

Republic of the Philippines
MALACAÑANG
Manila

Executive Order No. 376

MODIFYING THE RATES OF IMPORT DUTY ON CERTAIN IMPORTED ARTICLES UNDER SECTION 104 OF THE TARIFF AND CUSTOMS CODE OF 1978 AS AMENDED, IN ORDER TO IMPLEMENT SECTION 1 OF REPUBLIC ACT 9281, REINSTATING THE EFFECTIVITY OF TAX INCENTIVES UNDER SECTION 109 OF REPUBLIC ACT 8435 OTHERWISE KNOWN AS THE AGRICULTURE AND FISHERIES MODERNIZATION ACT OF 1997

WHEREAS the government needs to provide duty exemption to importations of eligible agriculture and fisheries enterprises to promote and foster their efficiency and global competitiveness;

WHEREAS, Section 1 of Republic Act No. 9281 enacted into law on March 30, 2004, amends Section 109 of Republic Act No. 8435 otherwise known as the "Agriculture and Fisheries Modernization Act of 1997" as follows "all enterprises engage in agricultural and fisheries duly certified by the Department of Agriculture, in consultation with the Department of Finance and Board of Investments, shall, up to the year 2015, be exempted from the payment of tariff duties for the importation of all types of agriculture and fishery inputs, equipment, and machinery such as but not limited to, fertilizer, insecticide, threshers, hybrid seeds, genetic materials, sprayers, packaging machinery and scales, harvesting scales, harvesting equipment, spare parts of all agricultural renewable energy systems such as solar panels, Provided, however, that the imported agriculture, and fishery inputs, equipment and machinery shall be for the exclusive use of the importing enterprise;

WHEREAS, Section 109 of Republic Act No. 8435 was implemented by Executive Order (EO) no 133 series of 1999 and its annexes, as amended by EO 127, series of 2002, the effectivity of which lapsed on 08 February 2003;

WHEREAS, paragraph (2) of Section 1 of Republic Act No. 9281 provides that " the Department, in consultation with the Department of Finance and the Board of Investment, shall, within ninety (90) days from the effectivity of this Act, formulate the Implementing Rules and Regulation governing the importation of agricultural and fishery inputs, equipment, and machinery."

WHEREAS, Section 104 and 401 of the Tariff and Customs and Code of 2978 (Presidential Decree No. 1464), as amended, empower the President of the Republic of the Philippines, upon the recommended, empower the President of the Republic of the Philippines, upon the recommendation of the National Economic and Development Authority, to increase, reduce, or remove existing protective rate of import duty, as well as the modify the form of duty.

NOW, THEREFORE, I, GLORIA MACAPAGAL ARROYO, President of the Republic of the Philippines, by virtue of the powers vested in me by law, do hereby order:

SECTION 1. *Importation of Articles under Annex "B"*. The articles specifically listed in *Annex "B"* hereof, classified under Section 104 of the Tariff and Customs Code of 1978, as amended, shall be tariff-exempt up to 31 December 2015, provided that the importation of said articles shall be accompanied by a certificate of eligibility or accreditation duly issued by the Department of Agriculture and its deputized agencies and shall be subject to the rules and regulations outlined in *Annex "A"* hereof.

SECTION 2. *Fees.* Agencies deputized to implement the provisions of this EO and its Annexes, shall be authorized to collect administrative fees at minimal and reasonable costs. The DA and DTI shall prescribe uniform and harmonized rates and shall issue the schedules of fees in a separate Department Administrative Order.

SECTION 3. *Review.* The Department of Agriculture, Department of Finance, Department of Trade and Industry, and DTI-Board of Investments, in consultation with concerned private sector and other government institutions shall conduct an annual review of the attached Annexes "A" and "B", and shall report the findings of said review and shall recommend possible amendments to the President.

SECTION 4. *Repealing Clause.* All Presidential issuances, administrative rules and regulations, or parts thereof, which are inconsistent with this Executive Order are hereby revoked or modified accordingly.

Section 5. *Effectivity.* This Executive Order shall take effect thirty (30) days following its complete publication in two (2) newspapers of general circulation in the Philippines.

Upon the effectivity of this Executive Order, the above mentioned articles, which are entered and withdrawn from warehouses in the Philippines shall believed the rates of duty herein prescribed.

Done in the City of Manila, this 22nd day of October in the year of our Lord, Two Thousand and Four.

By the President:

GLORIA M. ARROYO

EDUARDO R. ERMITA
Executive Secretary

Annex “A”

IMPLEMENTING RULES AND REGULATIONS GOVERNING THE GRANTING OF TARIFF EXEMPTIONS ON THE IMPORTATION OF AGRICULTURE AND FISHERIES INPUTS, MACHINERY AND EQUIPMENT

RULE I DEFINITION OF TERMS

The terms used in this set of implementing rules and regulations (IRRs) are defined as follows:

- (a) *Agriculture enterprise* refers to any single proprietorship, partnership, cooperative, corporation, farmer’s organization/association, or juridical entity engaged in the cultivation of the soil, planting of crops, growing of fruit trees, raising of livestock or poultry, the harvesting, and marketing of such farm products, and other farm activities and practices.
- (b) *Agriculture inputs, machinery and equipment* refer to goods that are used or employed in cultivation of the soil, planting of crops, growing of fruit trees, raising of livestock or poultry, the harvesting and marketing of such farm products, and in the conduct of farm activities and practices.
- (c) *Agriculture sector* refers to the sector engaged in the cultivation of the soil, planting of crops, growing of fruit trees, raising of livestock or poultry, whether for food or non food purposes, including the harvesting and marketing of such farm products, and other farm activities and practices.
- (d) *Bill of lading* refers to a document issued by a carrier to a shipper, signed by a captain, agent, or owner of a vessel, furnishing written evidence regarding receipt of articles (cargo), the conditions on which transportation is made (contract of carriage), and the engagement to deliver goods at the prescribed port of destination to a lawful holder of the bill of lading.
- (e) *CIF value of articles* refer to the cost of the commodity at the point of delivery including costs of freight and insurance.
- (f) *Commercial Invoice* refers to a document issued by the seller upon completion of the transaction for sale of a commodity which include the date of invoice, name and address of buyer, order or contract number, description of the commodity for sale, unit price, quantity/ volume/ weight and total value of the projected sale, terms of delivery and payment, shipping marks and numbers, and shipping details.
- (g) *Consolidated purchase orders* refer to the consolidation of purchases of participating agriculture/fisheries enterprise/s to foreign supplier or import consolidator.
- (h) *Cooperatives* refer to duly registered associations of persons with the Cooperative Development Authority (CDA), which may be considered as agriculture and

fisheries enterprises, with a common bond of interest who have voluntarily joined together to achieve a lawful common social and economic end, making equitable contributions to the capital required and accepting a fair share of the risks and benefits of the undertaking in accordance with universally accepted cooperative principles.

- (i) *Exclusive use of imported agriculture and fisheries inputs, machinery and equipment* refers to the employment, application, use or consumption by a certified agriculture and fisheries enterprise of an imported agriculture and fisheries input, machinery and/or equipment.
- (j) *Farmers and fisherfolk* refer to natural persons with agriculture and fisheries activities as their primary source of income.
- (k) *Farmers' and fisherfolk's organizations or associations* refer to entities duly accredited or registered by appropriate government agencies and which are composed primarily of agricultural producers, farmers, farm workers, agrarian reform beneficiaries, fisherfolk who voluntarily join together to engage in agriculture or fisheries activities which they themselves own control and patronize.
- (l) *Fish and fisheries/aquatic products* refer to fin fish, mollusks, crustaceans, echinoderms, marine mammals, and all other species of aquatic flora and fauna and all other products of aquatic living resources in any form.
- (m) *Fisheries enterprise* refers to any single proprietorship, partnership, cooperative, corporation, fisherfolk's organization/association and other juridical entity that is engaged in producing, harvesting, processing, marketing of fish or fisheries/aquatic products and developing and conserving aquatic resources and fisheries areas.
- (n) *Fisheries inputs, machinery and equipment* refer to goods for use as an ingredient, or component part of a finished fisheries product, or employed in producing, harvesting, processing, marketing of fish or fisheries/ aquatic products and developing aquatic resources and fisheries areas.
- (o) *Fisheries sector* refers to the sector engaged in producing, harvesting, processing, marketing of fish or fisheries/aquatic products and developing and conserving aquatic resources and fisheries areas.
- (p) *Imports* refer to all articles or commodities brought into the Philippines from any foreign country.
- (q) *Import consolidator* refers to any juridical person authorized/accredited by the Department of Agriculture Regional Field Unit (DA-RFU) by issuing a Certificate of Accreditation to import agriculture and fisheries inputs, machinery and equipment on behalf of eligible agriculture and/or fisheries enterprises.
- (r) *Micro-agricultural processor* refers to any single proprietorship, partnership, cooperative, farmer's organization/association, or corporation, engaged in the processing of raw agricultural and fishery products into semi-processed or finished products which include materials for the manufacture of food and/or non-food

products, pharmaceuticals and other industrial products, whose total assets, inclusive of those arising from loans but exclusive of the land on which the particular business entity's office, plant and equipment are situated, must have value of not more than Three Million Pesos (P3, 000,000.00).

- (s) *Purchase order* refers to a purchaser's (agriculture/fisheries enterprise) written offer to a supplier formally stating all terms and conditions of a proposed transaction.
- (t) *Small agriculture and fisheries enterprise* refers to any business activity or enterprise engaged in industry, agribusiness and/or services, whether single proprietorship, cooperative, partnership or corporation whose total assets, inclusive of those arising from loans but exclusive of the land on which the particular business entity's office, plant and equipment are situated, must have value of not more than Fifteen Million Pesos (P15, 000,000).
- (u) *Total allowable peso value of import transaction* refers to the cumulative peso value of articles imported within the validity of the CE, which should not exceed the declared assets of an agriculture and fisheries enterprise. In the case of the import consolidator, the CIF value of articles should not exceed the sum of unused total allowable peso value reflected in Section 4 (c) of Rule IV.

Rule II COVERED ARTICLES

All articles under Annex "B" imported by qualified agriculture and fisheries enterprises and micro-agricultural processors shall be duty-exempt, and shall be subject to all existing import rules, regulations and requirements.

Rule III COVERED ENTERPRISES

Only those agriculture and fisheries enterprises, and micro-agricultural processors as defined in Rule I (a), (m), and (r) shall be eligible for exemption from the payment of tariffs on imported inputs, machinery and equipment listed in Annex "B" that are for their exclusive use and shall be subject to the provisions of the IRRs; Provided that small agriculture and fisheries enterprises as defined in Rule I (t) shall be subject to "simplified certification" procedures under Section 3, Rule IV of this IRR; Provided further that agriculture and fisheries enterprises not falling within Rule I (t) shall be subject to the "regular certification" procedures under Section 4, Rule IV of this IRR; Provided finally that micro-agricultural processors defined in Rule I (r) shall be subject to the "regular certification" procedures under Section 4, Rule IV of this IRR.

Rule IV
APPLICATION/CERTIFICATION PROCEDURES FOR
AGRICULTURE AND FISHERIES ENTERPRISES AND
MICRO-AGRICULTURAL PROCESSORS

- Section 1. Agriculture and fisheries enterprises availing of duty-exempt importation shall apply for a Certificate of Eligibility (CE) with any of the deputized agencies enumerated in the subsequent section. The CE entitles an enterprise for duty-free importation of agriculture and fisheries inputs, machinery, equipment listed in Annex "B".
- Section 2. The Head of any of the following government agencies is deputized to issue the CE:
- (a) The DA's Regional Field Units (RFUs) (for agriculture enterprises);
 - (b) The Bureau of Fisheries and Aquatic Resources (BFAR) or its regional offices (for fisheries enterprises); or
 - (c) The DTI's regional and provincial offices, or DTI-BOI.
- Section 3. Small agriculture and fisheries enterprises applying for a CE shall be subject to the simplified certification procedures by submitting the following documents:
- (a) Duly accomplished application form;
 - (b) A certified copy of certificate of registration issued by:
 - (b.1) the SEC, in the case of corporation and partnership;
 - (b.2) the DTI, in the case of single proprietorship; or a certified copy of Business/Mayor's Permit, as the case may be;
 - (b.3) the CDA, in the case of a cooperative; or
 - (b.4) by the SEC or an accreditation by appropriate government agency in the case of farmers'/fisherfolk's organizations and associations; and
 - (c) Declared assets of the previous year or the latest available declaration of assets, which will be the basis of the total allowable peso value of import transaction/s in a year.
- Section 4. All agriculture and fisheries enterprises not falling within the definition under Rule I (t), and micro-agricultural processors defined under Rule I (r) shall be subject to the regular certification procedures by submitting the following requirements:
- (a) Duly accomplished application form;
 - (b) A certified copy of certificate of registration issued by:
 - (b.1) the SEC, in the case of corporation and partnership;
 - (b.2) the DTI, in the case of single proprietorship,
 - (b.3) the CDA, in the case of a cooperative; or
 - (b.4) by the SEC or an accreditation by appropriate government agency in the case of farmers'/fisherfolk's organizations and associations;
 - (c) Duly "audited" assets of the previous year or the latest available declaration of assets, which will be the basis of the total allowable peso value of import transaction/s in a year;
 - (d) Notarized statement indicating the following:

- i. That the enterprise has no pending application from other issuing agency/ies under the incentives provided in Section 109 of RA 8435 as amended by RA 9281; and
 - ii. That the enterprise has not availed of similar incentives provided under existing laws for the same articles to be imported; and
- (e) An indicative list of regularly used inputs, equipment and machinery for the year.

Section 5. The application for and receipt of a CE shall only be undertaken by the eligible enterprise or through its authorized representative/s. Such authorization shall define the extent and nature of the representative's authority through the issuance of the following:

- (a) A board resolution and a corporate secretary's certificate in the case of a corporation;
- (b) A secretary's/partner's certificate in the case of a partnership; or
- (c) A special power of attorney (SPA) in the case of a sole proprietorship.

Section 6. The DA or any of its deputized agencies shall issue a CE within three (3) working days from submission of the application form with complete supporting documents. The issuing agency shall conduct an ocular inspection before the issuance of CE for all new applicants to ascertain the capacity and requirements of the applicant.

Section 7. The CE shall contain the following information:

- (a) Name of the agriculture or fisheries enterprise;
- (b) Type of agricultural or fishery activity engaged in;
- (c) CE Control number;
- (d) Date of issuance and expiration of the CE;
- (e) Total allowable peso value of import transaction/s within the validity of the CE referred to in Sections 3 (c) and 4 (c) of this Rule; and
- (f) A table for recording the following information as a result of tariff-exempt import transactions made by an enterprise:
 - (f.1) Commodity code and description;
 - (f.2) CIF peso value and volume/quantity;
 - (f.3) Available balance/unused allowable peso value of imports;
 - (f.4) Name and signature of DA Officer and BOC Collector; and
 - (f.5) Date recorded.

Section 8. The issuing agency shall indicate the amount of the total allowable peso value of import transaction/s in a year in the space provided in the CE.

Section 9. An eligible enterprise securing more than one valid CE shall constitute a violation of this EO and shall be subject to the penalties outlined in Rule IX.

Section 10. The CE is non-transferable and shall be valid for a year from the date of issuance, unless invalidated or revoked under Rule IX. An enterprise with an expired CE and wishing to continue to avail of the duty-exempt importation may re-apply for another CE by following the procedures on

application outlined in this Rule; Provided, that the enterprise shall surrender the expired CE to the same issuing agency.

Rule V
IMPORT CONSOLIDATORS

Section 1. An import consolidator as defined in Rule I (q) may represent and assist an/those eligible agriculture and/or fisheries enterprise/s, that are unable to undertake direct importation of articles listed in Annex “B”.

Section 2. The DA-RFUs shall, within sixty (60) days from the effectivity of these IRRs, invite application from interested entities to serve as import consolidators by submitting a letter of intent. The letter of intent should include the range of articles that the entity wishes to import. The DA-RFU shall make available the list of interested import consolidators.

Section 3. Before an import consolidator can undertake import services for eligible agriculture and fisheries enterprises, it must apply in writing for a Certificate of Accreditation (CA) form and must submit the following documents to any of the DA-RFUs:

(a) Certificate of registration from the CDA, SEC, or DTI, as the case may be;

(b) Notarized statement indicating the following:

i. That the import consolidator will only use the CA for purposes of providing import services to eligible agriculture and/or fisheries enterprise/s and shall not undertake any of the activities referred to in Section 9 of this Rule; and

ii. A letter of endorsement duly signed by all participating eligible agriculture and fisheries enterprises, attached with their individual valid original CE, allowing the import consolidator to import agriculture and fishery inputs, machinery and equipment on their behalf; and

(c) Consolidated purchase orders of participating agriculture and/or fisheries enterprise/s.

Section 4. For CEs being consolidated, DA-RFUs shall indicate in the space provided in each CE of this/these enterprise/s the required information referred to in Section 7(f) of Rule IV based on the information contained in the purchase order/s of participating agriculture and/or fisheries enterprise/s. The peso value of articles contained in each purchase order of this/these enterprise/s shall be considered as the actual CIF peso value of articles to be imported and shall automatically be deducted from its/their unused total allowable peso value of import transaction/s reflected in the valid CE.

The purchase order as used in this section refers to the purchase order of each of the eligible agriculture and fisheries enterprise.

- Section 5. The DA-RFUs shall issue the CA within three (3) working days upon acceptance of application form with complete supporting documents referred to in Section 3 of this Rule.
- Section 6. The CA authorizes an import consolidator to import articles for agriculture and/or fisheries enterprise/s with valid CE. The CA shall contain the following information:
- (a) Registered business name of import consolidator;
 - (b) Main business activity;
 - (c) CA control number;
 - (d) Date of issuance and expiration;
 - (e) Total allowable peso value of an import transaction; and
 - (f) Registered business name/s of each participating agriculture and/or fisheries enterprise/s referred to in Section 3 of Rule IV including:
 - (f.1) CE Serial Number/s;
 - (f.2) Peso value of articles to be imported as reflected in the enterprise purchase order
 - (f.3) Unused total allowable peso value of import transaction;
 - (g) A table for recording the following information:
 - (g.1) Commodity code and description;
 - (g.2) CIF peso value and volume/quantity;
 - (g.3) Name and signature of BOC collector/officer; and
 - (g.4) Date recorded.
- Section 7. The CA is non-transferable and only good for a single import transaction. It shall remain valid for three (3) months from the date of its issuance. A valid CA that is about to expire on the date of the arrival of the articles imported may be extended for a non-extendible period of 30 days; Provided, That, the goods are in transit. The import consolidator shall surrender the original copy of the CA immediately after its use to the DA central office within thirty (30) days.
- Section 8. The DA-RFU shall require the submission of a copy of the delivery receipt from each enterprise represented by the consolidator within seven (7) days on the date of delivery of items.
- Section 9. An import consolidator shall be prohibited from diverting for its benefit or use, selling, bartering, exchanging, leasing or transferring to third persons, the imported agriculture and fisheries inputs, machinery and equipment. Circumvention of this provision by the import consolidator shall be subject to the penalty provisions under Rule IX.

Rule VI
IMPORT REQUIREMENTS

Section 1. In order to avail of the duty-free importation incentive for every importation, an eligible agriculture and fisheries enterprise shall apply for an endorsement with the issuing agency by submitting the following documents:

- (a) Valid CE (original);
- (b) Bill of Lading or Airway Bill (copy);
- (c) Commercial Invoice (copy);
- (d) Notarized statement stating that the inputs, equipment and/or machinery to be imported tariff-exempt will be for the exclusive use of the importing agriculture and fisheries enterprise.

In endorsing the request for tariff-free importation, the issuing agency shall fill-up the table of the CE with the required information based on the submitted documents above. The peso value of the articles shall be deducted from the total allowable value. The name and signature of the authorized official of the issuing agencies shall constitute the endorsement for the tariff-exempt importation. The accomplished CE shall be returned to the enterprise.

Section 2. In the case of import consolidators, the procedures outlined in Rule V shall apply.

Rule VII
IMPORT PROCEDURES FOR TARIFF EXEMPTION

Section 1. Upon arrival of the imported agricultural and fisheries inputs, machinery and equipment listed in Annex "B" at the point of entry into the Philippines, the importing agriculture or fisheries enterprise or import consolidator shall present the following documents to the Custom Collector/Officer to facilitate the exemption from duty of the imports:

- (a) In the case of agriculture and/or fisheries enterprise, original plus two copies of valid CE;
- (b) A sworn statement that the input, machinery, and/or equipment to be imported tariff-exempt will be for the exclusive use of the importing agriculture or fisheries enterprise;
- (c) Commercial invoice;
- (d) Bill of Lading/Airway Bill; and
- (e) In the case of an import consolidator, original plus a copy of valid CA.

Section 2. In addition to the requirements of these IRRs, the importing enterprise or import consolidator shall comply with all other existing laws, and rules and regulations by BOC and other government agencies.

- Section 3. The final release of said inputs, machinery, or equipment from the BOC shall be subject to compliance with the requirements referred in Rule II, as the case maybe.
- Section 4. In processing the import transaction, the Custom Collector shall countersign on the space provided in the CE and CA provided that:
- (a) In the case of agriculture and/or fisheries enterprise, the CIF value of each import transaction shall not exceed the available balance of the total allowable peso value reflected in the valid CE; or
 - (b) In the case of an import consolidator, the CIF quantity of an import transaction shall not exceed the total allowable peso value reflected in the CA referred to in Rule 1 (g).
- Section 5. The BOC shall retain a copy of the CE; a second copy shall be forwarded by the BOC to the DA central office, while the original copy of the CE shall be returned to the agriculture and fisheries enterprise for future use-
- Section 6. A valid CE that is about to expire on the date of the arrival of the articles imported may be extended by the issuing agency for a non-extendible period of 30 days; Provided that the goods are in transit.

**RULE VIII
MONITORING AND REPORTING**

- Section 1. The DA and its deputized agencies, in coordination with the BOC shall monitor the importation and utilization of articles under Annex “B” to safeguard against possible abuse of the duty-exempt importation privilege granted to agriculture and fisheries enterprises. In case of suspected violations, these agencies shall initiate investigation and forward their initial findings to the DA for endorsement to the appropriate agency.
- Section 2. DA-RFUs and the deputized agencies shall submit to the DA Central Office and BOC a list of all agriculture and fisheries enterprises eligible to avail of the duty exemption. The DA shall maintain a database of these eligible agriculture and fishery enterprises.
- Section 3. Agencies authorized to issue CE for eligible agriculture and fisheries enterprises shall submit to the DA central office the list of all approved CEs with control numbers not later than the second week of every month. The DA RFUs shall likewise submit to the DA central office the lists of approved CEs and CAs with control numbers on the same period.
- Section 4. The DA shall maintain a databank of the information contained in the CEs and CAs and shall provide the DTI, DTI-BOI and DOF with a report on monthly basis.
- Section 5. The DA shall provide the BOC with updated lists of agriculture and fisheries enterprises that were issued with CEs and import consolidators issued with CAs, every third (3rd) week of the month. In case the updated

list of enterprise is still in transit and not yet received by the BOC, the certified enterprise could request the issuing DA-RFU to clear the issue with BOC.

Section 6. The DA shall prepare a monthly report on the volume and the value of importation of tariff-exempt inputs, machinery and equipment based on used CEs and CAs submitted by BOC and import data from the National Statistics Office (NSO). The report shall follow the formats below:

- (a) Trend analysis of CE and CA by commodity, issuing agency, type of enterprise;
- (b) Trend analysis of use of CE by commodity, type of enterprise, importer;
- (c) Trend analysis of use of CA by commodity, type of enterprise; and
- (d) Trend analysis of share of CE and CA imports to total imports by commodity.

The DA-Agribusiness and Marketing Assistance Service (DA-AMAS) shall monitor and report to the Task Force on Tariff-Exemption for Agriculture and Fisheries Modernization (TF-TEFAM) on a monthly basis or as frequent as necessary. The TEFAM shall report to the Tariff and Related Matters (TRM) Committee on a quarterly basis.

Section 7. The DA shall conduct periodic inspection/visit of agriculture and fisheries enterprises or import consolidators to ensure the exclusive utilization of the import products by agriculture and fisheries enterprises. Refusal of an enterprise to cooperate with the inspection/visit, including the refusal to submit relevant documents, shall be subject to the administrative sanctions provided for in Rule IX.

RULE IX PENALTIES

Section 1. Any person, partnership, corporation, association and other juridical entity found circumventing any provision of these IRRs shall suffer the penalty of imprisonment for a period of not less than six (6) months but not more than one (1) year, or a fine equivalent to two hundred percent (200%) of the value of the imported materials, or both, at the discretion of the court, and the accessory penalties of confiscation of the imported goods in favor of the government and revocation of the privileges given under this title.

In cases where the violator is a juridical entity, the officers responsible in the violation of these IRRs shall suffer the penalty of imprisonment prescribed in this section.

Section 2. The importation of goods exceeding the declared assets of the single proprietorship, partnership, or farmers/fisherfolk organizations and associations or the authorized capital stock in case of corporations and cooperatives, or the resale of imported goods shall be *prima facie* evidence of the violation of these IRRs.

- Section 3. Based on the investigations by the appropriate offices, and on the results of the import monitoring mechanism established in these IRRs, information on actions by any entity considered to be in violation of these IRRs shall be endorsed to the DA for proper legal action.
- Section 4. Any commodity under the custody of the BOC which is determined to have been imported in violation of any of the provisions of these IRRs shall be confiscated in favor of the government of the Republic of the Philippines and disposed of according to the usual procedures of the BOC.
- Section 5. The DA may also impose administrative sanctions such as cancellation or withdrawal of the CE or CA; automatic disapproval of pending and subsequent application for CE or CA; or blacklisting, against these enterprises, after determining in an administrative proceeding that a violation of these IRRs has been committed.
- Section 6. In appropriate cases, the DA shall recommend legal action against the enterprise or the import consolidator found to have violated the terms and conditions specified under these IRRs.
- Section 7. Public officials/employees who shall knowingly issue a CE or a CA to an enterprise which is not eligible under these IRRs or who shall directly or indirectly participate in the commission of an offense shall be penalized under existing laws.

In addition, the DA may impose administrative sanctions on these officials/employees after determining in an administrative proceeding, that a violation of this EO and its IRRs has been committed.

ANNEX “B”

LIST OF AGRICULTURE AND FISHERY INPUTS, MACHINERY AND EQUIPMENT ELIGIBLE FOR DUTY-FREE IMPORTATION

AHTN CODE	AHTN HDG. NO.	DESCRIPTION
01.02	0102.10.00	Pure-bred breeding animals (bovine)
	0102.90.20	Buffaloes
	0102.90.90	Other (live bovine animals)
01.03	0103.10. 00	Pure-bred breeding animals (swine)
01.04	0104.10.10	Sheep, pure-bred for breeding
	0104.10.90	Other (sheep, other than pure-bred for breeding)
	0104.20.10	Pure-bred breeding animals (goats)
	0104.20.90	Other (live goats, other than pure-bred for breeding):
	0104.20.90A	In-Quota
	0104.20.90B	Out-Quota
01.05	0105.11.10	Chicks, for breeding (of the species <i>Gallus domesticus</i> weighing not more than 185g)
	0105.12.10	Turkeys, for breeding, (weighing not more than 185 g)
	0105.19.10	Breeding ducklings
	0105.19.30	Breeding goslings
	0105.92.10	Chicken, for breeding (of the species <i>Gallus domesticus</i> weighing not more than 2,000 g)
	0105.93.10	Chicken, for breeding (of the species <i>Gallus domesticus</i> weighing more than 2,000 g)
01.06	ex 0106.19.00	Other mammals, pure-bred for breeding
	ex 0106.39.00	Other birds, pure bred for breeding
03.01	ex 0301.99.11	Lapu-lapu fry for breeding
	ex 0301.99.19	Other lapu-lapu fry
	0301.99.30A	Milkfish breeder
04.02	ex0402.10.21A	Skim milk, feed grade, not containing added sugar or other sweetening matter, in powder form, in containers of gross weight 20 kg or more
	ex0402.10.21B	Skim milk, feed grade, not containing added sugar or other sweetening matter, in powder form, in containers of gross weight less than 20 kg
	ex0402.10.22A	Skim milk, feed grade, not containing added sugar or other sweetening matter, in other form, in containers of gross weight 20 kg or more
	ex0402.10.22B	Skim milk, feed grade, not containing added sugar or other sweetening

		matter, in other form, in containers of gross weight less than 20 kg
	ex0402.10.23A	Skim milk, feed grade, containing added sugar or other sweetening matter, in powder form, in containers of gross weight 20 kg or more
	ex0402.10.23B	Skim milk, feed grade, containing added sugar or other sweetening matter, in powder form, in containers of gross weight less than 20 kg
	ex0402.10.29A	Skim milk, feed grade, containing added sugar or other sweetening matter, in other form, in containers of gross weight 20 kg or more
	ex0402.10.29B	Skim milk, feed grade, containing added sugar or other sweetening matter, in other form, in containers of gross weight less than 20 kg
04.04	0404.10.91	Whey, fit for animal feeding
04.07	0407.00.11A	Hens' eggs for breeding
	0407.00.12A	Ducks' eggs for breeding
	0407.00.19A	Other birds' eggs for breeding
05.11	0511.10.00	Bovine semen
	0511.91.10	Dead animals of Chapter 3
	0511.91.20	Roes
	0511.91.30	Artemia eggs (brine shrimp eggs)
	0511.91.90	Other (products of fish or crustaceans, molluscs or other aquatic invertebrates, n.e.s.)
	0511.99.11	Domestic animal semen, of swine, sheep or goats
	0511.99.19	Domestic animal semen, of other animals
	0511.99.20	Silk worm eggs
	0511.99.90	Other animal products, n.e.s.
06.01	0601.10.00	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant
	0601.20.90	Other (<i>bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower</i>)
06.02	0602.10.10	Orchid cuttings and slips, unrooted
	0602.10.20	Rubber wood (<i>unrooted cuttings and slips</i>)
	0602.10.90	Other (<i>unrooted cuttings and slips</i>)
	0602.20.00	Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts
	0602.30.00	Rhododendrons and azaleas, grafted or not
	0602.40.00	Roses, grafted or not
	0602.90.10	Rooted orchid cuttings and slips
	0602.90.20	Orchid seedlings
	0602.90.30	Aquarium plants
	0602.90.40	Budded rubber stumps
	0602.90.50	Rubber seedlings
	0602.90.60	Rubber budwood

	0602.90.90	Other live plants
07.01	0701.10.00	Seed potatoes, fresh or chilled
07.13	0713.10.10A	Peas (<i>Pisum sativum</i>), for sowing, in containers exceeding 45 kg g.w.
	0713.10.10B	Peas (<i>Pisum sativum</i>), for sowing, in containers less than 45 kg g.w.
	0713.40.10	Lentils, for sowing
	0713.40.90	Other (<i>lentils not for sowing</i>)
08.01	ex 0801.31.00	Cashew nuts in shell, for planting
10.05	1005.10.00	Maize (corn) seed
10.08	1008.10.00	Buckwheat
	1008.20.00	Millet
	1008.30.00	Canary seed
12.01	1201.00.10	Soya beans, for sowing*
12.06	1206.00.00	Sunflower seeds, whether or not broken
12.07	1207.20.00	Cotton seeds
	1207.30.00	Castor oil seeds
12.09	1209.21.00	Lucerne (alfalfa) seed
	1209.22.00	Clover (<i>Trifolium</i> spp.) seed
	1209.23.00	Fescue seed
	1209.24.00	Kentucky blue grass (<i>Poa pratensis</i> L.) seed
	1209.25.00	Rye grass (<i>Lolium multiflorum</i> Lam., <i>Lolium perenne</i> L.) seed
	1209.26.00	Timothy grass seed
	1209.30.00	Seeds of herbaceous plants cultivated principally for their flowers
	1209.91.00	Vegetable seeds
	1209.99.10	Rubber seeds, kenaf seeds
	1209.99.90	Other (<i>seeds, fruit and spores, of a kind used for sowing</i>)
23.01	2301.10.00	Flours, meals and pellets, of meat or meat offal; greaves (unfit for human consumption)
	2301.20.00	Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates
23.03	2303.10.10	Residues of starch manufacture and similar residues, of manioc or sago
	2303.10.90	Other (<i>residues of starch manufacture and similar residues</i>)

*Imports shall be inspected and certified as such by the Bureau of Plant Industry and Bureau of Customs

23.04	2304.00.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil
23.09	2309.90.13	Prawn feeds
	2309.90.20	Premixes, feed supplements and feed additives
25.01	2501.00.10	Sodium chloride (PVP salt iodize)
	2501.00.21	Mined salt of 98% purity
25.12	2512.00.00	Siliceous fossil meals
25.19	2519.90.00B	Magnesium oxide
25.20	2520.20.90	Plasters
25.22	2522.10.00	Quicklime
	2522.20.00	Slaked lime
	2522.30.00	Hydraulic lime
28.01	2801.20.00	Iodine crystal
28.17	2817.00.10	Zinc oxide
28.20	2820.90.00	Manganous oxide
28.27	2827.60.00	Potassium iodide, USP
28.28	2828.10.00	Calcium hypochlorite
28.33	2833.25.00	Copper sulfate pentahydrate
	2833.29.00B	Cobalt sulfate, USP; ferrous sulfate; manganese sulfate
28.35	2835.22.00	Monosodium phosphate
	2835.24.00	Monopotassium phosphate
	2835.25 00A	Calcium hydrogenorthorposphate ("dicalcium phosphate"), feed grade
	2835.26.00	Mono and tricalcium phosphate
28.36	2836.30.00	Sodium bicarbonate
	2836.50.90	Calcium carbonate
28.41	2841.61.00	Potassium permanganate
28.42	2842.90.90	Sodium selenite 45%

29.06	2906.13.00	Inositol
29.07	2907.29.00B	Butylated hydroxytoluene FG
29.14	2914.69.00	Synthetic vitamin K3 46.6%/50%/60%
29.15	2915.50.00	Calcium propionate
29.17	2917.19.00	Ferrous fumarate; fumaric acid; ethyl succinate
29.18	2918.11.00	Calcium lactate
	2918.14.00	Citric acid anhydrous/monohydrus
	2918.16.00	Calcium gluconate
29.21	2921.19.00	Taurine
29.21	2921.59.00	Bromhexine HCL
29.22	2922.41 00	L-lysine, FG; lysine hydrochloride
	2922.50.90	L-Threonine
29.24	2924.29.90	Niclosamide monohydrate
29.30	2930.40.00	DL-methionine
29.33	2933.29.90	Dimetridazole; metronidazole
	2933.49.00	Norfloxacin 99% base/HCL USP
	2933.59 90	Amprolium HCL; ciprofloxacin HCL/base; pyrimethamine base/HCL; trimethoprim USP (TMP)
	2933.99.10	Mebendazole
29.35	2935.00.00	Sulphonamides (sodium sulfadiazine; sulfamonomethoxine; sulfadiazine base/HCL; sulfamethoxazole; sulfamethaxazine; sulfanilamide; sulfaguanadine; sulfadoxine; sulfamethoxine)
29.36	2936.10.00	Provitamins, unmixed
	2936.21.00	Vitamins A and their derivatives
	2936.22.00	Vitamin B1 and its derivatives
	2936.23.00	Vitamin B2 and its derivatives
	2936.24.00	D- or DL-Pantothenic acid (Vitamin B3 or Vitamin B5) and its derivatives, unmixed
	2936.25.00	Vitamin B6 and its derivatives, unmixed
	2936.26.00	Vitamin B12 and its derivatives, unmixed
	2936.27.00	Vitamin C and its derivatives, unmixed

	2936.28.00	Vitamin E and its derivatives, unmixed
	2936.29.00	Other vitamins and their derivatives, unmixed
	2936.90.00	Intermixture of vitamins and derivatives thereof, including natural concentrates
29.37		Other hormones, natural or reproduced by synthesis; derivatives thereof, used primarily as hormones; other steroids used primarily as hormones
	2937.19.00B	Other polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues
	2937.23.00	Oestrogens and progestogens
	2937.29.00	Other steroidal hormones, their derivatives and structural analogues
	2937.31.00	Epinephrine
	2937.39.00B	Other catecholamine hormones, their derivatives and structural analogues
	2937.40.00	Amino acid derivatives
	2937.50.00B	Other prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues
	2937.90.00B	Other hormones, natural or reproduced by synthesis; derivatives thereof, used primarily as hormones; other steroids used primarily as hormones
29.41		Penicillins and their derivatives with a penicillanic acid structure; salts thereof
	2941.10.11	Amoxicillin and its salts, non-sterile
	2941.10.10	Amoxicillin and its salts, sterile
	2941.10.20	Ampicillin and its salts
	2941.10.90	Other penicillins and their derivatives
	2941.20.00	Streptomycins and their derivatives; salts thereof
	2941.30.00	Tetracyclines and their derivatives; salts thereof
	2941.40.00	Chloramphenicol and its derivatives; salts thereof
	2941.50.00	Erythromycin and its derivatives; salts thereof
	2941.90.00	Other antibiotics
30.02	3002.30 00	Vaccines for veterinary medicine
30.03		Medicaments containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives, not put up in measured doses or packings for retail sale
	3003.10.10	Medicaments containing amoxicillin (INN) or its salts, not put up in measured doses or packings for retail sale
	3003.10.20	Medicaments containing ampicillin (INN) or its salts, not put up in measured doses or packings for retail sale
	3003.10.90	Medicaments containing other penicillins, not put up in measured doses or packings for retail sale
	3003.20 00	Medicaments containing other antibiotics not put up in measured doses or packings for retail sale
	3003.39.00	Medicaments containing hormones or other products of heading 29.37 but not containing antibiotics other than of subheading 3003.31 00, not put up in

		measured doses or packings for retail sale
		Other medicaments, not put up in measured doses or packings for retail sale
	3003.90.10	Other medicaments, containing vitamins, not put up in measured doses or packings for retail sale
	3003.90.20	Other medicaments, containing analgesics or antipyretics, whether or not containing antihistamines, not put up in measured doses or packings for retail sale
	3003.90.30	Other medicaments, for treatment of coughs and colds, whether or not containing antihistamines, not put up in measured doses or packings for retail sale
	3003.90.40	Other medicaments, containing antimalarial, not put up in measured doses or packings for retail sale
	3003.90.90	Other medicaments, not put up in measured doses or packings for retail sale, n.e.s.
30.04		Medicaments (excluding goods of heading Nos. 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms or packings for retail sale.
		Medicaments containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives, put up in measured doses or packings for retail sale
	3004.10.11	Medicaments containing penicillin G or its salts (excluding penicillin G benzathin), put up in measured doses or packings for retail sale
	3004.10.12	Medicaments containing phenoxymethyl penicillin or its salts, put up in measured doses or packings for retail sale
	3004.10.13	Medicaments containing ampicillin or its salts, for taking orally, put up in measured doses or packings for retail sale
	3004.10.14	Medicaments containing amoxycillin or its salts, for taking orally, put up in measured doses or packings for retail sale
	3004.10.19	Medicaments containing other penicillins or its salts, put up in measured doses or packings for retail sale
	3004.10.21	Medicaments in the form of ointments containing streptomycins, put up in measured doses or packings for retail sale
	3004.10.29	Other medicaments containing streptomycins, put up in measured doses or packings for retail sale
		Medicaments containing other antibiotics put up in measured doses or packings for retail sale
	3004.20.11	Medicaments containing tetracyclines or derivatives thereof, for taking orally, put up in measured doses or packings for retail sale
	3004.20.12	Medicaments in ointment form, containing tetracyclines or derivatives thereof, put up in measured doses or packings for retail sale
	3004.20.19	Other medicaments containing tetracyclines or derivatives thereof, put up in measured doses or packings for retail sale
	3004.20.21	Medicaments containing chloramphenicols or derivatives thereof, for taking orally, put up in measured doses or packings for retail sale
	3004.20.22	Medicaments in ointment form, containing chloramphenicols or derivatives thereof, put up in measured doses or packings for retail sale

	3004.20.29	Other medicaments containing chloramphenicols or derivatives thereof, put up in measured doses or packings for retail sale
		- - Containing erythromycin or derivatives thereof:
	3004.20.31	Medicaments containing erythromycin or derivatives thereof, for taking orally, put up in measured doses or packings for retail sale
	3004.20.32	Medicaments in ointment form, containing erythromycin or derivatives thereof, put up in measured doses or packings for retail sale
	3004.20.39	Other medicaments containing erythromycin or derivatives thereof, put up in measured doses or packings for retail sale
	3004.20.41	Medicaments containing gentamycines or derivatives thereof, for injection, put up in measured doses or packings for retail sale
	3004.20.42	Medicaments containing lincomycins or derivatives thereof, for taking orally, put up in measured doses or packings for retail sale
	3004.20.43	Medicaments in ointment form, containing gentamycines, lincomycins or derivatives thereof, put up in measured doses or packings for retail sale
	3004.20.49	Other medicaments containing gentamycines, lincomycins or derivatives thereof, put up in measured doses or packings for retail sale
	3004.20.51	Medicaments containing sulfamethoxazole or derivatives thereof, for taking orally, put up in measured doses or packings for retail sale
	3004.20.52	Medicaments in ointment form, containing sulfamethoxazole or derivatives thereof, put up in measured doses or packings for retail sale
	3004.20.59	Other medicaments containing sulfamethoxazole or derivatives thereof, put up in measured doses or packings for retail sale
	3004.20.60	Medicaments containing isoniazide, pyrazinamide or derivatives thereof, for taking orally, put up in measured doses or packings for retail sale
	3004.20.90	Other medicaments containing antibiotics, put up in measured doses or packings for retail sale, n.e.s.
		Medicaments containing adrenal cortical hormones put up in measured doses or packings for retail sale
	3004.32	Containing adrenal corticosteroid hormones, their derivatives and structural analogues:
	3004.32.10	Medicaments containing hydrocortisone sodium succinate, put up in measured doses or packings for retail sale
	3004.32.20	Medicaments containing dexamethasone or its derivatives, put up in measured doses or packings for retail sale
	3004.32.30	Medicaments containing fluocinolone acetonide, put up in measured doses or packings for retail sale
	3004.32.90	Medicaments containing other adrenal cortical hormones, put up in measured doses or packings for retail sale
		Medicaments containing hormones or other products of heading 29.37 but not containing antibiotics other than of subheading 3004.32 00, put up in measured doses or packings for retail sale:
	3004.39.10	Medicaments containing other adrenaline, put up in measured doses or packings for retail sale
	3004.39.90	Medicaments containing other hormones or other products of heading 29.37, but not containing antibiotics, put up in measured doses or packings for retail sale
		Other medicaments containing vitamins or other products of heading 29.36:

3004.50.10	Other medicaments containing vitamins or other products of heading No. 29.36, in the form of syrups and drops, of a kind suitable for children, put up in measured doses or packings for retail sale
3004.50.20	Other medicaments containing vitamins A, other than goods of subheading 3004.50 10 and 3004.50 79, put up in measured doses or packings for retail sale
3004.50.30	Other medicaments containing vitamins B ₁ or B ₂ or B ₆ or B ₁₂ , other than goods of subheadings 3004.50 10, 3004.50 71 and 3004.50 79, put up in measured doses or packings for retail sale
3004.50.40	Other medicaments containing vitamins C, other than goods of subheadings 3004.50 10 and 3004.50 79, put up in measured doses or packings for retail sale
3004.50.50	Other medicaments containing vitamins PP, other than goods of subheadings 3004.50 10 and 3004.50 79, put up in measured doses or packings for retail sale
3004.50.60	Other medicaments containing other vitamins, other than goods of subheadings 3004.50 10 and 3004.50 79, put up in measured doses or packings for retail sale
3004.50.71	Other medicaments containing B complex vitamins, put up in measured doses or packings for retail sale
3004.50.79	Other medicaments containing other complex vitamins, put up in measured doses or packings for retail sale
3004.50.90	Other medicaments, containing vitamins, n.e.s
	Other medicaments, other than of subheadings 3004.90 10 and 3004.90 20, put up in measured doses or packings for retail sale:
3004.90.21	Sodium chloride solution infusion fluids for intravenous administration
3004.90.22	5% glucose solution infusion fluids for intravenous administration
3004.90.23	30% glucose solution infusion fluids for intravenous administration
3004.90.29	Other infusion fluids; nutritional or electrolytic solutions for intravenous administration
3004.90.30	Antiseptics
3004.90.41	Anaesthetics containing procaine hydrochloride
3004.90.49	Other anaesthetics
3004.90.51	Other medicaments for the treatment of coughs or colds whether or not containing antihistamines, containing acetylsalicylic acid, paracetamol or dipyrone (INN)
3004.90.52	Other medicaments for the treatment of coughs or colds whether or not containing antihistamines, containing chlorpheniramine maleate
3004.90.53	Other medicaments for the treatment of coughs or colds whether or not containing antihistamines, containing diclofenac
3004.90.59	Other medicaments for the treatment of coughs or colds whether or not containing antihistamines
3004.90.61	Antimalarials containing artemisinin, artesunate or chloroquine (INN)
3004.90.62	Antimalarials containing primaquine
3004.90.69	Other antimalarial medicaments
3004.90.71	Anthelmintic containing piperazine or mebendazole (INN)
3004.90.72	Anthelmintic containing dichlorophen (INN)

	3004.90.79	Other antihelmintics
	3004.90.91	Other medicaments containing sulpiride (INN), cimetidine (INN), ranitidine (INN), aluminium hydroxide or magnesium hydroxide or oresol
	3004.90.92	Other medicaments containing piroxicam (INN) or ibuprofen (INN)
	3004.90.93	Other medicaments containing phenobarbital, diazepam, chlorpromazine
	3004.90.94	Other medicaments containing salbutamol (INN)
	3004.90.96	Other medicaments containing o-methoxyphenyl glyceryl ether (Guaifenesin)
	3004.90.98	Other medicaments containing Sorbitol
	3004.90.99	Other medicaments, put up in measured doses or packings for retail sale, n.e.s
31.01	3101.00.11 3101.00.19 3101.00.91 3101.00.99	Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products.
31.02	3102.10.00	Urea, whether or not in aqueous solution
		Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate:
	3102.21.00	Ammonium sulphate
	3102.29.00	Double salts and mixtures of calcium nitrate and ammonium nitrate
	3102.30.00	Ammonium nitrate, whether or not in aqueous solution
	3102.40.00	Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances
	3102.50.00	Sodium nitrate
	3102.60.00	Double salts and mixtures of calcium nitrate and ammonium nitrate
	3102.70.00	Calcium cyanamide
	3102.80.00	Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution
	3102.90.00	Other, mineral or chemical fertilisers, nitrogenous including mixtures not specified in the foregoing subheadings of 31.02
31.03	3103.10.00A	Superphosphates, feed grade
	3103.10.00 B	Superphosphates, other than feed grade
	3103.20 00	Basic slag
	3103.90.90	Dicalcium phosphate; other mineral or chemical fertilisers, phosphatic
31.04	3104.10.00	Carnallite, sylvite and other crude natural potassium salts
	3104.20.00	Potassium chloride
	3104.30.00	Potassium sulphate
	3104.90.00	Other minerals or chemical fertiliser, potassic.
31.05	3105.10.00	Fertilisers in tablets or similar forms or in packages of a gross weight not exceeding 10 kg
	3105.20.00	Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium

	3105.30.00	Diammonium hydrogenorthophosphate (diammonium phosphate)
	3105.40.00	Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)
	3105.51.00	Other mineral or chemical fertilisers containing nitrates and phosphates
	3105.59.00	Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorous other than of heading 3105.51 00
	3105.60.00	Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium
	3105.90.00	Other fertilisers
32.03	3203.00.10	Carophyll pink/red
34.02	3402.12.10	Benzalkonium chloride 50%
38.02	3802.10.00	Activated carbon
38.08	3808.10.11	Intermediate preparations for the manufacture of agricultural insecticides containing BPMC (Fenobucard)
	3808.10.19	Other intermediate preparations for the manufacture of agricultural insecticides
	3808.10.50	Insecticides not in aerosol tins and having additional pesticidal properties
	3808.10.91	Other insecticides in liquid form
	3808.10.92	Other insecticides in powder form
	3808.10.99	Banana bags impregnated with chlorpyrifos; other insecticides in other form including articles
	3808.20.10B	Fungicides containing up to 3% validamycin, not in aerosol cans
	3808.20.20	Other fungicidal fumigant for cigarette industry
	3808.20.30	Other fungicides not in aerosol tins and having additional pesticidal properties
	3808.20.40	Other fungicides, not in aerosol tins
	3808.20.90B	Other fungicides, other than in aerosol tins, n.e.s.
	3808.30.11	Herbicides, put up in retail packings other than in aerosol tins
	3808.30.19	Herbicides, put up in aerosol tins
	3808.30.20	Herbicides, not put up in retail packings
	3808.30.41	Plant growth regulators, of triacontanol or ethepon
	3808.30.49	Plant growth regulators, other than of triacontanol or ethepon
	3808.40.10	Disinfectants containing mixture of coal tar acid with alkalis and other disinfectants
	3808.40.91	Other disinfectants not in aerosol tins and having additional pesticides properties
	3808.40.92	Other disinfectants, not put up in aerosol tins
	3808.90.90	Acaricide; Molluscicide; Nematicide; Bactericide; Bio-pesticides
38.24	ex 3824.90.90	Fruit ripening retardant and chemical preparations for the general wellbeing

		of animals or fish
39.05	3905.99.11	Polyvinylpyrrolidone USP, in aqueous dispersion
	3905.99.19	Polyvinylpyrrolidone USP, in liquids or paste, other than 3905.99.11
	3905.99.90	Polyvinylpyrrolidone USP, in other primary forms
39.17	3917.21.10	Porous tubes suitable for agricultural watering, of polymers of ethylene, rigid
	3917.21.90	Other tubes, pipes and hoses of polymers of ethylene, rigid
		Tubes, pipes and hoses of polymers of propylene, rigid
	3917.22.10	Porous tubes suitable for agricultural watering, of polymers of propylene, rigid
	3917.22.90	Other tubes, pipes and hoses of polymers of propylene, rigid
	3917.23.10	Porous tubes suitable for agricultural watering, of polymers of vinyl chloride, rigid
	3917.23.90	Other tubes, pipes and hoses of polymers of vinyl chloride, rigid
	3917.29.10	Porous tubes suitable for agricultural watering, of other plastics, rigid
	3917.29.90	Other tubes, pipes and hoses of other plastics, rigid
	3917.31.10	Porous plastic tubes suitable for agricultural watering, flexible, having a minimum burst pressure of 27.6 MPa
	3917.31.90	Other plastic tubes, pipes and hoses, flexible, having a minimum burst pressure of 27.6 MPa
	3917.32.20	Porous plastic tubes suitable for agricultural watering, flexible, other than of subheading 3917.23, without fittings
	3917.32.90	Other plastic tubes, pipes and hoses, flexible, other than of subheading 3917.23, without fittings
	3917.33.10	Porous plastic tubes suitable for agricultural watering, flexible, other than of subheading 3917.23, with fittings
	3917.33.90	Other plastic tubes, pipes and hoses, flexible, other than of subheading 3917.23, with fittings
	3917.39.10	Other porous plastic tubes suitable for agricultural watering, n.e.s.
	3917.39.90	Other plastic tubes, pipes and hoses, n.e.s.
	3917.40.00	Plastic fittings
39.20	3920.10.90	High density polyethylene liner
39.23	3923.10.90	Plastic boxes, cases, crates, trays and similar articles for packing or transport of meat, fruits, vegetables, live poultry and other agricultural products
	3923.21.90B	Sacks and bags, of polymers of ethylene other than aseptic bags of synthetic materials with aluminium foil reinforcing material
	3923.29.90B	Sacks and bags, of other plastics, other than aseptic bags of synthetic materials with aluminium foil reinforcing material
	3923.30.90	Carboys, bottles, flasks and similar articles, of plastics, other than polycarbonate, for packing or transport of milk and other agricultural products
	3923.50.90	Plastics stoppers, lids, caps and other closures
39.25	3925.10.00	Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l

	3925.90.00	Pig/poultry slats
39.26	3926.90.10	Synthetic floats for fishing nets
	3926.90.91	Poultry feeders
	3926.90.99A	Grain storage
40.10	4010.11.10	Conveyor belts or belting, of vulcanised rubber, reinforced only with metal, of a width exceeding 20 cm
	4010.11.90	Other conveyor belts or belting, of vulcanised rubber, reinforced only with metal
	4010.12.10	Conveyor belts or belting, of vulcanised rubber, reinforced only with textile materials, of a width exceeding 20 cm
	4010.12.90	Other conveyor belts or belting, of vulcanised rubber, reinforced only with textile materials
	4010.13.10	Conveyor belts or belting, of vulcanised rubber, reinforced only with plastics, of a width exceeding 20 cm
	4010.13.90	Other conveyor belts or belting, of vulcanised rubber, reinforced only with plastics
	4010.19.10	Other conveyor belts or belting, of vulcanized rubber, of a width exceeding 20 cm
	4010.19.90	Other conveyor belts or belting, of vulcanized rubber, n.e.s.
40.11	4011.20.10	Tires for cane transport
	4011.61.10	New pneumatic tires, of rubber having a "herring-bone" or similar tread of a kind used on agricultural tractor
	4011.92.10	New pneumatic agricultural tractor tires, not having a "herring-bone" or similar tread
40.16	4016.94.00	Boat or dock fenders, whether or not inflatable, of vulcanized rubber
	4016.99.50	Articles of a kind used in machinery or mechanical or electrical appliances or for other technical uses
	4016.99.99C	Rubber parts for agricultural/fishery machinery, equipment and vehicles
40.17	4017.00.00	Articles of hard rubber for agriculture or fishery use
48.19	4819.10.00	Cartons, boxes and cases, of corrugated paper or paperboard
		Folding cartons, boxes and cases, of non corrugated paper or paperboard
	4819.20.10	Boxes
	4819.20.90	Folding cartons, cases, of non corrugated paper or paperboard
	4819.30.00	Sacks and bags, having a base of a width of 40 cm or more
	4819.40.00	Other sacks and bags, including cones
	4819.50.00	Other packing containers, including record sleeves
48.23	ex 4823.70.90	Pulp egg trays
56.08	5608.11.00	Made up fishing nets, of man-made textile materials

73.09	7309.00.00	Latex pressure tank, of iron or steel
73.12	7312.10.90	Purse seine cable, of iron or steel
73.14	7314.12.00	Endless bands for machinery, of stainless steel
	7314.13.00	Other endless bands for machinery, of iron or steel
	7314.14.00	Other woven cloth, of stainless steel
73.15	7315.89.29	Anchor chain, of iron or steel
73.16	7316.00.00	Parachute anchors, of iron or steel
73.26	7326.90.10	Ships' rudders, of iron or steel
76.12	ex 7612.90.99	Cryogenic aluminum storage tank (semen tank), of a capacity exceeding 1 liter
82.01	8201.10.00	Spades and shovels
	8201.20.00	Forks
	8201.30.10	Hoes (mamooties) and rakes
	8201.30.90	Mattocks and picks
	8201.40.10	Machetes (matchets)
	8201.40.20	Axes
	8201.40.90	Bill hooks and similar hewing tools
	8201.50.00	Secateurs and similar one-handed pruners and shears (including poultry shears)
	8201.60.00	Hedge shears, two-handed pruning shears and similar two-handed shears
	8201.90.00	Other hand tools of a kind used in agriculture, horticulture or forestry
82.08	8208.40.00	Knives and cutting blades for agricultural, horticultural or forestry machines
84.07	8407.31.00	Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87 of a cylinder capacity not exceeding 50 cc
	8407.32.11	Reciprocating piston engines, for the vehicles of heading 87.01 exceeding 50cc but not exceeding 110cc
	8407.32.12	Reciprocating piston engines, for the vehicles of heading 87.01 exceeding 110cc but not exceeding 125cc
	8407.32.19	Reciprocating piston engines, for the vehicles of heading 87.01 exceeding 125cc but not exceeding 250cc
	ex8407.33.10	Reciprocating piston engines, of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc
	8407.34.11	Reciprocating piston engines, of a cylinder capacity exceeding 1,000 cc but not exceeding 1,100 cc

	8407.34.12	Reciprocating piston engines, of a cylinder capacity exceeding 1,000 cc, for vehicles of heading 87.01
	8407.90.10	Other engines of a power not exceeding 18.65 kW (25Hp)
84.08	8408.10.10	Marine propulsion engines of a power not exceeding 22.38 kW
	8408.10.20	Marine propulsion engines of a power exceeding 22.38 kW but not exceeding 40 kW
	8408.10.30	Marine propulsion engines of a power exceeding 40 kW but not exceeding 100 kW
	8408.10.40	Marine propulsion engines of a power exceeding 100 kW but not exceeding 750 kW
	8408.10.90	Marine propulsion engine of a power exceeding 750 kW
	8408.20.11	Compression-ignition internal combustion piston engines of a kind used for the propulsion of vehicles of subheading 8701.10 of an output not exceeding 20kW
	8408.20.21	Compression-ignition internal combustion piston engines of a kind used for the propulsion of vehicles of subheading 8701.10 of an output exceeding 20kw but not exceeding 22.38 kW
	8408.20.31	Compression-ignition internal combustion piston engines of a kind used for the propulsion of vehicles of subheading 8701.10 of an output exceeding 22.38 kW but not exceeding 60 kW
	8408.20.91	Other compression-ignition internal combustion piston engines of a kind used for the propulsion of vehicles of subheading 8701.10 of an output exceeding 60kW
	8408.90.11	Other compression-ignition internal combustion piston engines (diesel or semi-diesel engines), for earth moving machinery, of an output not exceeding 18.65 kW
	8408.90.12	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines), for railway locomotives or tramway vehicles, of an output not exceeding 18.65 kW
	8408.90.19	Other compression-ignition internal combustion piston engines (diesel or semi-diesel engines), of an output not exceeding 18.65 kW, n.e.s.
84.09	8409.91.11	Carburettors and parts thereof for earth moving machinery for use solely or principally with spark-ignition internal combustion piston engines
	8409.91.12	Cylinder blocks, liners, heads and head covers for earth moving machinery for use solely or principally with spark-ignition internal combustion piston engines
	8409.91.13	Pistons, piston rings and gudgeon pins for earth moving machinery for use solely or principally with spark-ignition internal combustion piston engines
	8409.91.19	Other parts for earth moving machinery for use solely or principally with spark-ignition internal combustion piston engines
	8409.91.21	Carburettors and parts thereof for the vehicles of heading 87.01, of a power not exceeding 22.38 kW, for use solely or principally with spark-ignition internal combustion piston engines
	8409.91.22	Cylinder blocks, liners, heads and head covers for the vehicles of heading 87.01, of a power not exceeding 22.38 kW, for use solely or principally with spark-ignition internal combustion piston engines

	8409.91.23	Pistons, piston rings and gudgeon pins for the vehicles of heading 87.01, of a power not exceeding 22.38 kW, for use solely or principally with spark ignition internal combustion piston engines
	8409.91.24	Alternator brackets; oil pans for the vehicles of heading 87.01, of a power not exceeding 22.38 kW, for use solely or principally with spark-ignition internal combustion piston engines
	8409.91.29	Other parts for the vehicles of heading 87.01, of a power not exceeding 22.38 kW, for use solely or principally with spark-ignition internal combustion piston engines
	8409.91.31	Carburettors and parts thereof for the vehicles of heading 87.01, of a power exceeding 22.38 kW for use solely or principally with spark-ignition internal combustion piston engines
	8409.91.32	Cylinder blocks, liners, heads and head covers for the vehicles of heading 87.01, of a power exceeding 22.38 kW for use solely or principally with spark ignition internal combustion piston engines
	8409.91.33	Pistons, piston rings and gudgeon pins for the vehicles of heading 87.01, of a power exceeding 22.38 kW for use solely or principally with spark-ignition internal combustion piston engines
	8409.91.34	Alternator brackets; oil pans for the vehicles of heading 87.01, of a power exceeding 22.38 kW for use solely or principally with spark-ignition internal combustion piston engines
	8409.91.39	Other parts for the vehicles of heading 87.01, of a power exceeding 22.38 kW for use solely or principally with spark-ignition internal combustion piston engines
	8409.91.51	Carburettors and parts thereof for other vehicles of Chapter 87, for use solely or principally with spark-ignition internal combustion piston engines
	8409.91.52	Cylinder blocks, crank cases, heads and head covers for other vehicles of Chapter 87, for use solely or principally with spark-ignition internal combustion piston engines
	8409.91.53	Pistons, piston rings and gudgeon pins for other vehicles of Chapter 87, for use solely or principally with spark-ignition internal combustion piston engines
	8409.91.54	Pistons, cylinder liners with external diameter between 50 mm and 155 mm for other vehicles of Chapter 87, for use solely or principally with spark-ignition internal combustion piston engines
	8409.91.55	Other piston and cylinder liners for other vehicles of Chapter 87, for use solely or principally with spark-ignition internal combustion piston engines
	8409.91.56	Alternator brackets; oil pans for other vehicles of Chapter 87, for use solely or principally with spark-ignition internal combustion piston engines
	8409.91.59	Other parts for other vehicles of Chapter 87, for use solely or principally with spark-ignition internal combustion piston engines
	8409.91.71	Carburettors and parts thereof for other engines, for use solely or principally with spark-ignition internal combustion piston engines
	8409.91.72	Cylinder blocks, liners, heads and head covers for other engines, for use solely or principally with spark-ignition internal combustion piston engines
	8409.91.73	Pistons, piston rings and gudgeon pins for other engines, for use solely or principally with spark-ignition internal combustion piston engines
	8409.91.74	Alternator brackets; oil pans for other engines, for use solely or principally with spark-ignition internal combustion piston engines
	8409.91.79	Other parts for other engines, for use solely or principally with spark-ignition

		internal combustion piston engines
	8409.99.11	Carburettors and parts thereof for earth moving machinery suitable for use solely or principally with the engines of heading 84.08
	8409.99.12	Cylinder blocks, liners, heads and head covers for earth moving machinery suitable for use solely or principally with the engines of heading 84.08
	8409.99.13	Pistons, piston rings and gudgeon pins for earth moving machinery suitable for use solely or principally with the engines of heading 84.08
	8409.99.14	Alternator brackets; oil pans for earth moving machinery suitable for use solely or principally with the engines of heading 84.08
	8409.99.19	Alternator brackets; oil pans for earth moving machinery suitable for use solely or principally with the engines of heading 84.08
	8409.99.21	Carburettors and parts thereof for vehicles of heading 87.01, of a power not exceeding 22.38 kW suitable for use solely or principally with the engines of heading 84.08
	8409.99.22	Cylinder blocks, liners, heads and head covers for vehicles of heading 87.01, of a power not exceeding 22.38 kW suitable for use solely or principally with the engines of heading 84.08
	8409.99.23	Pistons, piston rings and gudgeon pins for vehicles of heading 87.01, of a power not exceeding 22.38 kW suitable for use solely or principally with the engines of heading 84.08
	8409.99.24	Alternator brackets; oil pans for vehicles of heading 87.01, of a power not exceeding 22.38 kW suitable for use solely or principally with the engines of heading 84.08
	8409.99.29	Other parts for vehicles of heading 87.01, of a power not exceeding 22.38 kW suitable for use solely or principally with the engines of heading 84.08
	8409.99.31	Carburettors and parts thereof for vehicles of heading 87.01, of a power exceeding 22.38 kW, suitable for use solely or principally with the engines of heading 84.08
	8409.99.32	Cylinder blocks, liners, heads and head covers for vehicles of heading 87.01, of a power exceeding 22.38 kW,, suitable for use solely or principally with the engines of heading 84.08
	8409.99.33	Pistons, piston rings and gudgeon pins, for vehicles of heading 87.01, of a power exceeding 22.38 kW, suitable for use solely or principally with the engines of heading 84.08
	8409.99.34	Alternator brackets; oil pans, for vehicles of heading 87.01, of a power exceeding 22.38 kW, suitable for use solely or principally with the engines of heading 84.08
	8409.99.39	Other parts for vehicles of heading 87.01, of a power exceeding 22.38 kW, suitable for use solely or principally with the engines of heading 84.08
	8409.99.61	Carburettors and parts thereof for other engines, suitable for use solely or principally with the engines of heading 84.08
	8409.99.62	Cylinder blocks, liners, heads and head covers for other engines, suitable for use solely or principally with the engines of heading 84.08
	8409.99.63	Pistons, piston rings and gudgeon pins, for other engines, suitable for use solely or principally with the engines of heading 84.08
	8409.99.64	Alternator brackets; oil pans for other engines, suitable for use solely or principally with the engines of heading 84.08
	8409.99.69	Other parts for other engines, suitable for use solely or principally with the engines of heading 84.08

84.13	8413.20.00A	Hand pumps, for water
	8413.20.00B	Other hand pumps
	8413.30.11	Fuel, lubricating or cooling medium pumps for internal combustion piston engines for earth moving machinery of reciprocating type
	8413.30.12	Fuel, lubricating or cooling medium pumps for internal combustion piston engines for earth moving machinery of centrifugal type, with inlet diameter not exceeding 200mm
	8413.30.13	Fuel, lubricating or cooling medium pumps for internal combustion piston engines for earth moving machinery of centrifugal type, with inlet diameter exceeding 200mm
	8413.30.14	Fuel, lubricating or cooling medium pumps for internal combustion piston engines for earth moving machinery of rotary type
	8413.30.19	Other fuel, lubricating or cooling medium pumps for internal combustion piston engines for earth moving machinery
	8413.30.21	Fuel, lubricating or cooling medium pumps for internal combustion piston engines for motor vehicles of reciprocating type
	8413.30.22	Fuel, lubricating or cooling medium pumps for internal combustion piston engines for motor vehicles of centrifugal type, with inlet diameter not exceeding 200mm
	8413.30.23	Fuel, lubricating or cooling medium pumps for internal combustion piston engines for motor vehicles of centrifugal type, with inlet diameter exceeding 200mm
	8413.30.24	Fuel, lubricating or cooling medium pumps for internal combustion piston engines for motor vehicles of rotary type
	8413.30.29	Other fuel, lubricating or cooling medium pumps for internal combustion piston engines for motor vehicles
	8413.30.90	Other fuel, lubricating or cooling medium pumps for internal combustion piston engines, n.e.s.
	8413.50.12	Other reciprocating positive displacement water pumps with capacity not exceeding 8000 m ³ /h, electrically operated
	8413.50.13	Other reciprocating positive displacement water pumps with capacity not exceeding 8000 m ³ /h but not exceeding 13000 m ³ /h, electrically operated
	8413.50.19	Other reciprocating positive displacement pumps, electrically operated
	8413.50.20	Other reciprocating positive displacement pumps, not electrically operated
	8413.60.12	Other rotary positive displacement water pumps with capacity not exceeding 8000 m ³ /h, electrically operated
	8413.60.13	Other rotary positive displacement water pumps with capacity not exceeding 8000 m ³ /h but not exceeding 13000 m ³ /h, electrically operated
	8413.60.19	Other rotary positive displacement pumps, electrically operated
	8413.60.20	Other rotary positive displacement pumps, not electrically operated
	8413.70.10	Other centrifugal pumps with single stage, single suction horizontal shaft water pumps suitable for belt drive or direct coupling, other than pumps with shafts common with prime mover
	8413.70.22	Impulse-turbo centrifugal water pumps of a capacity not exceeding 100 Watts, of a kind for household use, electrically operated
	8413.70.23	Other, centrifugal water pumps with capacity not exceeding 8000 m ³ /hr, electrically operated

	8413.70.24	Other, centrifugal water pumps with capacity exceeding 8000m ³ /hr but not exceeding 13000m ³ /hr, electrically operated
	8413.70.29	Other electrically operated centrifugal pumps, n.e.s.
	8413.70.30	Other not electrically operated centrifugal pumps, n.e.s.
	8413.81.12	Other, water pumps with capacity not exceeding 8000 m ³ /hr, electrically operated
	8413.81.13	Other, water pumps with capacity exceeding 8000m ³ /hr but not exceeding 13000m ³ /hr, electrically operated
	8413.81.19	Other pumps for liquids (e.g., hydraulic pump), electrically operated
	8413.81.20	Other pumps for liquids (e.g., hydraulic pump), not electrically operated
	8413.82.10	Liquid elevators, electrically operated
	8413.82.20	Liquid elevators, not electrically operated
	8413.91.30	Parts of centrifugal pumps, electrically operated
	8413.91.49	Parts of other pumps, electrically operated
	8413.91.90	Parts of other pumps, not electrically operated
	8413.92.10	Parts of electrically operated liquid elevators
	8413.92.20	Parts of non-electrically operated liquid elevators
84.14	8414.10.10	Vacuum pumps, electrically operated
	8414.10.20	Vacuum pumps, not electrically operated
	8414.30.11	Compressors (for air conditioning machines), having capacity exceeding 21 kW per hour or more; compressors for air conditioning machines having displacement per revolution 220 cubic centimeters or more
	8414.30.19	Other compressors of a kind used in refrigerating equipment having capacity exceeding 21 kW per hour or more; other compressors of a kind used in refrigerating equipment having displacement per revolution 220 cubic centimeters or more other than for air conditioning machines
	8414.30.91	Other compressors for air conditioning machines
	8414.30.99	Other compressors of a kind used in refrigerating equipment other than for air conditioning machines
84.18	8418.10.90	Combined refrigerator-freezers, fitted with separate external doors other than of the household type
	8418.30.10	Freezers of the chest type, not exceeding 200 l capacity
	8418.30.20	Freezers of the chest type, exceeding 200 l but not exceeding 800 l capacity
	ex 8418.69.90	Cold storage
	8418.99.10	Evaporators and condensers of subheadings 8418.10.90, 8418.30.10, 8418.30.20, and 8418.69.90
	8418.99.20	Cabinets and doors, welded or painted of subheadings 8418.10.90, 8418.30.10, 8418.30.20, and 8418.69.90
	8418.99.90	Other parts of subheadings 8418.10.90, 8418.30.10, 8418.30.20 and 8418.69.90, n.e.s.
84.19	8419.31.11	Evaporators for agricultural products, electrically operated
	8419.31.19	Other dryers for agricultural products including grain silos fitted with mechanical and/or thermal equipment, electrically operated

	8419.31.21	Evaporators for agricultural products, not electrically operated
	8419.31.29	Other dryers for agricultural products including grain silos fitted with mechanical and/or thermal equipment, not electrically operated
	ex 8419.40.10	Distilling apparatus, electrically operated
	ex 8419.50.40	Heat exchangers, electrically operated
	ex 8419.50.90	Other heat exchangers, not electrically operated
	8419.89.11	Evaporators for air-conditioning machines for motor vehicles, electrically operated
	ex 8419.89.19	Other evaporators, electrically operated; autoclaves
	ex 8419.89.20	Other evaporators, not electrically operated
84.21	ex 8421.19.90	Centrifuges; decanters; revolving screeners
	ex 8421.23.29	Oil or petrol-filters for internal combustion piston engines for agricultural tractors
	ex 8421.29.10	Chemical waste treatment facility set, laboratory type
	ex 8421.29.29	Filter press, electrically operated
	ex 8421.29.90	Filter press, not electrically operated
	ex 8421.31.20	Filtering apparatus for gases for internal combustion piston engines for agricultural tractors
	8421.39.11	Laminar flow unit, electrically operated
	ex 8421.99.99	Filter media for trickling filters
84.22	8422.20.00	Machinery for cleaning or drying bottles or other containers
	8422.30.00	Machinery for filling, closing, sealing, or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages
	8422.40.00	Other packing or wrapping machinery (including heat-shrink wrapping machinery)
	ex 8422.90.90	Parts of subheadings 8422.30 00 and 8422.40 00
84.23	8423.20.10	Scales for continuous weighing of goods on conveyors, electrically operated
	8423.20.20	Scales for continuous weighing of goods on conveyors, not electrically operated
	8423.30.10	Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales, electrically operated
	8423.30.20	Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales, not electrically operated
	8423.82.11	Weighbridges and other weighing platforms having a maximum weighing capacity not exceeding 1,000 kg, electrically operated
	8423.82.12	Weighbridges and other weighing platforms having a maximum weighing capacity exceeding 1,000 kg but not exceeding 5,000 kg, electrically operated
	8423.82.21	Other weighing machinery having a maximum weighing capacity not exceeding 1,000 kg, electrically operated
	8423.82.22	Other weighing machinery having a maximum weighing capacity exceeding

		1,000 kg but not exceeding 5,000 kg, electrically operated
	8423.82.31	Weighbridges and other weighing platforms having a maximum weighing capacity exceeding 30 kg but not exceeding 1,000 kg, not electrically operated
	8423.82.32	Weighbridges and other weighing platforms having a maximum weighing capacity exceeding 1,000 kg but not exceeding 5,000 kg, not electrically operated
	8423.82.41	Other weighing machinery having a maximum weighing capacity exceeding 30 kg but not exceeding 1,000 kg, electrically operated, not electrically operated
	8423.82.42	Other weighing machinery having a maximum weighing capacity exceeding 1,000 kg but not exceeding 5,000 kg, not electrically operated
	8423.89.11	Other weighbridges and other weighing platforms, electrically operated
	8423.89.19	Other weighing machinery, electrically operated
	8423.89.21	Other weighbridges and other weighing platforms, not electrically operated
	8423.89.29	Other weighing machinery, not electrically operated
	8423.90.11	Weighing machine weights, electrically operated
	8423.90.19	Parts of electrically operated weighing machinery
	8423.90.21	Weighing machine weights, not electrically operated
	8423.90.29	Parts of not electrically operated weighing machinery
84.24	8424.81.10	Drip irrigation systems
	8424.81.21	Agricultural sprayers, for pesticides, electrically operated
	8424.81.29	Other agricultural appliances, electrically operated
	8424.81.31	Agricultural sprayers for insecticide, hand operated
	8424.81.32	Other agricultural sprayers for pesticides, not electrically operated
	8424.90.91	Parts of the goods of subheading 8424.81.10
84.25	ex 8425.31.00	Other winches powered by electric motor
	ex 8425.39.00	Hydraulic winches; purse seine winches
84.26	8426.11.00	Overhead travelling cranes on fixed support
	8426.12.00	Mobile lifting frames on tyres and straddle carriers
	8426.19.00	Other cranes
	8426.30.00	Portal or pedestal jib cranes
	8426.41.00	Other machinery, on tyres, self-propelled
	8426.49.10	Ship 's derricks, not on tyres, self-propelled
	8426.49.90	Other machinery, not on tyres, self-propelled
	8426.91.00	Other machinery designed for mounting on road vehicles
84.27	8427.10.00	Self-propelled trucks powered by an electric motor
	8427.20.00	Other self-propelled trucks
	8427.90.00	Other trucks

84.28	8428.20.10	Pneumatic elevators and conveyors for agriculture use
	8428.20.90	Other pneumatic elevators and conveyors
	8428.31.00	Other continuous-action elevators and conveyors, for goods or materials, specially designed for underground use
	8428.32.10	Other continuous-action elevators and conveyors, for goods or materials, agricultural bucket type
	8428.33.10	Other continuous-action elevators and conveyors, for goods or materials, agricultural belt type
	8428.39.10	Other continuous-action elevators and conveyors, for goods or materials, agricultural type, n.e.s.
	8428.50.00	Mine wagon pushers, locomotive or wagon traversers, wagon tippers and similar railway wagon handling equipment
	8428.90.90	Other machinery
84.31	8431.20.00	Parts of machinery of heading No. 84.27
	8431.31.10	Parts of the goods of subheading 8428.10.20 or 8428.10.90
	8431.31.20	Parts of the goods of subheading 8424.10.10 or the escalators of subheading 8428.40.00
	8431.39.10	Other parts of goods of subheading 8428.20.10, 8428.32.10, 8428.33.10 or 8428.39.10 (agricultural type)
	8431.39.20	Other parts of goods of subheading 8428.50 or 8428.90
	8431.39.50	Other parts of other lifting, handling or loading machinery, telfers or conveyors
	8431.39.90	Other parts of machinery of heading 84.28, n.e.s.
	8431.41.00	Buckets, shovels, grabs and grips
	8431.49.90	Other parts
84.32	8432.10.00	Ploughs
	8432.21.00	Disc harrows
	8432.29.00	Other harrows, scarifiers, cultivators, weeders and hoes
	8432.30.00	Seeders, planters and transplanters
	8432.40.00	Manure spreaders and fertiliser distributors
	8432.80.10	Agricultural or horticultural type machinery for soil preparation or cultivation
	ex8432.80.90	Other forestry machinery for soil preparation or cultivation
	8432.90.10	Parts of machinery of subheading 8432.80.90
	8432.90.30	Parts of fertilizer distributors
	8432.90.90	Other parts, n.e.s
84.33	8433.30.00	Other haymaking machinery
	8433.40.00	Straw or fodder balers, including pick-up balers
	8433.51.00	Combined harvester-threshers
	8433.52.00	Other threshing machinery
	8433.53.00	Root or tuber harvesting machines
	8433.59.00A	Cotton pickers and cotton ginning machines
	8433.59.00B	Other harvesting machinery, n.e.s.

	8433.60.10	Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, electrically operated
	8433.60.20	Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, not electrically operated
	8433.90.11	Parts of electrically operated mowers
	8433.90.12	Parts of electrically operated goods of subheading 8433.11 or 8433.19.90
	8433.90.19	Other parts of electrically operated machines of heading 84.33
	8433.90.21	Parts of non-electrically operated mowers
	8433.90.22	Parts of non-electrically operated goods of subheading 8433.11 or 8433.19.90
	8433.90.29	Other parts of non-electrically operated machines of heading 84.33
84.34	8434.10.10	Milking machines, electrically operated
	8434.10.20	Milking machines, not electrically operated
	8434.20.11	Homogeniser, electrically operated
	8434.20.19	Other dairy machinery, electrically operated
	8434.20.21	Homogeniser, not electrically operated
	8434.20.29	Other dairy machinery, not electrically operated
	8434.90.11	Parts of electrically operated milking machines
	8434.90.19	Parts of electrically operated dairy machinery
	8434.90.21	Parts of non-electrically operated milking machines
	8434.90.29	Parts of non-electrically operated dairy machinery
84.35	ex 8435.10.10	Finishers/presses, electrically operated
	ex 8435.10.20	Finishers/presses, not electrically operated
	ex 8435.90.10	Parts of finishers/presses, electrically operated
	ex 8435.90.20	Parts of finishers/presses, not electrically operated
84.36	8436.10.10	Machinery for preparing animal feeding stuffs, electrically operated
	8436.10.20	Machinery for preparing animal feeding stuffs, not electrically operated
	8436.21.10	Poultry incubators and brooders, electrically operated
	8436.21.20	Poultry incubators and brooders, not electrically operated
	8436.29.10	Poultry-keeping machinery, electrically operated
	8436.29.20	Poultry-keeping machinery, not electrically operated
	8436.80.11	Other agricultural or horticultural type machinery, electrically operated
	8436.80.19	Other forestry, bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment, electrically operated
	8436.80.21	Other agricultural or horticultural type machinery, not electrically operated
	8436.80.29	Other forestry, bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment, not electrically operated
	8436.91.10	Parts of electrically operated poultry-keeping machinery or poultry incubators and brooders
	8436.91.20	Parts of non-electrically operated poultry-keeping machinery or poultry incubators and brooders

	8436.99.11	Parts of other electrically operated agricultural or horticultural type machinery
	8436.99.19	Parts of other electrically operated forestry, bee-keeping, including germination plant fitted with mechanical or thermal equipment
	8436.99.21	Parts of other non-electrically operated agricultural or horticultural machinery
	8436.99.29	Parts of other non-electrically operated forestry, bee-keeping, including germination plant fitted with mechanical or thermal equipment
84.37	8437.10.10	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables for bread grains, electrically operated; winnowing and similar cleaning machines, electrically operated
	8437.10.20	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables for bread grains, not electrically operated; winnowing and similar cleaning machines, not electrically operated
	8437.10.30	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables, other than for bread grains, electrically operated
	8437.10.40	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables, other than for bread grains, not electrically operated
	8437.80.10	Rice hullers and cone type rice mills, electrically operated
	8437.80.20	Rice hullers and cone type rice mills, not electrically operated
	8437.80.30	Industrial type coffee and corn mills, electrically operated
	8437.80.40	Industrial type coffee and corn mills, not electrically operated
	8437.80.51	Polishing machines for rice, sifting and sieving machines, bran cleaning machines and husking machines, electrically operated
	8437.80.59	Other machinery used in the milling industry or for the working of cereals or dried leguminous vegetables other than those of subheadings 8437.80.10 and 8437.80.51, electrically operated
	8437.80.61	Polishing machines for rice, sifting and sieving machines, bran cleaning machines and husking machines, not electrically operated
	8437.80.69	Other machinery used in the milling industry or for the working of cereals or dried leguminous vegetables other than those of subheadings 8437.80.10 and 8437.80.61, not electrically operated
	8437.90.11 A	Parts of electrically operated machines of subheading 8437.10.10
	8437.90.11 B	Parts of electrically operated machines of subheading 8437.10.30
	8437.90.19 A	Parts of electrically operated machines of subheadings 8437.80.10 and 8437.80.59
	8437.90.19 B	Parts of electrically operated machines of subheadings 8437.80.51 and 8437.80.30
	8437.90.21A	Parts of non-electrically operated machines of subheading 8437.10.20
	8437.90.21B	Parts of non-electrically operated machines of subheading 8437.10.40
	8437.90.29 A	Parts of non-electrically operated machines of subheadings 8437.80.61 and 8437.80.69
	8437.90.29 B	Parts of non-electrically operated machines of subheadings 8437.80.20 and 8437.80.40
84.38	8438.30.11	Machinery for sugar manufacture having capacity not exceeding 100 t of sugar cane/day, electrically operated
	8438.30.12	Machinery for sugar manufacture having capacity exceeding 100 t of sugar

		cane/day, electrically operated
	8438.30.21	Machinery for sugar manufacture having capacity not exceeding 100 t of sugar cane/day, not electrically operated
	8438.30.22	Machinery for sugar manufacture having capacity exceeding 100 t of sugar cane/day, not electrically operated
	8438.80.91 A	Machinery for processing of fish, crustaceans and mollusks, electrically operated
	8438.80.92 A	Machinery for the preparation of fish, crustaceans and mollusks, not electrically operated
84.43	ex 8443.59.90	Can printers
84.44	ex 8444.00.19	Defibering machines, electrically operated
	ex 8444.00.29	Defibering machines, not electrically operated
84.45	ex 8445.19.10	Beaters or turbo cleaners, electrically operated
	ex 8445.19.20	Beaters or turbo cleaners, not electrically operated
	ex 8445.20.10	Coir/yarn spinning machines, electrically operated
	ex 8445.20.20	Coir/yarn spinning machines, not electrically operated
	ex 8445.90.19	Ball winding mills/willowing/slivering machines, electrically operated
	ex 8445.90.29	Ball winding mills/willowing/slivering machines, not electrically operated
84.46	ex 8446.29.00	Automatic and semi-automatic loom machines/sheet machines
84.47	ex 8447.20.19	Stitching machines, electrically operated
	ex 8447.20.29	Stitching machines, not electrically operated
84.51	ex 8451.29.00	Vulcanizing chamber/driers
	ex 8451.50.00	Band saw cutting machines
	ex 8451.80.99	Coir rubberizing machines
84.58	8458.11.00	Horizontal lathes, numerically operated
	8458.19.10	Other horizontal lathes, having height of the center not exceeding 300 mm
	8458.19.90	Other horizontal lathes
	8458.91.00	Other lathes, numerically controlled
	8458.99.10	Lathes having height of the centre not exceeding 300 mm
	8458.99.90	Other lathes
84.61	8461.20.10	Shaping or slotting machines, electrically operated
	8461.20.20	Shaping or slotting machines, not electrically operated
84.62	8462.31.00	Shearing machines, numerically controlled
	8462.39.10	Shearing machines, not numerically controlled, electrically operated
	8462.39.20	Shearing machines, not numerically controlled, not electrically operated
	8462.91.00	Hydraulic presses

84.64	ex 8464.90.19	Urschel dicer, electrically operated
	ex 8464.90.90	Other urschel dicer
84.65	8465.94.10	Bending or assembling machines, electrically operated
	8465.94.20	Bending or assembling machines, not electrically operated
	ex 8465.99.60	Slitter machines, electrically operated
	ex 8465.99.90	Other slitter machines
84.66	ex 8466.93.90	Parts and accessories of headings 8458.11; 8458.19; 8458.91; 8461.20.10 or 8461.20.20;
84.79	8479.20.11	Machinery for making palm oil, electrically operated
	8479.20.19	Other machinery for the extraction or preparation of animal or fixed vegetable fats or oils, electrically operated
	8479.20.21	Machinery for making palm oil, not electrically operated
	8479.20.29	Other machinery for the extraction or preparation of animal or fixed vegetable fats or oils, not electrically operated
	ex 8479.89.30	Bobbin winders, spooling machine, coir curling machine, double shaft hackling machine, winding machine, untwisting machine, husk openers/breakers/crushers, decorticators, coir log machines, waste opening machine, dust extraction system, mixers, hammer mills and palletizing machines, other machines used for processing coconut husk/coir dust/fiber, aerator mixer, surface aerator and horizontal aspirator, with motor drives, fat extractor, rotary shakers, shaker-incubator, freeze dryers, electrically operated, automatic fish feeder; paddlewheel/circular aerators
	ex 8479.89.40	Bobbin winders, spooling machine, coir curling machine, double shaft hackling machine, winding machine, untwisting machine, husk openers/breakers/crushers, decorticators, coir log machines, waste opening machine, dust extraction system, mixers, hammer mills and palletizing machines, other machines used for processing coconut husk/coir dust/fiber, aerator mixer, surface aerator and horizontal aspirator, with motor drives, fat extractor, rotary shakers, shaker-incubator, freeze dryers, not electrically operated
	8479.90.20	Parts of 8479.20 00
84.81	8481.10.10	Pressure-reducing valves, of iron or steel
	8481.10.21	Pressure-reducing valves, 25 mm or less internal diameter, of copper or copper alloys
	8481.10.22	Pressure-reducing valves of more than 25 mm in internal diameter, of copper or copper alloys
	8481.10.30	Pressure-reducing valves, of other metals
	8481.10.41	Pressure-reducing valves of not less than 10 mm and not more than 25 mm in internal diameter, of plastic
	8481.10.49	Other pressure-reducing valves, of plastic
	8481.10.90	Pressure-reducing valves, of other materials
	8481.20.19	Other valves for oleohydraulic or pneumatic transmissions, of iron or steel

	8481.20.21	Valves for oleohydraulic or pneumatic transmission of 25 mm or less in internal diameter, of copper or copper alloys
	8481.20.22	Valves for oleohydraulic or pneumatic transmission exceeding 25 mm in internal diameter, of copper or copper alloys
	8481.20.30	Valves for oleohydraulic or pneumatic transmission, of other metals
	8481.20.41	Valves for oleohydraulic or pneumatic transmission of not less than 10 mm and not exceeding 25 mm in internal diameter of plastics
	8481.20.49	Valves for oleohydraulic or pneumatic transmission other than in subheading 8481.20.41, of plastics
	8481.20.90	Valves for oleohydraulic or pneumatic transmission, of other materials
	8481.30.11	Cast valves of swing check-valve type with a diameter of valve inlet of 40 mm to 600 mm, of iron or steel
	8481.30.19	Other check valves, of iron or steel
	8481.30.21	Check valves of 25 mm or less in internal diameter, of copper or copper alloys
	8481.30.22	Check valves exceeding 25 mm in internal diameter, of copper or copper alloys
	8481.30.23	Cast valves of swing check-valve type with a diameter of valve inlet of 40 mm to 600 mm, of copper or copper alloys
	8481.30.29	Other check valves, of copper or copper alloys
	8481.30.31	Cast valves of swing check-valve type with a diameter of valve inlet of 40 mm to 600 mm, of other metals
	8481.30.39	Other check valves, of other metals
	8481.30.41	Check valves, of not less than 10 mm and not more than 25 mm in internal diameter, of plastic
	8481.30.42	Cast valves of swing check-valve type with a diameter of valve inlet of 40 mm to 600 mm, of plastic
	8481.30.49	Other check valves, of plastic
	8481.30.91	Cast valves of swing check-valve type with a diameter of valve inlet of 40 mm to 600 mm, of other materials
	8481.30.99	Other check valves, of other materials
	8481.40.10	Safety or relief valves, of iron or steel
	8481.40.21	Safety or relief valves, 25 mm or less in internal diameter, of copper or copper alloys
	8481.40.22	Safety or relief valves exceeding 25 mm in internal diameter, of copper or copper alloys
	8481.40.29	Other safety or relief valves, of copper or copper alloys
	8481.40.30	Safety or relief valves, of other metals
	8481.40.41	Safety or relief valves, of not less than 10 mm and not exceeding 25 mm in internal diameter, of plastics
	8481.40.49	Other safety or relief valves, of plastics
	8481.40.90	Safety or relief valves, of other materials
	8481.80.70	Hog nipple waterers
	8481.80.92	Gate valves, manually operated, of iron or steel, having inlet and outlet internal diameters of more than 5 cm but not more than 40 cm
	8481.80.93	Gate valves, manually operated, of iron or steel, having inlet and outlet

		internal diameters of more than 40 cm
84.83	8483.40.12	Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately, ball or roller screws, gear boxes and other speed changers, including torque converters, for the engines of vehicles of subheading 8701.10 or 8701.90 (for agricultural purposes)
	8483.40.30	Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately, ball or roller screws, gear boxes and other speed changers, including torque converters, for the engines of earth moving machines of Chapter 87
	8483.40.90	Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately, ball or roller screws, gear boxes and other speed changers, including torque converters, for other engines of Chapter 87
	8483.50.00	Flywheels and pulleys, including pulley blocks
84.85	8485.10.00	Ships' or boats' propellers and blades therefore
85.01	8501.10.11	DC stepper motors, of an output not exceeding 37.5 W
	8501.10.12	DC spindle motors, of an output not exceeding 37.5 W
	8501.10.19	Other DC motors, of an output not exceeding 37.5 W
	8501.10.91	Other motors including universal AC/DC stepper motors, of an output not exceeding 37.5 W
	8501.10.92	Other motors including universal AC/DC spindle motors, of an output not exceeding 37.5 W
	8501.10.99	Other motors including universal AC/DC motors, of an output not exceeding 37.5 W
	8501.20.10	Universal AC/DC motors of an output exceeding 37.5 W but not exceeding 1kW
	8501.20.20	Universal AC/DC motors of an output exceeding 1kW
	8501.31.10	Other DC motors of an output not exceeding 750 W:
	8501.31.20	Other DC generators of an output not exceeding 750 W:
	8501.32.11	DC motors of an output exceeding 750 W but not exceeding 10 kW
	8501.32.12	DC motors of an output not exceeding 10 kW but not exceeding 37.5 kW
	8501.32.19	DC motors of an output exceeding 37.5 kW
	8501.32.21	DC generators of an output exceeding 750 W but not exceeding 10 kW
	8501.32.22	DC generators of an output not exceeding 10 kW but not exceeding 37.5 kW
	8501.32.29	DC generators of an output exceeding 37.5 kW
	8501.33.10	Other DC motors of an output exceeding 75 kW but not exceeding 375 kW
	8501.33.20	Other DC generators of an output exceeding 75 kW but not exceeding 375 kW
	8501.34.10	Other DC motors of an output exceeding 375 kW
	8501.34.21	DC generators of an output 10,000 kW or more
	8501.34.29	Other DC generators of an output exceeding 375 kW but less than 10,000 kW
	8501.40.10	Other AC motors, single-phase of an output not exceeding 1kW

	8501.40.20	Other AC motors, single-phase of an output exceeding 1kW
	8501.51.00	Other AC motors, multi-phased of an output not exceeding 750 W
	8501.52.10	Other AC motors, multi-phased of an output exceeding 750 W but not exceeding 1 kW
	8501.52.20	Other AC motors, multi-phased of an output exceeding 1 kW but not exceeding 37.5 kW
	8501.52.30	Other AC motors, multi-phased of an output exceeding 37.5 kW
	8501.53.00	Other AC motors, multi-phased of an output exceeding 75 kW
	8501.61.10	AC generators (alternators) of an output not exceeding 12.5 kVA
	8501.61.20	AC generators (alternators) of an output exceeding 12.5 kVA but not exceeding 75 kVA
	8501.62.00	AC generators (alternators) of an output exceeding 75 kVA but not exceeding 375 kVA
	8501.63.00	AC generators (alternators) of an output exceeding 375 kVA but not exceeding 750 kVA
	8501.64.10	AC generators (alternators) of an output 10,000 kVA or more
	8501.64.90	Other AC generators (alternators) of an output exceeding 750 kVA but not exceeding 10,000 kVA
85.02	8502.11.00	Generating sets with compression-ignition, internal combustion piston engines (diesel or semi-diesel engines) of an output not exceeding 75 kVA
	8502.20.10	Generating sets with spark-ignition internal combustion piston engines of an output not exceeding 75kVA
	8502.20.20	Generating sets with spark-ignition internal combustion piston engines of an output exceeding 75kVA but not exceeding 100 kVA
	8502.20.30	Generating sets with spark-ignition internal combustion piston engines of an output exceeding 100kVA but not exceeding 10,000 kVA
	8502.20.40	Generating sets with spark-ignition internal combustion piston engines of an output exceeding 10,000 kVA
	8502.31.10	Wind powered generating sets of an output not exceeding 10,000 kVA
	8502.31.90	Wind powered generating sets of an output exceeding 10,000 kVA
85.03	8503.00.10	Parts used in the manufacture of electric motors of heading 85.01; parts of generators of heading 85.01 Or 85.02 of an output 10,000 kW or more
	8503.00.90	Other parts suitable for use solely or principally with the machines of heading 85.01 or 85.02, n.e.s.
85.04	8504.40.20	Battery chargers having a rating exceeding 100 kVA
	8504.40.30	Other rectifiers
	8504.40.40	Other inverters
	8504.40.90	Other static converters
85.14	ex 8514.30.19	Ovens; incubators
85.15	8515.39.10	AC arc welders, transformer type

85.26	8526.10.10	Radar navigational aid apparatus, of a kind for incorporation in civil aircraft, or of a kind used solely on sea-going vessels
	8526.10.90	Other radar apparatus
	8526.91.10	Radio apparatus, ground base, of a kind for incorporation in civil aircraft, or of a kind used solely on sea-going vessels
	8526.91.90	Other radio navigational aid apparatus
85.39	ex 8539.31.90	Cathode lamps for spectrometers
	8539.49.00	Ultra-violet or infra-red lamps
87.01	8701.10.11	Two-wheeled agricultural tractors of a power not exceeding 22.5 kW
	8701.10.12	Other two-wheeled tractors of a power not exceeding 22.5 kW
	8701.10.19 A	Components, parts and/or accessories for assembly of pedestrian controlled tractors of a power not exceeding 22.5 kW
	8701.10.19B	Other pedestrian controlled tractors of a power not exceeding 22.5 kW
	8701.10.21	Two-wheeled agricultural tractors of a power exceeding 22.5 kW
	8701.10.22	Other two-wheeled tractors of a power exceeding 22.5 kW
	8701.10.29 A	Components, parts and/or accessories for assembly of pedestrian controlled tractors of a power exceeding 22.5 kW
	8701.10.29B	Other pedestrian controlled tractors of a power exceeding 22.5 kW
	8701.20.11	Four-wheeled truck tractors for semi-trailers, of a cylinder capacity not exceeding 1,100 cc
	8701.20.19	Other four-wheeled road tractors for semi-trailers, of a cylinder capacity not exceeding 1,100 cc
	8701.20.21	Four-wheeled truck tractors for semi-trailers, of a cylinder capacity exceeding 1,100 cc, of a power not exceeding 67 kW
	8701.20.29	Other road tractors for semi-trailers, of a cylinder capacity exceeding 1,100 cc, of a power not exceeding 67 kW
	8701.20.31	Four-wheeled truck tractors for semi-trailers, of a cylinder capacity exceeding 1,100 cc, of a power exceeding 67 kW
	8701.20.39	Other road tractors for semi-trailers, of a cylinder capacity exceeding 1,100 cc, of a power exceeding 67 kW
	8701.30.11	Track-laying tractors of a cylinder capacity not exceeding 1,100 cc
	8701.30.12	Track-laying tractors, of a cylinder capacity exceeding 1,100 cc, of a power not exceeding 67 kW
	8701.30.19	Track-laying tractors, of a cylinder capacity exceeding 1,100 cc, of a power exceeding 67 kW
	8701.90.11	Other agricultural four-wheeled truck tractors of a cylinder capacity not exceeding 1,100 cc
	8701.90.19	Other agricultural tractors of a cylinder capacity not exceeding 1,100 cc
	8701.90.21	Other agricultural four-wheeled truck tractors of a cylinder capacity exceeding 1,100 cc, of a power not exceeding 67 kW
	8701.90.29	Other agricultural tractors of a cylinder capacity exceeding 1,100 cc, of a power not exceeding 67 kW
	8701.90.31	Other agricultural four-wheeled truck tractors of a cylinder capacity exceeding 1,100 cc, of a power exceeding 67 kW

	8701.90.39	Other agricultural tractors of a cylinder capacity exceeding 1,100 cc, of a power exceeding 67 kW
87.04	8704.10.21	Dumpers designed for off-highway use, of g.v.w exceeding 24 t, Completely Built Up (CBU)
	8704.10.22	Dumpers designed for off-highway use, of g.v.w not exceeding 24 t, Completely Built Up (CBU)
	8704.21.21	Refrigerated vans with compression-ignition internal combustion piston engines, of g.v.w. not exceeding 5 tonnes, Completely Built Up (CBU)
	8704.22.41	Refrigerated vans with compression-ignition internal combustion piston engines of g.v.w. exceeding 5 tonnes up to 6 tonnes, Completely Built Up (CBU)
	8704.22.51	Refrigerated vans with compression-ignition internal combustion piston engines, of g.v.w. exceeding 6 t up to 10 tonnes, Completely Built Up(CBU)
	8704.22.61	Refrigerated vans with compression-ignition internal combustion piston engines, of g.v.w. exceeding 10 tonnes, but not exceeding 20 tonnes, Completely Built Up (CBU)
	8704.23.31	Refrigerated vans with compression-ignition internal combustion piston engines, of g.v.w. not exceeding 24 tonnes, Completely Built Up(CBU)
	8704.23.41	Refrigerated vans with compression-ignition internal combustion piston engines, of g.v.w. exceeding 24 tonnes, Completely Built Up (CBU)
	8704.31.21	Other refrigerated vans with spark ignition internal combustion piston engines, of g.v.w not exceeding 5 tonnes, Completely Built Up(CBU)
	8704.32.54	Other Refrigerated vans with spark ignition internal combustion piston engines, of g.v.w not exceeding 6 tonnes, Completely Built Unit (CBU)
	8704.32.63	Refrigerated vans with spark ignition internal combustion piston engines, of g.v.w exceeding 6 tonnes but not exceeding 10 tonnes, Completely Built Up (CBU)
	8704.32.71	Refrigerated vans with spark ignition internal combustion piston engines, of g.v.w exceeding 10 tonnes but not exceeding 20 tonnes, Completely Built Up (CBU)
	8704.32.78	Refrigerated vans with spark ignition internal combustion piston engines, of g.v.w exceeding 20 tonnes but not exceeding 24 tonnes, Completely Built Up (CBU)
	8704.32.87	Refrigerated vans with spark ignition internal combustion piston engines, of g.v.w exceeding 24 tonnes, Completely Built Up (CBU)
87.05	ex 8705.90.90	Truck mounted feed mixers
87.08	8708.31.10	Mounted brake linings for vehicles of subheading 8701.10 or 8701.90 (agricultural tractors only)
	8708.39.10	Brakes and servo-brakes and parts thereof for agricultural tractors, other than mounted brake linings for vehicles of subheading 8701.10 or 8701.90 (agricultural tractors only)
	8708.40.21	Gear boxes, assembled, for vehicles of subheading 8701.10 or 8701.90 (agricultural tractors only)
	8708.40.22	Gear boxes, assembled, for vehicles of subheading 87.01 (except subheading 8701.10 or 8701.90)(agricultural tractors)

	8708.50.21	Drive axle with differential, whether or not provided with other transmission components for vehicles of subheading 8701.10 or 8701.90 (agricultural tractors only)
	8708.50.22	Drive axle with differential, whether or not provided with other transmission components for vehicles of subheading 87.01 (except subheading 8701.10 or 8701.90)(agricultural tractors)
	8708.60.21	Non-driving axle and parts thereof for vehicles of subheading 8701.10 or 8701.90 (agricultural tractors only)
	8708.60.22	Non-driving axle and parts thereof for vehicles of subheading 87.01 (except subheading 8701.10 or 8701.90) (agricultural tractors)
	8708.70.11	Wheel center discs and center caps whether or not incorporating logos, for vehicles of subheading 8701.10 or 8701.90 (agricultural tractors only)
	8708.70.12	Wheel center discs and center caps whether or not incorporating logos, for vehicles of subheading 87.01(except subheading 8701.10 or 8701.90)(agricultural tractors)
	8708.70.91	Other road wheels and parts and accessories thereof, for vehicles of subheading 8701.10 or 8701.90 (agricultural tractors only)
	8708.70.92	Other road wheels and parts and accessories thereof, for vehicles of subheading 87.01(except subheading 8701.10 or 8701.90)(agricultural tractors)
	8708.91.10	Radiator for vehicles of subheading 8701.10 or 8701.90 (agricultural tractors only)
	8708.91.20	Radiator for vehicles of subheading 87.01 (except subheading 8701.10 or 8701.90)(agricultural tractors)
	8708.92.11	Straight-through silencers for vehicles of subheading 8701.10 or 8701.90 (agricultural tractors only)
	8708.92.12	Straight-through silencers for vehicles of subheading 87.01(except subheading 8701.10 or 8701.90)(agricultural tractors)
	8708.92.91	Other silencers and exhaust pipes other than straight-through silencers for vehicles of subheading 8701.10 or 8701.90 (agricultural tractors only)
	8708.92.92	Other silencers and exhaust pipes other than straight-through silencers for vehicles of subheading 87.01 (except subheading 8701.10 or 8701.90)(agricultural tractors)
	8708.93.10	Clutches and parts thereof for vehicles of subheading 8701.10 or 8701.90 (agricultural tractors only)
	8708.93.20	Clutches and parts thereof for vehicles of subheading 87.01 (except subheading 8701.10 or 8701.90)(agricultural tractors)
	8708.94.11	Steering wheels, steering columns and steering boxes for vehicles of subheading 8701.10 or 8701.90 (agricultural tractors only)
	8708.94.12	Steering wheels, steering columns and steering boxes for vehicles of subheading 87.01 (except subheading 8701.10 or 8701.90)(agricultural tractors)
	8708.99.21	Crown wheels and pinions for vehicles of subheading 8701.10 or 8701.90 (agricultural tractors only)
	8708.99.29	Other parts and accessories for vehicles of subheading 8701.10 or 8701.90 (agricultural tractors only)
87.16	8716.20.00	Self-loading or self-unloading trailers and semi-trailers for agricultural purposes

	ex 8716.80.90	Utility carts
89.01	8901.30.10	Refrigerated vessels, other than those of subheading No. 8901.20 00 of gross tonnage not exceeding 26
	8901.30.20	Refrigerated vessels, other than those of subheading No. 8901.20 00 of gross tonnage exceeding 26 but not exceeding 250
	8901.30.30	Refrigerated vessels, other than those of subheading No. 8901.20 00 of gross tonnage exceeding 250 but not exceeding 500
	8901.30.40	Refrigerated vessels, other than those of subheading No. 8901.20 00 of gross tonnage exceeding 500 but not exceeding 4000
	8901.30.50	Refrigerated vessels, other than those of subheading No. 8901.20 00 of gross tonnage exceeding 4000 but not exceeding 5000
	8901.30.60	Refrigerated vessels, other than those of subheading No. 8901.20 00 of gross tonnage exceeding 5000
	8901.90.14	Other vessels for the transport of goods and other vessels for the transport of both persons and goods of gross tonnage exceeding 500, not motorized
	8901.90.24	Other vessels for the transport of goods and other vessels for the transport of both persons and goods of gross tonnage exceeding 500 but not exceeding 4000, motorized
	8901.90.25	Other vessels for the transport of goods and other vessels for the transport of both persons and goods of gross tonnage exceeding 4000, but not exceeding 5000, motorized
	8901.90.26	Other vessels for the transport of goods and other vessels for the transport of both persons and goods of gross tonnage exceeding 5000, motorized
89.02	ex8902.00.12	Catcher boats; fish carriers, etc. of gross tonnage not exceeding 26
	8902.00.21 A	Fishing vessels 40 gross tonnage
	ex8902.00.22	Catcher boats; fish carriers, etc. of gross tonnage exceeding 26 but not exceeding 40
	8902.00.31	Fishing vessels of gross tonnage exceeding 40 but not exceeding 100
	ex8902.00.32	Catcher boats; fish carriers, etc. of gross tonnage exceeding 40 but not exceeding 100
	8902.00.41	Fishing vessels of gross tonnage exceeding 100 but not exceeding 250
	ex8902.00.42	Catcher boats; fish carriers, etc. of gross tonnage exceeding 100 but not exceeding 250
	8902.00.51	Fishing vessels of gross tonnage exceeding 250 but not exceeding 4000
	ex8902.00.52	Catcher boats; fish carriers, etc. of gross tonnage exceeding 250 but not exceeding 4000
	8902.00.91	Fishing vessels of gross tonnage exceeding 4000
	ex8902.00.92	Catcher boats; fish carriers, etc. of gross tonnage exceeding 4000
89.05	8905.90.10	Floating docks of a gross tonnage exceeding 100
	8905.90.20	Other floating docks
	8905.90.30	Fire-floats or light vessels
	8905.90.90	Other floats; light boats and accessories; skiff boats (for pulling nets)

89.06	ex 8906.90.90	Life boats
90.08	ex 9008.40.90	Photo enlargers
90.11	ex 9011.20.90	Stereo/ photo microscopes
90.14	ex 9014.80.90	Global positioning system
90.17	ex 9017.80.90	Grain shape testers
90.18	9018.31.10	Disposable syringes
	9018.31.90	Other syringes, with or without needles
	9018.32.00	Tubular metal needles and needles for sutures
	9018.90.10	Surgical blades
	9018.90.20	Intravenous administration set (adult)
	9018.90.30	Electronic instruments and appliances
	9018.90.90	Other instruments and appliances, n.e.s.
90.25	ex 9025.80.20	Digital multi-channel thermo- recorder with type T thermocouple wire sensors; digital single grain moisture meter; digital infrared moisture meter; specific gravity meter; portable /handheld digital temperature /humidity recorder; weather parameter monitoring instrument set; soil moisture monitoring equipment set; quartz-thermo-hydrograph, electrical
	ex 9025.80.30	Digital multi-channel thermo- recorder with type T thermocouple wire sensors; digital single grain moisture meter; digital infrared moisture meter; specific gravity meter; portable /handheld digital temperature /humidity recorder; weather parameter monitoring instrument set; soil moisture monitoring equipment set; quartz-thermo-hydrograph, non-electrical
	ex 9025.90.10	Parts and accessories of subheading 9025.80.20, electrically operated
	ex 9025.90.20	Parts and accessories of subheadings 9025.80.30, not electrically operated
90.26	ex 9026.10.30	Flowmeters, turbidimeters, electrically operated
	ex 9026.10.90	Flowmeters, turbidimeters, not electrically operated
	ex 9026.20.30	Digital manometer; digital airflow meter, electrically operated
90.28	ex 9028.10.90	Carbon dioxide meter
90.29	ex 9029.20.90	Electric dynamometer; multi-auto counter;
90.31	ex 9031.80.92	Plant canopy analyzer; chlorophyll meters; pipettors (1,5,& 10 ml); phosphorimager; DNA electrophoresis apparatus; ¹⁵ N analyzer set, electrically operated
	ex 9031.80.99	Plant canopy analyzer; chlorophyll meters; pipettors (1,5,& 10 ml); phosphorimager; DNA electrophoresis apparatus; ¹⁵ N analyzer set, not electrically operated

94.03	ex 9403.60.91	Hazardous/corrosive chemical cabinets
	ex 9403.80.90	Insect collection cabinets
94.05	9405.40.20	Searchlights
	9405.40.40	Spotlights
94.06	9406.00.10	Greenhouses equipped with mechanical or thermal equipment
95.07	9507.10.00	Fishing rods
	9507.20.00	Fish-hooks, whether or not snelled
	9507.30.00	Fishing reels