

SPARTECA (TCF Provisions) Scheme

TERMS AND CONDITIONS

February 2009

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PART 1 INTRODUCTION AND BACKGROUND TO THE SCHEME

1.1 BACKGROUND

- 1.1.1** SPARTECA is a non reciprocal trade agreement between Australia and New Zealand and Forum Island Countries (FICs), one of the objectives of which is to achieve progressively, in favour of FICs, duty free and unrestricted access to the markets of Australia and New Zealand for as wide a range of products as possible.
- 1.1.2** One of the mechanisms used to meet this objective is that the Government of Australia has agreed, in the terms of SPARTECA, to permit the duty free and unrestricted entry of certain goods that originate in and are imported from FICs.
- 1.1.3** SPARTECA sets out the rules according to which goods are to be treated by the Government of Australia as originating in the territory of a FIC (Article V - Rules of Origin).
- 1.1.4** The Government of Australia has decided to expand the application of the SPARTECA rules by the introduction of the SPARTECA (TCF Provision) Scheme (the Scheme). The Scheme allows certain textiles, clothing and footwear (TCF) goods that are manufactured in FICs but do not meet all the provisions of SPARTECA to enter duty free in certain circumstances.
- 1.1.5** The Terms and Conditions of the Scheme are set out in this document.
- 1.1.6** Paragraph 5.8.2 is to be effective from midnight on 23 February 2009.

1.2 OBJECTIVES

- 1.2.1** The Scheme's objectives are to:
- (i) encourage trade in TCF between Australia and FICs and between FICs;
 - (ii) encourage increased diversity in the manufacture of TCF goods in FICs; and
 - (iii) encourage FICs to market TCF goods and services to markets outside the confines of SPARTECA.
- 1.2.2** The Scheme should assist in maintaining a strong TCF manufacturing capability in the FICs whilst providing opportunities for greater cooperation between SPARTECA TCF manufacturers and distributors. It is envisaged that this will provide FIC industry with a sound base to pursue market opportunities as they arise, an incentive to develop higher production and marketing capabilities, and an ability to improve the responsiveness and value offered to their customer base.

1.3 DURATION

- 1.3.1** From 1 October 2000 to 31 December 2011, Registered Manufacturers may store ELAC Points in their ELAC Register, in accordance with clause 5.6.

- 1.3.2** From 1 March 2001 to 31 December 2011, ELAC Points can be used in accordance with clause 5.7 and 5.8. Points not used by 31 December 2011 will be deemed to have expired.
- 1.3.3** Qualifying Goods that are imported into Australia can be entered into home consumption under item 68 of Schedule 4 to the Customs Tariff Act.
- 1.3.4** The continuing operation of the Scheme in relation to clauses 1.3.1 and 1.3.2 is at the discretion of the Australian Government.

1.4 PROGRAM REVIEW AND EVALUATION

- 1.4.1** The Scheme may be reviewed as required. The Program Administrator is entitled to make changes to the Scheme in order to ensure program objectives continue to be met.

PART 2 GLOSSARY OF TERMS AND DEFINITIONS

2.1 GLOSSARY OF TERMS

ELAC	Excess Local Area Content
LAC	Local Area Content
MLAC	Minimum Local Area Content.
SPARTECA	South Pacific Regional Trade and Economic Cooperation Agreement (Australian Treaty Series 1982, No. 31)
TCF Scheme	Textiles Clothing and Footwear (including Leather) SPARTECA (TCF Provisions) Scheme

2.2 DEFINITIONS

- 2.2.1** For the purposes of the Scheme the following definitions apply.

Allowable Factory Cost in respect of Eligible Goods means the sum of:

- the allowable expenditure of the factory on materials in respect of the Eligible Goods determined in accordance with section 153D of the Customs Act; and
- the allowable expenditure of the factory on labour in respect of the Eligible Goods calculated in accordance with section 153F of the Customs Act; and
- the allowable expenditure of the factory on overheads in respect of the Eligible Goods calculated in accordance with section 153G of the Customs Act.

Customs Act means the *Customs Act 1901* (Cth) as amended, together with any subordinate legislation.

Customs Tariff Act means the *Customs Tariff Act 1995* (Cth) as amended or proposed to be amended.

ELAC is the percentage of LAC above the ELAC Threshold.

ELAC Identification Number (ELAC ID) is a unique reference assigned to the ELAC Points generated or used by particular Eligible Goods. This reference is to be included on all documents relating to the ELAC Points so generated and comprises the Manufacturer Reference for the Registered Manufacturer that manufactured the goods, followed by a 5 digit sequential number.

ELAC Points are the result of a conversion of the LAC for Eligible Goods above the ELAC Threshold to a common base according to clause 5.4 and 5.5.

ELAC Threshold means the minimum percentage of the LAC for Eligible Goods required before the amount of LAC exceeding that percentage can be converted to ELAC Points and stored in an ELAC Register.

Eligible Goods means goods that:

- (i) have been manufactured in a FIC; and
- (ii) are to be exported to a country that is not a FIC without undergoing any further manufacture; and
- (iii) if imported into Australia, would be classified within a heading or a subheading of Schedule 3 to the Custom Tariff Act specified in Appendix A to these Terms and Conditions and meet any other requirements set out in that Appendix.

ELAC Register means an electronic depository where ELAC points can be stored until required for use, movement or expiry according to the Scheme.

Expiry Date means the date on which ELAC Points expire and must be deducted from the Register, as set out in clause 5.10. The Expiry Date is determined by the Program Administrator and is currently eighteen months after the date on which the Eligible Goods were completed and ready to leave the factory.

Forum Island Country means a country listed in Part 1 of Schedule 1 to the Customs Tariff Act as well as Palau and Papua New Guinea.

International travel expenses. For the purposes of calculating the allowable expenditure of the factory on overheads in respect of the Eligible Goods, the following is to be substituted for Customs Regulation 108B(4)(b): "the cost of international travel expenses incurred to allow 6 trips annually so long as those trips are in respect of SPARTECA (TCF) business and the expenditure incurred is consistent with Fiji tax laws."

Joint Manufacturing Agreement means a relationship between two or more manufacturers for the purpose of manufacturing Eligible Goods. Each party to the relationship will provide something required to manufacture the goods. This supply could be any of the following: materials, labour, factory overheads or ELAC Points. The relationship is to be via a contract between the relevant manufacturers.

LAC is the proportion of the Allowable Factory Cost for Eligible Goods in relation to the Total Factory Cost for those goods, expressed as a percentage.

Manufacturer means a legal entity that manufactures or intends to manufacture Eligible Goods in a FIC.

Manufacturer Reference means the unique 3 character reference provided by the Program Administrator upon registration. This reference is to be included on all documents relating to the Scheme.

MLAC means the minimum LAC requirement for Eligible Goods to participate in the Scheme. Any goods for which the LAC is below the MLAC cannot gain preferential access under SPARTECA or participate in this Scheme.

Non-Registered Manufacturer means a Manufacturer that is applying for registration or a Manufacturer the registration for which has lapsed.

Product Type means a broad grouping of Eligible Goods, as determined by the Program Administrator.

Program Administrator means the appointed body given the authority and responsibility for delivery of the Scheme. The Program Administrator is:

Department of Innovation, Industry, Science and Research
GPO Box 9839
CANBERRA CITY ACT 2601
Email: tcfgroup@innovation.gov.au

Qualifying Goods means Eligible Goods to which the required number of ELAC Points has been applied in accordance with clause 5.8.

Registered Manufacturer means a Manufacturer registered under the Scheme in accordance with clause 4.3.

SPARTECA (TCF) Scheme means the scheme set out in these Terms and Conditions.

Total Factory Cost in respect of Eligible Goods means the sum of:

- (a) the total expenditure of the factory on materials in respect of the Eligible Goods, determined in accordance with section 153C of the Customs Act; and
- (b) the allowable expenditure of the factory on labour in respect of the Eligible Goods, calculated in accordance with section 153F of the Customs Act; and
- (c) the allowable expenditure of the factory on overheads in respect of the Eligible Goods, calculated in accordance with section 153G of the Customs Act.

Unit of FIC Currency means the unit of currency for the country in which Eligible Goods are manufactured, as set out in Appendix B.

2.2.2 Except where inconsistent with this Scheme, words will have the meaning given to them by the Customs Act and the Customs Tariff Act.

PART 3 GENERAL PROVISIONS

3.1 RESPONSIBILITIES

3.1.1 Program Administrator

The Program Administrator is responsible for administering, auditing and reporting on the performance of the Scheme against its stated objectives. The Program Administrator may delegate these responsibilities as deemed appropriate to ensure the efficient and effective operation of the Scheme.

3.1.2 Participants

All Registered Manufacturers and Non-Registered Manufacturers are bound by the Terms and Conditions of the Scheme, as amended from time to time. Compliance with the provisions of the Customs Act and of the Customs Tariff Act relevant to this Scheme is required as a part of these Terms and Conditions.

It is the responsibility of all participants to make themselves familiar with the operation of the Scheme and these Terms and Conditions. Failure to comply with the provisions of the Scheme including, but not limited to, the making of false statements under the Scheme, may lead to cancellation of the Registered Manufacturer's registration under the Scheme and rejection of an application to register.

3.2 AUDIT REQUIREMENTS

3.2.1 Access to Documentation

Registered Manufacturers when asked to do so by the Program Administrator or the Program Administrator's representative must produce for inspection the original documents used as the source for creating records in the ELAC Register.

3.2.2 Retention of Documentation

All commercial documents that support claims made under the Scheme or participation in the Scheme must be retained for a period of 5 years.

3.3 CONFIDENTIAL INFORMATION

3.3.1 Confidential Information supplied by any party under these Terms and Conditions will not be made public or disclosed without the written approval of the party supplying the information. Confidential information includes information which is marked as confidential, and information which is, by its nature confidential, is known to be confidential or which the receiving party ought to have known was confidential. It does not include any information already in a party's possession prior to disclosure by the other party, without any breach of the obligation of confidence. Nor does this restriction apply to any information which is legally required to be disclosed. This obligation survives the termination of these Terms and Conditions.

PART 4 REGISTRATION

4.1 AIMS OF REGISTRATION

Registration is critical to the overall implementation, operation and success of the Scheme. Registration in the Scheme will:

- (i) Allow the manufacturer to be classified as a 'Registered Manufacturer'.
- (ii) Assist in establishing a baseline of trade performance from which critical success factors can be monitored.
- (iii) Provide a mechanism to examine how the Scheme is used.
- (iv) Provide an effective means to communicate with all participants in the Scheme.
- (v) Allow sanctions to be imposed on those in breach of the Scheme.

4.2 WHO CAN APPLY

4.2.1 Any Manufacturer is eligible to apply for registration.

4.3 REGISTRATION REQUIREMENTS

4.3.1 Manufacturers shall apply for registration in a form approved by the Program Administrator.

4.3.2 Information required, as a condition of registration, will include:

- (i) Manufacturer's name, address, phone, facsimile number, e-mail address, directors' names and registered business number as used in FIC.
- (ii) Manufacturer's representative contact name and position.
- (iii) Manufacturer's details such as turnover, exports and number of staff.

4.3.3 The Program Administrator may seek additional information from any person on any matter relating to this Scheme.

4.3.4 Applications for registration containing the information required, and in relation to which the Program Administrator has not sought additional information, will be finalised within a calendar month of receipt by the Program Administrator.

4.3.5 The provision of false information or the failure by a Manufacturer to provide the information sought in the registration form or by the Program Administrator may lead to a delay in registration or rejection of the application by the Program Administrator.

4.3.6 Approval of applications for registration will be at the discretion of the Program Administrator, taking into account the following:

- (i) the objectives of the Scheme;
- (ii) the aims of registration;
- (iii) information requirements; and
- (iv) the past performance by the Manufacturer or any of its owners.

- 4.3.7** Should an application for registration be approved by the Program Administrator, the Program Administrator must specify a date from which the Manufacturer is deemed to be a Registered Manufacturer, subject to clause 1.3.
- 4.3.8** Each Registered Manufacturer will be provided with a Manufacturer Reference upon approval of their application to register with the Scheme. The Manufacturer Reference is used to identify the source of all ELAC Points and must be included in all manufacturing records, movement forms, declarations and other documents relating to the Scheme.

4.4 RENEWAL OF REGISTRATION

- 4.4.1** Registration lapses at midnight, Fiji time, on 31 August each year.
- 4.4.2** Registered Manufacturers wishing to continue participation in the Scheme after their Registration lapses must apply for renewal of registration.
- 4.4.3** An application for renewal in a form approved by the Program Administrator must be received by the Program Administrator on or before 1 August each year. Applications for renewal that do not reach the Program Administrator on or before 1 August each year may be accepted at the discretion of the Program Administrator.
- 4.4.4** Registered Manufacturers applying for renewal of registration will be required to lodge a copy of their Scheme's ELAC Register. The records must cover the period commencing on 1 July in the year preceding the lapse of registration or the date of registration, whichever is the latter, and ceasing on 30 June in the year of application for renewal. The copy must be provided in electronic format by way of email or disk.
- 4.4.5** Applications for renewal will be processed by the Program Administrator in the same manner as applications for registration, as set out in clauses 4.3.3 to 4.3.8.
- 4.4.6** Should registration lapse before renewal is approved by the Program Administrator, a Manufacturer is deemed to be a Non-Registered Manufacturer. A Non-Registered Manufacturer may store ELAC Points in its ELAC Register. However, a Non-Registered Manufacturer cannot move or use ELAC Points in accordance with clause 5.7 or 5.8 and goods manufactured by a Non-Registered Manufacturer cannot be imported into Australia in accordance with clause 5.9.

4.5 ACCEPTANCE OF TERMS AND CONDITIONS

- 4.5.1** Manufacturers that apply for registration or renewal are deemed to have accepted these Terms and Conditions.

4.6 REJECTION OF AN APPLICATION FOR REGISTRATION OR RENEWAL

- 4.6.1** In the event that an Application for Registration or Renewal is rejected pursuant to clause 4.3.5, or for any other reason, the Program Administrator will provide, in writing, reasons for the rejection. Should an application for renewal be rejected before the current registration lapses, the Program Administrator will specify a date on and from which the Manufacturer is no longer deemed to be a Registered Manufacturer.

4.7 CHANGE OF REGISTRATION DETAILS

- 4.7.1** The Program Administrator must be notified by the Registered Manufacturer of a change in its business name, address or other details previously provided.
- 4.7.2** A Registered Manufacturer that changes its name may not be required to apply for new registration provided that the ownership remains substantially the same. Determination as to whether a new application to register will be required is at the discretion of the Program Administrator.
- 4.7.3** The Program Administrator will advise a Registered Manufacturer the date by which a new Application for Registration must be received. If an Application for Registration is not received by the nominated date, the registration is deemed to have lapsed and the Manufacturer is deemed to be a Non-Registered Manufacturer.
- 4.7.4** Attempts to change the name or address of a Registered Manufacturer to circumvent the Scheme will result in de-registration of the Registered Manufacturer.

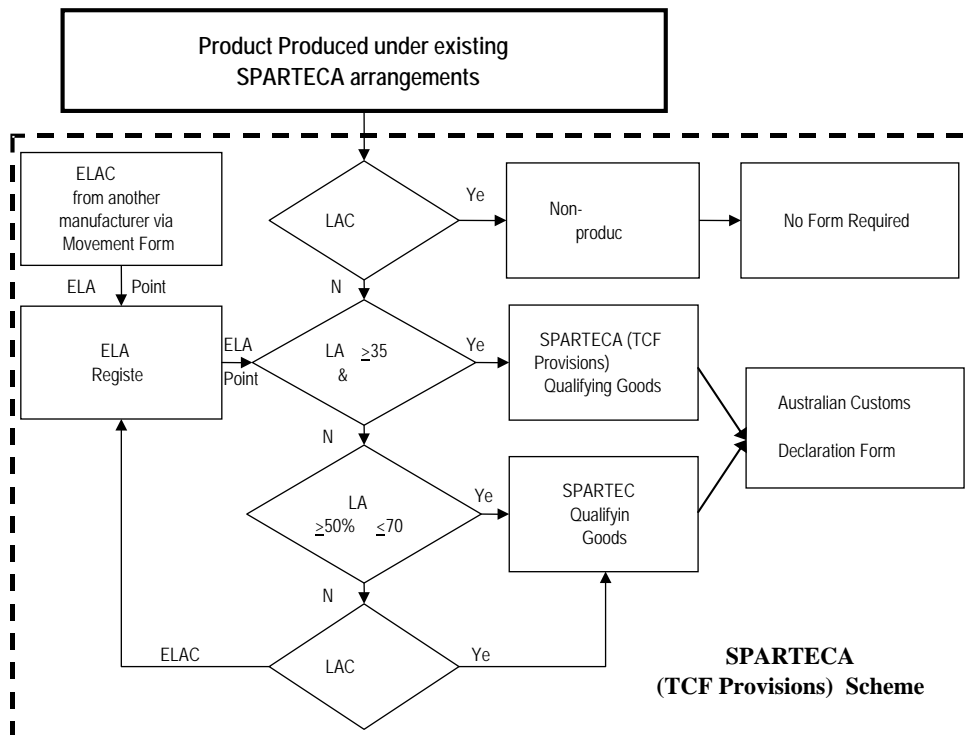
4.8 DE-REGISTRATION FOR NON-COMPLIANCE

- 4.8.1** Any failure by a Registered Manufacturer to comply with these Terms and Conditions may lead to de-registration, at the discretion of the Program Administrator.
- 4.8.2** Within one week of the decision to de-register, the Program Administrator will advise the Manufacturer of:
- (i) the date from which the Program Administrator has deemed the Manufacturer not to be a Registered Manufacturer (the de-registration date);
 - (ii) the prescribed period of de-registration; and
 - (iii) the reasons for de-registration.
- 4.8.3** On and from the de-registration date, a de-registered Manufacturer cannot generate, use or move ELAC Points under this Scheme. In addition, goods manufactured or exported by a de-registered Manufacturer cannot be entered for home consumption under item 68 of Schedule 4 to the Customs Tariff Act on or after the de-registration date. ELAC Points in the de-registered Manufacturer's ELAC Register will be deemed to have expired.
- 4.8.4** A de-registered Manufacturer may re-apply for registration after the period of de-registration prescribed by the Program Administrator has lapsed. Approval of an application for registration from a de-registered Manufacturer is at the discretion of the Program Administrator. If approved, the Program Administrator will issue a new Manufacturer Reference, in accordance with clause 4.3.

PART 5 OPERATIONAL CONCEPTS AND PRINCIPLES

5.1 OPERATION OF THE SCHEME

5.1.1 The Scheme has been designed to operate as a complement to existing SPARTECA arrangements. The following diagram outlines the treatment of manufactured goods depending on LAC, the flow of ELAC Points and the use of forms within the system:



5.2 COSTS

5.2.1 Calculation of Allowable Factory Cost and Total Factory Cost in relation to Eligible Goods is made in the currency of the country in which the Registered Manufacturer manufactures goods, as set out in Appendix B of these Terms and Conditions.

5.2.2 Rounding for amounts less than a unit of FIC currency must be made to the nearest unit.

5.3 CALCULATION OF LAC

5.3.1 LAC for Eligible Goods is the proportion of Allowable Factory Cost in relation to Total Factory Cost, expressed as a percentage, using the following formula:

$$\frac{\text{Allowable Factory Cost} \times 100}{\text{Total Factory Cost}} = \text{LAC (\%)}$$

5.4 CALCULATION OF ELAC.

5.4.1 ELAC for Eligible Goods is the percentage of LAC above the ELAC Threshold and is calculated using the following formula:

$$\text{LAC} - \text{ELAC Threshold} = \text{ELAC}$$

5.4.2 The ELAC Threshold may be determined from time to time by Program Administrator and is currently set at 70 % of the Total Factory Cost of Eligible Goods.

5.5 GENERATING ELAC POINTS.

5.5.1 ELAC Points can only be generated on Eligible Goods when the LAC exceeds the ELAC threshold. ELAC Points are determined according to the following formula (each unit of FIC currency equates to one ELAC point):

$$\text{Total Factory Cost} \times \text{ELAC} = \text{ELAC Points}$$

5.5.2 ELAC Points can only be generated by the Registered Manufacturer who undertakes the last process in the manufacture of Eligible Goods to which the ELAC Points relate.

5.5.3 Each ELAC Point will be given the following attributes which must accompany it when used or moved:

- (i) ELAC ID;
- (ii) Expiry Date; and
- (iii) Product Type.

5.6 ELAC REGISTER

5.6.1 All manufacturers are required to keep an adequate ELAC Register recording system to enable auditing and monitoring of the Scheme. This register must be in an electronic format.

5.6.2 ELAC Points must be placed in the ELAC Register of the Registered Manufacturer.

5.6.3 Each Registered Manufacturer will control its own ELAC Register in accordance with these Terms and Conditions.

5.6.4 Fractions of ELAC Points are not permitted. Rounding for amounts less than a point must be made to the nearest point.

5.6.5 A Microsoft Access based system has been developed for use by Registered Manufacturers and will be provided free of charge to them upon registration.

5.6.6 Minimum information requirements for ELAC Registers are as follows:

- (i) ELAC ID;
- (ii) Product Type;
- (iii) Expiry Date;
- (iv) Number of ELAC Points;

- (v) ELAC ID (Source), if applicable; and
- (vi) Exchange Rate as per clause 5.7.3, if applicable.

5.6.7 All manufacturers and ELAC Register records will be subject to periodical auditing for the duration of the Scheme. This includes the generation, movement and use of ELAC Points.

5.7 MOVEMENT OF ELAC POINTS

5.7.1 ELAC Points can be moved from one Registered Manufacturer's ELAC Register to another Registered Manufacturer's ELAC Register where those Registered Manufacturers have entered into a Joint Manufacturing Agreement.

5.7.2 Where ELAC Points are moved between parties to a Joint Manufacturing Agreement, a record of the following information must be maintained by the Registered Manufacturer receiving the points:

- (i) the ELAC ID;
- (ii) Product Type;
- (iii) the Expiry Date of the ELAC Points;
- (iv) the number of ELAC Points moved; and
- (v) where applicable, the exchange rate used and quoted source.

5.7.3 Where ELAC Points are moved between Registered Manufacturers and those Registered Manufacturers are not in the same FIC the following procedure applies:

- (i) One ELAC Point equals one unit of currency and vice versa.
- (ii) ELAC Points are converted into a monetary value.
- (iii) The monetary value of the ELAC Points is converted into the currency of the country of the Registered Manufacturer receiving the ELAC Points using the exchange rate of the Central Bank of the FIC of the receiving Manufacturer in effect on the day the ELAC Points are moved.
- (iv) The converted monetary value is converted to ELAC Points.
- (v) ELAC Points can then be moved to the Register of the receiving Manufacturer in accordance with clause 5.7.2.

5.8 USE OF ELAC POINTS

5.8.1 Eligible Goods, to be exported to Australia, are deemed to be Qualifying Goods provided:

- (i) the LAC exceeds or equals the MLAC but is less than 50%; and
- (ii) the required number of ELAC Points from the ELAC Register maintained by the Registered Manufacturer is applied to the Eligible Goods.

5.8.2 The MLAC may be determined from time to time by the Program Administrator and is currently set at 25%.

- 5.8.3** For Eligible Goods that have a LAC equal to or above the MLAC and less than 50%, the number of ELAC Points required for Eligible Goods to be deemed to be Qualifying Goods is calculated as follows (each unit of FIC currency equates to one ELAC point):

$$\text{Total Factory Cost} \times [(50 - \text{LAC} \times 100) \div 100] = \text{ELAC Points required}$$

*** LAC in formula is expressed as follows: eg, a LAC of 38% is 0.38 for the purposes of calculation**

- 5.8.4** Fractions of points are not permitted. Points must be rounded to the nearest whole point.

5.9 IMPORTING QUALIFYING GOODS INTO AUSTRALIA

- 5.9.1** A Customs Declaration Form available in Australian Customs Notice 2005/03 must be completed by the Registered Manufacturer of Qualifying Goods for those goods to be imported into Australia. The same Customs Declaration form may be used for declarations in respect of goods imported under the general SPARTECA arrangements or the Scheme itself.
- 5.9.2** Only Qualifying Goods may be imported into Australia duty free under the Scheme.
- 5.9.3** For the purposes of this Scheme, Qualifying Goods are taken to be imported into Australia when they are entered for home consumption under item 68 of Schedule 4 to the Customs Tariff Act in accordance with Australian Customs Notice 2001/1 or any successor Notice issued by Australian Customs Service for the purposes of this Scheme.

5.10 DEDUCTION AND EXPIRY OF ELAC POINTS

- 5.10.1** ELAC Points must be deducted from the ELAC Register by the appropriate number of ELAC Points on the appropriate day, as follows:
- (i) by the number of points that expire on the Expiry Date.
 - (ii) by the number of ELAC Points moved to another Registered Manufacturer in accordance with clause 5.7, on the day of movement.
 - (iii) by the number of ELAC Points applied to Eligible Goods to enable them to be deemed Qualifying Goods in accordance with clause 5.8, on the day the manufacture of those goods is completed or the most practical day thereafter.

APPENDIX A – SCOPE OF ELIGIBLE GOODS

TCF and leather goods, except those containing wool fibre, as follows:

From 3926 being 3926.20.2	ARTICLES OF APPAREL AND CLOTHING ACCESSORIES (INCLUDING GLOVES) MADE OF PLASTIC OR OF MATERIALS OF HEADINGS 3901 TO 3914. - Garments
From 4015 being 4015.1 4015.90.10 4015.90.2	ARTICLES OF APPAREL AND CLOTHING ACCESSORIES (INCLUDING GLOVES), FOR ALL PURPOSES, OF VULCANISED RUBBER OTHER THAN HARD RUBBER. - Gloves - Diving dress, wetsuits and similar garments; mittens and mitts - Garments, NSA, other than: (a) aprons of a kind used for X-ray protection; or (b) pilches.
4104 4104.10.90 4104.29.90 4104.3 Usage under this heading is restricted to goods, being crust leather or finished leather	LEATHER OF BOVINE OR EQUINE ANIMALS, WITHOUT HAIR ON, OTHER THAN LEATHER OF HEADING NO. 4108 OR 4109. - Whole bovine leather of a unit surface area not exceeding 28 sq feet ((2.6 m ²) other than pre tanned leather - Other bovine leather and equine leather, tanned or retanned but not further prepared, whether or not split excluding bovine leather pre-tanned - Other bovine leather and equine leather, parchment dressed or prepared after tanning.
4105 4105.19.00 4105.20.00 Usage under this heading is restricted to goods, being crust leather or finished leather	SHEEP OR LAMB SKIN LEATHER, WITHOUT WOOL ON, OTHER THAN LEATHER OF HEADING NO. 4108 OR 4109. - Tanned or retanned but not further prepared, whether or not split excluding pre-tanned - Parchment dressed or prepared after tanning.
4106 4106.19.00 4106.20.00 Usage under this heading is restricted to goods, being crust leather or finished leather	GOAT OR KID SKIN LEATHER, WITHOUT HAIR ON, OTHER THAN LEATHER OF HEADING NO. 4108 OR 4109. - Tanned or retanned but not further prepared, whether or not split excluding pre-tanned - Parchment dressed or prepared after tanning.

4107	LEATHER OF OTHER ANIMALS, WITHOUT HAIR ON, OTHER THAN LEATHER OF HEADING NO. 4108 OR 4109.
4107.10.00	- Of swine
4107.29.00	- Of reptiles excluding vegetable pre-tanned
4107.90.00	- Of other animals
Usage under this heading is restricted to goods, being crust leather or finished leather	
4108.00.00	CHAMOIS (INCLUDING COMBINATION CHAMOIS) LEATHER.
Usage under this heading is restricted to goods, being crust leather or finished leather	
4109.00.00	PATENT LEATHER AND PATENT LAMINATED LEATHER: METALLISED LEATHER.
4111.00.00	COMPOSITION LEATHER WITH A BASIS OF LEATHER OR LEATHER FIBRE, IN SLABS, SHEETS OR STRIP, WHETHER OR NOT IN ROLLS.
4203	ARTICLES OF APPAREL AND CLOTHING ACCESSORIES , OF LEATHER OR OF COMPOSITION LEATHER.
4203.10.00	- Articles of apparel
4203.30.00	- Belts and bandoliers
4203.40	- Other clothing accessories
From 4205 being 4205.00.10	OTHER ARTICLES OF LEATHER OR OF COMPOSITION LEATHER. - Parts of coats, jackets and the like
4302	TANNED OR DRESSED FURSKINS (INCLUDING HEADS, TAILS, PAWS AND OTHER PIECES OR CUTTINGS), UNASSEMBLED, OR ASSEMBLED OTHER THAN THOSE OF HEADING No. 4303.
4302.19.90	- Whole skins, with or without head, tail or paws, not assembled: - Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan Lamb. - Other, excluding those of heading No. 4302.11.
4302.20.00	- Heads, tails, paws and other pieces or cuttings, not assembled.
4302.30.00	- Whole skins and pieces or cuttings thereof, assembled.
Usage under this heading is restricted to goods, being crust furskins or finished furskins	
From 4303 being	ARTICLES OF APPAREL, CLOTHING ACCESSORIES AND OTHER ARTICLES OF FURSKIN.
4303.10.00	- Articles of apparel and clothing accessories.
4303.90	- Other articles of furskin
From 4304 being 4304.00.10	ARTIFICIAL FUR AND ARTICLES THEREOF. - Articles partly or wholly made up.

From 5007 being 5007.10.10	WOVEN FABRICS OF SILK OR OF SILK WASTE. - Fabrics of noil silk containing 20% or more by weight of man-made fibres not printed. 5007.90.10 - Fabrics, other than of noil silk or fabric containing 85% or more by weight of silk or silk waste, containing 20% or more by weight of man-made fibres
5108	YARN OF FINE ANIMAL HAIR (CARDED OR COMBED), NOT PUT UP FOR RETAIL SALE.
5109	YARN OF WOOL OR OF FINE ANIMAL HAIR, PUT UP FOR RETAIL SALE.
5110.00.00	YARN OF COARSE ANIMAL HAIR OR HORSEHAIR (INCLUDING GIMPED HORSEHAIR YARN), WHETHER OR NOT PUT UP FOR RETAIL SALE.
5111	WOVEN FABRICS OF CARDED WOOL OR OF CARDED FINE ANIMAL HAIR.
5112	WOVEN FABRICS OF COMBED WOOL OR OF COMBED FINE ANIMAL HAIR.
5113.00.00	WOVEN FABRICS OF COARSE ANIMAL HAIR OR OF HORSEHAIR.
5204	COTTON SEWING THREAD, WHETHER OR NOT PUT UP FOR RETAIL SALE.
5205	COTTON YARN (OTHER THAN SEWING THREAD), CONTAINING 85% OR MORE BY WEIGHT OF COTTON, NOT PUT UP FOR RETAIL SALE.
5206	COTTON YARN (OTHER THAN SEWING THREAD), CONTAINING LESS THAN 85% BY WEIGHT OF COTTON, NOT PUT UP FOR RETAIL SALE.
5207	COTTON YARN (OTHER THAN SEWING THREAD) PUT UP FOR RETAIL SALE.
5208	WOVEN FABRICS OF COTTON, CONTAINING 85% OR MORE BY WEIGHT OF COTTON, WEIGHING NOT MORE THAN 200 g/m ² .
5209	WOVEN FABRICS OF COTTON, CONTAINING 85% OR MORE BY WEIGHT OF COTTON, WEIGHING MORE THAN 200 g/m ² .
5210	WOVEN FABRICS OF COTTON, CONTAINING LESS THAN 85% BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING NOT MORE THAN 200 g/m ² .
5211	WOVEN FABRICS OF COTTON, CONTAINING LESS THAN 85% BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING MORE THAN 200 g/m ² .
5212	OTHER WOVEN FABRICS OF COTTON.
From 5306 being 5306.20.00	FLAX YARN. - Multiple (folded) or cabled
5307	YARN OF JUTE OR OF OTHER TEXTILE BAST FIBRES OF HEADING No. 5303.
5401	SEWING THREAD OF MAN-MADE FILAMENTS, WHETHER OR NOT PUT UP FOR RETAIL SALE.
From 5402 being	SYNTHETIC FILAMENT YARN (OTHER THAN SEWING THREAD), NOT PUT UP FOR RETAIL SALE, INCLUDING SYNTHETIC MONOFILAMENT OF LESS THAN 67 DECITEX.
5402.3	- Textured yarn
5402.4	- Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre other than of 5402.1 or 5402.2
5402.5	- Other yarn, single, with a twist exceeding 50 turns per metre other than of 5402.1 or 5402.2
5402.6	- Other yarn, multiple (folded) or cabled other than of 5402.1 or 5402.2
From 5403 being	ARTIFICIAL FILAMENT YARN (OTHER THAN SEWING THREAD), NOT PUT UP FOR RETAIL SALE, INCLUDING ARTIFICIAL MONOFILAMENT OF LESS THAN 67 DECITEX.
5403.3	- Other yarn, single other than of 5403.10
5403.4	- Other yarn, multiple (folded) or cabled other than of 5403.10
5404	SYNTHETIC MONOFILAMENT OF 67 DECITEX OR MORE AND OF WHICH NO CROSS-SECTIONAL DIMENSION EXCEEDS 1mm; STRIP AND THE LIKE (FOR EXAMPLE, ARTIFICIAL STRAW) OF SYNTHETIC TEXTILE MATERIALS OF AN APPARENT WIDTH NOT EXCEEDING 5mm.

5405.00.00	ARTIFICIAL MONOFILAMENT OF 67 DECITEX OR MORE AND OF WHICH NO CROSS-SECTIONAL DIMENSION EXCEEDS 1mm; STRIP AND THE LIKE (FOR EXAMPLE, ARTIFICIAL STRAW) OF ARTIFICIAL TEXTILE MATERIALS OF AN APPARENT WIDTH NOT EXCEEDING 5mm.
5406	MAN-MADE FILAMENT YARN (OTHER THAN SEWING THREAD), PUT UP FOR RETAIL SALE.
5407	WOVEN FABRICS OF SYNTHETIC FILAMENT YARN, INCLUDING WOVEN FABRICS OBTAINED FROM MATERIALS OF HEADING No. 5404.
5408	WOVEN FABRICS OF ARTIFICIAL FILAMENT YARN, INCLUDING WOVEN FABRICS OBTAINED FROM MATERIALS OF HEADING No. 5405.
From 5501 being	SYNTHETIC FILAMENT TOW:
5501.10.10	- Of nylon or other polyamides }
5501.20.10	- Of polyesters }
5501.30.10	- Acrylic or modacrylic }
5501.40.10	- Of Polypropylene }
5501.90.10	- Other }
	Goods as follows: (a) coated or covered with plastics; (b) encased within a sheath of braided or plaited natural or synthetic fibres
5508	SEWING THREAD OF MAN-MADE STAPLE FIBRES, WHETHER OR NOT PUT UP FOR RETAIL SALE.
5509	YARN (OTHER THAN SEWING THREAD) OF SYNTHETIC STAPLE FIBRES, NOT PUT UP FOR RETAIL SALE.
5510	YARN (OTHER THAN SEWING THREAD) OF ARTIFICIAL STAPLE FIBRES, NOT PUT UP FOR RETAIL SALE.
5511	YARN (OTHER THAN SEWING THREAD) OF MAN-MADE STAPLE FIBRES, PUT UP FOR RETAIL SALE.
5512	WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES, CONTAINING 85% OR MORE BY WEIGHT OF SYNTHETIC STAPLE FIBRES.
5513	WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES, CONTAINING LESS THAN 85% BY WEIGHT OF SUCH FIBRES, MIXED MAINLY OR SOLELY WITH COTTON, OF A WEIGHT NOT EXCEEDING 170 g/m ² .
5514	WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES, CONTAINING LESS THAN 85% BY WEIGHT OF SUCH FIBRES, MIXED MAINLY OR SOLELY WITH COTTON, OF A WEIGHT EXCEEDING 170 g/m ² .
5515	OTHER WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES.
5516	WOVEN FABRICS OF ARTIFICIAL STAPLE FIBRES.
From 5601 being	WADDING OF TEXTILE MATERIALS AND ARTICLES THEREOF; TEXTILE FIBRES, NOT EXCEEDING 5 mm IN LENGTH (FLOCK), TEXTILE DUST AND MILL NEPS.
5601.10.90	- Sanitary towels and napkins and napkin liners for babies and similar sanitary articles, of wadding not including tampons
5602	FELT, WHETHER OR NOT IMPREGNATED, COATED, COVERED OR LAMINATED.
5603	NONWOVENS, WHETHER OR NOT IMPREGNATED, COATED, COVERED OR LAMINATED.
From 5604 being	RUBBER THREAD AND CORD, TEXTILE COVERED; TEXTILE YARN, AND STRIP AND THE LIKE OF HEADING No. 5404 OR 5405, IMPREGNATED, COATED, COVERED OR SHEATHED WITH RUBBER OR PLASTICS.
5604.90	Other, not being rubber thread and cord, textile covered.
From 5606 being	GIMPED YARN, AND STRIP AND THE LIKE OF HEADING No. 5404 OR 5405, GIMPED (OTHER THAN THOSE OF HEADING No. 5605 AND GIMPED HORSEHAIR YARN); CHENILLE YARN (INCLUDING FLOCK CHENILLE YARN); LOOP WALE-YARN.
5606.00.90	- Yarn other than chenille yarn and gimped yarn
5607	TWINE, CORDAGE, ROPES AND CABLES, WHETHER OR NOT PLAIED OR BRAIDED AND WHETHER OR NOT IMPREGNATED, COATED, COVERED OR SHEATHED WITH RUBBER OR PLASTICS.

From 5608 being	KNOTTED NETTING OF TWINE, CORDAGE OR ROPE; MADE UP FISHING NETS AND OTHER MADE UP NETS, OF TEXTILE MATERIALS.
5608.19.90	- Of man-made textile materials other than made up fishing nets; nets and netting of twine cordage or rope.
5608..90.90	- Other knotted netting other than fishing nets; nets and netting of twine cordage or rope.
5609.00.00	ARTICLES OF YARN, STRIP AND THE LIKE OF HEADING No. 5404 OR 5405, TWINE, CORDAGE, ROPE OR CABLES, NOT ELSEWHERE SPECIFIED OR INCLUDED.
From 5702 being	CARPETS AND OTHER TEXTILE FLOOR COVERINGS, WOVEN, NOT TUFTED OR FLOCKED, WHETHER OR NOT MADE UP, INCLUDING "KELEM", "SCHUMACKS", "KARAMANIE" AND SIMILAR HAND-WOVEN RUGS.
From 5702.3 being	- Other, of pile construction not made up, excluding floor coverings of coconut fibre and "Kelem, Schumacks, Karamanie and similar hand woven rugs
5702.31.00	- of wool or fine animal hair
5702.32.00	- of man made textile materials
5702.39.10	- of other textile materials being goods of terry fabrics
5702.39.90	- of other textile materials other than of sisal or jute or wholly of cotton
From 5702.4 being	- Other, of pile construction made up, excluding floor coverings of coconut fibre and "Kelem, Schumacks, Karamanie and similar hand woven rugs
5702.41.90	- of wool or fine animal hair not being hand made
5702.42.90	- of man made textile materials not being hand made
5702.49.10	- of other textile materials being goods of terry fabrics
5702.49.90	- of other textile materials other than of sisal or jute, wholly of cotton or hand made
From 5702.50	- Other, not of pile construction not made up.
From 5702.9 being	
5702.91.90	- of wool or fine animal hair not being hand made
5702.92.90	- of man made textile materials not being hand made
5702.99.90	- of other textile materials other than of sisal or jute, wholly of cotton or hand made
From 5703 being	CARPETS AND OTHER TEXTILE FLOOR COVERINGS, TUFTED, WHETHER OR NOT MADE UP.
5703.10.00	- of wool or fine animal hair
5703.20.00	- of nylon or other polyamides
5703.30.00	- of other man made textile materials
5703.90.90	- of other textile materials other than of coir, sisal or jute or wholly of cotton
5704	CARPETS AND OTHER TEXTILE FLOOR COVERINGS, OF FELT, NOT TUFTED OR FLOCKED, WHETHER OR NOT MADE UP.
From 5705 being	OTHER CARPETS AND OTHER TEXTILE FLOOR COVERINGS, WHETHER OR NOT MADE UP.
5705.00.10	- goods of terry fabrics
5705.00.30	- goods of felt
5705.00.90	- goods other than of coir, sisal or jute or wholly of cotton or hand made

From 5801 being	WOVEN PILE FABRICS AND CHENILLE FABRICS, OTHER THAN FABRICS OF HEADING No. 5802 OR 5806.
From 5801.1 being 5801.10.10 5801.10.99	- of wool or fine animal hair - being velvet - other not being cut corduroy
From 5801.2 being 5801.21 5801.23.00 5801.24.00 5801.25 5801.26.00	- Of cotton not including corduroy - uncut weft pile fabrics - other weft pile fabrics - warp pile fabrics, epingle (uncut) - warp pile fabrics, cut - chenille fabrics
From 5801.3 being 5801.31.00 5801..33.00 5801.34.00 5801.35 5801.36.00	- Of man made fibres not being cut corduroy - uncut weft pile fabrics - other weft pile fabrics - warp pile fabrics, epingle (uncut) - warp pile fabrics, cut - chenille fabrics
5801.90	- of other textile materials
5802	TERRY TOWELLING AND SIMILAR WOVEN TERRY FABRICS, OTHER THAN NARROW FABRICS OF HEADING No. 5806; TUFTED TEXTILE FABRICS, OTHER THAN PRODUCTS OF HEADING No. 5703.
From 5803 being 5803.00.91	GAUZE, OTHER THAN NARROW FABRICS OF HEADING No. 5806. - of textile materials, other than cotton, being goods containing 20% or more by weight of man made fibres
From 5806 being 5806.10.00 5806.20.00 5806.31.00 5806.32.00 5806.39.90	NARROW WOVEN FABRICS, OTHER THAN GOODS OF HEADING No. 5807; NARROW FABRICS CONSISTING OF WARP WITHOUT WEFT ASSEMBLED BY MEANS OF AN ADHESIVE (BOLDUCS). - woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics - other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread - other woven fabrics of cotton - other woven fabrics of man made fibres - other woven fabrics of other textile materials not being wholly of hemp, jute or of hemp and jute
5807	LABELS, BADGES AND SIMILAR ARTICLES OF TEXTILE MATERIALS, IN THE PIECE, IN STRIPS OR CUT TO SHAPE OR SIZE, NOT EMBROIDERED.
5808	BRAIDS IN THE PIECE; ORNAMENTAL TRIMMINGS IN THE PIECE, WITHOUT EMBROIDERY, OTHER THAN KNITTED OR CROCHETED; TASSELS, POMPONS AND SIMILAR ARTICLES.
5810	EMBROIDERY IN THE PIECE, IN STRIPS OR IN MOTIFS.
5811	QUILTED TEXTILE PRODUCTS IN THE PIECE, COMPOSED OF ONE OR MORE LAYERS OF TEXTILE MATERIALS ASSEMBLED WITH PADDING BY STITCHING OR OTHERWISE, OTHER THAN EMBROIDERY OF HEADING No. 5810.
5902	TYRE CORD FABRIC OF HIGH TENACITY YARN OF NYLON OR OTHER POLYAMIDES, POLYESTERS OR VISCOSE RAYON.
5903	TEXTILE FABRICS IMPREGNATED, COATED, COVERED OR LAMINATED WITH PLASTICS, OTHER THAN THOSE OF HEADING No. 5902.
From 5905 being 5905.00.20 5905.00.30	TEXTILE WALL COVERINGS. - } Goods not backed with permanently affixed paper - } Goods not backed with permanently affixed paper
From 5906 being 5906.10.00 5906.91.90 5906.99.00	RUBBERISED TEXTILE FABRICS, OTHER THAN THOSE OF HEADING No. 5902. - adhesive tape of a width not exceeding 20 cm - knitted or crocheted fabrics not laminated with expanded or foam rubber - other rubberised textile fabrics

5907.00.00	TEXTILE FABRICS OTHERWISE IMPREGNATED, COATED OR COVERED; PAINTED CANVAS BEING THEATRICAL SCENERY, STUDIO BACK-CLOTHS OR THE LIKE.
5908.00.00	TEXTILE WICKS, WOVEN, PLAITED OR KNITTED, FOR LAMPS, STOVES, LIGHTERS, CANDLES OR THE LIKE; INCANDESCENT GAS MANTLES AND TUBULAR KNITTED GAS MANTLE FABRIC THEREFORE, WHETHER OR NOT IMPREGNATED.
From 5909 being 5909.00.10	TEXTILE HOSEPIPING AND SIMILAR TEXTILE TUBING, WITH OR WITHOUT LINING, ARMOUR OR ACCESSORIES OF OTHER MATERIALS. - having an internal diameter not exceeding 110cm
5910.00.00	TRANSMISSION OR CONVEYOR BELTS OR BELTING, OF TEXTILE MATERIAL, WHETHER OR NOT REINFORCED WITH METAL OR OTHER MATERIAL.
5911	TEXTILE PRODUCTS AND ARTICLES, FOR TECHNICAL USES SPECIFIED IN NOTE 7 TO CHAPTER 59.
6001	PILE FABRICS, INCLUDING "LONG PILE" FABRICS AND TERRY FABRICS, KNITTED OR CROCHETED.
6002	OTHER KNITTED OR CROCHETED FABRICS.
6101	Chapter 61 ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, KNITTED OR CROCHETED. MEN'S OR BOY'S OVERCOATS, CAR-COATS, CAPES, CLOAKS, ANORAKS (INCLUDING SKI JACKETS), WIND-CHEATERS, WIND JACKETS, AND SIMILAR ARTICLES, KNITTED OR CROCHETED, OTHER THAN THOSE OF 6103
6102	WOMEN'S OR GIRL'S OVERCOATS, CAR-COATS, CAPES, CLOAKS, ANORAKS (INCLUDING SKI JACKETS), WIND-CHEATERS, WIND JACKETS, AND SIMILAR ARTICLES, KNITTED OR CROCHETED, OTHER THAN THOSE OF 6104
6103	MEN'S OR BOY'S SUITS, ENSEMBLES, JACKETS, BLAZERS, TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIMWEAR), KNITTED OR CROCHETED
6104	WOMEN'S OR GIRL'S SUITS, ENSEMBLES, JACKETS, BLAZERS, TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIMWEAR), KNITTED OR CROCHETED
6105	MEN'S OR BOY'S SHIRTS, KNITTED OR CROCHETED
6106	WOMEN'S OR GIRL'S BLOUSES, SHIRTS AND SHIRT-BLOUSES, KNITTED OR CROCHETED
6107	MEN'S OR BOY'S UNDERPANTS, BRIEFS, NIGHTSHIRTS, PYJAMAS, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES, KNITTED OR CROCHETED
6108	WOMEN'S OR GIRL'S SLIPS, PETTICOATS, BRIEFS, PANTIES, NIGHTDRESSES, PYJAMAS, NEGLIGEES, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES, KNITTED OR CROCHETED
6109	T-SHIRTS, SINGLETs AND OTHER VESTS, KNITTED OR CROCHETED
6110	JERSEYS, PULLOVERS, CARDIGANS, WAISTCOATS AND SIMILAR ARTICLES, KNITTED OR CROCHETED
From 6111 being 6111.20.10 6111.20.90 6111.30.10 6111.30.90 6111.90.10 6111.90.90	BABIES' GARMENTS AND CLOTHING ACCESSORIES, KNITTED OR CROCHETED - stockings and understockings of cotton - other garments (excluding clothing accessories other than socks, ankle socks, sockettes and the like) of cotton - stockings and understockings of synthetic fibres - other garments (excluding clothing accessories other than socks, ankle socks, sockettes and the like) of synthetic fibres - stockings and understockings of other textile materials, including wool or fine animal hair. - other garments (excluding clothing accessories other than socks, ankle socks, sockettes and the like) of other textile materials, including wool or fine animal hair
6112	TRACK SUITS, SKI SUITS AND SWIMWEAR, KNITTED OR CROCHETED

From 6113 being 6113.00.11 6113.00.19 6113.00.20 6113.00.90	GARMENTS, MADE UP OF KNITTED OR CROCHETED FABRICS OF 5903, 5906 OR 5907.00.00 - Diving dress, wetsuits and similar garments made from fabric of 5906 - other garments made from fabric of 5906 other than goods of fabric laminated with expanded of foam rubber or containing less than 10% by weight of rubberised content - anti radiation suits, anti contamination suits and similar protective garments - other garments made of fabric of 5903 or 5907.00.00 not being of sub heading 6113.00.20
6114	OTHER GARMENTS, KNITTED OR CROCHETED
6115	PANTYHOSE, TIGHTS, STOCKINGS, SOCKS AND OTHER HOSIERY, INCLUDING STOCKINGS FOR VARICOSE VEINS AND FOOTWEAR WITHOUT APPLIED SOLES, KNITTED OR CROCHETED
From 6117 being 6117.80.10 6117.90.10 6117.90.20 6117.90.90	OTHER MADE UP CLOTHING ACCESSORIES, KNITTED OR CROCHETED; KNITTED OR CROCHETED PARTS OF GARMENTS OR OF CLOTHING ACCESSORIES Ties, bows and cravats. - Parts as follows: (a) of elastic or rubberised fabric; (b) of padded ski wear; or (c) of parkas - Parts for stockings and under stockings or ties and bow ties - Other parts other than parts of clothing accessories except socks, ankle socks, sockettes and the like
6201	Chapter 62 ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, NOT KNITTED OR CROCHETED. MEN'S OR BOY'S OVERCOATS, CAR COATS, CAPES, CLOAKS, ANORAKS (INCLUDING SKI JACKETS), WIND-CHEATERS, WIND JACKETS AND SIMILAR ARTICLES, OTHER THAN THOSE OF 6203
6202	WOMEN'S OR GIRL'S OVERCOATS, CAR COATS, CAPES, CLOAKS, ANORAKS (INCLUDING SKI JACKETS), WIND-CHEATERS, WIND JACKETS AND SIMILAR ARTICLES, OTHER THAN THOSE OF 6204
6203	MEN'S OR BOY'S SUITS, ENSEMBLES, JACKETS, BLAZERS, TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIMWEAR)
6204	WOMEN'S OR GIRL'S SUITS, ENSEMBLES, JACKETS, BLAZERS, DRESSES, SKIRTS, DIVIDED SKIRTS, TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIMWEAR)
6205	MEN'S OR BOY'S SHIRTS
6206	WOMEN'S OR GIRL'S BLOUSES, SHIRTS AND SHIRT-BLOUSES
6207	MEN'S OR BOY'S SINGLETS AND OTHER VESTS, UNDERPANTS, BRIEFS, NIGHTSHIRTS, PYJAMAS, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES
6208	WOMEN'S OR GIRL'S SINGLETS AND OTHER VESTS, SLIPS, PETTICOATS, BRIEFS, PANTIES, NIGHTDRESSES, PYJAMAS, NEGLIGEEES, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES
From 6209 being 6209.20.10 6209.20.90 6209.30.10 6209.30.90 6209.90.10 6209.90.90	BABIES GARMENTS AND CLOTHING ACCESSORIES - parkas and padded skiwear of cotton - other garments of cotton other than clothing accessories or garments, of non wovens, being fabric not impregnated or coated - parkas and padded skiwear of synthetic fibres - other garments of synthetic fibres other than clothing accessories or garments ,of non wovens, being fabric not impregnated or coated - Garments of non-wovens, being fabric not impregnated or coated, other than: (a) padded skiwear; (b) parkas. - other garments of other textile materials other than clothing accessories or garments ,of non wovens, being fabric not impregnated or coated
6210	GARMENTS, MADE UP FROM FABRICS OF 5602, 5603, 5903, 5906 OR 5907

From 6211 being 6211.11.00 6211.12.00 6211.20.00 6211.32.90 6211.33.90 6211.39.90 6211.4	TRACK SUITS, SKI SUITS AND SWIMWEAR; OTHER GARMENTS - Men's or boy's swimwear - Women's or girl's swimwear - Ski suits - Other garments, men's or boy's, not being waistcoats or collar, cuffs and shirt fronts of cotton - Other garments, men's or boy's, not being waistcoats or collar, cuffs and shirt fronts of man made fibres - Other garments, men's or boy's, not being waistcoats or collar, cuffs and shirt fronts - Other garments, women's or girl's
6212	BRASSIERES, GIRDLES, CORSETS, BRACES, SUSPENDERS, GARTERS AND SIMILAR ARTICLES AND PARTS THEREOF, WHETHER OR NOT KNITTED OR CROCHETED
6213	HANDKERCHIEFS
6215	TIES, BOWS, TIES AND CRAVATS
From 6217 being 6217.10.10 6217.90.10 6217.90.90	OTHER MADE UP CLOTHING ACCESSORIES; PARTS OF GARMENTS OR OF CLOTHING ACCESSORIES, OTHER THAN THOSE OF 6212 - Accessories as follows: (a) adjustable shoulder straps of a kind used on female garments; (b) collars and yokes for female garments; (c) footwear - Parts for goods as follows: (a) adjustable shoulder straps of a kind used on female garments; (b) collars and yokes for female garments; (c) footwear; (d) handkerchiefs; (e) ties, bow ties and cravats; (f) diving dress, wetsuits and similar articles - Other parts for garments not being collars, cuffs, shirt fronts, garments of non wovens or padded skiwear, parkas or waist coats
From 6301 being 6301.10.00 6301.20.00 6301.30.90 6301.40.00 6301.90.90	BLANKETS AND TRAVELLING RUGS. - electric blankets - blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair - blankets (other than electric blankets) and travelling rugs, of cotton, weighing less than 339 g/m ² - blankets (other than electric blankets) and travelling rugs, of synthetic fibres - other blankets and travelling rugs and blankets and travelling rugs of viscose fibre weighing less than 339 g/m ²
From 6302 being 6302.10.00 6302.2 6302.3 6302.40.00 6302.51.90 6302.53.00 6302.59.00 6302.60.00 from 6302.9 being 6302.91.20 6302.91.90 6302.93.00 6302.99.00	BED LINEN, TABLE LINEN, TOILET LINEN AND KITCHEN LINEN. - bed linen, knitted or crocheted - other bed linen, printed - other bed linen - table linen, knitted or crocheted - other table linen of cotton, not hand embroidered or hand appliqued - other table linen of man made fibres - other table linen of other textile materials - toilet linen and kitchen linen of terry towelling or similar terry fabrics, of cotton - other toilet linen and kitchen linen other than that of 6302.60 - cotton towels having an area of less than 1,550 cm ² - other cotton toilet and kitchen linen, not being towels, face washers or tea towels - other toilet and kitchen linen of man-made fibres - other toilet and kitchen linen of other textile materials
6303	CURTAINS (INCLUDING DRAPES) AND INTERIOR BLINDS; CURTAIN OR BED VALANCES.
6304	OTHER FURNISHING ARTICLES, EXCLUDING THOSE OF HEADING No. 9404.
From 6305 being 6305.32.90 6305.33.90	SACKS AND BAGS, OF A KIND USED FOR THE PACKING OF GOODS. - of man-made textile materials being polyethylene or polypropylene strip or the like, not being wool packs - of other man-made textile materials, not being wool packs
6306	TARPAULINS, AWNINGS AND SUNBLINDS; TENTS; SAILS FOR BOATS, SAILBOARDS OR LANDCRAFT; CAMPING GOODS.

From 6307, being goods other than those of heading 6307.90.4 (correspondence cards, envelopes, letter-cards or writing blocks).	OTHER MADE UP ARTICLES, INCLUDING DRESS PATTERNS.
From 6401 being 6401.10.00 6401.92.90 6401.99.90	Chapter 64 FOOTWEAR, GAITERS AND THE LIKE; PARTS OF SUCH ARTICLES. WATER PROOF FOOTWEAR WITH OUTER SOLES AND UPPERS OF RUBBER OR OF PLASTICS, THE UPPERS OF WHICH ARE NEITHER FIXED TO THE SOLE NOR ASSEMBLED BY STITCHING, RIVETING, NAILING, SCREWING, PLUGGING OR SIMILAR PROCESSES - footwear incorporating a protective metal toe-cap - other footwear covering the ankle but not covering the knee other than footwear used solely or principally in conjunction with diving dress, wetsuits, ski boots or cross country ski wear - other footwear not being footwear used solely or principally in conjunction with diving dress, wetsuits, ski boots or cross country ski wear
From 6402 being 6402.19.00 6402.20.00 6402.91.90 6402.99.90	OTHER FOOTWEAR WITH OUTER SOLES AND UPPERS OF RUBBER OR PLASTICS - sports footwear other than ski boots and cross country ski wear - footwear with upper straps or thongs assembled to the sole by means of plugs - other footwear, covering the ankle, other than footwear used solely or principally in conjunction with diving dress or wetsuits - other footwear, other than that of 6402.91, not used solely or principally in conjunction with diving dress or wetsuits
From 6403 being 6403.19.00 6403.40.00 6403.5 6403.9	FOOTWEAR WITH OUTER SOLES OF RUBBER, PLASTICS, LEATHER OR COMPOSITION LEATHER AND UPPERS OF LEATHER - sports footwear other than ski boots and cross country ski wear - other footwear incorporating a protective metal toe cap - other footwear with outer soles of leather not being footwear with outer soles of leather and uppers which consist of leather straps across the instep and around the big toe - other footwear, not being footwear with outer soles of leather and uppers which consist of leather straps across the instep and around the big toe
From 6404 being 6404.11.90 6404.19.90 6404.20.00	FOOTWEAR WITH OUTER SOLES OF RUBBER, PLASTICS, LEATHER OR COMPOSITION LEATHER AND UPPERS OF TEXTILE MATERIALS - footwear with outer soles of rubber or plastics being sports footwear other than ski boots or cross country ski footwear - other footwear with outer soles of rubber or plastics other than footwear used in conjunction with diving dress or wet suits - footwear with outer soles of leather or composition leather
From 6405 being 6405.10.00 6405.20.00 6405.90.90	OTHER FOOTWEAR - with upper of leather or of composition leather - with uppers of textile materials - footwear other than ski boots and cross country ski footwear
From 6406 being 6406.1 6406.20.00 6406.91.00 6406.99.20 6406.99.9	PARTS OF FOOTWEAR (INCLUDING UPPERS WHETHER OR NOT ATTACHED TO SOLES OTHER THAN OUTER SOLES); REMOVABLE IN SOLES, HEEL CUSHIONS AND SIMILAR ARTICLES; GAITERS, LEGGINGS AND SIMILAR ARTICLES, AND PARTS THEREOF - uppers and parts thereof other than stiffeners - outer soles and heels, of rubber or plastics - other parts of wood - other parts not of wood being removable in soles, heel cushions and similar articles - other parts not of wood, not being gaiters, leggings and similar articles or parts thereof
6501.00.00	Chapter 65 HEADGEAR AND PARTS THEREOF. HAT-FORMS, HAT BODIES AND HOODS OF FELT, NEITHER BLOCKED TO SHAPE NOR WITH MADE BRIMS; PLATEAUX AND MANCHONS (INCLUDING SLIT MANCHONS OF FELT)
6505.90.10	HATS AND OTHER HEADGEAR, MADE UP FROM FELT OR OTHER TEXTILE FABRIC IN THE PIECE (BUT NOT IN STRIPS), WHETHER OR NOT LINED OR TRIMMED OF NON WOVENS

From 6506 being 6506.91.10 6506.99.10	OTHER HEADGEAR, WHETHER OR NOT LINED OR TRIMMED - headgear, of a kind used solely or principally with diving dress or wet suits - headgear other than: safety headgear; headgear of furskin; headgear of rubber or plastics or of nonwovens; sheet paper; or paper board
From 9404 being 9404.30.00 9404.90.00	MATTRESS SUPPORTS; ARTICLES OF BEDDING AND SIMILAR FURNISHING (FOR EXAMPLE, MATTRESSES, QUILTS, EIDERDOWNS, CUSHIONS, POUFFES AND PILLOWS) FITTED WITH SPRINGS OR STUFFED OR INTERNALLY FITTED WITH ANY MATERIAL OR OF CELLULAR RUBBER OR PLASTICS, WHETHER OR NOT COVERED. - Sleeping bags. - Other, excluding mattress supports of heading No. 9404.10. and mattresses of heading 9404.2

APPENDIX B - CURRENCY UNITS

Country	Currency Unit	Code
Australia	Australian Dollar	AUD
Cook Islands	New Zealand Dollar	NZD
Federated States of Micronesia	US Dollar	USD
Fiji	Fiji Dollar	FJD
Kiribati	Australian Dollar	AUD
Marshall Islands	US Dollar	USD
Nauru	Australian Dollar	AUD
New Zealand	New Zealand Dollar	NZD
Niue	New Zealand Dollar	NZD
Palau	US Dollar	USD
Papua New Guinea	Kina	PGK
Samoa	Tala	WST
Solomon Islands	Solomon Islands Dollar	SBD
Tonga	Pa'anga	TOP
Tuvalu	Australian Dollar	AUD
Vanuatu	Vatu	VUV