

PSR

(สำเนา)

เลขที่รับ ๑๓๙๐๘/๒๕๕๔ วันที่ ๙ พ.ย. ๒๕๕๔

สำนักงานเลขาธิการสภาผู้แทนราษฎร

ที่ นร ๐๕๐๓/๒๓๙๗๘

สำนักนายกรัฐมนตรี

ทำเนียบรัฐบาล กทม. ๑๐๓๐๐

๗ พฤศจิกายน ๒๕๕๔

เรื่อง การปรับกฎถิ่นกำเนิดเฉพาะรายสินค้า (PSR) จากพิกัดศุลกากรระบบฮาร์โมนีฉบับปี พ.ศ. ๒๕๔๕ (HS ๒๐๐๒) เป็นฉบับปี พ.ศ. ๒๕๕๐ (HS ๒๐๐๗) ในเอกสารแนบ บี ของภาคผนวก ๓ ของความตกลงว่าด้วยการค้าสินค้า ภายใต้กรอบความตกลงว่าด้วยความร่วมมือทางเศรษฐกิจระหว่างประเทศสมาชิกสมาคมประชาชาติแห่งเอเชียตะวันออกเฉียงใต้และสาธารณรัฐประชาชนจีน

กราบเรียน ประธานรัฐสภา

สิ่งที่ส่งมาด้วย หนังสือสัญญาในเรื่องนี้

ด้วยคณะรัฐมนตรีได้ประชุมปรึกษาลงมติให้เสนอ เรื่อง การปรับกฎถิ่นกำเนิดเฉพาะรายสินค้า (PSR) จากพิกัดศุลกากรระบบฮาร์โมนีฉบับปี พ.ศ. ๒๕๔๕ (HS ๒๐๐๒) เป็นฉบับปี พ.ศ. ๒๕๕๐ (HS ๒๐๐๗) ในเอกสารแนบ บี ของภาคผนวก ๓ ของความตกลงว่าด้วยการค้าสินค้า ภายใต้กรอบความตกลงว่าด้วยความร่วมมือทางเศรษฐกิจระหว่างประเทศสมาชิกสมาคมประชาชาติแห่งเอเชียตะวันออกเฉียงใต้และสาธารณรัฐประชาชนจีน เพื่อขอความเห็นชอบจากรัฐสภา ดังที่ได้แนบมาพร้อมนี้

จึงขอเสนอหนังสือสัญญาดังกล่าว มาเพื่อขอได้โปรดนำเสนอรัฐสภาพิจารณาให้ความเห็นชอบ ตามมาตรา ๑๙๐ ของรัฐธรรมนูญแห่งราชอาณาจักรไทยต่อไป

ขอแสดงความนับถืออย่างยิ่ง

(ลงชื่อ)

ยิ่งลักษณ์ ชินวัตร

(นางสาวยิ่งลักษณ์ ชินวัตร)

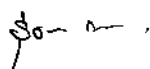
นายกรัฐมนตรี

สำนักเลขาธิการคณะรัฐมนตรี

โทร. ๐ ๒๒๘๐ ๙๐๐๐ ต่อ ๓๐๖

โทรสาร ๐ ๒๒๘๐ ๙๐๕๘

สำเนาถูกต้อง



(นางสาวรุ่งนภา ชันธิโชติ)

วิทยากรเชี่ยวชาญ

กลุ่มงานระเบียบวาระ สำนักงานการประชุม

อรทัย พิมพ์

ภัทพร ทาน

ตรวจ

การปรับปรุงเฉพาะรายสินค้า (PSR) จากพิกัดศุลกากรระบบ
ฮาร์โมนไนซ์ฉบับปี พ.ศ. ๒๕๔๕ (HS ๒๐๐๒) เป็นฉบับปี พ.ศ. ๒๕๕๐
(HS ๒๐๐๗) ในเอกสารแนบ ปี ของภาคผนวก ๓
ของความตกลงว่าด้วยการค้าสินค้าภายใต้กรอบความตกลง
ว่าด้วยความร่วมมือทางเศรษฐกิจระหว่างประเทศสมาชิกสมาคม
ประชาชาติแห่งเอเชียตะวันออกเฉียงใต้และสาธารณรัฐประชาชนจีน

การปรับปรุงเฉพาะรายสินค้า (PSR) จากพิกัดศุลกากรระบบฮาร์โมนิฉบับปี พ.ศ. ๒๕๔๕ (HS ๒๐๐๒) เป็นฉบับปี พ.ศ. ๒๕๕๐ (HS ๒๐๐๓) ในเอกสารแนบ บี ของภาคผนวก ๓ ของความตกลงว่าด้วยการค้าสินค้าภายใต้กรอบความตกลงว่าด้วยความร่วมมือทางเศรษฐกิจระหว่างประเทศสมาชิกสมาคมประชาชาติแห่งเอเชียตะวันออกเฉียงใต้และสาธารณรัฐประชาชนจีน

สรุปสาระสำคัญ

การปรับกฎถิ่นกำเนิดเฉพาะรายสินค้า (PSR) จากพิกัดศุลกากรระบบฮาร์โมนีไนซ์ จากฉบับปี พ.ศ. ๒๕๔๕ (HS ๒๐๐๒) เป็นฉบับปี พ.ศ. ๒๕๕๐ (HS ๒๐๐๗) ในเอกสารแนบ บี ของภาคผนวก ๓ ของความตกลงว่าด้วยการค้าสินค้า ภายใต้กรอบความตกลงว่าด้วยความร่วมมือทางเศรษฐกิจระหว่าง ประเทศสมาชิกสมาคมประชาชาติแห่งเอเชียตะวันออกเฉียงใต้และสาธารณรัฐประชาชนจีน

๑. เรื่องเดิม

- ๑.๑ กรอบความตกลงว่าด้วยความร่วมมือทางเศรษฐกิจระหว่างประเทศสมาชิกสมาคมประชาชาติแห่งเอเชียตะวันออกเฉียงใต้และสาธารณรัฐประชาชนจีนลงนามเมื่อวันที่ ๔ พฤศจิกายน ๒๕๔๕ โดยประกอบด้วย ความตกลงด้านการค้าสินค้า การบริการ และการลงทุน รวมถึงความร่วมมือทางเศรษฐกิจ
- ๑.๒ ภายใต้ความตกลงด้านการค้าสินค้า ไทยลงนามเมื่อวันที่ ๒๙ พฤศจิกายน ๒๕๔๗ และมีผลบังคับใช้ใน เดือนกรกฎาคม ๒๕๔๘ ปัจจุบัน ทั้งไทยและจีนลดภาษีสินค้าลงแล้วประมาณร้อยละ ๙๐ โดยภาษีใน รายการสินค้าปกติ ลดเป็นร้อยละ ๐ เมื่อวันที่ ๑ มกราคม ๒๕๕๓ รายการสินค้าอ่อนไหวจะต้องลดภาษี ลงเหลือไม่เกินร้อยละ ๒๐ ภายในวันที่ ๑ มกราคม ๒๕๕๕ และรายการสินค้าอ่อนไหวสูงจะต้องลดภาษี ลงเหลือไม่เกินร้อยละ ๕๐ ภายในวันที่ ๑ มกราคม ๒๕๕๘
- ๑.๓ ภายใต้กฎว่าด้วยถิ่นกำเนิดสินค้า อาเซียนและจีนได้ตกลงมูลค่าของวัตถุดิบที่ใช้ภายในประเทศ (RVC: Regional Value Content) ไม่ต่ำกว่าร้อยละ ๔๐ ของราคา FOB และกำหนดให้มีกฎถิ่นกำเนิดเฉพาะ รายสินค้า (PSR) เนื่องจากมีสินค้าบางรายการที่อาจมีเกณฑ์การใช้วัตถุดิบภายในประเทศไม่ถึงร้อยละ ๔๐ โดยกฎ PSR นี้กำหนดไว้ในภาคผนวก ๓ ของความตกลงด้านการค้าสินค้า โดยเริ่มบังคับใช้ตั้งแต่ เดือนกรกฎาคม ๒๕๔๘
- ๑.๔ เนื่องจากกฎว่าด้วยถิ่นกำเนิดสินค้าและกฎเฉพาะรายสินค้าดังกล่าวอยู่บนพื้นฐานของพิกัดศุลกากรระบบ ฮาร์โมนีไนซ์ ฉบับปี พ.ศ. ๒๕๔๕ (HS ๒๐๐๒) ซึ่งองค์การศุลกากรโลกได้กำหนดให้เปลี่ยนไปใช้พิกัด ศุลกากรระบบฮาร์โมนีไนซ์ฉบับปี พ.ศ. ๒๕๕๐ (HS ๒๐๐๗) ตั้งแต่ ๑ มกราคม ๒๕๕๐ ที่ประชุมรัฐมนตรี เศรษฐกิจอาเซียน-จีน ครั้งที่ ๙ ณ เมืองดานัง ประเทศเวียดนาม ตกลงร่วมกันที่จะรับรองการปรับกฎถิ่น กำเนิดเฉพาะรายสินค้าจากฉบับปี พ.ศ. ๒๕๔๕ (HS ๒๐๐๒) เป็นฉบับปี พ.ศ. ๒๕๕๐ (HS ๒๐๐๗) เพื่อ ผนวกเป็นส่วนหนึ่งของความตกลงฯ โดยวิธีบริหาร โดยไม่มีการทำความตกลงฉบับใหม่ระหว่างประเทศ ภาคีเพื่อแก้ไขภาคผนวก
- ๑.๕ ต่อมา คณะทำงานกลุ่มย่อยด้านกฎว่าด้วยถิ่นกำเนิดสินค้าครั้งที่ ๒๓ เมื่อวันที่ ๑-๒ ธันวาคม ๒๕๕๓ ณ เมืองหลวงพระบาง สปป. ลาว จึงมีมติขอให้ประเทศจีนและสมาชิกอาเซียนดำเนินการปรับกฎถิ่นกำเนิด เฉพาะรายสินค้าที่ต้องแก้ไขให้สอดคล้องกับระบบการกำหนดพิกัดฉบับปี พ.ศ. ๒๕๕๐ (HS ๒๐๐๗) โดย ให้การแก้ไขดังกล่าวมีผลอย่างช้าที่สุดภายในวันที่ ๓๑ มีนาคม ๒๕๕๔
- ๑.๖ อย่างไรก็ตาม อาเซียนบางประเทศยังดำเนินการไม่แล้วเสร็จ (รวมทั้งไทย ซึ่งมีทั้งสิ้น ๕๒๗ รายการ) และ เมื่อวันที่ ๑๕ มีนาคม ๒๕๕๔ กรมเจรจาการค้าระหว่างประเทศได้รับหนังสือจากกรมศุลกากรแจ้งว่าการ ปรับพิกัดอัตราศุลกากรฮาร์โมนีไนซ์จากฉบับปี พ.ศ. ๒๕๔๕ (HS ๒๐๐๒) เป็นฉบับปี พ.ศ. ๒๕๕๐ (HS ๒๐๐๗) มีผลให้เกณฑ์ถิ่นกำเนิดของสินค้าบางรายการเปลี่ยนแปลง (ประเภทย่อย ๓๐๐๖.๑๐ และ ประเภทย่อย ๔๐๐๓.๙๐)

๒. สถานะล่าสุด

อย่างไรก็ตาม อาเซียนบางประเทศยังดำเนินการไม่แล้วเสร็จ (รวมทั้งไทย ซึ่งมีทั้งสิ้น ๕๒๗ รายการ) และเมื่อวันที่ ๑๕ มีนาคม ๒๕๕๔ กรมเจรจาการค้าระหว่างประเทศได้รับหนังสือจากกรมศุลกากรแจ้งว่าการปรับพิกัดอัตราศุลกากรฮาร์โมนีส์จากฉบับปี พ.ศ. ๒๕๔๕ (HS ๒๐๐๒) เป็นฉบับปี พ.ศ. ๒๕๕๐ (HS ๒๐๐๗) มีผลให้เกณฑ์ถิ่นกำเนิดของสินค้าบางรายการเปลี่ยนแปลง (ประเภทย่อย ๓๐๐๖.๑๐ และประเภทย่อย ๔๑๐๓.๙๐) จึงต้องดำเนินการตามมาตรา ๑๙๐

๓. ผลกระทบ/ผลการปรับ PSR

- ๓.๑ การปรับเปลี่ยนพิกัดอัตราศุลกากรระบบฮาร์โมนีส์จากฉบับปี พ.ศ. ๒๕๔๕ (HS ๒๐๐๒) เป็นฉบับปี พ.ศ. ๒๕๕๐ (HS ๒๐๐๗) เป็นผลให้เกณฑ์ถิ่นกำเนิดสินค้าในประเภทย่อย ๓๐๐๖.๑๐ (ผลิตภัณฑ์ทางเภสัชกรรม/เอ็นเอ็นบีแอล) และประเภทย่อย ๔๑๐๓.๙๐ (หนังสือพิมพ์และหนังสือพิมพ์/อื่นๆ) เปลี่ยนแปลงไปจากที่กำหนดไว้ในฉบับปี พ.ศ. ๒๕๔๕ (HS ๒๐๐๒) ซึ่งทำให้สินค้าทั้งสองประเภทดังกล่าวมีทางเลือกในการได้ถิ่นกำเนิดสินค้ามากขึ้น คือ RVC ร้อยละ ๔๐ หรือการเปลี่ยนพิกัดในระดับ ๔ หลัก
- ๓.๒ การปรับเปลี่ยนพิกัดอัตราศุลกากรระบบฮาร์โมนีส์จากฉบับปี พ.ศ. ๒๕๔๕ (HS ๒๐๐๒) เป็นฉบับปี พ.ศ. ๒๕๕๐ (HS ๒๐๐๗) นี้ ไม่ได้ก่อให้เกิดการเปลี่ยนแปลงทางพันธกรณีการเปิดตลาดสินค้าของแต่ละประเทศภาคี แต่จะเพิ่มความคล่องตัวในการออกหนังสือรับรองถิ่นกำเนิดสินค้าและการตรวจปล่อยสินค้านำเข้าจากประเทศภาคีตามความตกลงว่าด้วยการค้าสินค้า เนื่องจากได้มีการระบุพิกัดศุลกากรฉบับปี พ.ศ. ๒๕๕๐ (HS ๒๐๐๗) ซึ่งเป็นฉบับที่ใช้อยู่ในปัจจุบัน
- ๓.๓ หากไทยไม่ปรับเปลี่ยนกฎถิ่นกำเนิดเฉพาะรายสินค้าให้สอดคล้องกับการเปลี่ยนพิกัดอัตราศุลกากรระบบฮาร์โมนีส์ฉบับปี พ.ศ. ๒๕๔๕ (HS ๒๐๐๒) เป็นฉบับปี พ.ศ. ๒๕๕๐ (HS ๒๐๐๗) จะทำให้สินค้าดังกล่าวไม่มีเกณฑ์ถิ่นกำเนิดมารองรับและไม่สามารถใช้สิทธิประโยชน์ได้

กรมเจรจาการค้าระหว่างประเทศ
กันยายน ๒๕๕๔

ข้อมูลประกอบ

สิทธิประโยชน์ภายใต้ความตกลงฯ

- มูลค่าการใช้สิทธิภายใต้ความตกลงการค้าเสรีอาเซียน-จีน

| การส่งออกของไทยภายใต้สิทธิ ACFTA | | | |
|---|----------|----------|-----------|
| รายการ | ปี ๒๕๕๑ | ปี ๒๕๕๒ | ปี ๒๕๕๓ |
| มูลค่าการส่งออกของรายการสินค้าที่ได้รับสิทธิ (World Trade) | ๔,๘๙๙.๖๐ | ๖,๕๖๔.๘๔ | ๑๑,๔๕๓.๐๖ |
| มูลค่าการส่งออกภายใต้สิทธิ (Form E) | ๑,๖๙๐.๕๕ | ๓,๙๘๘.๔๓ | ๗,๓๗๒.๒๖ |
| สัดส่วนการใช้สิทธิ (ร้อยละ) | ๓๔.๕๐ | ๖๐.๗๘ | ๖๔.๓๗ |

- มูลค่าการค้าระหว่างอาเซียน-จีน และไทย-จีน

| ปี | อาเซียนส่งออกไปจีน | อาเซียนนำเข้าจากจีน | มูลค่าการค้ารวม |
|-----------------|--------------------|---------------------|-----------------|
| ๒๕๕๒ | ๑๐๖,๒๐๒.๘๗ | ๑๐๖,๓๐๖.๔๑ | ๒๑๒,๕๐๙.๒๘ |
| ๒๕๕๓ | ๑๕๔,๓๔๕.๙๓ | ๑๓๘,๒๓๖.๘๐ | ๒๙๒,๕๘๒.๗๓ |
| เพิ่มขึ้นร้อยละ | ๓๑.๑๙ | ๒๓.๐๙ | ๒๗.๓๖ |
| ปี | ไทยส่งออกไปจีน | ไทยนำเข้าจากจีน | มูลค่าการค้ารวม |
| ๒๕๕๒ | ๑๖,๐๕๙.๓๙ | ๑๗,๑๔๘.๗๔ | ๓๓,๒๐๘.๑๓ |
| ๒๕๕๓ | ๒๑,๔๗๐.๙๒ | ๒๔,๕๑๘.๗๓ | ๔๕,๙๘๙.๖๕ |
| เพิ่มขึ้นร้อยละ | ๓๓.๗๐ | ๔๒.๙๘ | ๓๘.๔๙ |

กรมเจรจาการค้าระหว่างประเทศ
กันยายน 2554

ตารางเปรียบเทียบการปรับกฎเฉพาะรายสินค้า (PSR) ฉบับปี HS 2002 เป็นฉบับปี HS 2007 ภายใต้ ACFTA

| H.S. 2002 | Description of Goods | Specific Rules of Origin | correlation table HS 2002 to 2007 | H.S. 2007 | Description of Goods | Specific Rules of Origin | Remark |
|------------|--|--------------------------|---|-----------|---|--------------------------|--------------|
| 3006.10 | - Sterile surgical catgut, similar sterile suture materials and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics | GR ≥ 40% | 3006.10 ex3920.10 ex3920.20 ex3920.30 ex3920.43 ex3920.49 ex3920.51 ex3920.59 ex3920.61 ex3920.62 ex3920.63 ex3920.69 ex3920.71 ex3920.72 ex3920.73 ex3920.79 ex3920.91 | 3006.10 | - Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable | CTH or GR ≥ 40% | เกณฑ์เปลี่ยน |
| 3920.10 | | CTH or GR ≥ 40% | ex3920.92 | | | | |
| 3920.20 | | CTH or GR ≥ 40% | ex3920.93 | | | | |
| 3920.30 | | CTH or GR ≥ 40% | ex3920.94 | | | | |
| 3920.43 | | CTH or GR ≥ 40% | ex3920.99 | | | | |
| 3920.49 | | CTH or GR ≥ 40% | ex3921.11 | | | | |
| 3920.51 | | CTH or GR ≥ 40% | ex3921.12 | | | | |
| 3920.59 | | CTH or GR ≥ 40% | ex3921.13 | | | | |
| 3920.61 | | CTH or GR ≥ 40% | ex3921.14 | | | | |
| 3920.62 | | CTH or GR ≥ 40% | ex3921.19 | | | | |
| 3920.71 | | CTH or GR ≥ 40% | ex6002.40 | | | | |
| 3920.72 | | CTH or GR ≥ 40% | ex6002.90 | | | | |
| 3920.73 | | CTH or GR ≥ 40% | ex6003.10 | | | | |
| 3920.79 | | CTH or GR ≥ 40% | ex6003.20 | | | | |
| 3920.91 | | CTH or GR ≥ 40% | ex6003.30 | | | | |
| 3920.92 | | CTH or GR ≥ 40% | ex6003.40 | | | | |
| 3920.93 | | CTH or GR ≥ 40% | ex6003.90 | | | | |
| 3920.94 | | CTH or GR ≥ 40% | ex6005.90 | | | | |
| 3920.99 | | CTH or GR ≥ 40% | | | | | |
| 3921.11 | | CTH or GR ≥ 40% | | | | | |
| 3921.12 | | CTH or GR ≥ 40% | | | | | |
| 3921.13 | | CTH or GR ≥ 40% | | | | | |
| 3921.14 | | CTH or GR ≥ 40% | | | | | |
| 3921.19 | | CTH or GR ≥ 40% | | | | | |
| 6002.40 | | Process Rule or GR ≥ 40% | | | | | |
| 6002.90 | | Process Rule or GR ≥ 40% | | | | | |
| 6003.10 | | Process Rule or GR ≥ 40% | | | | | |
| 6003.20 | | Process Rule or GR ≥ 40% | | | | | |
| 6003.30 | | Process Rule or GR ≥ 40% | | | | | |
| 4103.90 | | GR ≥ 40% | 4103.90 | 4103.90 | Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, patchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1 (b) or 1 © to this Chapter: - Other | CTH or GR ≥ 40% | เกณฑ์เปลี่ยน |
| 4103.10 | | GR ≥ 40% | 4103.10 | | | | |
| ex 4301.80 | | CTH | ex4301.80 | | | | |
| ex4301.90 | | CTH | ex4301.90 | | | | |

ATTACHMENT B

PRODUCT SPECIFIC RULES

Preamble

For the purpose of Rule 6: Product Specific Criteria of the Rules of Origin for the ASEAN-China Free Trade Area (ASEAN-China FTA) as set out in ANNEX 3 of the Agreement on Trade in Goods of the Framework Agreement on Comprehensive Economic Co-operation between ASEAN and China, products which satisfy the Product Specific Rules set out herein shall be considered as goods which have undergone sufficient transformation, and hence shall be treated as the originating products of a Party in whose territory such transformation took place.

A country of origin of a product shall be a Party in whose territory the last sufficient transformation of that product was performed. As for a product whose production took place in the territories of two or more Parties, originating status shall be conferred on a Party in whose territory the last sufficient transformation took place.

A. Exclusive Rule/Criterion

The following product specific criteria shall be the sole criteria for determining the originating status of the following products. When applying for a Certificate of Origin Form E for these products, the exporter concerned can only use the product specific criteria as set out below:

| Serial No. | HS Code (HS2007) | Product Description | Origin Criteria |
|------------|------------------|--|--|
| 1 | 1517.90 | Margarine, edible mixtures or preparations of animal or vegetable fat or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16: - Other | Manufactured from fats or oil wholly obtained in either Party |
| 2 | 2105.00 | Ice cream and other edible ice, whether or not containing cocoa. | Change to subheading 2105.00 from any other chapter |
| 3 | 5103.20 | Waste of wool or of fine animal hair, not garneted stock | Obtained from sheep, lambs or other animals raised in either Party |
| 4 | 5103.30 | Waste of coarse animal hair | Obtained from sheep, lambs or other animals raised in either Party |
| 5 | 5104.00 | Garneted stock of wool or of fine or coarse animal hair | Obtained from sheep, lambs or other animals raised in either Party |

| Serial No. | HS Code (HS2007) | Product Description | Origin Criteria |
|------------|------------------|--|--|
| 6 | 5105.31 | Fine animal hair of Kashmir (cashmere) goats, carded or combed | Obtained from sheep, lambs or other animals raised in either Party |
| 7 | 5105.39 | Other fine animal hair, carded or combed | Obtained from sheep, lambs or other animals raised in either Party |
| 8 | 5105.40 | Coarse animal hair, carded or combed | Obtained from sheep, lambs or other animals raised in either Party |
| 9 | 7101.21 | - Cultured pearls: -- Unworked | Wholly Obtained in the territory of exporting Party |

B. Alternative Rules

The following criteria shall be applied as alternative rule to the general rule prescribed in Rule 4 of the ASEAN-China FTA Rules of Origin. When applying for a Certificate of Origin Form E, the exporter can use either the general rule prescribed in Rule 4 of the ASEAN-China FTA Rules of Origin or the Rules set out in this Attachment.

1. Change in Tariff Classification

| Serial No. | HS Code (HS 2007) | Product Description | Origin Criteria |
|------------|-------------------|---|---|
| 10 | 1604.11 | - Fish, whole or in pieces, but not minced: -- Salmon | Change to subheading 1604.11 from any other chapter |
| 11 | 1604.12 | - Fish, whole or in pieces, but not minced: -- Herrings | Change to subheading 1604.12 from any other chapter |
| 12 | 1604.13 | - Fish, whole or in pieces, but not minced: -- Sardines, sardinella and brisling or sprats | Change to subheading 1604.13 from any other chapter |
| 13 | 1604.15 | - Fish, whole or in pieces, but not minced: -- Mackerel | Change to subheading 1604.15 from any other chapter |
| 14 | 1604.16 | - Fish, whole or in pieces, but not minced: -- Anchovies | Change to subheading 1604.16 from any other chapter |
| 15 | 1604.19 | - Fish, whole or in pieces, but not minced: -- Other | Change to subheading 1604.19 from any other chapter |
| 16 | 1604.20 | - Other prepared or preserved fish | Change to subheading 1604.20 from any other chapter |
| 17 | 3006.10 | - Sterile surgical catgut, similar | Change to subheading |

| Serial No. | HS Code (HS 2007) | Product Description | Origin Criteria |
|------------|-------------------|--|---|
| | | sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable | 3006.10 from any other heading |
| 18 | 3916.10 | 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: - Of polymers of ethylene | Change to subheading 3916.10 from any other heading |
| 19 | 3916.20 | 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: - Of polymers of vinyl chloride | Change to subheading 3916.20 from any other heading |
| 20 | 3916.90 | 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: - Of other plastics | Change to subheading 3916.90 from any other heading |
| 21 | 3917.10 | - Artificial guts (sausage casings) of hardened protein or of cellulosic materials | Change to subheading 3917.10 from any other heading |
| 22 | 3917.21 | - Tubes, pipes and hoses, rigid of plastics: -- of polymers of ethylene | Change to subheading 3917.21 from any other heading |
| 23 | 3917.22 | - Tubes, pipes and hoses, rigid of plastics: -- of polymers of propylene | Change to subheading 3917.22 from any other heading |
| 24 | 3917.23 | - Tubes, pipes and hoses, rigid of plastics: -- of polymers of vinyl chloride | Change to subheading 3917.23 from any other heading |
| 25 | 3917.29 | - Tubes, pipes and hoses, rigid of plastics: -- of other plastics | Change to subheading 3917.29 from any other heading |
| 26 | 3917.31 | - Other tubes, pipes and hoses: -- Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa | Change to subheading 3917.31 from any other heading |

| Serial No. | HS Code (HS 2007) | Product Description | Origin Criteria |
|------------|-------------------|--|---|
| 27 | 3917.32 | - Other tubes, pipes and hoses: -- Other, not reinforced or otherwise combined with other materials, without fittings | Change to subheading 3917.32 from any other heading |
| 28 | 3917.33 | - Other tubes, pipes and hoses: -- Other, not reinforced or otherwise combined with other materials, with fittings | Change to subheading 3917.33 from any other heading |
| 29 | 3917.39 | - Other tubes, pipes and hoses: -- other | Change to subheading 3917.39 from any other heading |
| 30 | 3917.40 | - Fittings | Change to subheading 3917.40 from any other heading |
| 31 | 3919.10 | Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls: - In rolls of a width not exceeding 20 cm | Change to subheading 3919.10 from any other heading |
| 32 | 3919.90 | Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls: - Other | Change to subheading 3919.90 from any other heading |
| 33 | 3920.10 | Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials: - Of polymers of ethylene | Change to subheading 3920.10 from any other heading |
| 34 | 3920.20 | Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials: - Of polymers of propylene | Change to subheading 3920.20 from any other heading |
| 35 | 3920.30 | Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.: - Of polymers of styrene | Change to subheading 3920.30 from any other heading |
| 36 | 3920.43 | - Of polymers of vinyl chloride: -- Containing by weight not less than 6% of plasticisers | Change to subheading 3920.43 from any other heading |
| 37 | 3920.49 | - Of polymers of vinyl chloride: | Change to subheading |

| Serial No. | HS Code (HS 2007) | Product Description | Origin Criteria |
|------------|-------------------|--|---|
| | | -- Other | 3920.49 from any other heading |
| 38 | 3920.51 | - Of acrylic polymers: -- Of poly(methyl methacrylate) | Change to subheading 3920.51 from any other heading |
| 39 | 3920.59 | - Of acrylic polymers: -- Other | Change to subheading 3920.59 from any other heading |
| 40 | 3920.61 | - Of polycarbonates, alkyd resins, polyallyl esters or other polyesters: -- Of polycarbonates | Change to subheading 3920.61 from any other heading |
| 41 | 3920.62 | - Of polycarbonates, alkyd resins, polyallyl esters or other polyesters: -- Of poly(ethylene terephthalate) | Change to subheading 3920.62 from any other heading |
| 42 | 3920.63 | - Of polycarbonates, alkyd resins, polyallyl esters or other polyesters: -- Of unsaturated polyesters | Change to subheading 3920.63 from any other heading |
| 43 | 3920.69 | - Of polycarbonates, alkyd resins, polyallyl esters or other polyesters: -- Of other polyesters | Change to subheading 3920.69 from any other heading |
| 44 | 3920.71 | - Of cellulose or its chemical derivatives: -- Of regenerated cellulose | Change to subheading 3920.71 from any other heading |
| 45 | 3920.73 | - Of cellulose or its chemical derivatives: -- Of cellulose acetate | Change to subheading 3920.73 from any other heading |
| 46 | 3920.79 | - Of cellulose or its chemical derivatives: -- Of other cellulose derivatives | Change to subheading 3920.79 from any other heading |
| 47 | 3920.91 | - Of other plastics: -- Of poly(vinyl butyral) | Change to subheading 3920.91 from any other heading |
| 48 | 3920.92 | - Of other plastics: -- Of polyamides | Change to subheading 3920.92 from any other heading |
| 49 | 3920.93 | - Of other plastics: -- Of amino-resins | Change to subheading 3920.93 from any other heading |
| 50 | 3920.94 | - Of other plastics: -- Of phenolic resins | Change to subheading 3920.94 from any other heading |
| 51 | 3920.99 | - Of other plastics: -- Of other plastics | Change to subheading 3920.99 from any other heading |
| 52 | 3921.11 | - Cellular: -- Of polymers of styrene | Change to subheading 3921.11 from any other heading |

| Serial No. | HS Code (HS 2007) | Product Description | Origin Criteria |
|------------|-------------------|---|---|
| | | | heading |
| 53 | 3921.12 | - Cellular: -- Of polymers of vinyl chloride | Change to subheading 3921.12 from any other heading |
| 54 | 3921.13 | - Cellular: -- Of polyurethanes | Change to subheading 3921.13 from any other heading |
| 55 | 3921.14 | - Cellular: -- Of regenerated cellulose | Change to subheading 3921.14 from any other heading |
| 56 | 3921.19 | - Cellular: -- Of other plastic | Change to subheading 3921.19 from any other heading |
| 57 | 3921.90 | Other plates, sheets, film, foil and strip, of plastics: - Other | Change to subheading 3921.90 from any other heading |
| 58 | 3922.10 | Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics: - Baths, shower-baths, sinks and wash-basins | Change to subheading 3922.10 from any other heading |
| 59 | 3922.20 | Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics: - Lavatory seats and covers | Change to subheading 3922.20 from any other heading |
| 60 | 3922.90 | Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics: - Other | Change to subheading 3922.90 from any other heading |
| 61 | 3925.10 | Builders' ware of plastics, not elsewhere specified or included: - Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l | Change to subheading 3925.10 from any other heading |
| 62 | 3925.20 | Builders' ware of plastics, not elsewhere specified or included: - Doors, windows and their frames and thresholds for doors | Change to subheading 3925.20 from any other heading |
| 63 | 3925.30 | Builders' ware of plastics, not elsewhere specified or included: - Shutters, blinds (including Venetian blinds) and similar | Change to subheading 3925.30 from any other heading |

| Serial No. | HS Code (HS 2007) | Product Description | Origin Criteria |
|------------|-------------------|---|---|
| | | articles and parts thereof | |
| 64 | 3925.90 | Builders' ware of plastics, not elsewhere specified or included: - Other | Change to subheading 3925.90 from any other heading |
| 65 | 4103.90 | 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: - Other | Change to subheading 4103.90 from any other heading |
| 66 | 4201.00 | Saddlery and harness for any animal (including traces, leads, knees pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material | Change to subheading 4201.00 from any other heading |
| 67 | 4202.11 | Trunks, suitcases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers, with outer surface of leather, of composition leather or of patent leather | Change to subheading 4202.11 from any other heading |
| 68 | 4202.12 | Other vanity-cases, executive-cases, brief-cases, school satchels and similar containers, with outer surface of plastics or of textile materials | Change to subheading 4202.12 from any other heading |
| 69 | 4202.19 | Other trunks, suitcases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers (for example, with outer surface of vulcanized fibre or of paperboard) | Change to subheading 4202.19 from any other heading |
| 70 | 4202.21 | Handbags, whether or not with shoulder strap, including those without handle, with outer surface of leather, of composition leather or of patent leather | Change to subheading 4202.21 from any other heading |
| 71 | 4202.22 | Handbags, whether or not with shoulder strap, including those without handle, with outer surface of plastic sheeting or of textile materials | Change to subheading 4202.22 from any other heading |

| Serial No. | HS Code (HS 2007) | Product Description | Origin Criteria |
|------------|-------------------|--|---|
| 72 | 4202.29 | Other handbags, whether or not with shoulder strap, including those without handles (for example, with outer surface of vulcanized fibre or of paperboard) | Change to subheading 4202.29 from any other heading |
| 73 | 4202.31 | Articles of a kind normally carried in the pocket or handbag, with outer surface of leather, of composition leather or of patent leather | Change to subheading 4202.31 from any other heading |
| 74 | 4202.32 | Articles of a kind normally carried in the pocket or handbag, with outer surface of plastic sheeting or of textile materials | Change to subheading 4202.32 from any other heading |
| 75 | 4202.39 | Other articles of a kind normally carried in the pocket or handbag (for example, with outer surface of vulcanized fibre or of paperboard) | Change to subheading 4202.39 from any other heading |
| 76 | 4202.91 | Tool bags, cutlery cases and containers, with outer surface of leather, of composition leather or of patent leather | Change to subheading 4202.91 from any other heading |
| 77 | 4202.92 | Tool bags, cutlery cases and containers, with outer surface of plastic sheeting or of textile materials | Change to subheading 4202.92 from any other heading |
| 78 | 4202.99 | Other tool bags, cutlery cases and containers (for example, with outer surface of vulcanized fibre or of paperboard) | Change to subheading 4202.99 from any other heading |
| 79 | 4203.10 | Articles of apparel, of leather or of composition leather | Change to subheading 4203.10 from any other heading |
| 80 | 4203.21 | Gloves, mittens and mitts, specially designed for use in sports, of leather or of composition leather | Change to subheading 4203.21 from any other heading |
| 81 | 4203.29 | Other gloves, mittens and mitts of leather or of composition leather | Change to subheading 4203.29 from any other heading |
| 82 | 4203.30 | Belts and bandoliers, of leather or of composition leather | Change to subheading 4203.30 from any other heading |
| 83 | 4203.40 | Other clothing accessories, of leather or of composition leather | Change to subheading 4203.40 from any other heading |
| 84 | 4205.00 | Other articles of leather or of | Change to subheading |

| Serial No. | HS Code (HS 2007) | Product Description | Origin Criteria |
|------------|-------------------|---|---|
| | | composition leather | 4205.00 from any other heading |
| 85 | 4206.00 | Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons | Change to subheading 4206.00 from any other heading |
| 86 | 4301.10 | Raw furskins of mink, whole, with or without head, tail or paws | Change to subheading 4301.10 from any other heading |
| 87 | 4301.30 | Raw furskins 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 | Change to subheading 4301.30 from any other heading |
| 88 | 4301.60 | Raw furskins of fox, whole, with or without head, tail or paws | Change to subheading 4301.60 from any other heading |
| 89 | 4301.80 | Other furskins, whole, with or without head, tail or paws | Change to subheading 4301.80 from any other heading |
| 90 | 4301.90 | Heads, tails, paws and other pieces or cuttings, suitable for furriers' use | Change to subheading 4301.90 from any other heading |
| 91 | 4302.11 | Tanned or dressed whole skins of mink, with or without head, tail or paws, not assembled | Change to subheading 4302.11 from any other heading |
| 92 | 4302.19 | Other tanned or dressed whole skins, with or without head, tail or paws, not assembled | Change to subheading 4302.19 from any other heading |
| 93 | 4302.20 | Tanned or dressed heads, tails, paws and other pieces or cuttings, not assembled | Change to subheading 4302.20 from any other heading |
| 94 | 4302.30 | Tanned or dressed whole skins and pieces or cutting thereof, assembled | Change to subheading 4302.30 from any other heading |
| 95 | 4303.10 | Articles of apparel and clothing accessories of furskin | Change to subheading 4303.10 from any other heading |
| 96 | 4303.90 | Other articles of furskin | Change to subheading 4303.90 from any other heading |
| 97 | 4304.00 | Artificial fur and articles thereof | Change to subheading 4304.00 from any other heading |
| 98 | 6401.10 | - Footwear incorporating a protective metal toe-cap | Change to subheading 6401.10 from any other heading, except from heading 6406 |
| 99 | 6401.92 | - Other footwear: | Change to subheading |

| Serial No. | HS Code (HS 2007) | Product Description | Origin Criteria |
|------------|-------------------|---|---|
| | | -- Covering the ankle but not covering the knee | 6401.92 from any other heading, except from heading 6406 |
| 100 | 6401.99 | - Other footwear: -- Other | Change to subheading 6401.99 from any other heading, except from heading 6406 |
| 101 | 6402.12 | - Sports footwear: -- Ski-boots, cross-country ski footwear and snowboard boots | Change to subheading 6402.12 from any other heading, except from heading 6406 |
| 102 | 6402.19 | - Sports footwear: -- Other | Change to subheading 6402.19 from any other heading, except from heading 6406 |
| 103 | 6402.20 | - Footwear with upper straps or thongs assembled to the sole by means of plugs | Change to subheading 6402.20 from any other heading, except from heading 6406 |
| 104 | 6402.91 | - Other footwear: -- Covering the ankle | Change to subheading 6402.91 from any other heading, except from heading 6406 |
| 105 | 6402.99 | - Other footwear: -- Other | Change to subheading 6402.99 from any other heading, except from heading 6406 |
| 106 | 6403.12 | - Sports footwear: -- Ski-boots, cross-country ski footwear and snowboard boots | Change to subheading 6403.12 from any other heading, except from heading 6406 |
| 107 | 6403.19 | - Sports footwear: -- Other | Change to subheading 6403.19 from any other heading, except from heading 6406 |
| 108 | 6403.20 | - Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe | Change to subheading 6403.20 from any other heading, except from heading 6406 |
| 109 | 6403.40 | - Other footwear, incorporating a protective metal toe-cap | Change to subheading 6403.40 from any other heading, except from heading 6406 |
| 110 | 6403.51 | - Other footwear with outer soles of leather: -- Covering the ankle | Change to subheading 6403.51 from any other heading, except from heading 6406 |
| 111 | 6403.59 | - Other footwear with outer soles of leather: -- Other | Change to subheading 6403.59 from any other heading, except from heading 6406 |

| Serial No. | HS Code (HS 2007) | Product Description | Origin Criteria |
|------------|-------------------|--|---|
| 112 | 6403.91 | - Other footwear: -- Covering the ankle | Change to subheading 6403.91 from any other heading, except from heading 6406 |
| 113 | 6403.99 | - Other footwear: -- Other | Change to subheading 6403.99 from any other heading, except from heading 6406 |
| 114 | 6404.11 | - Footwear with outer soles of rubber or plastics: -- Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like | Change to subheading 6404.11 from any other heading, except from heading 6406 |
| 115 | 6404.19 | - Footwear with outer soles of rubber or plastics: -- Other | Change to subheading 6404.19 from any other heading, except from heading 6406 |
| 116 | 6404.20 | - Footwear with outer soles of leather or composition leather | Change to subheading 6404.20 from any other heading, except from heading 6406 |
| 117 | 6405.10 | - With uppers of leather or composition leather | Change to subheading 6405.10 from any other heading, except from heading 6406 |
| 118 | 6405.20 | - With uppers of textile materials | Change to subheading 6405.20 from any other heading, except from heading 6406 |
| 119 | 6405.90 | - Other | Change to subheading 6405.90 from any other heading, except from heading 6406 |
| 120 | 6406.10 | Uppers and parts thereof, other than stiffeners | Change to subheading 6406.10 from any other heading |
| 121 | 6406.20 | Outer soles and heels, of rubber or plastics | Change to subheading 6406.20 from any other heading |
| 122 | 6406.91 | Wood parts of footwear (excluding uppers, outer soles and heels) | Change to subheading 6406.91 from any other heading |
| 123 | 6406.99 | Non-wood parts of footwear (excluding uppers, outer soles and heels) | Change to subheading 6406.99 from any other heading |
| 124 | 7218.10 | - Ingots and other primary forms | Change to subheading 7218.10 from any other heading |
| 125 | 7218.91 | - Other: -- Of rectangular (other than square) cross-section | Change to subheading 7218.91 from any other heading |

| Serial No. | HS Code (HS 2007) | Product Description | Origin Criteria |
|------------|-------------------|---|---|
| 126 | 7218.99 | - Other: -- Other | Change to subheading 7218.99 from any other heading |
| 127 | 7221.00 | Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel. | Change to subheading 7221.00 from any other heading |
| 128 | 7222.11 | - Bars and rods, not further worked than hot-rolled, hot-drawn or extruded: -- Of circular cross-section | Change to subheading 7222.11 from any other heading |
| 129 | 7222.19 | - Bars and rods, not further worked than hot-rolled, hot-drawn or extruded: -- Other | Change to subheading 7222.19 from any other heading |
| 130 | 7222.20 | - Bars and rods, not further worked than cold-formed or cold-finished | Change to subheading 7222.20 from any other heading |
| 131 | 7222.30 | - Other bars and rods | Change to subheading 7222.30 from any other heading |
| 132 | 7222.40 | - Angles, shapes and sections | Change to subheading 7222.40 from any other heading |

2. Process Criterion for Textile and Textile Products - Working or Processing Carried Out on Non-Originating Materials that Confers Originating Status¹

(a) Fibres and Yarns

Manufacture through process of fibre-making (polymerisation, polycondensation and extrusion) spinning, twisting, texturizing or braiding from a blend or any of following:-

- Silk
- Wool, fine/coarse animal hair
- Cotton fibres
- Vegetable textile fibres
- Synthetic or artificial filaments/man-made filaments
- Synthetic or artificial staple fibres/man-made staple fibres

| Serial No. | HS Code (HS 2007) | Product Description |
|------------|-------------------|---|
| 133 | 5204.11 | Cotton sewing thread \geq 85% by weight of cotton, not put up for retail sale |

¹ Products shall be considered as originating if they result exclusively from the processes and/or operations set out in this Attachment

| Serial No. | HS Code (HS 2007) | Product Description |
|------------|-------------------|---|
| 134 | 5204.19 | Cotton sewing thread, <85% by weight of cotton, not put up for retail sale |
| 135 | 5204.20 | Cotton sewing thread, put up for retail sale |
| 136 | 5205.11 | Cotton yarn, >=85%, single, uncombed, >=714.29 dtex, not put up for retail sale |
| 137 | 5205.12 | Cotton yarn, >=85%, single, uncombed, 714.29 > dtex >= 232.56, not put up for retail sale |
| 138 | 5205.13 | Cotton yarn, >=85%, single, uncombed, 232.56 > dtex >= 192.31, not put up for retail sale |
| 139 | 5205.14 | Cotton yarn, >=85%, single, uncombed, 192.31 > dtex >=125, not put up |
| 140 | 5205.15 | Cotton yarn, >=85%, single, uncombed, < 125 dtex, not put up for retail sale |
| 141 | 5205.21 | Cotton yarn, >=85%, single, combed, >= 714.29, not put up for retail sale |
| 142 | 5205.22 | Cotton yarn, >=85%, single, combed, 714.29 > dtex. >= 232.56, not put up for retail sale |
| 143 | 5205.23 | Cotton yarn, >=85%, single, combed. 232.56 > dtex >= 192.31, not put up for retail sale |
| 144 | 5205.24 | Cotton yarn, >=85%, single, combed, 192.31 > dtex >= 125, not put up for retail sale |
| 145 | 5205.26 | Cotton yarn, >=85%, single, combed, 106.38 <= dtex < 125, not put up for retail sale |
| 146 | 5205.27 | Cotton yarn, >=85%, single, combed, 83.33 <= dtex < 106.38, not put up for retail sale |
| 147 | 5205.28 | Cotton yarn, >=85%, single, combed, < 83.33 dtex (>120 metric number), not put up for retail sale |
| 148 | 5205.31 | Cotton yarn, >=85%, multi, uncombed, >= 714.29 dtex, not put up for retail sale, nes |
| 149 | 5205.32 | Cotton yarn, >=85%, multi, uncombed, 714.29 >dtex >= 232.56, not put up for retail sale, nes |
| 150 | 5205.33 | Cotton yarn, >=85%, multi, uncombed, 232.56 > dtex >= 192.31, not put up for retail sale, nes |
| 151 | 5205.34 | Cotton yarn, >=85%, multi, uncombed, 192.31 > dtex >= 125, not put up for retail sale, nes |

| Serial No. | HS Code (HS 2007) | Product Description |
|------------|-------------------|---|
| 152 | 5205.35 | Cotton yarn, $\geq 85\%$, multi, uncombed, < 125 dtex, not put up for retail sale, nes |
| 153 | 5205.41 | Cotton yarn, $\geq 85\%$, multiple, combed, ≥ 714.29 dtex, not put up for retail sale, nes |
| 154 | 5205.42 | Cotton yarn, $\geq 85\%$, multi, combed, $714.29 > dtex \geq 232.56$, not put up for retail sale, nes |
| 155 | 5205.43 | Cotton yarn; $\geq 85\%$, multi, combed, $232.56 > dtex \geq 192.31$, not put up for retail sale, nes |
| 156 | 5205.44 | Cotton yarn, $\geq 85\%$, multiple, combed, $192.31 > dtex \geq 125$, not put up for retail sale, nes |
| 157 | 5205.46 | Cotton yarn, $\geq 85\%$, multiple, combed, $106.38 \leq dtex < 125$, not put up for retail sale, nes |
| 158 | 5205.47 | Cotton yarn, $\geq 85\%$, multiple, combed, $83.33 \leq dtex < 106.38$, not put up for retail sale, nes |
| 159 | 5205.48 | Cotton yarn, $\geq 85\%$, multiple, combed, < 83.33 dtex, not put up for retail sale, nes |
| 160 | 5206.11 | Cotton yarn, $< 85\%$, single, uncombed, ≥ 714.29 , not put up for retail sale |
| 161 | 5206.12 | Cotton yarn, $< 85\%$, single, uncombed, $714.29 > dtex \geq 232.56$, not put up for retail sale |
| 162 | 5206.13 | Cotton yarn, $< 85\%$, single, uncombed, $232.56 > dtex \geq 192.31$, not put up for retail sale |
| 163 | 5206.14 | Cotton yarn, $< 85\%$, single, uncombed, $192.31 > dtex \geq 125$, not put up for retail sale |
| 164 | 5206.15 | Cotton yarn, $< 85\%$, single, uncombed, < 125 dtex, not put up for retail sale |
| 165 | 5206.21 | Cotton yarn, $< 85\%$, single, combed, ≥ 714.29 dtex, not put up for retail sale |
| 166 | 5206.22 | Cotton yarn, $< 85\%$, single, combed, $714.29 > dtex \geq 232.56$, not put up for retail sale |
| 167 | 5206.23 | Cotton yarn, $< 85\%$, single, combed, $232.56 > dtex \geq 192.31$, not put up for retail sale |
| 168 | 5206.24 | Cotton yarn, $< 85\%$, single, combed, $192.31 > dtex \geq 125$, not put up for retail sale |
| 169 | 5206.25 | Cotton yarn, $< 85\%$, single, combed, < 125 dtex, not put up for retail sale |
| 170 | 5206.31 | Cotton yarn, $< 85\%$, multiple, uncombed, ≥ 714.29 , not put up for retail sale, nes |

| Serial No. | HS Code (HS 2007) | Product Description |
|------------|-------------------|--|
| 171 | 5206.32 | Cotton yarn, <85%, multiple, uncombed, 714.29 > dtex >/= 232.56, not put up for retail sale, nes |
| 172 | 5206.33 | Cotton yarn, <85%, multiple, uncombed, 232.56 > dex >/= 192.31, not put up for retail sale, nes |
| 173 | 5206.34 | Cotton yarn, <85%, multiple, uncombed, 192.31 > dtex >/= 125, not put up for retail sale, nes |
| 174 | 5206.35 | Cotton yarn, <85%, multiple, uncombed, < 125 dtex, not put up for retail sale, nes |
| 175 | 5206.41 | Cotton yarn, <85%, multiple, combed, >/= 714.29, not put up for retail sale, nes |
| 176 | 5206.42 | Cotton yarn, <85%, multiple, combed, 714.29 > dtex >/= 232.56, not put up for retail sale, nes |
| 177 | 5206.43 | Cotton yarn, <85%, multiple, combed, 232.56 >dtex >/= 192.31, not put up for retail sale, nes |
| 178 | 5206.44 | Cotton yarn, <85%, multiple, combed, 192.31>dtex >/= 125, not put up for retail sale, nes |
| 179 | 5206.45 | Cotton yarn, <85%. multiple, combed. < 125 dtex, not put up for retail sale, nes |
| 180 | 5207.10 | Cotton yarn (other than sewing thread) >/= 85% by weight of cotton put up for retail sale |
| 181 | 5207.90 | Cotton yarn (other than sewing thread) < 85% by weight of cotton. put up for retail sale |

(b) Fabric/Carpets And Other Textile Floor Coverings; Special Yarns, twine, cordage and ropes and cables and articles thereof.

Manufacture from:

- Polymer (non-woven)
- Fibres (non-woven)
- Yarns (fabrics)
- Raw or Unbleached Fabrics (finished fabrics)

through substantial transformation process of either:

- needle punching / spin bonding / chemical bonding
- weaving or knitting;
- crocheting or wadding or tufting; or

- dyeing or printing and finishing; or impregnation, coating, covering or lamination.

| Serial No. | HS Code (HS 2007) | Product Description |
|------------|-------------------|---|
| 182 | 5208.11 | Plain weave cotton fabric, >= 85%, not more than 100 g/m2, unbleached |
| 183 | 5208.12 | Plain weave cotton fabric, >= 85%, > 100 g/m2 to 200 g/m2, unbleached |
| 184 | 5208.13 | Twill weave cotton fabric, >= 85%, not more than 200 g/m2, unbleached |
| 185 | 5208.19 | Woven fabrics of cotton, >= 85%, not more than 200 g/m2, unbleached, nes |
| 186 | 5208.21 | Plain weave cotton fabrics, >= 85%, not more than 100g/m2, bleached |
| 187 | 5208.22 | Plain weave cotton fabric, >= 85%, > 100 g/m2 to 200 g/m2, bleached |
| 188 | 5208.23 | Twill weave cotton fabric, >= 85%, not more than 200g/m2, bleached |
| 189 | 5208.29 | Woven fabrics of cotton, >= 85%, not more than 200 g/m2, bleached, nes |
| 190 | 5208.41 | Plain weave cotton fabric, >= 85%, not more than 100 g/m2, yarns of other colors |
| 191 | 5208.42 | Plain weave cotton fabrics, >= 85%, > 100 g/m2 to 200 g/m2, yarns of other colors |
| 192 | 5208.43 | Twill weave cotton fabric, >= 85%, not more than 200 g/m2, yarns of other colors |
| 193 | 5208.49 | Woven fabrics of cotton, >= 85%, not more than 200 g/m2, yarns of other colors, nes |
| 194 | 5209.11 | Plain weave cotton fabric, >= 85%, more than 200 g/m2, unbleached |
| 195 | 5209.12 | Twill weave cotton fabric, >= 85%, more than 200 g/m2, unbleached |
| 196 | 5209.19 | Woven fabrics of cotton, >= 85%, more than 200 g/m2, unbleached, nes |
| 197 | 5209.21 | Plain weave cotton fabric, >= 85%, more than 200 g/m2, bleached |
| 198 | 5209.22 | Twill weave cotton fabrics, >= 85%, more than 200:g/m2, bleached |
| 199 | 5209.29 | Woven fabrics of cotton, >= 85%, more than 200 g/m2, bleached, nes |
| 200 | 5209.41 | Plain weave cotton fabrics, >= 85%, more |

| Serial No. | HS Code (HS 2007) | Product Description |
|------------|-------------------|--|
| | | than 200 g/m2, yarns of other colors |
| 201 | 5209.42 | Denim fabrics of cotton, >= 85%, more than 200 g/m2 |
| 202 | 5209.43 | Twill weave cotton fab, other than denim, >= 85%, more than 200 g/m2, yarns of different colours |
| 203 | 5209.49 | Woven fabrics of cotton, >= 85%, more than 200 g/m2, yarns of other colors, nes |
| 204 | 5210.11 | Plain weave cotton fab, < 85% mixd w m-m fib, not more than 200 g/m2, unbleached |
| 205 | 5210.19 | Woven fab of cotton, < 85% mixd with m-m fib, <= 200 g/m2, unbleached, nes |
| 206 | 5210.21 | Plain weave cotton fab, < 85% mixd w m-m fib, not more than 200 g/m2, bleached |
| 207 | 5210.29 | Woven fabrics of cotton, < 85% mixd with m-m fib, <= 200 g/m2, bleached, nes |
| 208 | 5210.41 | Plain weave cotton fab, < 85% mixd w m-m fib, not more than 200g/m2 yarns of other colors |
| 209 | 5210.49 | Woven fabrics of cotton, <85% mixd with m-m fib, <= 200 g/m2, yarns of other colors. nes |
| 210 | 5211.11 | Plain weave cotton fab, <85% mixd w m-m fib, more than 200 g/m2, unbleached |
| 211 | 5211.12 | Twill weave cotton fab. <85% mixed w m-m fib. more than 200 g/m2. unbl |
| 212 | 5211.19 | Woven fabrics of cotton, <85% mixd with m-m fib, more than 200 g/m2, unbleached, nes |
| 213 | 5211.20 | Woven fabrics of cotton, <85% mixd with m-m fib, more than 200 g/m2. bleached |
| 214 | 5211.41 | Plain weave cotton fab, <85% mixd w m-m fib, more than 200 g/m2, yarns of other colors |
| 215 | 5211.42 | Denim fabrics of cotton, < 85% mixed with m-m fib, more than 200 g/m2 |
| 216 | 5211.43 | Twill weave cotton fab, other than denim, <85% mixd w m-m fib, > 200 g/m2, yarn of different colours |
| 217 | 5211.49 | Woven fabrics of cotton, <85% mixd with m-m fib, > 200 g/m2. yarns of other colors. nes |

| Serial No. | HS Code (HS 2007) | Product Description |
|------------|-------------------|--|
| 218 | 5212.11 | Woven fabrics of cotton, weighing not more than 200 g/m2, unbleached, nes |
| 219 | 5212.12 | Woven fabrics of cotton, weighing not more than 200 g/m2, bleached, nes |
| 220 | 5212.14 | Woven fabrics of cotton, <=200 g/m2. of yarns of different colours, nes |
| 221 | 5212.21 | Woven fabrics of cotton, weighing more than 200 g/m2, unbleached, nes |
| 222 | 5212.22 | Woven fabrics of cotton, weighing more than 200 g/m2. bleached, nes |
| 223 | 5212.24 | Woven fabrics of cotton, >200 g/m2, of yarns of different colours, nes |
| | | |
| 224 | 6001.10 | Long pile knitted or crocheted textile fabrics |
| 225 | 6001.21 | Looped pile knitted or crocheted fabrics, of cotton |
| 226 | 6001.22 | Looped pile knitted or crocheted fabrics, of man-made fibres |
| 227 | 6001.29 | Looped pile knitted or crocheted fabrics, of other textile materials |
| 228 | 6002.40 | Knitted or crocheted textile fab, w <= 30 cm, >= 5% of elastomeric, not containing rubber thread |
| 229 | 6002.90 | Knitted or crocheted textile fab, w <= 30 cm, >= 5% of elastomeric, containing rubber thread |
| 230 | 6003.10 | Knitted or crocheted fabrics, w <=30 cm, of wool or fine animal hair |
| 231 | 6003.20 | Knitted or crocheted fabrics, w <=30 cm, of cotton |
| 232 | 6003.30 | Knitted or crocheted fabrics, w <=30 cm, of synthetic fibres |
| 233 | 6003.40 | Knitted or crocheted fabrics, w <=30 cm, of artificial fibres |
| 234 | 6003.90 | Knitted or crocheted fabrics, w <=30 cm, of nes |
| 235 | 6004.10 | Knitted or crocheted textile fab, w > 30 cm, >= 5% of elastomeric, not containing rubber thread |
| 236 | 6004.90 | Knitted or crocheted textile fab, w > 30 cm, >= 5% of elastomeric, containing rubber thread |
| 237 | 6005.21 | Warp knitted fabrics, of unbleached or bleached cotton, nes |

| Serial No. | HS Code (HS 2007) | Product Description |
|-------------------|--------------------------|--|
| 238 | 6005.22 | Warp knitted fabrics, of dyed cotton, nes |
| 239 | 6005.23 | Warp knitted fabrics, of yarn of different colours cotton, nes |
| 240 | 6005.24 | Warp knitted fabrics, of printed cotton, nes |
| 241 | 6005.31 | Warp knitted fabrics, of unbleached or bleached synthetic fibres, nes |
| 242 | 6005.32 | Warp knitted fabrics, of dyed synthetic fibres, nes |
| 243 | 6005.33 | Warp knitted fabrics, of yarn of different colours synthetic fibres, nes |
| 244 | 6005.41 | Warp knitted fabrics, of unbleached or bleached artificial fibres, nes |
| 245 | 6005.42 | Warp knitted fabrics, of dyed artificial fibres, nes |
| 246 | 6005.43 | Warp knitted fabrics, of yarn of different colours artificial fibres, nes |
| 247 | 6005.44 | Warp knitted fabrics, of printed artificial fibres, nes |
| 248 | 6005.90 | Warp knitted fabrics, of other materials, nes |
| 249 | 6006.10 | Knitted or crocheted fabrics, of wool or of fine animal hair, nes |
| 250 | 6006.31 | Knitted or crocheted fabrics, of unbleached or bleached synthetic fibres, nes |
| 251 | 6006.32 | Knitted or crocheted fabrics, of dyed synthetic fibres, nes |
| 252 | 6006.33 | Knitted or crocheted fabrics, of yarn of different colours of synthetic fibres, nes |
| 253 | 6006.34 | Knitted or crocheted fabrics, of printed synthetic fibres, nes |
| 254 | 6006.41 | Knitted or crocheted fabrics, of unbleached or bleached artificial fibres, nes |
| 255 | 6006.42 | Knitted or crocheted fabrics, of dyed artificial fibres, nes |
| 256 | 6006.43 | Knitted or crocheted fabrics, of yarn of different colours of artificial fibres, nes |
| 257 | 6006.44 | Knitted or crocheted fabrics, of printed artificial fibres, nes |
| 258 | 6006.90 | Knitted or crocheted fabrics, of other materials, nes |

(c) Article of Apparel and Clothing Accessories and Other Made Up Textile Articles

Manufacture through the processes of cutting and assembly of parts into a complete article (for apparel and tents) and incorporating embroidery or embellishment or printing (for made-up articles) from:

- raw or unbleached fabric
- finished fabric

| Serial No. | HS Code (HS 2007) | Product Description |
|------------|-------------------|---|
| 259 | 6101.20 | Mens/boys overcoats, anoraks, etc of cotton, knitted . |
| 260 | 6101.30 | Mens/boys overcoats, anoraks etc, of man-made fibres, knitted |
| 261 | 6101.90 | Mens/boys overcoats, anoraks etc, of other textile materials, knitted |
| 262 | 6102.10 | Womens/girls overcoats, anoraks etc, of wool or fine animal hair, knitted |
| 263 | 6102.20 | Womens/girls overcoats, anoraks etc, of cotton, knitted |
| 264 | 6102.30 | Womens/girls overcoats, anoraks etc, of man-made fibres, knitted |
| 265 | 6102.90 | Womens/girls overcoats, anoraks etc, of other textile materials, knitted |
| 266 | 6103.10 | Mens/boys suits, knitted |
| 267 | 6103.22 | Mens/boys ensembles, of cotton, knitted |
| 268 | 6103.23 | Mens/boys ensembles, of synthetic fibres, knitted |
| 269 | 6103.29 | Mens/boys ensembles, of other textile materials, knitted |
| 270 | 6103.31 | Mens/boys jackets and blazers, of wool or fine animal hair, knitted |
| 271 | 6103.32 | Mens/boys jackets and blazers, of cotton, knitted |
| 272 | 6103.33 | Mens/boys jackets and blazers, of synthetic fibres, knitted |
| 273 | 6103.39 | Mens/boys jackets and blazers, of other textile materials, knitted |
| 274 | 6103.41 | Mens/boys trousers and shorts, of wool or fine animal hair, knitted |
| 275 | 6103.42 | Mens/boys trousers and shorts, of cotton, knitted |
| 276 | 6103.43 | Mens/boys trousers and shorts, of synthetic fibres, knitted |

| Serial No. | HS Code (HS 2007) | Product Description |
|------------|-------------------|--|
| 277 | 6103.49 | Mens/boys trousers and shorts, of other textile materials, knitted |
| 278 | 6104.13 | Womens/girls suits, of synthetic fibres, knitted |
| 279 | 6104.19 | Womens/girls suits, of other textile materials, knitted |
| 280 | 6104.22 | Womens/girls ensembles, of cotton, knitted |
| 281 | 6104.23 | Womens/girls ensembles, of synthetic fibres, knitted |
| 282 | 6104.29 | Womens/girls ensembles, of other textile materials, knitted |
| 283 | 6104.31 | Womens/girls jackets, of wool or fine animal hair, knitted |
| 284 | 6104.32 | Womens/girls jackets, of cotton, knitted |
| 285 | 6104.33 | Womens/girls jackets, of synthetic fibres, knitted |
| 286 | 6104.39 | Womens/girls jackets, of other textile materials, knitted |
| 287 | 6104.41 | Womens/girls dresses, of wool or fine animal hair, knitted |
| 288 | 6104.42 | Womens/girls dresses, of cotton, knitted |
| 289 | 6104.43 | Womens/girls dresses, of synthetic fibres, knitted |
| 290 | 6104.44 | Womens/girls dresses, of artificial fibres, knitted |
| 291 | 6104.49 | Womens/girls dresses, of other textile materials, knitted |
| 292 | 6104.51 | Womens/girls skirts, of wool or fine animal hair, knitted |
| 293 | 6104.52 | Womens/girls skirts, of cotton, knitted |
| 294 | 6104.53 | Womens/girls skirts, of synthetic fibres, knitted |
| 295 | 6104.59 | Womens/girls skirts, of other textile materials, knitted |
| 296 | 6104.61 | Womens/girls trousers and shorts, of wool or fine animal hair, knitted |
| 297 | 6104.62 | Womens/girls trousers and shorts, of cotton, knitted . |
| 298 | 6104.63 | Womens/girls trousers and shorts, of synthetic fibres, knitted |

| Serial No. | HS Code (HS 2007) | Product Description |
|------------|-------------------|---|
| 299 | 6104.69 | Womens/girls trousers and shorts, of other textile materials, knitted |
| 300 | 6105.10 | Mens/boys shirts, of cotton, knitted |
| 301 | 6105.20 | Mens/boys shirts, of man-made fibres, knitted |
| 302 | 6105.90 | Mens/boys shirts, of other textile materials, knitted |
| 303 | 6106.10 | Womens/girls blouses and shirts, of cotton, knitted |
| 304 | 6106.20 | Womens/girls blouses and shirts, of man-made fibres, knitted |
| 305 | 6106.90 | Womens/girls blouses and shirts, of other materials, knitted |
| 306 | 6107.11 | Mens/boys underpants and briefs, of cotton, knitted |
| 307 | 6107.12 | Mens/boys underpants and briefs, of man-made fibres, knitted |
| 308 | 6107.19 | Mens/boys underpants and briefs, of other textile materials, knitted |
| 309 | 6107.21 | Mens/boys nightshirts and pyjamas, of cotton, knitted |
| 310 | 6107.22 | Mens/boys nightshirts and pyjamas, of man-made fibres, knitted |
| 311 | 6107.29 | Mens/boys nightshirts and pyjamas, of other textile materials, knitted |
| 312 | 6107.91 | Mens/boys bathrobes, dressing gowns etc of cotton, knitted |
| 313 | 6107.99 | Mens/boys bathrobes, dressing gowns etc of other textile materials, knitted |
| 314 | 6108.11 | Womens/girls slips and petticoats, of man-made fibres, knitted |
| 315 | 6108.19 | Womens/girls slips and petticoats, of other textile materials, knitted |
| 316 | 6108.21 | Womens/girls briefs and panties, of cotton, knitted |
| 317 | 6108.22 | Womens/girls briefs and panties, of man-made fibres, knitted |
| 318 | 6108.29 | Womens/girls briefs and panties, of other textile materials, knitted |
| 319 | 6108.31 | Womens/girls nightdresses and pyjamas, of cotton, knitted |

| Serial No. | HS Code (HS 2007) | Product Description |
|------------|-------------------|--|
| 320 | 6108.32 | Womens/girls nightdresses and pyjamas, of man-made fibres, knitted |
| 321 | 6108.39 | Womens/girls nightdresses and pyjamas, of other textile materials, knitted |
| 322 | 6108.91 | Womens/girls bathrobes, dressing gowns, etc, of cotton, knitted |
| 323 | 6108.92 | Womens/girls bathrobes, dressing gowns, etc, of man-made fibres, knitted |
| 324 | 6108.99 | Womens/girls bathrobes, dressing gowns etc, of other textile materials, knitted |
| 325 | 6109.10 | T-shirts, singlets and other vests, of cotton, knitted |
| 326 | 6109.90 | T-shirts, singlets and other vests, of other textile materials, knitted |
| 327 | 6110.11 | Pullovers,cardigans&similiar article of wool or fine animal hair, knitted: of wool |
| 328 | 6110.12 | Pullovers,cardigans&similiar article of wool or fine animal hair, knitted: of kashmir goats |
| 329 | 6110.19 | Pullovers,cardigans&similiar article of wool or fine animal hair, knitted: of other animal hair. |
| 330 | 6110.20 | Pullovers, cardigans & similiar articles of cotton, knitted |
| 331 | 6110.30 | Pullovers,cardigans & similiar articles of man-made fibres, knitted |
| 332 | 6110.90 | Pullovers,cardigans&similiar articles of other textile materials, knitted |
| 333 | 6111.20 | Babies garments & clothing accessories of cotton, knitted |
| 334 | 6111.30 | Babies garments & clothing accessories of synthetic fibres, knitted |
| 335 | 6111.90 | Babies garments&clothing accessories of other textile materials, knitted |
| 336 | 6112.11 | Track suits, of cotton, knitted |
| 337 | 6112.12 | Track suits, of synthetic fibres, knitted |
| 338 | 6112.19 | Track suits, of other textile materials, knitted |
| 339 | 6112.20 | Ski suits, of textile materials, knitted |
| 340 | 6112.31 | Mens/boys swimwear, of synthetic fibres, knitted |

| Serial No. | HS Code (HS 2007) | Product Description |
|------------|-------------------|---|
| 341 | 6112.39 | Mens/boys swimwear, of other textile materials, knitted |
| 342 | 6112.41 | Womens/girls swimwear, of synthetic fibres, knitted |
| 343 | 6112.49 | Womens/girls swimwear, of other textile materials, knitted |
| 344 | 6113.00 | Garments made up of impregnated, coated, covered or laminated textile knitted fab |
| 345 | 6114.20 | Garments nes, of cotton, knitted |
| 346 | 6114.30 | Garments nes, of man-made fibres, knitted |
| 347 | 6114.90 | Garments nes, of other textile materials knitted |
| 348 | 6115.10 | Graduated compression hosiery (for example, stockings for varicose veins) |
| 349 | 6115.21 | Panty hose&tights, of synthetic fibre yarns <67 dtex/single yarn knitted |
| 350 | 6115.22 | Panty hose&tights, of synthetic fibre yarns >=67 dtex/single yarn knitted |
| 351 | 6115.29 | Panty hose & tights, of other textile materials, knitted |
| 352 | 6115.30 | Women full/knee-length hosiery, of textile yarn < 67 dtex/single yarn knitted |
| 353 | 6115.94 | Hosiery nes, of wool or fine animal hair, knitted |
| 354 | 6115.95 | Hosiery nes, of cotton, knitted |
| 355 | 6115.96 | Hosiery nes, of synthetic fibres, knitted |
| 356 | 6115.99 | Hosiery nes, of other textile materials, knitted |
| 357 | 6116.10 | Gloves impregnated, coated or covered with plastics or ubber, knitted |
| 358 | 6116.91 | Gloves, mittens and mitts, nes, of wool or fine animal hair, knitted |
| 359 | 6116.92 | Gloves, mittens and mitts, nes, of cotton, knitted |
| 360 | 6116.93 | Gloves, mittens and mitts, nes, of synthetic fibres, knitted |
| 361 | 6116.99 | Gloves, mittens and mitts, nes, of other textile materials, knitted |
| 362 | 6117.10 | Shawls, scarves, veils and the like, of textile materials, knitted |

| Serial No. | HS Code (HS 2007) | Product Description |
|------------|-------------------|--|
| 363 | 6117.80 | Clothing accessories nes, of textile materials, knitted • |
| 364 | 6117.90 | Parts of garments/of clothing accessories, of textile materials, knitted |
| | | |
| 365 | 6201.11 | Mens/boys overcoats&similar articles of wool/fine animal hair,not knitted |
| 366 | 6201.12 | Mens/boys overcoats & similar articles of cotton, not knitted |
| 367 | 6201.13 | Mens/boys overcoats & similar articles of man-made fibres, not knitted |
| 368 | 6201.19 | Mens/boys overcoats & similar articles of other textile materials, not knitted |
| 369 | 6201.91 | Mens/boys anoraks & similar articles of wool/fine animal hair, not knitted |
| 370 | 6201.92 | Mens/boys anoraks & similar articles of cotton, not knitted |
| 371 | 6201.93 | Mens/boys anoraks & similar articles of man-made fibres, not knitted |
| 372 | 6201.99 | Mens/boys anoraks & similar articles of other textile materials, not knitted |
| 373 | 6202.11 | Womens/girls over coats & similar articles of wool/fine animal hair, not knitted |
| 374 | 6202.12 | Womens/girls overcoats & similar articles of cotton, not knitted |
| 375 | 6202.13 | Womens/girls over coats & similar articles of man-made fibres, not knitted |
| 376 | 6202.19 | Womens/girls over coats & similar articles of other textile materials, not knitted |
| 377 | 6202.91 | Womens/girls anoraks&similar articles of wool/fine animal hair, not knitted |
| 378 | 6202.92 | Womens/girls anoraks & similar articles of cotton, not knitted |
| 379 | 6202.93 | Womens/girls anoraks & similar articles of man-made fibres, not knitted |
| 380 | 6202.99 | Womens/girls anoraks & similar articles of oth tex materials, not knit |
| 381 | 6203.11 | Mens/boys suits, of wool or fine animal hair, not knitted |
| 382 | 6203.12 | Mens/boys suits, of synthetic fibres, not knitted |

| Serial No. | HS Code (HS 2007) | Product Description |
|------------|-------------------|---|
| 383 | 6203.19 | Mens/boys suits, of other textile materials, not knitted |
| 384 | 6203.22 | Mens/boys ensembles, of cotton, not knitted |
| 385 | 6203.23 | Mens/boys ensembles, of synthetic fibres, not knitted |
| 386 | 6203.29 | Mens/boys ensembles, of other textile materials, not knitted |
| 387 | 6203.31 | Mens/boys jackets and blazers, of wool or fine animal hair, not knitted |
| 388 | 6203.32 | Mens/boys jackets and blazers, of cotton, not knitted |
| 389 | 6203.33 | Mens/boys jackets and blazers, of synthetic fibres, not knitted |
| 390 | 6203.39 | Mens/boys jackets and blazers, of other textile materials, not knitted |
| 391 | 6203.41 | Mens/boys trousers and shorts, of wool or fine animal hair, not knitted |
| 392 | 6203.42 | Mens/boys trousers and shorts, of cotton, not knitted |
| 393 | 6203.43 | Mens/boys trousers and shorts, of synthetic fibres, not knitted |
| 394 | 6203.49 | Mens/boys trousers and shorts, of other textile materials, not knitted |
| 395 | 6204.11 | Womens/girls suits, of wool or fine animal hair, not knitted |
| 396 | 6204.12 | Womens/girls suits, of cotton, not knitted |
| 397 | 6204.13 | Womens/girls suits, of synthetic fibres, not knitted |
| 398 | 6204.19 | Womens/girls suits, of other textile materials, not knitted |
| 399 | 6204.21 | Womens/girls ensembles, of wool or fine animal hair, not knitted |
| 400 | 6204.22 | Womens/girls ensembles, of cotton, not knitted |
| 401 | 6204.23 | Womens/girls ensembles, of synthetic fibres, not knitted |
| 402 | 6204.29 | Womens/girls ensembles, of other textile materials, not knitted |
| 403 | 6204.31 | Womens/girls jackets, of wool or fine animal hair, not knitted |

| Serial No. | HS Code (HS 2007) | Product Description |
|-------------------|--------------------------|--|
| 404 | 6204.32 | Womens/girls jackets, of cotton, not knitted |
| 405 | 6204.33 | Womens/girls jackets, of synthetic fibres, not knitted |
| 406 | 6204.39 | Womens/girls jackets, of other textile materials, not knitted |
| 407 | 6204.41 | Womens/girls dresses, of wool or fine animal hair, not knitted |
| 408 | 6204.42 | Womens/girls dresses, of cotton, not knitted |
| 409 | 6204.43 | Womens/girls dresses, of synthetic fibres, not knitted |
| 410 | 6204.44 | Womens/girls dresses, of artificial fibres, not knitted |
| 411 | 6204.49 | Womens/girls dresses, of other textile materials, not knitted |
| 412 | 6204.51 | Womens/girls skirts, of wool or fine animal hair, not knitted |
| 413 | 6204.52 | Womens/girls skirts, of cotton, not knitted |
| 414 | 6204.53 | Womens/girls skirts, of synthetic fibres, not knitted |
| 415 | 6204.59 | Womens/girls skirts, of other textile materials, not knitted |
| 416 | 6204.61 | Womens/girls trousers & shorts, of wool or fine animal hair, not knitted |
| 417 | 6204.62 | Womens/girls trousers and shorts, of cotton, not knitted |
| 418 | 6204.63 | Womens/girls trousers and shorts, of synthetic fibres, not knitted |
| 419 | 6204.69 | Womens/girls trousers & shorts, of other textile materials, not knitted |
| 420 | 6205.20 | Mens/boys shirts, of cotton, not knitted |
| 421 | 6205.30 | Mens/boys shirts, of man-made fibres, not knitted |
| 422 | 6205.90 | Mens/boys shirts, of other textile materials, not knitted |
| 423 | 6206.10 | Womens/girls blouses and shirts, of silk or silk waste,-not knitted |
| 424 | 6206.20 | Womens/girls blouses & shirts, of wool or fine animal hair, not knitted |
| 425 | 6206.30 | Womens/girls blouses and shirts, of cotton, not knitted |

| Serial No. | HS Code (HS 2007) | Product Description |
|------------|-------------------|--|
| 426 | 6206.40 | Womens/girls blouses and shirts, of man-made fibres, not knitted |
| 427 | 6206.90 | Womens/girls blouses and shirts, of other textile materials, not knitted |
| 428 | 6207.11 | Mens/boys underpants and briefs, of cotton, not knitted |
| 429 | 6207.19 | Mens/boys underpants and briefs, of other textile materials, not knitted |
| 430 | 6207.21 | Mens/boys nightshirts and pyjamas, of cotton, not knitted |
| 431 | 6207.22 | Mens/boys nightshirts and pyjamas, of man-made fibres, not knitted |
| 432 | 6207.29 | Mens/boys nightshirts & pyjamas, of other textile materials, not knitted |
| 433 | 6207.91 | Mens/boys bathrobes, dressing gowns, etc of cotton, not knitted |
| 434 | 6207.99 | Mens/boys bathrobes, dressing gowns, etc of other textile materials, not knit |
| 435 | 6208.11 | Womens/girls slips and petticoats, of man-made fibres, not knitted |
| 436 | 6208.19 | Womens/girls slips & petticoats, of other textile materials, not knitted |
| 437 | 6208.21 | Womens/girls nightdresses and pyjamas, of cotton, not knitted |
| 438 | 6208.22 | Womens/girls nightdresses and pyjamas, of man-made fibres, not knitted |
| 439 | 6208.29 | Womens/girls nightdresses & pyjamas, of other textile materials, not knitted |
| 440 | 6208.91 | Womens/girls panties, bathrobes, etc, of cotton, not knitted |
| 441 | 6208.92 | Womens/girls panties, bathrobes, etc, of man-made fibres, not knitted |
| 442 | 6208.99 | Womens/girls panties, bathrobes, etc, of other textile materials, not knitted |
| 443 | 6209.20 | Babies garments & clothing accessories of cotton, not knitted |
| 444 | 6209.30 | Babies garments & clothing accessories of synthetic fibres, not knitted |
| 445 | 6209.90 | Babies garments & clothing accessories of other textile materials, not knitted |
| 446 | 6210.10 | Garments made up of textile of felts and of nonwoven textile fabrics |

| Serial No. | HS Code (HS 2007) | Product Description |
|------------|-------------------|--|
| 447 | 6210.20 | Mens/boys overcoats & similar articles of impreg.ctd.cov etc.textile woven fab |
| 448 | 6210.30 | Womens/girls overcoats&similar articles of impreg, ctd, cov etc, textile woven fab |
| 449 | 6210.40 | Mens/boys garments nes,made up of impreg,ctd,cov, etc. tex woven fab |
| 450 | 6210.50 | Womens/girls garments nes, of impreg, ctd, cov etc, textile woven fab |
| 451 | 6211.11 | Mens/boys swimwear, of textile materials, not knitted |
| 452 | 6211.12 | Womens/girls swimwear, of textile materials, not knitted |
| 453 | 6211.20 | Ski suits, of textile materials, not knitted |
| 454 | 6211.32 | Mens/boys garments nes, of cotton, not knitted . |
| 455 | 6211.33 | Mens/boys garments nes, of man-made fibres, not knitted |
| 456 | 6211.39 | Mens/boys garments nes, of other textile materials, not knitted |
| 457 | 6211.41 | Womens/girls garments nes, of wool or fine animal hair, not knitted |
| 458 | 6211.42 | Womens/girls garments nes, of cotton, not knitted |
| 459 | 6211.43 | Womens/girls garments nes, of man-made fibres, not knitted |
| 460 | 6211.49 | Womens/girls garments nes, of other textile materials, not knitted |
| 461 | 6212.10 | Brassieres and part thereof, of textile materials |
| 462 | 6212.20 | Girdles, panty girdles and parts thereof, of textile materials |
| 463 | 6212.30 | Corselettes and parts thereof, of textile materials |
| 464 | 6212.90 | Corsets, braces & similar articles & parts thereof, of textile materials |
| 465 | 6213.20 | Handkerchiefs, of cotton, not knitted |
| 466 | 6213.90 | Handkerchiefs, of other textile materials, not knitted |
| 467 | 6214.10 | Shawls, scarves, veils and the like, of silk or silk waste, not knitted |
| 468 | 6214.20 | Shawls.scarves,veils & the like,of wool or |

| Serial No. | HS Code (HS 2007) | Product Description |
|------------|-------------------|---|
| | | fine animal hair, not knitted |
| 469 | 6214.30 | Shawls, scarves, veils and the like, of synthetic fibres, not knitted |
| 470 | 6214.40 | Shawls, scarves, veils and the like, of artificial fibres, not knitted |
| 471 | 6214.90 | Shawls, scarves, veils & the like, of other textile materials fibres, not knitted |
| 472 | 6215.10 | Ties, bow ties and cravats, of silk or silk waste, not knitted |
| 473 | 6215.20 | Ties, bow ties and cravats, of man-made fibres, not knitted |
| 474 | 6215.90 | Ties, bow ties and cravats, of other textile materials, not knitted |
| 475 | 6216.00 | Gloves, mittens and mitts, of textile materials, not knitted |
| 476 | 6217.10 | Clothing accessories nes, of textile materials, not knitted |
| 477 | 6217.90 | Parts of garments or of clothing accessories nes, of textile materials, not knitted |
| | | |
| 478 | 6301.10 | Electric blankets, of textile materials |
| 479 | 6301.20 | Blankets (other than electric) & travelling rugs, of wool or fine animal hair |
| 480 | 6301.30 | Blankets (other than electric) and travelling rugs, of cotton |
| 481 | 6301.40 | Blankets (other than electric) and travelling rugs. of synthetic fibres |
| 482 | 6301.90 | Blankets (other than electric) and travelling rugs. of other textile materials |
| 483 | 6302.10 | Bed linen, of textile knitted or crocheted materials |
| 484 | 6302.21 | Bed linen, of cotton, printed, not knitted |
| 485 | 6302.22 | Bed linen, of man-made fibres, printed, not knitted |
| 486 | 6302.29 | Bed linen, of other textile materials, printed, not knitted |
| 487 | 6302.31 | Bed linen, of cotton, nes |
| 488 | 6302.32 | Bed linen, of man-made fibres, nes |
| 489 | 6302.39 | Bed linen, of other textile materials, nes |

| Serial No. | HS Code (HS 2007) | Product Description |
|------------|-------------------|--|
| 490 | 6302.40 | Table linen, of textile knitted or crocheted materials |
| 491 | 6302.51 | Table linen, of cotton, not knitted |
| 492 | 6302.53 | Table linen, of man-made fibres, not knitted |
| 493 | 6302.59 | Table linen, of other textile materials, not knitted |
| 494 | 6302.60 | Toilet & kitchen linen, of terry towelling or similar terry fab, of cotton |
| 495 | 6302.91 | Toilet and kitchen linen, of cotton, nes |
| 496 | 6302.93 | Toilet and kitchen linen, of man-made fibres |
| 497 | 6302.99 | Toilet and kitchen linen, of other textile materials |
| 498 | 6303.12 | Curtains, drapes, interior blinds & curtain or bed valances, of synthetic fib, knitted |
| 499 | 6303.19 | Curtains, drapes, interior blinds & curtain or bed valances, of other textile, material, knitted |
| 500 | 6303.91 | Curtains, drapes, interior blinds & curtain or bed valances, of cotton, not knit |
| 501 | 6303.92 | Curtains, drapes, interior blinds & curtain or bed valances, of synthetic fib, not knitted |
| 502 | 6303.99 | Curtains, drapes, interior blinds & curtain or bed valance, of other textile material, not knitted |
| 503 | 6304.11 | Bedspreads of textile materials, nes, knitted or crocheted |
| 504 | 6304.19 | Bedspreads of textile materials, nes, not knitted or crocheted |
| 505 | 6304.91 | Furnishing articles nes, of textile materials, knitted or crocheted |
| 506 | 6304.92 | Furnishing articles nes, of cotton, not knitted or crocheted |
| 507 | 6304.93 | Furnishing articles nes, of synthetic fibres, not knitted or crocheted |
| 508 | 6304.99 | Furnishing articles nes, of other textile materials, not knitted or crocheted |
| 509 | 6305.10 | Sacks & bags, for packing of goods, of jute or of other textile bast fibres |
| 510 | 6305.20 | Sacks and bags, for packing of goods, of cotton |

| Serial No. | HS Code (HS 2007) | Product Description |
|------------|-------------------|---|
| 511 | 6305.32 | Sacks & bags, for packing of goods, flexible intermediate bulk containers of man-made textile materials |
| 512 | 6305.33 | Sacks & bags, for packing of goods, of polyethylene or polypropylene strips |
| 513 | 6305.39 | Sacks & bags, for packing of goods, of other man-made textile materials |
| 514 | 6305.90 | Sacks and bags, for packing of goods, of other textile materials |
| 515 | 6306.12 | Tarpaulins, awnings and sunblinds, of synthetic fibres |
| 516 | 6306.19 | Tarpaulins, awnings and sunblinds, of other textile materials |
| 517 | 6306.22 | Tents, of synthetic fibres |
| 518 | 6306.29 | Tents, of other textile materials |
| 519 | 6306.30 | Sails |
| 520 | 6306.40 | Pneumatic mattresses |
| 521 | 6306.91 | Camping goods nes, of cotton |
| 522 | 6306.99 | Camping goods nes, of other textile materials |
| 523 | 6307.10 | Floor-cloths, dish-cloths, dusters & similar cleaning cloths, of textile material |
| 524 | 6307.20 | Life jackets and life belts, of textile materials |
| 525 | 6307.90 | Made up articles, of textile materials, nes, including dress patterns |
| 526 | 6308.00 | Sets consisting of woven fab 7 yarn, for making up into rugs, tapestries etc |
| 527 | 6309.00 | Worn clothing and other worn articles |



Department of Trade Negotiations
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