

GUERNSEY

STATUTORY INSTRUMENT 1975 NO. 31

THE IMPORT DUTIES (DEVELOPING COUNTRIES) (BAILLIWICK OF GUERNSEY) ORDER, 1975

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, 1975, any import duty for for the time being chargeable on goods of any heading or subheading of the Second Schedule to the Import Duties (Bailiwick of Guernsey) (No. 68) Order, 1974 as amended (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 -

- (1) 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, 1975.

- (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-five.

dated this        eighth        day of July, nineteen hundred and seventy five

(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

(b) S.I. 1974 No. 44, S.I. 1975 No. 6

EXPLANATORY NOTE

THE IMPORT DUTIES (DEVELOPING COUNTRIES) (BAILLIWICK OF GUERNSEY) ORDER, 1975

This Order, which became effective on 1 January 1975, 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. 68) Order, as amended, 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**

<i>Country</i>	<i>Key</i>	<i>Country</i>	<i>Key</i>
Afghanistan	F	Malaysia	F
Algeria	A	Maldives Islands	A
Argentina	F	Mali	D
Bahamas, The	D	Mauritania	D
Bahrain	A	Mauritius	D
Bangladesh	F	Mexico	F
Barbados	D	Morocco	A
Bhutan	C	Nauru	A
Bolivia	A	Nepal	A
Botswana	D	Nicaragua	A
Brazil	A	Niger	D
Burma	A	Nigeria, Federal Republic of	D
Burundi	D	Oman	C
Cameroon	D	Pakistan	F
Central Africa Republic	D	Panama	A
Chad	D	Paraguay	A
Chile	A	Peru	A
Colombia	F	Philippines	F
Congo (Peoples Republic)	D	Qatar	A
Costa Rica	A	Romania	R
Cuba	C	Rwanda	D
Cyprus	A*	Saudi Arabia	A
Dahomey	D	Senegal	D
Dominican Republic	A	Sierra Leone	D
Ecuador	A	Singapore	A
Egypt, Arab Republic of	F	Somali Democratic Republic	D
El Salvador	F	Sri Lanka	F*
Equatorial Guinea	A	Sudan	A
Ethiopia	A	Swaziland	D
Fiji	D	Syria	A
Gabon	D	Tanzania	D
Gambia, The	D	Thailand	F
Ghana	D	Togo	D
Guatemala	A	Tonga	D
Guinea	A	Trinidad and Tobago	D
Guyana	D	Tunisia	A
Haiti	A	Uganda	D
Honduras	A	United Arab Emirates:	
India	F	Abu Dhabi	A
Indonesia	F	Ajman	A
Iran	A	Dubai	A
Iraq	A	Fujairah	A
Ivory Coast	D	Ras al Khaimah	A
Jamaica	K	Sharjah	A
Jordan	A	Umm al Qaiwain	A
Kenya	D	Upper Volta	D
Khmer Republic	A	Uruguay	A
Korea, Republic of	F	Venezuela	A
Kuwait	A	Viet-Nam, Republic of	F*
Laos	A	Western Samoa	D
Lebanon	A	Yemen Arab Republic	A
Lesotho	D	Yemen, Peoples Democratic Republic of	A
Liberia	A	Yugoslavia	F
Libyan Arab Republic	A	Zaire, Republic of	D
Malagasy Republic	D	Zambia	D
Malawi	D		

\* Note change of key letter from that which obtained during 1974.

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

<i>Country</i>	<i>Key</i>	<i>Country</i>	<i>Key</i>
Afars and Issas (Territory of the)	E	Mozambique	B
Angola (inc. Cabinda)	B	Netherlands Antilles (Aruba and Curaçao)	E
Antigua	E	New Caledonia and Dependencies	E
Australian Antarctic Territory	B	Norfolk Island	B
Belize (formerly British Honduras)	E	Pacific Islands administered by the	B
Bermuda	E	United States of America (Guam,	
British Antarctic Territory	E	American Samoa (comprising Swain	
British Indian Ocean Territory	E	Island), Midway Islands, Johnston	
(comprising the Chagos Archipelago,		Island, Sand Island and Wake Island.	
Alabra, Farquhar and Desroches).		The following mandated islands: the	
British Oceania	E	Carolines, the Marianas, and the	
(comprising British Solomon		Marshall Islands)	
Islands, Protectorate, Gilbert and		Papua New Guinea	E
Ellice Islands Colony, New Hebrides		Portuguese Timor	B
Condominium, Pitcairn Island).		St. Christopher - Nevis - Anguilla	E
Brunei	E	St. Helena (with Ascension, Gough	E
Cape Verde Islands	B	Island and Tristan da Cunha)	
Cayman Islands and Dependencies	E	St. Lucia	E
Christmas Island	B	St. Pierre and Miquelon	E
Cocos (Keeling) Islands	B	St. Vincent	E
Comoro Archipelago	E	Sao Tome and Principe	B
Corn Islands and Swan Islands	B	Seychelles (inc. Amirantes)	E
Dominica	E	Sikkim	H
Falkland Islands and Dependencies	E	Spanish territory in Africa	B
French Polynesia	E	Surinam	E
French Southern and Antarctic Territories	E	Territories for which New Zealand is	B
Gibraltar	B	responsible (Cook Islands, Njue	
Grenada	E	Island, Tokelau Islands, Ross Dependency)	
Guinea Bissau	B	Turks and Caicos Islands	E
Heard Island and McDonald Islands	B	Virgin Islands (British)	E
Hong Kong	B	Virgin Islands (USA)	B
Macao	B	Wallis and Futuna Islands	E
Montserrat	E		

**PART 11**

**PORTS OF CONSIGNMENT FOR GOODS OF CERTAIN DEVELOPING COUNTRIES**

<i>Country of Origin</i>	<i>Port of Consignment</i>
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, Paranagua, 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 /sub-heading is covered	GSP Rate
02.01 A.III.b)	...	Free
02.04 ex A.	Of domestic pigeons	4.8%
ex B.	Furred game, frozen	Free
ex C.I.	Frogs' legs	Free
C.II.	...	4.8%
02.06 A	...	DEK Free
C.I.a)	...	DEK Free *
ex C.I.b)	Offals other than sweetbreads and tongues	DEK Free
ex C.II.	Other than edible offals; meat of mutton and lamb	DEK Free
03.03 A.IV.a)	...	4.8%
ex A.IV.c)	Shrimps of the genus Palaemonidae sp.p and Penaeus indicus, monodon, esculentus and merguensis	4.8%
04.06	...	ABCDEFHK 15.6% + £0.0963 per cwt
04.07	...	4.2%
05.03 B.	...	Free
05.07 A.II.	...	Free
B.	...	Free
05.08 B.	...	ABF † } Free
05.13 B.	...	DEK } Free
05.15 A.I.	...	Free
ex 07.03 D.	Cucumbers	DEK Free
ex E.	Vegetables other than cauliflowers and sweet peppers	DEK Free
F.	...	DEK Free
07.04 B.I.	...	ABCFHR 3.2%
B.III.	...	DEK Free
ex B.V.a)1	Whole mushrooms	4%
B.V.a)2	...	ABF † 6.4%
ex B.V.b)	Whole mushrooms	DEK Free
ex B.V.b)	Other than asparagus; broad, kidney and runner beans; beetroot; broccoli and cauliflowers; Brussel 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.	4%
ex 07.05 A.I.	Chick peas, beans	DEK Free
A.II.	...	DEK Free
A.III.	...	DEK Free
ex B.I.	Beans of the genus Phaseolus mungo	Free
	Chick peas; other beans	DEK 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/sub-heading is covered	GSP Rate
ex 07.05 B.II	...	DEK Free
B.III.	...	DEK Free
ex 07.06 B.	Dried, other than sago pith	DEK Free
08.01 B.II.	...	DEK Free
ex C.	Dried	DEK Free
ex D.	Dried	DEK Free
ex E.	Dried, other than whole	Free
ex F.	Dried	DEK Free
ex H.	Dried	DEK Free
08.02 A.II.a)2	...	ABF † 6% DEK Free } *
A.II.b)2	...	ABF † 8% DEK Free } *
B.II.	...	ABF † 8% DEK Free } *
C.II.	...	ABF † 3.2% DEK Free } *
D.II.	...	ABF † 1.6% DEK Free
E.II.	...	ABF † 6.4% DEK Free
08.03 B.	...	ABF † 4% DEK Free
08.04 B.I.a)	...	ABF † 1.6% DEK Free
B.II.a)	...	ABF † 1.6% DEK Free
08.05 D.	...	Free
E.	...	Free
F.	...	Free
ex G.	Goods of this sub-heading other than hazelnuts	Free
08.10 A.II	...	4%
ex A.III	Blackberries	4%
	Quinces	4.8%
ex B.	Dates, bananas, coconuts, Brazil nuts, cashew nuts, avocados, guavas, mangosteens, grapefruit, pomelos, cranberries, and fruit, other than melons, of heading 08.09	4%
08.11 A.	...	ABF † 6.4% DEK Free
B.III.	...	ABF † 6.4% DEK Free
B.IV.b)	...	ABF † 6.4% DEK Free
C.	...	Free
D.	...	ABCFHR 2% DEK 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/sub-heading is covered	GSP Rate
08.11	ex E.II	Nuts of this sub-heading other than coconuts, Brazil nuts and cashew nuts Coconuts, Brazil nuts and cashew nuts of this sub-heading	DEK Free
			ABCFHR 2% DEK Free
	ex E.IV.a)	Grapefruit of this sub-heading	2%
	E.IV.c)2	...	ABF † 4.4% DEK Free
	ex.E.VI.	Blackberries	2%
		Quinces	ABCFHR 2.4% DEK Free
	ex E.VII.	Dates, bananas, avocados, mangoes, cranberries, guavas and mangosteens and fruits of heading 08.09. other than melons Other fruit of this sub-heading	ABCFHR 2% DEK Free
ABF † 4.4% DEK Free			
08.12	A.	...	ABCFHR 2.4% DEK Free
	E.	...	Free
	F.I.b)	...	ABF † 3.2% DEK Free
	F.II.b)	...	ABF † 4.8% DEK Free
	G.II.	Tamarinds, (pods, pulp) Goods of this sub-heading other than tamarinds (pods, pulp)	Free ABF † 2.4% DEK Free
08.13	...	Free	
09.01	A.II.a)	...	DEK Free
	A.II.b)	...	DEK Free
	ex C	Coffee and chicory, roasted and ground, mixed but without other ingredients	DEK Free
09.02	A.	...	Free
09.06	A.	...	5.4%
	B.	...	3.6%
09.08	A.II.a)	...	4.8%
	B.I.	...	6%
	B.II.	...	3%
09.09	A.II.	...	8.4%
	A.III.b)2	...	Free
	B.I.	...	9.6%
	B.III.	...	3.6%
ex 09.10	A.II.	Thyme, ground	DEK Free
	ex B.	Bay leaves other than unground	DEK Free
	ex C.I.	Other than stigmas and styles, dried	DEK Free
	C.II.	...	DEK Free
	F.I.	...	ABCFHR 7.2% DEK Free

† And Malta.

**GENERALISED SYSTEM OF PREFERENCES**

<i>Heading</i>	<i>Description of goods where part only of heading/sub-heading is covered</i>	<i>GSP Rate</i>
ex 09.10 F.II.b)	... ..	ABCFHR 8.4% DEK Free
11.03	... ..	ABCFHR 3.6% DEK Free
11.04 A.	... ..	ABCFHR 5.1% DEK Free
	Flours of chestnuts	ABCFHR 5.1% DEK Free
B.	Goods of this sub-heading other than flours of chestnuts	ABCFHR 3.9% DEK Free
11.08 B.	... ..	DEK Free
12.02 A.	... ..	DEK Free *
12.05	... ..	DEK Free
12.07 B.	... ..	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)	... ..	DEK Free
B.I.b)	... ..	DEK Free
B.II.a)	... ..	DEK Free
B.II.b)	... ..	DEK Free
C.I.	... ..	Free
C.II.	... ..	Free
14.01 A.II.	... ..	Free
B.	... ..	Free
15.03 A.II.	... ..	2.4%
B.	... ..	Free
C.	... ..	3.6%
15.04 A.I.	... ..	Free *
15.05 A.	... ..	Free
B.	... ..	Free
15.06	... ..	Free
15.07 B.	... ..	Free *
C.II.	... ..	3.6% ††*

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

†† Applicable to such goods from Commonwealth Countries other than those in the Commonwealth Preference Standstill area.

GENERALISED SYSTEM OF PREFERENCES

Heading	Description of goods where part only of heading/sub-heading is covered	GSP Rate
15.07 ex D.I.a)3	Other than groundnut oil, linseed oil, palm kernel oil, sunflower seed oil and colza oil	1.5% *
15.09	...	1.2%
15.10 A.	...	ABCFHR 1.8% DEK Free
B.	...	DEK Free
C.	...	Free
D.	...	DEK Free
15.11 A.	...	Free
B.	...	Free
15.12 A.	...	9.6% *
B.	...	7.2% *
15.13	...	DEK Free *
15.14	...	Free
15.15 B.	...	Free
15.16 B.	...	Free
15.17 B.	...	Free *
16.02 A.I.	...	ABCFHR 8.4% DEK Free
B.II.a)	Prepared or preserved game or game offal not in airtight containers, and pastes thereof whether or not canned.	ABCFHR 6% DEK Free
	Prepared or preserved rabbit or rabbit offal not in airtight containers, and pastes thereof whether or not canned	ABCFHR 8.4% DEK Free
ex B.II.b)	Prepared or preserved game or game offal in airtight containers	6%
	Prepared or preserved rabbit or rabbit offal in airtight containers	8.4%
ex B.II.b)	Prepared or preserved game or game offal not in airtight containers, and pastes thereof whether or not canned.	ABCFHR 6% DEK Free
	Prepared or preserved rabbit or rabbit offal not in airtight containers, and pastes thereof whether or not canned	ABCFHR 8.4% DEK Free
B.III.b) 1aa)	...	ABF + 15.6% DEK Free
ex B.III.b) 1bb)	Prepared or preserved bovine tongues	10.8%
ex B.III.b) 1bb)	Other than in airtight containers	DEK Free
B.III.b) 2aa)11	...	ABCFHR 10.8% DEK Free
ex B.III.b) 2aa)22	In airtight containers	10.8%
ex B.III.b) 2aa)22	Other	ABCFHR 10.8% DEK Free
B.III.b) 2bb)11	...	ABCFHR 10.8% DEK Free
ex B.III.b) 2bb)22	In airtight containers	10.8%

\* 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/sub-heading is covered	GSP Rate
16.02 ex B.III.b) 2bb)22	Other	ABCFHR 10.8% DEK Free
16.03 B.	...	ABCFHR 0.6% DEK Free
C.	...	ABCFHR 6% DEK Free
16.04 A.I.	...	ABCFHR 7.8% DEK Free
A.II.	...	ABCFHR 10.8% DEK Free
ex B.	Roes	ABCFHR 4.2% DEK Free
ex B.	Other	4.2%
ex C.II	Roes	DEK Free
ex E.	Tuna, canned and roes	DEK Free
ex F.	Bonito, canned	ABCFHR 12.6% DEK Free
ex F.	Roes	DEK Free
ex F.	Bonito (sarda sp.p.) and mackerel	12.6%
G.I.	...	7.2%
ex G.II.	Roes	ABCFHR 7.2% DEK Free
ex G.II.	Other	7.2%
16.05 A.	...	4.8%
ex B.	Goods of this sub-heading other than shrimps of the "Crangon sp.p" type and snails	4.2%
17.04 A.	...	ABCFHR 6.3% } * DEK Free
B.	...	ABCFHR 1.8% + (VC) * with max of 12% } * DEK Free
C.	...	ABCFHR 3% + (VC) * with max of 13.2% + ads) } * DEK Free
D.	...	ABCFHR 5.4% + (VC) * with max of 10.8% + ads) } * DEK Free
18.04	...	4.8% **
18.06 A.	...	ABCFHR 3.6% } * DEK Free
B.I.	...	ABF † 7.2% } * DEK Free
B.II.	...	ABF † 7.2% } * DEK Free
C.	...	DEK Free *
D.I.a)	...	DEK Free *
D.I.b)	...	DEK Free *

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

† And Malta. \*\* Subject to Tariff Quota limitation

GENERALISED SYSTEM OF PREFERENCES

Heading		Description of goods where part only of heading/sub-heading is covered	GSP Rate
18.06	D.II.a)1	...	DEK Free *
	D.II.a)2	...	DEK Free *
	D.II.b)1	...	DEK Free *
	D.II.b)2aa)	...	DEK Free *
	D.II.b)2bb)	...	DEK Free *
	D.II.c)1	...	DEK Free *
	D.II.c)2	...	DEK Free *
19.01		...	DEK Free *
19.02		...	ABCFHR 2.4% } * DEK Free }
19.03		...	DEK Free *
ex 19.04		Tapioca and sago excluding tapioca and sago substitutes obtained from potato or other starches	4.2% *
19.05		...	ABCFHR 1.8% } * DEK Free }
19.06		...	ABCFHR 1.2% } * DEK Free }
19.07	A.	...	ABCFHR 2.1% + (VC with max 12.3% + adf) } * DEK Free }
	B.	...	ABCFHR 1.2% + (VC with max 10.8% + adf) } * DEK Free }
	C.	...	ABCFHR 3.3% } * DEK Free }
	D.	...	ABCFHR 3.3% } * DEK Free }
19.08	A.	...	ABCFHR 3.3% } * DEK Free }
	B.	...	DEK Free *
20.01	ex B.	Beetroot, cauliflowers and onions	ABCDEFHK 7.2%
	ex B.	Gherkins, cucumbers, mixed pickles and sweet peppers. Goods of this sub-heading other than gherkins, cucumbers, mixed pickles, sweet peppers, beetroot, cauliflowers and onions	DEK Free ABCFH 7.2% DEK Free
20.02	B.	...	ABF † 7.2% DEK Free
	C.I.	...	DEK Free
	C.II.a)2	...	ABF † 7.2% DEK Free
	C.II.b)	...	DEK Free
	E.	...	ABCFHR 6.4% DEK Free
	F.I.	...	ABCFHR 4.8% DEK 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/sub-heading is covered	GSP Rate
20.02	F.II.	DEK Free
	ex G.II.a)	Other than kidney and runner beans ABF † 9.6% DEK Free
	ex G.II.b)	Other than kidney, broad and runner beans DEK Free
	H.I.a)	Other than broad beans ABF † 8.8% DEK Free
	H.I.d)	... .. ABF † 8.8% DEK Free
	ex H.II.	Other than potato crisps, broad, kidney, and runner beans, beetroot; broccoli and cauliflowers; Brussel sprouts, carrots, cucumbers (other than gherkins), herbs; lettuce and endive; dry-bulb onions and shallots; potatoes; rhubarb; spinach; turnips; mixtures containing any of these vegetables or asparagus, mushrooms or peas DEK Free
20.03	ex A.II.	Dates, bananas, coconuts, Brazil nuts, cashew nuts, avocados, mangoes, guavas and mangosteens 5.2% *
	ex B.II.	Dates, bananas, coconuts, Brazil nuts, cashew nuts, avocados, mangoes, guavas and mangosteens 5.2%
20.04	A.	... .. ABF † } Free DEK } *
	B.I.a)	... .. ABF † 10% } * DEK Free } *
	B.I.c)	{ Dates, bananas, coconuts, Brazil nuts, cashew nuts, avocados, mangoes, guavas and mangosteens Goods of this sub-heading other than: dates, bananas, coconuts, Brazil nuts, cashew nuts, avocados, mangoes, guavas and mangosteens ABCFHR 5% } * DEK Free } * ABF † 10% } * DEK Free } *
	B.II.a)	... .. ABF † 10% DEK Free
	B.II.c)	{ Dates, bananas, coconuts, Brazil nuts, cashew nuts, avocados, mangoes, guavas and mangosteens Goods of this sub-heading other than: dates, bananas, coconuts, Brazil nuts, cashew nuts, avocados, mangoes, guavas and mangosteens ABCFHR 5% DEK Free ABF † 10% DEK Free
20.05	ex B.I.	Goods of this sub-heading other than orange jam and orange marmalade 7.6% *
	ex B.II.	Goods of this sub-heading other than orange jam and orange marmalade 7.6% *
	ex B.III.	Goods of this sub-heading other than orange jam and orange marmalade 7.6%
	ex C.I.b)	Preparations of this sub-heading produced from the following fruits: Dates, bananas, coconuts, Brazil nuts, cashew nuts, avocados, mangoes, guavas and mangosteens 7.2% *
	ex C.II.	Preparations of this sub-heading produced from the following fruits: Dates, bananas, coconuts, Brazil nuts, cashew nuts, avocados, mangoes, guavas and mangosteens 7.2% *
	ex C.III.	Preparations of this sub-heading produced from the following fruits: Dates, bananas, coconuts, Brazil nuts, cashew nuts, avocados, mangoes, guavas and mangosteens 7.2%
20.06	A.I.	{ Almonds, walnuts and hazelnuts ABCFHR 4.8% DEK Free Other goods of this sub-heading ABCFHR 4% DEK Free
	A.II.	Almonds, walnuts and hazelnuts ABCFHR 5.6% DEK Free

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† And Malta.

**GENERALISED SYSTEM OF PREFERENCES**

<i>Heading</i>	<i>Description of goods where part only of heading/sub-heading is covered</i>	<i>GSP Rate</i>
20.06 A.II.	Other goods of this sub-heading	ABCFHR 4.8% DEK Free
B.I.a)	...	6.4%
B.I.b) 1aa)	...	6.4% *
B.I.b) 1bb)	...	6.4%
B.I.b) 2aa)	...	6.4% *
B.I.b) 2bb)	...	6.4%
B.I.c)1	...	ABCFHR 10% } *
B.I.c)2	...	DEK Free } *
B.I.d) 1aa)	...	ABCFHR 10% } *
B.I.d) 1bb)	...	DEK Free } *
B.I.d) 2aa)	...	10% *
B.I.d) 2bb)	...	10%
B.I.e)1 except bb) ff)33 hh)22	...	10% *
B.I.e) 1ff)33	...	ABCFHR 10% } *
B.I.e) 1hh)22	...	DEK Free } *
B.I.e)2 except bb) ff)33 hh)22	...	10%
B.I.e) 2ff)33	...	ABCFHR 10% DEK Free
B.I.e) 2hh)22	...	ABCFHR 10% DEK Free
B.I.f) 1aa)	...	10% *
B.I.f) 1bb)	...	10% *
B.I.f) 1cc)	...	ABCFHR 10% } *
B.I.f)2 except cc)	...	DEK Free } *
B.I.f) 2cc)	...	10%
		ABCFHR 10% DEK Free

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GENERALISED SYSTEM OF PREFERENCES

Heading	Description of goods where part only of heading/sub-heading is covered	GSP Rate
20.06 B.II.a)2	...	4.8% *
B.II.a)3 except cc)	...	7.6% *
B.II.a) 3cc)	...	ABCFHR 7.6% DEK Free } *
B.II.a)4	...	ABCFHR 7.2% DEK Free } *
ex B.II.a) 5aa)	Pineapples, other than in slices, half slices or spirals	4.8% * **
ex B.II.a) 5bb)	Pineapples, other than in slices, half slices or spirals	4.8% **
B.II.a) 8ff)	Brazil nuts, cashew nuts and coconuts	ABCFHR 4.4% DEK Free } *
	Goods of this sub-heading other than Brazil nuts, cashew nuts and coconuts	ABF † 8.8% DEK Free } *
B.II.a) 8gg)33	...	ABF † 8.8% DEK Free } *
B.II.a) 8ijj)22	Dates, bananas, avocados, mangoes, guavas, mangosteens and tamarinds (pods, pulp)	ABCFHR 4.4% DEK Free } *
	Goods of this sub-heading other than - dates, bananas, avocados, mangoes, guavas, mangosteens and tamarinds (pods, pulp)	ABF † 8.8% DEK Free } *
B.II.a) 9aa)33	...	ABF † 8.4% DEK Free } *
B.II.a) 9bb)22	...	ABF † 8.8% DEK Free } *
B.II.b)2	...	4.8% *
B.II.b)3 except cc)	...	8% *
B.II.b) 3cc)	...	ABCFHR 8% DEK Free } *
B.II.b)4	...	ABCFHR 7.6% DEK Free } *
ex B.II.b) 5aa)	Pineapples, other than in slices, half slices or spirals	4.8% * **
ex B.II.b) 5bb)	Pineapples of this sub-heading other than in slices, half slices or spirals	4.8% **
B.II.b) 8ff)	Coconuts, Brazil nuts and cashew nuts	ABCFHR 4.8% DEK Free } *
	Goods of this sub-heading other than coconuts, Brazil nuts and cashew nuts	ABF † 9.6% DEK Free } *
B.II.b) 8gg)	...	ABF † 9.6% DEK Free } *
B.II.b) 8ijj)22	Dates, bananas, avocados, guavas, mangoes and mangosteens	ABCFHR 4.8% DEK Free } *
	Goods of this sub-heading other than dates, bananas, avocados, guavas, mangoes and mangosteens	ABF † 9.6% DEK Free } *
B.II.b) 9aa)33	...	ABF † 8.8% DEK Free } *
B.II.b) 9bb)22	...	ABF † 9.6% DEK Free } *
B.II.c) 1dd)77	Coconuts, Brazil nuts and cashew nuts Goods of this sub-heading other than coconuts, Brazil nuts and cashew nuts	ABCFHR 4.8% DEK Free ABF † 9.2% DEK Free

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\*\* Subject to Tariff Quota limitation.

† And Malta.

GENERALISED SYSTEM OF PREFERENCES

Heading	Description of goods where part only of heading/sub-heading is covered	GSP Rate
20.06 B.II.c) 1dd)88ccc)	...	ABF † 9.2% DEK Free
ex B.II.c) 1dd)99	Pineapples other than in slices, half slices or spirals	4.8% **
B.II.c) 1dd)1111 bbb)	Dates, bananas, avocados, guavas, mangoes and mangosteens Goods of this sub-heading other than dates, bananas, avocados, guavas, mangoes and mangosteens	ABCFHR 4.8% DEK Free ABF † 9.2% DEK Free
B.II.c) 1ee)33	...	ABF † 9.2% DEK Free
B.II.c) 2bb)88	Coconuts, Brazil nuts and cashew nuts Goods of this sub-heading other than coconuts, Brazil nuts and cashew nuts	ABCFHR 4.8% DEK Free ABF † 9.2% DEK Free
B.II.c) 2bb)99ccc)	...	ABF † 9.2% DEK Free
ex B.II.c) 2bb)1111	Pineapples other than in slices, half slices or spirals	4.8% **
B.II.c)2 bb)1515bbb)	Dates, bananas, avocados, guavas, mangoes and mangosteens Goods of this sub-heading other than dates, bananas, avocados, guavas, mangoes and mangosteens.	ABCFHR 4.8% DEK Free ABF † 9.2% DEK Free
20.07 A.I.a)1	...	DEK Free
A.I.a)2	...	DEK Free *
A.I.b)1	...	DEK Free *
A.I.b)2	...	DEK Free *
A.II.a)	...	DEK Free
A.II.b)1	...	DEK Free *
A.II.b)2	...	DEK Free
A.III.a) 1aa)	...	DEK Free
A.III.a) 1bb)	...	ABF † 16.8% DEK Free
A.III.a)2	Juices produced from the fruit of heading 08.01 except pineapples Other juices of this sub-heading	ABCFHR 8.4% DEK Free DEK Free
A.III.b) 1aa)	...	ABF † 16.8% DEK Free } *
A.III.b) 1bb)	Juices produced from the fruit of heading 08.01 except pineapples Other juices of this sub-heading	ABCFHR 8.4% DEK Free DEK Free } *
A.III.b) 2aa)11	...	DEK Free
A.III.b) 2aa)22	...	ABF † 16.8% DEK Free
A.III.b) 2bb)	Juices produced from the fruit of heading 08.01 except pineapples Other juices of this sub-heading	ABCFHR 8.4% DEK Free DEK Free
B.I.	...	DEK Free *

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† And Malta.

GENERALISED SYSTEM OF PREFERENCES

Heading	Description of goods where part only of heading/sub-heading is covered	GSP Rate
20.07 B.II.a)1	...	DEK Free
B.II.a)2	...	ABCFH 4.2% DEK Free
B.II.a) 3aa)11	Other citrus fruit juices of this sub-heading except lemon juice Lemon juice of this sub-heading	ABCFH 5.6% DEK Free DEK Free
B.II.a) 3aa)22	...	ABCFH 5.6% DEK Free
B.II.a) 3bb)11	Other citrus fruit juices of this sub-heading except lemon juice Lemon juice of this sub-heading	ABCFH 6% DEK Free DEK Free
B.II.a) 3bb)22	...	ABCFH 6% DEK Free
B.II.a) 4aa)	...	DEK Free
B.II.a) 4bb)	...	DEK Free
B.II.a) 5aa)	...	DEK Free
B.II.a) 5bb)	...	DEK Free
B.II.a) 6aa)	Juices of this sub-heading other than apricot and peach juice Apricot juice and peach juice of this sub-heading	ABCFH 6.8% DEK Free DEK Free
B.II.a) 6bb)	Juices of this sub-heading other than apricot and peach juice Apricot juice and peach juice of this sub-heading	ABCFH 7.2% DEK Free DEK Free
B.II.a) 7aa)11	...	DEK Free
B.II.a) 7aa)22	...	DEK Free
ex 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 sub-heading	ABF + 8.4% DEK Free  ABCFH 6.8% DEK Free
ex 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 sub-heading.	ABF + 8.8% DEK Free ABCFH 7.2% DEK Free
B.II.b) 1aa)	...	DEK Free *
B.II.b) 1bb)	...	DEK Free
B.II.b) 2aa)	...	ABCFH 4% } * DEK Free
B.II.b) 2bb)	...	ABCFH 4% DEK Free
B.II.b) 3aa)	...	DEK Free *
B.II.b) 3bb)	...	DEK Free

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† And Malta.

GENERALISED SYSTEM OF PREFERENCES

Heading	Description of goods where part only of heading/sub-heading is covered	GSP Rate
20.07 B.II.b) 3cc)	...	DEK Free
B.II.b) 4aa)	...	ABCFH 5.6% } * DEK Free
B.II.b) 4bb)	...	ABCFH 5.6% DEK Free
B.II.b) 4cc)	...	ABCFH 6% DEK Free
B.II.b) 5	...	DEK Free *
B.II.b) 6	...	DEK Free *
B.II.b) 7aa)	Fruit and vegetable juices of this sub-heading other than apricot and peach juice Apricot juice and peach juice of this sub-heading	ABCFH 6.8% } * DEK Free } * DEK Free
ex B.II.b) 7bb)	Fruit and vegetable juices of this sub-heading other than apricot and peach juice Apricot juice and peach juice of this sub-heading	ABCFH 6.8% DEK Free DEK Free
B.II.b) 7cc)	Fruit and vegetable juices of this sub-heading other than apricot and peach juice Apricot juice and peach juice of this sub-heading	ABCFH 7.2% DEK Free DEK Free
B.II.b) 8aa)	...	DEK Free
B.II.b) 8bb)1)	Fruit juice mixtures of this sub-heading, 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 sub-heading containing, separately or together, more than 25% of grape, citrus fruit, pineapple, apple, pear, tomato, apricot or peach juice	ABCFH 6.8% } * DEK Free } *
B.II.b) 8bb)2)	Fruit juice mixtures of this sub-heading, 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 sub-heading containing, separately or together, more than 25% of grape, citrus fruit, pineapple, apple, pear, tomato, apricot or peach juice	ABCFH 6.8% DEK Free DEK Free
B.II.b) 8bb)3)	Fruit juice mixtures of this sub-heading 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 sub-heading containing, separately or together, more than 25% of grape, citrus fruit, pineapple, apple, pear, tomato, apricot or peach juice	ABCFH 7.2% DEK Free DEK Free
21.01 A.I.	...	DEK Free
A.II.	...	ABCFHR 1.8% } * DEK Free
B.I.	...	DEK Free
B.II.	...	ABCFHR 4.2% } * DEK Free

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GENERALISED SYSTEM OF PREFERENCES

Heading	Description of goods where part only of heading/sub-heading 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.	ABCFHR 5.4%
		DEK Free } **
B.	Essences or concentrates of coffee Other goods of this sub-heading	ABCFHR 5.4%
		DEK Free
		Free
21.03 A.	...	Free
B.	...	ABCFHR 6%
		DEK Free
21.04 B.	Sauces with a vegetable oil basis Goods of this sub-heading other than sauces with a vegetable oil basis	DEK Free
		ABCFHR 5.4%
21.05 A.	...	DEK Free
		ABCFHR 7.2%
B.	Not containing meat or meat offal or fish	DEK Free
		ABCFHR 11.4%
	Other	11.4%
21.06 A.I.	...	ABCFHR 5.1%
		DEK Free
		ABCFHR 3.6% } *
		DEK Free
		ABCFHR 6.9%
		DEK Free
		ABCFHR 4.2%
		DEK Free
B.II.	...	ABCFHR 2.4%
		DEK Free
C.	...	ABCFHR 3%
		DEK Free
21.07 A.	...	ABCFHR 3% } *
		DEK Free
		DEK Free *
		DEK Free *
		ABF + 7.8% } *
		DEK Free
		DEK Free *
		ABCFHR 6%
		DEK Free
		DEK Free
F.I.a)1	Palm tree cores	ABCFHR 6%
	Goods of this sub-heading other than palm tree cores	DEK Free
F.I.a)2		
F.I.b)		
F.I.c)		
F.I.d)		
F.I.e)		DEK Free *
F.I.f)		
F.II.		
F.III.		
F.IV.		
F.V.		

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\*\* Subject to Tariff Quota limitation or Special ceiling.

† And Malta.

GENERALISED SYSTEM OF PREFERENCES

Heading	Description of goods where part only of heading/sub-heading is covered	GSP Rate
21.07 F.VI.		DEK Free *
F.VII.		
F.VIII.		
F.IX.		
22.01 A.		Free
22.02 A.		ABCFHR 4.2% DEK Free
B.		DEK Free *
22.03		9.6%
22.04		DEK Free *
22.10 A.I.		ABF † 0.2182 UA ††† per gallon }* DEK Free
A.II.		ABF † 0.1636 UA ††† per gallon }* DEK Free
B.I.		ABF † 0.2182 UA ††† per gallon DEK Free
B.II.		ABF † 0.1636 UA ††† per gallon DEK Free
23.01 B.		Free
23.02 B.		ABCFHR 2.4% DEK Free
23.06 A.I.b)		DEK Free *
B.		Free
23.07 A.		Free
C.	Liquefied herring, wholly of herrings apart from preserving and liquefying ingredients.	4.2%
	Other	ABCFHR 4.2% DEK Free
ex 24.01 B.I.	Unmanufactured tobacco of the flue cured Virginia type	ABCFHRK 0.0381 UA ** †††
ex 24.01 B.II.		ABCFHRK 6.9% **
ex 24.01 B.III.		ABCFHRK 0.0449 UA ** †††
24.02 B.		30%
C.		69%
D.		27.6%
E.		11.4%
25.01 A.I.a)		DEK Free
A.I.b)		ABF † 0.60 UA ††† per tonne DEK Free
A.II.a)1		DEK Free
A.II.a)2		ABF † 1.50 UA ††† per tonne DEK Free
A.II.b)1		DEK Free

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\*\* Subject to Tariff Quota limitation or Special ceiling.

† And Malta.

††† See Page iii.

**GENERALISED SYSTEM OF PREFERENCES**

Heading	Description of goods where part only of heading/sub-heading is covered	GSP Rate
25.01	A.II.b)2	ABF + 4.80 UA <sup>+++</sup> per tonne DEK Free
25.03	B.	DEK Free
25.08	A.	ABF + } Free DEK }
25.09		DEK Free
25.11	B.	DEK Free
25.13	B.	DEK Free
25.15	B.II.	DEK Free
25.16	A.	ABF + } Free DEK }
	B.I.a) 1aa)	DEK Free
	B.I.a) 1bb)	ABF + 2.1% DEK Free
	B.I.a)2	ABF + 2.1% DEK Free
	B.I.b)	ABF + 2.1% DEK Free
	B.II.a)	ABF + 1.8% DEK Free
	B.II.b)	ABF + } Free DEK }
25.17	B.	ABF + } Free DEK }
25.18	B.	DEK Free
	C.	DEK Free
25.22		Free
25.23		Free
25.27	B.	DEK Free
25.31	A.	Free
27.03	A.	ABF + } Free DEK }
	B.	Free
27.04	A.I.	Free
	C.	Free
<u>27.05</u>		<u>Free</u>
<u>27.07</u>		<u>Free</u>
27.10	A.III.	Free
	B.III.	Free
	C.I.e)	Free
	C.II.c)	Free
	C.III.c)	Free
	C.III.d)	Free

† And Malta.  
†† See Page iii.

GENERALISED SYSTEM OF PREFERENCES

Heading	Description of goods where part only of heading/sub-heading is covered	GSP Rate
27.11	...	Free
27.12	...	Free
27.13	...	Free
27.14	...	Free
27.16	...	Free
28.01	...	Free
28.02	...	Free
28.03	...	Free
28.04	A.	Free
	B.	Free
	C.I.	Free
	C.III.	Free
	C.IV.	Free
	ex C.V.	DEK Free
	ex C.V.	Free
28.05	...	DEK 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	...	ABCDEFHK Free
28.17	...	Free
28.18	...	Free
28.19	...	Free
28.20	A.	ABF <sup>†</sup> } Free
		DEK }
	B.	Free
28.21	...	Free
28.22	...	Free
28.23	...	Free
28.24	...	Free

† And Malta.

**GENERALISED SYSTEM OF PREFERENCES**

<i>Heading</i>	<i>Description of goods where part only of heading/sub-heading is covered</i>	<i>GSP Rate</i>
28.25	...	Free
28.26	...	Free
28.27	...	ABCDEFHK 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
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.	DEK Free
	B.	Free
28.52	B.	Free
28.53		Free
28.54		Free
28.55		Free
28.56	A.	Free
	B.	Free
	C.	ABCDEFHK Free **
	D.	Free
	E.	Free

\*\* Subject to Tariff Quota limitation or Special ceiling.

GENERALISED SYSTEM OF PREFERENCES

Heading	Description of goods where part only of heading/sub-heading is covered	GSP Rate
28.57	...	Free
28.58	...	Free
29.01	...	Free
29.02	...	Free
29.03	...	Free
29.04	A.I.	ABCDEFHK Free
	A.II.	Free
	A.III.	Free
	A.IV.	Free
	A.V.	2 Ethyl Hexanol Goods of this sub-heading other than 2 Ethyl Hexanol
		ABCDEFHK Free
	B.	Free
	C.I.	Free
	C.II.	DEK Free
	C.III.a)1	DEK Free
	C.III.a)2	DEK Free
	C.III.b)1	DEK Free
	C.III.b)2	DEK Free
	C.IV.	Free
	C.V.	ABCDEFHK Free
29.05	...	Free
29.06	A.I.	ABCDEFHK 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) 3 Ethoxy 4 hydroxybenzaldehyde (ethyl vanillin)
		ABCDEFHK Free
		Free
29.12	...	Free

GENERALISED SYSTEM OF PREFERENCES

Heading	Description of goods where part only of heading/sub-heading is covered	GSP Rate
29.13	Acetone	ABCDEFHK Free
	Goods of this heading other than acetone	Free
29.14 (except 29.14 D.I.)	...	Free
29.14 D.I.	Benzoic acid, and its salts and esters	ABCDEFHK Free
29.15 (except 29.15 C.I.)	...	Free
29.15 C.I.	...	ABCDEFHK 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	ABCDEFHK 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
29.38 (except 29.38 B.II.)	...	Free
29.38 B.II.	Vitamin B12 Vitamins B <sub>2</sub> , B <sub>3</sub> , B <sub>6</sub> and H	ABCDEFHK Free Free
29.39	...	Free
29.40	...	Free
29.41	...	Free
29.42	...	Free

GENERALISED SYSTEM OF PREFERENCES

Heading	Description of goods where part only of heading/sub-heading is covered	GSP Rate
29.43	...	Free
29.44	A.	ABCDEFHK Free
	B.	Free
	C	ABCDEFHK Free
	Tetracycline	Free
	Goods of this sub-heading other than tetracycline	Free
29.45	...	Free
Chapter 30	...	Free
31.01	A.	ABF † } Free DEK }
31.02	B.	ABCFH Free ** DEK Free
	C.	ABCFH Free ** DEK Free
31.03	...	ABCDEFHK Free
31.04	B.	Free
31.05	A.I.	ABCFH Free ** DEK Free
	A.II.	ABCFH Free ** DEK Free
	A.III.b)	ABCFH Free ** DEK Free
	A.IV	ABCFH Free ** DEK Free
	B.	ABCFH Free ** DEK Free
32.01	A.	DEK Free
	C.	DEK Free
	D.	DEK 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

† And Malta.

\*\* Subject to Tariff Quota limitation or Special ceiling.

1.1.75

**GENERALISED SYSTEM OF PREFERENCES**

<i>Heading</i>	<i>Description of goods where part only of heading/sub-heading is covered</i>	<i>GSP Rate</i>
32.12	...	Free
32.13	...	Free
Chapter 33	...	Free
Chapter 34	...	Free
35.01 B.	...	DEK Free
35.02 A.II.	...	DEK Free
B.	...	Free
35.03	...	Free
35.04	...	Free
35.05 A.	...	DEK Free
B.	...	DEK Free
35.06	...	Free
36.01	...	Free
36.02	...	Free
36.03	...	Free
36.04	...	Free
36.05	...	Free
36.06	...	ABCDEFHK 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.	...	DEK Free
A.II.	...	Free
B.	...	Free
38.13	...	Free

GENERALISED SYSTEM OF PREFERENCES

Heading	Description of goods where part only of heading/sub-heading is covered	GSP Rate
38.14	...	Free
38.15	...	Free
38.16	...	Free
38.17	...	Free
38.18	...	Free
38.19	...	Free
39.01	...	Free
39.02	A.	Free
	B.	Free
	C.I.	ABCDEFHK Free
	C.II.	Free
	C.III.	Free
	C.IV.	ABCDEFHK Free
	C.V.	Free
	C.VI.	Free
	C.VII.a)	ABCDEFHK 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.	ABCDEFHK Free
	B.I.	ABCFH Free ** DEK Free
	B.II.	ABCFH Free ** DEK Free
	B.III.	ABCDEFHK Free
	B.IV.	ABCDEFHK Free
	B.V.	ABCDEFHK Free
	B.VI.	ABCDEFHK Free
39.04	...	Free
39.05	...	Free
39.06	...	Free
39.07	...	ABCDEFHK Free

\*\* Subject to Tariff Quota limitation or Special ceiling.

**GENERALISED SYSTEM OF PREFERENCES**

<i>Heading</i>	<i>Description of goods where part only of heading/sub-heading is covered</i>	<i>GSP Rate</i>
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 ** DEK Free
40.12	...	Free
40.13	...	Free
40.14	...	Free
40.15	...	Free
40.16	...	Free
41.02	B.I.	ABCFH Free ** DEK Free
	B.II.a)	ABCDEFHK Free **
41.03	B.I.	DEK Free
	B.II.	Free
41.04	B.I.	DEK Free
	B.II.	Free
41.05	B.I.	DEK Free
	B.II.	Free
41.06		Free
41.07		Free
41.08		Free
41.10		Free
42.01		Free
42.02		ABCFH Free ** DEK Free
42.03		ABCFH Free ** DEK Free
42.04		Free
42.05		Free
42.06		Free
43.02		Free
43.03	A.	Free

\*\* Subject to Tariff Quota limitation or Special ceiling.

GENERALISED SYSTEM OF PREFERENCES

Heading	Description of goods where part only of heading/sub-heading is covered	GSP Rate
43.03 B.	Gloves	ABCDEFHK Free
	Goods of this sub-heading other than gloves	Free
43.04	...	Free
44.02	...	DEK Free
44.03 A.	...	DEK 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 **
	...	DEK Free
44.15	...	ABCFH Free **
	...	DEK Free
44.16	...	Free
44.17	...	Free
44.18	...	ABCDEFHK Free
44.19	...	Free
44.20	...	Free
44.21	...	Free
44.22	...	Free
44.23	...	Free
44.24	Wooden clothes pegs	ABCDEFHK Free
	Goods of this heading excluding wooden clothes pegs	Free
44.25	...	Free
44.26	...	Free
44.27	...	Free
44.28	...	Free
45.01	...	DEK Free
45.02	...	Free
45.03	...	Free
45.04	...	Free
46.01	...	Free
46.02	...	Free

\*\* Subject to Tariff Quota limitation or Special ceiling.

GENERALISED SYSTEM OF PREFERENCES

Heading	Description of goods where part only of heading/sub-heading is covered	GSP Rate
46.03	...	ABCFH Free ** DEK Free
Chapter 47	...	Free
Chapter 48 (except 48.01 C.II. 48.09)	...	Free
48.01 C.II.	...	ABCFH Free ** DEK Free
48.09	...	ABCDEFHK Free
Chapter 49	...	Free
50.04	...	ACDFK } Free E
50.05	...	ACDFK } Free E
50.06	...	ACDFK } Free E
50.07	...	ACDFK } Free E
50.08 A.	...	ACDFK Free
B.	...	ACDFK } Free E
50.09	...	ACDFK Free
50.10	...	ACDFK Free
51.01 A.	...	ACDFK Free **
B.II.	...	ACDFK Free **
51.02	...	ACDFK Free
51.03	...	ACDFK Free
51.04	...	ACDFK Free **
Chapter 52	...	ACDFK Free
53.06	...	ACDFK Free
53.07	...	ACDFK Free
53.08	...	ACDFK Free
53.09	...	ACDFK Free
53.10	...	ACDFK Free
53.11	...	ACDFK Free
53.12	...	ACDFK Free
53.13	...	ACDFK Free
54.03	...	ACDFK Free
54.04	...	ACDFK Free
54.05	...	FK Free
55.04	...	DEK Free

\*\* Subject to Tariff Quota limitation or Special ceiling.

GENERALISED SYSTEM OF PREFERENCES

Heading	Description of goods where part only of heading/sub-heading is covered	GSP Rate
55.05 A.	...	FK Free
B.I.	...	FK Free
B.II.	...	FK Free **
55.06	...	FK Free
55.07	...	FK Free
55.08	...	FK Free
ex 55.09 A.I.	Goods of this sub-heading, unbleached	FK Free **
	Goods of this sub-heading, other than unbleached	FK (except Yugoslavia) Free Yugoslavia Free **
A.II.	...	FK Free **
55.09 B.	...	FK Free
56.01	...	ACDFK Free
56.02	...	ACDFK Free
56.03	...	ACDFK Free
56.04	...	ACDFK Free
56.05 A.	...	ACDFK Free **
B.	...	FK (except Yugoslavia) Free Yugoslavia Free **
56.06	...	ACDFK Free
56.07 A.	...	ACDFK Free **
B.	...	FK (except Yugoslavia) Free Yugoslavia Free **
57.05	...	ACDFK Free
57.06	...	DEK (and India, Bangladesh and Thailand) Free
57.07 B.	...	ACDFK } Free E
57.08	...	ACDFK } Free E
57.09	...	ACDFK Free
57.10 A.I.	...	ABF † (except India, Bangladesh and Thailand) 12% DEK (and India, Bangladesh and Thailand) Free
A.II.	...	ABF † (except India, Bangladesh and Thailand) 11.4% DEK (and India, Bangladesh and Thailand) Free
A.III.	...	ABF † (except India, Bangladesh and Thailand) 9% DEK (and India, Bangladesh and Thailand) Free
B.	...	ABF † (except India, Bangladesh and Thailand) 13.2% DEK (and India, Bangladesh and Thailand) Free

† And Malta.

\*\* Subject to Tariff Quota limitation or Special ceiling.

GENERALISED SYSTEM OF PREFERENCES

Heading	Description of goods where part only of heading/sub-heading is covered	GSP Rate
57.11	Goods of this sub-heading of coir	ABF † 6% DEK Free
	Goods of this sub-heading other than of coir	ACDFK } Free E
57.12	...	ACDFK } Free E
58.01	A. Goods of this sub-heading containing no more than 500 knots per linear metre	ACF Free ** DEK Free
		ACDFK } Free E
	B. Goods of this sub-heading containing more than 500 knots per linear metre	ACDFK } Free E
58.02	C. Goods of this sub-heading of jute, other textile bast fibres of heading 57.03 or coir	ABF † 7.2% DEK Free
	Goods of this sub-heading other than of jute, other textile bast fibres of heading 57.03 or coir	ACDFK } Free E
58.02	A.I. Coir mats and matting and tufted carpets of coir	ABF † (except India and Sri Lanka) 13.8% DEK (and India and Sri Lanka) Free
	Tufted carpets of jute and other textile bast fibres of heading 57.03	ABF † (except India, Bangladesh and Thailand) 13.8% DEK (and India, Bangladesh and Thailand) Free
	Carpets of this sub-heading other than of jute, other textile bast fibres of heading 57.03 or coir	ACDFK } Free E
	Other goods of this sub-heading	ABF † 13.8% DEK Free
	A.II. Carpets of this sub-heading of jute, other textile bast fibres of heading 57.03 or coir	ABF † 12% DEK Free
	Carpets of this sub-heading other than of jute, other textile bast fibres of heading 57.03 or coir	ACDFK } Free E
58.03	...	ACDFK Free
58.04	...	FK Free
58.05	A.I.a) Goods of this sub-heading containing no more than 50% by weight of fibres falling within headings 57.03 or 57.04	ACDFK Free
	Goods of this sub-heading containing more than 50% by weight of fibres falling within headings 57.03 or 57.04	ACDFK } Free E
	A.I.b) ...	ACDFK Free
	A.I.c) Goods of this sub-heading containing no more than 50% by weight of fibres falling within headings 57.03 or 57.04	ACDFK Free
	Goods of this sub-heading containing more than 50% by weight of fibres falling within headings 57.03 or 57.04	ACDFK } Free E
ex A.II. Containing more than 50% by weight of fibres falling within heading No. 57.03 or 57.04	ACDFK } Free E	
	Other	ACDFK Free

† And Malta.

\*\* Subject to Tariff Quota limitation or Special ceiling.

**GENERALISED SYSTEM OF PREFERENCES**

<i>Heading</i>	<i>Description of goods where part only of heading/sub-heading is covered</i>	<i>GSP Rate</i>
58.05 ex. B	Containing more than 50% by weight of fibres falling within heading No. 57.03 or 57.04  Other	ACDFK } Free E
58.06		ACDFK Free
58.07	...	ACDFK Free
58.08 A.	...	ACDFK Free
B.	...	ACDFK } Free E
58.09	...	ACDFK Free
58.10	...	FK Free
59.01 A.	...	ACDFK } Free E
B.I.	...	ACDFK } Free E
59.02	...	ACDFK } Free E
59.03	...	ACDFK } Free E
59.04	Goods of this heading of coir yarn  Goods of this heading other than of coir yarn	ABF + 7.8% DEK Free
		ACF Free ** DEK Free
59.05	...	ACDFK } Free E
59.06	...	ACDFK } Free E
ex 59.07	Containing woven fabric of which the cotton content exceeds 50% by weight of the total textile fabric content and not containing silk or man made fibres  Other	ACDFK Free
		ACDFK } Free E
ex 59.08	Containing woven fabric of which the cotton content exceeds 50% by weight of the total textile fabric content and not containing silk or man made fibres  Other	ACDFK Free
		ACDFK } Free E
ex 59.09	Containing woven fabric of which the cotton content exceeds 50% by weight of the total textile fabric content and not containing silk or man made fibres  Other	ACDFK Free
		ACDFK } Free E
59.10	...	ACDFK } Free E
59.11 ex A.I.	Containing woven fabric of which the cotton content exceeds 50% by weight of the total textile fabric content and not containing silk or man made fibres  Other	ACDFK Free
		ACDFK } Free E
ex A.II.	Containing woven fabric of which the cotton content exceeds 50% by weight of the total textile fabric content and not containing silk or man made fibres  Other	ACDFK Free
		ACDFK } Free E

† And Malta.

\*\* Subject to Tariff Quota limitation.

GENERALISED SYSTEM OF PREFERENCES

Heading	Description of goods where part only of heading/sub-heading is covered	GSP Rate
59.11 ex A.III.	Containing woven fabric of which the cotton content exceeds 50% by weight of the total textile content and not containing silk or man made fibres	ACDFK Free
ex B.	Other Containing silk or man made fibres Goods of this sub-heading containing woven fabric of which the cotton content does not exceed 50% by weight of the total textile fabric content and not containing silk or man made fibres Goods of this sub-heading containing woven fabric of which the cotton content exceeds 50% by weight of the total textile fabric content and not containing silk or man made fibres	ACDFK } Free E } ACDFK } Free E } ACDFK } Free E }
ex 59.12	Containing woven fabric of which the cotton content exceeds 50% by weight of the total textile content and not containing silk or man made fibres Other	ACDFK Free ACDFK } Free E }
ex 59.13	Woven fabric containing more than 50% by weight of cotton and not containing silk or man made fibres Other	ACDFK Free ACDFK } Free E }
ex 59.14	Of woven fabric containing more than 50% by weight of cotton and not containing man made fibres Other	ACDFK Free ACDFK } Free E }
ex 59.15	Containing woven fabric of which the cotton content exceeds 50% by weight of the total textile fabric content Other	ACDFK Free ACDFK } Free E }
59.16 A.	... ..	ACDFK } Free E }
ex B.	Containing woven fabric of which the cotton content exceeds 50% by weight of the total textile fabric content Other	ACDFK Free ACDFK } Free E }
59.17 A.	... ..	ACDFK } Free E }
B.I.a)1	... ..	ACDFK Free
B.I.a)2	... ..	ACDFK } Free E }
ex B.I.b)	Containing woven fabric of which the cotton content exceeds 50% by weight of the total textile fabric content Other	ACDFK Free ACDFK } Free E }
B.II.a)	... ..	ACDFK } Free E }
ex B.II.b)	Containing woven fabric of which the cotton content exceeds 50% by weight of the total textile fabric content	ACDFK Free

GENERALISED SYSTEM OF PREFERENCES

Heading	Description of goods where part only of heading/sub-heading is covered	GSP Rate
59.17 ex B.II.b)	Other	ACDFK } Free E
C.I.	...	ACDFK } Free E
C.II.a)	...	ACDFK } Free E
C.II.b)	...	ACDFK } Free E
ex C.II.c)	Containing woven fabric of which the cotton content exceeds 50% by weight of the total textile fabric content	ACDFK Free
D.I.	Other	ACDFK } Free E
ex D.II.	Containing woven fabric of which the cotton content exceeds 50% by weight of the total textile fabric content	ACDFK Free
60.01 A.	...	ACDFK Free
B.	...	FK Free
C.	...	FK Free
60.02	Goods of this heading of cotton	FK Free
60.03	Goods of this heading other than of cotton	ACDFK Free
60.04 A.	Goods of this heading of cotton	FK Free **
B.	Goods of this heading other than of cotton	ACDFK Free **
60.05 A.I.	...	FK (except Yugoslavia) Free Yugoslavia Free **
A.II.	Goods of this sub-heading of cotton	ACDFK Free **
B.	Goods of this sub-heading other than of cotton	FK Free
60.06 A.	Goods of this sub-heading of cotton	ACDFK Free **
B.	...	FK Free
61.01	...	ACDFK Free
61.02	...	FK Free **
61.03	Goods of this heading in woven fabrics of cotton	FK Free **
61.04	Goods of this heading other than of cotton	FK Free
61.05	...	ACDFK Free
61.05	...	FK Free

\*\* Subject to Tariff Quota limitation or Special ceiling.

GENERALISED SYSTEM OF PREFERENCES

Heading	Description of goods where part only of heading/sub-heading is covered	GSP Rate
61.06	...	ACDFK Free
61.07	...	ACDFK Free
61.08	...	ACDFK Free
61.09	...	ACDFK Free
61.10	...	ACDFK Free
61.11	...	ACDFK Free
62.01	A.	ACDFK Free
	B.I.	FK Free
	B.II.	ACDFK Free
62.02	...	FK Free **
62.03	A.I.b)	ABF † 4.8% DEK Free
	A.II.a)	ABF † (except India, Bangladesh and Thailand) 12% DEK (and India, Bangladesh and Thailand) Free
	A.II.b)	ABF † (except India, Bangladesh and Thailand) 11.4% DEK (and India, Bangladesh and Thailand) Free
	A.II.c)	ABF † (except India, Bangladesh and Thailand) 9% DEK (and India, Bangladesh and Thailand) Free
	B.I.a)	ACDFK } Free E
	B.I.b)	FK } Free DE } ABF † 6% DEK Free
		Goods of this sub-heading of cotton
		Goods of this sub-heading of coir
		Goods of this sub-heading other than of cotton or coir
	B.II.	FK } Free DE } ABF † 7.8% DEK Free
		Goods of this sub-heading of cotton
		Goods of this sub-heading other than of cotton
62.04	...	FK Free
ex 62.05	Goods of this heading other than of jute, other textile bast fibres of heading 57.03 or coir	ACDFK Free
ex 63.01	Goods of this heading other than of jute, other textile bast fibres of heading 57.03 or coir	ACDFK Free
64.01	...	ABCFH Free ** DEK Free
64.02	A.	ACF Free ** DEK Free
	B.	ABCFH Free ** DEK Free
64.03	...	ABCDEFHK Free
64.04	...	ABCDEFHK Free

† And Malta.

\*\* Subject to Tariff Quota limitation or Special ceiling.

GENERALISED SYSTEM OF PREFERENCES

Heading	Description of goods where part only of heading/sub-heading is covered	GSP Rate
64.05	...	ABCDEFHK Free
64.06	...	ABCDEFHK Free
Chapter 65	...	Free
Chapter 66 (except 66.01)	...	Free
66.01	...	ABCFH Free ** DEK Free
Chapter 67 (except 67.04)	...	Free
67.04	...	ABCFH Free ** DEK Free
Chapter 68 (except 68.01)	...	Free
68.01	...	ABCDEFHK Free
69.01	...	Free
69.02	...	ABCFHR Free ** DEK Free
69.03	...	Free
69.04	...	Free
69.05	...	Free
69.06	...	Free
69.07	...	Free
69.08	...	ABCDEFHK Free
69.09	...	Free
69.10	...	Free
69.11	...	ABCFH Free ** DEK Free
69.12 A.	...	Free
B.	...	Free
C.	...	ABCDEFHK 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 ** DEK Free
70.06	...	Free

\*\* Subject to Tariff Quota limitation or Special ceiling.

**GENERAL SYSTEM OF PREFERENCES**

Heading	Description of goods where part only of heading/sub-heading is covered	GSP Rate
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	Free
	Goods of this heading being unworked glass bottles etc. of 25 cl. to 2.5 litres	ABCDEFHK Free
70.11	...	Free
70.12	...	Free
70.13	...	ABCFH Free ** DEK 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
71.12	...	Free
71.13	...	Free
71.14	...	Free
71.15	...	Free
71.16	...	ABCFH Free ** DEK Free
73.01	...	DEK Free
73.02	...	DEK Free
73.04	...	Free
73.05	A. ...	Free
	B. ...	DEK Free
73.06	A.I. ...	DEK Free

\*\* Subject to Tariff Quota limitation or Special ceiling.

**GENERALISED SYSTEM OF PREFERENCES**

<i>Heading</i>	<i>Description of goods where part only of heading/sub-heading is covered</i>	<i>GSP Rate</i>
73.06	A.II.	ABF † 1.8% DEK Free
	B.I.	DEK Free
	B.II.	DEK Free
	B.III.	ABF † 1.8% DEK Free
3.07	A.I.	ABCDEFHK Free
	A.II.	Free
	B.I.	ABCDEFHK Free
	B.II.	Free
	C.	Free
73.08		ABCFH Free ** DEK Free
73.09		ABCDEFHK Free
73.10	A.	ABCFH Free ** DEK Free
	B.	Free
	C.	Free
	D.I.a)	ABCFH Free ** DEK Free
	D.I.b)	Free
	D.II.	Free
73.11	A.I.	ABCDEFHK Free
	A.II.	Free
	A.III.	Free
	A.IV.a)1	ABCDEFHK Free
	A.IV.a)2	Free
	A.IV.b)	Free
	B.	ABCDEFHK Free
73.12	A.	ABCDEFHK Free
	B.I.	ABCDEFHK Free
	B.II.	Free
	C.I.	Free
	C.II.	Free
	C.III.a)	ABCDEFHK Free
	C.III.b)	Free
	C.IV.	Free
	C.V.a)1	ABCDEFHK Free
	C.V.a)2	Free

† And Malta.

\*\* Subject to Tariff Quota limitation or Special ceiling.

GENERALISED SYSTEM OF PREFERENCES

Heading	Description of goods where part only of heading/sub-heading is covered	GSP Rate
73.12	C.V.b)	Free
	D.	Free
73.13	A.	ABCFH Free ** DEK Free
	B.I.	ABCFH Free ** DEK Free
	B.II.a)	Free
	B.II.b)	ABCFH Free ** DEK Free
	B.II.c)	ABCFH Free ** DEK Free
	B.III.	ABCFH Free ** DEK Free
	B.IV.a)	Free
	B.IV.b)	ABCFH Free ** DEK Free
	B.IV.c)	ABCFH Free ** DEK Free
	B.IV.d)	ABCFH Free ** DEK Free
	B.V.a)1	Free
	B.V.a)2	ABCFH Free ** DEK Free
	B.V.b)	Free
73.14		Free
73.15	A.I.a)	Free
	A.I.b)1	ABF † 1.8% DEK Free
	A.I.b)2	ABCDEFHK Free
	A.II.	Free
	A.III.	ABCDEFHK Free
	A.IV.	ABCDEFHK Free
	A.V.a)	Free
	A.V.b)1	ABCDEFHK Free
	A.V.b)2	ABCDEFHK Free
	A.V.c)	Free
	A.V.d) 1aa)	ABCDEFHK Free
	A.V.d) 1bb)	Free
	A.V.d)2	Free
	A.V.I.a)	ABCDEFHK Free
	A.VI.b)	Free
	A.VI.c) 1aa)	ABCDEFHK Free

† And Malta.

\*\* Subject to Tariff Quota limitation.

GENERALISED SYSTEM OF PREFERENCES.

Heading	Description of goods where part only of heading/sub-heading is covered	GSP Rate
73.15 A.VI.c) 1bb)	...	Free
A.VI.c)2	...	Free
A.VI.d)	...	Free
A.VII.a)	...	ABCDEFHK Free
A.VII.b)1	...	Free
A.VII.b)2	...	ABCDEFHK Free
A.VII.c)	...	ABCDEFHK Free
A.VII.d)1	...	ABCDEFHK Free
A.VII.d)2	...	Free
A.VIII.	...	Free
B.I.a)	...	Free
B.I.b) 1bb)	...	ABF † 1.8% DEK Free
B.I.b)2	...	ABCDEFHK Free
B.II.	...	Free
B.III.	...	ABCDEFHK Free
B.IV.	...	ABCDEFHK Free
B.V.a)	...	Free
B.V.b)1	...	ABCDEFHK Free
B.V.b)2	...	ABCDEFHK Free
B.V.c)	...	Free
B.V.d) 1aa)	...	ABCDEFHK Free
B.V.d) 1bb)	...	Free
B.V.d)2	...	Free
B.VI.a)	...	ABCDEFHK Free
B.VI.b)	...	Free
B.VI.c) 1aa)	...	ABCDEFHK Free
B.VI.c) 1bb)	...	Free
B.VI.c)2	...	Free
B.VI.d)	...	Free
B.VII.a)1	...	ABCDEFHK Free
B.VII.a)2	...	ABCDEFHK Free
B.VII.b)1	...	ABCDEFHK Free
B.VII.b) 2aa)	...	Free

† And Malta.

**GENERALISED SYSTEM OF PREFERENCES**

<i>Heading</i>	<i>Description of goods where part only of heading/sub-heading is covered</i>	<i>GSP Rate</i>
73.15	B.VII.b) 2bb)	ABCDEFHK Free
	B.VII.b)3	ABCDEFHK Free
	B.VII.b) 4aa)	ABCDEFHK Free
	B.VII.b) 4bb)	Free
	B.VIII.	Free
73.16	A.I.	Free
	A.II.	ABCDEFHK Free
	B.	ABCDEFHK Free
	C.	ABCDEFHK Free
	D.I.	ABCDEFHK Free
	D.II.	Free
	E.	Free
73.17		ABCDEFHK Free
73.18		ABCFH Free ** DEK Free
73.19		Free
73.20		ABCDEFHK 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

\*\* Subject to Tariff Quota limitation or Special ceiling.

**GENERALISED SYSTEM OF PREFERENCES**

<i>Heading</i>	<i>Description of goods where part only of heading/sub-heading is covered</i>	<i>GSP Rate</i>
73.39	...	Free
73.40	...	ABCDEFHK Free
Chapter 74 (except 74.03)	...	Free
74.03	...	ABCFH Free ** DEK Free
Chapter 75	...	Free
Chapter 76 (except 76.01, 76.02, 76.03)	...	Free
76.01 A.	...	DEK Free
B.I.b)	...	DEK Free
76.02	...	ABCDEFHK Free
76.03	...	ABCDEFHK Free
Chapter 77 (except 77.01)	...	Free
77.01 A.	...	DEK Free
B.I.	...	DEK Free
Chapter 78 (except 78.01)	...	Free
78.01 A.	...	DEK Free
79.01 A.	...	DEK Free
79.02	...	Free
79.03 A.	...	ABCFH Free ** DEK Free
B.I.	...	ABF † 3.6% DEK Free
B.II.	...	ABF † 3.6% DEK Free
79.04	...	Free
79.05	...	Free
79.06	...	Free
Chapter 80 (except 80.01)	...	Free
81.01 A	...	DEK Free
B.	...	Free
C.	...	Free
81.02 A.I.	...	DEK Free
A.II.	...	DEK Free
B.	...	Free
C.	...	Free
81.03 A.	...	DEK Free

† And Malta.

\*\* Subject to Tariff Quota limitation or Special ceiling.

**GENERALISED SYSTEM OF PREFERENCES**

<i>Heading</i>	<i>Description of goods where part only of heading/sub-heading is covered</i>	<i>GSP Rate</i>
81.03 B.	... ..	Free
C.	... ..	Free
81.04 A.II.	... ..	Free
B.I.	... ..	DEK Free
B.II.	... ..	Free
C.II.	... ..	Free
D.I.	... ..	DEK Free
D.II.	... ..	Free
E.I.	... ..	DEK Free
E.II.	... ..	Free
F.I.	... ..	DEK Free
F.II.	... ..	Free
G.I.	... ..	DEK Free
G.II.	... ..	Free
H.I.	... ..	DEK Free
H.II.	... ..	Free
I.I.	... ..	DEK Free
I.II.	... ..	Free
K.I.	... ..	DEK Free
K.II.	... ..	Free
L.I.	... ..	DEK Free
L.II.	... ..	Free
M.	... ..	DEK Free
N.II.b)	... ..	Free
O.I.	... ..	DEK Free
O.II.	... ..	Free
P.I.	... ..	DEK Free
P.II.	... ..	Free
Q.I.	... ..	DEK Free
Q.II.	... ..	Free
R.I.	... ..	DEK Free
R.II.	... ..	Free
Chapter 82	... ..	Free
Chapter 83	... ..	Free
84.01	... ..	Free
84.02	... ..	Free

GENERALISED SYSTEM OF PREFERENCES

Heading	Description of goods where part only of heading/sub-heading is covered	GSP Rate
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.	ABCDEFHK 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
84.30	...	Free
84.31	...	Free
84.32	...	Free
84.33	...	Free
84.34	...	Free
84.35	...	Free
84.36	...	Free

GENERALISED SYSTEM OF PREFERENCES

Heading	Description of goods where part only of heading/sub-heading is covered	GSP Rate
84.37	...	Free
84.38	...	Free
84.39	...	Free
84.40	...	Free
84.41	(except A.I.b) and A.III.)	Free
84.41	A.I.b) } A.III. }	ABCFH Free ** DEK 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. {	ABCDEFHK Free
	Taps, cocks, valves and similar appliances of pig iron or cast iron	Free
	Other goods of this sub-heading	Free
84.62	...	ABCDEFHK Free
84.63	{	Free
	Transmission shafts, cranks, bearing housings, plain shaft bearings, gears and gearing (including friction gears and gear boxes and other variable speed gears), flywheels, pulleys and pulley-blocks, clutches and shaft couplings but not including forged or roughly shaped shafts, of a unit weight exceeding 150 metric tons, for generators and turbines.	
	Forged or roughly shaped shafts, of a unit weight exceeding 150 metric tons, for generators and turbines	ABF † 4.2% DEK Free

† And Malta.

\*\* Subject to Tariff Quota limitation or Special ceiling.

**GENERALISED SYSTEM OF PREFERENCES**

<i>Heading</i>	<i>Description of goods where part only of heading/sub-heading is covered</i>	<i>GSP Rate</i>
84.64	...	Free
84.65	...	Free
85.01	A.I.	Free
	A.II.	ABCFH Free ** DEK Free
	B.	Free
	C.	Free
85.02	...	Free
85.03	...	ABCFH Free ** DEK 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 ** DEK 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 ** DEK Free
	A.IV.	Free
	B.	Free
	C.I.	Free
	C.II.	Free
	C.III.	ABCFH Free ** DEK Free
85.16	...	Free
85.17	...	Free
85.18	...	Free
85.19	...	Free
85.20	...	Free
85.21	A.	Free

\*\* Subject to Tariff Quota limitation or Special ceiling.

GENERALISED SYSTEM OF PREFERENCES

Heading	Description of goods where part only of heading/sub-heading is covered	GSP Rate
85.21 B.	...	Free
C.	...	Free
D.	...	ABCFH Free ** DEK Free
E.	...	ABCFH Free ** DEK Free
85.22	...	Free
85.23	...	ABCFH Free ** DEK Free
85.24	...	Free
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 } 87.12 B. }	...	ABCDEFHK Free
87.14 B.II.	...	ABCFH Free ** DEK Free
Chapter 88	...	Free
Chapter 89	...	Free
Chapter 90 (except 90.05)	...	Free
90.05	...	ABCFHR Free ** DEK Free
Chapter 91	...	Free
Chapter 92 (except 92.11.A.)	...	Free
92.11 A.	...	ABCFHR Free ** DEK Free
Chapter 93 (except 93.07B)	...	Free
93.07 B.	...	ABCDEFHK Free
Chapter 94 (except 94.01. B. and 94.03.)	...	Free
94.01 B.	...	ABCFH Free ** DEK Free
94.03	...	ABCFH Free ** DEK Free
Chapter 95	...	Free
Chapter 96 (except 96.02 A. and 96.02 C.)	...	Free

\*\* Subject to Tariff Quota limitation or Special ceiling.

**GENERALISED SYSTEM OF PREFERENCES**

<i>Heading</i>	<i>Description of goods where part only of heading/sub-heading is covered</i>	<i>GSP Rate</i>
96.02 A.	... ..	ABCDEFHK Free
C.	... ..	ABCDEFHK Free
97.01	... ..	Free
97.02	... ..	ABCFHR Free ** DEK Free
97.03	... ..	ABCFH Free ** DEK Free
97.04 A.	... ..	ABCDEFHK Free
B.	... ..	Free
97.05	... ..	ABCFH Free ** DEK Free
97.06	... ..	Free
97.07	... ..	Free
97.08	... ..	Free
Chapter 98 (except 98.15)	... ..	Free
98.15	... ..	ABCFH Free ** DEK Free

\*\* Subject to Tariff Quota limitation or Special ceiling.