

**REVISED
COMMON EXTERNAL TARIFF
OF THE
CARIBBEAN COMMUNITY**

**BASED ON THE 2022 EDITION OF THE
HARMONIZED COMMODITY
DESCRIPTION AND CODING SYSTEM
(HS)**

*Approved at Fifty-Third Meeting of the Council for Trade and Economic Development
on 24 November 2021*

CARIBBEAN COMMUNITY SECRETARIAT

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GENERAL NOTE

The Common External Tariff (CET) of the Caribbean Community established by decision of the Council for Trade and Economic Development (COTED) contains:

- General Note
- Abbreviations and Symbols
- About the Harmonized System
- General Rules of Interpretation of the Harmonized System
- General Rules of Interpretation explained
- Schedule of Rates of the Common External Tariff of the Caribbean Community
- List of Conditional Duty Exemptions

- **PART II - LIST OF COMMODITIES INELIGIBLE FOR CONDITIONAL DUTY EXEMPTIONS**

LIST A - Items on which suspension of the CET under Article 32 of the Common Market Annex has been granted for an indefinite period subject to review by Council, with the rates to be applied by Member States

LIST C - Items in respect of which minimum rates have been agreed showing the actual rates to be applied by Individual Member States

LIST D – Additional Items in Respect of which Suspension of the CET under Article 83 of the revised Treaty has been granted to St. Kitts and Nevis, other OECS Member States and Belize, with the actual Rates to be applied by those Member States.

Part I - Products of Tariff Headings ex 73.21, ex 84.18 and ex 85.16 for which Suspension of the CET under Article 83 of the Revised Treaty has been granted to Belize for an unspecified period

Part II - Products of Tariff Headings ex 30.03 and ex 30.04 (Medicaments) for which Suspension of the CET under Article 83 of the Revised Treaty has been granted to St. Kitts and Nevis, other OECS Member States and Belize

SCHEDULE I - List of Conditions to be complied with as provided under Article 84 of the Annex to the Treaty and the Rules Regarding Community Origin

The classification structure of the Schedule of Rates is based on the 2022 seventh edition Harmonized Commodity Description and Coding System, commonly known as the Harmonized System (HS). The Statistical Classification Numbers are based on the Standard International Trade Classification, Fourth Revision. The units for statistical classification are based on the metric system.

The General Rules for the Interpretation of the Harmonized System provide the principles on which classification under that System is based and are an integral part of the classification structure of the Schedule of Rates, as are the Section, Chapter and Additional CARICOM Guidelines.

The rates of duty shown in the Schedule of Rates will be applicable to imports from third countries into the Member States of the Caribbean Community as well as to goods traded among the Member States of the Caribbean Community which do not qualify for Community treatment.

In the Schedule of Rates, the letters **A, C and D** appear in the column headed rate of duty in several places throughout the Schedule. The inclusion of these letters instead of an actual tariff rate is intended to signify that reference should be made to one of the **Lists, A, C and D**, in which will be found the agreed Common External Tariff (CET) rates as well as the rates which the individual Member States will be applying pursuant to decisions taken by the Council for Trade and Economic Development.

The List of Conditional Duty Exemptions sets out those goods which, when imported for the purposes stated in the List, may be admitted into the importing Member State free of import duty or at a rate which is lower than that set down in the Schedule of Rates, subject always to the approval of the relevant Competent Authority of the Member State. LDC Member States may apply the facility of conditional duty exemption by the inclusion in their national Customs Tariffs of a 'zero' rate, or a rate lower than that shown in the Schedule of Rates, in accordance with the decision of COTED to so reflect the duty relief. Conditional duty exemption would be accorded to all other items eligible therefor in accordance with the Rules Governing the Application of the List of Conditional Duty Exemptions.

In Part I of the List of Items Ineligible for Duty Exemption are set down those items which will not be eligible for the grant of exemption from duty (in whole or in part) where they are imported "For use in Industry, Agriculture, Fisheries, Forestry and Mining" (**Section I of the List of Conditional Duty Exemptions**).

At the same time, the items set down in **Parts I and II** of the List of Items Ineligible for Duty Exemption will not be eligible for the grant of exemption from duty (in whole or in part) where they are imported "For Other Approved Purposes" (**Section XI of the List of Conditional Duty Exemptions**), except where the items have been made available as gifts or on a concessionary basis.

The List of Items Ineligible for Duty Exemption includes those items produced in the Caribbean Community in quantities which are considered adequate to justify the application of tariff protection. These items will not be eligible for the grant of exemption from duty (in whole or in part) where they are imported for use in Industry, Agriculture, Fisheries, Forestry and Mining.

Except where the context otherwise requires, "per cent" or the symbol "%" means percentage of value.

Lists A, C and D provide as follows:

List A - A list of items on which suspension of the rates of duty in the Schedule of Rates under Article 83 of the Revised Treaty has been granted to Member States for an indefinite period subject to review by the COTED, with the rates to be applied by Member States;

List C - A list of items in respect of which minimum rates of duty have been agreed by the COTED, with the actual rates of duty to be applied by individual Member States;

List D - Parts I and II - Additional items in respect of which Suspension of the CET under Article 83 of the revised Treaty has been granted to St. Kitts and Nevis, other OECS Member States and Belize, with the actual Rates to be applied by those Member States.

ABBREVIATIONS AND SYMBOLS

AC	-	alternating current
ASTM	-	American Society for Testing Materials
Bq	-	becquerel
°C	-	degree(s) Celsius
cc	-	cubic centimetre(s)
cg	-	centigram(s)
cm	-	centimetre(s)
cm ₂	-	square centimetre(s)
cm ₃	-	cubic centimetre(s)
cN	-	centinewton(s)
360°	-	360 degrees
DC	-	direct current
g	-	gram(s)
g.v.w	-	gross vehicle weight
Hz	-	hertz
IR	-	infra-red
kcal	-	kilocalorie(s)
kg	-	kilogram(s)
kgf	-	kilogram force
kN	-	kilonewton(s)
kPa	-	kilopascal(s)
kV	-	kilovolt(s)
kVA	-	kilovolt(s)-ampere(s)
kvar	-	kilovolt(s)-ampere(s)-reactive
kW	-	kilowatt(s)
kWh	-	kilowatt hour(s)
l	-	litre(s)
m	-	metre(s)
<i>m</i>	-	meta
m ₂	-	square metre(s)
m ₃	-	cubic metre(s)
μCi	-	microcurie
mg	-	milligram(s)
mm	-	millimetre(s)
mN	-	millinewton(s)
MPa	-	megapascal(s)
N	-	newton(s)
No.	-	number
<i>o-</i>	-	ortho-

<i>p</i> -	-	para
t	-	tonne(s)
PVC	-	polyvinyl chloride
r.p.m.	-	revolutions per minute
u	-	pieces/items
u(jeu/pack)	-	packs
UV	-	ultra-violet
V	-	volt(s)
vol.	-	volume
W	-	watt(s)
%	-	percent
x _o	-	x degree(s)
2u	-	pairs
12u	-	dozens
1,000u	-	thousands of pieces/items

Examples

1500 g/m ²	-	means one thousand five hundred grams per square metre
15 ^o C	-	means fifteen degrees Celsius
1,000 kWh	-	means one thousand kilowatt hours
1,000 u	-	means thousands of pieces/items

ABOUT THE HARMONIZED SYSTEM

The Harmonized Commodity Description and Coding Systems, usually referred to as the "Harmonized System" or "HS", is a multipurpose 6-digit international commodity classification system used by governments, international organizations, as well as the private sector, as a basis for customs tariffs, international trade statistics, freight rates and production statistics. It is applied worldwide by over 180 countries which, together, roughly represent 98% of goods in international trade.

It is also a tool for the administration and enforcement of various national and international trade policies (e.g., Customs duties, Customs valuation, Rules of origin and monitoring quotas), for bilateral and multilateral trade negotiations (e.g., at the WTO) and for economic research and analysis. Over the years since its introduction in October 1988, the Harmonized System has become a truly universal and internationally accepted economic language, thus an indispensable tool in international trade. It offers uniformity in the treatment of goods from one country to another, for example -

- traders obtain consistent tariff treatment for imported goods
- researchers benefit from consistent classes of goods for trade statistics
- transporters can use consistent codes for commodities in trade
- economic negotiators can accurately compare trade figures.

The caretaker of the Harmonized System is the World Customs Organization (officially, the Customs Co-operation Council).

GENERAL STRUCTURE

The Harmonized System is a six-digit numbering system which has a logical class structure supported by Rules of Interpretation, as well as by a network of legal notes, in order to achieve the utmost in uniform classification of goods worldwide. It consists of 21 Sections, divided into 97 Chapters which comprise about 5,000 commodity classes.

It should be noted that Chapter 77 contains no classes and is reserved for possible future use in the Harmonized System, while Chapters 98 and 99 are used by Customs Administrations for national purposes to apply, for example, special transactions in trade.

The numbering system actually begins with the Chapter, then with the four-digit Headings, then the six-digit subheadings being divisions of headings. The subheadings of the System are denoted by dashes, the one-dash subheadings being the primary divisions of a Heading, then the two-dash being the division of a one-dash subheading.

In the Harmonized System, many Sections and Chapters are preceded by Notes. These are known as Legal Notes because they have legal force as an integral part of the Harmonized System and, hence, the Customs Tariff which uses it as a basis. Section Notes, Chapter Notes and Subheading Notes are included in the international core of the Harmonized System Nomenclature. The international Legal Notes define the precise scope and limits of each Chapter, Section, Heading or Subheading. In the CET, there are

also some Additional CARICOM Notes which have the same legal force as the Notes in the Harmonized System.

GENERAL RULES FOR THE INTERPRETATION OF THE HARMONIZED SYSTEM

Classification of goods in the Nomenclature shall be governed by the following principles:

Rule 1

The titles of Sections, Chapters and Subchapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the Headings and any relative Section or Chapter Notes and, provided such Headings or Notes do not otherwise require, according to the following provisions.

Rule 2

- (a) Any reference in a Heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as presented, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this Rule), presented unassembled or disassembled.
- (b) Any reference in a Heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of Rule 3.

Rule 3

When by application of Rule 2(b) or for any other reason, goods are, *prima facie*, classifiable under two or more Headings, classification shall be effected as follows:

- (a) The Heading which provides the most specific description shall be preferred to Headings providing a more general description. However, when two or more Headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those Headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.
- (b) Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to 3(a), shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable.

- (c) When goods cannot be classified by reference to 3(a) or 3(b), they shall be classified under the Heading which occurs last in numerical order among those which equally merit consideration.

Rule 4

Goods which can not be classified in accordance with the above Rules shall be classified under the Heading appropriate to the goods to which they are most akin.

Rule 5

In addition to the foregoing provisions, the following Rules shall apply in respect of the goods referred to therein:

- (a) Camera cases, musical instrument cases, gun cases, drawing instrument cases, necklace cases and similar containers, specially shaped or fitted to contain a specific article or set of articles, suitable for long-term use and presented with the articles for which they are intended, shall be classified with such articles when of a kind normally sold therewith. This Rule does not, however, apply to containers which give the whole its essential character.
- (b) Subject to the provisions of Rule 5(a) above, packing materials and packing containers presented with the goods therein shall be classified with the goods if they are of a kind normally used for packing such goods. However, this provision is not binding when such packing materials or packing containers are clearly suitable for repetitive use.

Rule 6

For legal purposes, the classification of goods in the Subheadings of a Heading shall be determined according to the terms of those Subheadings and any related Subheading Notes and, *mutatis mutandis*, to the above Rules, on the understanding that only Subheadings at the same level are comparable. For the purposes of this Rule the relative Section and Chapter Notes also apply, unless the context otherwise requires.

ADDITIONAL RULE FOR THE INTERPRETATION OF THE COMMON EXTERNAL TARIFF (CET)

The classification of goods in a CET tariff item is determined according to the terms of the General Rules for the Interpretation of the Harmonized System. For the purpose of this Rule the relative Section, Chapter and Subheading Notes, as well as, any related CARICOM Additional Note, must be considered, and only Harmonized System Subheadings and CET tariff items at the same level may be compared.

THE GENERAL RULES EXPLAINED

The six General Rules for the Interpretation of the Harmonized System are, in fact, the most important legal text and constitute the backbone of this commodity classification. Whether users realize it or not, all commodities are classified according to these Rules which ensure that a product is classified in only one Heading or Subheading to the exclusions of any other with justifiable legal interpretation. Rules 1 to 5 applies to classification in Headings, while Rule 6 applies to classification in the Subheadings.

These Rules give the framework used to determine the classification of goods presented to a Customs Administration. If the goods cannot be easily determined by using Rule 1 or 2 as described below, then importer or agent usually consult with the National Customs Administration.

Here, we will examine each of the Rules which, it will be shown, are applied in numerical sequence.

GENERAL RULES FOR THE INTERPRETATION OF THE HARMONIZED SYSTEM

Classification of goods in the Nomenclature shall be governed by the following principles:

Rule 1

The titles of Sections, Chapters and Subchapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the Headings and any relative Section or Chapter Notes and, provided such Headings or Notes do not otherwise require, according to the following provisions.

This Rule is paramount and takes precedence over all the others. It is likely that over 90% of all goods are classified according to this rather straightforward Rule.

It states that the titles of Sections and Chapters are not part of the legal texts, that is, they have no legal force. As it is practically impossible to list all goods which might fit into a Section or Chapter, the titles are only guidelines which give a general indication of what types of goods are covered, or where specific goods are likely to be located.

It also states that, for legal purposes, classification is determined by the terms of the Headings and of the Legal Notes. In other words, a user must examine all Legal Notes (that is Section Notes, Chapter Notes, Subheading Notes and Additional CARICOM Guidelines (i.e. inclusions, exclusions, definitions, etc.) under a Section or Chapter, then determine the Heading text which give the most appropriate description of the goods to be classified. Or, vice versa, after an appropriate Heading text is found, the Legal Notes must be examined to ensure that it is the correct one. This Rule sets the hierarchical order by stating that, if it is not possible to determine with certainty the Heading for a

commodity, then classification is effected by applying the other Rules of Interpretation, for example, when two Headings are both equally appropriate classes for the goods.

Rule 2

- (a) Any reference in a Heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as presented, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this Rule), presented unassembled or disassembled.**

This Rule essentially states that articles classifiable in a Heading will include those -

- (i) articles which are incomplete or unfinished but have the essential character of the complete or finished article. For example automobiles without their engines or without wheels belong in 87.03 as automobiles. This part of Rule 2(a) extends to blanks which have been shaped and resemble the finished article, but which are unusable until the article is completed. For example, stainless steel table knife blanks which have the general shape of table knives but which are not completed nor sharpened and ready for use belong in 82.11. It is important that the products have the essential shape of the article in question to be regarded as blanks.
- (ii) unassembled or disassembled articles which are incomplete or unfinished but have the essential character of the complete or finished article. For example, unassembled hunting rifles without the bolt are classified as hunting rifles (93.03).
- (iii) unassembled or disassembled articles which are complete or finished article. For example, a crate containing unassembled bicycles which have all the parts are classified in 87.12. They would likely be presented unassembled for ease of transport. It should be noted that extra parts are to be classified separately. Only the parts necessary to assemble one complete article are to be classified as that article. It should also be noted that, if the Heading text or the Legal Notes specifically exclude incomplete, unfinished, unassembled or disassembled articles from the Heading, then Rule 2(a) can not apply. The goods would therefor be classified in accordance with Rule 1.
- (a) Any reference in a Heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of Rule 3.**

There are three parts to Rule 2(b) which, in fact, extends the scope of a great number of

Headings in the Harmonized System.

The first part deals with materials or substances mixed or combined with other materials or substances. A Heading in which there is reference to a given material or substance will include mixtures or combinations of that material or substance.

The second parts deals with goods of a given material or substance. It states that such goods includes those goods consisting wholly or partly of such material or substance.

The third part states that the goods mentioned in the first and second part are classified according to the principles of Rule 3. It is noted that Rule 2(b) does not inform users on how to classify the goods, but merely states that, in such circumstances, Rule 3 applies.

Similar to Rule 2(a), it should also be noted that, if the Heading text or a Legal Notes referring to the Heading specifically exclude or specifically includes mixtures or combinations, then Rule 2(b) can not apply. The goods would therefore be classified in accordance with Rule 1.

Also, if a material or substance when mixed or combined completely changes, or is entirely deprived of its character or nature, or can no longer answers the description as stated in a Heading text, then Rule 2 cannot apply.

Rule 3

When by application of Rule 2(b) or for any other reason, goods are, *prima facie*, classifiable under two or more Headings, classification shall be effected as follows:

This preamble of Rule 3 states that when, because of Rule 2(b) or for any other reason, goods are, at first sight, classifiable under two or more Headings, then the following three Rules apply. The order of these Rules is important. First, 3(a) is considered, and if that fails, then Rule 3(b) is considered, and if that fails, Rule 3(c) is considered, in that order.

It should be recalled that Rule 1 is paramount, and users must ensure that the terms of Headings or associated Legal Notes do not otherwise require before moving on to Rule 3. So, the texts of all appropriate Headings and the Legal Notes (of Sections and Chapters) must always be examined in detail.

The priority of Rules 3(a), 3(b) and 3(c) in summary are -

- specific description
- essential character
- numerical order

3(a) The Heading which provides the most specific description shall be preferred to Headings providing a more general description. However,

when two or more Headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those Headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.

Rule 3(a) deals mainly with specific description of the goods. There are two parts to this Rule.

The first part (the first sentence) refers to the Heading texts themselves, and generally does not cover mixed or composite materials or substances, nor to items in a set put up for retail sale. A Heading which give a specific description of the goods (the one which comes closest to actually naming the product) will be preferred to a Heading which give a more general description. In other words, according to this Rule, classification is achieved by giving preference to the Heading which describes the intrinsic characteristics of goods (that is, what they actually consist of) as opposed to a Heading which gives other details, for example, their end use.

Users are usually able to come to a conclusion about which text give a more specific description of the goods. However, depending on the product, it can occasionally be very difficult to determine and, following a proper examination of the Headings involved, it might be necessary to proceed to Rule 3(b).

The second part (the second sentence) deals generally with the classification of mixed or composite goods, as well as with items in a set put up for retail sale.

If more than one Heading mention only part of the material or substance in a mixed or composite goods, then both are said to be equally specific even if one of them give a more complete or precise description.

The same principle is applied with regard to items in a set put up for retail sale. If more than one Heading refer to one of the items in the set, then those Headings are said to be equally specific even if one of them give a more complete or precise description. Goods in sets put up for retail sale are those which -

- consist of two or more articles
- together meet a particular need or carry out a specific activity
- are put up in a common container or in a manner suitable for sale directly to users without repacking.

All three (3) conditions must be met.

Note that the second part of Rule 3(a) does not state how to classify products when more than one Heading are so regarded as equally specific. Users must then proceed to Rule 3(b).

It should again be recalled that, as always, Rule 1 is paramount, and users must ensure that the terms of Headings or associated Legal Notes do not otherwise require before moving on to Rule 3(b). So, the texts of all appropriate Headings and the Legal Notes (of Sections and Chapters) must always be examined in detail.

3(b) Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to 3(a), shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable.

Rule 3(b) give the classification principle if goods cannot be classified with Rule 3(a). It deals with the essential character of the goods.

This Rule only relates to –

- mixtures
- composite goods
- goods put up in sets for retail sales

In all cases, classification is determined according to the material or component which can be regarded as conferring the essential character on the mixture, composite good or set for retail sale, assuming that this criterion can be applied. Essential character will vary depending on the type of good in question. Some of the factors which *might* determine the essential character of a product are:

- quantity
- bulk
- weight
- value
- nature of the components
- role of a component

3(c) When goods cannot be classified by reference to 3(a) or 3(b), they shall be classified under the Heading which occurs last in numerical order among those which equally merit consideration.

Rule 3(c) is used only when Rules 3(a) and 3(b) fail. Here, goods are classified according to the Heading which occurs last in numerical order among those which equally merited consideration. This Rule is used when the Heading which provides the most specific description cannot be determined according to Rule 3(a) or when the essential character cannot be conferred on one component of a set or mixture according to Rule 3(b).

Rule 4

Goods which cannot be classified in accordance with the above Rules shall be classified under the Heading appropriate to the goods to which they are most akin.

This Rule is practically never used, and only in cases when classification cannot be achieved by using the previous Rules, which is quite rare. Virtually all products, whether or not new in trade, can be classified according to the other Rules.

Essentially, when using this Rule, two Headings are not being considered as possibilities, and classification is achieved by comparing the goods with similar goods of a Heading, that is, the goods are classified in the same Heading as goods to which they are most akin. Several factors might be taken into account when considering a good's kinship, for example, its general description, its use and its nature.

Before moving on to Rule 4, Customs officers should consult with their supervisors.

Rule 5

In addition to the foregoing provisions, the following Rules shall apply in respect of the goods referred to therein:

Rule 5 directs the classification of containers which are presented with articles.

5(a) Camera cases, musical instrument cases, gun cases, drawing instrument cases, necklace cases and similar containers, specially shaped or fitted to contain a specific article or set of articles, suitable for long-term use and presented with the articles for which they are intended, shall be classified with such articles when of a kind normally sold therewith. This Rule does not, however, apply to containers which give the whole its essential character.

Rule 5(a) essentially covers the classification of containers presented with the articles for which they are intended. Such containers are classified with the articles as long as they

-

- are specifically shaped or fitted to contain specific articles, that is, specifically designed or shaped to accommodate the article
- are suitable for long-term use, e.g., durability
- are presented with the articles for which they are intended, although they might be separately packed for convenience of transport
- are normally sold with such articles
- do not confer to the whole its essential character

Such containers, when imported alone that is not with the article for which they are intended are classified as containers **(usually in 42.02)**.

If a product is presented with two containers which both meet the criteria to be classified with the article (an import with a spare container), then one of the containers is classified with the article while the other must be classified separately.

5(b) Subject to the provisions of Rule 5(a) above, packing materials and packing containers presented with the goods therein shall be classified with the goods if they are of a kind normally used for packing such goods. However, this provision is not binding when such packing materials or packing containers are clearly suitable for repetitive use.

Rule 5(b) states that packing materials and packing containers are classified with the goods they contain, as long as they are of a kind normally used for packing such goods. However, the Rule is not binding if the packing materials or packing containers are clearly suitable for repetitive use.

Rule 6

For legal purposes, the classification of goods in the Subheadings of a Heading shall be determined according to the terms of those Subheadings and any related Subheading Notes and, *mutatis mutandis*, to the above Rules, on the understanding that only Subheadings at the same level are comparable. For the purposes of this Rule the relative Section and Chapter Notes also apply, unless the context otherwise requires.

Rule 6 becomes relevant only after the goods have been classified at the Heading level.

This rule states that the classification of goods in the Subheadings is to be determined according to the terms of those Subheadings and any related Subheading Notes, as well as according to the terms of Rules 1 to 5 above, as long as the necessary changes have been applied (*mutatis mutandis*).

It is important to note that only Subheadings at the same level are to be compared, that is, one-dash Subheadings can only be compared with the other one-dash Subheadings under the same Heading, and two-dash Sub-headings can only be compared with the other two-dash Subheadings under the same one-dash Subheading.

In addition, unless the context of the Subheadings otherwise requires, the Section and Chapter Notes also apply to the Subheadings.

**THE SCHEDULE OF RATES OF THE COMMON EXTERNAL
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25. Salt; sulphur; earths and stone; plastering materials, lime and cement
26. Ores, slag and ash
27. Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes

SECTION VI
PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

Section Notes

28. Elements; inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes

Notes 28.01 28.14 28.26 28.33 28.40 28.45

29. Organic chemicals

Notes 29.01 29.05 29.09 29.14 29.19 29.24 29.33 29.36 29.39

30. Pharmaceutical products
31. Fertilizers
32. Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks
33. Essential oils and resinoids; perfumery, cosmetic or toilet preparations

- 34. Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster
 - 35. Albuminoidal substances; modified starches; glues; enzymes
 - 36. Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations
 - 37. Photographic or cinematographic goods
 - 38. Miscellaneous chemical products
- Notes 38.01 38.08 38.12 38.23**

**SECTION VII
PLASTICS AND ARTICLES THEREOF;
RUBBER AND ARTICLES THEREOF**

Section Notes

- 39. Plastics and articles thereof
- Notes 39.01 39.06 39.15 39.20 39.24**
- 40. Rubber and articles thereof

**SECTION VIII
RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES
THEREOF;
SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR
CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILK-WORM
GUT)**

- 41. Raw hides and skins (other than furskins) and leather
- 42. Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)
- 43. Furskins and artificial fur; manufactures thereof

**SECTION IX
WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL;
CORK AND ARTICLES OF CORK; MANUFACTURES OF
STRAW, OF ESPARTO OR OF OTHER PLAITING
MATERIALS; BASKETWARE AND WICKERWORK**

- 44. Wood and articles of wood; wood charcoal
- 45. Cork and articles of cork
- 46. Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork

SECTION X
**PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL;
RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD;
PAPER AND PAPERBOARD AND ARTICLES THEREOF**

- 47. Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard
 - 48. Paper and paperboard; articles of paper pulp, of paper or of paperboard
- Notes 48.01 48.05 48.10 48.16 48.20**
- 49. Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans

SECTION XI
TEXTILES AND TEXTILE ARTICLES

Section Notes

- 50. Silk
- 51. Wool, fine or coarse animal hair; horsehair yarn and woven fabric
- 52. Cotton
- 53. Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn
- 54. Man-made filaments; strip and the like of man-made textile materials
- 55. Man-made staple fibres
- 56. Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof
- 57. Carpets and other textile floor coverings
- 58. Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery
- 59. Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use
- 60. Knitted or crocheted fabrics
- 61. Articles of apparel and clothing accessories, knitted or crocheted
- 62. Articles of apparel and clothing accessories, not knitted or crocheted
- 63. Other made up textile articles, e.g. blankets, bed and table linen; sets; worn clothing and worn textile articles; rags

SECTION XII
**FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS,
WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS
AND PARTS THEREOF; PREPARED FEATHERS AND
ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS;
ARTICLES OF HUMAN HAIR**

- 64. Footwear, gaiters and the like; parts of such articles
- 65. Headgear and parts thereof

- 66. Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof
- 67. Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair

SECTION XIII
ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS,
MICA OR SIMILAR MATERIALS; CERAMIC
PRODUCTS; GLASS AND GLASSWARE

- 68. Articles of stone, plaster, cement, asbestos, mica or similar materials
- 69. Ceramic products
- 70. Glass and glassware

SECTION XIV
NATURAL OR CULTURED PEARLS, PRECIOUS OR
SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS
CLAD WITH PRECIOUS METAL AND ARTICLES
THEREOF; IMITATION JEWELLERY; COIN

- 71. Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal and articles thereof; imitation jewellery; coin

SECTION XV
BASE METALS AND ARTICLES OF BASE METAL

Section Notes

72. Iron and steel

Notes 72.01 72.06 72.10 72.14 72.18 72.24

73. Articles of iron or steel

Notes 73.01 73.06 73.14 73.19 73.23

74. Copper and articles thereof

75. Nickel and articles thereof

76. Aluminum and articles thereof

77. *(Reserved for possible future use in the Harmonized System)*

78. Lead and articles thereof

79. Zinc and articles thereof

80. Tin and articles thereof

81. Other base metals; cermets; articles thereof

82. Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal

83. Miscellaneous articles of base metal

**SECTION XVI
MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL
EQUIPMENT; PARTS THEREOF; SOUND RECORDERS AND
REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND
REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES**

Section Notes

84. Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof
Notes **84.01 84.14 84.22 84.30 84.41 84.50 84.59 84.67 84.76 84.82**

85. Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles

Notes **85.01 85.05 85.14 85.21 85.30 85.37 85.42 85.46**

**SECTION XVII
VEHICLES, AIRCRAFT, VESSELS AND
ASSOCIATED TRANSPORT EQUIPMENT**

Section Notes

86. Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds
87. Vehicles other than railway or tramway rolling stock, and parts and accessories thereof
88. Aircraft, spacecraft, and parts thereof
89. Ships, boats and floating structures

**SECTION XVIII
OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING,
CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND
APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; PARTS
AND ACCESSORIES THEREOF**

90. Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof

Notes **90.01 90.06 90.13 90.19 90.25 90.30**

91. Clocks and watches and parts thereof
92. Musical instruments; parts and accessories of such articles

SECTION XIX
ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

93. Arms and ammunition; parts and accessories thereof

SECTION XX
MISCELLANEOUS MANUFACTURED ARTICLES

94. Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; luminaires and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated nameplates and the like; prefabricated buildings
95. Toys, games and sports requisites; parts and accessories thereof
96. Miscellaneous manufactured articles

SECTION XXI
WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

97. Works of art, collectors' pieces and antiques
98. *(Reserved for special uses by Contracting Parties)*
99. *(Reserved for special uses by Contracting Parties)*

NOTE

A heading number placed in square brackets indicates it was deleted by the World Customs Organization.