



Trade and Poverty Project
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Trade Policy Reform and Poverty

By

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TRADE POLICY REFORM AND POVERTY

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Introduction

The 'trade and poverty in South Africa' project has 11 components, but the first of these on Trade Policy Reform is central in the following sense. This is that it will set the initial agenda for the other elements of the project. The overall study is not concerned with all aspects of poverty in South Africa, but only with the effects of *trade* on poverty. This is an important focusing factor: the study of poverty in South Africa is huge, and the contribution of this project to the mammoth task is to look specifically at the areas in which trade can affect poverty.

Trade flows are determined by a range of factors, but these include trade policy. Any forward looking analysis needs to take account *inter alia* of the potential effects of recent (and upcoming) trade policy change on the factors that determine poverty levels. In turn, the overall study should identify lessons for future trade policy in order to maximise the positive, and minimise negative, effects of trade policy change on poverty.

The contribution of this paper to Task 1 (and its input into the broader project) is twofold.

- The first is to sketch the very opaque influence of international trade and trade policies on poverty. This is intended to explain why it is so difficult to argue convincingly that 'trade policy change x had poverty effect y'. It shows the way in which the other elements of the project will have to 'tease out' the impact of trade from a subtle analysis of specific sectors and household experiences.
- The second is to help focus attention on the sectors (and, hence, the communities) where this analysis should be concentrated. It does this by looking at the recent and up-coming effects of the only major trade policy change currently underway in South Africa: the implementation of the Trade, Development and Cooperation Agreement with the EU (TDCA). The TDCA's importance stems both from what is in the agreement and from its role as a model to other trade agreements. Under the SADC trade protocol, South Africa agreed to liberalise towards its neighbours at a faster rate than it would do so towards the EU. And, in the on-going negotiations between the USA and SACU, the former will clearly be taking into account what it is in the TDCA when developing its 'offensive' negotiating strategy.

Although the potential effects of the TDCA are substantial, many of the more significant South African changes have either not yet been implemented or have only just been brought into effect. It is premature, therefore, to expect to find evidence 'on the ground' of the impact of the TDCA on poverty. But it is not premature to identify the areas in which change could well occur in the near future (or may have already occurred, but too recently to have generated significant empirical data).

The effects of trade

International trade affects poverty (reducing it for some and increasing it for others, at least temporarily) in much the same way as does *domestic* trade. It alters demand and supply for some goods and services. This affects different people and groups according to their ability to respond to the new circumstances, and whether they are affected primarily as producers or as consumers.

Since most people are affected as both producers and consumers, often on different products and sometimes on the same ones, the net impact will be the sum of many different, partly offsetting effects. In very broad terms, producers gain when demand increases as a result of trade and may lose when supply increases. For consumers it is the other way around.



The differing impacts of domestic and international trade

There are three big differences between *international* and *domestic* trade. The first concerns the breadth of effects and the second the extent of change to demand and supply. Contrary to much that is written, it is domestic rather than international trade that has the greater short-term impact on most groups in society. This is simply because domestic trade is a very much larger influence within a country than is international trade. This statement does not apply to those who are 'right in the firing line' of international trade (e.g. because they work in a factory that exports, or one facing severe competition from imports). But most people are not 'right in the firing line' most of the time.

At the same time, when international trade does alter demand or supply it tends to do so much more substantially than does domestic trade. This simply reflects the fact that 'the world' is a much bigger arena than the domestic market with many more consumers (who can increase demand for a country's products), and greater scope for economies of scale and/or innovation (that bring down the price of the imports).

The interplay of these two differences means that for many groups (those not directly affected by the changes to demand/supply on the world market), the influence of international trade will be small relative to domestic trade and by definition indirect. But for those groups that are directly affected, the effects of the step-changes brought about by a new demand on the world market (such as, for example, created in recent years by Chinese imports of some mineral products) or of supply (such as the sharp falls in computing prices over recent decades) can be very powerful indeed.

The governance of trade

A typical situation, therefore, is one in which small groups of people are affected acutely but the majority of the population only tangentially by sharp shifts in international trade. But coping with these effects is made more difficult because of the third big difference between domestic and international trade. This concerns governance structures.

Governments in most countries *attempt* to control the legal framework within which domestic trade takes place in order to influence its economic and social effects. Not all are successful in this attempt! Indeed, in many poorer developing countries domestic regulations are in evidence mainly through their disuse and misuse. But, at least in principle, it is not a foolish task to try to design a set of rules that are relevant to the objective circumstances of a country, feasible for it to implement and which mitigate to a degree the undesirable consequences of domestic trade.

This is much less true at the international level. Governments can seek to negotiate rules that constrain the actions of other governments, which in turn, may constrain the actions of their private economic operators. But the effect of any such efforts occurs at two removes from its initiation. The only powers that a government has over international trade that are comparable in terms of action and reaction to those at its disposal for domestic trade are those that condition the terms on which its citizens may engage in international trade. It is these policies on which the present paper concentrates, and one subset of them in particular.

International trade policy

Governments typically have a tiny range of policy instruments available to them to influence directly the domestic socio-economic impact of international trade. And these instruments suffer from exactly the same problems of implementation as do the much wider range available to condition domestic trade. Governments can write regulations, but if they are not implemented (e.g. because customs officials at the border impose their own 'private' tariffs!) then they will not have the desired effect; whether they have no effect or a completely unintended one varies from situation to situation.

There are three main sources of potential control that a government has available to it over international trade:

- its power to tax and subsidise;
- its regulation on who can trade (including the power to ban trade altogether);



- its pricing and allocation of foreign exchange.

Taxes and subsidies

The most commonly recognised trade policy instrument is the tariff. This is a tax that governments levy on imports when they enter a country and comes in three main guises:

- *ad valorem* tariffs (in which the tax is set at a certain percentage of the value of the imported goods);
- specific duties (when the tax is established as so many Rand per unit of imports (e.g. tonne);
- and complex duties (which may combine the preceding two and often apply them to exotic features of a product – a favourite of the EU is to relate the tax to the amount of alcohol or sugar per hectolitre of volume).

In addition, many countries have what are called in the jargon 'charges having equivalent effect'. These are tariffs that dare not speak their name. An excise duty, for example, which is set at a higher level for alcoholic beverages that are imported than those that are domestically produced would be classified by some observers as a charge having equivalent effect. Similarly, fees required for completing customs declarations or other administrative requirements for importers that exceed any reasonable estimate of the cost of the administration could be deemed to be charges having equivalent effect.

Just as governments tax, so also they subsidise. Directly or indirectly they may assist domestic producers whose goods/services compete with imports, or those that are producing for export. Both the taxes and the subsidies alter the relative prices of goods on the domestic and, in the case of exports, the international market and therefore influence the demand of consumers.

Government action in this area is conditioned by three environmental factors, two of which are common to all of its taxing and spending policies while the third is unique to trade. The first is politics: governments have to take popular demands into account, to a greater or lesser extent depending upon how far they are answerable to the public. Whilst producers of a good that competes with imports may lobby hard for increased tariffs, consumers may want the lower prices that unfettered trade can bring. It is often hard, for example, to distinguish in many sub-Saharan African countries whether the surge of imports of basic foodstuffs over low tariff barriers is a result of oversight by the importing states, strong arm tactics by the exporters, or simply the political expediency of being able to supply more food at lower prices to influential parts of the electorate.

The reason for highlighting this conditioning influence is to emphasize that the pattern of a country's trade taxes and subsidies will not be determined solely (and often not primarily, or even at all) by sober strategising over the long term role of imports versus domestic production. It will be a result of political bargaining that reflects, at least in part, the distribution of political power within a country. This explains, for example, why so many countries protect their domestic cereal milling industry rather than their domestic staple producing farmers even though agriculture is of greater strategic and poverty-reducing importance.

A second conditioning factor that applies to all tax and spend policies is the one of practicality. The range of instruments that a government can enforce is closely related to its overall administrative capacity. Trade taxes tend to be relatively more important as sources of government revenue in weaker countries than in middle income countries. This is because they tend to be easier to collect than the alternatives of, say, income tax or value added tax. This is not to say that collection is good – anybody who has tried to clear goods over customs posts within Africa knows that they are not. But they are less vulnerable to misuse than are the alternatives.

The third, and unique, conditioning element is the international regulatory framework. Although very much in its infancy compared to domestic regulation, international regulation of trade policy has advanced significantly in recent decades, most visibly (but not necessarily most importantly) within the context of the World Trade Organisation (WTO). There now exists a range of things that governments are *supposed* not to do in relation to the taxation and subsidy of international trade. A cursory glance



at the disputes coming before the WTO or of its Trade Policy Reviews demonstrates that despite these rules such practices are not unknown in the world. Nonetheless, the current framework probably does constrain the most egregious forms of tax-subsidy and also puts at risk any country that comes to depend upon policies the legitimacy of which is suspect.

Controlling traders

If there exists an export-import monopoly-oligopoly, or if government issues licenses for specific quantities of certain types of product then it can control directly how much is imported or exported and at what price. In past times such administrative control was attempted widely but it is now much less common having suffered challenges on two fronts.

The first challenge was over administrative feasibility and corruption. Critics argue that licensing tended to be used less to support strategic objectives for the economy than to transfer money (often corruptly) from producers/consumers to those with the power to grant the licenses. This is not the place to discuss the merits or otherwise of such criticisms, but it is clear that the instruments are now much less widely used than used to be the case.

At the same time, the international regulatory framework for state trading (or parastatal trading) has become more constraining. There are currently negotiations under the Doha Round on the role of state trading enterprises (STEs). Moreover, the Canadian Dairy Board and recent EU sugar disputes in the WTO have put under a large question mark the possibility for domestic marketing monopolies to achieve one of their traditional roles, which is to stabilise (at a high level) producer incomes partly by using the world market as a means of disposing surpluses.

Foreign exchange allocation

Trade cannot occur without foreign exchange (forex).¹ To the extent that governments can and do control the allocation of forex they have the means to determine, at least in theory what is imported and the distribution of gains from exports. Whether or not they can influence this in practice depends on the extent of their administrative competence.

Once again, however, the control of forex allocation (or least, in a form that specifies what is to be traded) is much less common than it used to be. This is partly because of a conversion of governments (autonomously or with the 'helping hand' of the World Bank/IMF!) to the commercial and economic advantages gained by allowing the market to determine the most profitable uses for scarce forex.

Causal links with poverty

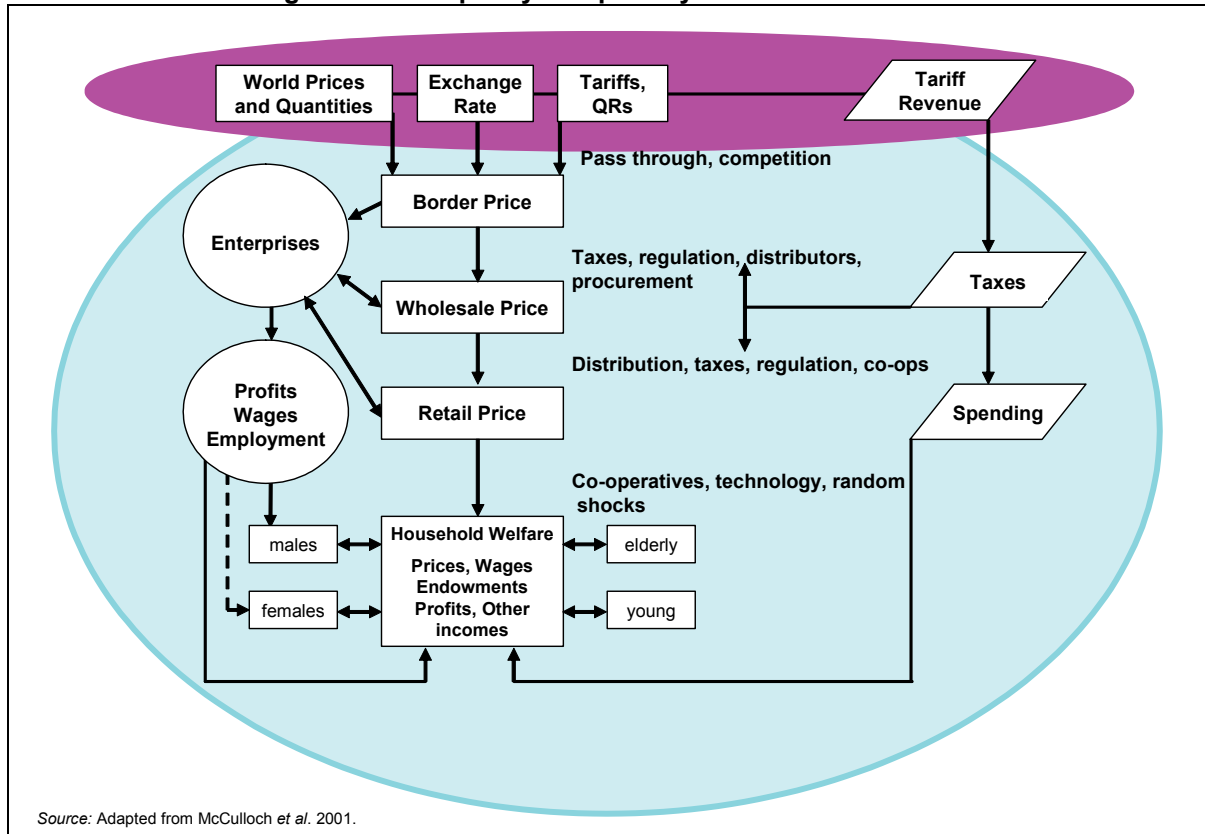
It is with these limited instruments that governments are usually expected to influence the impact of trade on poverty. But the causal link between trade, trade policy and poverty is highly complex and mediated by intervening factors. On the one hand, this makes the task even more difficult, although on the other it opens up a much wider range of useful policy instruments than would be guessed just by looking narrowly at 'trade policy'.

The relationship is illustrated in Figure 1, taken from McCulloch *et al.* 2001. The narrow oval at the top represents the international market and the large oval in the centre and bottom the domestic market. The welfare of individuals is right at the bottom and is affected by all of the elements higher up the graph.

¹ Except, of course, in the case of barter trade



Figure 1. Trade policy and poverty: causal connections



Source: Adapted from McCulloch et al. 2001.

The upper oval

Three factors affect the border price (i.e. the costs of goods/services when they enter the domestic market). These are, obviously, the underlying prices on the world market and the quantities available there plus the exchange rate and government trade policies. It is the relationship between these three that determines the border price.

Because all three operate independently but combine to affect border prices, the outcome of government trade policy decisions may be different from what is expected. If tariffs are cut one would expect import prices to fall. But if this coincides with the exchange rate depreciating the border price (expressed in local currency) may go up rather than down. By the same token, if world prices change in the opposite direction to tariffs then, once again, border prices may go up when one would expect them to go down.

Table 1. The combined effect of tariffs and the exchange rate^a

	Post-tariff unit Rand price ^b					% change	
	2001	2002	2003	2004	2005	2005/2001	2005/2002
Clothing	1,209	1,390	1,005	846	791	-35	-43
Textiles	1,061	1,271	912	753	704	-34	-45
<i>Memorandum</i>							
Change in tariff ^c						2004/2001	2004/2002
Clothing		-21	+3	-6		-23	-2
Textiles		-11	+0.5	-20		-29	-20

Notes:

- (a) Assuming a constant 'world price' of \$100 per unit. Exchange rate = annual average, except 2005, which is the average for February.
- (a) Tariffs are simple average *ad valorem* rates per year including surcharges – except 2005, which is assumed (for purposes of illustrating the importance of the exchange rate) to be the same as in 2004.
- (b) Change over preceding year. Figures are for proportionate change; they are not declines in percentage points.



This is illustrated in Table 1 which shows what has happened in South Africa to the border price of clothing and textile between 2001 and 2005 simply as a result of the combined effects of tariff and exchange rate changes. In addition there will have been changes to the landed price of the goods in dollars.

In 2004 the simple average tariff (including surcharges) for clothing was 23% lower than it had been in 2001; for textiles the fall was 29%. Most of the decline for clothing came at the start of the period: the 2004 level was only 2% lower than that in 2002. This 'front –end loading' is less marked for textiles but is still evident.

Yet when account is taken of the exchange rate the border price (inclusive of the tariff) has changed much more dramatically – and on a different timescale. The February 2005 unit price in Rand for clothing was 35% lower than it had been in 2001 – and 43% lower than it had been in 2002! For textiles the figures are very similar: 34% and 45%. What has happened is that the impact of the GEAR trade policy change has been deferred and then concentrated by the exchange rate movement. In the early years (before the start of the table), the pain for the industry will have occurred only to the extent that it was using imported inputs. Indeed, the post-tariff Rand price for both products in 2002 is higher than it was in 2001 despite the tariff cut. But the subsequent sharp appreciation of the Rand has concentrated all the pain – and more – into the last two and a half years. How much of the ensuing poverty impact is due to tariffs and how much to the exchange rate?

The lower oval

Links via changes to prices and government spending

The determination of the border price is only the first of many steps between international trade and individuals other than those most directly affected. Taking the left hand side of the figure, households are affected both as consumers and as producers. And, of course, the welfare of individuals is determined both by the overall welfare of the household and by their bargaining position within the household.

As consumers, households and individuals will be affected by the final retail price of goods that are imported and those that are domestically produced and linked to imports. If the wholesale and retail markets operate effectively and efficiently, then any change in the border price can be expected to feed through into similar changes in the retail price. But if the markets are not competitive then only part, and perhaps not any, of the change in the border price will manifest itself in the prices that consumers have to pay. Typically in uncompetitive markets the impact of changes to the border prices will be asymmetrical. Falls in the border prices may not be passed through wholly (or even at all) to consumer, but increases will be passed on (possibly in an exaggerated form).

As producers, individuals will be affected if they work for enterprises (including those in which they are sole traders/producers) for which the import is either an input or a competitive product. Subject to the preceding warning on the competitiveness of domestic markets, falls in the price of inputs will tend to make domestic production more profitable whilst a fall in the price of a competing good will reduce profitability. The reaction of enterprises to these changes will, in turn, have their impact on wholesale and retail prices as well as on the income of individuals through profits, wages and employment.

On the right hand side of the diagram is a different linkage altogether between individuals and international trade. As noted, governments (especially in poor countries) derive a significant part of their revenue from tariffs. If tariff revenue increases then so may government spending and *vice versa*. If individuals are the beneficiaries of such spending then their welfare will be affected by any changes in government activity that results from reductions in tariff revenue.

Net effects

One important message conveyed by the figure is that there are many 'lenses' between the world market and the welfare of most individuals. These will deflect the impact of external 'shocks' on the individual. This has major implications for government policy. Action taken to make domestic wholesale and retail markets more competitive, for example, might have more profound effects on the



welfare implications of international trade changes then will any actions on 'international trade policy' narrowly defined.

Another major lesson from the figure is that many individuals will be affected in several ways through different channels. This is most evident for workers who are tangentially affected by changes to the border price but also affected as consumers. Obviously, if the imports lead to the closure of their factory, this is not a 'tangential' effect, and the costs to them are likely to exceed any benefits in the form of lower prices. But for many workers and sole traders/producers, the impact of imports will not be so dramatic. In such cases, it can be extremely difficult to assess the extent to which the positive effects outweigh the negative ones, and vice versa.

The product specificity of policy change

The task is made more the difficult because the range of products/services that are affected by any trade policy change will vary from case to case. It might be supposed that an alteration in government policy on tariffs would be the most narrowly focused compared, say, changes to the exchange rate. An appreciation of the exchange rate will make all imports cheaper in local currency terms relative to domestic production, whilst depreciation will make them all more expensive. Any tariff change, by contrast, will affect directly the border price of the product concerned. But if the directly-affected product is an input into other goods, or a substitute for other imports or for domestic products then there may be indirect price effects. In the classic textbook example, a cut in the tariff of an input will increase the protection on the final product and vice versa.

Typically, any package of tariff reform will involve some items being liberalised straight away, others being liberalised over a period of time and some not being liberalised at all. The relative protection afforded to any given product will change at each step of the implementation process. And any one individual is likely to be affected in a host of different ways depending on their exposure as producers or consumers to different products.

Changes to world prices will tend, like tariffs, to be product specific. Nonetheless, there can be quite broad shifts. For example, although China's demand for imports is particularly marked for some minerals (and it is these that have experienced the most substantial increases in world prices) such is the scale of the country's imports that it has pushed up freight rates across the board. It has thus had effects of the world price for a wide range of traded products.

Tracking the TDCA

Purpose of the exercise

Since the effect of international trade, and of trade policies, on the welfare of any particular individual or household is highly mediated any bold and broad attempt to assess 'the poverty impact of trade' requires a huge range of heroic assumptions. Consequently, the results tend to be dismissed by anyone who dislikes them on the grounds of unrealistic or simplistic assumptions. This leads to a sterile debate in which alternative, unverifiable claims are made by different protagonists and undue prominence given by them to whatever anecdotal examples are available that enhances their case.

The South Africa trade and poverty project aims to break out of this sterile debate. Central to its approach is the identification of cases in which trade and trade policy change is most likely to have had an effect on identifiable households. These can then be studied with a microscope. This is where the present paper comes in.

One of the aims of this paper is to focus the attention of other researches in the project on the areas of economic activity in which they are most likely to discern recent and up-coming trade policy changes. The research can then be concentrated in these areas to try to find out how the livelihoods of individuals have been affected and, if these effects are not those that one would immediately expect from knowledge of the nature of the trade change, what intervening institutional and economic factors have caused this net result.



The 'trade policy shock' that is covered in this paper is that produced by the South Africa-EU Trade Development and Cooperation Agreement (TDCA). The earlier, multilateral liberalisation of South Africa associated with GEAR would also have been a prime candidate for study were it not for three factors. The first is that the availability of data on trade policy and trade flows during the implementation period for this liberalisation is very poor – much less good than what is available now. Second, as explained above, the implementation period coincided with a long and severe depreciation of the Rand (followed by a savage appreciation) which will have meant that import prices, in many cases, would have increased rather than fallen due the initial period in local currency terms. And third, the 'trail is cold'; ideally, what we want to be able to do is to examine very recent changes and follow through contemporary changes in order to track the effects on different markets.

The research for this paper

What this paper does is to describe the results of research that identifies very precisely how South Africa is changing its tariffs in order to comply with its obligations under the TDCA. Under the TDCA South Africa is removing tariffs on 'substantially all' trade in tranches over the period 2000-2012. This liberalisation schedule involved some reductions of tariffs to zero on signature of the agreement followed by several further rounds of tariff cutting.

The products that were not to be liberalised on signature of the agreement are listed in annexes to the agreement. Some will not be liberalised at all or will be only partially liberalised unless and until there are further negotiations. Moreover, fisheries are entirely excluded from the TDCA. They were scheduled to be covered an EU-South Africa fisheries agreement but this had never been concluded.

The impact of the TDCA will be determined both by when and how far an item is liberalised and also the base from which the tariff cut is made. Obviously, the TDCA will have no effect on any products that were already duty free. Even in cases where there was a duty but it was small (up to 10%) the effects will have been minor (especially relative to the other huge changes affecting relative prices, notably movements in the exchange rate).

What we have done is to identify all those products that faced tariffs of more than 10% in 2004 and constructed a calendar to show when they will be liberalised. This makes it clear that so far there has been very little 'TDCA effect'. Most of the action so far has affected products on which tariffs were already low or non-existent. But this is set to change in 2005, and the pace of events will quicken over the seven years to come.

Presenting the results is a challenge. There is a huge range of items listed in the liberalisation package. Relatively few sectors are liberalised all at one go: some six or eight-digit items are liberalised sooner and others later during the schedule. The initial results of our analysis, therefore, is an indigestible list that may prove to be of considerable value to subsequent researches focusing on very specifically designed sectors, but is of limited use at the present time to provide an overview of what is happening.

To overcome this problem, we have aggregated the results in two steps. The first is to show what is happening for each four-digit HS heading. This is shown in Appendix Table 1, which gives the current tariff applied by South Africa (with a range in cases where different tariffs are applied to different six or eight-digit products within the four-digit heading). It also shows the 'latest date of liberalisation' – this is the date on which the last item within the four-digit heading is to be liberalised. Some items may already have been liberalised, and others may be scheduled for liberalisation in the next few years. But the process will not be complete until the date shown in this column. As will be evident from the extreme right hand column, some cases are not clear. This is because, in part, the TDCA expresses the liberalisation schedule in terms of national tariff line codes that no longer exist.

Appendix Table 1, aggregated though it is, remains highly indigestible. The second step, therefore, has been to bring the four-digit codes together qualitatively into recognisable sectoral clusters. This is not a 'scientific' exercise since the correspondence between HS codes and the international standard industrial classification (ISIC) is far from direct. Moreover, even ISIC does not necessarily always reflect recognised industrial clusters.



The clusters that will change most and soonest

Judgemental though it is, this second step provides a 'good place to start' in identifying the areas of economic activity that are more, and less, likely to have been affected by the initial tranches of liberalisation under the TDCA, and to be affected by change in the very near future. The results are presented in Table 2. This shows for the broad product groups the current range of tariffs and the earliest/latest dates on which all items within the group will have been liberalised.

As noted, the scale of impact on any cluster will be determined by the current level of tariffs and the speed with which they are dismantled. The higher the tariff, and the quicker the dismantling, the greater the impact. It is clear from the table that liberalisation is end-loaded for many of the more highly protected products with liberalisation not occurring until 2012. Some clear guidance emerges, though, for the focus of the sectoral studies under this project.

Fruit and vegetables are the only high tariff items for which liberalisation has already begun. In both cases the lowest tariffs are not that high and liberalisation will not be completed until 2012. Although one may assume that it is the lower tariff items that have been liberalised so far this is clearly an area for investigation to determine what has changed so far, and what is up coming.

Knitwear, woven garments, electric motors, paper and petroleum are due to begin liberalisation this year. It is highly desirable that the sectors (especially those that are labour intensive) are subject to 'base line analysis' this year so that the effects of the liberalisation that is just beginning can be monitored.

Not all of the knitwear, woven garments and electrical motor sectors will be liberalised under the TDCA. So the changes that are made in 2005 may be quite modest. But they need to be followed through. In the other two cases – paper and petroleum - all the four-digit items that have been aggregated into this group will be fully liberalised by 2012.

Next steps

Table 2 shows the clusters for which tariffs on imports from the EU will be reduced. But does South Africa import from the EU – and does this matter? Competition will increase only if one of two circumstances applies:

- the EU is able to supply the item competitively with or without the tariff cut;
- the TDCA tariff cuts are generalised to other suppliers.

An analysis of South African imports will identify the products that the EU can supply competitively when it pays the same tariff as other non-SADC states. But it will not demonstrate the items on which the EU is currently uncompetitive but will/could become competitive when its exporters pay lower tariffs than do their more efficient rivals. Such 'trade diversion' is hard to identify since much depends upon the capacity of the most efficient suppliers to cut their prices to offset the EU's tariff advantage. It is most sensibly assessed at a sectoral level as part of the follow-up studies.



Table 2. Broad categories of high-tariff goods being liberalised under the TDCA

Category	HS4 codes included	Broad description	Tariff range 2004				Latest liberalisation ^a	
			Ad valorem		Specific ^b		Earliest	Latest
			Lowest	Highest	Lowest	Highest	2012	2012 ^c
1	0207, 0403, 0404, 1602, 1603	Livestock and products	20	27	220c/kg	450c/kg with a maximum of 96%	2012	2012 ^c
2	0408	Poultry	19	19			2012	2012
3	0707, 0709, 0710, 0711, 0712, 0713, 0904, 0910, 1211, 1212, 1302, 1404, 2001, 2002, 2003, 2004, 2005, 2006	Vegetables, spices and vegetable products	10.1	30	3c/kg	215c/kg less 80%	2003	2012 ^{c, d}
4	0804, 0811, 0812, 2007, 2008, 2009	Fruits and products	10.05	55 ^e	4.5c/kg	4.5c/kg	2003?	2012 ^{c, d}
5	1102, 1103, 1104, 1105, 1106, 1107, 1108, 1901, 1902, 1904, 1905	Cereals and products	20	30	0.68c/kg	55c/kg less 90%	2012	2012 ^{c, d}
6	2103, 2104, 2106, 2202, 3502, 3503	Miscellaneous processed food	17	25	?0.82c/li; ?2.2c/kg	?154c/li; ?6c/kg	2012	2012 ^{c, d}
7	2204, 2205, 2206, 2207, 2208, 2209, 2307	Wine	20	25	5c/li	317c/li of absolute alcohol	2012	2012 ^c
8	2706	Coal and products	20	20			2012	2012
9	2707, 2711, 2712, 2715	Petroleum	12.5	20	11c/li	11c/li	2005	2012
10	2904, 2905, 2914, 2915, 2917, 2918, 2921, 2933	Chemicals	14	20			2012	2012 ^c
11	3301, 3303, 3304, 3305, 3306, 3307, 3401, 3402, 3404, 3405, 4014	Perfumes and beauty preparations, personal hygiene, household cleaning	15	20			2012	2012 ^c
12	3701, 3702	Photography supplies	15	15			2012	2012 ^c
13	3915, 3916, 3917, 3918, 3919, 3920, 3921, 3922, 3923, 3924, 3925, 3926	Plastics	15	20			2012	partial ^c
14	4001, 4008, 4009, 4010, 4011, 4012, 4015, 4016	Rubber products (including tyres)	12	21			2012	partial ^c
15	4201, 4202, 4203, 4205, 4206, 4302, 4303, 4304, 6401, 6402, 6403, 6404, 6405, 6406	Leather goods, fur and footwear	15	30			2012	partial
16	4410, 4415, 4418, 4419, 4420, 4421	Wood products	15	30			2012	2012 ^c
17	4802, 4810, 4811, 4817, 4818, 4819, 4820, 4821, 4823, 4907, 4908, 4909, 4910, 4911	Paper and printed matter	14	20			2005	2012 ^c
18	5107, 5109, 5111, 5112, 5113, 5201, 5203, 5204, 5205, 5206, 5207, 5208, 5209, 5210, 5211, 5212, 5309, 5401, 5402, 5403, 5404, 5406, 5407, 5408, 5503, 5508, 5509, 5510, 5511, 5512, 5513, 5514, 5515, 5516, 5601, 5603, 5604, 5606, 5607, 5608, 5609, 5702, 5703, 5704, 5705, 5801, 5802, 5804, 5805, 5806, 5807, 5808, 5810, 5811, 5901, 5902, 5903, 5904, 5905, 5906, 5907, 5908, 5909, 5910, 5911, 6001, 6002, 6003, 6004, 6005, 6006	Textiles	11	26	160c/kg	160c/kg	2012	partial ^c
19	6101, 6102, 6103, 6104, 6105, 6106, 6107, 6108, 6109, 6110, 6111, 6112, 6113, 6114, 6115, 6116, 6117	Knitwear	20	31			2005	partial ^c
20	6201, 6202, 6203, 6204, 6205, 6206, 6207, 6208, 6209, 6210, 6211, 6212, 6213, 6214, 6215, 6216, 6217, 6301, 6302, 6303, 6304, 6305, 6306, 6307, 6308	Woven garments and household articles	11.2	34			2005	partial ^{c, d}
21	8501, 8502, 8503, 8506, 8509, 8511, 8512, 8516, 8528, 8529, 8532, 8535, 8536, 8537, 8538, 8539, 8540, 8544	Electrical motors and equipment	10.1	25			2005	partial ^{c, d}
22	8407, 8408, 8409, 8427, 8433, 8701, 8702, 8703, 8704, 8708, 8712, 8715, 8716	Vehicles and parts	15	36			2012	partial ^{c, e}



Notes:

- (a) Latest liberalisation of any of the items included in the HS4 aggregate. So, for example, 'partial' may mean that 1 item will be only partially liberalised by 2012, whilst all the others will be fully liberalised by then (or before), and '2012' may cover items liberalised earlier.
- (b) It is often not possible to know which is the lowest or highest specific tariff, nor whether they are lower/higher than the *ad valorem* tariffs.
- (c) The TDCA treatment of some or all items within the HS4 aggregate is not clear, but none is thought to be excluded from liberalisation.
- (d) Includes (or may include) items that should have been duty-free by 2003.
- (e) Includes items for which the TDCA treatment is not clear, and which are possibly excluded from liberalisation.
- (f) The item facing the 55% tariff is due to be liberalised by 2005.

Sources: EC 1999; data provided by TIPS on 2004 tariffs payable on imports from the EU.

The extent to which the TDCA is generalised depends on what happens in South Africa's other trade negotiations, notably on an FTA with USA, and in the Doha Round and with Mercosur, South Asia etc. Since the competitive advantage afforded to EU exporters by the TDCA is only just beginning to be felt, but will now accelerate, it must be assumed that quite a lot may happen between now and 2012. For the present, though, the trade and poverty project can only assess what has been agreed and has happened – not what might be agreed in future. So this is an area in which to keep a watching brief for the present.

References

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Appendix

Appendix Table 1. Summary of high-tariff items being liberalised under the TDCA

HS4	# items	Description	2004 tariff	Latest liberalisation ^a
0207	2	meat and edible offal of fowls of the species gallus domesticus, ducks, geese, turkeys and guinea fowls, fresh, chilled or frozen	27% or 220c/kg	2012 ^b
0403	1	buttermilk, curdled milk and cream, yogurt, k+phir and other fermented or acidified milk and cream, whether or not concentrated or flavoured or containing added sugar or other sweetening matter, fruits, nuts or cocoa	450c/kg with a maximum of 96%	2012
0404	1	whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, n.e.s.	450c/kg with a maximum of 96%	2012
0408	4	birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter	19%	2012
0409	1	natural honey	22%	2012
0604	2	foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared	20%	2012
0707	1	cucumbers and gherkins, fresh or chilled	10.1%	2005
0709	3	other vegetables, fresh or chilled (excl. potatoes, tomatoes, alliaceous vegetables, edible brassicas, lettuce 'lactuca sativa' and chicory 'cichorium spp.', carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, cucumbers and gherkins, and leguminous vegetables)	10.1 or 15%	2005 ^b
0710	3	vegetables, uncooked or cooked by steaming or boiling in water, frozen	20 or 30%	2005
0711	6	vegetables provisionally preserved, e.g. by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions, but unsuitable in that state for immediate consumption	20 or 25%	2005 ^b
0712	5	dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared	20.0%	2012
0713	6	dried leguminous vegetables, shelled, whether or not skinned or split	10.1-30%	2012
0804	1	dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried	10.05%	2005
0811	3	fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter	20.0%	2012
0812	1	fruit and nuts, provisionally preserved, e.g. by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions, but unsuitable in that state for immediate consumption	20%	2003? ^c
0901	1	coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion	20%	2012
0902	2	tea	400c/kg	2012
0904	1	pepper of the genus piper; dried or crushed or ground fruits of the genus capsicum or of the genus pimenta	25%	2012
0910	2	ginger, saffron, turmeric 'curcuma', thyme, bay leaves, curry and other spices (excl. pepper of the genus piper, fruit of the genus capsicum or of the genus pimenta, vanilla, cinnamon, cinnamontree flowers, cloves [wholefruit], clove stems, nutmeg, mace, cardamoms, seeds of anise, badian, fennel, coriander, cummin and caraway, and juniper berries)	15 or 20%	2012
1102	4	cereal flours (excl. wheat or meslin)	20% or 0.65 or 1.35c/kg	2012 ^c



HS4	# items	Description	2004 tariff	Latest liberalisation ^a
1103	3	cereal groats, meal and pellets	20% or 0.65 or 0.68c/kg	2012
1104	1	cereal grains otherwise worked, e.g. hulled, rolled, flaked, pearled, sliced or kibbled; germ of cereals, whole, rolled, flaked or ground (excl. cereal flours, and husked and semi- or wholly milled rice and broken rice)	20%	2012
1105	3	flour, meal, powder, flakes, granules and pellets of potatoes	20.0%	2012
1106	1	flour, meal and powder of peas, beans, lentils and other dried leguminous vegetables of heading 0713, of sago and manioc, arrowroot and salep, Jerusalem artichoke, sweet potatoes and similar roots and tubers with high starch or inulin content of heading 0714, produce of chapter 8 'edible fruit and nuts; peel of citrus fruits or melons'	20%	2012
1107	4	malt, whether or not roasted	0.42-1.35c/kg	2012 ^d
1108	1	starches; inulin	20%	2012
1208	2	flours and meals of oil seeds or oleaginous fruits (excl. mustard)	15%	2003 ^c
1211	7	plants and parts of plants, incl. seeds and fruits, of a kind used primarily in perfumery, medicaments or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered	15 or 20% or 3c/kg	2012 ^{b,c}
1212	3	locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products, incl. unroasted chicory roots of the variety <i>cichorium intybus sativum</i> , of a kind used primarily for human consumption, n.e.s.	20.0%	2012
1302	4	vegetable saps and extracts; pectic substances and pectates; agar-agar and other mucilages and thickeners derived from vegetable products, whether or not modified,	15 or 25%	2012
1404	1	vegetable products, n.e.s.	11.2%	2003 ^c
1602	4	prepared or preserved meat, offal or blood (excl. sausages and similar products, and meat extracts and juices)	20 or 27% or 220c/kg	2012
1603	3	extracts and juices of meat, fish or crustaceans, molluscs and other aquatic invertebrates	20 or 25%	2012
1806	5	chocolate and other food preparations containing cocoa	17-21%	2012
1901	3	malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing < 40% by weight of cocoa calculated on a totally defatted basis, n.e.s.; food preparations of milk, cream, butter milk, sour milk, sour cream, whey, yoghourt, kefir, and similar goods of heading 0401 to 0404, not containing cocoa or containing < 5% by weight of cocoa calculated on a totally defatted basis, n.e.s.	20% or [10% or 55c/kg less 90%]	2012 ^d
1902	8	pasta, whether or not cooked or stuffed with meat or other substances or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared	20 or 30% or 2.2 or 4.1c/kg	2012 ^c
1904	5	prepared foods obtained by the swelling or roasting of cereals or cereal products, e.g. corn flakes; cereals (other than maize 'corn') in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, n.e.s.	20 or 25% or 3.7c/kg	2012 ^{b,c}
1905	9	bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	20 or 25% or 3.6c/kg with a maximum of 25%	2012 ^b
2001	3	vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid	20 or 25%	2012
2002	4	tomatoes, prepared or preserved otherwise than by vinegar or acetic acid	15-30% or	2012



HS4	# items	Description	2004 tariff	Latest liberalisation ^a
			110c/kg less 80%	
2003	5	mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid	20.0%	2012 ^b
2004	5	vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen (excl. preserved by sugar, and tomatoes, mushrooms and truffles)	20 or 25% or 3c/kg	2012 ^c
2005	13	other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen (excl. preserved by sugar, and tomatoes, mushrooms and truffles)	20 or 25% or 3 or 4.15c/kg	2012 ^c
2006	3	vegetables, fruit, nuts, fruit-peel and other edible parts of plants, preserved by sugar ^d drained, glac+ or crystallised ^e	22% or [20% or 215c/kg less 80%] or [30% or 7.25c/kg]	2012 ^c
2007	3	jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter	30% or 4.5c/kg	2005
2008	2	fruits, nuts and other edible parts of plants, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit (excl. prepared or preserved with vinegar, preserved with sugar but not laid in syrup, and jams, fruit jellies, marmalades, fruit pur+e and pastes, obtained by cooking)	20 or 55% ^e	2012
2009	14	fruit juices, incl. grape must, and vegetable juices, unfermented, not containing added spirit, whether or not containing added sugar or other sweetening matter	20 or 25%	2012 ^b
2101	6	extracts, essences and concentrates, of coffee, tea or mate and preparations with a basis of these products or with a basis of coffee, tea or mate; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	20 or 25% or 6.9c/kg	2012 ^c
2102	3	yeasts, active or inactive; other dead single-cell micro-organisms, prepared baking powders (excl. single-cell micro-organisms packaged as medicaments)	15 or 30%	2012
2103	2	sauce and preparations thereof; mixed condiments and mixed seasonings; mustard flour and meal, whether or not prepared, and mustard	20% or 6c/kg	2012 ^c
2104	3	soups and broths and preparations thereof; food preparations consisting of finely homogenised mixtures of two or more basic ingredients such as meat, fish, vegetables or fruit, put up for retail sale as infant food or for dietetic purposes, in containers of <= 250 g	20 or 25% or 2.2c/kg	2012 ^c
2106	3	food preparations, n.e.s.	20% or 154c/li	2012 ^b
2202	2	waters, incl. mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages (excl. fruit or vegetable juices and milk)	0.82 or 1.9c/li	2003 ^c
2204	8	wine of fresh grapes, incl. fortified wines; grape must, partly fermented and of an actual alcoholic strength of > 0,5% vol or grape must with added alcohol of an actual alcoholic strength of > 0,5% vol	25% or [73-238c/li with a maximum of 25%] or 25%	2012 ^b
2205	2	vermouth and other wine of fresh grapes, flavoured with plants or aromatic substances	73 or 88c/li with a maximum of 25%	2012
2206	4	cider, perry, mead and other fermented beverages (excl. beer, wine of fresh grapes, grape must, vermouth and other wine of fresh grapes, flavoured with plants or aromatic substances)	62 or 156c/li with a maximum of 25%	2012 ^b



HS4	# items	Description	2004 tariff	Latest liberalisation ^a
2207	2	undenatured ethyl alcohol of an alcoholic strength by volume of $\geq 80\%$; ethyl alcohol and other spirits, denatured, of any strength	317c/li of absolute alcohol	2012
2208	14	undenatured ethyl alcohol of an alcoholic strength by volume of $< 80\%$; spirits, liqueurs and other spirituous beverages (excl. compound alcoholic preparations of a kind used for the manufacture of beverages)	136 or 154c/li	2012 ^b
2209	1	vinegar, fermented vinegar and substitutes for vinegar obtained from acetic acid	5c/li	2012
2307	1	wine lees; argol	20%	2012
2309	2	preparations of a kind used in animal feeding	20%	2012
2401	3	unmanufactured tobacco; tobacco refuse	77 c/kg or [15% or 860c/kg less 85%]	2012
2402	3	cigars, cheroots, cigarillos and cigarettes of tobacco or of tobacco substitutes	45% or 110c/kg net	2012
2403	5	manufactured tobacco and manufactured tobacco substitutes and 'homogenised' or 'reconstituted' tobacco, tobacco extracts and tobacco essences (excl. cigars, incl. cheroots, cigarillos and cigarettes)	40 or 45%	2012
2706	1	tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, incl. reconstituted tars	20%	2012
2707	1	oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents	11c/li	2005
2711	2	petroleum gas and other gaseous hydrocarbons	15%	2012
2712	2	petroleum jelly, paraffin wax, micro- crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured	12.5 or 20%	2012
2715	2	bituminous mastics, cut-backs and other bituminous mixtures based on natural asphalt; on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch	20%	2012
2904	1	sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated	14%	2012
2905	1	acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives	15%	2012
2914	1	ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives	15%	2012
2915	6	saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	15.0%	2012
2917	7	polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	15.0%	2012
2918	2	carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	15%	2012
2921	2	amine-function compounds	20%	2012 ^b
2933	2	heterocyclic compounds with nitrogen hetero-atom[s] only	14 or 18%	2012 ^b
3005	1	wadding, gauze, bandages and the like, e.g. dressings, adhesive plasters, poultices, impregnated or covered with pharmaceutical substances or put up for retail sale for medical, surgical, dental or veterinary purposes	20%	2012
3301	5	essential oils, whether or not terpeneless, incl. concretes and absolutes; resinoids; resins; extracted oleoresins; concentrates of essential oils in	15 or 20%	2012 ^b



HS4	# items	Description	2004 tariff	Latest liberalisation ^a
		fats, fixed oils, waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils		
3303	1	perfumes and toilet waters (excl. aftershave lotions, personal deodorants and hair lotions)	20%	2012
3304	5	beauty or make-up preparations and preparations for the care of the skin, incl. sunscreen or suntan preparations (excl. medicaments); manicure or pedicure preparations	20.0%	2012
3305	4	preparations for use on the hair	20.0%	2012
3306	1	preparations for oral or dental hygiene, incl. denture fixative pastes and powders; yarn used to clean between the teeth 'dental floss', in individual retail packages	15%	2012
3307	5	shaving preparations, incl. pre-shave and after-shave products, personal deodorants, bath and shower preparations, depilatories and other perfumery, toilet or cosmetic preparations, n.e.s.; prepared room deodorisers, whether or not perfumed or having disinfectant properties	15 or 20%	2012
3401	4	soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent	20.0%	2012
3402	7	organic surface-active agents (excl. soap); surface-active preparations, washing preparations, incl. auxiliary washing preparations, and cleaning preparations, whether or not containing soap (excl. those of heading 3401)	15 or 20%	2012
3404	3	artificial waxes and prepared waxes	15%	2012
3405	5	shoe polish, furniture wax and floor waxes, polishes and creams for coachwork, glass or metal, scouring pastes and powders and similar preparations, whether or not in the form of paper, wadding, felt, nonwovens, sponge plastics, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations (excl. artificial and prepared waxes of heading 3404)	15.0%	2012
3406	1	candles and the like	20%	2012
3502	1	albumins, albuminates and other albumin derivatives	20%	2012
3503	1	gelatin, whether or not in square or rectangular sheets, whether or not surface-worked or coloured, and gelatin derivatives; isinglass; other glues of animal origin (excl. those packaged as glue for retail sale and weighing <= 1 kg, and casein glues of heading 3501)	17%	2012
3605	1	matches (excl. pyrotechnic articles of heading 3604)	15%	2012
3701	5	photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs	15.0%	2012 ^b
3702	9	photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed	15.0%	2012 ^b
3824	1	prepared binders for foundry moulds or cores; chemical products and preparations for the chemical or allied industries, incl. mixtures of natural products, n.e.s.	0.183c/li	2012? ^b
3915	3	waste, parings and scrap, of plastics	15.0%	2012
3916	3	monofilament of which any cross-sectional dimension > 1 mm, rods, sticks and profile shapes, of plastics, whether or not surface-worked but not further worked	15 or 18%	2012
3917	34	tubes, pipes and hoses, and fittings therefor, e.g. joints, elbows, flanges, of plastics	15.0%	2012



HS4	# items	Description	2004 tariff	Latest liberalisation ^a
3918	2	floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, in rolls with a width of >= 45 cm, consisting of a layer of plastic fixed permanently on a backing of any material other than paper, the face side of which is grained, embossed, coloured, design-printed or otherwise decorated	15%	2012
3919	26	self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls (excl. floor, wall and ceiling coverings of heading 3918)	15 or 16%	2012 ^b
3920	20	plates, sheets, film, foil and strip, of non-cellular plastics, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, and floor, wall and ceiling coverings of heading 3918)	15.0%	2012 ^b
3921	22	plates, sheets, film, foil and strip, of plastics, reinforced, laminated, supported or similarly combined with other materials, or of cellular plastic, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918)	15 or 16%	2012 ^b
3922	3	baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics	20.0%	2012
3923	7	articles for the conveyance or packaging of goods, of plastics; stoppers, lids, caps and other closures, of plastics	15.0%	2012 ^b
3924	2	tableware, kitchenware, other household articles and toilet articles, of plastics (excl. baths, shower-baths, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware)	20%	2012
3925	4	builders' ware of plastics, n.e.s.	20.0%	2012
3926	6	articles of plastics and articles of other materials of heading 3901 to 3914, n.e.s.	15-20%	partial
4001	1	natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip	15%	2012 ^b
4008	3	plates, sheets, strip, rods and profile shapes, of vulcanised rubber (excl. hard rubber)	15.0%	2012
4009	8	tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings, e.g. joints, elbows, flanges	15.0%	2012 ^b
4010	11	conveyor or transmission belts or belting, of vulcanised rubber	12.0%	partial ^b
4011	11	new pneumatic tyres, of rubber	12-21%	partial ^b
4012	5	retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber	19.0%	partial ^b
4014	1	hygienic or pharmaceutical articles, incl. teats, of vulcanised rubber (excl. hard rubber), with or without fittings of hard rubber, n.e.s. (excl. articles of apparel and clothing accessories, incl. gloves, for all purposes)	20%	2012
4015	3	articles of apparel and clothing accessories, incl. gloves, mittens and mitts, for all purposes, of vulcanised rubber (excl. hard rubber and footwear and headgear and parts thereof)	20.0%	2012
4016	10	articles of vulcanised rubber (excl. hard rubber), n.e.s.	15-20%	partial
4201	1	saddlery and harness for any animal, incl. traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like, of any material (excl. harnesses for children and adults, riding whips and other goods of heading 6602)	30%	partial
4202	12	trunks, suit, vanity, executive, brief, spectacle, binocular, camera, musical instrument, gun cases, holsters and similar; travelling, toilet bags, rucksacks, handbags, school satchels, shopping-bags, wallets, purses, map, cigarette cases, tobacco-pouches, tool, sports bags, bottle, jewellery, powder-boxes, cutlery cases and similar, of leather, plastics, textile materials, vulcanized fibre or paperboard	30.0%	partial
4203	4	articles of apparel and clothing accessories, of leather or composition leather (excl. footwear and headgear and parts thereof, and goods of chapter 95, e.g. shin guards, fencing masks)	20 or 30%	partial
4205	1	articles of leather or composition leather (excl. saddlery and harness bags; cases and similar containers; apparel and clothing	15%	partial



HS4	# items	Description	2004 tariff	Latest liberalisation ^a
		accessories; articles for technical uses; whips, riding-crops and similar of heading 6602; furniture; lighting appliances; toys; games; sports articles; buttons and parts thereof; cuff-links, bracelets or other imitation jewellery; made-up articles of netting of heading 5608; and articles of plaiting materials)		
4206	2	articles of gut, goldbeater's skin, bladders or tendons (excl. silkworm gut, sterile catgut, other sterile surgical suture material and strings for musical instruments)	15%	partial
4302	4	tanned or dressed furskins, incl. heads, tails, paws and other pieces, scraps and remnants, unassembled, or assembled, without the addition of other materials (excl. clothing, clothing accessories and other furskin articles)	15.0%	2012
4303	2	articles of apparel, clothing accessories and other furskin articles (excl. gloves made of leather and furskin, footwear and headgear and parts thereof, and goods of chapter 95, e.g., toys, games and sports equipment)	30%	2012
4304	1	artificial fur and articles thereof (excl. gloves made of leather and artificial fur, footwear and headgear and parts thereof, and goods of chapter 95, e.g. toys, games and sports equipment)	30%	2012
4410	7	particle board and similar board 'e.g. oriented strand board and waferboard' of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances (excl. fibreboard, veneered particle board, hollow-core composite panels and board of ligneous materials agglomerated with cement, plaster or other mineral bonding agents)	15.0%	2012 ^b
4415	1	packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood (excl. containers specially designed and equipped for one or more modes of transport)	20%	2012
4418	5	builders' joinery and carpentry, of wood, incl. cellular wood panels, assembled parquet panels, shingles and shakes, of wood (excl. plywood panelling, blocks, strips and friezes for parquet flooring, not assembled, and pre-fabricated buildings)	15.0%	2012
4419	1	tableware and kitchenware, of wood (excl. interior fittings, ornaments, cooperage products, tableware and kitchenware components of wood, brushes, brooms and hand sieves)	30%	2012
4420	2	wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture (excl. furniture, lighting fixtures and parts thereof)	30%	2012
4421	3	other articles of wood, n.e.s.	20 or 30%	2012
4601	3	plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, flat-woven or bound together in parallel, whether or not having the appearance of finished articles, e.g. mats, matting, screens (excl. wall coverings of heading 4814; twine, cord and rope; parts of footwear or headgear)	20.0%	2012
4602	2	basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made-up from goods of heading 4601, and articles of loofah (excl. wall coverings of heading 4814; twine, cord and rope; footwear and headgear and parts thereof; vehicles and vehicle superstructures; goods of chapter 94, e.g. furniture, lighting fixtures)	20%	2012
4802	11	uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non-perforated punch-cards and punch tape paper, in rolls or in square or rectangular sheets, of any size, and hand-made paper and paperboard (excl. newsprint of heading 4801 and paper and paperboard of heading 4803)	15.0%	2005
4810	10	paper and paperboard, coated on one or both sides with kaolin 'china clay' or other inorganic substances, whith or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or in square or rectangular sheets, of any size (excl. all other coated papers and paperboards)	15.0%	2005
4811	8	paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or in square or rectangular sheets, of any size (excl. goods of heading 4803, 4809 and 4810)	14 or 15%	2012



HS4	# items	Description	2004 tariff	Latest liberalisation ^a
4817	3	envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery (excl. letter cards, postcards and correspondence cards with imprinted postage stamps)	18.0%	2012
4818	6	toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width ≤ 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres	20.0%	2012
4819	1	cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres, n.e.s.; box files, letter trays, and similar articles, of paperboard of a kind used in offices, shops or the like	15%	2012
4820	6	registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting pads, binders, folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper and paperboard	15.0%	2012
4821	2	paper or paperboard labels of all kinds, whether or not printed	15%	2012
4823	5	paper, paperboard, cellulose wadding and webs of cellulose fibres, in strips or rolls of a width ≤ 36 cm, in rectangular or square sheets of which no side > 36 cm in the unfolded state, or cut to shape other than rectangular or square, and articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres, n.e.s.	15 or 20%	2012 ^b
4907	1	unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title	15%	2012
4908	2	transfers 'decalcomantias'	15%	2012
4909	1	printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	15%	2012
4910	1	calendars of any kinds, printed, incl. calendars blocks	15%	2012
4911	2	printed matter, incl. printed pictures and photographs, n.e.s.	15%	2012
5107	2	yarn of combed wool (excl. that put up for retail sale)	12%	partial
5109	8	yarn of wool or fine animal hair, put up for retail sale	12.0%	partial
5111	5	woven fabrics of carded wool or of carded fine animal hair (excl. fabrics for technical use of heading 5911)	17.0%	partial ^b
5112	5	woven fabrics of combed wool or of combed fine animal hair (excl. fabrics for technical purposes of heading 5911)	17.0%	partial
5113	1	woven fabrics of coarse animal hair or of horsehair (excl. fabrics for technical uses of heading 5911)	17%	partial
5201	2	cotton, neither carded nor combed	15% or 160 c/kg	2012
5203	1	cotton, carded or combed	15%	2012
5204	3	cotton sewing thread, whether or not put up for retail sale	12.0%	partial
5205	24	cotton yarn other than sewing thread, containing ≥ 85% cotton by weight (excl. that put up for retail sale)	12.0%	partial
5206	20	cotton yarn containing predominantly, but < 85% cotton by weight (excl. sewing thread and yarn put up for retail sale)	12.0%	partial
5207	2	cotton yarn put up for retail sale (excl. sewing thread)	12%	partial
5208	20	woven fabrics of cotton, containing ≥ 85% cotton by weight and weighing ≤ 200 g/m ²	17.0%	partial



HS4	# items	Description	2004 tariff	Latest liberalisation ^a
5209	16	woven fabrics of cotton, containing \geq 85% cotton by weight and weighing $> 200 \text{ g/m}^2$	17.0%	partial
5210	16	woven fabrics of cotton, containing predominantly, but $< 85\%$ cotton by weight, mixed principally or solely with man-made fibres and weighing $\leq 200 \text{ g/m}^2$	17.0%	partial
5211	15	woven fabrics of cotton, containing predominantly, but $< 85\%$ cotton by weight, mixed principally or solely with man-made fibres and weighing $> 200 \text{ g/m}^2$	17.0%	partial
5212	10	woven fabrics of cotton, containing predominantly, but $< 85\%$ cotton by weight, other than those mixed principally or solely with man-made fibres	17.0%	partial
5309	4	woven fabrics of flax	17.0%	partial
5401	2	sewing thread of man-made filaments, whether or not put up for retail sale	12%	partial
5402	16	synthetic filament yarn, incl. synthetic monofilaments of < 67 decitex (excl. sewing thread and yarn put up for retail sale)	12.0%	partial
5403	1	artificial filament yarn, incl. artificial monofilament of < 67 decitex (excl. sewing thread and yarn put up for retail sale)	12%	partial
5404	2	synthetic monofilament of ≥ 67 decitex and with a cross sectional dimension of $\leq 1 \text{ mm}$; strip and the like, e.g. artificial straw, of synthetic textile material, with an apparent width of $\leq 5 \text{ mm}$	12%	partial
5406	1	man-made filament yarn, put up for retail sale (excl. sewing thread)	12%	? ^b
5407	26	woven fabrics of synthetic filament yarn, incl. monofilament of ≥ 67 decitex and with a cross sectional dimension of $\leq 1 \text{ mm}$	17 or 19%	partial
5408	11	woven fabrics of artificial filament yarn, incl. monofilament of ≥ 67 decitex and a maximum diameter of $\leq 1 \text{ mm}$	17 or 19%	partial
5503	1	synthetic staple fibres, not carded, combed or otherwise processed for spinning	11%	2012
5508	2	sewing thread of man-made staple fibres, whether or not put up for retail sale	12%	partial
5509	18	yarn of synthetic staple fibres (excl. sewing thread and yarn put up for retail sale)	12.0%	partial
5510	5	yarn of artificial staple fibres (excl. sewing thread and yarn put up for retail sale)	12.0%	partial
5511	3	yarn of man-made staple fibres, put up for retail sale (excl. sewing thread)	12.0%	partial
5512	6	woven fabrics containing $\geq 85\%$ synthetic staple fibres by weight	17.0%	partial
5513	16	woven fabrics containing predominantly, but $< 85\%$ synthetic staple fibres by weight, mixed principally or solely with cotton and weighing $\leq 170 \text{ g/m}^2$	17.0%	partial
5514	16	woven fabrics containing predominantly, but $< 85\%$ synthetic staple fibres by weight, mixed principally or solely with cotton and weighing $> 170 \text{ g/m}^2$	17.0%	partial
5515	11	woven fabrics containing predominantly, but $< 85\%$ synthetic staple fibres by weight, other than those mixed principally or solely with cotton	17 or 19%	partial
5516	20	woven fabrics of artificial staple fibres	17.0%	partial
5601	4	wadding of textile materials and articles thereof; textile fibres with a length of $\leq 5 \text{ mm}$ 'flock', textile dust and mill neps (excl. wadding and articles thereof impregnated or coated with pharmaceutical substances or put up for retail sale for medical, surgical, dental or veterinary purposes, and products impregnated, coated or covered with perfumes, cosmetics, soaps etc.)	15 or 20%	2012
5603	8	nonwovens, whether or not impregnated, coated, covered or laminated, n.e.s.	20.0%	2012
5604	3	textile-covered rubber thread and cord; textile yarn, strip and the like of heading 5404 and 5405, impregnated, coated, covered or sheathed with rubber or plastics (excl. imitation catgut, thread and cord with fish-hook attachments or otherwise put up as fishing line)	12.0%	partial



HS4	# items	Description	2004 tariff	Latest liberalisation ^a
5606	1	gimped yarn, gimped strip and the like of heading 5404 or 5405; chenille yarn, incl. flock chenille yarn, and loop wale-yarn (excl. metal yarn and metallised yarn of heading 5605; gimped horsehair yarn; textile-covered rubber thread; twine, cord and other gimped textile products of heading 5808; gimped metal yarn)	12%	partial
5607	7	twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics	15.0%	2012 ^b
5608	3	knotted netting of twine, cordage or rope, by the piece or metre; made-up fishing nets and other made-up nets, of textile materials (excl. hair-nets, nets for sporting purposes, incl. landing nets, butterfly nets and the like)	20.0%	2012
5609	1	articles of yarn, strip or the like of heading 5404 or 5405, or of twine, cordage, ropes or cables of heading 5607, n.e.s.	12%	partial
5702	13	carpets and other textile floor coverings, woven, not tufted or flopped, whether or not made-up, incl. kelem, schumacks, karamanie and similar handwoven rugs	26.0%	partial
5703	4	carpets and other textile floor coverings, tufted 'needle punched', whether or not made-up	26.0%	partial
5704	2	carpets and other floor coverings, of felt, not tufted or flopped, whether or not made-up	26%	partial
5705	1	carpets and other textile floor coverings, whether or not made-up (excl. knotted, woven or tufted 'needle punched', and of felt)	26%	partial
5801	14	woven pile fabrics and chenille fabrics (excl. terry towelling and similar woven terry fabrics, tufted textile fabrics and narrow woven fabrics of heading 5806)	15 or 17%	partial
5802	4	terry towelling and similar woven terry fabrics, tufted textile fabrics (excl. narrow woven fabrics of heading 5806, carpets and other floor coverings)	17.0%	partial
5804	2	tulles and other net fabrics (excl. woven, knitted or crocheted fabrics); lace in the piece, in strips or in motifs (excl. fabrics of heading 6002 to 6006)	22%	2012
5805	1	hand-woven tapestries of the type gobelin, flanders, aubusson, beauvais and the like, and needle-worked tapestries, e.g. petit point, cross-stitch, whether or not made-up (excl. kelem, schumacks, karamanie and the like, and tapestries > 100 years old)	20%	partial
5806	5	narrow woven fabrics of textile materials (excl. labels, badges and similar articles); narrow fabrics consisting of warp without weft assembled by means of an adhesive 'bolducs'	17.0%	partial
5807	2	labels, badges and similar articles, of textile materials, in the piece, in strips or cut to shape or size, not embroidered	22 or 25%	partial
5808	2	braids of textile materials, in the piece; ornamental trimmings of textile materials, in the piece, not embroidered, other than knitted or crocheted; tassels, pompons and similar articles of textile materials	22%	partial
5810	4	embroidery on a textile fabric ground, in the piece, in strips or in motifs	20.0%	partial
5811	1	quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise (excl. embroidery of heading 5810 and quilted fabrics for bedding and furnishings)	25%	partial
5901	3	textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books, the manufacture of boxes and articles of cardboard or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations (excl. plastic-coated textile fabrics)	15 or 17%	partial
5902	3	tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon, whether or not dipped or impregnated with rubber or plastic	15.0%	partial ^b
5903	8	textile fabrics impregnated, coated, covered or laminated with plastics (excl. tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon; wall coverings impregnated or covered with textile materials; floor coverings consisting of a	15 or 17%	partial



HS4	# items	Description	2004 tariff	Latest liberalisation ^a
		textile backing and a top layer or covering of plastics)		
5904	1	linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape	20%	partial?
5905	1	textile wall coverings	22%	partial
5906	6	rubberised textile fabrics (excl. tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon)	15-20%	partial
5907	4	impregnated, coated or covered textile fabrics; painted canvas being theatrical scenery, studio back-cloths or the like, n.e.s.	15 or 17%	partial
5908	2	textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric for incandescent gas mantles, whether or not impregnated (excl. wax-covered wicks of the taper variety, fuses and detonating fuses, wicks in the form of textile yarn and glass-fibre wicks)	20 or 22%	partial
5909	1	textile hosepiping and similar textile tubing, whether or not impregnated or coated, with or without lining, armour or accessories of other materials	15%	partial
5910	1	transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material (excl. those of a thickness of < 3 mm and of indeterminate length or cut to length only, plus those impregnated, coated, covered or laminated with rubber or made of yarn or cord impregnated or coated with rubber)	20%	partial
5911	5	textile products and articles, for technical use, specified in note 7 to chapter 59	17-20%	partial ^b
6001	7	pile fabrics, incl. 'long pile' fabrics and terry fabrics, knitted or crocheted	17.0%	partial
6002	2	knitted or crocheted fabrics, of a width <= 30 cm, containing by weight >= 5% of elastomeric yarn or rubber thread (excl. pile fabrics, incl. 'long pile', looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)	17%	partial ^b
6003	5	knitted or crocheted fabrics, of a width <= 30 cm (excl. those containing by weight >= 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. 'long pile', looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)	17%	? ^b
6004	2	knitted or crocheted fabrics, of a width > 30 cm, containing by weight >= 5% of elastomeric yarn or rubber thread (excl. pile fabrics, incl. 'long pile', looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)	17%	? ^b
6005	14	warp knit fabrics 'incl. those made on galloon knitting machines', of a width of > 30 cm (excl. those containing by weight >= 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. 'long pile', looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)	17 or 22%	? ^b
6006	14	fabrics, knitted or crocheted, of a width of > 30 cm (excl. warp knit fabrics 'incl. those made on galloon knitting machines', those containing by weight >= 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. 'long pile', looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)	17.0%	? ^b
6101	4	men's or boys' overcoats, car-coats, capes, cloaks, anoraks, incl. ski-jackets, wind-cheaters, wind-jackets and similar articles, knitted or crocheted (excl. suits, ensembles, jackets, blazers, bib and brace overalls and trousers)	31.0%	partial
6102	4	women's or girls' overcoats, car-coats, capes, cloaks, anoraks, incl. ski-jackets, wind-cheaters, wind-jackets and similar articles, knitted or crocheted (excl. suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls)	31.0%	partial
6103	15	men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (excl. wind-jackets and similar	31.0%	partial



HS4	# items	Description	2004 tariff	Latest liberalisation ^a
		articles, separate waistcoats, track suits, ski suits and swimwear)		
6104	25	women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts, knitted or crocheted (excl. wind-jackets and similar articles, slips, petticoats and panties, track suits, ski suits and swimwear)	31.0%	partial
6105	3	men's or boys' shirts, knitted or crocheted (excl. nightshirts, t-shirts, singlets and other vests)	31.0%	partial
6106	3	women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted (excl. t-shirts and vests)	31.0%	partial
6107	10	men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted (excl. vests and singlets)	31.0%	partial
6108	11	women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, n+glig+s, bathrobes, dressing gowns, housecoats and similar articles, knitted or crocheted (excl. t-shirts, vests, brassieres, girdles, corsets and similar articles)	31.0%	partial
6109	2	t-shirts, singlets and other vests, knitted or crocheted	31%	partial
6110	9	jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted (excl. wadded waistcoats)	31.0%	partial ^b
6111	4	babies' garments and clothing accessories, knitted or crocheted (excl. hats)	31.0%	partial
6112	8	track-suits, ski-suits and swimwear, knitted or crocheted	31.0%	partial
6113	2	garments, knitted or crocheted, rubberised or impregnated, coated or covered with plastics or other materials (excl. babies' garments and clothing accessories)	31%	partial
6114	4	special garments for professional, sporting or other purposes, n.e.s., knitted or crocheted	31.0%	partial
6115	8	panty hose, tights, stockings, socks and other hosiery, incl. stockings for varicose veins and footwear without applied soles, knitted or crocheted (excl. for babies)	20 or 31%	partial
6116	5	gloves, mittens and mitts, knitted or crocheted (excl. for babies)	30.0%	2005
6117	5	made-up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories, n.e.s.	30 or 31%	partial
6201	8	men's or boys' overcoats, car-coats, capes, cloaks, anoraks, incl. ski-jackets, wind-cheaters, wind-jackets and similar articles (excl. knitted or crocheted, suits, ensembles, jackets, blazers and trousers)	31.0%	partial
6202	8	women's or girls' overcoats, car-coats, capes, cloaks, anoraks, incl. ski-jackets, wind-cheaters, wind-jackets and similar articles (excl. knitted or crocheted, suits, ensembles, jackets, blazers and trousers)	31.0%	partial
6203	15	men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (excl. knitted or crocheted, wind-jackets and similar articles, separate waistcoats, track suits, ski suits and swimwear)	31 or 34%	partial
6204	25	women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (excl. knitted or crocheted, wind-jackets and similar articles, slips, petticoats and panties, track suits, ski suits and swimwear)	31.0%	partial ^b
6205	4	men's or boys' shirts (excl. knitted or crocheted, nightshirts, singlets and other vests)	31.0%	partial
6206	5	women's or girls' blouses, shirts and shirt-blouses (excl. knitted or crocheted and vests)	30 or 31%	partial
6207	8	men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles (excl. knitted or crocheted)	31.0%	partial
6208	8	women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, n+glig+s, bathrobes, dressing gowns, housecoats and similar articles (excl. knitted or crocheted, brassieres, girdles, corsets and similar articles)	31.0%	partial
6209	4	babies' garments and clothing accessories of textile materials (excl. knitted or crocheted and hats)	31.0%	partial



HS4	# items	Description	2004 tariff	Latest liberalisation ^a
6210	5	garments made-up of felt or nonwovens, whether or not impregnated, coated, covered or laminated; garments of textile fabrics, rubberised or impregnated, coated, covered or laminated with plastics or other substances (excl. knitted or crocheted, and babies' garments and clothing accessories)	31.0%	partial
6211	15	track suits, ski suits, swimwear and other garments, n.e.s. (excl. knitted or crocheted)	25 or 31%	partial
6212	6	brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, of all types of textile materials, whether or not elasticated, incl. knitted or crocheted (excl. belts and corselets made entirely of rubber)	30 or 31%	partial
6213	3	handkerchiefs, of which no side exceeds 60 cm (excl. knitted or crocheted)	30.0%	partial
6214	5	shawls, scarves, mufflers, mantillas, veils and similar articles (excl. knitted or crocheted)	30.0%	partial
6215	3	ties, bow ties and cravats of textile materials (excl. knitted or crocheted)	31.0%	partial
6216	1	gloves, mittens and mitts, of all types of textile materials (excl. knitted or crocheted and for babies)	30%	2005
6217	3	made-up clothing accessories and parts of garments or clothing accessories, of all types of textile materials, n.e.s. (excl. knitted or crocheted)	25 or 30%	2005
6301	5	blankets and travelling rugs of all types of textile materials (excl. table covers, bedspreads and articles of bedding and similar furnishing of heading 9404)	30.0%	partial
6302	17	bed-linen, table linen, toilet linen and kitchen linen of all types of textile materials (excl. floor-cloths, polishing-cloths, dish-cloths and dusters)	30.0%	partial
6303	6	curtains, incl. drapes, and interior blinds; curtain or bed valances of all types of textile materials (excl. awnings and sunblinds)	30.0%	partial
6304	7	articles for interior furnishing, of all types of textile materials (excl. blankets and travelling rugs, bed-linen, table linen, toilet linen, kitchen linen, curtains, incl. drapes, interior blinds, curtain or bed valances, lampshades and articles of heading 9404)	29 or 30%	partial
6305	10	sacks and bags, of a kind used for the packing of goods, of all types of textile materials	20 or 25%	2012
6306	14	tarpsaulins, sails for boats, sailboards or landcraft, awnings, sunblinds, tents and camping goods :	20 or 25%	2012
6307	8	made-up articles of textile materials, incl. dress patterns, n.e.s.	11.2-30%	2012 ^c
6308	1	sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale (excl. sets for making up into articles of clothing)	20%	2012
6401	4	waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes (excl. orthopaedic footwear, toy footwear, skating boots with ice skates attached, shin-guards and similar protective sportswear)	28.0%	partial
6402	6	footwear with outer soles and uppers of rubber or plastics (excl. waterproof footwear of heading 6401, orthopaedic footwear, skating boots with ice or roller skates attached, and toy footwear)	28.0%	partial
6403	9	footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather (excl. orthopaedic footwear, skating boots with ice or roller skates attached, and toy footwear)	28.0%	partial
6404	9	footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials (excl. toy footwear)	15 or 28%	partial
6405	7	footwear with outer soles of rubber or plastics, with uppers other than rubber, plastics, leather or textile materials; footwear with outer soles of leather or composition leather, with uppers other than leather or textile materials; footwear with outer soles of wood, cork, twine, paperboard, furskin, woven fabrics, felt, nonwovens, inoleum, raffia, straw, loofah, etc and uppers of any type of material, n.e.s.	28.0%	partial
6406	11	parts of footwear, incl. uppers whether or not attached to soles other than outer soles; removable in-soles, heel cushions and similar	18 or 20%	partial



HS4	# items	Description	2004 tariff	Latest liberalisation ^a
		articles; gaiters, leggings and similar articles, and parts thereof (excl. articles of asbestos)		
6503	1	felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading 6501, whether or not lined or trimmed (excl. made by assembling strips or pieces of felt, and toy and carnival headgear)	30%	2012
6504	1	hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed (excl. headgear for animals, and toy and carnival headgear)	30%	2012
6505	2	hats and other headgear, knitted or crocheted, or made-up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed (excl. headgear for animals, and toy and carnival headgear)	30%	2012
6506	5	headgear, whether or not lined or trimmed, n.e.s.	15 or 25%	2012
6507	1	head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear (excl. head-bands used by sportsmen as sweatbands, knitted or crocheted)	15%	2012
6601	3	umbrellas and sun umbrellas, incl. walking-stick umbrellas, garden umbrellas and similar umbrellas (excl. toy umbrellas and beach tents)	30.0%	2012
6602	1	walking-sticks, seat-sticks, whips, riding-crops and the like (excl. measure walking-sticks, crutches, firearm-sticks and sports sticks)	25%	2012
6603	3	parts, trimmings and accessories for umbrellas and sun umbrellas of heading 6601 or for walking-sticks, seat-sticks, whips, riding-crops and the like of heading 6602	20.0%	2012
6701	1	skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (excl. goods of heading 0505, worked quills and scapes, footwear and headgear, articles of bedding and similar furnishing of heading 9404, toys, games and sports requisites, and collectors' pieces)	20%	2012
6702	2	artificial flowers, foliage and fruit and parts thereof, and articles made of artificial flowers, foliage or fruit, by binding, glueing, fitting into one another or similar methods	20%	2012
6704	4	wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair, n.e.s.	20.0%	2012
6804	1	millstones, grindstones, grinding wheels and the like, without frameworks, for milling, grinding, pulping, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials (excl. perfumed pumice stones and grinding wheels etc. specifically for dental drill engines)	15%	2012
6805	3	natural or artificial abrasive powder or grain, on a base of textile material, paper, paperboard or other materials, whether or not cut to shape or sewn or otherwise made-up	15.0%	2012
6806	3	slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound absorbing mineral materials (excl. articles of light concrete, asbestos, asbestos-cement, cellulose fibre-cement or the like, mixtures and other articles of or based on asbestos, and ceramic products)	15.0%	2012
6807	2	articles of asphalt or of similar materials, e.g. petroleum bitumen or coal tar pitch	15%	2012
6809	3	articles of plaster or of compositions based on plaster (excl. plaster bandages for straightening fractures, put up for retail sale; plaster splints for the treatment of fractures; lightweight with plaster agglomerated building boards or articles for heat-insulation, sound-insulation or sound absorption; anatomic and other models for demonstration purposes; original sculptures and statuary)	15.0%	2012



HS4	# items	Description	2004 tariff	Latest liberalisation ^a
6812	6	fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos -for example, thread, woven fabrics, clothing, headgear, footwear, gaskets- whether or not reinforced, (other than goods of heading n 68.11 or 68.13) :	15.0%	2012
6814	2	worked mica and articles of mica, incl. agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials (excl. electrical insulators, insulating fittings, resistors and capacitors, protective goggles of mica and their glasses, and mica in the form of christmas tree decorations)	15%	2012
6907	2	unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing (excl. of siliceous fossil meals or similar siliceous earths, refractory ceramic goods, tiles made into stands, ornamental articles and tiles specifically manufactured for stoves)	20%	2012
6908	2	glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing (excl. of siliceous fossil meals or similar siliceous earths, refractory ceramic goods, tiles made into stands, ornamental articles and tiles specifically manufactured for stoves)	20%	2012
6910	2	ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures (excl. soap dishes, sponge holders, tooth-brush holders, towel hooks and toilet paper holders)	20%	2012
6911	2	tableware, kitchenware, other household articles and toilet articles, of porcelain or china (excl. baths, bidets, sinks and similar sanitary fixtures, statuettes and other ornamental articles, pots, jars, carboys and similar receptacles for the conveyance or packing of goods, and coffee grinders and spice mills with receptacles made of ceramics and working parts of metal)	30%	2012
6912	1	tableware, kitchenware, other household articles and toilet articles, of ceramics other than porcelain or china (excl. baths, bidets, sinks and similar sanitary fixtures, statuettes and other ornamental articles, pots, jars, carboys and similar receptacles for the conveyance or packing of goods, and coffee grinders and spice mills with receptacles made of ceramics and working parts of metal)	30%	2012
6914	2	ceramic articles, n.e.s.	20%	2012
7007	2	safety glass, toughened 'tempered', laminated safety glass (excl. multiple-walled insulating units of glass, glasses for spectacles and clock or watch glasses)	15%	2012
7008	1	multiple-walled insulating units of glass	15%	2012
7009	3	glass mirrors, whether or not framed, incl. rear-view mirrors (excl. optical mirrors, optically worked, mirrors > 100 years old)	15.0%	2012
7013	1	glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (excl. goods of heading 7018, glass preserving jars 'sterilising jars', mirrors, leaded lights and the like, lighting fittings and parts thereof, atomizers for perfume and the like, vacuum flasks and other vacuum vessels)	15%	? ^b
7016	2	paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, for building or construction purposes (excl. laminated safety glass and multiple-walled insulating units of glass); glass cubes and glass smallwares, whether or not on a backing, for mosaics or similar; leaded lights and similar; leaded lights and similar; multicellular or foam glass in blocks, panels, plates, shells or like, n.e.s.	15%	2012
7018	2	glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof (excl. imitation jewellery); glass eyes (excl. prosthetic articles); statuettes and other ornaments of lamp-worked glass (excl. imitation jewellery); glass microspheres with a diameter of <= 1 mm	20%	2012
7019	7	glass fibres, incl. glass wool, and articles thereof (excl. mineral wools and articles thereof, optical fibres, fibre bundles or cable, electrical insulators or parts thereof, brushes of glass fibres, dolls' wigs)	15 or 16%	2012



HS4	# items	Description	2004 tariff	Latest liberalisation ^a
7113	3	articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal (excl. articles > 100 years old)	20.0%	2012
7114	3	articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal (excl. jewellery, clocks, watches and parts thereof, musical instruments, arms, perfume atomizers and their atomizing heads, original sculptures, collectors' pieces and antiques)	20.0%	2012
7115	1	articles of precious metal or of metal clad with precious metal, n.e.s.	20%	2005
7116	2	articles of natural or cultured pearls, precious or semi-precious stones 'natural, synthetic or reconstructed', n.e.s.	20%	2012
7117	3	imitation jewellery	20.0%	2012
7304	5	tubes, pipes and hollow profiles, seamless, of iron or steel (excl. products of cast iron)	10.1 or 15%	2005 ^b
7308	5	structures and parts of structures 'e.g., bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns', of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel (excl. prefabricated buildings of heading 9406)	10.5 or 15%	2012
7321	7	stoves, ranges, grates, cookers, incl. those with subsidiary boilers for central heating, barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof of iron or steel (excl. boilers and radiators for central heating, geysers and hot water cylinders)	15.0%	2012
7322	3	radiators for central heating, non-electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors, incl. distributors which can also distribute fresh or conditioned air, non-electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel	15.0%	2012
7323	7	table, kitchen or other household articles, and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel (excl. cans, boxes and similar containers of heading 7310; waste baskets; shovels, corkscrews and other articles of the nature of a work implement; articles of cutlery, spoons, ladles, forks etc. of heading 8211 to 8215; ornamental articles; sanitary ware)	20.0%	2012
7324	4	sanitary ware, and parts thereof, of iron or steel (excl. cans, boxes and similar containers of heading 7310, small wall cabinets for medical supplies or toiletries and other furniture of chapter 94, and fittings)	20.0%	2012
7326	2	articles of iron or steel, n.e.s. (excl. cast articles)	15%	2012
7417	1	cooking or heating apparatus of a kind used for domestic purposes, non-electric, and parts thereof, of copper (excl. hot water heaters and geysers)	20%	2012
7418	3	table, kitchen or other household articles, sanitary ware, and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper (excl. cooking and heating appliances of heading 7417, cans, boxes and similar containers of heading 7419, articles of the nature of a work implement, articles of cutlery, spoons, ladles, etc., ornamental articles, fittings)	20.0%	2012 ^b
7419	1	other articles of copper, n.e.s.	15%	2012
7606	8	plates, sheets and strip, of aluminium, of a thickness of > 0,2 mm (excl. expanded plates, sheets and strip)	12.0%	2012 ^b
7607	3	aluminium foil, 'whether or not printed or backed with paper, paperboard, plastics or similar backing materials', of a thickness 'excl. any backing' of ≤ 0,2 mm (excl. stamping foils of heading 3212, christmas tree decorating material)	12.0%	2012
7615	4	table, kitchen or other household articles, sanitary ware, and parts thereof, of aluminium, pot scourers and scouring or polishing pads, gloves and the like, of aluminium (excl. cans, boxes and similar containers of heading 7612, articles of the nature of a work implement, spoons, ladles, forks and other articles of heading 8211 to 8215, ornamental articles and fittings)	20 or 30%	2012



HS4	# items	Description	2004 tariff	Latest liberalisation ^a
7616	1	articles of aluminium, n.e.s.	15%	2012 ^b
8201	7	hand tools, the following: spades, shovels, mattocks, picks, hoes, forks and rakes, of base metal; axes, bill hooks and similar hewing tools, of base metal; poultry shears, secateurs and pruners of any kind, of base metal; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry, of base metal	15 or 20%	2012
8202	3	hand saws, with working parts of base metal (excl. power-operated saws); blades for saws of all kinds, incl. slitting, slotting or toothless saw blades, of base metal	20 or 21%	2012
8203	5	files, rasps, pliers, incl. cutting pliers, pincers and tweezers for non-medical use, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools, of base metal	15 or 20%	2012
8204	5	hand-operated spanners and wrenches, incl. torque meter wrenches (excl. tap wrenches), of base metal; interchangeable spanner sockets, with or without handles, of base metal	20.0%	2012 ^b
8205	8	hand tools, incl. glaziers' diamonds, of base metal, n.e.s.; blow lamps and the like; vices, clamps and the like (other than accessories for and parts of, machine tools); anvils; portable forges; hand or pedal-operated grinding wheels with frameworks	20.0%	2012
8207	7	interchangeable tools for hand tools, whether or not power-operated, or for machine-tools - e.g. for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving - incl. dies for drawing or extruding metal, and rock drilling or earth boring tools	15 or 20%	2012 ^b
8209	2	plates, sticks, tips and the like for tools, unmounted, of sintered metal carbides or cermetes	15 or 20%	2012
8210	1	hand-operated mechanical appliances of base metal, weighing =< 10 kg, used in the preparation, conditioning or serving of food or drink	20%	2012
8211	13	knives with cutting blades, serrated or not, incl. pruning knives, and blades therefor, of base metal (excl. straw knives, machetes, knives and cutting blades for machines or mechanical appliances, fish knives, butter knives, razor blades and knives of heading 8214)	15 or 20%	2012 ^b
8214	3	articles of cutlery, n.e.s., e.g. hair clippers, butchers' or kitchen cleavers, choppers and mincing knives and paper knives of base metal; manicure or pedicure sets and instruments, incl. nail files, of base metal	15 or 20%	2012
8215	4	spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware of base metal (excl. lobster cutters and poultry shears of heading 8201 and 8213)	30.0%	2012
8301	7	padlocks and locks 'key, combination or electrically operated', of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal	20.0%	2012
8302	6	base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal	20.0%	2012
8303	2	armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal	15 or 20%	2012
8304	1	filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal (excl. office furniture of heading 9403 and waste paper bins)	20%	2012
8305	3	fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal (excl. drawing pins and clasps for books or registers); staples in strips, e.g. for use in offices, upholstery and packaging, of base metal	20.0%	2012



HS4	# items	Description	2004 tariff	Latest liberalisation ^a
8308	3	clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other made-up articles, tubular or bifurcated rivets, of base metal; beads and spangles of base metal	15.0%	2012 ^b
8309	1	stoppers, caps and lids, incl. crown corks, screw caps and pouring stoppers, capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal	14%	2012
8310	1	sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, incl. traffic signs (excl. those of heading 9405, type and the like, and signal boards, signal discs and signal arms for traffic of heading 8608)	20%	2012
8407	1	spark-ignition reciprocating or rotary internal combustion piston engine	15%	2012
8408	2	compression-ignition internal combustion piston engine 'diesel or semi-diesel engines'	15%	2012 ^b
8409	1	parts suitable for use solely or principally with internal combustion piston engine of heading 8407 or 8408	20%	2012? ^d
8414	1	air or vacuum pumps (excl. gas compound elevators and pneumatic elevators and conveyors); air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters; parts thereof	15%	2012 ^b
8415	2	air conditioning machines comprising a motor-driven fan and elements for changing the temperature and humidity, incl. those machines in which the humidity cannot be separately regulated; parts thereof	15 or 17%	2012
8418	10	refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps; parts thereof (excl. air conditioning machines of heading 8415)	13.4 or 16.8%	2005
8419	3	machinery, plant or laboratory equipment whether or not electrically heated (excl. furnaces, ovens and other equipment of heading 8514), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vapourising, condensing or cooling (excl. those used for domestic purposes); instantaneous or storage water heaters, non-electric; parts thereof	15.0%	2012
8421	3	centrifuges, incl. centrifugal dryers (excl. those for isotope separation); filtering or purifying machinery and apparatus, for liquids or gases; parts thereof (excl. artificial kidneys)	10.1 or 19%	2012
8426	1	ships' derricks; cranes, incl. cable cranes (excl. wheel-mounted cranes and vehicle cranes for railways); mobile lifting frames, straddle carriers and works trucks fitted with a crane	10.1%	2005
8427	2	fork-lift trucks; other works trucks fitted with lifting or handling equipment (excl. straddle carriers and works trucks fitted with a crane)	15%	2012 ^b
8433	1	harvesting or threshing machinery, incl. straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce; parts thereof (other than machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables of heading 8437)	20%	2012
8450	2	household or laundry-type washing machines, incl. machines which both wash and dry; parts thereof	27 or 30%	2012 ^b
8451	1	machinery (excl. of heading 8450) for washing, cleaning, wringing, drying, ironing, pressing incl. fusing presses, bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made-up textile articles and for applying paste to the base fabric or other support used in the manufacture of floor coverings like linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics; parts thereof	13.4%	2005
8460	1	machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal, metal carbides or cermetts by means of grinding stones, abrasives or polishing products (excl. gear cutting, gear grinding or gear finishing machines of heading 8461 and machines for working in the hand)	15%	2012



HS4	# items	Description	2004 tariff	Latest liberalisation ^a
8462	8	machine-tools, incl. presses, for working metal by forging, hammering or die-stamping; machine-tools, incl. presses, for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above	15.0%	2012 ^b
8467	2	tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor; parts thereof	15%	2012 ^b
8481	13	taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, incl. pressure-reducing valves and thermostatically controlled valves; parts thereof	13.5 or 15%	2012 ^b
8482	7	ball or roller bearings (excl. steel balls of heading 7326); parts thereof	18.0%	2012
8483	1	transmission shafts, incl. camshafts and crankshafts, and cranks; bearing housings and plain shaft bearings for machines; gears and gearing; ball or roller screws, gear boxes and other speed changers, incl. torque converters; flywheels and pulleys, incl. pulley blocks, clutches and shaft couplings, incl. universal joints; parts thereof	18%	2012
8501	4	electric motors and generators (excl. generating sets)	20.0%	2012
8502	3	electric generating sets and rotary converters	20.0%	2012
8503	2	parts suitable for use solely or principally with electric motors and generators, electric generating sets and rotary converters, n.e.s.	10.5%	2005
8506	4	primary cells and primary batteries, electrical; parts thereof (excl. spent)	20.0%	2012 ^b
8509	3	electro-mechanical domestic appliances, with self-contained electric motor; parts thereof	20.0%	2012
8511	3	electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines, e.g. ignition magnetos, magneto-dynamos, ignition coils, sparking plugs, glow plugs and starter motors; generators, e.g. dynamos and alternators, and cut-outs of a kind used in conjunction with such engines; parts thereof	15.0%	2012
8512	3	electrical lighting or signalling equipment (excl. lamps of heading 8539), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles; parts thereof	15.0%	2012
8516	18	electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus, e.g. hair dryers, hair curlers and curling tong heaters, and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors (other than those of heading 8545); parts thereof	20.0%	2012
8525	1	transmission apparatus for radio-telephony, radio-teleggraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; still image video cameras and other video camera recorders; digital cameras	11.2%	2003 ^c
8527	3	reception apparatus for radio-telephony, radio-teleggraphy or radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock	12.5%	2012
8528	3	television receivers -incl. video monitors and video projectors-, whether or not combined, in the same housing, with radio-broadcast receivers or sound or video recording or reproducing apparatus	25.0%	2012
8529	1	parts suitable for use solely or principally with transmission and reception apparatus for radio-telephony, radio-teleggraphy, radio-broadcasting, television, television cameras, still image video cameras and other video camera recorders, radar apparatus, radio-navigational aid apparatus or radio remote control apparatus, n.e.s.	25%	2012
8532	2	electrical capacitors, fixed, variable or adjustable 'pre-set'; parts thereof	15%	2012
8535	6	electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits, e.g., switches,	15.0%	2012



HS4	# items	Description	2004 tariff	Latest liberalisation ^a
		fuses, lightning arresters, voltage limiters, surge suppressors, plugs and junction boxes, for a voltage > 1.000 v (excl. control desks, cabinets, panels etc. of heading 8537)		
8536	3	electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits, e.g., switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders and junction boxes, for a voltage <= 1.000 v (excl. control desks, cabinets, panels etc. of heading 8537)	15.0%	2012 ^{b,c}
8537	5	boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 8535 or 8536, for electric control or the distribution of electricity, incl. those incorporating instruments or apparatus of chapter 90, and numerical control apparatus (excl. switching apparatus for line telephony or line telegraphy)	15.0%	2012
8538	1	parts suitable for use solely or principally with the apparatus of heading 8535, 8536 or 8537, n.e.s.	12%	2012
8539	19	electric filament or discharge lamps, incl. sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps; parts thereof	10.1-21%	2012 ^b
8540	2	thermionic, cold cathode or photocathode valves and tubes, e.g. vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes and television camera tubes; parts thereof	25%	2012
8544	9	insulated 'incl. enamelled or anodised' wire, cable 'incl. coaxial cable' and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made-up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	15.0%	partial
8701	1	tractors (other than tractors of heading 8709)	15%	partial
8702	5	motor vehicles for the transport of >= 10 persons, incl. driver	15 or 31%	partial
8703	9	motor cars and other motor vehicles principally designed for the transport of persons, incl. station wagons and racing cars (excl. motor vehicles of heading 8702)	20 or 36%	2012
8704	9	motor vehicles for the transport of goods, incl. chassis with engine and cab	15 or 31%	partial
8708	6	parts and accessories for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles of heading 8701 to 8705, n.e.s.	16-27%	partial
8712	1	bicycles and other cycles, incl. delivery tricycles, not motorised	15%	2012 ^b
8715	1	baby carriages and parts thereof, n.e.s.	20%	2012
8716	7	trailers and semi-trailers; other vehicles, not mechanically propelled (excl. railway and tramway vehicles); parts thereof, n.e.s.	15.0%	2012
9001	1	optical fibres and optical fibre bundles; optical fibre cables (excl. made-up of individually sheathed fibres of heading 8544); sheets and plates of polarising material; lenses, incl. contact lenses, prisms, mirrors and other optical elements of any material, unmounted (excl. such elements of glass not optically worked)	15%	2012
9018	2	instruments and appliances used in medical, surgical, dental or veterinary sciences, incl. scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments, n.e.s.	15 or 20%	2012 ^b
9301	4	military weapons, incl. sub-machine guns (excl. revolvers and pistols of heading 9302 and cutting and thrusting weapons of heading 9307)	15.0%	2012 ^b
9302	1	revolvers and pistols (excl. those of heading 9303 or 9304 and sub-machine guns for military purposes)	15%	2012
9303	4	firearms and similar devices which operate by the firing of an explosive charge, e.g. sporting shotguns and rifles, muzzle-loading firearms, very pistols and other devices designed to project signal flares only, pistols and revolvers for firing blank ammunition, captive-	15.0%	2012



HS4	# items	Description	2004 tariff	Latest liberalisation ^a
		bolt humane killers and line-throwing guns (excl. revolvers and pistols of heading 9302 and military weapons)		
9304	1	spring, air or gas guns and pistols, truncheons and other non-firearms (excl. swords, cutlasses, bayonettes and similar arms of heading 9307)	15%	2012
9305	5	parts and accessories for weapons and the like of heading 9301 to 9304, n.e.s.	15.0%	2012 ^b
9306	6	bombs, grenades, torpedos, mines, missiles, cartridges and other ammunition and projectiles and parts thereof, incl. buckshot, shot and cartridge wads, n.e.s.	15.0%	2012
9307	1	swords, cutlasses, bayonets, lances and similar arms and parts thereof, and scabbards and sheaths therefor (excl. of precious metal or of metal clad with precious metal, blunt weapons for fencing, hunting knives and daggers, camping knives and other knives of heading 8211, sword belts and the like of leather or textile materials, and sword knots)	15%	2012
9401	9	seats, whether or not convertible into beds, and parts thereof, n.e.s. (excl. medical, surgical, dental or veterinary of heading 9402)	20.0%	2012 ^b
9403	9	furniture and parts thereof, n.e.s. (excl. seats and medical, surgical, dental or veterinary furniture)	20.0%	2012
9404	5	mattress supports (excl. spring interiors for seats); articles of bedding and similar furnishing, e.g. mattresses, quilts, eiderdowns, cushions, pouffes and pillows, fitted with springs or stuffed or internally filled with any material or of cellular rubber or plastics, whether or not covered (excl. pneumatic or water mattresses and pillows, blankets and covers)	20.0%	2012
9405	7	lamps and lighting fittings, incl. searchlights and spotlights, and parts thereof, n.e.s.; illuminated signs, illuminated name-plates and the like having a permanently fixed light source, and parts thereof, n.e.s.	20.0%	2012
9501	1	wheeled toys designed to be ridden by children, e.g. tricycles, scooters, pedal cars (excl. normal bicycles with ball bearings); dolls' carriages	20%	2012
9505	2	festival, carnival or other entertainment articles, incl. conjuring tricks and novelty jokes, n.e.s.	30%	2012
9603	8	brooms, brushes, incl. brushes constituting parts of machines, appliances or vehicles, hand-operated mechanical floor sweepers, not motorised, mops and leather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees of rubber or similar flexible materials	15.0%	2012
9604	1	hand sieves and hand riddles (excl. colanders)	20%	2012
9605	1	travel sets for personal toilet, sewing or shoe or clothes cleaning (excl. manicure sets)	20%	2012
9606	4	buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks (excl. cuff links)	15.0%	2012
9607	4	slide fasteners and parts thereof	15 or 20%	2012
9608	4	ball-point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders; pencil-holders and similar holders; parts thereof, incl. caps and clips (excl. articles of heading 9609)	15.0%	2012
9609	3	pencils, crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks (excl. articles of heading 9608)	20.0%	2012
9612	2	typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes	15%	2012
9615	3	combs, hair-slides and the like; hairpins; curling pins, curling grips, hair-curlers and the like, and parts thereof, n.e.s. (excl. electro-thermic appliances of heading 8516)	20.0%	2012
9617	1	vacuum flasks and other vacuum vessels, and parts thereof (excl. glass inners)	20%	2012
Notes:				



HS4	# items	Description	2004 tariff	Latest liberalisation ^a
(a)		Latest liberalisation of any of the items included in the HS4 aggregate. So, for example, 'partial' may mean that 1 item will be only partially liberalised by 2012, whilst all the others will be fully liberalised by then (or before), and '2012' may cover items liberalised earlier.		
(b)		The TDCA treatment of some or all items within the HS4 aggregate is not clear, but none is thought to be excluded from liberalisation.		
(c)		Includes (or may include) items that should have been duty-free by 2003.		
(d)		Includes items for which the TDCA treatment is not clear, and which are possibly excluded from liberalisation.		
(e)		The item facing the 55% tariff is due to be liberalised by 2005.		
<i>Sources:</i> EC 1999; data provided by TIPS on 2004 tariffs payable on imports from the EU.				