

রেজিস্টার্ড নং ডি এ-১ “জাতির পিতা বঙ্গবন্ধু শেখ মুজিবুর রহমানের
জন্মশতবার্ষিকী উদ্‌যাপন সফল হোক”



বাংলাদেশ

গেজেট

অতিরিক্ত সংখ্যা

কর্তৃপক্ষ কর্তৃক প্রকাশিত

বৃহস্পতিবার, জুলাই ২১, ২০২২

গণপ্রজাতন্ত্রী বাংলাদেশ সরকার

অর্থ মন্ত্রণালয়

অভ্যন্তরীণ সম্পদ বিভাগ

(কাস্টমস)

প্রজ্ঞাপন

তারিখ: ০৫ শ্রাবণ ১৪২৯, বঙ্গাব্দ/২০ জুলাই ২০২২খ্রিস্টাব্দ।

এস. আর. ও. নং ২৫১-আইন/২০২২/১৩৩/কাস্টমস।—যেহেতু পারস্পরিক বাণিজ্য সম্প্রসারণের লক্ষ্যে Organization of Islamic Cooperation (OIC) এর আওতাধীন Framework Agreement on Trade Preferential System among the Member States of the Organization of the Islamic Conference (TPS-OIC) শীর্ষক চুক্তি, অতঃপর উক্ত চুক্তি বলিয়া উল্লিখিত, গণপ্রজাতন্ত্রী বাংলাদেশ স্বাক্ষর ও অনুসমর্থন করিয়াছে; এবং

যেহেতু উক্ত চুক্তির Article 3 এর clause (1) এর উদ্দেশ্যপূরণকল্পে, উহার Article 5 এর clause (1) ও (2) এ বর্ণিত Concession List অনুযায়ী, চুক্তিভুক্ত দেশসমূহের আমদানি শুল্কহার হ্রাস করিবার বিধান রহিয়াছে; এবং

যেহেতু উক্ত চুক্তির আওতায় স্বাক্ষরিত Protocol on the Preferential Tariff Scheme for TPS-OIC (PRETAS), অতঃপর উক্ত Protocol বলিয়া উল্লিখিত, এবং TPS-OIC Rules of Origin অনুযায়ী বাংলাদেশ কর্তৃক Concession List অনুমোদন ও প্রেরণ করা হইয়াছে;

সেহেতু সরকার, Customs Act, 1969 (Act No. IV of 1969) এর section 19 এর sub-section (1)-এ প্রদত্ত ক্ষমতাবলে, জাতীয় রাজস্ব বোর্ডের সহিত পরামর্শক্রমে, জনস্বার্থে, উক্ত Act এর FIRST SCHEDULE-ভুক্ত পণ্যসমূহের মধ্যে নিম্নের TABLE এর কলাম (1) এর Sl. No. এর বিপরীতে কলাম (2) এ বর্ণিত H.S Code-সমূহের আওতাভুক্ত কলাম (3) এ উল্লিখিত পণ্যের উপর আরোপনীয় আমদানি শুল্কের যে পরিমাণ কলাম (5) এ বর্ণিত হারের অতিরিক্ত হয় সেই পরিমাণ হইতে, উক্ত Protocol এ বর্ণিত সময় সীমার জন্য, Annex I এ বর্ণিত অংশগ্রহণকারী দেশসমূহে উৎপাদিত ও প্রক্রিয়াজাতকৃত পণ্যের ক্ষেত্রে, Annex II এ বর্ণিত TPS-OIC Rules of Origin-তে বর্ণিত শর্তাবলি প্রতিপালন সাপেক্ষে, অব্যাহতি প্রদান করিল, যথা:—

(১২৪৯১)

মূল্য : টাকা ৪০.০০

TABLE

Sl. No.	HS Code	Description	Base Rate (FY 2003-2004)	Applicable CD rate under TPS-OIC	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
1	0501.00.00	Human hair and waste, unworked	22.50	10.00	
2	0502.90.00	Badger and other brush making hair & waste there of	22.50	10.00	
3	0504.00.00	Fresh,frozen,salted,or dried...,guts/ bladders /stomachs of animals (excl.fish)	22.50	10.00	
4	0506.90.10	Bone ash	22.50	10.00	
5	0506.90.90	Other than bone ash	22.50	10.00	
6	0510.00.90	Other animal products used in the preparation of pharmaceuticals products	15	10.00	
7	0603.11.00	Roses	15	10.00	
8	0603.12.00	Carnations	15	10.00	
9	0603.13.00	Orchids	15	10.00	
10	0603.14.00	Chrysanthemums	15	10.00	
11	0603.15.00	Lilies (Lilium spp)	15	10.00	
12	0603.19.00	Fresh Cut flowers & flower buds of a kind suitable for bouquets or for ornamental pur	15	10.00	
13	0801.12.10	Coconuts In the inner shell (endocarp) Wrapped/canned upto 2.5 Kg	22.50	15.00	
14	0801.12.90	Other coconuts in the inner shell (endocarp) EXCL. Wrapped/canned upto 2.5 Kg	22.50	15.00	
15	0801.19.10	Coconuts, Not Desiccated, or not in the inner shell (endocarp), Fresh Or Dried Wrapped/Canned Upto 2.5kg	22.50	15.00	
16	0801.19.90	Coconuts, Not Desiccated,or not in the inner shell (endocarp), Fresh Or Dried,Nes, EXCL. Wrapped/Canned Upto 2.5kg	22.50	15.00	

(1)	(2)	(3)	(4)	(5)	(6)
17	0801.21.10	Brazil Nuts, In Shell, Fresh Or Dried, Wrapped/Canned Upto 2.5kg	22.50	15.00	
18	0801.21.90	Brazil Nuts, In Shell, Fresh Or Dried, Nes other than Wrapped/Canned Upto 2.5kg	22.50	15.00	
19	0801.22.10	Brazil Nuts, Shelled Fresh Or Dried, Wrapped/Canned Upto 2.5kg	22.50	15.00	
20	0801.22.90	Brazil Nuts, Shelled, Fresh Or Dried, Nes, EXCL. Wrapped/Canned Upto 2.5kg	22.50	15.00	
21	0801.31.10	Cashew Nuts, In Shell, Fresh Or Dried, Wrapped/Canned Upto 2.5kg	22.50	15.00	
22	0801.31.90	Cashew Nuts, In Shell, Fresh Or Dried, Nes, EXCL. Wrapped/Canned Upto 2.5kg	22.50	1.00	
23	0802.21.10	Hazlenuts In Shell, Fresh Or Dried, Wrapped/Canned Upto 2.5kg	22.50	15.00	
24	0802.21.90	Hazlenuts In Shell, Fresh Or Dried, Nes, EXCL. Wrapped/Canned Upto 2.5kg	22.50	15.00	
25	0802.22.10	Hazlenuts Shelled, Fresh Or Dried, Wrapped/Canned Upto 2.5kg	22.50	15.00	
26	0802.22.90	Hazlenuts Shelled, Fresh Or Dried, Nes, EXCL. Wrapped/Canned Upto 2.5kg	22.50	15.00	
27	0802.31.10	Walnuts In Shell, Fresh Or Dried, Wrapped/Canned Upto 2.5kg	22.50	15.00	
28	0802.31.90	Walnuts In Shell, Fresh Or Dried, Nes, EXCL. Wrapped/Canned Upto 2.5kg	22.50	15.00	
29	0802.32.10	Walnuts Shelled, Fresh Or Dried, Wrapped/Canned Upto 2.5kg	22.50	15.00	
30	0802.32.90	Walnuts Shelled Fresh Or Dried, Nes, EXCL. Wrapped/Canned Upto 2.5kg	22.50	15.00	
31	0802.41.10	Chestnuts (Castanea spp), In Shell, Wrapped/canned upto 2.5 Kg	22.50	15.00	
32	0802.41.90	Chestnuts (Castanea spp), In Shell, EXCL. Wrapped/canned upto 2.5 Kg	22.50	15.00	

(1)	(2)	(3)	(4)	(5)	(6)
33	0802.42.10	Chestnuts (Castanea spp), Shelled, Wrapped/canned upto 2.5 Kg	22.50	15.00	
34	0802.42.90	Chestnuts (Castanea spp), Shelled, EXCL. Wrapped/canned upto 2.5 Kg	22.50	15.00	
35	1102.20.00	Maize (corn) flour	15	10.00	
36	1102.90.00	Other Flour than of Rye, Maize & Rice Flour	15	10.00	Ex
37	1212.21.11	Seaweeds and other algae: Fit for human consumption Wrapped/canned upto 2.5 Kg	15	10.00	
38	1212.21.19	Seaweeds and other algae: Fit for human consumption EXCL. Wrapped/canned upto 2.5 Kg	15	10.00	
39	1212.29.11	Seaweeds and other algae, other than fit for human consumption, Wrapped/canned up to 2.5 kg"	15	10.00	
40	1212.29.19	Seaweeds and other algae: Other than Fit for human consumption Excl. Wrapped/canned up to 2.5 kg'	15	10.00	
41	1212.92.10	Locust beans (carob) excluding wrapped/canned up to 2.5 kg"	15	10.00	
42	1401.10.00	Bamboos	15	5.00	
43	1401.90.00	Vegetable materials for plaiting, (excl. Bamboos and rattans)	15	10.00	
44	1504.30.00	Marine mammal fats, oils and their fractions	22.50	10.00	
45	1505.00.00	Wool grease and fatty substances derived therefrom(including lanolin).	22.50	10.00	
46	1506.00.00	Other Animal Fats And Oils And Their Fractions, not chemically modified	22.5	10.00	
47	1508.10.00	Crude Ground-Nut Oil, not chemically modified	22.50	10.00	
48	1512.11.00	Crude Sunflower-Seed Oil And Safflower Oil, not chemically modified	22.50	5.00	
49	1512.21.00	Crude Cotton-Seed Oil, Whether Or Not Gossypol Has Been Removed, not chemically modified	22.50	10.00	

(1)	(2)	(3)	(4)	(5)	(6)
50	1512.29.00	Refined Cotton-Seed Oil & Its Fractns, excluding Crude Cotton-Seed Oil, Not Chemically Modifd	22.50	10.00	
51	1514.11.00	Low erucic acid rape or colza oil and its fractions- crude oil	22.50	10.00	
52	1514.91.00	Other crude oil of other than low erucic acid rape or colza oil and its fractions	22.50	10.00	
53	1515.11.00	Crude linseed oil	15	10.00	
54	1515.21.00	Crude maize (corn) oil	15	10.00	
55	1515.50.00	Sesame oil and fractions	30	10.00	
56	1521.90.00	Beeswax, other insect waxes and spermaceti	22.50	10.00	
57	1803.10.00	Cocoa paste, not defatted	30	10.00	
58	1803.20.00	Cocoa paste, wholly or partly defatted	30	10.00	
59	2502.00.00	Unroasted iron pyrites	15	10.00	
60	2511.20.00	Natural barium carbonate (whitherite)	15	5.00	
61	2513.10.00	Pumice stone	15	10.00	
62	2514.00.00	Slate, Whether or not Roughly Trimmed Or Merely Cut Into Blocks or Slabs	22.50	15.00	
63	2516.20.00	Sandstone	22.50	5.00	
64	2518.20.00	Calcined or sintered dolomite	15	5.00	
65	2525.30.00	Mica waste	15	10.00	
66	2528.00.00	Natural borates and concentrates thereof (whether or not calcined) but not including ..H	15	10.00	
67	2530.20.00	Kieserite, epsomite (natural magnesium sulphates)	15	5.00	
68	2619.00.00	Slag,dross,etc,from the manufacture of iron/steel (excl.granulated slag)	15	10.00	
69	2621.90.10	Crude potassium saalts obtained from residues of beet molasses	15	10.00	
70	2702.10.00	Lignite, Not Agglomerated, excluding jet	15	10.00	

(1)	(2)	(3)	(4)	(5)	(6)
71	2702.20.00	Agglomerated Lignite, excluding jet	15	10.00	
72	2703.00.00	Peat (including peat litter), whether or not agglomerated.	15	10.00	
73	2707.10.00	Benzol (benzene)	22.50	10.00	
74	2707.20.00	Toluol (toluene)	22.50	10.00	
75	2708.20.00	Pitch coke obtained from coal tar or from other mineral tars	22.50	10.00	
76	2805.30.00	Rare-Earth Metals, Scandium And Yttrium whether or not intermixed or interalloyed	15	10.00	
77	2806.20.00	Chlorosulphuric acid	15	10.00	
78	2809.10.00	Diphosphorus pentaoxide	22.50	10.00	
79	2812.11.00	Carbonyl dichloride (Phosgene)	15	10.00	
80	2812.12.00	Phosphorus oxychloride	15	10.00	
81	2812.13.00	Phosphorus trichloride	15	10.00	
82	2812.14.00	Phosphorus pentachloride	15	10.00	
83	2812.15.00	Sulphur monochloride	15	10.00	
84	2812.16.00	Sulphur dichloride	15	10.00	
85	2812.17.00	Thionyl chloride	15	10.00	
86	2812.19.00	Other chlorides and chlorides oxides	15	10.00	
87	2813.10.00	Carbon disulphide	15	10.00	
88	2813.90.00	Sulphides of non-metals(excluding carbon disulphide) commercial, phosphorus trisulphide	15	10.00	
89	2814.10.00	Anhydrous ammonia	22.50	10.00	
90	2821.20.00	Earth colours containing $\geq 70\%$ by weight of combined iron	15	10.00	
91	2824.90.10	Red lead	15	5.00	
92	2824.90.20	Red lead oxide	15	5.00	
93	2824.90.90	Other lead oxides; orange lead excluding Red Lead	15	10.00	
94	2825.20.00	Lithium oxide and hydroxide	15	10.00	
95	2825.40.00	Nickel oxides and hydroxides	15	10.00	
96	2825.60.00	Germanium oxides and zirconium dioxides	15	10.00	

(1)	(2)	(3)	(4)	(5)	(6)
97	2825.70.00	Molybdenum oxides and hydroxides	15	10.00	
98	2825.80.00	Antimony oxides	15	10.00	
99	2826.12.00	Fluorides of aluminium	15	10.00	
100	2826.19.10	Sodium silicon fluoride	15	5.00	
101	2826.19.90	Other fluorides (excluding aluminium fluoride and sodium silicon fluoride)	15	10.00	
102	2826.30.00	Sodium hexafluoro aluminate (synthetic cryolite)	15	10.00	
103	2827.41.00	Chloride oxides and chloride hydroxides of copper	15	10.00	
104	2827.51.00	Bromides of sodium or of potassium	15	10.00	
105	2830.90.00	Other Sulphides And Polysulphides (Excl. Of Sodium sulphides, Zinc & Cadmium)	22.50	10.00	
106	2836.92.00	Strontium carbonate	15	10.00	
107	2839.90.10	Silicates; commercial alkali metal silicates Of potassium	15	10.00	
108	2840.11.00	Anhydrous disodium tetraborate (refined borax)	15	10.00	
109	2840.20.10	Solubor borates	15	0.00	
110	2840.20.90	Other borates excluding disodium tetraborates, and Solubor borates	15	10.00	
111	2841.69.00	Manganites, manganates and permanganates (excl. Potassium permanganate)	15	10.00	
112	2841.80.00	Tungstates (wolframates)	15	10.00	
113	2841.90.00	Other salts of oxometallic and peroxometallic acids, nes	15	10.00	
114	2843.10.00	Colloidal precious metals	15	10.00	
115	2843.30.00	Gold compounds	15	10.00	
116	2843.90.90	Other compounds, amalgams of colloidal precious metals; inorganic or organic compounds of precious metals; amalgams of precious metals	15	10.00	
117	2846.90.00	Compounds, inorganic or organic, of rare-earth metals, etc(excl. Cerium)	15	10.00	

(1)	(2)	(3)	(4)	(5)	(6)
118	2852.10.00	Inorganic or organic compounds of mercury. Chemically defined, excluding amalgams	15	10.00	
119	2853.10.00	Cyanogen Chloride (chlorcyan)	15	5.00	
120	2853.90.00	Other inorganic compounds (inclu distilled or con.water&water of similar purit	15	10.00	
121	2901.22.00	Propene (propylene)	15	10.00	
122	2901.23.10	Refreigerant (isobutane/r600a) imported by industrial IRC holder VAT compliant Refri. Mnf. Ind. Excluding other Buten(butylene) and isomers thereof	15	10.00	
123	2901.23.90	Other	15	10.00	
124	2901.24.00	Buta-1,3-diene and isoprene	15	10.00	
125	2901.29.00	Other unsaturated acyclic hydrocarbons, nes	15	10.00	
126	2902.11.00	Cyclohexane	15	10.00	
127	2902.20.00	Benzene	15	10.00	
128	2902.60.00	Ethylbenzene	15	10.00	
129	2902.70.00	Cumene	15	10.00	
130	2903.11.00	Chloromethane (methyl chloride) and chloroethane (ethyl chloride)	15	10.00	
131	2903.15.00	1,2-dichloroethane (ethylene dichloride)	15	10.00	
132	2903.19.00	Other saturated chlorinated derivatives of acyclic hydrocarbons, nes	15	10.00	
133	2903.29.00	Other unsaturated chlorinated derivatives of acyclic hydrocarbons, nes	15	10.00	
134	2903.41.00	Trifluoromethane (HFC-23)	15	10.00	
135	2903.42.00	Difluoromethane (HFC-32)	15	10.00	
136	2903.43.00	Fluoromethane (HFC-41), 1, 2-difluoroethane (HFC-152) and 1, 1-difluoroethane (HFC-152a)	15	10.00	
137	2903.44.00	Pentafluoroethane (HFC-125), 1,1,1-trifluoroethane (HFC-143a) and 1,1,2-trifluoroethane (HFC-143)	15	10.00	

(1)	(2)	(3)	(4)	(5)	(6)
138	2903.45.00	1, 1, 1, 2-Tetrafluoroethane (HFC-134a) and 1, 1, 2, 2-tetrafluoroethane (HFC-134)	15	10.00	
139	2903.46.00	1, 1, 1, 2, 3, 3, 3-Heptafluoropropane (HFC-227ea), 1,1,1,2,2,3,3-hexafluoropropane (HFC-236cb), 1,1,1,2,3,3-hexafluoropropane (HFC-236ea) and 1, 1, 1, 3, 3, 3-hexafluoropropane (HFC-236fa)	15	10.00	
140	2903.47.00	1,1,1,3,3-Pentafluoropropane (HFC-245fa) and 1, 1, 2, 2, 3-pentafluoropropane (HFC-245ca)	15	10.00	
141	2903.48.00	1,1,1,3,3-Pentafluorobutane (HFC-365mfc) and 1,1,1,2,2,3,4,5,5,5-decafluoropentane (HFC-43-10mee)	15	10.00	
142	2903.49.00	Other	15	10.00	
143	2903.51.00	2,3,3,3-Tetrafluoropropene (HFO-1234yf), 1,3,3,3-tetrafluoropropene (HFO-1234ze) and (Z)-1, 1, 1, 4, 4, 4-hexafluoro-2-butene (HFO-1336mzz)	15	10.00	
144	2903.59.00	Other	15	10.00	
145	2903.61.00	Methyl bromide (bromomethane)	15	10.00	
146	2903.62.00	Ethylene dibromide (ISO) (1, 2-dibromoethane)	15	10.00	
147	2903.69.00	Other	15	10.00	
148	2903.76.00	Bromochlorodifluoromethane, bromotrifluoromethane and Dibromotetrafluoroethanes	15	10.00	
149	2903.77.30	Trichlorotrifluoroethanes	15	10.00	
150	2903.77.40	Dichlorotetrafluoroethanes and chloropentafluoroethane	15	10.00	
151	2903.77.50	Other derivatives perhalogenated only with fluorine and chlorine	15	10.00	
152	2903.78.00	Other perhalogenated derivatives	15	10.00	
153	2903.81.00	1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	15	10.00	

(1)	(2)	(3)	(4)	(5)	(6)
154	2903.82.00	Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)	15	10.00	
155	2903.91.00	Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene	15	10.00	
156	2903.92.00	Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane (INN), .loro-2,2-bis(p-chlorophenyl)	15	10.00	
157	2903.99.00	Other helogenated aromatic hydrocabons, EXCL. Chlorobenzene ... Hexachlorobenzene, Pentachlorobenzene (ISO), Hexabromobiphenyls	15	10.00	
158	2904.20.00	Hydrocarbon derivatives containing only nitro/nitroso groups	15	10.00	
159	2905.59.90	Halogenated,sulphonated,nitrated or nitrosated..acyclic alcohols, nes	15	10.00	
160	2906.12.00	Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	15	10.00	
161	2906.13.10	Sterols	15	10.00	
162	2906.29.00	Other aromatic alcohols and their derivatives, nes	15	10.00	
163	2912.12.00	Ethanal (acetaldehyde)	15	10.00	
164	2912.21.00	Benzaldehyde	15	10.00	
165	2912.29.00	Other cyclic aldehydes, without oxygen function, nes	15	10.00	
166	2912.42.00	Ethyvanillin (3-ethoxy-4-hydroxybenzaldehyde)	15	10.00	
167	2912.49.00	Oth.aldehyde-ether,aldehyde-phenols,aldehydes,with oth.oxygen function,nes	15	10.00	
168	2912.50.00	Cyclic polymers of aldehydes	15	10.00	
169	2914.19.00	Other acyclic ketones, without oxygen function, nes	15	10.00	
170	2914.23.00	Ionones and methylionones	15	10.00	
171	2914.29.00	Oth.cyclanic,cyclenic/cycloterpenic ketones without oth.oxy. Function,nes	15	10.00	
172	2914.31.00	Phenylacetone (phenylpropan-2-one)	15	10.00	

(1)	(2)	(3)	(4)	(5)	(6)
173	2914.39.00	Other aromatic ketones without other oxygen function (excl. Phenylacetone)	15	10.00	
174	2914.71.00	Chlordecone (ISO)	15	10.00	
175	2914.79.00	Other Halogenated... Or Nitrosated Derivatives Of Ketones And Quinones excluding Chlordecone	15	10.00	
176	2915.13.00	Esters of formic acid	15	10.00	
177	2915.29.90	Formic acid, its salts and esters: Excl. Sodium Acetate	15	10.00	
178	2915.40.00	Mono-, di- or trichloroacetic acids, their salts and esters	15	10.00	
179	2917.12.00	Adipic acid, its salts and esters	15	10.00	
180	2917.20.00	Cyclanic... Cycloterpenic polycarboxylic acids, etc, their...derivatives	15	10.00	
181	2926.20.00	1-cyanoguanidine (dicyandiamide)	15	10.00	
182	2926.30.00	Fenproporex (inn) & its salts; methadone (inn)inter.(4-cya.2-dim.-4,4-diphenyl.	15	10.00	
183	2932.11.00	Tetrahydrofuran	15	10.00	
184	2932.12.00	2-furaldehyde (furfuraldehyde)	15	10.00	
185	2932.13.00	Furfuryl alcohol and tetrahydrofurfuryl alcohol	15	10.00	
186	2932.19.00	Other Compounds containing an unfused furan ring in the structure, nes	15	10.00	
187	2932.20.00	Lactones	15	10.00	
188	2932.91.00	Isosafrole	15	10.00	
189	2932.92.00	1-(1,3-benzodioxol-5-yl)propan-2-one	15	10.00	
190	2932.93.00	Piperonal	15	10.00	
191	2932.94.00	Safrole	15	10.00	
192	2932.95.00	Tetrahydrocannabinols (all isomers)	15	10.00	
193	2933.32.00	Piperidine and its salts	15	10.00	
194	3301.25.00	Essential oils of mints (incl. Concretes and absolutes), nes	15	10.00	

(1)	(2)	(3)	(4)	(5)	(6)
195	3301.30.00	Resinoids	15	10.00	
196	3301.90.00	Concentrates of essential oils in fats... Aqueous distillates, extracted oleoresins etc	15	10.00	
197	3306.20.00	Yarn used to clean between teeth (dental floss), individual retail packages	22.50	15.00	
198	3502.11.00	Egg albumin, dried	30	10.00	
199	3502.19.00	Egg albumin (excluding dried egg albumin)	30	10.00	
200	3502.20.00	Milk albumin, including concentrates of two or more whey proteins	30	10.00	
201	3502.90.00	Albumins (excl. Egg albumin and milk albumin), albuminates and other derivatives	15	10.00	
202	3701.91.00	Photographic plates..., in the flat for colour photography (polychrome), unexposed	22.50	10.00	
203	3701.99.00	Photographic plates and film, in the flat (excl. For colour photography; for x-ray; other plate & film with any side exceeding 255 mm), unexposed	22.50	10.00	
204	3702.41.00	Color Photo Film, In Rolls, Non-Perforated, Width >610mm And Length >200mm, for color photograpy	22.50	10.00	
205	3702.42.00	Photo Film, In Rolls, Non-Perforated, Width >610mm Length >200m, other than for colour photography	22.50	10.00	
206	3702.52.00	Oth. Film, for colour..., of a width not exceeding 16mm	15	10.00	
207	3702.96.00	Other Photographic film Of a width not exceeding 35 mm and of a length not exceeding 30	15	10.00	
208	3702.98.00	Other Photographic film Of a width exceeding 35 mm	22.50	10.00	

(1)	(2)	(3)	(4)	(5)	(6)
209	3801.20.00	Colloidal graphite or semi-colloidal graphite	15	10.00	
210	3803.00.00	Tall oil, whether or not refined	22.50	10.00	
211	3805.90.00	Oth.Turpenic Oils,Nes;Crude Dipentene; Sulphite Turpentine & Oth.Crude Paracymene; pine oil	15	10.00	
212	3807.00.00	Wood tar; wood tar oils; wood creosote; wood naphtha..., etc	22.50	10.00	
213	3815.12.00	Supported catalysts with precious metal or its compounds	22.50	10.00	
214	3816.00.90	Dolomite ramming mix.	15	5.00	Ex
215	3823.12.00	Oleic acid	22.50	10.00	
216	3823.13.00	Tall oil fatty acids	22.50	10.00	
217	3824.30.00	Non-agglomerated metal carbides mixed together or with metallic binders	22.50	10.00	
218	3824.50.00	Non-refractory mortars and concretes	22.50	10.00	
219	3827.11.00	Mixtures cont. Acyclic hydrocarbos perhalogenatd only with fluorine & chlorine	22.50	10.00	Ex
220	3917.10.00	Artificial guts of hardened proteins or of cellulosic materials	22.50	10.00	
221	3923.90.20	Nursery trays for seedlings, of plastics	15	10.00	
222	3923.90.31	Aseptic pack Imported by VAT registered dairy industries	30	10.00	
223	3923.90.39	Aseptic pake, NES	30	10.00	
224	3923.90.90	Articles for the packing of goods, of plastics, nes	30	25.00	
225	4001.30.00	Balata, gutta-percha... And similar gums, in primary forms or in plates	15	10.00	
226	4009.32.00	Reinforccd or otherwise combined only with textile materials-with fittings.	22.50	10.00	
227	4206.00.90	Articles of gut (excl. Silk-worm), goldbeater's skin, bladders, Nes	22.50	10.00	

(1)	(2)	(3)	(4)	(5)	(6)
228	4302.11.00	Tanned or dressed whole skins of mink, not assembled	22.50	10.00	
229	4302.19.00	Tanned or dressed whole furskins, nes, not assembled	22.50	10.00	
230	4302.20.00	Tanned or dressed heads, tails, paws & oth. Pieces,of furskins not assembled	22.50	10.00	
231	4302.30.00	Tanned or dressed whole furskins & oth.pieces thereof or cuttings,assemble	22.50	10.00	
232	4408.10.00	Coniferous Veneer Sheets And Sheets For Plywood, Etc, =<6mm Thick	15	10.00	
233	4408.31.00	Dark Red Meranti,Light Red Meranti & Meranti Bakau Sheets of tropical wood =<6mm thick	15	10.00	
234	4413.00.10	Wooden ribs of 25.4 cm x 0.29 cm x 0.32 cm size	15	10.00	
235	4413.00.90	Other densified wood in blocks, plates strips or profile shapes	22.50	10.00	
236	4415.20.90	Pallets,box pallets & other load boards of wood,excl.pallet collars, nes	22.50	10.00	
237	4416.00.00	Casks, barrets, vats, tubs, etc, and parts thereof, of wood	22.50	10.00	
238	4420.90.00	Wood marquetry, inlaid wood; caskets & cases for jewellery/cutlery of wood	22.50	10.00	
239	4501.90.00	Waste cork; crushed, granulated or ground cork	15	10.00	
240	4503.90.00	Articles of natural cork, nes	22.50	10.00	
241	4504.90.00	Other, agglomerated cork (with or without a binding sub-stance) and articles of agg. Cork	15	10.00	
242	4601.21.00	Mats, matting and screens of vegetable materials Of bamboo	22.50	10.00	
243	4601.22.00	Mats, matting and screens of vegetable materials Of rattan	22.50	10.00	

(1)	(2)	(3)	(4)	(5)	(6)
244	4601.29.00	Mats, matting and screens of vegetable materials, Excl. Materials of bamboo & rattan	22.50	10.00	
245	4601.92.00	Mats, matting and screens of vegetable materials, NES Of bamboo	22.50	10.00	
246	4601.93.00	Mats, matting and screens of vegetable materials, NES Of rattan	22.50	10.00	
247	4601.94.00	Mats, matting and screens of vegetable materials NES Of other vegetable materi	22.50	10.00	
248	4602.11.00	Basketwork, wickerwork and other articles of vegetable materials of bamboo	30	10.00	
249	4602.12.00	Basketwork, wickerwork and other articles of vegetable materials of rattan	30	10.00	
250	4602.19.00	Basketwork, wickerwork and other articles of vegetable materials excluding bamboo and rattan.	30	10.00	
251	4602.90.00	Articles of plaiting materials (excl. Of vegetable material)	30	10.00	
252	4804.52.00	Kraft Paper..., Weighing $\geq 225\text{g/M}^2$, Bleached Uniformly, Nes	22.50	10.00	
253	4805.12.00	Fluting paper: straw fluting paper	22.50	10.00	
254	4805.50.00	Felt paper and paperboard, uncoated in rolls or sheets	22.50	10.00	
255	4805.91.10	“Uncoated paper board imported by Industrial IRC holder VAT compliant Gypsum board manufacturing industry Weighing 150 g/m^2 or less”	22.50	10.00	
256	4805.91.90	Other uncoated paper and paperboard Weighing 150 g/m^2 or less	22.50	10.00	
257	4805.92.10	“Uncoated paper board imported by Industrial IRC holder VAT compliant Gypsum board manufacturing industry Weighing $>150\text{ g/m}^2$ and $<225\text{ g/m}^2$ ”	22.50	10.00	

(1)	(2)	(3)	(4)	(5)	(6)
258	4805.92.90	Other uncoated paper and paperboard Weighing >150 g/m2 and <225 g/m2	22.50	10.00	
259	4805.93.10	“Uncoated paper board imported by Industrial IRC holder VAT compliant Gypsum board manufacturing industry Weighing more than 225 g/m2”	22.50	10.00	
260	4805.93.90	Other uncoated paper and paperboard Weighing more than 225 g/m2	22.50	10.00	
261	4809.90.10	Carbon or similar copying papers	22.50	15.00	
262	4811.60.10	Ultrasonogram recording paper	22.50	5.00	
263	4811.60.90	Paper and paperboard, coated...parafin wx, steaming oil,(excl. Ultrasonogramme rec.paper)	22.50	15.00	
264	5003.00.00	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted	15	10.00	
265	5005.00.00	Yarn spun from silk waste, not put up for retail sale	22.50	15.00	
266	5301.21.00	Flax, broken or scutched, but not spun	22.50	5.00	
267	5305.00.10	Coco Substrate; coco pellet; growing media	22.50	15.00	
268	5305.00.90	Other Coconut, abaca (Manila hemp or Musa textiles Nee), ...aste and garnetted stock excluding Coco Substrate; coco pellet; growing media	22.50	15.00	
269	5308.20.00	True hemp yarn	22.50	10.00	
270	5402.19.00	Synthetic filament yarn: High tenacity of nylon or other polyamides excluding of aramids	15	10.00	
271	5402.34.00	Textured yarn Of polypropylene	15	10.00	
272	5402.39.00	Synthetic textured yarn, nes,	15	10.00	
273	5402.45.00	Other yarn,single,untwisted or with a twist <=50 turns per metre Othr, of nylon	15	10.00	

(1)	(2)	(3)	(4)	(5)	(6)
274	5402.46.00	Other yarn,single,untwisted or with a twist <=50 turns per metre Other, of polyesters, partially oriented	15	10.00	
275	5402.48.00	Other yarn,single,untwisted or with a twist <=50 turns per metre Other, of polypropylene	15	10.00	
276	5402.49.00	Other Single Synthetic Yarn, Nes,Untwisted With <=50turns/M, Nprs	15	10.00	
277	5406.00.00	Manmade filament yarn (other than sewing thread), put up for retail sale.	15	10.00	
278	5511.10.00	Yarn, with >=85% synthetic staple fibres, put up for retail sale	15	10.00	
279	5607.90.00	Other Twine, cordage, ropes and cables, whether or not plaited .. With rubber or plastics	22.50	10.00	
280	6117.80.90	Other clothing accessories, knitted or crocheted, nes	22.50	15.00	
281	6803.00.00	Worked slate and articles of slate or of agglomerated slate	22.50	15.00	
282	6807.90.00	Articles of asphalt or of similar material (excl. In rolls)	22.50	10.00	
283	6903.90.10	Ceramic ingot moulds	15	10.00	
284	7002.32.00	Tubes Of Oth.Glass With A Lce <=5x10-6/K, Unworked, Temp.Range 0 Dgc To 300	22.50	10.00	
285	7011.20.00	Open glass envelopes (incl. Bulbs and tubes), for cathode-ray tubes	22.50	10.00	
286	7011.90.00	Open glass envelopes (incl. Bulbs and tubes), nes	22.50	15.00	
287	7019.12.00	Rovings of glass fibres	22.50	10.00	
288	7019.13.00	Oth. Yarn and strands, excl.(chopped strands, of a length of not >50mm, rovings)	22.50	10.00	
289	7019.63.00	Closed woven fabrics, plain weave, of yarns, not coated or laminated of A Width Not >30mm	22.50	10.00	

(1)	(2)	(3)	(4)	(5)	(6)
290	7019.64.00	Closed woven fabrics, plain weave, of yarns, coated or laminated of a width not >30mm	22.50	10.00	
291	7019.65.90	Open woven fabrics of a width not exceeding 30 cm: other	22.50	10.00	
292	7019.69.90	Other: Other Woven Fabrics Of A Width Not >30mm	22.50	10.00	
293	7020.00.10	Other articles of glass, Glass inners for vacuum flasks or for other vacuum ves.	22.50	10.00	
294	7105.10.00	Dust and powder of diamonds	22.50	10.00	
295	7105.90.00	Dust... Of Natural Or Synthetic Precious Or Semi-Precious Stones, excluding dust and powder of diamonds	22.50	10.00	
296	7107.00.00	Base metals clad with silver, not further worked than semi-manufactured	22.50	10.00	
297	7108.11.00	Powder of gold, non-monetary	15	10.00	
298	7109.00.00	Base metals or silver, clad with gold, up to semi-manufactured	22.50	10.00	
299	7110.11.00	Platinum unwrought or in powder form	15	10.00	
300	7110.19.00	Platinum in semi-manufactured forms	30	10.00	
301	7110.21.00	Palladium, unwrought or in powder form	15	10.00	
302	7110.29.00	Palladium in semi-manufactured forms	15	10.00	
303	7110.31.00	Rhodium, unwrought or in powder form	15	10.00	
304	7110.39.00	Rhodium in semi-manufactured forms	15	10.00	
305	7110.41.00	Iridium, osmium and ruthenium, unwrought or in powder form	15	10.00	
306	7110.49.00	Iridium, osmium and ruthenium, in semi-manufactured forms	15	10.00	
307	7111.00.00	Base metals, silver or gold, clad with platinum, up to semi-manufactured	22.50	10.00	

(1)	(2)	(3)	(4)	(5)	(6)
308	7219.11.00	Hot-Rolled Stainless Steel, In Coils, >=600mm By >10mm	15	10.00	
309	7222.20.00	Stainless steel bars & rods, cold-formed/finished	22.50	15.00	
310	7224.10.00	Ingots and other primary forms, of alloy steel (excl. Stainless)	15	0.00	
311	7224.90.00	Semi-finished products, of alloy steel (excl. Stainless)	15	0.00	
312	7225.30.10	Hot-Rolled Steel Alloys, Nes, In Coils, >=600mm Wide Imported by Industrial IRC holder VAT compliant alloy steel manufacturers	15	10.00	
313	7225.30.90	Other Hot-Rolled Steel Alloys, Nes, In Coils, >=600mm Wide excluding Ind. IRC & VAT Compliant alloy steel manf.	15	10.00	
314	7225.40.90	Hot-rolled steel alloys, nes, uncoiled, >=600mm wide, excluding imported by vat reg. Mould mfg.	15	10.00	
315	7225.50.90	Cold-rolled steel alloys, nes, >=600mm wide, excl. Imported by vat registered mould manu	15	10.00	
316	7225.91.00	Flatrolled Prods Of Alloy Steel,>=600mm Wide,Electro-Plated/Coated Wt.Zinc	15	10.00	
317	7225.92.00	Flat-Rolled Alloy Steel,>=600mm Wide,Zinc Plated/Coated (Excl. Electroplated or coated	15	10.00	
318	7225.99.10	Flat-Rolled Products Of Alloy Steel, >=600mm Wide, Nes: Metal frames for LCD/LED TV panel imported by Industrial IRC holder VAT compliant TV manufacturers	15	10.00	
319	7225.99.90	Other: Flat-Rolled Products Of Alloy Steel, >=600mm Wide, Nes	15	10.00	
320	7226.20.00	Flat-Rolled High Speed Steel, <600mm Wide	15	10.00	

(1)	(2)	(3)	(4)	(5)	(6)
321	7226.91.00	Flatrolled Prods Alloy Steel,Not Furthr Workd Than Hotrolld,<600mmwide Nes	15	10.00	
322	7226.99.10	"Flat-Rolled Products Of Other Alloy Steel, <600mm Wide, Nes: Silicon crystal steel sheet (Amorphos) imported by Industrial IRC holder VAT compliant transformer manufacturing industry"	15	10.00	
323	7226.99.90	Other: Flat-Rolled Products Of Other Alloy Steel, <600mm Wide, Nes	15	10.00	
324	7227.10.00	Bars and rods, hot-rolled, in coils, of high-speed steel	15	10.00	
325	7227.20.00	Bars and rods, hot-rolled, in coils, of silico-manganese steel	15	10.00	
326	7228.40.00	Bars and rods of alloy steel not further worked than fooged	15	10.00	
327	7228.50.00	Bars & rods of alloy stl.,not frthr.worked then cold-formed/cold-finished	15	10.00	
328	7229.20.00	Wire of silico-manganese alloy steel	15	10.00	
329	7302.30.00	Railway switch blades and other crossing pieces of iron or steel	15	10.00	
330	7304.11.10	Line pipe of a kind used for oil or gas pipelines: of stainless steel, exceeding 8" dia	15	10.00	
331	7304.19.10	Line pipe of a kind used for oil or gas pipelines: Excl, of stainless steel, exceeding 8" inner dia.	15	10.00	
332	7304.22.10	Casing, tubing and drill pipe of stainless steel exceeding 8" inner dia.	15	10.00	
333	7304.23.10	Casing, tubing and drill pipe of stainless steel exceeding 8" inner dia.	15	10.00	
334	7306.21.10	Casing and tubing of a kind used in the drill for oil/gas,. Welded of stainless steel exceeding 8" dia.	15	10.00	

(1)	(2)	(3)	(4)	(5)	(6)
335	7306.29.10	Casing and tubing of a kind used in the drill for oil/gas,. Welded of stainless steel exceeding 8" dia.	15	10.00	
336	7407.10.00	Bars, rods and profiles of refined copper	15	5.00	
337	7407.29.00	Bars, rods and profiles of copper alloys, nes	22.50	10.00	
338	7409.39.00	Plates, Sheets And Strip, Of Bronze, Uncoiled, >0.15mm Thick	22.50	10.00	
339	7409.40.00	Plates, Sheets And Strip, Of Cupro-Nickel/Nickel Silver, >0.15mm Thick	22.50	10.00	
340	7409.90.00	Plates, Sheets And Strip, Of Copper Alloys, Nes, >0.15mm Thick	22.50	10.00	
341	7410.12.00	Foil, Not Backed, Of Copper Alloys, =<0.15mm Thick	22.50	10.00	
342	7410.21.10	Foil Backed With Refined Copper, =<0.15mm Thick Imported by Industrial IRC holder VAT compliant printed circuit manufacturers	22.50	10.00	
343	7410.21.90	Foil Backed With Refined Copper, =<0.15mm Thick exc. Ind. IRC and VAT Compliant Printed Circuit manf.	22.50	10.00	
344	7419.20.00	Cast, moulded, stamped or forged, but not further worked copper articles	15	10.00	
345	7419.80.10	Machinery parts	22.50	1.00	
346	7508.90.90	Other parts(excl.machinery) of Nickel	30	15.00	
347	7604.10.00	Bars, rods and profiles of aluminium, not alloyed	15	10.00	
348	7604.29.00	Bars, rods and profiles of aluminium alloys	15	10.00	
349	7611.00.00	Aluminium reservoirs, tanks, etc, (excl. For gas) >=300 l	22.50	10.00	

(1)	(2)	(3)	(4)	(5)	(6)
350	7612.10.00	Collapsible tubular containers of aluminium, (excl. For gas) <300 l	15	10.00	
351	7616.91.00	Cloth, grill, netting and fencing, of aluminium wire	22.50	10.00	
352	7804.20.00	Powders and flakes of lead	22.50	10.00	
353	7806.00.90	Other articles of lead nes	22.50	10.00	
354	7903.90.00	Powders and flakes of zinc	15	10.00	
355	7905.00.00	Zinc plates, sheets, strip and foil	22.50	10.00	
356	8003.00.00	Tin bars, rods, profiles and wire	22.50	10.00	
357	8007.00.10	Other articles of tin, nes, castings and forgings not further worked	22.50	10.00	
358	8007.00.90	Other articles of tin, nes	22.50	10.00	
359	8101.10.00	Powders of tungsten	15	10.00	
360	8101.94.00	Unwrought tungsten, including bars and rods obtained simply by sintering	15	10.00	
361	8101.97.00	Tungsten waste and scrap	15	10.00	
362	8101.99.10	Tungsten filament imported by Industrial IRC holder VAT compliant electric bulb manufacturers	15	10.00	
363	8101.99.90	Other Articles Of Tungsten, excluding import by Ind. IRC and VAT Compliant elec. Bulb. Manf.	15	10.00	
364	8102.10.00	Powders of molybdenum	15	10.00	
365	8102.94.00	Unwrought molybdenum,incl. Bars and rods obtained simply by sintering	15	10.00	
366	8102.95.00	Bars & rods,oth than those obt.simply by sint.,prof.,plates,sheets,strip..	15	10.00	
367	8102.97.00	Molybdenum waste and scrap	15	10.00	
368	8102.99.00	Other articles of molybdenum, nes	15	10.00	
369	8103.20.00	Unwrought tantalum,incl.bars & rods obtained simply by sintering;powers	15	10.00	
370	8103.30.00	Tantalum waste and setap	15	10.00	

(1)	(2)	(3)	(4)	(5)	(6)
371	8103.91.00	Other articles of tantalum: crucibles	15	10.00	
372	8103.99.00	Other articles of tantalum nes.	15	10.00	
373	8104.20.00	Waste and scrap of magnesium	15	10.00	
374	8105.20.00	Cobalt mattes & oth.intermediate prod.of cobalt metallurgy;unwrought cobal	22.50	10.00	
375	8105.30.00	Cobalt waste and scrap	22.50	10.00	
376	8105.90.00	Articles of cobalt, nes	22.50	10.00	
377	8106.10.00	Bismuth And Articles Thereof (Incl. Waste And Scrap) containing more than 99.99% of bismuth, by weight	15	10.00	
378	8106.90.00	Other bismuth and articles thereof (incl. Waste and scrap) , nes.	15	10.00	
379	8108.20.00	Unwrought titanium; powders	22.50	10.00	
380	8108.30.00	Titanium waste and scrap	22.50	10.00	
381	8109.21.00	UNWROUGHT ZIRCONIUM; POWDERS containing less than 1 part hafnium to 500 parts zirconium by weight	22.50	10.00	
382	8109.29.00	Unwrought zirconium; powders, nes.	22.50	10.00	
383	8109.31.00	Zirconium waste and scrap containing less than 1 part hafnium to 500 parts zirconium by weight	22.50	10.00	
384	8109.39.00	Zirconium waste and scrap, Nes.	22.50	10.00	
385	8109.91.00	Articles of Zirconium containing less than 1 part hafnium to 500 parts zirconium by weight	15	10.00	
386	8109.99.00	Other Articles of Zirconium	15	10.00	
387	8110.20.00	Antimony Waste and scrap	15	5.00	
388	8112.12.00	Beryllium-unwrought; powders	22.50	10.00	
389	8112.13.00	Beryllium- waste and scrap	22.50	10.00	
390	8112.19.00	Articles of beryllium, nes	22.50	10.00	
391	8112.21.00	Chromium-unwrought powders	22.50	10.00	
392	8112.22.00	Chromium-waste and scrap	22.50	10.00	
393	8112.29.00	Chromium, excluding powders, waste and scrap	22.50	10.00	

(1)	(2)	(3)	(4)	(5)	(6)
394	8112.31.00	Hafnium-unwrought; waste and scrap; powders	22.50	10.00	
395	8112.39.00	Other hafnium	22.50	10.00	
396	8112.41.00	Rhenium-unwrought; waste and scrap; powders	22.50	10.00	
397	8112.49.00	Other rhenium	22.50	10.00	
398	8112.51.00	Thallium-unwrought; powders	22.50	10.00	
399	8112.52.00	Thallium-waste and scrap	22.50	10.00	
400	8112.59.00	Articles of other metals; nes	22.50	10.00	
401	8112.61.00	Cadmium waste and scrap	22.50	10.00	
402	8112.69.00	Articles of Cadmium, Nes	22.50	10.00	
403	8112.92.00	Other metals-unwrought; waste and scrap; powders, nes.	22.50	10.00	
404	8112.99.00	Articles of other metals, nes	22.50	10.00	
405	8113.00.00	Cermets and articles thereof (incl. Waste and scrap)	15	10.00	
406	8205.90.00	Other,incl.sets of articles of two or more of sub-headings of this heading	15	10.00	
407	8467.81.00	Chain saws with non-electric motor	22.50	10.00	
408	8467.91.00	Parts of chain saws	15	1.00	
409	8467.92.00	Parts of pneumatic tools	15	10.00	
410	8470.21.00	Electronic calculating machines, nes, with a printing device	15	10.00	
411	8470.29.00	Electronic calculating machines, nes, without a printing device	15	10.00	
412	8472.90.90	Typewriters other than printers of heading 84.43, word-processing machines.	15	10.00	Ex
413	8473.21.00	Parts & accessor. Of the electronic calculating of 8470.10,8470.21,8470.29	15	10.00	
414	8476.81.00	Automatic vending machines wth heatng/refrigertng devices(exc.bev.machines	22.50	10.00	
415	8476.89.00	Automatic vending machines without heating/refrigerating devices,nes	22.50	10.00	

(1)	(2)	(3)	(4)	(5)	(6)
416	8487.10.00	Ships' or boats' propellers and blades therefore	15	10.00	
417	8487.90.00	Machinery Parts other than ships' or boats' propellers and blades therefore	15	10.00	
418	8510.90.00	Parts of shavers and hair clippers etc with self-contained electric motor	30	10.00	
419	8516.21.00	Electric storage heating radiators	22.50	10.00	
420	8532.21.00	Fixed electrical capacitors of tantalum	15	10.00	
421	8532.22.00	Fixed electrical capacitors of aluminium electrolyte	15	10.00	
422	8533.21.00	Fixed Resistors For A Power Handling Capacity =<20w	15	10.00	
423	8540.20.00	Television camera tubes; image converters/intensifiers; photo-cathodes	15	10.00	
424	8540.40.00	Data/Graphic Display Tubes, monochrome;data/graphic display...dot screen pitch <0.4mm	15	10.00	
425	8540.60.00	Other cathode-ray tubes nes	15	10.00	
426	8540.71.00	Magnetrons	15	10.00	
427	8540.79.00	Microwave tubes (excl. Magnetrons, klystrons and grid-controlled tubes)	15	10.00	
428	8540.91.00	Parts of cathode-ray tubes	15	10.00	
429	8540.99.00	Other parts of tubes and valves of 85.40 (excl.parts of cathode-ray tubes)	15	10.00	
430	8542.31.10	Processors & controllers, whet. Or not comb.logic ckt, a, SIM module	15	5.00	
431	8542.31.90	Processors & controllers, whet. Or not comb.logic ckt, a, Excl. SIM module	15	10.00	
432	8542.32.00	Memories	15	10.00	
433	8542.33.00	Amplifiers	15	10.00	
434	8542.39.10	SIM card, TV	15	10.00	
435	8542.39.90	Electronic integrated circuits,nes	15	10.00	
436	8548.00.00	Electrical parts of mach.or apparatus, not specified or include. Elsewhere in this Chapter	22.50	10.00	

(1)	(2)	(3)	(4)	(5)	(6)
437	8601.10.00	Rail locomotives powered from an external source of electricity	15	10.00	
438	8601.20.00	Rail locomotives powered by electric accumulators	15	10.00	
439	8603.10.00	Self-propelled railway coaches..powered from exter. Sources of electricity	15	10.00	
440	8603.90.00	Self-propelled railway or tramway coaches, vans and trucks, nes	15	10.00	
441	8606.91.00	Railway or tramway goods vans and wagons, covered and closed	15	5.00	
442	8606.92.00	Railway or tramway goods vans and wagons, open, with sides	15	10.00	
443	8606.99.00	Railway or tramway goods vans and wagons, not self-propelled, nes	15	10.00	
444	8607.11.00	Parts of driving bogies & bissel-bogies of railway or tramway locomotives	22.50	10.00	
445	8607.29.00	Brakes and parts thereof, of railway... Locomotives/rolling stock	22.50	10.00	
446	8607.30.00	Hooks and other coupling devices, buffers, and parts thereof	22.50	10.00	
447	8801.00.00	Balloons and dirigibles; gliders, hang gliders and other nonpowered aircraft.	15	10.00	
448	8905.20.00	Floating or submersible drilling or production platforms	15	10.00	
449	8907.10.00	Inflatable rafts	15	10.00	
450	9001.20.00	Sheets and plates of polarising material, unmounted	22.50	10.00	
451	9002.20.00	Mounted filters, of any material	22.50	10.00	
452	9006.53.00	Cameras, Nes, Taking 35mm Roll Film	15	10.00	
453	9006.59.00	Cameras,nes (not cine-)	15	10.00	
454	9006.61.00	Discharge lamp (electronic) flashlight apparatus	15	10.00	
455	9007.10.10	Cameras For film of less than 16 mm width or for double-8 mm film:	22.50	10.00	
456	9007.20.10	Other Of Film Less Than 16mm	22.50	10.00	

(1)	(2)	(3)	(4)	(5)	(6)
457	9007.91.00	Parts and accessories for cinematographic cameras	22.50	10.00	
458	9007.92.00	Parts and accessories for cinematographic projectors	22.50	10.00	
459	9107.00.00	Time switches with clock or watch movement or with synchronous motor	22.50	10.00	
460	9108.19.00	Other electrically operated watch movements, nes	15	10.00	
461	9108.20.00	Watch movements, complete and assembled, with automatic winding	15	10.00	
462	9110.11.00	Complete watch movements, unassembled or partly assembled	15	10.00	
463	9110.19.00	Rough watch movements	15	10.00	
464	9111.10.00	Watch cases of precious metal or of metal clad with precious metal	15	10.00	
465	9112.90.00	Parts of clock cases and cases for other goods of chapter 91	15	10.00	
466	9113.10.00	Watch straps, bands and bracelets, and parts thereof, of precious metal	15	10.00	
467	9114.10.00	Clock or watch springs, including hair-springs	15	10.00	
468	9114.30.00	Dials for clocks and watches	15	10.00	
469	9114.40.00	Plates and bridges for clocks and watches	15	10.00	
470	9114.90.00	Clocks or watch parts, nes	15	10.00	
471	9402.10.00	Dentists', Barbers' or similar chairs and parts thereof	15	10.00	
472	9506.11.00	Snow-skis	15	10.00	
473	9506.12.00	Ski-fastenings (ski-bindings)	15	10.00	
474	9506.21.00	Sailboards	15	10.00	
475	9506.31.00	Golf clubs, complete	15	10.00	
476	9506.40.00	Articles and equipment for table-tennis:	15	10.00	
477	9506.70.00	Ice skates and roller skates	15	10.00	
478	9506.99.00	Other articles and equipment for sport and open-air games, nes	15	10.00	

ব্যাখ্যা।—কলাম (6) এ বর্ণিত Ex বা Exclusively Applicable অর্থ উল্লিখিত পণ্যের HS Code-এ একাধিক পণ্য অন্তর্ভুক্ত থাকিলেও কেবল Table-এর কলাম (3) এ বর্ণিত পণ্যটির ক্ষেত্রেই কলাম (5) এ বর্ণিত Customs Duty (CD) হার প্রযোজ্য হইবে।

২। এই প্রজ্ঞাপন অবিলম্বে কার্যকর হইবে।

Annex-I

Participating States

1. Republic of Cameroon
2. Arab Republic of Egypt
3. Hashemite Kingdom of Jordan
4. Malaysia
5. Islamic Republic of Pakistan
6. Syrian Arab Republic
7. Republic of Tunisia
8. Republic of Turkey
9. State of the United Arab Emirates

Annex-II

**TRADE PREFERENTIAL SYSTEM AMONG THE MEMBER STATES OF
THE ORGANISATION OF THE ISLAMIC CONFERENCE (TPS-OIC)**

TPS-OIC RULES OF ORIGIN

**CHAPTER I
GENERAL PROVISIONS**

**Article 1
Scope**

1. This document is called "TPS-OIC Rules of Origin"
2. TPS-OIC Rules of Origin shall be applied for determining the origin of products eligible for preferential concessions under the Framework Agreement on Trade Preferential System Among the Member States of the Organisation of the Islamic Conference (Hereinafter referred to as Framework Agreement) and the Protocol on Preferential Tariff Scheme (Hereinafter referred to as PRETAS).

**Article 2
Definitions**

For the purposes of this TPS-OIC Rules of Origin:

- a) "chapters" and "headings" means the chapters and tariff headings (four-digit codes) used in the nomenclature which makes up the Harmonized Commodity Description and Coding System, referred to in this TPS-OIC Rules of Origin as "the Harmonized System" or "HS";
- b) "classified" refers to the classification of a product or material under a particular heading;
- c) "consignment" means products which are either sent simultaneously from one exporter to one consignee or covered by a single transport document covering their shipment from the exporter to the consignee or, in the absence of such a document, by a single invoice;

- d) "customs value" means the transaction value of imported goods, which is the price actually paid or payable for the goods when sold for export to the country of importation, including other leviable charges and adjustment. In cases where the Customs value cannot be determined on the basis of transaction value, it will be determined using one of the following methods:
- The transaction value of identical goods;
 - The transaction value of similar goods;
 - The deductive value method;
 - The computed value method;
 - The fall-back method;
- e) "goods" means both materials and the products;
- f) "manufacture" means any kind of working or processing including assembly or specific operations on both of industrial and agricultural products;
- g) "material" means any ingredient, raw material, component or part, etc., used in the manufacture of the product;
- h) "product" means the product being manufactured, even if it is intended for later use in another manufacturing operation;
- i) "territories" means territories of Participating States including territorial waters;
- j) "value of materials" means the customs value at the time of importation of the non-originating materials used, or, if this is not known and cannot be ascertained, the first ascertainable price paid for the non-originating materials in a Participating State;
- k) "value of originating materials" means the value of such materials as defined in subparagraph (j) applied mutatis mutandis;
- l) "value added" shall be taken to be the ex-works price minus the customs value of each of the materials incorporated which originate in the other Participating States or, where the customs value is not known or cannot be ascertained, the first ascertainable price paid for the materials in a Participating State;
- m) "ex-works price" means the price paid for the product ex-works to the manufacturer in the Participating State in whose undertaking the last working or processing is carried out, provided that the price includes the value of all the materials used, minus any internal taxes which are, or may be, repaid when the product obtained is exported.

CHAPTER II ORIGINATING PRODUCTS

Article 3 General Requirements

Products covered by preferential trading arrangements under the Framework Agreement imported into the territory of a Participating State from another Participating State which are consigned directly within the meaning of Article 13 hereof, shall be eligible for preferential concessions if they conform to the origin requirement under any one of the following conditions:

- a) products wholly produced or obtained in the exporting Participating State as defined in Article 4; or
- b) products obtained in a Participating State incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in that Participating State within the meaning of Article 5.

Article 4 Wholly Produced or Obtained Products

1. Within the meaning of Article 3(1), the following shall be considered as wholly produced or obtained in the exporting Participating State:

- a) raw or mineral products extracted from its soil, its water or from its seabeds;
- b) agricultural products harvested, picked or gathered there including forestry products;
- c) live animals born and raised there;
- d) products obtained from animals born and/or raised there;
- e) products obtained by hunting, fishing or aquaculture activities conducted there;
- f) products of sea fishing and other marine products taken from the sea outside the territorial waters of the Participating States by their vessels;
- g) products processed and/or made on board its factory ships exclusively from products referred to in sub-paragraphs (e, f) above;
- h) used articles collected there, fit only for the recovery of raw materials;
- i) waste and scrap resulting from manufacturing operations conducted there;
- j) goods produced there exclusively from the products referred to in paragraph (a) to (i) above.

2. The terms "their vessels" and "their factory ships" in paragraph 1(f) shall apply only to vessels and factory ships:

- a) which are registered or recorded in the Participating States; or
- b) which sail under the flag of the Participating States; or
- c) which are owned to an extent of at least 60 percent by nationals of one Participating State, or 75 percent by nationals of Participating States or by a company with its head office in one of these States, of which the manager or managers, Chairman of the Board of Directors or the Supervisory Board, and the majority of the members of such boards are nationals of a Participating State and of which, in addition, in the case of partnerships or limited companies, at least half the capital belongs to those States or to public bodies or nationals of the said States.

Article 5

Sufficiently Worked or Processed Products

1. For the purposes of Article 3 (2), non-originating materials which are used in the manufacture of the products obtained in a Participating State shall be regarded as sufficiently worked or processed provided that the value of such materials does not exceed 60 percent of the ex-works price of the product. The Trade Negotiating Committee may revisit this rate five years after the entry into force of this TPS-OIC Rules of Origin.

2. In addition to the 60 percent mentioned in paragraph 1, least developed Participating States are allowed to use extra 10 percent non originating materials in the manufacture of the export products for five years after entry into force of this TPS-OIC Rules of Origin.

Article 6

Cumulation in the Participating States

1. Without prejudice to the provisions of Article 3, products shall be considered as originating in a Participating State if such products are obtained there, incorporating materials originating in the other Participating States, provided that:

- a) the working or processing carried out in that Participating State goes beyond the operations referred to in Article 7; and
- b) the aggregate content originating in the territory of the Participating State is not less than 40 percent of its ex-works price;
- c) the aggregate content originating in a least developed Participating State is not less than 30 percent of its ex-works price for five years after entry into force of this TPS-OIC Rules of Origin.

2. Where the working or processing carried out in the Participating State does not go beyond the operations referred to in Article 7, the product obtained shall be considered as originating in a Participating State only where the value added there is greater than the value of the materials used originating in any one of the other Participating States. If this is not so, the product obtained shall be considered as originating in the country which accounts for the highest value of originating materials used in the manufacture in the Participating State.

3. Products, originating in one of the Participating States, which do not undergo any working or processing in a Participating State, retain their origin if exported to one of the Participating States.

Article 7 **Insufficient Working or Processing**

1. The following operations shall be considered as insufficient working or processing to confer the status of originating products, whether or not the requirements of Articles 5 and 6 are satisfied:

- a) packing;
- b) simple mixing⁽¹⁾;
- c) simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple-packaging operations;
- d) labelling, affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging;
- e) splitting into lots;
- f) sorting or grading;
- g) marking;
- h) putting up into sets;
- i) simple assembly⁽²⁾;
- j) preserving operations to ensure that the products remain in good condition during transport and storage;
- k) breaking up and assembly of packages;
- l) washing, cleaning; removal of dust, oxide, oil, paint or other coverings;

¹ Simple mixing: does not include chemical reaction.

² Simple assembly: describes activity which does not require the use of specially designed machines or apparatus or equipment and relevant training.

- m) ironing or pressing of textiles;
- n) simple painting and polishing operations, husking, partial or total bleaching, polishing, and glazing of cereals and rice;
- o) operations to colour sugar or form sugar lumps;
- p) peeling, stoning and shelling of fruits, nuts and vegetables;
- q) sharpening, simple grinding or simple cutting;
- r) sifting, screening, sorting, classifying, grading, matching; (including themaking-up of sets of articles);
- s) slaughter of animals.

All operations carried out either in a Participating State on a given product shall be considered together when determining whether the working or processing undergone by that product is to be regarded as insufficient within the meaning of paragraph 1.

Article 8 Unit of Qualification

1. For the purposes of this TPS-OIC Rules of Origin, goods, materials and products shall be classified in accordance with Harmonized Commodity Description and Coding System (HS).

- a) If a product is composed of a group or assembly of articles but is classified in a single heading, it shall be regarded as a single item under the terms of the Harmonized System;
- b) If a consignment consists of a number of identical products but is classified under the same heading of the Harmonized System, each product must be taken into account individually for classification purposes.

2. Where, under General Rule 5 of the HS, packaging is included with the product for classification purposes, it shall be included for the purposes of determining origin.

Article 9 Accessories, Spare Parts and Tools

Accessories, spare parts and tools dispatched with a piece of equipment, machine, apparatus or vehicle shall be regarded as one with the piece of equipment, machine, apparatus or vehicle in question provided that;

- a) they are the part of the normal equipment; and
- b) they are included in the price thereof; or
- c) they are not separately invoiced.

Article 10
Sets

Sets, as defined in General Rule 3 of the Harmonized System, shall be regarded as originating when all component products are originating. Nevertheless, when a set is composed of originating and non-originating products, the set as a whole shall be regarded as originating in accordance with the requirements in Article 5 or 6.

Article 11
Neutral Elements

In order to determine whether a product originates, it shall not be necessary to determine the origin of the following which might be used in its manufacture:

- a) energy and fuel;
- b) plant and equipment;
- c) machines and tools;
- d) goods which do not enter and which are not intended to enter into the final composition of the product.

Article 12
Prohibition

Any Participating State may prohibit importation of products containing any inputs originating from non-Participating States with which it does not want to have economic and commercial relations.

CHAPTER III
TERRITORIAL REQUIREMENTS**Article 13**
Direct Consignment

The following shall be considered as directly consigned from the exporting Participating State to the importing Participating State:

- a) If the products are transported without passing through the territory of any non-Participating State;
- b) The products whose transport involves transit through one or more intermediate non-Participating States with or without transshipment or temporary storage in such countries, provided that:
 - (i) the transit entry is justified for geographical reasons or by considerations related exclusively to transport requirements;

- (ii) the products have not entered into trade or consumption there;
- (iii) the products have not undergone any operation there other than unloading and reloading or any operation required to keep them in good condition; and
- (iv) evidence that the conditions set out in (ii) and (iii) above has been complied with, such as Bill of Lading or a single transport document covering the passage from the exporting country through the country of transit; or failing these, any substantiating documents.

Article 14 **Exhibitions**

1. Originating products, sent for exhibition outside the Participating States and sold after the exhibition for importation in a Participating State shall benefit on importation from the provisions of the Framework Agreement provided it is shown to the satisfaction of the customs authorities that:

- a) an exporter has consigned these products from a Participating State to the country in which the exhibition is held and has exhibited them there;
- b) the products have been sold or otherwise disposed of by that exporter to a person in a Participating State;
- c) the products have been consigned during the exhibition or immediately thereafter in the state in which they were sent for exhibition; and
- d) the products have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition.

2. A TPS-OIC Certificate of Origin must be issued or made out in accordance with the provisions of Chapter IV and submitted to the customs authorities of the importing country in the normal manner. The name and address of the exhibition must be indicated thereon. Where necessary, additional documentary evidence of the conditions under which they have been exhibited may be required.

3. Paragraph 1 shall apply to any trade, industrial, agricultural or crafts exhibition, fair or similar public show or display which is not organized for private purposes in shops or business premises with a view to the sale of foreign products, and during which the products remain under customs control.

CHAPTER IV
TPS-OIC CERTIFICATE OF ORIGIN

Article 15
General Requirements

Products originating in a Participating State shall, on importation into the other Participating State benefit from the Framework Agreement upon submission of a TPS- OIC Certificate of Origin, a specimen of which is annexed herewith.

Article 16
Procedure for the Issue of a TPS-OIC Certificate of Origin

1. A TPS-OIC Certificate of Origin shall be issued by the Customs or the relevant competent authorities designated by the government of the exporting country, herein after referred to as issuing authority, on application having been made in writing by the exporter or, under the exporter's responsibility, by his authorized representative.

2. For this purpose, the exporter or his authorized representative shall fill out both the TPS-OIC Certificate of Origin and the application forms, specimens of which are annexed herewith. The said forms shall be completed in one of the official languages of the OIC and in accordance with the provisions of the domestic law of the exporting country. If they are handwritten, they shall be completed in ink in printed characters. The description of the products must be given in the Box. 7 of the attached forms, which is reserved for this purpose without leaving any blank lines. Where the said box is not completely filled, a horizontal line must be drawn below the last line of the description, the empty space being crossed through.

3. The exporter applying for the issuance of a TPS-OIC Certificate of Origin shall be prepared to submit at any time, at the request of the Customs or the competent authorities of the exporting country where the TPS-OIC Certificate of Origin is issued, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of the Annex.

4. A TPS-OIC Certificate of Origin shall be issued by the Customs or the competent authorities of a Participating State if the products concerned can be considered as products originating in one of the Participating States and fulfil the other requirements of this TPS-OIC Rules of Origin. The origin state of the goods shall be indicated in Box. 3 of the certificate.

5. The authorities issuing the TPS-OIC Certificate of Origin shall take any steps necessary to verify the originating status of the products and the fulfilment of the other requirements of this TPS-OIC Rules of Origin. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate. The issuing authorities shall also ensure that the forms referred to in paragraph 2 are duly completed. In particular, they shall check whether the space reserved for the description of the products in Box. 7 has been completed in such a manner as to exclude all possibility of fraudulent additions.

6. A TPS-OIC Certificate of Origin shall be issued and made available to the exporter as soon as actual exportation has been effected or ensured.

Article 17

Certificates of Origin Issued Retrospectively

1. A TPS-OIC Certificate of Origin may exceptionally be issued after exportation but no longer than six months from the date of shipment of the products to which it relates if:

- a) it was not issued at the time of exportation because of errors or involuntary omissions or special circumstances; or
- b) it is demonstrated to the satisfaction of the Customs or the competent authorities that a TPS-OIC Certificate of Origin was issued but was not accepted at importation for technical reasons.

2. For the implementation of paragraph 1, the exporter must indicate in his application the place and date of exportation of the products to which the TPS-OIC Certificate of Origin relates, and state the reasons for his request.

3. A TPS-OIC Certificate of Origin may be issued retrospectively only after verifying that the information supplied in the exporter's application agrees with that in the corresponding file.

4. Certificates of origin issued retrospectively must be endorsed with one of the following versions of phrases:

"ISSUED RETROSPECTIVELY"

"Other versions" (The versions of above mentioned phrase in one of the official languages of the OIC shall be applied.)

5. The endorsement referred to in paragraph 4 shall be inserted in the Box. 6 (Remarks) of the TPS-OIC Certificate of Origin.

Article 18**Issue of a Duplicate TPS-OIC Certificate of Origin**

1. In the event of theft, loss or destruction of a TPS-OIC Certificate of Origin, the exporter may apply to the Customs or the competent authorities which issued it for a duplicate made out on the basis of the export documents in their possession.

2. The duplicate issued in this way must be endorsed with one of the following versions of words:

"DUPLICATE"

"Other versions" (The versions of above mentioned phrase in one of the official languages of the OIC shall be applied.)

3. The endorsement referred to in paragraph 2 shall be inserted in the Box. 6 (Remarks) of the duplicate TPS-OIC Certificate of Origin.

4. The duplicate, which must bear the date of issue of the original TPS-OIC Certificate of Origin, shall take effect as from that date.

Article 19**Issue of Certificates of Origin on the Basis of a TPS-OIC Certificate of Origin Issued or Made out Previously**

1. When originating products are placed under the control of a customs office in a Participating State, it shall be possible to replace the original TPS-OIC Certificate of Origin by one or more TPS-OIC certificates of origin for the purpose of sending all or some of these products elsewhere within that Participating State for the customs clearance of the products. In this case, the replacement TPS-OIC certificate(s) of origin shall be issued by the customs or the competent authorities under whose control the products are placed.

2. In case that all or part of the products originating in one of the Participating States which are imported or placed into the Customs Warehouses under the control of a customs office in a Participating State are sent to another Participating State, a new TPS-OIC Certificate of Origin must be issued by the customs or the competent authorities under whose control the products are placed. In this case, the origin state shall be indicated in Box. 3 of the TPS-OIC Certificate of Origin.

Article 20**Validity of TPS-OIC Certificate of Origin**

1. A Certificate of Origin shall be valid for six months from the date of issue in the exporting country, and must be submitted within the said period to the customs authorities of the importing country.
2. Certificates of origin which are submitted to the customs authorities of the importing country after the final date for presentation specified in paragraph 1 may be accepted for the purpose of applying preferential treatment, where the failure to submit these documents by the final date set is due to exceptional circumstances which are beyond the control of the exporter.
3. In other cases of belated presentation, the customs authorities of the importing country may accept the certificates of origin where the products have been submitted before the said final date.

Article 21**Submission of TPS-OIC Certificate of Origin**

Certificates of origin shall be submitted to the customs authorities of the importing country in accordance with the procedures applicable in that country. The said authorities may require a translation of a TPS-OIC Certificate of Origin and may also require the relevant document to be accompanied by a statement from the importer to the effect that the products meet the conditions required for the implementation of the Framework Agreement.

Article 22**Importation by Instalments**

Where, at the request of the importer and on the conditions laid down by the customs authorities of the importing country, dismantled or non-assembled products within the meaning of General Rule 2 (a) of the Harmonized System falling within Sections XVI and XVII or heading Nos. 7308 and 9406 of the Harmonized System are imported by instalments, a single TPS-OIC Certificate of Origin for such products shall be submitted to the customs authorities upon importation of the first instalment.

Article 23
Supporting Documents

The documents referred to in Article 16 (3) used for the purpose of proving that products covered by a TPS-OIC Certificate of Origin can be considered as products originating in one of the Participating States and fulfil the other requirements of this TPS-OIC Rules of Origin may consist inter alia of the following:

- a) direct evidence of the processes carried out by the exporter or supplier to obtain the goods concerned, contained for example in his accounts or internal bookkeeping;
- b) documents proving the originating status of materials used, issued or made out in one of the Participating States where these documents are used in accordance with domestic law;
- c) documents proving the working or processing of materials in one of the Participating States, issued or made out in that Participating State, where these documents are used in accordance with domestic law;
- d) TPS-OIC Certificate of Origin proving the originating status of materials used, issued or made out in a Participating State in accordance with this TPS- OIC Rules of Origin.

Article 24

Preservation of TPS-OIC Certificate of Origin and Supporting Documents

1. The exporter applying for the issue of a TPS-OIC Certificate of Origin shall keep for at least three years the documents referred to in Article 16 (3).
2. The customs or the competent authorities of the exporting country issuing a TPS- OIC Certificate of Origin shall keep for at least three years the application form referred to in Article 16 (2).
3. The customs authorities of the importing country shall keep for at least three years the TPS-OIC Certificate of Origin submitted to them.

Article 25

Discrepancies and Formal Errors

1. The discovery of slight discrepancies between the statements made in the TPS-OIC Certificate of Origin and those made in the documents submitted to the customs office for the purpose of carrying out the formalities for importing the products shall not *ipso facto* render the TPS-OIC Certificate of Origin null and void if it is duly established by the customs authority of the importing country that this document does correspond to the products submitted.

2. Obvious formal errors such as typing errors on a TPS-OIC Certificate of Origin should not cause this document to be rejected if these errors are not such as to create doubts concerning the correctness of the statements made in this document.

3. In case that products, which are not eligible for the preferential regime under the TPS-OIC, are listed in the TPS-OIC Certificate of Origin, it shall not affect or delay the products which fulfil the conditions of this TPS-OIC Rules of Origin for granting preferential treatment and are listed in the same TPS-OIC Certificate of Origin.

CHAPTER V ARRANGEMENTS FOR ADMINISTRATIVE COOPERATION

Article 26 Mutual assistance

1. The Participating States shall provide each other with specimen impressions of stamps used in their Customs or the competent authorities for the issue of TPS-OIC Certificate of Origin and with the specimens of stamps and addresses of the customs authorities or competent authorities responsible for verifying those certificates.

2. In order to ensure the proper application of this TPS-OIC Rules of Origin, the Participating States shall assist each other, through the competent customs administrations and competent and duly authorized bodies, in checking the authenticity of the certificates of origin and the correctness of the information given in these documents.

Article 27 Verification of Certificates of Origin

1. Subsequent verifications of the certificates of origin shall be carried out at random or whenever the customs authorities of the importing country have reasonable doubts as to the authenticity of such documents, the originating status of the products concerned or the fulfilment of the other requirements of this TPS-OIC Rules of Origin.

2. For the purposes of implementing the provisions of paragraph 1, the customs authorities of the importing country shall return the TPS-OIC Certificate of Origin and the invoice or a copy of these documents, to the customs authorities or the competent authorities of the exporting country giving, where appropriate, the reasons for the enquiry. Any documents and information obtained suggesting that the information given on the TPS-OIC Certificate of Origin is incorrect shall be forwarded in support of the request for verification.

3. The verification shall be carried out by the customs or the competent authorities of the exporting country. For this purpose, the customs or the competent authorities shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate.
4. If the customs authorities of the importing country decided to suspend the granting of preferential treatment to the products concerned while awaiting the results of the verification, release of the products shall be offered to the importer subject to any precautionary measures judged necessary.
5. The customs authorities requesting the verification shall be informed of the results of this verification as soon as possible. These results must indicate clearly whether the documents are authentic and whether the products concerned can be considered as products originating in one of the Participating States and fulfil the other requirements of this TPS-OIC Rules of Origin.
6. Where the cumulation provisions in accordance with Article 6 of this TPS-OIC Rules of Origin were applied and in connection with Article 16 (4), the reply shall include a copy (copies) of the certificate(s) relied upon.
7. If, in cases of reasonable doubt, there is no reply within ten months of the date of the verification request or if the reply does not contain sufficient information to determine the authenticity of the document in question or the real origin of the products, the requesting customs authorities shall, except in exceptional circumstances, refuse entitlement to the preferences.

Article 28 **Dispute Settlement**

1. Any dispute that may arise among the Participating States regarding the implementation or interpretation of the provisions of this TPS-OIC Rules of Origin, shall be settled amicably through consultations, as provided for in Article 15 of the Framework Agreement, between the Participating States party to the dispute. To this end, the Participating States shall appoint their national focal points.
2. The dispute may be referred to the Trade Negotiating Committee by the relevant national focal point, if a solution is not reached through consultation. The Trade Negotiating Committee may establish a sub-committee, on *ad-hoc* basis, for this purpose in accordance with Article 22 of its Rules of Procedure.
3. In all cases, the settlement of disputes between the importer and the customs authorities of the importing country shall be under the legislation of the said country.

Article 29
Penalties

In accordance with national legislation, penalties shall be imposed on any person who draws up, or causes to be drawn up, a document which contains incorrect information for the purpose of obtaining a preferential treatment for products.

Article 30
Free Zones

1. The Participating States shall take all necessary steps to ensure that products traded under cover of a TPS-OIC Certificate of Origin, which in the course of transport, use a free zone situated in their territory, are not substituted by other goods and do not undergo handling other than normal operations designed to prevent their deterioration.

2. By means of an exemption to the provisions contained in paragraph 1, when products originating in a Participating State are imported into a free zone under cover of a TPS-OIC Certificate of Origin and undergo treatment or processing, the authorities concerned shall issue a new TPS-OIC Certificate of Origin at the exporter's request, if the treatment or processing undergone is in conformity with the provisions of this TPS-OIC Rules of Origin.

CHAPTER VI
FINAL PROVISIONS**Article 31**
Goods in Transit and Storage

Goods which conform to the provisions of Chapter II and which on the date of entry into force of the Framework Agreement are either being transported or are being held in a Participating State in temporary storage, in bonded warehouses or in free zones, may be accepted as originating products subject to the submission, within four months from the date of entry into force of the Agreement, to the customs authorities of the importing country of TPS-OIC Certificate of Origin, drawn up retrospectively, and of any documents that provide supporting evidence of the conditions of transport.

ANNEX

**SPECIMENS OF TPS-OIC CERTIFICATE OF ORIGIN AND
APPLICATION FOR A TPS-OIC CERTIFICATE OF ORIGIN**

Printing instructions

1. Each form shall measure 210 x 297 mm; a tolerance of up to minus 5 mm or plus 8 mm in length may be allowed. The paper used must be white, sized for writing, not containing mechanical pulp and weighing not less than 25 g/m². It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.
2. The Customs or the competent authorities of the Participating States may reserve the right to print the forms themselves or may have them printed by approved printers. In the latter case, each form must include a reference number bearing initials of name (e.g TR for Turkey) of Participating States to such approval. Each form must bear the name and address of the printer or a mark by which the printer can be identified. It shall also bear a serial number, either printed or not, by which it can be identified.

TPS-OIC CERTIFICATE OF ORIGIN

1. Exporter (Name, full address, country)	TPS-OIC Certificate of Origin No. A000.000-TR See notes overleaf before completing this form.	
2. Consignee (Name, full address, country)	3. Participating State in which the products are considered as originating	
4. Participating State of destination		
5. Transport details •	6. Remarks (*) - Cumulation applied with <i>(name of the country/countries)</i> - No cumulation applied. <i>(*) (insert X in the appropriate box).</i>	
7. Item number HS code six-digits description of goods; Marks and numbers; Number and kind of packages⁽¹⁾	8. Gross weight(kg) or other measure (litres, m³, etc.)	9. Invoices number and date
10. Declaration by the Exporter I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate. Place and date	11. Endorsement of the Customs or the Competent Authorities <i>Declaration certified</i> Export document ⁽²⁾ Office of the Customs or the Competent Authority Issuing Participating State Stamp	
	_____ _____ Place and date	
(Signature)	_____ _____ (Signature)	

(1) *If goods are not packed indicate number of articles or state "in bulk " as appropriate.*

(2) *Complete only where the regulations of the exporting country or territory require.*

VERIFICATION REGARDING TPS-OIC CERTIFICATE OF ORIGIN⁽¹⁾

Request for Verification, to	Result of Verification
	<p>Verification carried out shows that this certificate (")</p> <p>-was issued by the customs or competent authorities indicated and that the information contained therein is accurate.</p> <p>- does not meet the requirements as to authenticity and accuracy (see remarks appended).</p>
Verification of the authenticity and accuracy of this certificate is requested.	
(Place and date)	(Place and date)
Stamp	Stamp
(Signature)	(Signature)
	(*) <i>Insert X in the appropriate box.</i>

(1) *Verification in accordance with Article 27 of TPS-OIC Rules of Origin.*

NOTES

1. Certificate must not contain erasures or words written over one another. Any alterations *must* be made by deleting the incorrect particulars and adding any necessary corrections. Any such alteration must be initialed by the person who completed the certificate and endorsed by the Customs Administration or the competent authorities of the issuing Participating State.
2. No spaces must be left between the items entered on the certificate and each item must be preceded by an item number. A horizontal line must be drawn immediately below the last item. Any unused space must be struck through in such a manner as to make any later additions impossible.
3. Goods must be described in accordance with commercial practice and with sufficient details to enable them to be identified.

APPLICATION FOR A TPS-OIC CERTIFICATE OF ORIGIN

1. Exporter (Name, full address, country)	See notes overleaf before completing this form.		
2. Consignee (Name, full address, country)	3. Participating State in which the products are considered as originating		
4. Participating State of destination	6. Remarks (*) Cumulation applied with <i>(name of the country/countries)</i> No cumulation applied.		
5. Transport details	7. Item number HS code six-digits description of goods; Marks and numbers; Number and kind of packages (1)	8. Gross weight(kg) or other measure (litres, m ³ , etc.)	9. Invoices number and date

(1) *If goods are not packed, indicate number of articles or state " in bulk " as appropriate.*

DECLARATION BY THE EXPORTER

I, the undersigned, exporter of the goods described overleaf,

DECLARE that the goods meet the conditions required for the issue of the attached certificate;

SPECIFY as follows the circumstances which have enabled these goods to meet the above conditions:.....

.....

SUBMIT the following supporting documents⁽¹⁾:

.....

UNDERTAKE to submit, at the request of the appropriate authorities, any supporting evidence which these authorities may require for the purpose of issuing the attached certificate, and undertake, if required, to agree to any inspection of my accounts and to any check on the processes of manufacture of the above goods carried out by the said authorities;

REQUEST for the issuance of the TPS-OIC Certificate of Origin in respect of these goods.

(Place and date)

(Signature)

(1) For example: import documents, TPS-OIC certificates, invoices, manufacturer's declarations, etc., referring to the products used in manufacture or to the goods re-exported in the same state.

রাষ্ট্রপতির আদেশক্রমে

আবু হেনা মোঃ রহমাতুল মুনিম
 সিনিয়র সচিব।

মোহাম্মদ ইসমাইল হোসেন, উপপরিচালক (উপসচিব), বাংলাদেশ সরকারী মুদ্রণালয়, তেজগাঁও, ঢাকা কর্তৃক মুদ্রিত।
 হাছিনা বেগম, উপপরিচালক (উপসচিব), বাংলাদেশ ফরম ও প্রকাশনা অফিস, তেজগাঁও,
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