

GUERNSEY

STATUTORY INSTRUMENT 1976 NO. 117

THE IMPORT DUTIES (DEVELOPING COUNTRIES) (BAILLIWICK OF GUERNSEY) ORDER, 1976.

The Board of Administration, in pursuance of the powers conferred upon it by sections two, seven and nine of the Import Duties Act (Bailiwick of Guernsey) 1932, as amended and in implementation of the obligations of the Bailiwick under the provisions of Protocol No. 3 annexed to the Treaty relating to the accession of the United Kingdom to the European Economic Community and to the European Atomic Energy Community, hereby orders:-

1. The Import Duties (Developing Countries) (Bailiwick of Guernsey) Order, 1971, as amended (a) is hereby further amended as follows:-
 - (a) paragraph 2 thereof is revoked and the following paragraph is substituted therefor -
 - "2. Up to and including 31 December, 1976, any import duty for the time being chargeable on goods of any heading or subheading of the Second Schedule to the Import Duties (Bailiwick of Guernsey) (No. 70) Order, 1975 (b) specified in the first column of the Second Schedule to this Order which are goods of a country named in Part 1 of the First Schedule to this Order or of Malta where indicated by a footnote in the said Second Schedule shall be chargeable at the rate specified in relation to that heading or subheading in the third column of the Second Schedule hereto:

Provided that -
 - (i) where a rate of duty shown in the Second Schedule hereto is prefixed by a key letter or key letters, the rate of duty shown shall be applicable only to goods of those countries named in the First Schedule hereto which bear the corresponding key letters;
 - (ii) the rates of duty chargeable under this Order shall be applied within the framework of tariff quotas, ceilings and maximum amounts as laid down in Community Regulations, the full rates of duty being re-introduced when such quantitative limitations have been reached."
 - (b) the First and Second Schedules thereto are revoked and the First and Second Schedules to this Order are substituted therefor.
2. (1) This Order may be cited as the Import Duties (Developing Countries) (Bailiwick of Guernsey) Order, 1976.

- (2) The Interpretation (Guernsey) Law, 1948, shall apply to the interpretation of this Order as it applies to the interpretation of a Guernsey enactment.
- (3) This Order shall be deemed to have come into force on the first day of January, nineteen hundred and seventy-six.

dated this thirtieth day of March, nineteen hundred and seventy-six.

(SIGNED (J G DOREY)

J G Dorey
President of the Board of Administration
for and on behalf of the Board

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- (a) S.I. 1971 No.69, S.I. 1972 No.56, S.I. 1974 No.27, S.I. 1975 No.31
 - (b) S.I. 1975 No.53

EXPLANATORY NOTE

THE IMPORT DUTIES (DEVELOPING COUNTRIES) (BAILLIWICK OF GUERNSEY) ORDER, 1976

This Order, which became effective on 1 January 1976, further amends The Import Duties (Developing Countries) (Bailiwick of Guernsey) Order, 1971 and provides for relief from all or part of the duties which would otherwise be chargeable under The Import Duties (Bailiwick of Guernsey) (No.70) Order, 1975 on certain goods of the developing countries named in Part 1 of the First Schedule and Malta. It has the effect of continuing the phasing out on a transitional basis some preferences granted under the Bailiwick of Guernsey Generalised System of Preferences and at the same time adopting the EEC Generalised System of Preferences.

The eligible developing countries and territories are shown in the First Schedule and a key letter appears after each country or territory. Where such a key letter appears before a rate of duty in the "GSP rate" column of the Second Schedule, it indicates that goods of the relevant heading or subheading are eligible for admission at that rate of duty if they are imported from a country or territory with a corresponding key letter. Where an entry appears in the rate of duty column without any preceding key letters, goods of the relevant heading or subheading which are imported from any developing country or territory which is a beneficiary under the GSP scheme are eligible for admission to the Bailiwick at that rate of duty.

The quantities of certain goods admissible at the preferential rates of duty provided for in this Order are limited by EEC Regulations and these limitations may take the form of Tariff Quotas, Special or Community ceilings, or maximum amounts for import from individual beneficiary countries. When these quantitative limits have been reached, the full rates of duty will be re-introduced.

FIRST SCHEDULE
DEVELOPING COUNTRIES TO WHICH ORDER APPLIES
PART I
INDEPENDENT COUNTRIES

| COUNTRY | KEY | COUNTRY | KEY |
|----------------------------|-----|--|-----|
| Afghanistan | F | Malaysia | F |
| Angola (including Cabinda) | A | Maldives Islands | A |
| Algeria | A | Mali | A |
| Argentina | F | Mauritania | A |
| Bahamas, The | A | Mauritius | A |
| Bahrain | A | Mexico | F |
| Bangladesh | F | Morocco | A |
| Barbados | A | Mozambique | A |
| Bhutan | C | Nauru | A |
| Bolivia | A | Nepal | A |
| Botswana | A | Nicaragua | F |
| Brazil | A | Niger | A |
| Burma | A | Nigeria, Federal Republic of | A |
| Burundi | A | Oman | C |
| Cameroon | A | Pakistan | F |
| Cape Verde Islands | A | Panama | A |
| Central African Republic | A | Papua, New Guinea | E |
| Chad | A | Paraguay | F |
| Chile | A | Peru | A |
| Colombia | F | Philippines | F |
| Congo (People's Republic) | A | Qatar | A |
| Costa Rica | F | Romania | R |
| Cuba | C | Rwanda | A |
| Cyprus | A | São Tomé and Príncipe | A |
| Dahomey | A | Saudi Arabia | A |
| Dominican Republic | A | Senegal | A |
| Ecuador | A | Sierra Leone | A |
| Egypt, Arab Republic of | F | Singapore | F |
| El Salvador | F | Somali Democratic Republic | A |
| Equatorial Guinea | A | Sri Lanka | F |
| Ethiopia | A | Sudan | A |
| Fiji | A | Surinam | A |
| Gabon | A | Swaziland | A |
| Gambia, The | A | Syria | A |
| Ghana | A | Tanzania | A |
| Grenada | A | Thailand | F |
| Guatemala | F | Togo | A |
| Guinea | A | Tonga | A |
| Guinea Bissau | A | Trinidad and Tobago | A |
| Guyana | A | Tunisia | A |
| Haiti | F | Uganda | A |
| Honduras | A | United Arab Emirates : | |
| India | F | Abu Dhabi | A |
| Indonesia | F | Ajman | A |
| Iran | A | Dubai | A |
| Iraq | A | Fujairah | A |
| Ivory Coast | A | Ras al Khaimah | A |
| Jamaica | F | Sharjah | A |
| Jordan | A | Umm al Qaiwain | A |
| Kenya | A | Upper Volta | A |
| Khmer Republic (Cambodia) | A | Uruguay | A |
| Korea, Republic of | F | Venezuela | A |
| Kuwait | A | Viet-nam, Republic of | F |
| Laos | A | Western Samoa | A |
| Lebanon | A | Yemen Arab Republic | A |
| Lesotho | A | Yemen, People's Democratic Republic of | A |
| Liberia | A | Yugoslavia | F |
| Libyan Arab Republic | A | Zaire, Republic of | A |
| Malagasy Republic | A | Zambia | A |
| Malawi | A | | |

**DEPENDENT TERRITORIES, ASSOCIATED STATES AND STATES WHOSE
EXTERNAL RELATIONS ARE CONDUCTED BY THIRD COUNTRIES**

| COUNTRY | KEY | COUNTRY | KEY |
|---|-----|---|-----|
| Afars and Issas (Territory of the) | B | Netherlands Antilles (Aruba and Curaçao) | B |
| Antigua | B | New Caledonia and Dependencies | B |
| Australian Antarctic Territory | B | Norfolk Island | B |
| Belize (formerly British Honduras) | B | Pacific Islands administered by the United States | B |
| Bermuda | B | of America (Guam, American Samoa | |
| British Antarctic Territory | B | (comprising Swain Island), Midway Islands, | |
| British Indian Ocean Territory | B | Johnston Island, Sand Island and Wake | |
| (comprising the Chagos Archipelago, | | Island. The following mandated Islands : | |
| Aldabra, Farquhar and Desroches). | | the Carolines, the Marianas, and the | |
| British Oceania | B | Marshall Islands). | |
| (comprising British Solomon Islands | | Portuguese Timor | B |
| Protectorate, Gilbert and Ellice Islands | | St. Christopher—Nevis—Anguilla | B |
| Colony, New Hebrides Condominium, | | St. Helena (with Ascension, Gough Island | B |
| Pitcairn Island). | | and Tristan da Cunha) | |
| Brunei | B | St. Lucia | B |
| Cayman Islands and Dependencies | B | St. Pierre and Miquelon | B |
| Christmas Island | B | St. Vincent | B |
| Cocos (Keeling) Islands | B | Seychelles (including Amirantes) | B |
| Comoro Archipelago | B | Sikkim | H |
| Corn Islands and Swan Islands | B | Spanish territory in Africa | B |
| Dominica | B | Territories for which New Zealand is | B |
| Falkland Islands and Dependencies | B | responsible (Cook Islands, Niue Island, | |
| French Polynesia | B | Tokelau Islands, Ross Dependency) | |
| French Southern and Antarctic Territories | B | Turks and Caicos Islands | B |
| Gibraltar | B | Virgin Islands (British) | B |
| Heard Island and McDonald Islands | B | Virgin Islands (U.S.A.) | B |
| Hong Kong | B | Wallis and Futuna Islands | B |
| Macao | B | | |
| Montserrat | B | | |

PART II

PORTS OF CONSIGNMENT FOR GOODS OF CERTAIN DEVELOPING COUNTRIES

| COUNTRY OF ORIGIN | PORT OF CONSIGNMENT |
|------------------------------|--|
| The Kingdom of Afghanistan | Karachi, Bandar Abbas |
| The Republic of Bolivia | Arica and Antofagasta (Chile), Matarani and Mollendo, Rosario (Argentina). |
| The Republic of Botswana | Cape Town, Durban and Port Elizabeth, Beira and Lourenço Marques |
| The Republic of Burundi | Dar-es-Salaam |
| The Central African Republic | Pointe Noire |
| The Republic of Chad | Lagos, Port Sudan, Pointe Noire |
| The Kingdom of Laos | Bangkok |
| The Kingdom of Lesotho | Durban, Port Elizabeth |
| The Republic of Malawi | Beira, Lourenço Marques, Nacala |
| The Republic of Mali | Dakar, Abidjan |
| The Kingdom of Nepal | Calcutta |
| The Republic of Niger | Contonou, Abidjan, Lagos |
| The Republic of Paraguay | Buenos Aires, Paranaguá, Antofagasta (Chile) |
| The Republic of Rwanda | Mombasa, Dar-es-Salaam |
| The Kingdom of Swaziland | Lourenço Marques |
| The Republic of Uganda | Mombasa |
| The Republic of Upper Volta | Abidjan |
| The Republic of Zambia | Lobito, Beira, Dar-es-Salaam, Lourenço Marques |

SECOND SCHEDULE

GENERALISED SYSTEM OF PREFERENCES

| Heading | Description of goods where part only of heading/subheading is covered | GSP Rate |
|-----------------|--|-----------------------|
| 02.01 A.III.b) | ... .. | Free |
| 02.04 ex A. | Of domestic pigeons | 5.6% |
| ex B | Furred game, frozen | Free |
| ex C.I. | Frogs' legs | Free |
| C.II. | ... .. | 5.6% |
| 02.06 A | ... .. | E Free |
| C.I.a) | ... .. | E Free* |
| ex C.I.b) | Offals other than sweetbreads and tongues | E Free |
| ex C.II. | Other than edible offals; meat of mutton and lamb | E Free |
| 03.01 ex B.I.q) | Aquarium fish | Free |
| 03.03 A.IV.a) | ... .. | 5.6% |
| ex A.IV.c) | Shrimps of the Palaemonidae and Penaeidae families | 5.6% |
| 04.06 | ... .. | ABCFEH 20.8% |
| 04.07 | ... .. | 4.8% |
| 05.03 B. | ... .. | Free |
| 05.07 A.II. | ... .. | Free |
| B. | ... .. | Free |
| 05.08 B. | ... .. | ABF† } Free E } |
| 05.13 B. | ... .. | Free |
| 05.15 A.I. | ... .. | Free |
| ex 07.03 D. | Cucumbers | E Free |
| ex E. | Vegetables other than cauliflowers and sweet peppers... | E Free |
| F. | ... .. | E Free |
| 07.04 B.I. | ... .. | ABCFHR 4.2% E Free |
| B.III. | ... .. | E Free |
| ex B.V.a)1 | Whole mushrooms, excluding cultivated mushrooms | 6% |
| B.V.a)2 | ... .. | ABF† 9.6% E Free |
| ex B.V.b) | Whole mushrooms, excluding cultivated mushrooms | 6% |
| ex B.V.b) | Other than asparagus; broad, kidney and runner beans; beetroot; broccoli and cauliflowers; Brussels sprouts; carrots; cucumbers (other than gherkins); herbs in powder; lettuce and endive; mushrooms; shallots; peas; potatoes; rhubarb; spinach; turnips; mixtures containing any of these vegetables or dry-bulb onions | E Free |
| ex 07.05 A.I. | Chick peas, beans | E Free |
| A.II. | ... .. | E Free |
| A.III. | ... .. | E Free |
| ex B.I. | Chick peas; beans of the genus Phaseolus mungo | Free |
| | Other beans | E Free |
| B.II. | ... .. | E Free |
| B.III. | Cajan peas of the genus Cajanus Cajan | Free |
| | Other goods of this subheading | E Free |

* These goods may be liable to Agricultural Levy or other C.A.P. charges.

† And Malta.

GENERALISED SYSTEM OF PREFERENCES

| Heading | Description of goods where part only of heading/subheading is covered | GSP Rate |
|----------------|---|---------------|
| ex 07.06 B. | Dried, other than sago pith | E Free |
| 08.01 B.II. | ... .. | E Free |
| ex C. | Dried | E Free |
| ex D. | Dried | E Free |
| ex E. | Dried, other than whole | Free |
| ex F. | Dried | E Free |
| ex H. | Mangosteens and Guavas | Free |
| | Other goods of this subheading, dried | E Free |
| 08.02 A.II.a)2 | ... .. | ABF† 9% }* |
| | | E Free } |
| A.II.b)2 | ... .. | ABF† 12% }* |
| | | E Free } |
| B.II. | ... .. | ABF† 12% }* |
| | | E Free } |
| C.II. | ... .. | ABF† 4.8% }* |
| | | E Free } |
| D.II. | ... .. | ABF† 2.4% } |
| | | E Free } |
| E.II. | ... .. | ABF† 9.6% } |
| | | E Free } |
| 08.03 B. | ... .. | ABF† 6% } |
| | | E Free } |
| 08.04 B.I.a) | ... .. | ABF† 2.4% } |
| | | E Free } |
| B.II.a) | ... .. | ABF† 2.4% } |
| | | E Free } |
| 08.05 D. | ... .. | Free |
| E. | ... .. | Free |
| F. | ... .. | Free |
| ex G. | Goods of this subheading other than hazelnuts | Free |
| 08.10 A.II. | ... .. | 5.4% |
| ex A.III. | Blackberries | 5.4% |
| | Quinces | 6.6% |
| ex B. | Dates, bananas, coconuts, Brazil nuts, cashew nuts, avocados, guavas, mangosteens, grapefruit, pomelos, cranberries, and fruit, other than melons, of heading 08.09 | 5.4% |
| 08.11 A. | ... .. | ABF† 9.6% } |
| | | E Free } |
| B.III. | ... .. | ABF† 9.6% } |
| | | E Free } |
| B.IV.b) | ... .. | ABF† 9.6% } |
| | | E Free } |
| C. | ... .. | Free |
| D. | ... .. | ABCFHR 2.4% } |
| | | E Free } |
| ex E.II. | Coconuts, Brazil nuts and cashew nuts | ABCFHR 2.4% } |
| | | E Free } |
| | Nuts of this subheading other than coconuts, Brazil nuts and cashew nuts | E Free |
| ex E.IV.a) | Grapefruit of this subheading | 2.4% |
| E.IV.c)2 | | ABF† 6.6% } |
| | | E Free } |

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† And Malta.

GENERALISED SYSTEM OF PREFERENCES

| Heading | | Description of goods where part only of heading/subheading is covered | GSP Rate |
|----------|--------------------------------|---|--|
| 08.11 | ex E.VI. | Blackberries | 2-4% |
| | ex E.VII. | Quinces | ABCFHR 3% E Free |
| | | Dates, bananas, avocados, mangoes, cranberries, guavas and mangosteens and fruits of heading 08.09, other than melons | ABCFHR 2-4% E Free |
| | Other fruit of this subheading | ABF† 6-6% E Free | |
| 08.12 | A. | ... | ABCFHR 3-3% E Free |
| | E. | ... | Free |
| | F.I.b) | ... | ABF† 4-8% E Free |
| | F.II.b) | ... | ABF† 7-2% E Free |
| | G.II. | Tamarinds, (pods, pulp) Goods of this subheading other than tamarinds (pods, pulp) | Free ABF† 3-6% E Free |
| 08.13 | | ... | Free |
| 09.01 | A.II.a) | ... | E Free |
| | A.II.b) | ... | E Free |
| | ex C. | Coffee and chicory, roasted and ground, mixed but without other ingredients | E Free |
| 09.02 | A. | ... | Free |
| 09.04 | A.I.b) | ... | 4-8% |
| 09.06 | A. | ... | 4-8% |
| | B. | ... | 3-2% |
| 09.08 | A.II.a) | ... | 4-8% |
| | B.I. | ... | 5-6% |
| | B.II. | ... | 2-4% |
| 09.09 | A.II. | ... | 8-8% |
| | A.III.b)2 | ... | Free |
| | B.I. | ... | 9-6% |
| | B.III. | ... | 3-2% |
| ex 09.10 | A.II. | Thyme, ground | E Free |
| | ex B. | Bay leaves other than unground | E Free |
| | ex C.I. | Other than stigmas and styles, dried | E Free |
| | C.II. | ... | E Free |
| | F.I. | ... | ABCFHR 8-8% E Free |
| | F.II.b) | ... | ABCFHR 10-4% E Free |
| 11.03 | | ... | ABCFHR 4% E Free |
| 11.04 | A. | ... | ABCFHR 6% E Free |
| | B. | Flours of chestnuts Goods of this subheading other than flours of chestnuts | ABCFHR 6% E Free ABCFHR 4-8% E Free |
| 11.08 | B. | ... | E Free |
| 12.02 | A. | ... | E Free* |
| 12.05 | | ... | E Free |

* These goods may be liable to Agricultural Levy or other C.A.P. charges.

† And Malta.

GENERALISED SYSTEM OF PREFERENCES

| Heading | Description of goods where part only of heading/subheading is covered | GSP Rate |
|---------|---|--|
| 12.07 | B. | Free |
| | C. | Free |
| 12.08 | B.I. | Free |
| | C. | Free |
| 13.02 | A. | Free |
| 13.03 | A.III. | Free |
| | A.IV. | Free |
| | A.V. | Free |
| | A.VII. | Free |
| | A.VIII.a) | Free |
| | B.I.a) | E Free |
| | B.I.b) | E Free |
| | B.II.a) | E Free |
| | B.II.b) | E Free |
| | C.I. | Free |
| | C.II. | Free |
| 14.01 | A.II. | Free |
| | B. | Free |
| 15.03 | A.II. | 2-4% |
| | B. | Free |
| | C. | 4% |
| 15.04 | A.I. | Free* |
| 15.05 | A. | Free |
| | B. | Free |
| 15.06 | | Free |
| 15.07 | B. | Free* |
| | C.II. | 4-8%* |
| | D.I.a)1 | 2% ³ |
| | ex D.I.a)3 | Palm kernel oil 2-4%* |
| | | Other goods of this subheading other than groundnut oil, linseed oil, sunflower seed oil and colza oil 2% ³ |
| | D.II.a)1 | 3-2%* |
| | ex D.II.b)2a3) | Palm kernel oil and coconut oil 6-4%* |
| 15.09 | | Free |
| 15.10 | A. | ABCFHR 1-6% E Free |
| | B. | ABCFHR 4% E Free |
| | C. | Free |
| | D. | E Free |
| 15.11 | A. | Free |
| | B. | Free |
| 15.12 | A. | 12-8%* |
| | B. | 9-6%* |
| 15.13 | | E Free* |

* These goods may be liable to Agricultural Levy or other C.A.P. charges.

GENERALISED SYSTEM OF PREFERENCES

| Heading | Description of goods where part only of heading/subheading is covered | GSP Rate |
|---------|---|------------------------|
| 15.14 | ... | Free |
| 15.15 | B. | Free |
| 15.16 | B. | Free |
| 15.17 | B. | Free* |
| 16.02 | A.I. | ABCFHR 11.2% E Free |
| | B.II.a) | ABCFHR 7.2% E Free |
| | ex B.II.b) | 7.2% |
| | ex B.II.b) | 11.2% |
| | ex B.II.b) | ABCFHR 7.2% E Free |
| | B.III.b) 1aa) | ABF† 20.8% E Free |
| | ex B.III.b) 1bb) | 10.2% |
| | ex B.III.b) 1bb) | E Free |
| | B.III.b) 2aa)11 | ABCFHR 14.4% E Free |
| | ex B.III.b) 2aa)22 | 14.4% |
| | ex B.III.b) 2aa)22 | ABCFHR 14.4% E Free |
| | B.III.b) 2bb)11 | ABCFHR 12.8% E Free |
| | ex B.III.b) 2bb)22 | 12.8% |
| | ex B.III.b) 2bb)22 | ABCFHR 12.8% E Free |
| 16.03 | B. | ABCFHR 0.8% E Free |
| | C. | ABCFHR 7.2% E Free |
| 16.04 | A.I. | ABCFHR 9.6% E Free |
| | A.II. | ABCFHR 12.8% E Free |
| | ex B. | ABCFHR 4.8% E Free |
| | ex B. | 4.8% |
| | ex C.II. | E Free |
| | ex E. | E Free |
| | ex F. | ABCFHR 16.8% E Free |
| | ex F. | ABCFHR 16.8% E Free |

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† And Malta.

GENERALISED SYSTEM OF PREFERENCES

| Heading | | Description of goods where part only of heading/subheading is covered | GSP Rate |
|----------|-------------|--|--|
| 16.04 | ex F. | Bonito (sarda sp.p.) and mackerel | 16.8% |
| | G.I. | ... | 8.8% |
| | ex G.II. | Roes | ABCFHR 8.8% E Free |
| | ex G.II. | Other | 8.8% |
| 16.05 | A. | ... | 5.6% |
| | ex B. | Goods of this subheading other than shrimps of the "Crangon sp.p." type and snails | 5.6% |
| 17.04 | A. | ... | ABCFHR 7.2% }* E Free |
| | B. | ... | ABCFHR 2.4% + (VC) }* with max of 16% E Free |
| | C. | ... | ABCFHR 4% + (VC) }* with max of 17.6% + ads E Free |
| | D. | ... | ABCFHR 7.2% + (VC) }* with max of 14.4% + ads E Free |
| 18.04 | | ... | 6.4%† |
| 18.06 | A. | ... | ABCFHR 4% }* E Free |
| | B.I. | ... | ABF† 9.6% }* E Free |
| | B.II. | ... | ABF† 9.6% }* E Free |
| | C. | ... | E Free* |
| | D.I.a) | ... | E Free* |
| | D.I.b) | ... | E Free* |
| | D.II.a)1 | ... | E Free* |
| | D.II.a)2 | ... | E Free* |
| | D.II.b)1 | ... | E Free* |
| | D.II.b)2aa) | ... | E Free* |
| | D.II.b)2bb) | ... | E Free* |
| | D.II.c)1 | ... | E Free* |
| | D.II.c)2 | ... | E Free* |
| 19.01 | | ... | E Free* |
| 19.02 | | Preparations based on flour of leguminous vegetables in the form of sun-dried discs of dough, known as "papad" | Free |
| | | Other | 2.4%* |
| 19.03 | | ... | E Free* |
| ex 19.04 | | Tapioca and sago excluding tapioca and sago substitutes obtained from potato or other starches | 4.8%* |
| 19.05 | | ... | ABCFHR 1.6% }* E Free |
| 19.06 | | ... | ABCFHR Free* |
| 19.07 | A. | ... | ABCFHR 2.4% + (VC) }* with max of 16.8% + adf E Free |

* These goods may be liable to Agricultural Levy or other C.A.P. charges.

† And Malta.

‡ Subject to Tariff Quota limitation or Special ceiling.

GENERALISED SYSTEM OF PREFERENCES

| Heading | Description of goods where part only of heading/subheading is covered | GSP Rate |
|---------|---|--|
| 19.07 | B. | ABCFHR Free + (VC) with max of 16% + adf } * E Free |
| | C. | ABCFHR 4% } * E Free |
| | D. | ABCFHR 4% } * E Free |
| 19.08 | A. | ABCFHR 4% } * E Free |
| | B. | E Free* |
| 20.01 | ex B. | Beetroot, cauliflowers and onions ABCEFH 10-8% |
| | | Gherkins, cucumbers, mixed pickles and sweet peppers E Free |
| | ex B. | Goods of this subheading other than gherkins, cucumbers, mixed pickles and sweet peppers, beetroot, cauliflowers and onions ABCFH 10-8% E Free |
| 20.02 | B.I. | ABF† 10-8% E Free |
| | B.II. | E Free |
| | C.I. | E Free |
| | C.II.a)2 | ABF† 10-8% E Free |
| | C.II.b) | E Free |
| | E. | ABCFHR 9-6% E Free |
| | F.I. | ABCFHR 7-2% E Free |
| | F.II. | E Free |
| | ex G.II.a) | Other than kidney and runner beans ABF† 14-4% E Free |
| | ex G.II.b) | Other than kidney, broad and runner beans E Free |
| | ex H.I.a) | Other than broad beans ABF† 13-2% E Free |
| | H.I.d) | ABF† 13-2% E Free |
| | ex H.II. | Other than potato crisps, broad, kidney and runner beans, beetroot; broccoli and cauliflowers; Brussels sprouts, carrots, cucumbers (other than gherkins), herbs; lettuce and endive; dry-bulb onions and shallots; potatoes; rhubarb; spinach; turnips; mixtures con- taining any of these vegetables or asparagus, mushrooms or peas E Free |
| 20.03 | ex A.II. | Dates, bananas, coconuts, Brazil nuts, cashew nuts, avocados, mangoes, guavas, mangosteens and fruit other than melons of heading 08.09 7-2%* |
| | ex B.II. | Dates, bananas, coconuts, Brazil nuts, cashew nuts, avocados, mangoes, guavas, mangosteens and fruit other than melons of heading 08.09 7-2% |
| 20.04 | A. | ABF† } Free E |
| | B.I.a) | ABF† 15% } * E Free |
| | B.I.c) | Dates, bananas, coconuts, Brazil nuts, cashew nuts, avocados, mangoes, guavas, mangosteens and fruit other than melons of heading 08.09 ABCFHR 6-6% } * E Free |
| | | Goods of this subheading other than: dates, bananas, coconuts, Brazil nuts, cashew nuts, avocados, mangoes, guavas, mangosteens and fruit other than melons of heading 08.09 ABF† 15% } * E Free |

* These goods may be liable to Agricultural Levy or other C.A.P. charges.

† And Malta.

GENERALISED SYSTEM OF PREFERENCES

| Heading | Description of goods where part only of heading/subheading is covered | GSP Rate |
|--------------------------------|--|------------------------|
| 20.04 B.II.a) | ... | ABF† 15% E Free |
| B.II.c) | Dates, bananas, coconuts, Brazil nuts, cashew nuts, avocados, mangoes, guavas, mangosteens and fruit other than melons of heading 08.09 | ABCFHR 6-6% E Free |
| | Goods of this subheading other than : dates, bananas, coconuts, Brazil nuts, cashew nuts, avocados, mangoes, guavas, mangosteens and fruit other than melons of heading 08.09 | ABF† 15% E Free |
| 20.05 ex B.I. | Goods of this subheading other than orange jam and orange marmalade | 11.4%* |
| ex B.II. | Goods of this subheading other than orange jam and orange marmalade | 11.4%* |
| ex B.III. | Goods of this subheading other than orange jam and orange marmalade | 11.4% |
| ex C.I.b) | Preparations of this subheading produced from the following fruits : Dates, bananas, coconuts, Brazil nuts, cashew nuts, avocados, mangoes, guavas, mangosteens and fruit other than melons of heading 08.09 | 9.6%* |
| ex C.II. | Preparations of this subheading produced from the following fruits : Dates, bananas, coconuts, Brazil nuts, cashew nuts, avocados, mangoes, guavas, mangosteens and fruit other than melons of heading 08.09 | 9.6%* |
| ex C.III. | Preparations of this subheading produced from the following fruits : Dates, bananas, coconuts, Brazil nuts, cashew nuts, avocados, mangoes, guavas, mangosteens and fruit other than melons of heading 08.09 | 9.6% |
| 20.06 A.I. | Almonds, walnuts and hazelnuts | ABCFHR 7.2% E Free |
| | Other goods of this subheading | ABCFHR 5.4% E Free |
| A.II. | Almonds, walnuts and hazelnuts | ABCFHR 8.4% E Free |
| | Other goods of this subheading | ABCFHR 6.6% E Free |
| B.I.a) | ... | 8.4% |
| B.I.b) 1aa) | ... | 8.4%* |
| B.I.b) 1bb) | ... | 8.4% |
| B.I.b) 2aa) | ... | 8.4%* |
| B.I.b) 2bb) | ... | 8.4% |
| B.I.c)1 | ... | ABCFHR 15% } E Free |
| B.I.c)2 | ... | ABCFHR 15% } E Free |
| B.I.d) 1aa) | ... | 15%* |
| B.I.d) 1bb) | ... | 15% |
| B.I.d) 2aa) | ... | 15%* |
| B.I.d) 2bb) | ... | 15% |
| B.I.e)1 except bb) ff)33 hh)22 | ... | 15%* |

* These goods may be liable to Agricultural Levy or other C.A.P. charges.

† And Malta.
f.1.76

GENERALISED SYSTEM OF PREFERENCES

| Heading | Description of goods where part only of heading/subheading is covered | GSP Rate |
|--------------------------------|---|---------------------------|
| 20.06 B.i.e) 1ff)33 | ... | ABCFHR 15% }* E Free |
| B.i.e) 1hh)22 | ... | ABCFHR 15% }* E Free |
| B.i.e)2 except bb) ff)33 hh)22 | ... | 15% |
| B.i.e) 2ff)33 | ... | ABCFHR 15% E Free |
| B.i.e) 2hh)22 | ... | ABCFHR 15% E Free |
| B.i.f) 1aa) | ... | 15%* |
| B.i.f) 1bb) | ... | 15%* |
| B.i.f) 1cc) | ... | ABCFHR 15% }* E Free |
| B.i.f)2 except cc) | ... | 15% |
| B.i.f) 2cc) | ... | ABCFHR 15% E Free |
| B.ii.a)2 | ... | 6.6%* |
| B.ii.a)3 except cc) | ... | 11.4%* |
| B.ii.a) 3cc) | ... | ABCFHR 11.4% }* E Free |
| B.ii.a)4 | ... | ABCFHR 10.8% }* E Free |
| B.ii.a)5 | Pineapples, in slices, half slices or spirals | 9%*† |
| | Other | 7.2%*† |
| B.ii.a) 8ff) | Brazil nuts, cashew nuts and coconuts | ABCFHR 6% }* E Free |
| B.ii.a) 8gg)33 | Goods of this subheading other than Brazil nuts, cashew nuts and coconuts | ABF† 13.2% }* E Free |
| B.ii.a) 8ij)22 | Dates, bananas, avocados, mangoes, guavas, mangosteens, tamarinds (pods, pulp) and fruit other than melons of heading 08.09 | ABCFHR 6% }* E Free |
| | Goods of this subheading other than dates, bananas, avocados, mangoes, guavas, mangosteens, tamarinds (pods, pulp) and fruit other than melons of heading 08.09 | ABF† 13.2% }* E Free |
| B.ii.a) 9aa)33 | ... | ABF† 12.6% }* E Free |
| B.ii.a) 9bb)22 | ... | ABF† 13.2% }* E Free |
| B.ii.b)2 | ... | 6.6%* |
| B.ii.b)3 except cc) | ... | 12%* |
| B.ii.b) 3cc) | ... | ABCFHR 12% }* E Free |
| B.ii.b)4 | ... | ABCFHR 11.4% }* E Free |
| B.ii.b)5 | Pineapples, in slices, half slices or spirals | 9%*† |
| | Other | 7.2%*† |

* These goods may be liable to Agricultural Levy or other C.A.P. charges.

† And Malta.

‡ Subject to Tariff Quota limitation or Special ceiling.

GENERALISED SYSTEM OF PREFERENCES

| Heading | Description of goods where part only of heading/subheading is covered | GSP Rate | |
|----------------------|---|---|----------------|
| 20.06 | B.II.b) 8ff) { | Coconuts, Brazil nuts and cashew nuts | ABCFHR 6.6% }* |
| | | Goods of this subheading other than coconuts, Brazil nuts and cashew nuts | ABF† 14.4% }* |
| | B.II.b) 8gg) | ... | ABF† 14.4% }* |
| | B.II.b) 8ijij)22 | Dates, bananas, avocados, guavas, mangoes, mangosteens and fruit other than melons of heading 08.09 | ABCFHR 6.6% }* |
| | | Goods of this subheading other than dates, bananas, avocados, guavas, mangoes, mangosteens and fruit other than melons of heading 08.09 | ABF† 14.4% }* |
| | B.II.b) 9aa)33 | ... | ABF† 13.2% }* |
| | B.II.b) 9bb)22 | ... | ABF† 14.4% }* |
| | B.II.c) 1dd)77 | Coconuts, Brazil nuts and cashew nuts | ABCFHR 6.6% }* |
| | | Goods of this subheading other than coconuts, Brazil nuts and cashew nuts | ABF† 13.8% }* |
| | B.II.c) 1dd)88ccc) | ... | ABF† 13.8% }* |
| | ex B.II.c) 1dd)99 | Pineapples other than in slices, half slices or spirals | 9%† |
| | | Other | 7.2%† |
| | B.II.c) 1dd)1111bbb) | Dates, bananas, avocados, guavas, mangoes, mangosteens and fruit other than melons of heading 08.09 | ABCFHR 6.6% }* |
| | | Goods of this subheading other than dates, bananas, avocados, guavas, mangoes, mangosteens and fruit other than melons of heading 08.09 | ABF† 13.8% }* |
| B.II.c) 1ee)33 | ... | ABF† 13.8% }* | |
| B.II.c) 2bb)88 | Coconuts, Brazil nuts and cashew nuts | ABCFHR 6.6% }* | |
| | Goods of this subheading other than coconuts, Brazil nuts and cashew nuts | ABF† 13.8% }* | |
| B.II.c) 2bb)99ccc) | ... | ABF† 13.8% }* | |
| ex B.II.c) 2bb)1111 | Pineapples in slices, half slices or spirals | 9%† | |
| | Other | 7.2%† | |
| B.II.c)2 bb)1515bbb) | Dates, bananas, avocados, guavas, mangoes, mangosteens and fruit other than melons of heading 08.09 | ABCFHR 6.6% }* | |
| | Goods of this subheading other than dates, bananas, avocados, guavas, mangoes, mangosteens and fruit other than melons of heading 08.09 | ABF† 13.8% }* | |
| 20.07 | A.I.a)1 | ... | E Free |
| | A.I.a)2 | ... | E Free* |
| | A.I.b)1 | ... | E Free* |
| | A.I.b)2 | ... | E Free* |
| | A.II.a) | ... | E Free |
| | A.II.b)1 | ... | E Free* |
| | A.II.b)2 | ... | E Free |
| | A.III.a) 1aa) | ... | E Free |
| | A.III.a) 1bb) | ... | ABF† 25.2% }* |
| | | ... | E Free |

* These goods may be liable to Agricultural Levy or other C.A.P. charges.

† And Malta.

‡ Subject to Tariff Quota limitation or Special ceiling.

GENERALISED SYSTEM OF PREFERENCES

| Heading | Description of goods where part only of heading/subheading is covered | GSP Rate |
|---------|--|---------------------------------|
| 20.07 | A.III.a)2 { Juices produced from the fruit of heading 08.01 except pineapples, and of heading 08.09 except melons Other juices of this subheading | ABCFH 11.4% E Free |
| | A.III.b) 1aa) { Other juices of this subheading | ABF† 25.2% }* E Free |
| | A.III.b) 1bb) { Juices produced from the fruit of heading 08.01 except pineapples, and of heading 08.09 except melons Other juices of this subheading | ABCFH 11.4% }* E Free |
| | A.III.b) 2aa)11 { Other juices of this subheading | E Free* |
| | A.III.b) 2aa)22 { Other juices of this subheading | E Free |
| | A.III.b) 2bb) { Juices produced from the fruit of heading 08.01 except pineapples and of heading 08.09 except melons Other juices of this subheading | ABCFH 11.4% E Free |
| | B.I. { Other juices of this subheading | E Free* |
| | B.II.a)1 { Other juices of this subheading | E Free |
| | B.II.a)2 { Other juices of this subheading | ABCFH 5.7% E Free |
| | B.II.a) 3aa)11 { Other citrus fruit juices of this subheading except lemon juice Lemon juice of this subheading | ABCFH 8.4% E Free |
| | B.II.a) 3aa)22 { Lemon juice of this subheading | ABCFH 8.4% E Free |
| | B.II.a) 3bb)11 { Other citrus fruit juices of this subheading except lemon juice Lemon juice of this subheading | ABCFH 9% E Free |
| | B.II.a) 3bb)22 { Lemon juice of this subheading | ABCFH 9% E Free |
| | B.II.a) 4aa) { Other citrus fruit juices of this subheading | E Free |
| | B.II.a) 4bb) { Other citrus fruit juices of this subheading | E Free |
| | B.II.a) 5aa) { Other citrus fruit juices of this subheading | E Free |
| | B.II.a) 5bb) { Other citrus fruit juices of this subheading | E Free |
| | B.II.a) 6aa) { Juices of this subheading other than apricot and peach juice Apricot juice and peach juice of this subheading | ABCFH 10.2% E Free |
| | B.II.a) 6bb) { Juices of this subheading other than apricot and peach juice Apricot juice and peach juice of this subheading | ABCFH 10.8% E Free |
| | B.II.a) 7aa)11 { Other goods of this subheading | E Free |
| | B.II.a) 7aa)22 { Other goods of this subheading | E Free |
| | B.II.a) 7bb)11 { Mixtures containing, separately or together, more than 25% of grape, citrus fruit, pineapple, apple, pear, tomato, apricot or peach juice Other goods of this subheading | E Free ABCFH 10.2% E Free |
| | B.II.a) 7bb)22 { Mixtures containing, separately or together, more than 25% of grape, citrus fruit, pineapple, apple, pear, tomato, apricot or peach juice Other goods of this subheading | E Free ABCFH 10.8% E Free |

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† And Malta.

GENERALISED SYSTEM OF PREFERENCES

| Heading | Description of goods where part only of heading/subheading is covered | GSP Rate |
|--------------------|--|----------------------------|
| 20.07 B.II.b) 1aa) | ... | E Free* |
| B.II.b) 1bb) | ... | E Free |
| B.II.b) 2aa) | ... | ABCFH 5-4% } E Free }* |
| B.II.b) 2bb) | ... | ABCFH 5-4% } E Free }* |
| B.II.b) 3aa) | ... | E Free* |
| B.II.b) 3bb) | ... | E Free |
| B.II.b) 3cc) | ... | E Free |
| B.II.b) 4aa) | ... | ABCFH 8-4% } E Free }* |
| B.II.b) 4bb) | ... | ABCFH 8-4% } E Free }* |
| B.II.b) 4cc) | ... | ABCFH 9% } E Free }* |
| B.II.b) 5 | ... | E Free* |
| B.II.b) 6 | ... | E Free* |
| B.II.b) 7aa) | Fruit and vegetable juices of this subheading other than apricot and peach juice Apricot juice and peach juice of this subheading | ABCFH 10-2% } E Free }* |
| B.II.b) 7bb) | Fruit and vegetable juices of this subheading other than apricot and peach juice Apricot juice and peach juice of this subheading | ABCFH 10-2% } E Free }* |
| B.II.b) 7cc) | Fruit and vegetable juices of this subheading other than apricot and peach juice Apricot juice and peach juice of this subheading | ABCFH 10-8% } E Free }* |
| B.II.b) 8aa) | ... | E Free |
| B.II.b) 8bb)11 | Fruit juice mixtures of this subheading, other than those containing, separately or together, more than 25% of grape, citrus fruit, pineapple, apple, pear, tomato, apricot or peach juice Fruit juice mixtures of this subheading containing separately or together, more than 25% of grape, citrus fruit, pineapple, apple, pear, tomato, apricot or peach juice | ABCFH 10-2% } E Free }* |
| B.II.b) 8bb)22 | Fruit juice mixtures of this subheading, other than those containing, separately or together, more than 25% of grape, citrus fruit, pineapple, apple, pear, tomato, apricot or peach juice Fruit juice mixtures of this subheading containing, separately or together, more than 25% of grape, citrus fruit, pineapple, apple, pear, tomato, apricot or peach juice | ABCFH 10-2% } E Free }* |
| B.II.b) 8bb)33 | Fruit juice mixtures of this subheading except those containing, separately or together, more than 25% of grape, citrus fruit, pineapple, apple, pear, tomato, apricot or peach juice Fruit juice mixtures of this subheading containing, separately or together, more than 25% of grape, citrus fruit, pineapple, apple, pear, tomato, apricot or peach juice | ABCFH 10-8% } E Free }* |
| 21.01 A.I. | ... | E Free |
| A.II. | ... | ABCFHR 1-6% } E Free }* |
| B.I. | ... | E Free |
| B.II. | ... | ABCFHR 4-8% } E Free }* |

* These goods may be liable to Agricultural Levy or other C.A.P. charges.

GENERALISED SYSTEM OF PREFERENCES

| Heading | Description of goods where part only of heading/subheading is covered | GSP Rate |
|---------|--|----------------------------|
| 21.02 | A. { Extracts of coffee or "soluble coffee" obtained by a water method of extraction from roasted coffee, put up in powder form, granulated, in grains, in tablets or in a similar solid form Essences or concentrates of coffee Other goods of this subheading | ABCFHR 7.2% } † E Free |
| | | ABCFHR 7.2% E Free |
| | | E Free |
| 21.03 | B. { | Free |
| | | Free |
| 21.04 | A. { B. { Sauces with a vegetable oil basis Goods of this subheading other than sauces with a vegetable oil basis | ABCFHR 7.2% E Free |
| | | E Free |
| 21.05 | A. { B. { Not containing meat or meat offal or fish Other | ABCFHR 8.8% E Free |
| | | ABCFHR 13.6% E Free |
| | | 13.6% |
| 21.06 | A.I. { A.II. { A.III. { B.I. { B.II. { C. { | ABCFHR 6.4% E Free |
| | | ABCFHR 4% } * E Free |
| | | ABCFHR 8% E Free |
| | | ABCFHR 4.8% E Free |
| | | ABCFHR 2.4% E Free |
| | | ABCFHR 3.2% E Free |
| | | ABCFHR 3.2% } * E Free |
| 21.07 | A. { B. { C. { D. { E. { F.I.a)1 { F.I.a)2 { F.I.b) { F.I.c) { F.I.d) { F.I.e) { F.I.f) { F.II. { F.III. { F.IV. { F.V. { | ABCFHR 3.2% } * E Free |
| | | E Free* |
| | | E Free* |
| | | ABCFHR 10.4% } * E Free |
| | | E Free* |
| | | ABCFHR 7.2% E Free |
| | | E Free |
| | | E Free* |
| | | E Free* |
| | | E Free* |
| E Free* | | |

* These goods may be liable to Agricultural Levy or other C.A.P. charges.

† And Malta.

‡ Subject to Tariff Quota limitation or Special ceiling.

GENERALISED SYSTEM OF PREFERENCES

| Heading | Description of goods where part only of heading/subheading is covered | GSP Rate |
|-----------------|---|--|
| 21.07 F.VI. | ... | E Free* |
| F.VII. | | |
| F.VIII. | | |
| F.IX. | | |
| 22.01 A. | ... | Free |
| 22.02 A. | ... | ABCFHR 4-8% E Free |
| B. | ... | E Free* |
| 22.03 | ... | 11-6% |
| 22.04 | ... | E Free* |
| 22.10 A.I. | ... | ABF† 0-2909UA§ per liquid gallon }* E Free |
| A.II. | ... | ABF† 0-2182UA§ per liquid gallon }* E Free |
| B.I. | ... | ABF† 0-2909UA§ per liquid gallon E Free |
| B.II. | ... | ABF† 0-2182UA§ per liquid gallon E Free |
| 23.01 B. | ... | Free |
| 23.02 B. | ... | ABCFHR 2-4% E Free |
| 23.06 A.i.b) | ... | E Free* |
| B. | ... | Free |
| 23.07 A. | ... | Free |
| C. | Liquefied herring, wholly of herrings apart from preserving and liquefying ingredients Other | 4-8% ABCFHR 4-8% E Free |
| ex 24.01 B.I. | Unmanufactured tobacco of the flue cured Virginia type | ABCEFH 0-0453UA‡§ per lb. |
| ex 24.01 B.II. | | ABCEFH 8-4%‡ |
| ex 24.01 B.III. | | ABCEFH 0-0544UA‡§ per lb. |
| 24.02 A. | ... | 71-2% |
| B. | ... | 39-2% |
| C. | ... | 91-2% |
| D. | ... | 39-2% |
| E. | ... | 15-2% |
| 25.01 A.i.a) | ... | E Free |
| A.i.b) | ... | ABF† 0-80UA§ per tonne E Free |
| A.ii.a)1 | ... | E Free |
| A.ii.a)2 | ... | ABF† 2-00UA§ per tonne E Free |
| A.ii.b)1 | ... | E Free |
| A.ii.b)2 | ... | ABF† 6-40UA§ per tonne E Free |

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† And Malta.

‡ Subject to Tariff Quota limitation or Special ceiling.

§ See Page iii.

GENERALISED SYSTEM OF PREFERENCES

| Heading | Description of goods where part only of heading/subheading is covered | GSP Rate |
|---------|---|---------------------|
| 25.03 | B. | E Free |
| 25.08 | A. | ABF† } Free E } |
| 25.09 | | E Free |
| 25.11 | B. | E Free |
| 25.13 | B. | E Free |
| 25.15 | B.II. | E Free |
| 25.16 | A. | ABF† } Free E } |
| | B.I.a) † aa) | E Free |
| | B.I.a) † bb) | ABF† 2.8% E Free |
| | B.I.a)2 | ABF† 2.8% E Free |
| | B.I.b) | ABF† 2.8% E Free |
| | B.II.a) | ABF† 2.4% E Free |
| | B.II.b) | ABF† } Free E } |
| 25.17 | B. | ABF† } Free E } |
| 25.18 | B. | E Free |
| | C. | E Free |
| 25.22 | | Free |
| 25.23 | | Free |
| 25.27 | B. | E Free |
| 25.31 | A. | Free |
| 27.03 | A. | ABF† } Free E } |
| | B. | Free |
| 27.04 | A.I. | Free |
| | C. | Free |
| 27.05 | | Free |
| 27.07 | | Free |
| 27.10 | A.III. | Free |
| | B.III. | Free |
| | C.I.c) | Free |
| | C.II.c) | Free |
| | C.III.c) | Free |
| | C.III.d) | Free |
| 27.11 | | Free |
| 27.12 | | Free |
| 27.13 | | Free |
| 27.14 | | Free |
| 27.16 | | Free |
| 28.01 | | Free |
| 28.02 | | Free |

† And Malta.

GENERALISED SYSTEM OF PREFERENCES

| Heading | Description of goods where part only of heading/subheading is covered | GSP Rate |
|---------|---|-----------------------|
| 28.03 | ... .. | Free |
| 28.04 | A. | Free |
| | B. | Free |
| | C.I. | Free |
| | C.III. | Free |
| | C.IV. | Free |
| | C.V. { Silicon | E Free |
| | Other | Free |
| 28.05 | ... .. | E Free |
| 28.06 | ... .. | Free |
| 28.07 | ... .. | Free |
| 28.08 | ... .. | Free |
| 28.09 | ... .. | Free |
| 28.10 | ... .. | Free |
| 28.11 | ... .. | Free |
| 28.12 | ... .. | Free |
| 28.13 | ... .. | Free |
| 28.14 | ... .. | Free |
| 28.15 | ... .. | Free |
| 28.16 | ... .. | ABCEFH Free |
| 28.17 | ... .. | Free |
| 28.18 | ... .. | Free |
| 28.19 | ... .. | Free |
| 28.20 | A. | ABF† 2.7% E Free |
| | B. | Free |
| 28.21 | ... .. | Free |
| 28.22 | ... .. | Free |
| 28.23 | ... .. | Free |
| 28.24 | ... .. | Free |
| 28.25 | ... .. | Free |
| 28.26 | ... .. | Free |
| 28.27 | ... .. | ABCFH Free‡ E Free |
| 28.28 | ... .. | Free |
| 28.29 | ... .. | Free |
| 28.30 | ... .. | Free |
| 28.31 | ... .. | Free |
| 28.32 | ... .. | Free |
| 28.33 | ... .. | Free |
| 28.34 | ... .. | Free |
| 28.35 | ... .. | Free |
| 28.36 | ... .. | Free |
| 28.37 | ... .. | Free |

† And Malta.

‡ Subject to Tariff Quota limitation or Special ceiling.

GENERALISED SYSTEM OF PREFERENCES

| Heading | Description of goods where part only of heading/subheading is covered | GSP Rate |
|---------|---|--|
| 28.38 | ... | Free |
| 28.39 | ... | Free |
| 28.40 | ... | Free |
| 28.41 | ... | Free |
| 28.42 | ... | Free |
| 28.43 | ... | Free |
| 28.44 | ... | Free |
| 28.45 | ... | Free |
| 28.46 | ... | Free |
| 28.47 | ... | Free |
| 28.48 | ... | Free |
| 28.49 | ... | Free |
| 28.51 | A. | E Free |
| | B. | Free |
| 28.52 | B. | Free |
| 28.53 | ... | Free |
| 28.54 | ... | Free |
| 28.55 | ... | Free |
| 28.56 | A. | Free |
| | B. | Free |
| | C. | ABCFH Free] E Free |
| | D. | Free |
| | E. | Free |
| 28.57 | ... | Free |
| 28.58 | ... | Free |
| 29.01 | ... | Free |
| 29.02 | ... | Free |
| 29.03 | ... | Free |
| 29.04 | A.I. | ABCFEH Free |
| | A.II. | Free |
| | A.III. | Free |
| | A.IV. | Free |
| | A.V. | { 2 Ethyl Hexanol Goods of this subheading other than 2 Ethyl Hexanol |
| | B. | Free |
| | C.I. | Free |
| | C.II. | E Free + VC |
| | C.III.a)1 | E Free + VC |
| | C.III.a)2 | E Free + VC |
| | C.III.b)1 | E Free + VC |
| | C.III.b)2 | E Free + VC |
| | C.IV. | Free |
| | C.V. | ABCFEH Free |

‡ Subject to Tariff Quota limitation or Special ceiling.

GENERALISED SYSTEM OF PREFERENCES

| Heading | Description of goods where part only of heading/subheading is covered | GSP Rate |
|---------|---|-------------|
| 29.05 | ... .. | Free |
| 29.06 | A.I. | ABCEFH Free |
| | A.II. | Free |
| | A.III. | Free |
| | A.IV. | Free |
| | B. | Free |
| | C. | Free |
| 29.07 | ... .. | Free |
| 29.08 | ... .. | Free |
| 29.09 | ... .. | Free |
| 29.10 | ... .. | Free |
| 29.11 | (except 29.11 E.I.) | Free |
| 29.11 | E.I. { 4 Hydroxy 3 meth-oxybenzaldehyde (vanillin) | ABCEFH Free |
| | 3 Ethoxy 4 hydroxybenzaldehyde (ethyl vanillin) | Free |
| 29.12 | ... .. | Free |
| 29.13 | { Acetone | ABCEFH Free |
| | Goods of this heading other than acetone | Free |
| 29.14 | (except 29.14 D.I.) | Free |
| 29.14 | D.I. | ABCEFH Free |
| 29.15 | (except 29.15 C.I.) | Free |
| 29.15 | C.I. | ABCEFH Free |
| 29.16 | ... .. | Free |
| 29.17 | ... .. | Free |
| 29.18 | ... .. | Free |
| 29.19 | ... .. | Free |
| 29.20 | ... .. | Free |
| 29.21 | ... .. | Free |
| 29.22 | ... .. | Free |
| 29.23 | ... .. | Free |
| 29.24 | ... .. | Free |
| 29.25 | ... .. | Free |
| 29.26 | ... .. | Free |
| 29.27 | { Acrylonitrile | ABCEFH Free |
| | Goods of this heading other than acrylonitrile | Free |
| 29.28 | ... .. | Free |
| 29.29 | ... .. | Free |
| 29.30 | ... .. | Free |
| 29.31 | ... .. | Free |
| 29.32 | ... .. | Free |
| 29.33 | ... .. | Free |
| 29.34 | ... .. | Free |
| 29.35 | ... .. | Free |
| 29.36 | ... .. | Free |
| 29.37 | ... .. | Free |

GENERALISED SYSTEM OF PREFERENCES

| Heading | Description of goods where part only of heading/subheading is covered | GSP Rate |
|----------------------------|---|-----------------------|
| 29.38 (except 29.38 B.II.) | | Free |
| 29.38 B.II. | Vitamin B12 | ABCEFH Free |
| | Vitamins B ₂ , B ₃ , B ₆ and H | Free |
| 29.39 | | Free |
| 29.40 | | Free |
| 29.41 | | Free |
| 29.42 | | Free |
| 29.43 | | Free |
| 29.44 A. | | ABCEFH Free |
| B. | | Free |
| C. | Tetracycline | ABCEFH Free |
| | Goods of this subheading other than tetracycline | Free |
| 29.45 | | Free |
| Chapter 30 | | Free |
| 31.01 A. | | ABF† } Free E } |
| 31.02 B. | | ABCEFH Free |
| C. | | ABCEFH Free |
| 31.03 | | ABCEFH Free |
| 31.04 B. | | Free |
| 31.05 A.I. | | ABCFH Free† E Free |
| A.II. | | ABCFH Free† E Free |
| A.III.b) | | ABCFH Free† E Free |
| A.IV. | | ABCFH Free† E Free |
| B. | | ABCFH Free† E Free |
| 32.01 A. | | E Free |
| C. | | E Free |
| D. | | E Free |
| 32.02 | | Free |
| 32.03 | | Free |
| 32.04 | | Free |
| 32.05 | | Free |
| 32.06 | | Free |
| 32.07 | | Free |
| 32.08 | | Free |
| 32.09 | | Free |
| 32.10 | | Free |
| 32.11 | | Free |
| 32.12 | | Free |
| 32.13 | | Free |
| Chapter 33 | | Free |

† And Malta.

‡ Subject to Tariff Quota limitation or Special ceiling.

GENERALISED SYSTEM OF PREFERENCES

| Heading | Description of goods where part only of heading/subheading is covered | GSP Rate |
|-------------------------|---|---------------------------|
| Chapter 34 | ... | Free |
| 35.01 B. | ... | E Free |
| 35.02 A.II. | ... | E Free |
| B. | ... | Free |
| 35.03 | ... | Free |
| 35.04 | ... | Free |
| 35.05 A. | ... | E Free + VC |
| B. | ... | E Free + VC (max : 14.4%) |
| 35.06 | ... | Free |
| 36.01 | ... | Free |
| 36.02 | ... | Free |
| 36.03 | ... | Free |
| 36.04 | ... | Free |
| 36.05 | ... | Free |
| 36.06 | ... | ABCEFH Free |
| 36.07 | ... | Free |
| 36.08 | ... | Free |
| Chapter 37 | ... | Free |
| 38.01 | ... | Free |
| 38.02 | ... | Free |
| 38.03 | ... | Free |
| 38.04 | ... | Free |
| 38.05 B. | ... | Free |
| 38.06 | ... | Free |
| 38.07 | ... | Free |
| 38.08 | ... | Free |
| 38.09 | ... | Free |
| 38.10 | ... | Free |
| 38.11 | ... | Free |
| 38.12 A.I. | ... | E Free + VC (max : 16%) |
| A.II. | ... | Free |
| B. | ... | Free |
| 38.13 | ... | Free |
| 38.14 | ... | Free |
| 38.15 | ... | Free |
| 38.16 | ... | Free |
| 38.17 | ... | Free |
| 38.18 | ... | Free |
| 38.19 (except 38.19 T.) | ... | Free |
| 39.01 | ... | Free |
| 39.02 A. | ... | Free |
| B. | ... | Free |
| C.I. | ... | ABCEFH Free |
| C.II. | ... | Free |

GENERALISED SYSTEM OF PREFERENCES

| Heading | Description of goods where part only of heading/subheading is covered | GSP Rate |
|---------|---|-----------------------|
| 39.02 | C.III. | Free |
| | C.IV. | ABCFH Free |
| | C.V. | Free |
| | C.VI. | Free |
| | C.VII.a) | ABCFH Free |
| | C.VII.b) | Free |
| | C.VIII. | Free |
| | C.IX. | Free |
| | C.X. | Free |
| | C.XI. | Free |
| | C.XII. | Free |
| | C.XIII. | Free |
| | C.XIV. | Free |
| 39.03 | A. | ABCFH Free |
| | B.I. | ABCFH Free† E Free |
| | B.II. | ABCFH Free† E Free |
| | B.III. | ABCFH Free |
| | B.IV. | ABCFH Free |
| | B.V. | ABCFH Free |
| | B.VI. | ABCFH Free |
| 39.04 | | Free |
| 39.05 | | Free |
| 39.06 | | Free |
| 39.07 | | ABCFH Free |
| 40.02 | | Free |
| 40.03 | | Free |
| 40.05 | | Free |
| 40.06 | | Free |
| 40.07 | | Free |
| 40.08 | | Free |
| 40.09 | | Free |
| 40.10 | | Free |
| 40.11 | | ABCFH Free† E Free |
| 40.12 | | Free |
| 40.13 | | Free |
| 40.14 | | Free |
| 40.15 | | Free |
| 40.16 | | Free |
| 41.02 | B.I. | ABCFH Free† E Free |
| | B.II.a) | ABCFH Free† |
| 41.03 | B.I. | E Free |
| | B.II. | Free |

† Subject to Tariff Quota limitation or Special ceiling.

GENERALISED SYSTEM OF PREFERENCES

| Heading | Description of goods where part only of heading/subheading is covered | GSP Rate |
|---------------------------|---|-----------------------|
| 41.04 B.I. | | E Free |
| B.II. | | Free |
| 41.05 B.I. | | E Free |
| B.II. | | Free |
| 41.06 | | Free |
| 41.07 | | Free |
| 41.08 | | Free |
| 41.10 | | Free |
| 42.01 | | Free |
| 42.02 | | ABCFH Free] E Free |
| 42.03 (except 42.03 B.I.) | | ABCFH Free] E Free |
| 42.03 B.I. | | ABCFH Free |
| 42.04 | | Free |
| 42.05 | | Free |
| 42.06 | | Free |
| 43.02 | | Free |
| 43.03 A. | | Free |
| B. | } Gloves Goods of this subheading other than gloves | ABCFH Free |
| 43.04 | | Free |
| 44.02 | } Coconut charcoal Other | Free |
| 44.03 A. | | E Free |
| 44.05 | | Free |
| 44.06 | | Free |
| 44.07 | | Free |
| 44.08 | | Free |
| 44.09 | | Free |
| 44.10 | | Free |
| 44.11 | | Free |
| 44.12 | | Free |
| 44.13 | | Free |
| 44.14 B. | | ABCFH Free |
| 44.15 | | ABCFH Free] E Free |
| 44.16 | | Free |
| 44.17 | | Free |
| 44.18 | | ABCFH Free |
| 44.19 | | Free |
| 44.20 | | Free |
| 44.21 | | Free |
| 44.22 | | Free |
| 44.23 | | Free |

‡ Subject to Tariff Quota limitation or Special ceiling.

GENERALISED SYSTEM OF PREFERENCES

| Heading | Description of goods where part only of heading/subheading is covered | GSP Rate |
|---|---|-----------------------|
| 44.24 | Wooden clothes pegs | ABCFH Free |
| | Goods of this heading excluding wooden clothes pegs | Free |
| 44.25 | ... | Free |
| 44.26 | ... | Free |
| 44.27 | ... | Free |
| 44.28 | ... | Free |
| 45.01 | ... | E Free |
| 45.02 | ... | Free |
| 45.03 | ... | Free |
| 45.04 | ... | Free |
| 46.01 | ... | Free |
| 46.02 | ... | Free |
| 46.03 | ... | ABCFH Free† E Free |
| Chapter 47 | ... | Free |
| Chapter 48 (except 48.01 C.II. 48.09) | ... | Free |
| 48.01 C.II. | ... | ABCFH Free† E Free |
| 48.09 | ... | ABCFH Free |
| Chapter 49 | ... | Free |
| 50.04 | ... | ACEF Free |
| 50.05 | ... | ACEF Free |
| 50.06 | ... | ACEF Free |
| 50.07 | ... | ACEF Free |
| 50.08 | ... | ACEF Free |
| 50.09 | ... | ACEF Free |
| 50.10 | ... | ACEF Free |
| 51.01 A. | ... | ACEF Free† |
| 51.01 B.II. | ... | ACEF Free† |
| 51.02 | ... | ACEF Free |
| 51.03 | ... | ACEF Free |
| 51.04 | ... | ACEF Free† |
| Chapter 52 | ... | ACEF Free |
| 53.06 | ... | ACEF Free |
| 53.07 | ... | ACEF Free |
| 53.08 | ... | ACEF Free |
| 53.09 | ... | ACEF Free |
| 53.10 | ... | ACEF Free |
| 53.11 | ... | ACEF Free |
| 53.12 | ... | ACEF Free |
| 53.13 | ... | ACEF Free |
| 54.03 | ... | ACEF Free |
| 54.04 | ... | ACEF Free |

† Subject to Tariff Quota limitation or Special ceiling.

GENERALISED SYSTEM OF PREFERENCES

| Heading | Description of goods where part only of heading/subheading is covered | GSP Rate |
|----------|---|---|
| 54.05 | ... .. | F Free |
| 55.04 | ... .. | E Free |
| 55.05 | A. | F Free |
| | B.i. | F Free |
| | B.ii. | F Free† |
| 55.06 | ... .. | F Free |
| 55.07 | ... .. | F Free |
| 55.08 | ... .. | F Free |
| ex 55.09 | A.i. } Goods of this subheading, unbleached Goods of this subheading, other than unbleached | F Free† |
| | | F (except Yugoslavia) Free Yugoslavia Free† |
| | A.ii. | F Free† |
| 55.09 | B. | F Free |
| 56.01 | ... .. | ACEF Free |
| 56.02 | ... .. | ACEF Free |
| 56.03 | ... .. | ACEF Free |
| 56.04 | ... .. | ACEF Free |
| 56.05 | A. | ACEF Free† |
| | B. | F (except Yugoslavia) Free Yugoslavia Free† |
| 56.06 | ... .. | ACEF Free |
| 56.07 | A. | ACEF Free† |
| | B. | F (except Yugoslavia) Free Yugoslavia Free† |
| 57.05 | ... .. | ACEF Free |
| 57.06 | ... .. | E (and India, Bangladesh and Thailand) Free |
| 57.07 | B. | ACEF Free |
| 57.08 | ... .. | ACEF Free |
| 57.09 | ... .. | ACEF Free |
| 57.10 | A.i. | ABF† (except India, Bangladesh and Thailand) 16% |
| | | E (and India, Bangladesh and Thailand) Free |
| | A.ii. | ABF† (except India, Bangladesh and Thailand) 15.25% |
| | | E (and India, Bangladesh and Thailand) Free |
| | A.iii. | ABF† (except India, Bangladesh and Thailand) 12% |
| | | E (and India, Bangladesh and Thailand) Free |
| | B. | ABF† (except India, Bangladesh and Thailand) 17.6% |
| | | E (and India, Bangladesh and Thailand) Free |
| 57.11 | } Goods of this heading of coir Goods of this heading other than of coir | ABF† 8% |
| | | E Free |
| | | ACEF Free |

† And Malta.

‡ Subject to Tariff Quota limitation or Special ceiling.

GENERALISED SYSTEM OF PREFERENCES

| Heading | Description of goods where part only of heading/subheading is covered | GSP Rate |
|---------|--|---|
| 57.12 | ... .. | ACEF Free |
| 58.01 | A. { Goods of this subheading containing no more than 500 knots per linear metre | ACF Free† E Free |
| | | ACEF Free |
| 58.01 | B. { Goods of this subheading containing more than 500 knots per linear metre | ACEF Free |
| | | ACEF Free |
| 58.01 | C. { Goods of this subheading of jute, other textile bast fibres of heading 57.03 or coir | ABF† 9-6% E Free |
| | | ACEF Free |
| 58.02 | A.I. { Goods of this subheading other than of jute, other textile bast fibres of heading 57.03 or coir | ABF† (except India and Sri Lanka) 18-4% E (and India and Sri Lanka) Free |
| | | ABF† (except India, Bangladesh and Thailand) 18-4% E (and India, Bangladesh and Thailand) Free |
| 58.02 | A.II. { Tufted carpets of jute and other textile bast fibres of heading 57.03 | ACEF Free |
| | | ACEF Free |
| 58.02 | B. { Carpets of this subheading other than of jute, other textile bast fibres of heading 57.03 or coir | ABF† 18-4% E Free |
| | | ACEF Free |
| 58.02 | A.II. { Carpets of this subheading of jute, other textile bast fibres of heading 57.03 | ABF† (except India, Bangladesh and Thailand) 16% E (and India, Bangladesh and Thailand) Free |
| | | ABF† 16% E Free |
| 58.02 | B. { Other carpets of this subheading | ACEF Free |
| 58.03 | ... .. | ACEF Free |
| 58.04 | ... .. | F Free |
| 58.05 | ... .. | ACEF Free |
| 58.06 | ... .. | ACEF Free |
| 58.07 | ... .. | ACEF Free |
| 58.08 | ... .. | ACEF Free |
| 58.09 | ... .. | ACEF Free |
| 58.10 | ... .. | F Free |
| 59.01 | ... .. | ACEF Free |
| 59.02 | ... .. | ACEF Free |
| 59.03 | ... .. | ACEF Free |
| 59.04 | { Goods of this heading of coir fibres | ABF† 10-4% E Free |
| | | ACF (except India, Bangladesh and Thailand) Free† E (and India, Bangladesh and Thailand) Free |
| | | ACF Free† E Free |
| 59.05 | ... .. | ACEF Free |
| 59.06 | ... .. | ACEF Free |
| 59.07 | ... .. | ACEF Free |
| 59.08 | ... .. | ACEF Free |
| 59.09 | ... .. | ACEF Free |

† And Malta.

‡ Subject to Tariff Quota limitation or Special ceiling.

GENERALISED SYSTEM OF PREFERENCES

| Heading | Description of goods where part only of heading/subheading is covered | GSP Rate |
|---------|---|--|
| 59.10 | ... .. | ACEF Free |
| 59.11 | ... .. | ACEF Free |
| 59.12 | ... .. | ACEF Free |
| 59.13 | ... .. | ACEF Free |
| 59.14 | ... .. | ACEF Free |
| 59.15 | ... .. | ACEF Free |
| 59.16 | ... .. | ACEF Free |
| 59.17 | ... .. | ACEF Free |
| 60.01 | A. | ACEF Free |
| | B. | F Free |
| | C. | F Free |
| 60.02 | { Goods of this heading of cotton | F Free |
| | { Goods of this heading other than of cotton ... | ACEF Free |
| 60.03 | { Goods of this heading of cotton | F Free† |
| | { Goods of this heading other than of cotton | ACEF Free† |
| 60.04 | A. | F (except Yugoslavia) Free Yugoslavia Free† |
| | B. | ACEF Free† |
| 60.05 | A.I. | ACEF Free |
| | A.II. { Goods of this subheading of cotton | F Free |
| | { Goods of this subheading other than of cotton | ACEF Free† |
| | B. { Goods of this subheading of cotton | F Free |
| | { Goods of this subheading other than of cotton | ACEF Free† |
| 60.06 | A. | F Free |
| | B. | ACEF Free |
| 61.01 | ... .. | F Free† |
| 61.02 | ... .. | F Free† |
| 61.03 | { Goods of this heading in woven fabrics of cotton | F Free |
| | { Goods of this heading in woven fabrics other than of cotton | F Free† |
| 61.04 | { Goods of this heading of cotton | F Free |
| | { Goods of this heading other than of cotton | ACEF Free |
| 61.05 | ... .. | F Free |
| 61.06 | ... .. | ACEF Free |
| 61.07 | ... .. | ACEF Free |
| 61.08 | ... .. | ACEF Free |
| 61.09 | ... .. | ACEF Free |
| 61.10 | ... .. | ACEF Free |
| 61.11 | ... .. | ACEF Free |
| 62.01 | A. | ACEF Free |
| | B.I. | F Free |
| | B.II. | ACEF Free |
| 62.02 | ... .. | F Free† |
| 62.03 | A.I.b) | ABF† 6-4% E Free |

† And Malta.

‡ Subject to Tariff Quota limitation or Special ceiling.

GENERALISED SYSTEM OF PREFERENCES

| Heading | Description of goods where part only of heading/subheading is covered | GSP Rate |
|------------------------------|--|---|
| 62.03 | A.II.a) | ABF† (except India, Bangladesh and Thailand) 16% E (and India, Bangladesh and Thailand) Free |
| | A.II.b) | ABF† (except India, Bangladesh and Thailand) 15.2% E (and India, Bangladesh and Thailand) Free |
| | A.II.c) | ABF† (except India, Bangladesh and Thailand) 12% E (and India, Bangladesh and Thailand) Free |
| | B.I.a) | ACEF Free |
| | B.I.b) | Goods of this subheading of cotton EF Free Goods of this subheading of coir ABF† 8% E Free Goods of this subheading other than of cotton or coir ACEF Free |
| | B.II. | Goods of this subheading of cotton EF Free Goods of this subheading other than of cotton ABF† 10.4% E Free |
| 62.04 | | F Free |
| ex 62.05 | Goods of this heading other than of jute, other textile bast fibres of heading 57.03 or coir | ACEF Free |
| ex 63.01 | Goods of this heading other than of jute, other textile bast fibres of heading 57.03 or coir | ACEF Free |
| 64.01 | | ABCFH Free† E Free |
| 64.02 | A. | ACF Free† E Free |
| | B. | ABCFH Free† E Free |
| 64.03 | | ABCFH Free |
| 64.04 | | ABCFH Free |
| 64.05 | | ABCFH Free |
| 64.06 | | ABCFH Free |
| Chapter 65 | | Free |
| Chapter 66 (except 66.01) | | Free |
| 66.01 | | ABCFH Free† E Free |
| Chapter 67 (except 67.04) | | Free |
| 67.04 | | ABCFH Free† E Free |
| Chapter 68 (except 68.01) | | Free |
| 68.01 | | ABCFH Free |
| 69.01 | | Free |
| 69.02 | | ABCFH Free† E Free |
| 69.03 | | Free |
| 69.04 | | Free |
| 69.05 | | Free |
| 69.06 | | Free |

† And Malta.

‡ Subject to Tariff Quota limitation or Special ceiling.

GENERALISED SYSTEM OF PREFERENCES

| Heading | Description of goods where part only of heading/subheading is covered | GSP Rate |
|---------|--|-----------------------|
| 69.07 | ... | Free |
| 69.08 | ... | ABCFH Free |
| 69.09 | ... | Free |
| 69.10 | ... | Free |
| 69.11 | ... | ABCFH Free† E Free |
| 69.12 | A. | Free |
| | B. | Free |
| | C. | ABCFH Free |
| | D. | Free |
| 69.13 | ... | Free |
| 69.14 | ... | Free |
| 70.01 | ... | Free |
| 70.02 | ... | Free |
| 70.03 | ... | Free |
| 70.04 | ... | Free |
| 70.05 | ... | ABCFH Free† E Free |
| 70.06 | ... | Free |
| 70.07 | ... | Free |
| 70.08 | ... | Free |
| 70.09 | ... | Free |
| 70.10 | Goods of this heading excluding unworked glass bottles etc. of 25 cl. to 2.5 litres Goods of this heading being unworked glass bottles etc. of 25 cl. to 2.5 litres | Free ABCFH Free |
| 70.11 | ... | Free |
| 70.12 | ... | Free |
| 70.13 | ... | ABCFH Free† E Free |
| 70.14 | ... | Free |
| 70.15 | ... | Free |
| 70.16 | ... | Free |
| 70.17 | ... | Free |
| 70.18 | ... | Free |
| 70.19 | ... | Free |
| 70.20 | ... | Free |
| 70.21 | ... | Free |
| 71.02 | ... | Free |
| 71.03 | ... | Free |
| 71.05 | ... | Free |
| 71.06 | ... | Free |
| 71.07 | ... | Free |
| 71.08 | ... | Free |
| 71.09 | ... | Free |
| 71.10 | ... | Free |

† Subject to Tariff Quota limitation or Special ceiling.

GENERALISED SYSTEM OF PREFERENCES

| Heading | Description of goods where part only of heading/subheading is covered | GSP Rate |
|---------|---|-----------------------|
| 71.12 | ... | Free |
| 71.13 | ... | Free |
| 71.14 | ... | Free |
| 71.15 | ... | Free |
| 71.16 | ... | ABCFH Free† E Free |
| 73.01 | ... | E Free |
| 73.02 | ... | E Free |
| 73.04 | ... | Free |
| 73.05 | A. | Free |
| | B. | E Free |
| 73.06 | A.I. | E Free |
| | A.II. | ABF† 2-4% E Free |
| | B.I. | E Free |
| | B.II. | E Free |
| | B.III. | ABF† 2-4% E Free |
| 73.07 | A.I. | ABCEFH Free |
| | A.II. | Free |
| | B.I. | ABCEFH Free |
| | B.II. | Free |
| | C. | Free |
| 73.08 | ... | ABCFH Free† E Free |
| 73.09 | ... | ABCEFH Free |
| 73.10 | A. | ABCFH Free† E Free |
| | B. | Free |
| | C. | Free |
| | D.I.a) | ABCFH Free† E Free |
| | D.I.b) | Free |
| | D.II. | Free |
| 73.11 | A.I. | ABCEFH Free |
| | A.II. | Free |
| | A.III. | Free |
| | A.IV.a)1 | ABCEFH Free |
| | A.IV.a)2 | Free |
| | A.IV.b) | Free |
| | B. | ABCEFH Free |
| 73.12 | A. | ABCEFH Free |
| | B.I. | ABCEFH Free |
| | B.II. | Free |
| | C.I. | Free |
| | C.II. | Free |

† And Malta.

‡ Subject to Tariff Quota limitation or Special ceiling.

GENERALISED SYSTEM OF PREFERENCES

| Heading | Description of goods where part only of heading/subheading is covered | GSP Rate |
|---------|---|-----------------------|
| 73.12 | C.III.a) | ABCEFH Free |
| | C.III.b) | Free |
| | C.IV. | Free |
| | C.V.a)1 | ABCEFH Free |
| | C.V.a)2 | Free |
| | C.V.b) | Free |
| | D. | Free |
| 73.13 | A. | ABCFH Free† E Free |
| | B.I. | ABCFH Free† E Free |
| | B.II.a) | Free |
| | B.II.b) | ABCFH Free† E Free |
| | B.II.c) | ABCFH Free† E Free |
| | B.III. | ABCFH Free† E Free |
| | B.IV.a) | Free |
| | B.IV.b) | ABCFH Free† E Free |
| | B.IV.c) | ABCFH Free† E Free |
| | B.IV.d) | ABCFH Free† E Free |
| | B.V.a)1 | Free |
| | B.V.a)2 | ABCFH Free† E Free |
| | B.V.b) | Free |
| 73.14 | | Free |
| 73.15 | A.I.a) | Free |
| | A.I.b)1 | ABF† 2.4% E Free |
| | A.I.b)2 | ABCEFH Free |
| | A.II. | Free |
| | A.III. | ABCEFH Free |
| | A.IV. | ABCEFH Free |
| | A.V.a) | Free |
| | A.V.b)1 | ABCEFH Free |
| | A.V.b)2 | ABCEFH Free |
| | A.V.c) | Free |
| | A.V.d) (aa) | ABCEFH Free |
| | A.V.d) (bb) | Free |
| | A.V.d)2 | Free |
| | A.VI.a) | ABCEFH Free |
| | A.VI.b) | Free |
| | A.VI.c) (aa) | ABCEFH Free |

† And Malta.

‡ Subject to Tariff Quota limitation.

GENERALISED SYSTEM OF PREFERENCES

| Heading | Description of goods where part only of heading/subheading is covered | GSP Rate |
|-----------------------|---|---------------------|
| 73.15 A.VI.c) 1bb) | | Free |
| A.VI.c)2 | | Free |
| A.VI.d) | | Free |
| A.VII.a) | | ABCEFH Free |
| A.VII.b)1 | | Free |
| A.VII.b)2 | | ABCEFH Free |
| A.VII.c) | | ABCEFH Free |
| A.VII.d)1 | | ABCEFH Free |
| A.VII.d)2 | | Free |
| A.VIII. | | Free |
| B.I.a) | | Free |
| B.I.b) 1bb) | | ABF† 2-4% E Free |
| B.I.b)2 | | ABCEFH Free |
| B.II. | | Free |
| B.III. | | ABCEFH Free |
| B.IV. | | ABCEFH Free |
| B.V.a) | | Free |
| B.V.b)1 | | ABCEFH Free |
| B.V.b)2 | | ABCEFH Free |
| B.V.c) | | Free |
| B.V.d) 1aa) | | ABCEFH Free |
| B.V.d) 1bb) | | Free |
| B.V.d)2 | | Free |
| B.VI.a) | | ABCEFH Free |
| B.VI.b) | | Free |
| B.VI.c) 1aa) | | ABCEFH Free |
| B.VI.c) 1bb) | | Free |
| B.VI.c)2 | | Free |
| B.VI.d) | | Free |
| B.VII.a)1 | | ABCEFH Free |
| B.VII.a)2 | | ABCEFH Free |
| B.VII.b)1 | | ABCEFH Free |
| B.VII.b) 2aa) | | Free |
| B.VII.b) 2bb) | | ABCEFH Free |
| B.VII.b)3 | | ABCEFH Free |
| B.VII.b) 4aa) | | ABCEFH Free |
| B.VII.b) 4bb) | | Free |
| B.VIII. | | Free |

† And Malta.

GENERALISED SYSTEM OF PREFERENCES

| Heading | | Description of goods where part only of heading/subheading is covered | GSP Rate |
|---|--------|---|-----------------------|
| 73.16 | A.I. | ... .. | Free |
| | A.II. | ... .. | ABCFH Free |
| | B. | ... .. | ABCFH Free |
| | C. | ... .. | ABCFH Free |
| | D.I. | ... .. | ABCFH Free |
| | D.II. | ... .. | Free |
| | E. | ... .. | Free |
| 73.17 |  | ... .. | ABCFH Free |
| 73.18 |  | ... .. | ABCFH Free† E Free |
| 73.19 |  | ... .. | Free |
| 73.20 |  | ... .. | ABCFH Free |
| 73.21 |  | ... .. | Free |
| 73.22 |  | ... .. | Free |
| 73.23 |  | ... .. | Free |
| 73.24 |  | ... .. | Free |
| 73.25 |  | ... .. | Free |
| 73.26 |  | ... .. | Free |
| 73.27 |  | ... .. | Free |
| 73.28 |  | ... .. | Free |
| 73.29 |  | ... .. | Free |
| 73.30 |  | ... .. | Free |
| 73.31 |  | ... .. | Free |
| 73.32 |  | ... .. | Free |
| 73.33 |  | ... .. | Free |
| 73.34 |  | ... .. | Free |
| 73.35 |  | ... .. | Free |
| 73.36 |  | ... .. | Free |
| 73.37 |  | ... .. | Free |
| 73.38 |  | ... .. | Free |
| 73.39 |  | ... .. | Free |
| 73.40 |  | ... .. | ABCFH Free |
| Chapter 74 (except 74.03) |  | ... .. | Free |
| 74.03 |  | ... .. | ABCFH Free† E Free |
| Chapter 75 |  | ... .. | Free |
| Chapter 76 (except 76.01, 76.02, 76.03) |  | ... .. | Free |
| 76.01 | A. | ... .. | E Free |
| | B.I.b) | ... .. | E Free |
| 76.02 |  | ... .. | ABCFH Free |
| 76.03 |  | ... .. | ABCFH Free |
| Chapter 77 (except 77.01) |  | ... .. | Free |

† Subject to Tariff Quota limitation or Special ceiling.

GENERALISED SYSTEM OF PREFERENCES

| Heading | Description of goods where part only of heading/subheading is covered | GSP Rate |
|------------------------------|---|-----------------------|
| 77.01 A. | | E Free |
| B.I. | | E Free |
| Chapter 78 (except 78.01) | | Free |
| 78.01 A. | | E Free |
| 79.01 A. | | E Free |
| 79.02 | | Free |
| 79.03 A. | | ABCFH Free] E Free |
| B.I. | | ABF† 4-8% E Free |
| B.II. | | ABF† 4-8% E Free |
| 79.04 | | Free |
| 79.05 | | Free |
| 79.06 | | Free |
| Chapter 80 (except 80.01) | | Free |
| 81.01 A. | | E Free |
| B. | | Free |
| C. | | Free |
| 81.02 A.I. | | E Free |
| A.II. | | E Free |
| B. | | Free |
| C. | | Free |
| 81.03 A. | | E Free |
| B. | | Free |
| C. | | Free |
| 81.04 A.II. | | Free |
| B.I. | | E Free |
| B.II. | | Free |
| C.II. | | Free |
| D.I. | | E Free |
| D.II. | | Free |
| E.I. | | E Free |
| E.II. | | Free |
| F.I. | | E Free |
| F.II. | | Free |
| G.I. | | E Free |
| G.II. | | Free |
| H.I. | | E Free |
| H.II. | | Free |
| I.I. | | E Free |
| I.II. | | Free |
| K.I. | | E Free |
| K.II. | | Free |

† And Malta.

‡ Subject to Tariff Quota limitation or Special ceiling.

GENERALISED SYSTEM OF PREFERENCES

| Heading | Description of goods where part only of heading/subheading is covered | GSP Rate |
|----------------------------|---|-------------|
| 81.04 L.I. | ... | E Free |
| L.II. | ... | Free |
| M. | ... | E Free |
| N.II.b) | ... | Free |
| O.I. | ... | E Free |
| O.II. | ... | Free |
| P.I. | ... | E Free |
| P.II. | ... | Free |
| Q.I. | ... | E Free |
| Q.II. | ... | Free |
| R.I. | ... | E Free |
| R.II. | ... | Free |
| Chapter 82 | ... | Free |
| Chapter 83 | ... | Free |
| 84.01 | ... | Free |
| 84.02 | ... | Free |
| 84.03 | ... | Free |
| 84.04 | ... | Free |
| 84.05 | ... | Free |
| 84.06 | ... | Free |
| 84.07 | ... | Free |
| 84.08 | ... | Free |
| 84.09 | ... | Free |
| 84.10 (except 84.10 B.II.) | ... | Free |
| 84.10 B.II. | ... | ABCEFH Free |
| 84.11 | ... | Free |
| 84.12 | ... | Free |
| 84.13 | ... | Free |
| 84.14 | ... | Free |
| 84.15 | ... | Free |
| 84.16 | ... | Free |
| 84.17 | ... | Free |
| 84.18 | ... | Free |
| 84.19 | ... | Free |
| 84.20 | ... | Free |
| 84.21 | ... | Free |
| 84.22 | ... | Free |
| 84.23 | ... | Free |
| 84.24 | ... | Free |
| 84.25 | ... | Free |
| 84.26 | ... | Free |
| 84.27 | ... | Free |
| 84.28 | ... | Free |
| 84.29 | ... | Free |

GENERALISED SYSTEM OF PREFERENCES

| Heading | Description of goods where part only of heading/subheading is covered | GSP Rate |
|---------|--|--|
| 84.30 | ... | Free |
| 84.31 | ... | Free |
| 84.32 | ... | Free |
| 84.33 | ... | Free |
| 84.34 | ... | Free |
| 84.35 | ... | Free |
| 84.36 | ... | Free |
| 84.37 | ... | Free |
| 84.38 | ... | Free |
| 84.39 | ... | Free |
| 84.40 | ... | Free |
| 84.41 | (except A.III.) | Free |
| 84.41 | A.III. | ABCFHR Free; E Free |
| 84.42 | ... | Free |
| 84.43 | ... | Free |
| 84.44 | ... | Free |
| 84.45 | ... | Free |
| 84.46 | ... | Free |
| 84.47 | ... | Free |
| 84.48 | ... | Free |
| 84.49 | ... | Free |
| 84.50 | ... | Free |
| 84.51 | ... | Free |
| 84.52 | ... | Free |
| 84.53 | ... | Free |
| 84.54 | ... | Free |
| 84.55 | ... | Free |
| 84.56 | ... | Free |
| 84.57 | ... | Free |
| 84.58 | ... | Free |
| 84.59 | ... | Free |
| 84.60 | ... | Free |
| 84.61 | A. | Free |
| | B. | Taps, cocks, valves and similar appliances of pig iron or cast iron ABCFEH Free |
| | | Other goods of this subheading Free |
| 84.62 | ... | ABCFEH Free |
| 84.63 | Forged or roughly shaped shafts, of a unit weight exceeding 150 metric tons, for generators and turbines Goods of this heading other than forged or roughly shaped shafts, of a unit weight exceeding 150 metric tons for generators and turbines | ABF† 5-6% E Free Free |
| 84.64 | ... | Free |
| 84.65 | ... | Free |

† And Malta.

‡ Subject to Tariff Quota limitation or Special ceiling.

GENERALISED SYSTEM OF PREFERENCES

| Heading | Description of goods where part only of heading/subheading is covered | GSP Rate |
|---------|---|-----------------------|
| 85.01 | A.I. | Free |
| | A.II. | ABCFH Free† E Free |
| | B. | Free |
| | C. | Free |
| 85.02 | | Free |
| 85.03 | | ABCFH Free† E Free |
| 85.04 | | Free |
| 85.05 | | Free |
| 85.06 | | Free |
| 85.07 | | Free |
| 85.08 | | Free |
| 85.09 | | Free |
| 85.10 | A. | Free |
| | B. | ABCFH Free† E Free |
| 85.11 | | Free |
| 85.12 | | Free |
| 85.13 | | Free |
| 85.14 | | Free |
| 85.15 | A.I. | Free |
| | A.II. | Free |
| | A.III. | ABCFH Free† E Free |
| | A.IV. | Free |
| | B. | Free |
| | C.I. | Free |
| | C.II. | Free |
| | C.III. | ABCFH Free† E Free |
| 85.16 | | Free |
| 85.17 | | Free |
| 85.18 | | Free |
| 85.19 | | Free |
| 85.20 | | Free |
| 85.21 | A. | Free |
| | B. | Free |
| | C. | Free |
| | D. | ABCFH Free† E Free |
| | E. | ABCFH Free† E Free |
| 85.22 | | Free |
| 85.23 | | ABCFH Free† E Free |
| 85.24 | | Free |

† Subject to Tariff Quota limitation or Special ceiling.

GENERALISED SYSTEM OF PREFERENCES

| Heading | Description of goods where part only of heading/subheading is covered | GSP Rate |
|--|--|---|
| 85.25 | ... | Free |
| 85.26 | ... | Free |
| 85.27 | ... | Free |
| 85.28 | ... | Free |
| Chapter 86 | ... | Free |
| Chapter 87 (except 87.10, 87.12 B, and 87.14 B.II.) | ... | Free |
| 87.10 | ... | ABCFEH Free |
| 87.12 B. | ... | ABCFEH Free |
| 87.14 B.II. | ... | ABCFH Free† E Free |
| Chapter 88 | ... | Free |
| Chapter 89 | ... | Free |
| Chapter 90 (except 90.05) | ... | Free |
| 90.05 | ... | ABCFHR Free† E Free |
| Chapter 91 | ... | Free |
| Chapter 92 (except 92.11 A.) | ... | Free |
| 92.11 A. | ... | ABCFHR Free† E Free |
| Chapter 93 (except 93.07 B.) | ... | Free |
| 93.07 B. | ... | ABCFEH Free |
| Chapter 94 (except 94.01 B. and 94.03) | ... | Free |
| 94.01 B. | ... | ABCFH Free† E Free |
| 94.03 | ... | ABCFH Free† E Free |
| Chapter 95 | ... | Free |
| Chapter 96 (except 96.02 A. and 96.02 C.) | ... | Free |
| 96.02 A. | ... | ABCFEH Free |
| 96.02 C. | ... | ABCFEH Free |
| 97.01 | ... | Free |
| 97.02 | ... | ABCFHR Free† E Free |
| 97.03 | ... | ABCFH Free† E Free |
| 97.04 A. | ... | ABCFEH Free |
| 97.04 B. | ... | Free |
| 97.05 | Christmas tree decorations and similar articles for Christmas festivities (for example, artificial Christmas trees, Christmas stockings, imitation yule logs, Nativity scenes and figures therefor) Other goods of this heading | ABCFH Free† E Free ABCFHR Free† E Free |

† Subject to Tariff Quota Limitation or Special ceiling.

GENERALISED SYSTEM OF PREFERENCES

| Heading | Description of goods where part only of heading/subheading is covered | GSP Rate |
|------------------------------|---|-----------------------|
| 97.06 | | Free |
| 97.07 | | Free |
| 97.08 | | Free |
| Chapter 98 (except 98.15) | | Free |
| 98.15 | | ABCFH Free† E Free |

† Subject to Tariff Quota limitation or Special ceiling.