and similar board (for example, waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances.</b>   | <b>CTH</b> |  |
| 2586 |      | 441011 | - Of wood: Particle board  | CTH        |  |
| 2587 |      | 441012 | - Oriented strand board (OSB)  | CTH        |  |
| 2588 |      | 441019 | - Oriented strand board (OSB)-- Other  | CTH        |  |
| 2589 |      | 441090 | - Other  | CTH        |  |
| 2590 | 4411 |        | <b>Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.</b>  | <b>CTH</b> |  |
| 2591 |      | 441112 | - Other-- Of a thickness not exceeding 5 mm  | CTH        |  |
| 2592 |      | 441113 | - Other-- Of a thickness exceeding 5 mm but not exceeding 9 mm   | CTH        |  |
| 2593 |      | 441114 | - Other-- Of a thickness exceeding 9 mm  | CTH        |  |
| 2594 |      | 441192 | - Other: Of a density exceeding 0.8 g/cm <sup>3</sup>  | CTH        |  |
| 2595 |      | 441193 | - Of a density exceeding 0.5 g/cm <sup>3</sup> but not exceeding 0.8 g/cm <sup>3</sup>   | CTH        |  |
| 2596 |      | 441194 | - Of a density not exceeding 0.5 g/cm <sup>3</sup>   | CTH        |  |
| 2597 | 4412 |        | <b>Plywood, veneered panels and similar laminated wood.</b>  | <b>CTH</b> |  |
| 2598 |      | 441210 | - Of bamboo  | CTH        |  |
| 2599 |      | 441231 | - Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness: With at least one outer ply of tropical wood specified in Subheading Note 2 to this Chapter   | CTH        |  |
| 2600 |      | 441232 | - Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness: Other, with at least one outer ply of non-coniferous wood   | CTH        |  |
| 2601 |      | 441239 | - Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness: Other   | CTH        |  |
| 2602 |      | 441294 | - Other: Blockboard, laminboard and battenboard  | CTH        |  |
| 2603 |      | 441299 | - Other: Other   | CTH        |  |

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|------|------|--------|---|-----|--|
| 2604 | 4413 | 441300 | Densified wood, in blocks, plates, strips or profile shapes.  | CTH |  |
| 2605 | 4414 | 441400 | Wooden frames for paintings, photographs, mirrors or similar objects.   | CTH |  |
| 2606 | 4415 |        | Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood.  | CTH |  |
| 2607 |      | 441510 | - Cases, boxes, crates, drums and similar packings; cable-drums   | CTH |  |
| 2608 |      | 441520 | - Pallets, box pallets and other load boards; pallet collars  | CTH |  |
| 2609 | 4416 | 441600 | Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.  | CTH |  |
| 2610 | 4417 | 441700 | Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.  | CTH |  |
| 2611 | 4418 |        | Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.  | CTH |  |
| 2612 |      | 441810 | - Windows, French-windows and their frames  | CTH |  |
| 2613 |      | 441820 | - Doors and their frames and thresholds   | CTH |  |
| 2614 |      | 441840 | - Shuttering for concrete constructional work   | CTH |  |
| 2615 |      | 441850 | - Shingles and shakes   | CTH |  |
| 2616 |      | 441860 | - Posts and beams   | CTH |  |
| 2617 |      | 441871 | - Assembled flooring panels: For mosaic floors  | CTH |  |
| 2618 |      | 441872 | - Assembled flooring panels: Other, multilayer  | CTH |  |
| 2619 |      | 441879 | - Assembled flooring panels: Other  | CTH |  |
| 2620 |      | 441890 | - Assembled flooring panels: Other  | CTH |  |
| 2621 | 4419 | 441900 | Tableware and kitchenware, of wood.   | CTH |  |
| 2622 | 4420 |        | Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94. | CTH |  |
| 2623 |      | 442010 | - Statuettes and other ornaments, of wood   | CTH |  |
| 2624 |      | 442090 | - Other   | CTH |  |
| 2625 | 4421 |        | Other articles of wood.   | CTH |  |
| 2626 |      | 442110 | - Clothes hangers   | CTH |  |
| 2627 |      | 442190 | - Other   | CTH |  |
| 2628 | 45   |        | CORK AND ARTICLES OF CORK   |     |  |
| 2629 | 4501 |        | Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.   | CTH |  |

|      |           |             |        |  |            |  |
|------|-----------|-------------|--------|--|------------|--|
| 2630 |           |             | 450110 | - Natural cork, raw or simply prepared   | CTH        |  |
| 2631 |           |             | 450190 | - Other  | CTH        |  |
| 2632 |           | <b>4502</b> | 450200 | <b>Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip, (including sharp-edged blanks for corks or stoppers).</b>  | <b>CTH</b> |  |
| 2633 |           | <b>4503</b> |        | <b>Articles of natural cork.</b>   | <b>CTH</b> |  |
| 2634 |           |             | 450310 | - Corks and stoppers   | CTH        |  |
| 2635 |           |             | 450390 | - Other  | CTH        |  |
| 2636 |           | <b>4504</b> |        | <b>Agglomerated cork (with or without a binding substance) and articles of agglomerated cork.</b>  | <b>CTH</b> |  |
| 2637 |           |             | 450410 | - Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs   | CTH        |  |
| 2638 |           |             | 450490 | - Other  | CTH        |  |
| 2639 | <b>46</b> |             |        | <b>MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK</b>   |            |  |
| 2640 |           | <b>4601</b> |        | <b>Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished artic</b> | <b>CTH</b> |  |
| 2641 |           |             | 460121 | - Mats, matting and screens of vegetable materials: Of bamboo  | CTH        |  |
| 2642 |           |             | 460122 | - Mats, matting and screens of vegetable materials: Of rattan  | CTH        |  |
| 2643 |           |             | 460129 | - Mats, matting and screens of vegetable materials: Other  | CTH        |  |
| 2644 |           |             | 460192 | - Other: Of bamboo   | CTH        |  |
| 2645 |           |             | 460193 | - Other: Of rattan   | CTH        |  |
| 2646 |           |             | 460194 | - Other: Of other vegetable materials  | CTH        |  |
| 2647 |           |             | 460199 | - Other: Other   | CTH        |  |
| 2648 |           | <b>4602</b> |        | <b>Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah.</b>   | <b>CTH</b> |  |
| 2649 |           |             | 460211 | - Of vegetable materials: Of bamboo  | CTH        |  |
| 2650 |           |             | 460212 | - Of vegetable materials: Of rattan  | CTH        |  |
| 2651 |           |             | 460219 | - Of vegetable materials: Other  | CTH        |  |
| 2652 |           |             | 460290 | - Other  | CTH        |  |
| 2653 | <b>47</b> |             |        | <b>PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD</b>   |            |  |
| 2654 |           | <b>4701</b> | 470100 | <b>Mechanical wood pulp.</b>   | <b>CTH</b> |  |
| 2655 |           | <b>4702</b> | 470200 | <b>Chemical wood pulp, dissolving grades.</b>  | <b>CTH</b> |  |



|      |             |        |  |             |  |
|------|-------------|--------|--|-------------|--|
| 2656 | <b>4703</b> |        | <b>Chemical wood pulp, soda or sulphate, other than dissolving grades.</b>   | <b>CTSH</b> |  |
| 2657 |             | 470311 | - Unbleached: Coniferous   | CTSH        |  |
| 2658 |             | 470319 | - Unbleached: Non-coniferous   | CTSH        |  |
| 2659 |             | 470321 | - Semi-bleached or bleached: Coniferous  | CTSH        |  |
| 2660 |             | 470329 | - Semi-bleached or bleached: Non-coniferous  | CTSH        |  |
| 2661 | <b>4704</b> |        | <b>Chemical wood pulp, sulphite, other than dissolving grades.</b>   | <b>CTSH</b> |  |
| 2662 |             | 470411 | - Unbleached: Coniferous   | CTSH        |  |
| 2663 |             | 470419 | - Unbleached: Non-coniferous   | CTSH        |  |
| 2664 |             | 470421 | - Semi-bleached or bleached: Coniferous  | CTSH        |  |
| 2665 |             | 470429 | - Semi-bleached or bleached: Non-coniferous  | CTSH        |  |
| 2666 | <b>4705</b> | 470500 | <b>Wood pulp obtained by a combination of mechanical and chemical pulping processes.</b>                                     | <b>CTH</b>  |  |
| 2667 | <b>4706</b> |        | <b>Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material.</b> | <b>CTH</b>  |  |
| 2668 |             | 470610 | - Cotton linters pulp  | CTH         |  |
| 2669 |             | 470620 | - Pulps of fibres derived from recovered (waste and scrap) paper or paperboard   | CTH         |  |
| 2670 |             | 470630 | - Other, of bamboo   | CTH         |  |
| 2671 |             | 470691 | - Other: Mechanical  | CTH         |  |
| 2672 |             | 470692 | - Other: Chemical  | CTH         |  |
| 2673 |             | 470693 | - Other: Obtained by a combination of mechanical and chemical processes  | CTH         |  |
| 2674 | <b>4707</b> |        | <b>Recovered (waste and scrap) paper or paperboard.</b>  | <b>CTH</b>  |  |
| 2675 |             | 470710 | - Unbleached kraft paper or paperboard or corrugated paper or paperboard   | CTH         |  |
| 2676 |             | 470720 | - Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass                                  | CTH         |  |
| 2677 |             | 470730 | - Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)          | CTH         |  |
| 2678 |             | 470790 | - Other, including unsorted waste and scrap  | CTH         |  |
| 2679 | <b>48</b>   |        | <b>PAPER AND PAPERBOARD; ARTICLES OF PAPER PULP, OF PAPER OR OF PAPERBOARD</b>   |             |  |
| 2680 | <b>4801</b> | 480100 | <b>Newsprint, in rolls or sheets.</b>  | <b>CTH</b>  |  |

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|------|------|--------|--|-----|--|
| 2681 | 4802 |        | Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch- cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 48.01 or 48.03  | CTH |  |
| 2682 |      | 480210 | - Hand-made paper and paperboard   | CTH |  |
| 2683 |      | 480220 | - Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard   | CTH |  |
| 2684 |      | 480240 | - Wallpaper base   | CTH |  |
| 2685 |      | 480254 | - Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres: Weighing less than 40 g/m <sup>2</sup>   | CTH |  |
| 2686 |      | 480255 | - Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres: Weighing 40 g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup> , in rolls   | CTH |  |
| 2687 |      | 480256 | - Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres: Weighing 40 g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup> , in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state | CTH |  |
| 2688 |      | 480257 | - Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres: Other, weighing 40 g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup>   | CTH |  |
| 2689 |      | 480258 | - Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres: Weighing more than 150 g/m <sup>2</sup>  | CTH |  |

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| 2690 |      | 480261 | - Other paper and paperboard, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process: In rolls   | CTH |  |
| 2691 |      | 480262 | - Other paper and paperboard, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process: In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state | CTH |  |
| 2692 |      | 480269 | - Other paper and paperboard, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process: Other  | CTH |  |
| 2693 | 4803 | 480300 | <b>Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-deco</b>         | CTH |  |
| 2694 | 4804 |        | <b>Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03.</b>   | CTH |  |
| 2695 |      | 480411 | - Kraftliner: Unbleached   | CTH |  |
| 2696 |      | 480419 | - Kraftliner: Other  | CTH |  |
| 2697 |      | 480421 | - Sack kraft paper: Unbleached   | CTH |  |
| 2698 |      | 480429 | - Sack kraft paper: Other  | CTH |  |
| 2699 |      | 480431 | - Other kraft paper and paperboard weighing 150 g/m <sup>2</sup> or less: Unbleached   | CTH |  |
| 2700 |      | 480439 | - Other kraft paper and paperboard weighing 150 g/m <sup>2</sup> or less: Other  | CTH |  |
| 2701 |      | 480441 | - Other kraft paper and paperboard weighing more than 150 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup> : Unbleached   | CTH |  |
| 2702 |      | 480442 | - Other kraft paper and paperboard weighing more than 150 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup> : Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process  | CTH |  |
| 2703 |      | 480449 | - Other kraft paper and paperboard weighing more than 150 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup> : Other  | CTH |  |
| 2704 |      | 480451 | - Other kraft paper and paperboard weighing 225 g/m <sup>2</sup> or more: Unbleached   | CTH |  |

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| 2705 |      | 480452 | - Other kraft paper and paperboard weighing 225 g/m <sup>2</sup> or more: Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process | CTH        |  |
| 2706 |      | 480459 | - Other kraft paper and paperboard weighing 225 g/m <sup>2</sup> or more: Other   | CTH        |  |
| 2707 | 4805 |        | <b>Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter.</b>  | <b>CTH</b> |  |
| 2708 |      | 480511 | - Fluting paper: Semi-chemical fluting paper  | CTH        |  |
| 2709 |      | 480512 | - Fluting paper: Straw fluting paper  | CTH        |  |
| 2710 |      | 480519 | - Fluting paper: Other  | CTH        |  |
| 2711 |      | 480524 | - Testliner (recycled liner board): Weighing 150 g/m <sup>2</sup> or less   | CTH        |  |
| 2712 |      | 480525 | - Testliner (recycled liner board): Weighing more than 150 g/m <sup>2</sup>   | CTH        |  |
| 2713 |      | 480530 | - Testliner (recycled liner board): Sulphite wrapping paper   | CTH        |  |
| 2714 |      | 480540 | - Testliner (recycled liner board): Filter paper and paperboard   | CTH        |  |
| 2715 |      | 480550 | - Testliner (recycled liner board): Felt paper and paperboard   | CTH        |  |
| 2716 |      | 480591 | - Other: Weighing 150 g/m <sup>2</sup> or less  | CTH        |  |
| 2717 |      | 480592 | - Other: Weighing more than 150 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup>   | CTH        |  |
| 2718 |      | 480593 | - Other: Weighing 225 g/m <sup>2</sup> or more  | CTH        |  |
| 2719 | 4806 |        | <b>Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets.</b>   | <b>CTH</b> |  |
| 2720 |      | 480610 | - Vegetable parchment   | CTH        |  |
| 2721 |      | 480620 | - Greaseproof papers  | CTH        |  |
| 2722 |      | 480630 | - Tracing papers  | CTH        |  |
| 2723 |      | 480640 | - Glassine and other glazed transparent or translucent papers   | CTH        |  |
| 2724 | 4807 | 480700 | <b>Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets.</b>                     | <b>CTH</b> |  |
| 2725 | 4808 |        | <b>Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 48.03.</b>                             | <b>CTH</b> |  |

|      |      |        |   |             |  |
|------|------|--------|---|-------------|--|
| 2726 |      | 480810 | - Corrugated paper and paperboard, whether or not perforated  | CTH         |  |
| 2727 |      | 480840 | - Kraft paper, creped or crinkled, whether or not embossed or perforated  | CTH         |  |
| 2728 |      | 480890 | - Other   | CTH         |  |
| 2729 | 4809 |        | <b>Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets.</b>   | <b>CTH</b>  |  |
| 2730 |      | 480920 | - Self-copy paper   | CTH         |  |
| 2731 |      | 480990 | - Other   | CTH         |  |
| 2732 | 4810 |        | <b>Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface- coloured, surface-decorated or printed, in rolls or rectangular (includi</b>  | <b>CTSH</b> |  |
| 2733 |      | 481013 | - Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres: In rolls   | CTSH        |  |
| 2734 |      | 481014 | - Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres: In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state | CTSH        |  |
| 2735 |      | 481019 | - Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres: Other  | CTSH        |  |
| 2736 |      | 481022 | - Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process: Light-weight coated paper  | CTSH        |  |

|      |      |        |   |      |  |
|------|------|--------|---|------|--|
| 2737 |      | 481029 | - Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process: Other  | CTSH |  |
| 2738 |      | 481031 | - Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process: Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m <sup>2</sup> or less   | CTSH |  |
| 2739 |      | 481032 | - Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process: Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m <sup>2</sup> | CTSH |  |
| 2740 |      | 481039 | - Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process: Other  | CTSH |  |
| 2741 |      | 481092 | - Other paper and paperboard: Multi-ply   | CTSH |  |
| 2742 |      | 481099 | - Other paper and paperboard: Other   | CTSH |  |
| 2743 | 4811 |        | <b>Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface- decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in hea</b>  | CTSH |  |
| 2744 |      | 481110 | - Tarred, bituminized or asphalted paper and paperboard   | CTSH |  |
| 2745 |      | 481141 | - Gummed or adhesive paper and paperboard: Self-adhesive  | CTSH |  |
| 2746 |      | 481149 | - Gummed or adhesive paper and paperboard: Other  | CTSH |  |

|      |             |        |  |            |  |
|------|-------------|--------|--|------------|--|
| 2747 |             | 481151 | - Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives): Bleached, weighing more than 150 g/m <sup>2</sup>   | CTSH       |  |
| 2748 |             | 481159 | - Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives): Other   | CTSH       |  |
| 2749 |             | 481160 | - Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives): Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol                         | CTSH       |  |
| 2750 |             | 481190 | - Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives): Other paper, paperboard, cellulose wadding and webs of cellulose fibres   | CTSH       |  |
| 2751 | <b>4812</b> | 481200 | <b>Filter blocks, slabs and plates, of paper pulp.</b>   | <b>CTH</b> |  |
| 2752 | <b>4813</b> |        | <b>Cigarette paper, whether or not cut to size or in the form of booklets or tubes.</b>  | <b>CTH</b> |  |
| 2753 |             | 481310 | - In the form of booklets or tubes   | CTH        |  |
| 2754 |             | 481320 | - In rolls of a width not exceeding 5 cm   | CTH        |  |
| 2755 |             | 481390 | - Other  | CTH        |  |
| 2756 | <b>4814</b> |        | <b>Wallpaper and similar wall coverings; window transparencies of paper.</b>   | <b>CTH</b> |  |
| 2757 |             | 481420 | - Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics                             | CTH        |  |
| 2758 |             | 481490 | - Other  | CTH        |  |
| 2759 | <b>4816</b> |        | <b>Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes.</b>                          | <b>CTH</b> |  |
| 2760 |             | 481620 | - Self-copy paper  | CTH        |  |
| 2761 |             | 481690 | - Other  | CTH        |  |
| 2762 | <b>4817</b> |        | <b>Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery.</b> | <b>CTH</b> |  |
| 2763 |             | 481710 | - Envelopes  | CTH        |  |
| 2764 |             | 481720 | - Letter cards, plain postcards and correspondence cards   | CTH        |  |

|      |      |        |  |     |  |
|------|------|--------|--|-----|--|
| 2765 |      | 481730 | - Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery  | CTH |  |
| 2766 | 4818 |        | <b>Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serv</b> | CTH |  |
| 2767 |      | 481810 | - Toilet paper   | CTH |  |
| 2768 |      | 481820 | - Handkerchiefs, cleansing or facial tissues and towels  | CTH |  |
| 2769 |      | 481830 | - Tablecloths and serviettes   | CTH |  |
| 2770 |      | 481850 | - Articles of apparel and clothing accessories   | CTH |  |
| 2771 |      | 481890 | - Other  | CTH |  |
| 2772 | 4819 |        | <b>Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like.</b>              | CTH |  |
| 2773 |      | 481910 | - Cartons, boxes and cases, of corrugated paper or paperboard  | CTH |  |
| 2774 |      | 481920 | - Folding cartons, boxes and cases, of non-corrugated paper or paperboard  | CTH |  |
| 2775 |      | 481930 | - Sacks and bags, having a base of a width of 40 cm or more  | CTH |  |
| 2776 |      | 481940 | - Other sacks and bags, including cones  | CTH |  |
| 2777 |      | 481950 | - Other packing containers, including record sleeves   | CTH |  |
| 2778 |      | 481960 | - Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like  | CTH |  |
| 2779 | 4820 |        | <b>Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon s</b> | CTH |  |
| 2780 |      | 482010 | - Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles   | CTH |  |
| 2781 |      | 482020 | - Exercise books   | CTH |  |
| 2782 |      | 482030 | - Binders (other than book covers), folders and file covers  | CTH |  |



|      |             |        |   |            |  |
|------|-------------|--------|---|------------|--|
| 2783 |             | 482040 | - Manifold business forms and interleaved carbon sets   | CTH        |  |
| 2784 |             | 482050 | - Albums for samples or for collections   | CTH        |  |
| 2785 |             | 482090 | - Other   | CTH        |  |
| 2786 | <b>4821</b> |        | <b>Paper or paperboard labels of all kinds, whether or not printed.</b>   | <b>CTH</b> |  |
| 2787 |             | 482110 | - Printed   | CTH        |  |
| 2788 |             | 482190 | - Other   | CTH        |  |
| 2789 | <b>4822</b> |        | <b>Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).</b>   | <b>CTH</b> |  |
| 2790 |             | 482210 | - Of a kind used for winding textile yarn   | CTH        |  |
| 2791 |             | 482290 | - Other   | CTH        |  |
| 2792 | <b>4823</b> |        | <b>Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres.</b> | <b>CTH</b> |  |
| 2793 |             | 482320 | - Filter paper and paperboard   | CTH        |  |
| 2794 |             | 482340 | - Rolls, sheets and dials, printed for self-recording apparatus   | CTH        |  |
| 2795 |             | 482361 | - Rolls, sheets and dials, printed for self-recording apparatus-- Of bamboo   | CTH        |  |
| 2796 |             | 482369 | - Rolls, sheets and dials, printed for self-recording apparatus-- Other   | CTH        |  |
| 2797 |             | 482370 | - Rolls, sheets and dials, printed for self-recording apparatus-- Moulded or pressed articles of paper pulp   | CTH        |  |
| 2798 |             | 482390 | - Rolls, sheets and dials, printed for self-recording apparatus-- Other   | CTH        |  |
| 2799 | <b>49</b>   |        | <b>PRINTED BOOKS, NEWSPAPERS, PICTURES AND OTHER PRODUCTS OF THE PRINTING INDUSTRY; MANUSCRIPTS, TYPESCRIPTS AND PLANS</b>  |            |  |
| 2800 | <b>4901</b> |        | <b>Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.</b>  | <b>CTH</b> |  |
| 2801 |             | 490110 | - In single sheets, whether or not folded   | CTH        |  |
| 2802 |             | 490191 | - Other: Dictionaries, encyclopaedias and serial instalments thereof  | CTH        |  |
| 2803 |             | 490199 | - Other: Other  | CTH        |  |
| 2804 | <b>4902</b> |        | <b>Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.</b>   | <b>CTH</b> |  |
| 2805 |             | 490210 | - Appearing at least four times a weekNote: The General Tariff rate that applies to goods of this tariff item is the Most-Favoured-Nation Tariff rate.  | CTH        |  |
| 2806 |             | 490290 | - Other   | CTH        |  |

|      |             |        |  |            |  |
|------|-------------|--------|--|------------|--|
| 2807 | <b>4903</b> | 490300 | <b>Children's picture, drawing or colouring books.</b>   | <b>CTH</b> |  |
| 2808 | <b>4904</b> | 490400 | <b>Music, printed or in manuscript, whether or not bound or illustrated.</b>   | <b>CTH</b> |  |
| 2809 | <b>4905</b> |        | <b>Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed.</b>  | <b>CTH</b> |  |
| 2810 |             | 490510 | - Globes   | CTH        |  |
| 2811 |             | 490591 | - Other: In book form  | CTH        |  |
| 2812 |             | 490599 | - Other: Other   | CTH        |  |
| 2813 | <b>4906</b> | 490600 | <b>Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitized paper and carbon copies of the foregoing.</b>           | <b>CTH</b> |  |
| 2814 | <b>4907</b> | 490700 | <b>Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognized face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title.</b> | <b>CTH</b> |  |
| 2815 | <b>4908</b> |        | <b>Transfers (decalcomanias).</b>  | <b>CTH</b> |  |
| 2816 |             | 490810 | - Transfers (decalcomanias), vitrifiable   | CTH        |  |
| 2817 |             | 490890 | - Other  | CTH        |  |
| 2818 | <b>4909</b> | 490900 | <b>Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.</b>  | <b>CTH</b> |  |
| 2819 | <b>4910</b> | 491000 | <b>Calendars of any kind, printed, including calendar blocks.</b>  | <b>CTH</b> |  |
| 2820 | <b>4911</b> |        | <b>Other printed matter, including printed pictures and photographs.</b>   | <b>CTH</b> |  |
| 2821 |             | 491110 | - Trade advertising material, commercial catalogues and the like   | CTH        |  |
| 2822 |             | 491191 | - Other: Pictures, designs and photographs   | CTH        |  |
| 2823 |             | 491199 | - Other: Other   | CTH        |  |



## Stakeholders' Consultations for India-Canada CEPA- Rules of Origin Questionnaire<sup>1</sup>

| Name of the Institution/Organisation/Industry/ Company | Descriptions of Products being exported/imported with their ITC(HS) |
|--|---|
|  |   |

### 1. Wholly Obtained:

- a. Do you have any suggestions on inclusion of any other products to the list of Wholly obtained or produced, which at present is not there in any of the previous agreements of India?

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- b. Do you have any suggestions on the wholly obtained products included in Canada's agreements?

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### 2. Minimal operations:

- a. Do you have any suggestions on inclusion/exclusion of a particular minimal operations/ procedure, which at present is not there in any of the previous agreements of India?

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<sup>1</sup> Note: for any action to be undertaken by the GoI based on your input, adequate justification in support of your recommendation is required. Recommendations made without any adequate justification, shall not be considered.

Please use additional sheets where necessary.

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- b. Do you have any suggestions on exclusion of a particular minimal operations/procedure, which at present is not there in any of the previous agreements of Canada?

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### 3. Product Specific Rules of Origin (PSRs)

- a. Please specify the product specific rules of origin that should be applicable on your product (viz. CC, CTH, CTSH, RVC or CC/CTH/CTSH +RVC , CC/CTH/CTSH or RVC, specific process) along the level of HS code at which it should be applicable (HS 2/4/6- digit). Kindly provide adequate justification for your suggestion.
- *In case of RVC(value addition criteria) please specify the appropriate percentage too( 3(h)in the questionnaire may be seen for formula).*

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- b. Do you wish to have a sectoral approach in sectors like Chemicals, Textiles and Clothing etc. in terms of Specific Process Test? If yes, why? What in your view should be the formulation of the Specific Process Test(s)? Please specify/elaborate.

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- c. Would the inclusion of a chemical reaction rule applicable on products under Chapter 27-40 be acceptable to you? If yes, please provide the specifications of the rules/processes applicable. Kindly provide adequate justification for your suggestion.

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- d. If a chemical reaction rule/process is not acceptable, what alternative PSR could be suggested for your product. Also, provide an adequate justification, why chemical reaction rule is not acceptable?

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- e. If a chemical reaction rule is not acceptable by you for your product and if in the situation Canada insists on having a chemical reaction rule or any other process, then what would be your preferred alternative rule/process?

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- f. What criteria is used by your organisation/industry/company to calculate the value-added content in your products? Please specify the formula and the terms used in the formula, if any.

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- g. What is the range of value addition that you will be able to meet? Please provide an adequate justification.

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- h. For estimation of Value-added content, India and Canada have different formulations in their FTAs. Which formulation would you prefer and why? In case you do not prefer either, do you have any other suggestion. Please provide adequate justification for the same.

- (i) India's formulation<sup>2</sup> in its existing FTAs based on Free-on-Board (FOB) price

*Value addition*

$$= \frac{FOB \text{ value of export} - (CIF \text{ value of non originating material} + \text{Value of undetermined origin})}{FOB \text{ value of export}}$$

or

*Value addition*

$$= \frac{Cost \text{ of originating material} + Direct Labour Cost + Direct Overhead Cost + Profits}{FOB \text{ value of export}}$$

- (ii) Canada's formulation<sup>3</sup> in its existing FTAs based on Transaction Value/Ex-Works price of the Product

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<sup>2</sup> India's formulation is sourced from India-Mauritius CECPA.

<sup>3</sup> Canada's formulation is sourced from Canada-Korea/Ukraine FTA.

**MaxNom:** maximum value of non-originating materials expressed as a percentage

**RVC:** minimum regional value content of a product, expressed as a percentage

**VNM:** value of non-originating materials used in the production of the product which is its customs value at the time of importation including freight, insurance where appropriate, packing and all other costs incurred in transporting the materials to the importation port in the Party where the producer of the product is located

**FOB:** the free-on-board price of the product paid or payable to the seller regardless of the mode of shipment, provided that the price includes the value of all the materials used and all other costs incurred in the production

“Except as provided in paragraphs 2 and 3, where Annex 3-A specifies a value test to determine whether a good is originating, the good is originating provided that the value of non-originating materials used in the production of the good does not exceed a given percentage of the transaction value or ex-works price of the good as specified in Annex 3-A.

“**transaction value** means the price actually paid or payable for a good or material with respect to a transaction of the producer of the good, adjusted in accordance with the principles of paragraphs 1, 3 and 4 of Article 8 of the WTO Customs Valuation Agreement to include, inter alia, such costs as commissions, production assists, royalties or license fees”

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#### 4. De Minimis/ Tolerance

- a. Please provide a range of tolerance limit for your product and provide an adequate justification for the same. (You may also suggest any qualifications for de minimis)

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#### 5. Cumulation:

- a. In its recent agreements, Canada has provisions for both bilateral cumulation and Diagonal Cumulation (Cumulation with Common FTA Partner of both Countries). What kind of Cumulation provision is acceptable to your sector. Please provide an adequate justification for your choice in this regard.

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#### 6. Certificate of Origin:

- a. Are there any additional criteria you would require in the current formulation?

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of a product and its transportation to the exportation port in the Party, minus any internal taxes which are, or may be, repaid when the product obtained is exported; or

(ii) if there is no price paid or payable or if the actual price paid does not reflect all costs related to the production of the product which are actually incurred in the production of a product, the value of all the materials used and all other costs incurred in the production of the product in the exporting Party, and its transportation to the exportation port in the Party which:

(A) include selling, general and administrative expenses, as well as profit, that can be reasonably allocated to the product, the costs of freight and insurance; and

(B) exclude any internal taxes of the exporting Party which are, or may be, repaid when the product obtained is exported

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- b. Any existing criteria/field which is not required and should be removed from existing format?

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- c. Are there any changes that you would want to suggest in the existing Operational Certification Procedures (OCP) in India's FTAs? Please provide adequate justification for your suggestion.

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## 7. Other

- a. Do you face any problem with respect to infringement of Rules of Origin in the Canada? Please provide details (if any).

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- b. Do you face any problem in meeting the Rules of Origin in exporting your products and acquiring the relevant Rules of Origin certification with the given state of digital technology such as e-Platform of DGFT? Please provide details.

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- c. Do you import an input for processing of final product for which you would like to have a PSR for the input as well? Please provide your suggestion along with justification.

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**Signature:** \_\_\_\_\_

**Name:** \_\_\_\_\_

**Designation** \_\_\_\_\_

**Address:** \_\_\_\_\_

**Contact no.:** \_\_\_\_\_

**Email Id:** \_\_\_\_\_

**Date:** \_\_\_\_\_



Please send the **soft copies** of your **duly signed and filled-in questionnaire within 15 days** to:

1. Centre for Regional Trade, 7th Floor, NAFED House, Siddhartha Enclave, Ring Road, Ashram Chowk, New Delhi-110014 Email: [headcrtoffice@crt.org.in](mailto:headcrtoffice@crt.org.in)
2. With a copy marked to Mr. Abhishek Dev, Director (TPD &RMTR), Department of Commerce, Ministry. Email: [abhishek.dev@ias.nic.in](mailto:abhishek.dev@ias.nic.in)