

SOUTH AFRICAN REVENUE SERVICE

NO. R. 1286

21 OCTOBER 2016

**CUSTOMS AND EXCISE ACT, 1964
SCHEDULE NO. 10 (NO. 10/14)**

Under section 49(5) and 49(5B) and for the purposes of section 49(1)(a) of the said section of the Customs and Excise Act, 1964, Part 7 is inserted after Part 6E as set out in the Schedule hereto **with retrospective effect from 1 April 2016.**



M JONAS

DEPUTY MINISTER OF FINANCE

SCHEDULE

By the insertion of the following:

PART 7

PREFERENTIAL TRADE AGREEMENT BETWEEN THE COMMON MARKET OF THE SOUTH (MERCOSUR) AND THE SOUTHERN AFRICAN CUSTOMS UNION (SACU)

NOTES:

1. (a) Part 7 contains the full text of the Agreement with the exception of Annex III, entitled: Concerning the definition of the concept of "originating products" and methods of administrative cooperation, which is incorporated as Part D in the Schedule to the General Notes to Schedule No. 1.
- (b) Any note to such Annex shall *mutatis mutandis* apply to any other relevant provisions of this Agreement.
2. The MERCOSUR column in Part 1 of Schedule No. 1 and the General Notes to the said Schedule provide for the abolishment of duty or reduced rates of duty, as the case may be, contemplated in the Agreement.
3. The MERCOSUR Agreement in Part 7 consists of the following:

Preamble	
Chapter I	Purpose of the Agreement
Chapter II	Trade Liberalisation
Chapter III	Rules of Origin
Chapter IV	National Treatment
Chapter V	Customs Valuation
Chapter VI	Exceptions
Chapter VII	Safeguard Measures
Chapter VIII	Anti-dumping and Countervailing Measures
Chapter IX	Technical Barriers to Trade
Chapter X	Sanitary and Phytosanitary Measures
Chapter XI	Administration of the Agreement
Chapter XII	Further Market Access
Chapter XIII	Settlement of Disputes
Chapter XIV	Amendments and Modifications
Chapter XV	Incorporation of new members
Chapter XVI	Entry into force, Notifications and Termination
Chapter XVII	Withdrawal
Chapter XVIII	Depositary
Annex I	Offer of MERCOSUR to SACU
Annex II	SACU offer to MERCOSUR
Annex IV	Safeguards Measures
Annex V	Disputes Settlement Procedure
Annex VI	Sanitary and Phytosanitary Measures
Annex VII	Mutual Administrative Assistance between the customs administrations of the Common Market of the South (MERCOSUR) and the Southern African Customs Union (SACU) regarding customs co-operation matters

**PREFERENTIAL TRADE
AGREEMENT**

BETWEEN

**THE COMMON MARKET OF THE
SOUTH (MERCOSUR)**

AND

**THE SOUTHERN AFRICAN CUSTOMS
UNION (SACU)**

PREAMBLE

The Argentine Republic, the Federative Republic of Brazil, the Republic of Paraguay and the Oriental Republic of Uruguay, States Parties to the MERCOSUR, and the Republic of Botswana, the Kingdom of Lesotho, the Republic of Namibia, the Republic of South Africa and the Kingdom of Swaziland, Member States of SACU.

WHEREAS the Framework Agreement for the Creation of a Free Trade Area between MERCOSUR and the Republic of South Africa provides for a first stage of actions aimed at increasing trade, including the mutual granting of tariff preferences;

WHEREAS the SACU Agreement of 2002 makes provision for the establishment of a Common Negotiating Mechanism for Botswana, Lesotho, Namibia, South Africa and Swaziland in regard to trade relations with third Parties;

WHEREAS implementation of an instrument providing for the granting of fixed preferences during said stage will facilitate subsequent negotiations for the creation of a Free Trade Area;

WHEREAS the negotiations needed to implement the granting of preferences and to establish trade disciplines between the Parties have been conducted;

WHEREAS these negotiations have taken into account the principle of special and differential treatment for the smaller and the lesser developed economies in MERCOSUR and SACU;

WHEREAS the Parties recall the Understanding between SACU and MERCOSUR on Conclusion of their Preferential Trade Agreement signed in Belo Horizonte on the 16th of December 2004;

WHEREAS regional integration and South-South trade, including through the creation of free trade areas, are compatible with the multilateral trading system, and contributes to the expansion of world trade, to the integration of their economies into the global economy, and to the social and economic development of their peoples;

WHEREAS the process of integrating their economies includes the gradual and reciprocal liberalization of trade and the strengthening of economic co-operation ties among themselves;

WHEREAS the Contracting Parties reiterate their will to promote the South Atlantic as a zone of peace and cooperation;

WHEREAS Article 27 of the Treaty of Montevideo 1980, of which the MERCOSUR States Parties are Signatory Parties, authorizes the conclusion of Partial Scope Agreements with other developing countries and economic integration areas outside Latin America.

HEREBY AGREE AS FOLLOWS:

Chapter I
Purpose of the Agreement

Article 1

For the purposes of this Agreement, the 'Contracting Parties' (hereinafter referred to as 'Parties') are MERCOSUR and the SACU States acting jointly as SACU. The 'Signatory Parties' are the Argentine Republic, the Federative Republic of Brazil, the Republic of Paraguay, the Oriental Republic of Uruguay, the Republic of Botswana, the Kingdom of Lesotho, the Republic of Namibia, the Republic of South Africa and the Kingdom of Swaziland.

Article 2

The Parties hereby agree to establish fixed preference margins as a first step towards the creation of a free trade area between MERCOSUR and SACU.

Chapter II
Trade Liberalisation

Article 3

Annexes I and II to this Agreement contain the tariff preferences and other conditions agreed for the importation of negotiated products from the respective territories of the Signatory Parties.

- a) Annex I sets forth the preferences granted by MERCOSUR to SACU;
- b) Annex II sets forth the preferences granted by SACU to MERCOSUR.

Article 4

The products included in Annex I and II are classified in accordance with the Harmonised System (HS) 2012.

Article 5

Tariff preferences shall be applied to customs duties in force in each Signatory Party at the time of importing the relevant product.

Article 6

A customs duty includes duties and charges of any kind imposed in connection with the importation of a good, but does not include:

- a) internal taxes or other internal charges imposed consistently with Article III of the General Agreement on Tariffs and Trade 1994 (GATT 1994);
- b) antidumping or countervailing duties in accordance with Article VI and XVI of GATT 1994, the World Trade Organisation (WTO) Agreement on Implementation of Article VI of the GATT 1994 and the WTO Agreement on Subsidies and Countervailing Measures;

- c) safeguard duty or levy imposed in accordance with Article XIX of GATT 1994, the WTO Agreement on Safeguards and Article 1 of Annex IV (Safeguards) of this Agreement;
- d) other duties or charges imposed in a manner that is not inconsistent with:
- i.- Article VIII of GATT 1994; or
- ii.- the Understanding on the Interpretation of Article II:1 (b) of the GATT 1994.
- e) duties imposed by the Governments of the Republic of Botswana, the Kingdom of Lesotho, the Republic of Namibia and the Kingdom of Swaziland for the development of infant industries pursuant to Article 26 of the SACU Agreement 2002. In such cases, the SACU Signatory Party intending to apply any such duties shall promptly notify the Joint Administration Committee and shall enter into consultations where these duties adversely affect the preferential exports of the Republic of Paraguay and/or the Oriental Republic of Uruguay, aiming at a mutually satisfactory solution to the matter, which shall be notified to the Joint Administration Committee.

Article 7

Except otherwise provided for in this Agreement or in GATT 1994, the Signatory Parties shall not apply non-tariff restrictions to the exchange of products included in the Annexes to this Agreement.

Non-tariff restrictions shall refer to any administrative, financial, exchange-related or other measure whereby a Signatory Party prevents or hinders mutual trade by virtue of a unilateral decision.

Article 8

For the purposes of this Agreement, used products shall be subjected to the domestic regulations of the Signatory Parties.

Article 9

In order to facilitate the attainment of the objectives set out in Article 2, the Signatory Parties undertake to develop customs cooperation, as specified in the Annex VII of this Agreement.

Chapter III Rules of Origin

Article 10

The products included in Annexes I and II of this Agreement shall meet the rules of origin specified in Annex III in order to qualify for tariff preferences.

Chapter IV National Treatment

Article 11

In matters relating to taxes, fees or any other domestic duties, the products originating from the territory of any of the Signatory Parties shall receive in the territory of the other Signatory Parties the same treatment applied to the national product in accordance with Article III of GATT 1994.

**Chapter V
Customs Valuation**

Article 12

On matters related to customs valuation, the Signatory Parties shall refer to Article VII of GATT 1994 and the WTO Agreement on the Implementation of Article VII of GATT 1994.

**Chapter VI
Exceptions**

Article 13

Nothing in this Agreement shall be construed to prevent a Party or Signatory Party from adopting or enforcing measures consistent with Articles XX and XXI of the General Agreement on Tariffs and Trade of 1994.

**Chapter VII
Safeguard Measures**

Article 14

The implementation of safeguard measures concerning the imported products that are the object of the tariff preferences established in Annexes I and II shall be carried out according to the rules agreed upon in Annex IV of this Agreement.

**Chapter VIII
Anti-dumping and Countervailing Measures**

Article 15

In applying anti-dumping and countervailing measures, the Signatory Parties shall be governed by their respective legislation, which shall be consistent with Articles VI and XVI of the GATT 1994, the Agreement on Implementation of Article VI of GATT 1994 and the WTO Agreement on Subsidies and Countervailing Measures.

Article 16

The Signatory Parties undertake to give notice, within thirty (30) days and through their competent bodies, of the initiation of investigations in connection with dumping practices or subsidies affecting mutual trade, as well as the preliminary and final conclusions thereof.

**Chapter IX
Technical Barriers to Trade**

Article 17

1. The provisions of this Chapter are intended to prevent technical regulations and standards, conformity assessment procedures and metrology of the Signatory Parties from becoming unnecessary technical barriers to mutual trade.
2. This Chapter applies to all standards, technical regulations and conformity assessment procedures as defined in the WTO Agreement on Technical Barriers to Trade (TBT Agreement).

3. This Chapter does not apply to sanitary and phytosanitary measures as defined in Annex A of the WTO Agreement on Sanitary and Phytosanitary Measures (SPS Agreement).

Article 18

For the purposes of this chapter, definitions as per Annex 1 of the WTO TBT Agreement and the decisions of the WTO TBT Committee established pursuant to Article 13 of the WTO TBT Agreement shall apply.

Article 19

The Parties or Signatory Parties affirm their existing rights and obligations in respect of technical regulations, standards and conformity assessment procedures with respect to each other under the WTO TBT Agreement.

Article 20

The Parties or Signatory Parties shall intensify their joint work in the field of standards, technical regulations, and conformity assessment procedures with a view to facilitating market access. In this process, the Parties or Signatory Parties shall seek to identify initiatives that are appropriate for particular issues or sectors.

Article 21

1. The Parties or Signatory Parties shall strengthen their mutual cooperation in the field of technical regulations and standards, conformity assessment and metrology in order to enhance mutual understanding of their respective systems with the aim of facilitating access to their respective markets.

2. For such purpose, the Parties or Signatory Parties undertake the following cooperation:

- a) to promote the application of the WTO TBT Agreement;
- b) to strengthen their respective bodies dealing with standardisation, technical regulation, conformity assessment and metrology, as well as their information and notification systems;
- c) to strengthen the technical reliability of standardisation, technical regulation, conformity assessment and metrology bodies;
- d) to increase participation and seek coordination of common positions at international organisations on issues related to this Chapter;
- e) to support the development and application of international standards;
- f) to exchange information on the variety of mechanisms to facilitate the acceptance of conformity assessment results;
- g) to strengthen mutual technical confidence between the competent bodies, aiming at negotiations of mutual recognition on technical regulations and standards, conformity assessment and metrology in accordance with the criteria set by relevant international organisations or the WTO TBT Agreement.

Chapter X
Sanitary and Phytosanitary Measures

Article 22

This Chapter applies to all sanitary and phytosanitary measures of a Party or Signatory Party that may, directly or indirectly, affect trade between the Parties. For the purposes of this Chapter, sanitary or phytosanitary measure means any measure referred to in Annex A, paragraph 1, of the WTO SPS Agreement.

Article 23

The Parties or Signatory Parties reaffirm their rights and obligations set out in the WTO Agreement on the Application of Sanitary and Phytosanitary Measures.

Article 24

Sanitary and Phytosanitary Measures shall be subject to the conditions established in Annex VI of this Agreement.

Chapter XI
Administration of the Agreement

Article 25

The Parties agree to create a Joint Administration Committee (hereinafter referred to as "the Committee") comprised of the Common Market Group, or its representatives on the side of MERCOSUR, and representatives of SACU or the Common Negotiating Mechanism on the SACU side.

Article 26

The Committee shall hold its first meeting within sixty (60) days of the entry into force of this Agreement to establish its working procedures.

Article 27

The Committee shall meet ordinarily at least once every year, at such venues as shall be agreed by the Parties, and extraordinarily at any time, at the request of a Party.

Article 28

The Committee shall adopt its decisions by consensus and shall have the following functions, *inter alia*:

- a) to ensure the proper functioning and implementation of this Agreement, its Annexes and Additional Protocols and the dialogue between the Parties;
- b) to consider and submit to the Parties any modifications and amendments to this Agreement;

- c) to evaluate the process of trade liberalisation established under this Agreement, study the development of trade between the Parties and recommend further steps to create a free trade area in accordance with Article 2;
- d) to perform other functions that may arise from the provisions of this Agreement, its Annexes and any Additional Protocols;
- e) to establish mechanisms to encourage the active participation of the private sectors in trade between the Parties;
- f) to exchange opinions and make suggestions on any issue of mutual interest relating to trade, including future action;
- g) to address non-tariff measures that unnecessarily restrict trade between the Parties.

Chapter XII Further Market Access

Article 29

The Parties undertake to continue to explore the possibilities for enhancing market access among themselves.

Article 30

The Parties recognize the particular importance of enhancing market access for smaller economies in MERCOSUR and SACU.

In this regard, the Parties instruct the Committee to accord priority to this objective.

Chapter XIII Settlement of Disputes

Article 31

Any disputes arising in connection with the application of, interpretation of, or non-compliance with this Agreement shall be settled in accordance with the rules established in the Annex V of this Agreement.

Chapter XIV Amendments and Modifications

Article 32

Any Party may initiate a proposal to amend or modify the provisions of this Agreement by submitting such proposal to the Committee. The decision to amend shall be taken by mutual consent of the Parties.

Article 33

The amendments or modifications to this Agreement shall be adopted by means of Additional Protocols thereto.

Chapter XV
Incorporation of New Members
Article 34

If one of the Parties incorporates one or more new Member States, it shall notify the other Party and afford adequate opportunity for negotiations. .

Article 35

The incorporation into this Agreement of new members to MERCOSUR or to SACU, as Signatory Parties, shall be formalised through an Accession Protocol reflecting the results of the negotiations held pursuant to Article 34.

Chapter XVI
Entry into Force, Notification and Termination

Article 36

This Agreement shall be subject to signature of all the Signatory Parties and shall enter into force thirty (30) days after all Signatory Parties have formally notified, through diplomatic channels, the completion of the respective internal procedures to that effect. For MERCOSUR the notification shall be done by the MERCOSUR Pro Tempore Presidency and for SACU the notification shall be done by the SACU Secretariat.

Article 37

This Agreement shall remain in force until the date of entry into force of the agreement for the creation of a free trade area between MERCOSUR and SACU unless terminated by either Party giving to the other Party twelve (12) months written notice of its intention to terminate this Agreement.

Chapter XVII
Withdrawal

Article 38

Any Signatory Party which withdraws from the SACU Agreement or the MERCOSUR Agreement shall *ipso facto* on the same day as the withdrawal takes effect cease to be a Signatory Party to this Agreement. In that case, the notice of withdrawal from the SACU Agreement or the MERCOSUR Agreement shall be notified to all Signatory Parties within sixty (60) days and shall be deemed to be a notice of withdrawal from this Agreement.

Article 39

Once withdrawn, the rights and obligations assumed by the withdrawing Signatory Party shall cease to apply, but it shall be bound to comply with the obligations and continue to enjoy the rights in connection with the tariff preferences established in Annexes I and II of this Agreement for a term of one year, unless otherwise agreed upon. The Committee shall evaluate the impact of the withdrawal on the balance of rights and obligations of this Agreement and, as appropriate, recommend adjustments to the Parties.

**Chapter XVIII
Depositary**

Article 40

The Government of the Republic of Paraguay shall be the Depositary of this Agreement for MERCOSUR. The SACU Secretariat shall be the Depositary of this Agreement for SACU.

Article 41

In fulfilment of their depositary functions, the Government of the Republic of Paraguay and the SACU Secretariat shall notify the States Parties of MERCOSUR and Member States of SACU respectively, of the date on which this Agreement shall enter into force.

Done in the city of, on the ...th day of 200., in two copies in the Spanish, Portuguese and English languages, all texts being equally authentic. In case of doubt or divergence of interpretation, however, the English text shall prevail.

FOR THE ARGENTINE REPUBLIC

FOR THE REPUBLIC OF BOTSWANA

FOR THE FEDERATIVE REPUBLIC
OF BRAZIL

FOR THE KINGDOM OF LESOTHO

FOR THE REPUBLIC OF PARAGUAY

FOR THE REPUBLIC OF NAMIBIA

FOR THE ORIENTAL REPUBLIC OF
URUGUAY

FOR THE REPUBLIC OF SOUTH AFRICA

FOR THE KINGDOM OF SWAZILAND

ANNEX I: Offer of MERCOSUR to SACU.			
NCM/HS code 2007	Description	Margin of preference	Explanatory notes
01011010	Horses	100	
01011090	Others	50	
01031000	Pure-bred breeding animals	100	
01041011	Pregnant or lactating	100	
01041019	Others	100	
01041090	Others	100	
01042010	Pure-bred breeding animals	100	
01042090	Others	100	
01051110	Pure-bred or cross-bred, for breeding	100	
01051190	Others	100	
01051200	Turkeys	100	
01059400	Fowls of the species <i>Gallus domesticus</i>	50	Only for Fowls of the species <i>Gallus domesticus</i> , weighing not more than 2,000 g
01059900	Others	50	
01061900	Others	50	
01062000	Reptiles (including snakes and turtles)	50	
01063910	Ostriches (<i>Struthio camelus</i>), for breeding	100	
01063990	Others	50	
01069000	Others	50	
02011000	Carcasses and half-carcasses	25	
02031100	Carcasses and half-carcasses	25	
02031200	Hams, shoulders and cuts thereof, with bone in	25	
02032100	Carcasses and half-carcasses	25	
02032200	Hams, shoulders and cuts thereof, with bone in	25	
02044300	Boneless	25	
02050000	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen	25	
02062100	Tongues	25	
02062200	Livers	25	
02069000	Other, frozen	25	
02081000	Of rabbit or hare	25	
02101100	Hams, shoulders and cuts thereof, with bone in	25	
03022300	Sole (<i>Solea</i> spp.)	10	
03022900	Others	10	
03026400	Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	25 (Br & Py)	
03026947	Pirarucu (<i>Arapaimas gigas</i>)	100	
03026951	<i>Brachyplatistoma vaillanti</i>	100	
03026952	Gilded catfish (<i>Brachyplatistoma flavicans</i>)	100	
03026954	Black pacum (<i>Colossoma macropomum</i>)	100	
03026955	Tambacúes (tambaqui and pacu hybrids)	100	
03033900	Others	25	
03037100	Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>):	100 (Ar, Br y Uy)/25 Py	
03037400	Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	25	
03037910	Croakers (<i>Micropogonias furnieri</i>)	25	
03037920	Weakfish <i>Cynoscion</i> spp.	25	
03037934	Blackfin goosefish (<i>Lophius gastrophysus</i>)	100	
03037948	Channel catfish (<i>Ictalurus punctatus</i>)	100	
03037956	Pirarucu (<i>Arapaimas gigas</i>)	100	
03037961	<i>Brachyplatistoma vaillanti</i>	100	
03037962	Gilded catfish (<i>Brachyplatistoma flavicans</i>)	100	
03037964	Black pacum (<i>Colossoma macropomum</i>)	100	
03037965	Tambacúes (tambaqui and pacu hybrids)	100	
03042910	Hake (<i>Merluccius</i> spp.), frozen	25 (Br & Py)	
03042960	Catfish (<i>Ictalurus punctatus</i>), frozen fillets	100	
03061110	Whole	50	
03061190	Others	50	

ANNEX I: Offer of MERCOSUR to SACU.			
NCM/HS code 2007	Description	Margin of preference	Explanatory notes
03062100	Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)	50	
03071000	Oysters	25	
04070011	Hens' eggs	100	
04070019	Others	100	
05010000	Human hair, unworked, whether or not washed or scoured; waste of human hair	25	
05021011	Washed, bleached or degreased, whether or not dyed	25	
05021019	Others	25	
05021090	Others	25	
05029010	Brush making hair	25	
05029020	Waste	25	
05040012	Of sheep or lamb	25	
05040019	Others	25	
05051000	Feathers of a kind used for stuffing; down	25	
05069000	Others	25	
06012000	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	100	
06021000	Unrooted cuttings and slips	100	
06024000	Roses, grafted or not	100	
07011000	Seed	100	
07019000	Others	100	
07031011	Seed	100	
07031021	Seed	100	
07032010	Seed	100	
07039010	Seed	100	
07051100	Cabbage lettuce (head lettuce)	100	
07051900	Others	100	
07061000	Carrots and turnips	100	
07099011	Seed	100	
07131010	Seed	100	
07132010	Seed	100	
07133110	Seed	100	
07135010	Seed	100	
08030000	Bananas, including plantains, fresh or dried	50	
08044000	Avocados	50	
08045020	Mangoes	25	
08062000	Dried	10	
08102000	Raspberries, blackberries, mulberries and loganberries	25	
08104000	Cranberries, bilberries and other fruits of the genus Vaccinium	25	
09021000	Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	50	
09022000	Other green tea (not fermented)	50	
09030010	Not further prepared than roasted	50	
09030090	Others	50	
09042000	Fruits of the genus Capsicum or of the genus Pimenta, dried or crushed or ground	25	
09082000	Mace	25	
09092000	Seeds of coriander	50	
09101000	Ginger	25	
09103000	Turmeric (curcuma)	25	
09109100	Mixtures referred to in Note 1 b) to this Chapter	25	
09109900	Others	25	Only for Thyme; bay leaves and Curry
10011010	Seed	100	
10051000	Seed	100	
10081010	Seed	100	

ANNEX I: Offer of MERCOSUR to SACU.			
NCM/HS code 2007	Description	Margin of preference	Explanatory notes
10081090	Others	25	
10083010	Seed	100	
10089010	Seed	100	
10089090	Others	50	
11029000	Others	50	Except for Rice flour
12021000	In shell	25	
12022010	Seed	100	
12040010	Seed	100	
12051010	Seed	100	
12051090	Others	50	
12059010	Seed	100	
12059090	Others	50	
12072010	Seed	100	
12072090	Others	25	
12079110	Seed	100	
12079911	castor seed	100	
12079919	Others	100	
12079992	castor seed	25	
12079999	Others	25	Only for Safflower seeds, except for planting
12091000	Sugar beet seed	100	
12092900	Others	100	
12099100	Vegetable seeds	100	
12119090	Others	50	Only for Liquorice roots 25%
12130000	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets	50	
12149000	Others	50	
13019090	Others	50	
13021110	Poppy straw concentrate	25	
13021190	Others	25	
13021930	Of Ginkgo biloba, dried	100	
13021940	Of valepotriates (valerian extracts)	100	
13021950	Of ginseng	100	
13021960	Silymarin	10	
13023910	Carrageenan	50	
13023990	Others	50	
14042010	Raw	25	
14042090	Others	25	
14049090	Others	25	Only for: 1) Vegetable materials of a kind used primarily as stuffing or as padding (for example: kapok, vegetable hair and eel-grass), whether or not put up as a layer with or without supporting material and 2) Raw vegetable materials of a kind used primarily in dyeing or tanning.
15030000	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared	50	

ANNEX I: Offer of MERCOSUR to SACU.			
NCM/HS code 2007	Description	Margin of preference	Explanatory notes
15111000	Crude oil	25	
15132120	Babassu	50	
15159090	Others	25	Except for Tung oil in another state that is neither crude nor refining
16041390	Others	75 (Br) & 25 (Py)	Only for "canned pilchard" (<i>Sardinaops ocellata/sagax</i>)
17029000	Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose	50	
19030000	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	50	
20049000	Other vegetables; mixtures of vegetables	100	
20082010	Preserved in water, containing added sweetening matter, including syrup	10	
20084010	Preserved in water, containing added sweetening matter, including syrup	100 (Br); 50 (Py); 10 (Ar & Uy MP granted only for BLNS)	
20087010	Preserved in water, containing added sweetening matter, including syrup	25 (Br & Py); 10 (Ar & Uy MP granted only for BLNS)	
20089210	Preserved in water, containing added sweetening matter, including syrup	50 (Br & Py); 10 (Ar & Uy MP granted only for BLNS)	
20099000	Mixtures of juices	25 (Br); 10 (Ar)	
23012010	Of fish	25 (Br & Py)	
23012090	Others	25	
23023010	Sharps	25	
23023090	Others	25	
23033000	Brewing or distilling dregs and waste	25	
23069090	Others	25	
23080000	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included	25	
23099040	Preparations containing diclazuril	100	
24012090	Others	10	
25010011	Sea salt	100	
25010019	Others	100	
25010020	Table salt	50	
27011100	Anthracite	100	
27011200	Bituminous coal	100	
27011900	Other coal	100	
27012000	Briquettes, ovoids and similar solid fuels manufactured from coal	100	
27071000	Benzol (benzene)	100	
27072000	Toluol (toluene)	100	
27073000	Xylol (xylenes)	100	
27074000	Naphthalene	100	
27075000	Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distils at 250 °C by the ASTM D 86 method	100	
27079100	Creosote oils	100	
27079910	Cresols	100	
27079990	Other	100	
28091000	Diphosphorus pentoxide	100	
28092020	Metaphosphoric acid	100	
28092030	Pyrophosphoric acid	100	
28092090	Others	100	
28191000	Chromium trioxide	25	

ANNEX I: Offer of MERCOSUR to SACU.			
NCM/HS code 2007	Description	Margin of preference	Explanatory notes
28220010	Tricobalt tetraoxide (cobalt saline oxide)	25	
28341010	Of sodium	100	
28341090	Others	100	
28342110	Containing not more than 98% by weight of KNO ₃	100	
28342930	Of aluminium	100	
28342940	Of lithium	100	
28352990	Others	25	
28415015	Zinc chromate	50	
28415016	Lead chromate	50	
28520019	Others	100	
28520029	Others	100	
29011000	Saturated	100	
29012100	Ethylene	100	
29012200	Propene (propylene)	100	
29012300	Butene (butylene) and isomers thereof	100	
29012410	Buta-1,3-diene	100	
29012420	Isoprene	100	
29012900	Others	100	
29051210	Propan-1-ol (propyl alcohol)	100	
29051430	tert-Butyl alcohol (2-methyl-2-propanol)	100	
29051710	Lauryl alcohol	100	
29051720	Hexadecan-1-ol (cetyl alcohol)	100	
29051730	Stearyl alcohol	100	
29051911	n-Decanol	100	
29051919	Others	100	
29051921	Magnesium ethylate	100	
29051922	Sodium methylate	100	
29051929	Others	100	
29051994	Tetrahydrolinalol (3,7-dimethyloctan-3-ol)	100	
29051995	3,3-Dimethylbutan-2-ol (pinacol alcohol)	100	
29051999	Others	100	
29052210	Linalol	100	
29052230	Dihydromyrcenol (2,6-dimethyl-7-octen-2-ol)	100	
29052910	Allyl alcohol	100	
29052990	Others	100	
29053990	Others	100	
29054100	2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane)	100	
29054900	Others	100	
29055100	Ethchlorvynol (INN)	100	
29055910	Chloral hydrate	100	
29055990	Others	100	
29071200	Cresols and their salts	100	
29071510	Beta-naphthol and its salts	100	
29071590	Others	100	
29071910	2,6-Di-tert-Butyl-p-cresol and its salts	100	
29071920	o-Phenylphenol and its salts	100	
29071930	p-tert-Butylphenol and its salts	100	
29071940	Xylenol and their salts	100	
29071990	Others	100	
29072100	Resorcinol and its salts	100	
29072200	Hydroquinone (quinol) and its salts	100	
29072900	Others	100	
29141910	Phorone	100	
29141921	Acetylacetone	100	
29141922	Acetonylacetone	100	
29141930	Methyl hexyl ketone	100	
29141940	Pseudoionones	100	
29142100	Camphor	100	
29142210	Cyclohexanone	100	
29142220	Methylcyclohexanones	100	

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NCM/HS code 2007	Description	Margin of preference	Explanatory notes
29142310	Ionones	100	
29142320	Methylinones	100	
29142910	Carvone	10	
29142920	l-Menthone	100	
29142990	Others	100	
29143100	Phenylacetone (phenylpropan-2-one)	100	
29143990	Others	100	
29144091	Benzoin	100	
29144099	Others	100	
29145010	Nabumetone	100	
29145020	1,8-Dihydroxy-3-methyl-9-anthrone and its enol form (chrysarobin)	10	
29145090	Others	100	
29146100	Anthraquinone	100	
29146910	Lapachol	100	
29146920	Menadione	100	
29147011	1-Chloro-5-hexanone	100	
29147019	Others	100	
29147021	Menadione sodium bisulphite	100	
29147022	Sulisobenzone (5-benzoyl-4-hydroxy-2-methoxybenzenesulphonic acid)	10	
29147029	Others	100	
29147090	Others	100	
29151290	Others	100	
29151310	Geranyl	10	
29151390	Others	100	
29153910	Linalyl acetate	100	
29153931	n-Propyl	100	
29153941	Decyl	100	
29153942	Hexyl	100	
29153951	Of benzoestrol	100	
29153952	Of dienoestrol	100	
29153953	Of hexoestrol	100	
29153954	Of mestilbol	100	
29153955	Of stilboestrol	100	
29153961	Trichloro- α -phenylethyl acetate	100	
29153962	Of trichloromethylphenylcarbinol	100	
29153963	Ethylene glycol diacetate (ethylene diacetate)	100	
29153991	2-tert-Butylcyclohexyl	100	
29153992	Of bornyl	100	
29153993	Dimethylbenzylcarbinyl	100	
29153994	Bis(p-acetoxypheyl)cyclohexylidenemethane (cyclophenyl)	100	
29154090	Others	100	
29155010	Propionic acid	100	
29155020	Salts	10	
29155030	Esters	100	
29156011	Butanoic acid and its salts	100	
29156012	Ethyl butanoate	100	
29156019	Others	100	
29156021	Pivalic acid	100	
29156029	Others	100	
29159010	Chloroacetyl chloride	100	
29159031	Myristic acid	100	
29159032	Caprilic acid	100	
29159039	Others	100	
29159041	Lauric acid	100	
29159090	Others	100	
29171930	Fumaric acid, its salts and esters	25	
29181320	Esters	100	
29181800	Chlorobenzilate (ISO)	100	
29181910	Bromopropylate	100	

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NCM/HS code 2007	Description	Margin of preference	Explanatory notes
29181921	Ursodiol (ursodeoxycholic acid)	100	
29181922	Chenodeoxycholic acid	100	
29181930	12-Hydroxystearic acid	10	
29181941	Benzylic acid	100	
29181942	Salts	100	
29181943	Esters	100	
29181990	Others	100	
29182219	Others	100	
29182220	Esters	100	
29182910	Hydroxynaphthoic acids	100	
29182921	p-Hydroxybenzoic acid	100	
29182929	Others	100	
29182930	Gallic acid, its salts and esters	100	
29182990	Others	100	
29183010	Ketoprofen	100	
29183020	Methylbutryl acetate	100	
29183039	Others	100	
29183040	2-Nitromethylbenzylidene acetyl acetate	100	
29183090	Others	100	
29189100	2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters	100	
29189919	Others	100	
29189929	Others	100	
29189930	Sodium Acifluorfen	100	
29189940	Naproxen	100	
29189950	3-(2-chloro-alfa,alfa,alfa-trifluoro-p-tolyloxy)benzoyl acid	100	
29189960	Diclofop-methyl	100	
29189999	Others	100	
29211112	Salts	100	
29211129	Others	100	
29211139	Others	100	
29211913	Bis(2-chloroethyl)ethylamine)	100	
29211914	Trichlormethine (INN) (tris(beta-chloroethyl)amine)	100	
29211919	Others	100	
29211929	Others	100	
29211939	Others	100	
29211991	Chlormethine (INN) (di(chloroethyl)methylamine)	100	
29211992	N,N-Dialkyl(C1 to C3)-2-chloroethylamines, their protonated salts and esters	100	
29211999	Others	100	
29212100	Ethylenediamine and its salts	100	
29212910	Diethylenetriamine and its salts	100	
29212920	Triethyltetramine and its salts	100	
29212990	Others	100	
29213019	Others	100	
29213020	Propylhexedrine	100	
29213090	Others	100	
29214211	Sulphanilic acid and its salts	100	
29214219	Others	100	
29214229	Others	100	
29214231	4-Nitroaniline	100	
29214239	Others	100	
29214241	5-Chloro-2-nitroaniline	100	
29214249	Others	100	
29214290	Others	100	
29214319	Others	100	
29214321	3-Nitro-4-toluidine and its salts	100	
29214323	4-Chloro-2-toluidine	100	
29214329	Others	100	

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NCM/HS code 2007	Description	Margin of preference	Explanatory notes
29214410	Diphenylamine and its salts	100	
29214429	Others	100	
29214500	1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof	100	
29214610	Amfetamien and its salts	100	
29214620	Benzphetamine and its salts	100	
29214630	Dexamfetamine and its salts	100	
29214640	Etilamfetamine and its salts	100	
29214650	Fencamfamine and its salts	100	
29214660	Phentermine and its salts	100	
29214670	Lefetamine and its salts	100	
29214680	Levamfetamine and its salts	100	
29214690	Mefenorex and its salts	100	
29214910	Fenfluramine hydrochloride	100	
29214921	2,4-Xylidine and its salts	100	
29214922	Pendimethalin	100	
29214929	Others	100	
29214931	Tranlycypromine sulphate	10	
29214939	Others	100	
29214990	Others	100	
29215111	m-Phenylenediamine and its salts	100	
29215119	Others	100	
29215120	Sulphonated derivatives of phenylenediamines and their derivatives; salts thereof	100	
29215135	N-Phenyl-p-phenylenediamine (4-aminodiphenylamine) and its salts	100	
29215139	Others	100	
29215190	Others	100	
29215911	3,3'-Dichlorobenzidine	100	
29215919	Others	100	
29215929	Others	100	
29215932	4,4'-Diaminodiphenylamino-2-sulphonic acid and its salts	100	
29215939	Others	100	
29215990	Others	100	
29241100	Meprobamate (INN)	100	
29241210	Fluoroacetamide	100	
29241220	Phosphamidon	100	
29241911	2-Chloro-N-methylacetoacetamide	100	
29241919	Others	100	
29241929	Others	100	
29241931	Acrylamide	100	
29241932	Methacrylamides	100	
29241939	Others	100	
29241949	Others	100	
29241991	N,N'-Dimethylurea	100	
29241992	Carisoprodol	100	
29241999	Others	100	
29242111	Hexanitrocarbanilides	100	
29242119	Others	100	
29242190	Others	100	
29242300	2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	100	
29242400	Ethinamate (INN)	100	
29242912	4-Aminoacetanilide	100	
29242915	2,5-Dimethoxyacetanilide	10	
29242919	Others	100	
29242920	Anilides of hydroxynaphthoic acids and their derivatives; salts thereof	100	
29242931	Carbaryl	100	
29242932	Propoxur	100	

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NCM/HS code 2007	Description	Margin of preference	Explanatory notes
29242939	Others	100	
29242941	Teclozan	100	
29242943	Athenolol; metolachlor	100	
29242944	Ioxaglic acid	100	
29242945	Iodamide	100	
29242946	p-Acetamidobenzenesulphonic acid chloride	10	
29242949	Others	100	
29242959	Others	100	
29242969	Others	100	
29242991	Aspartam	100	
29242992	Diflubenzuron	100	
29242993	Metalaxyl	100	
29242994	Triflumuron	100	
29242999	Others	100	
29310021	Bis(trimethylsilyl)urea	100	
29310029	Others	100	
29310031	Ethephon; (4,4'-bis((dimethoxyphosphonyl)methyl)diphenyl)diphenylphosphonate	100	
29310035	Glufosinate-ammonium	100	
29310036	Bis(2-Ethylhexyl) hydrogenphosphonate	100	
29310041	Triphenyltin acetate	100	
29310042	Tetraoctyltin	100	
29310043	Cyhexatin	10	
29310044	Triphenyltin hydroxide	100	
29310049	Others	100	
29310051	Methylarsinic acid and its salts	100	
29310052	2-Chlorovinylchloroarsine	100	
29310053	Bis(2-chlorovinyl)chloroarsine	100	
29310054	Tris(2-chlorovinyl)arsine	100	
29310059	Others	100	
29310069	Others	100	
29310090	Others	100	
29331111	Dipyron	100	
29331112	Magnopyrol	100	
29331119	Others	100	
29331120	Methylenebis(4-methylamino-1-phenyl-2,3-dimethyl)pyrazolone	100	
29331190	Others	100	
29331911	Phenylbutazone calcium	100	
29331919	Others	100	
29331990	Others	100	
29332110	Iprodione	100	
29332129	Others	100	
29332190	Others	100	
29332911	2-Methyl-5-nitroimidazole	100	
29332919	Others	100	
29332923	Clonidine hydrochloride	100	
29332924	Isoconazole nitrate	100	
29332925	Clotrimazole	100	
29332929	Others	100	
29332940	4-Methyl-5-Hydroxymethylimidazole and its salts	10	
29332991	Imidazole	100	
29332992	Histidine and its salts	100	
29332993	Ondansetron and its salts	100	
29332994	1-Hydroxyethyl-2-undecanoylimidazoline	10	
29332995	1-Hydroxyethyl-2-(8-heptadecanoyl)imidazoline	10	
29332999	Others	100	
29333110	Pyridine	100	
29333120	Salts	100	

ANNEX I: Offer of MERCOSUR to SACU.			
NCM/HS code 2007	Description	Margin of preference	Explanatory notes
29333200	Piperidine and its salts	100	
29333311	Alfentanil	100	
29333312	Anileridine	100	
29333319	Others	100	
29333321	Bezitramide	100	
29333329	Others	100	
29333330	Ketobemidone and its salts	100	
29333341	Diphenoxylate	100	
29333342	Diphenoxylate hydrochloride	10	
29333349	Others	100	
29333351	Difenoxin	100	
29333352	Dipipanone	100	
29333359	Others	100	
29333361	Phencyclidine	100	
29333362	Phenoperidine	100	
29333363	Fentanyl	100	
29333369	Others	100	
29333371	Methylphenidate	100	
29333372	Pentazocine	100	
29333379	Others	100	
29333381	Pethidine	100	
29333382	Pethidine intermediate A	100	
29333383	Pipradrol	100	
29333384	Pethidine hydrochloride	10	
29333389	Others	100	
29333391	Piritramide	100	
29333392	Propiram	100	
29333393	Trimeperidine	100	
29333399	Others	100	
29333912	Droperidol	10	
29333913	Niflumic acid	100	
29333914	Haloxifop (RS)-2-[4-(3-chloro-5-trifluoromethyl-2-pyridoxyl)phenoxy]propionic acid	100	
29333915	Haloperidol	100	
29333919	Others	100	
29333921	Picloram	100	
29333922	Chlorpyrifos	100	
29333923	Clebopride maleate	10	
29333929	Others	100	
29333932	Biperiden and its salts	100	
29333933	Isonicotinic acid	100	
29333934	5-Ethyl-2,3-dicarboxypyridine (5-EPDC)	100	
29333936	Quinuclidine-3-ol	100	
29333939	Others	100	
29333945	Pirilamine maleate	10	
29333946	Omeprazole	100	
29333947	3-Quinuclidinyl benzylate	100	
29333949	Others	100	
29333989	Others	100	
29333991	Phenazopyridine hydrochloride	100	
29333992	Isoniazid	100	
29333993	3-Cyanopyridine	100	
29333994	4,4'-Bipiridine	100	
29333999	Others	100	
29334110	Levorphanol	100	
29334120	Salts	100	
29334911	2,3-Quinolinedicarboxylic acid	100	
29334912	Rosoxacin	100	
29334919	Others	100	
29334920	Oxamniquine	100	
29334930	Broxyquinoline	100	
29334940	Esters of levorphanol	100	

ANNEX I: Offer of MERCOSUR to SACU.			
NCM/HS code 2007	Description	Margin of preference	Explanatory notes
29334990	Others	100	
29335200	Malonylurea (barbituric acid) and its salts	100	
29335311	Allobarbital and its salts	100	
29335312	Amobarbital and its salts	100	
29335321	Barbital and its salts	100	
29335322	Butalbital and its salts	100	
29335323	Butobarbital and its salts	100	
29335330	Cyclobarbital and its salts	100	
29335340	Phenobarbital and its salts	100	
29335350	Methylphenobarbital and its salts	100	
29335360	Pentobarbital and its salts	100	
29335371	Secbutabarbital and its salts	100	
29335372	Secobarbital and its salts	100	
29335380	Vinylbital and its salts	100	
29335400	Other derivatives of malonylurea (barbituric acid); salts thereof	100	
29335510	Loprazolam and its salts	100	
29335520	Mecloqualone	100	
29335530	Methaqualone and its salts	100	
29335540	Zipeprol and its salts	100	
29335911	Oxatamide	100	
29335912	Praziquantel	10	
29335913	Norfloxacin and norfloxacin nicotinate	100	
29335919	Others	100	
29335922	Terbacil	100	
29335923	Fluorouracil	100	
29335929	Others	100	
29335931	Propylthiouracil	10	
29335932	Diazinon	100	
29335933	Pyrazophos	100	
29335934	Azathioprine	10	
29335939	Others	100	
29335942	Acyclovir	100	
29335943	Dipiridamol tosylates	100	
29335944	Nicarbazine	10	
29335949	Others	100	
29335999	Others	100	
29336100	Melamine	100	
29336911	2,4,6-Trichlorotriazine (cyanuric chloride)	100	
29336912	Mercaptodichlorotriazine	100	
29336915	Cyanazine	100	
29336916	Anilazine	100	
29336919	Others	100	
29336922	Hexazinon	100	
29336923	Metribuzin	100	
29336929	Others	100	
29336999	Others	100	
29337210	Clobazam	100	
29337220	Methyprylon	100	
29337910	Piracetam	100	
29337990	Others	100	
29339112	Camazepam	100	
29339113	Clonazepam	100	
29339114	Clorazepate	100	
29339115	Chlordiazapoxide	10	
29339119	Others	100	
29339121	Delorazepam	100	
29339123	Estazolam	100	
29339129	Others	100	
29339131	Fludiazepam	100	
29339132	Flunitrazepam	100	
29339133	Flurazepam	100	

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NCM/HS code 2007	Description	Margin of preference	Explanatory notes
29339134	Halazepam	100	
29339139	Others	100	
29339141	Ethyl loflazepate	100	
29339142	Lorazepam	100	
29339143	Lormetazepam	100	
29339149	Others	100	
29339152	Medazepam	100	
29339159	Others	100	
29339161	Nimetazepam	100	
29339162	Nitrazepam	100	
29339163	Nordazepam	100	
29339164	Oxazepam	10	
29339169	Others	100	
29339171	Pinazepam	100	
29339172	Pyrovalerone	100	
29339173	Prazepam	100	
29339179	Others	100	
29339181	Temazepam	100	
29339182	Tetrazepam	100	
29339183	Triazolam	10	
29339189	Others	100	
29339911	Pyrazinamide	10	
29339912	Amiloride hydrochloride	100	
29339913	Pindolol	100	
29339919	Others	100	
29339920	Compounds containing a diazepine ring (whether or not hydrogenated) in the structure	100	
29339931	Iminostilbene	100	
29339933	Clomipramine hydrochloride	100	
29339934	Molinate (S-ethyl hexahydroazepin-1-carbothioate)	100	
29339935	Hexamethyleneimine	100	
29339939	Others	100	
29339941	Clemastine and its derivatives; salts thereof	100	
29339945	Buflomedil and its derivatives; salts thereof	100	
29339947	Ketorolac tromethamine	100	
29339949	Others	100	
29339951	Benomyl	100	
29339959	Others	100	
29339961	Triadimenol	100	
29339962	Triadimefon	100	
29339963	Triazofos (O,O-diethyl O-(1-phenyl-1H--1,2,4-triazol-3-yl)phosphorothioate	100	
29339969	Others	100	
29339991	Azinfos-ethyl	100	
29339992	Nalidixic acid	100	
29339999	Others	100	
29341010	Fentiazac	100	
29341030	Thiabendazole	100	
29341090	Others	100	
29342090	Others	100	
29343010	Methotrimeprazine maleate (levomepromazine maleate)	100	
29343030	Promethazine	100	
29343090	Others	100	
29349111	Aminorex and its salts	100	
29349112	Benzphetamine and its salts	100	
29349121	Clotiazepam	100	
29349122	Clozazolam	10	
29349123	Dextromoramide	100	
29349129	Others	100	
29349131	Phendimetrazine and its salts	100	

ANNEX I: Offer of MERCOSUR to SACU.			
NCM/HS code 2007	Description	Margin of preference	Explanatory notes
29349132	Phenmetrazine and its salts	100	
29349133	Haloxazolam and its salts	100	
29349142	Mesocarb	100	
29349149	Others	100	
29349150	Oxazolam and its salts	100	
29349160	Pemoline and its salts	100	
29349170	Sufentanil and its salts	100	
29349911	Morpholine and its salts	100	
29349912	Pirenoxine sodium salt (catalin sodium salt)	100	
29349913	Nimorazol	100	
29349914	Isatoic anhydride (2H-3,1-benzoxazine-2,4-(1H)-dione)	100	
29349919	Others	100	
29349922	Zidovudine (AZT)	10	
29349923	Thymidine	100	
29349925	Cytarabine	100	
29349926	Oxadiazon	100	
29349927	Stavudine	10	
29349929	Others	100	
29349932	Prazosin hydrochloride	100	
29349934	Nucleic acids and their salts	10	
29349939	Others	100	
29349941	Thiophene	100	
29349942	6-Aminopenicillanic acid	50	
29349943	7-Aminocephalosporanic acid	100	
29349944	7-Aminodesacetoxycephalosporanic acid	100	
29349945	Chlormezanone	10	
29349946	9-(N-Methyl-4-piperidinylidene)thioxanthene	10	
29349949	Others	100	
29349951	Tebuthiuron	100	
29349954	Tioconazole	100	
29349959	Others	100	
29349969	Others	100	
29349991	Timolol	100	
29349999	Others	100	
30032062	Daunorubicin	100	
30032063	Pirarubicin; idarubicin	100	
30032072	Actinomycins	100	
30032091	Mitomycins	100	
30032093	Bleomycins or their salts	100	
30032094	Imipenem	100	
30033911	Somatotropin	100	
30033916	Somatostatin or its salts	100	
30033917	Buserelin or its acetate	100	
30033918	Triptorelin or its salts	100	
30033919	Leuprolide and leuprolide acetate	100	
30033921	LH-RH (gonadorelin)	100	
30033924	Timosins	100	
30033925	Octreotide	100	
30033926	Goserelin and goserelin acetate	100	
30033936	Megestrol acetate; formestane; fulvestrant	100	
30033991	2,11,15-Trihydroxy-16-(3-Chlorophenoxy)prosta-5,13-dien-1-oic acid (prostaglandin F2α) sodium salt or methyl ester	100	
30034010	Vinblastine, vincristine; derivatives thereof; topotecan or its hydrochloride	100	
30039017	Retinoic acid (tretinoin)	100	
30039021	Streptokinase	100	
30039022	L-Asparaginase	100	
30039023	Deoxyribonuclease	100	

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NCM/HS code 2007	Description	Margin of preference	Explanatory notes
30039038	Etretinate; fosfestrol or its di- or tetrasodium salts; miltefosine	100	
30039048	Chlorambucil; chlormethine (INN) or its hydrochloride; melfalan; toremifene or its citrate	100	
30039058	Aminoglutethimide; carmustine; deferoxamine (desferrioxamine B) or its salts, derivatives thereof; lomustine; procarbazine or its hydrochloride	100	
30039069	Others	100	For Ethopozid
30039078	Altretamine; bortezomib; dacarbazine; tenofovir disoproxil fumarate; enfuvirtide; fluspirilene; letrozole; lopinavir; imatinib mesylate; nelfinavir or its mesylate; nevirapine; pemetrexed; saquinavir; abacavir sulphate; atazanavir sulphate; indinavir sulphate	100	
30039088	Amprenavir; aprepitant; delavirdine or its mesylate; efavirenz; emtricitabine; etoposide; fludarabine phosphate; fosamprenavir calcium; gencitabine or its hydrochloride; raltitrexed; ritonavir; teniposide	100	
30039095	Busulfan; dexormaplatin; diethylstilbestrol or its dipropionate; enloplatin; filgrastim; iproplatin; lobaplatin; miboplatin; mitotane; ormaplatin; procarbazine or its hydrochloride; propofol; sebriplatin; zeniplatin	100	
30042062	Daunorubicin	100	
30042063	Pirarubicin; idarubicin	100	
30042072	Actinomycins	100	
30042091	Mitomycins	100	
30042093	Bleomycins or their salts	100	
30042094	Imipenem	100	
30043911	Somatotropin	100	
30043916	Somatostatin or its salts	100	
30043917	Buserelin or its acetate	100	
30043918	Triptorelin or its salts	100	
30043919	Leuprolide and leuprolide acetate	100	
30043921	LH-RH (gonadorelin)	100	
30043924	Timosins	100	
30043926	Octreotide	100	
30043927	Goserelin and goserelin acetate	100	
30043936	Megestrol acetate; formestane; fulvestrant	100	
30043991	2,11,15-Trihydroxy-16-(3-Chlorophenoxy)prosta-5,13-dien-1-oic acid (prostaglandin F ₂ α) sodium salt or methyl ester	100	
30044010	Vinblastine, vincristine; derivatives thereof; topotecan or its hydrochloride	100	
30045060	Retinoic acid (tretinoin)	100	
30049011	Streptokinase	100	
30049012	L-Asparaginase	100	
30049013	Deoxyribonuclease	100	
30049027	Nitroglycerin, for transdermal administration	100	
30049028	Etretinate; fosfestrol or its di- or tetrasodium salts; miltefosine	100	
30049038	Chlorambucil; chlormethine (INN) or its hydrochloride; melfalan; toremifene or its citrate	100	
30049048	Aminoglutethimide; carmustine; deferoxamine (desferrioxamine B) or its salts, derivatives thereof; lomustine; procarbazine or its hydrochloride	100	

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NCM/HS code 2007	Description	Margin of preference	Explanatory notes
30049058	Clodronic acid or its disodium salt; streptozocin; fotemustine	100	
30049068	Altretamine; bortezomib; dacarbazine; tenofovir disoproxil fumarate; enfuvirtide; fluspirilene; letrozole; lopinavir; imatinib mesylate; nelfinavir or its mesylate; nevirapine; pemetrexed; saquinavir; abacavir sulphate; atazanavir sulphate; indinavir sulph	100	
30049078	Amprenavir; aprepitant; delavirdine or its mesylate; efavirenz; emtricitabine; etoposide; fludarabine phosphate; fosamprenavir calcium; gencitabine or its hydrochloride; raltitrexed; ritonavir; teniposide	100	
30049095	Busulfan; dexormaplatin; diethylstilbestrol or its dipropionate; enloplatin; filgrastim; ioplatin; lobaplatin; miboplatin; mitotane; ormaplatin; procarbazine or its hydrochloride; propofol; sebriplatin; zeniplatin	100	
32019011	Of gambier	100	
32062000	Pigments and preparations based on chromium compounds	25	
33011290	Others	10	
33011990	Others	10	Only for Essential oil of bergamot
33012520	Of spearmint (<i>Mentha viridis</i> L.)	100	
33012590	Others	100	
33012911	Of citronella	25	
33012912	Of cedar	100	
33012913	Of guaiacum (<i>Bulnesia sarmientoi</i>)	10	
33012915	Of rosewood	25	
33012916	Of palmarosa	25	
33012917	Of coriander	25	
33012918	Of cabreuva	10	
33012919	Of eucalyptus	25	
33012990	Others	100	
33019040	Extracted oleoresins	50	
33061000	Dentifrices	100 (Br&Ar)	
34021110	Sodium dibutyl-naphthalenesulphonate	100 (Br&Ar)	
34021120	Sodium N-methyl-N-oleolytaurate	100 (Br&Ar)	
34022000	Preparations put up for retail sale	100 (Br)	
34029011	Containing non-ionic products only	100 (Br)	
34029019	Others	100 (Br)	
34029021	Hydro-alcoholic solutions or emulsions of (1-perfluoroalkyl-2-acetoxy)propyl betaine	100 (Br)	
34029022	Based on sodium nonanoyloxybenzenesulphonate	100 (Br)	
34029023	Hydro-alcoholic solutions or emulsions of perfluoroalkyltrimethylammonium sulphonates and perfluoroalkylacrylamide	100 (Br)	
34029029	Others	100 (Br)	
34029031	Based on ethoxylated nonylphenol	100 (Br)	
34029039	Others	100 (Br)	
34029090	Others	100 (Br)	
35030011	Derived from ossein, of a purity of 99.98% or more by weight	100	
38029030	Atapulgit	100	
38029050	Bauxite	100	
38151220	Of a particle size less than 500 microns	10	
38247110	Containing trichlorotrifluoroethanes	100	
38247410	Containing chlorodifluoromethane and pentafluoroethane	100	
38247420	Containing chlorodifluoromethane and chlorotetrafluoroethane	100	

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NCM/HS code 2007	Description	Margin of preference	Explanatory notes
38247810	Containing tetrafluoromethane and pentafluoroethane	100	
38249012	Containing not more than 55% by weight of cyanocobalamine	100	
38249013	From the manufacture of primycin ammonium salt	100	
38249014	Senduramycin sodium, from the manufacture of senduramycin	100	
38249015	Maduramycin ammonium salt, in solution in alcohol, from the manufacture of maduramycin:	100	
38249021	Dimerized fatty acids; preparations containing dimerized fatty acids	100	
38249022	Preparations containing stearylbenzoylmethane and palmitoylbenzoylmethane; preparations containing caprylate and propylene glycol caprylate	100	
38249024	Esters fatty alcohols of C12 the C20 of the methacrylic acid and its mixtures; esters of monocarboxylic acid ramified monocarboxylic of C10 ramified with glycerol	100	
38249025	Mixtures of adipic acid dimethyl ester, glutaric acid dimethyl ester, succinic acid dimethyl ester; mixtures of C11, C12 dibasic acid; naphthenic acid, its water-insoluble salts and its esters	100	
38249033	Containing polyethylene amines and diethylenetriamines, for coagulating latex	100	
38249036	Cross linking for silicone	100	
38249043	Based on trimethyl-3,9-diethyldecane	100	
38249051	Foam inhibitors containing tributyl phosphate in solution in isopropyl alcohol	100	
38249054	Flame-retardants containing mixed isopropylated triphenyl phosphates	100	
38249073	Preparations based on tungsten carbide with nickel agglomerates; hydrogen bromide, in solution	100	
38249074	Preparations based on nickel or cadmium, cadmium oxide or ferrous ferric oxide, for the manufacture of alkaline accumulators	100	
38249075	Preparations used in the preparation of culture media; ion-exchangers for treating water; preparations based on artificial zeolites	100	
38249076	Absorbent compound on metal base to perfect the vacuum in the pipes or electric valves	100	
38249077	Leaf feeds containing zinc and manganese	100	
38249078	Preparations based on aluminium oxide and zirconium oxide, containing 20% or more by weight of zirconium oxide	100	
38249082	Halquinol; tetrachlorohydroxyglycine of aluminum and zirconium	100	
38249083	Phenyl thiophosphate triisocyanate or triphenylmethane thiophosphate triisocyanate in solution in methylene chloride or ethyl acetate; preparations based on tetracetylenediamine in powder form	100	
39071031	Polydextrose	100	
39071041	Polydextrose	100	
39071042	Other, in powder form of which more than 80% by weight passes through a sieve with an aperture of 0.85 mm	100	
39071049	Others	100	

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NCM/HS code 2007	Description	Margin of preference	Explanatory notes
39072012	Not containing fillers	100	
39072020	Poly(tetramethylene ether glycol)	100	
39079912	Others, as specified in note 6 a) to this Chapter	100	
39079919	Others	100	
40141000	Sheath contraceptives	10	
41012010	Not split	100	
41012020	Grain splits	100	
41012030	Splits (other than grain splits)	100	
41022100	Pickled	100	
41022900	Others	100	
41032000	Of reptiles	100	
41039000	Others	25	
43018000	Other furskins, whole, with or without head, tail or paws	25	For Of seal, whole, with or without head, tail or paws
43019000	Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	25	
44201000	Statuettes and other ornaments, of wood	50	
44209000	Others	50	
47031100	Coniferous	50	
47031900	Non-coniferous	50	
47032100	Coniferous	50	
48025491	Made mainly of bleached chemical pulp or pulp gotten for a mechanical process, of inferior weight 19g/m ²	100	
48026191	Weighing not more than 57 g/m ² , of a mechanical fibre content of 65% or more by weight of the total fibre content	100	Only for Carbonising base paper made mainly from bleached pulp or from pulp obtained by a mechanical process, weighing less than 19 g/m ²
48026192	Kraft paper and paperboard	100	Only for Carbonising base paper made mainly from bleached pulp or from pulp obtained by a mechanical process, weighing less than 19 g/m ²
48026199	Others	100	Only for Carbonising base paper made mainly from bleached pulp or from pulp obtained by a mechanical process, weighing less than 19 g/m ²
48026291	Weighing not more than 57 g/m ² , of a mechanical fibre content of 65% or more by weight of the total fibre content	100	Only for Carbonising base paper made mainly from bleached pulp or from pulp obtained by a mechanical process, weighing less than 19 g/m ²
48026292	Kraft paper and paperboard	100	Only for Carbonising base paper made mainly from bleached pulp or from pulp obtained by a mechanical process, weighing less than 19 g/m ²
48026299	Others	100	Only for Carbonising base paper made mainly from bleached pulp or from pulp obtained by a mechanical process, weighing less than 19 g/m ²
48026991	Weighing not more than 57 g/m ² , of a mechanical fibre content of 65% or more by weight of the total fibre content	100	Only for Carbonising base paper made mainly from bleached pulp or from pulp obtained by a mechanical process, weighing less than 19 g/m ²

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NCM/HS code 2007	Description	Margin of preference	Explanatory notes
48026992	Kraft paper and paperboard	100	Only for Carbonising base paper made mainly from bleached pulp or from pulp obtained by a mechanical process, weighing less than 19 g/m ²
48026999	Others	100	Only for Carbonising base paper made mainly from bleached pulp or from pulp obtained by a mechanical process, weighing less than 19 g/m ²
48043110	Of a dielectric strength of 600 V or more (ASTM D 202 or equivalent standard)	100	
48043910	Of a dielectric strength of 600 V or more (ASTM D 202 or equivalent standard)	100	
48054010	Weighing more than 15 g/m ² but less than 25 g/m ² containing of a vinyl acetate-vinyl chloride copolymer fibre content of 20% or more by weight of the total fibre content	100	
48101382	Baryta paper (paper coated with barium oxide or with barium sulphate)	100	
48101482	Baryta paper (paper coated with barium oxide or with barium sulphate)	100	
48101982	Baryta paper (paper coated with barium oxide or with barium sulphate)	100	
48109910	In strips or rolls of a width not exceeding 15 cm or in sheets of which no side exceeds 360 mm in the unfolded state	10	
48109990	Others	10	
49021000	Appearing at least four times a week	100	
49029000	Others	100	
50030090	Others	50	
50079000	Other fabrics	25	
51011110	Of a fineness of 22.05 microns or more but not more than 32.6 microns	50	
51011190	Others	50	
51011900	Others	25	
51012100	Shorn wool	25	
51012900	Others	25	
51013000	Carbonized	50	
51021900	Others	25	
51022000	Coarse animal hair	25	
51031000	Noils of wool or of fine animal hair	50	
51032000	Other waste of wool or of fine animal hair	25	
51033000	Waste of coarse animal hair	25	
52010010	Not ginned	25	
52029100	Garnetted stock	25	
52062200	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	10	
52064200	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	10	
52094210	Of yarns dyed indigo blue (Colour Index 73000)	10	
52094290	Others	10	
54021100	Of aramids	100	
54021910	Of nylon	25 (Br&Py); 10 (Ar&Uy)	
54021990	Others	25 (Br &Py); 10 (Ar & Uy)	
54022000	High tenacity yarn of polyesters	25 (Br &Py); 10 (Ar & Uy)	
54023111	Dyed	25 (Br &Py); 10 (Ar & Uy)	
54023119	Others	25 (Br &Py); 10 (Ar & Uy)	

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NCM/HS code 2007	Description	Margin of preference	Explanatory notes
54023190	Others	25 (Br &Py); 10 (Ar & Uy)	
54023211	Permanent anti-static multifilament measuring more than 110 tex	25 (Br &Py); 10 (Ar & Uy)	
54023219	Others	25 (Br &Py); 10 (Ar & Uy)	
54023290	Others	25 (Br &Py); 10 (Ar & Uy)	
54023300	Of polyesters	25 (Br &Py); 10 (Ar & Uy)	
54023400	Of polypropylene	25 (Br &Py); 10 (Ar & Uy)	
54023900	Others	25 (Br &Py); 10 (Ar & Uy)	
54024400	Elastomeric	25 (Br &Py); 10 (Ar & Uy)	For Of aramids 100%
54024510	Of aramid	100	
54024520	Of nylon	25 (Br &Py); 10 (Ar & Uy)	
54024590	Others	25 (Br &Py); 10 (Ar & Uy)	
54024600	Other, of polyesters, partially oriented	25 (Br &Py); 10 (Ar & Uy)	
54024700	Other, of polyesters	25 (Br &Py); 10 (Ar & Uy)	
54024800	Other, of polypropylene	25 (Br &Py); 10 (Ar & Uy)	
54024990	Others	25 (Br &Py); 10 (Ar & Uy)	
54025110	Of aramids	100	
54025190	Others	25 (Br &Py); 10 (Ar & Uy)	
54025200	Of polyesters	25 (Br &Py); 10 (Ar & Uy)	
54025900	Others	25 (Br&Py); 10 (Ar&Uy)	
54026110	Of aramids	100	
54026190	Others	25 (Br &Py); 10 (Ar & Uy)	
54026200	Of polyesters:	25 (Br &Py); 10 (Ar & Uy)	
54026900	Others	25 (Br &Py); 10 (Ar & Uy)	
56031210	Of high density polyethylene	10	
56031290	Others	10	
56031310	Of high density polyethylene	10	
56031390	Others	10	
59021010	Impregnated, coated or covered with rubber	25 (Br &Py); 10 (Ar & Uy)	
59021090	Others	25 (Br &Py); 10 (Ar & Uy)	
59022000	Of polyesters:	25 (Br &Py); 10 (Ar & Uy)	
59029000	Others	25 (Br &Py); 10 (Ar & Uy)	
59100000	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	25 (Br &Py); 10 (Ar & Uy)	
61034200	Of cotton	25 (Br); 10 (Ar & Py)	
61045200	Of cotton	25 (Br); 10 (Ar & Py)	
61046200	Of cotton	25 (Br); 10 (Ar & Py)	
61091000	Of cotton	25 (Br); 10 (Ar & Py)	
61099000	Of other textile materials	25 (Br); 10 (Ar & Py)	
61142000	Of cotton	25 (Br); 10 (Ar & Py)	
62034200	Of cotton	25 (Br); 10 (Ar, Py & Uy)	
62046200	Of cotton	25 (Br); 10 (Ar, Py & Uy)	
68029100	Marble, travertine and alabaster	100	
68029310	Balls for grinding mills	100	
68029390	Others	100	
68030000	Worked slate and articles of slate or of agglomerated slate	100	
68042211	Agglomerated with resin	50	
68042219	Others	50	
68069090	Others	50	
68114000	Containing asbestos	50	For Corrugated sheets, Other sheets, panels, tiles and similar articles and Tubes, pipes and tube or pipe fittings
68118100	Corrugated sheets	50	
68118200	Other sheets, panels, tiles and similar articles	50	
68118300	Tubes, pipes and tube or pipe fittings	50	
69021011	Bricks or plates containing by weight more than 90% of dichromium trioxide	25	
69091220	Pin guides for printing heads	100	

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NCM/HS code 2007	Description	Margin of preference	Explanatory notes
69091920	Pin guides for printing heads	100	
69091930	Ceramic tubes and pipes with a basis of alumina (Al ₂ O ₃), silica (SiO ₂) and magnesium oxide (MgO) for purifiers for catalytic conversion of vehicle exhaust gases	100	
72202010	Of a width not exceeding 23 mm and a thickness not exceeding 0.1 mm	100	
72224010	Of a height of 80 mm or more	100	
73021010	Of a weight per metre of 44.5 kg or more	100	
82029910	Straight, without teeth, for sawing stone	10	
82122020	Razor blade blanks in strips	10	
84129010	Of reaction engines	10	
84195022	Of graphite	10	
84195029	Others	10	
84283100	Specially designed for underground use	10	
84283930	With side grips, of a kind used for newspapers	100	
84286000	Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	10	
84289010	Of a kind used for lowering lifeboats, motorized or fitted with tilting devices	10	
84289020	Automatic transporter-elevators, with horizontal movement on guides	100	
84289030	Machines for piling periodicals top-to-tail, of an output of 80 000 units/h	100	
84302000	Snow-ploughs and snow-blowers	100	
84303110	Coal or rock cutters	100	
84303190	Others	10	
84303910	Coal or rock cutters	100	
84303990	Others	10	
84304130	Rotary boring machinery	100	
84304920	Rotary boring machinery	100	
84306911	Of a loading capacity exceeding 4 m ³	100	
84314310	Of rotary boring machinery	100	
84314921	Cabin	100	
84314929	Others	100	
84433299	Others	25	only for Automatic transmission and reception apparatus (telex)
84439912	Printing mechanisms by means of thermal system or "laser", for fac-simile machine	100	
84688010	Friction welding machines	100	
84689020	Of friction welding machines	100	
84714900	Others, entered in the form of systems	10	
84795000	Industrial robots, not elsewhere specified or included	10	
84798110	Sheet feed and output tension differentiators for galvanization plant	100	
84798992	Steering apparatus	10	
85015320	Of an output exceeding 7 500 kW but not exceeding 30 000 kW	10	
85043191	Fly-back transformers, with an output voltage exceeding 18 kV and a horizontal sweep frequency of 32 kHz or greater	100	
85043192	FI transformers, for detection, relays, smoothing and focusing	10	
85171222	Fixed, without proper source of energy	100	
85171232	Fixed, without proper source of energy	100	
85171241	Digital, operating in band C, Ku, L or S	100	
85176111	Base stations, of a transmission rate not exceeding 112kbits/s	100	
85176120	Trunking	100	
85176130	Of cellular telephony	100	

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85176141	Ground master fixed station, without antenna-reflector set	100	
85176142	VSAT ("Very Small Terminal Aperture"), without set antenna-reflector	100	
85176143	Digital, operating in band C, Ku, L or S	100	
85176192	Digital, of frequency exceeding 23GHz	100	
85176214	Subscriber line concentrator (central office terminal or remote terminal)	10	
85176219	Others	100	For Digital (DCME, digital circuits multiplication equipment)
85176229	Others	25	only for Public, electromagnetic, including transit exchange
85176231	Automatic switch central offices, system of package transmission, with a trunk speed exceeding 72kbits/s and switch exceeding 3,600 packages per second, without deterministic multiplexation	100	
85176233	Automatic central offices of a trunking system kind	100	
85176239	Others	25	only for Automatic telex exchange
85176248	Others, of a speed serial interface exceeding 4 Mbits/s, of a kind used for local interconnection network with distinct protocols	100	
85176249	Others	100	only for Cross connect type with a granularity of 2 Mbits/s or more
85176252	Terminals of optical fiber lines, with a speed transmission exceeding 2,5Gbits/s	100	
85176253	Text terminals of a kind that operates with Baudot transmission code, provided with alphanumeric keyboard and a display, whether or not incorporating a telephone	100	
85176259	Others	25	only for Automatic transmission and reception apparatus (telex)
85176271	Portable bidirectional system terminals of radiomessage, of a rate not exceeding 112kbits/s	100	
85176277	Others, of a frequency not exceeding 15GHz	100	For Radio modem
85176278	Of a frequency exceeding 15GHz, but not exceeding 23 GHz and a transmission rate not exceeding 8 Mbits/s	100	For Radio modem
85176279	Others	100	
85176299	Others	25	only for Automatic transmission and reception apparatus (telex)
85177021	Antennas, of a kind used for portable cellular telephones, other than the telescopic	100	
85181010	Piezoelectric of a kind used for telephonic devices	100	
85182910	Piezoelectric of a kind used for telephonic devices	100	
85255011	In AM, with pulse-code or pulse-width modulation, totally from semiconductor and power exceeding 10 kw	100	
85255012	In FM, with a stage of valvular exit and power exceeding 30kW	100	
85255021	Of a frequency exceeding 7GHz	100	
85255022	In UHF band, operating on frequencies from 2,0GHz to 2,7GHz, with power exceeding 10W but not exceeding 100W	100	
85255023	In UHF band, with power exceeding 10kW	100	
85255024	In VHF band, with power exceeding 20kW	100	
85256020	Of television, of a frequency exceeding 7GHz	100	
85258011	Incorporating three image receivers or more	100	

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NCM/HS code 2007	Description	Margin of preference	Explanatory notes
85258012	Incorporating a CCD image sensor (semiconductor type), exceeding 490 x 580 active pixels, sensitive to illumination intensity less than 0,20lux	100	
85258013	Of a kind used to capture images exclusively in infrared spectrum, of a wavelength exceeding 2 micrometers but not exceeding 14 micrometers	100	
85258021	With three image receivers or more	100	
85258022	Others, of a kind used to capture images exclusively in infrared spectrum, of a wavelength exceeding 2 micrometers but not exceeding 14 micrometers	100	
85261000	Radar apparatus	100	
85269100	Radio navigational aid apparatus	100	
85299030	Of apparatus of subheading 8526.10	100	
85299040	Of apparatus of subheading 8526.91	100	
85365030	Digital encoder-switches, for mounting in printed circuit	100	
85369030	Bases for electronic microstructures	10	
85371011	With processor and bus of 32 bits or more, incorporating graphics macro-command capabilities, having a resolution not exceeding 1 micron and a digital connection capacity for servo-drives with colour monitors	100	
85389020	For automatic circuit breakers, for a voltage of 72.5 kV or more	100	
85411011	Zener diode	100	
85411012	Other, for currents not exceeding 3	100	
85411021	Zener diode	100	
85411022	Other, for currents not exceeding 3	25	
85411091	Zener diode	100	
85411092	Other, for currents not exceeding 3	25	
85412110	Unmounted	100	
85412191	Field effect with heterojunction (HJFET or HEMT)	100	
85412910	Unmounted	100	
85412920	Mounte	100	
85413011	For currents not exceeding 3	100	
85413021	For currents not exceeding 3	25	
85414011	Light-emitting diodes (LED) other than laser diode	100	
85414013	Photo-diode	100	
85414014	Photo-transistor	100	
85414015	Photo-thyristor	100	
85414021	Surface mounted light-emitting diodes (LED) other than laser diode	100	
85414022	Other light-emitting diodes (LED) other than laser diode	25	
85414023	Laser diodes with a wavelength of 1 300 nm to 1 500 m	100	
85414025	Photo-diodes, photo-transistors and photo-thyristor	100	
85414026	Photo-resistor	25	
85414027	Surface mounted optical coupler	100	
85415010	Unmounted	25	
85419010	Lead frame	100	
85419020	Capsule	100	
85419090	Othe	100	
86021000	Diesel-electric locomotives	10	
86071110	Bogies	10	
86071120	Bissel-bogies	10	

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NCM/HS code 2007	Description	Margin of preference	Explanatory notes
86071919	Others	10	
86079100	Of locomotives	10	
89039100	Sailboats, with or without auxiliary motor	10	
90183111	Of a capacity not exceeding 2 cm ³	10	
90183119	Others	10	
90183190	Others	10	
90183211	Gum needles	10	
90183219	Others	10	
90229011	Voltage generators	10	
90283021	Digital	10	
90304020	Selective level analysers	10	
90318030	Standard metres	10	

ANNEX II: Offer of SACU to MERCOSUR			
HS code 2007	Description	Margin of preference	Explanatory notes
02023000	Boneless	25	Margin of preference is applicable to Paraguay and Uruguay only, within the confines of Tariff Rate Quotas (TRQ) of 250 tons per annum to Paraguay and 250 tons per annum to Uruguay
02031910	Rib	25	
02032910	Rib	25	
02050000	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen	100	
02062100	Tongues	25	
02069000	Other, frozen	25	
02081000	Of rabbits or hares	50	
02089000	Other	50	
02090000	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked	100	
03019100	Trout (SALMO TRUTTA, ONCORHYNCHUS MYKISS, ONCORHYNCHUS CLARKI, ONCORHYNCHUS AQUABONITA, ONCORHYNCHUS GILAE, ONCORHYNCHUS APACHE and ONCORHYNCHUS CHRYSOGASTER)	100	
03026700	Swordfish (Xiphias Gladius)	100	
03026800	Toothfish (Dissostichus spp.)	100	
03026900	Other	100	
03034100	Albacore or longfinned tunas (THUNNUS ALALUNGA)	100	
03034200	Yellowfin tunas (THUNNUS ALBACARES)	100	
03034300	Skipjack or stripe-bellied bonito	100	
03036100	Swordfish (Xiphias Gladius)	100	
03036200	Toothfish (Dissostichus spp.)	100	
03037400	Mackerel (SCOMBER SCOMBRUS, SCOMBER AUSTRALASICUS, SCOMBER JAPONICUS)	100	
03037500	Dogfish and other sharks	100	
03037800	Hake (MERLUCCIOUS SPP., UROPHYCIS SPP.)	100	
03037900	Other	100	
03038000	Livers and roes	100	
03041910	Anchovies (ENGRAULIS SPP.) herrings (CLUPEA HARENGUS, CLUPEA PALLASII)	100	

HS code 2007	Description	Margin of preference	Explanatory notes
03042110	Blocks, rectangular, of a mass of 7 kg or more but not exceeding 8, kg, free of interleaving plastics (excluding blocks containing bones)	100	
03042190	Other	10	
03042210	Blocks, rectangular, of a mass of 7 kg or more but not exceeding 8 kg, free of interleaving plastics (excluding blocks containing bones)	100	
03042290	Other	10	
03042910	Anchovies (ENGRAULIS SPP.); herrings (CLUPEA HARENGUS, CLUPEA PALLASII); blocks, rectangular, of a mass of 7 kg or more but not exceeding 8 kg, free of interleaving plastics (excluding blocks containing bones)	100	
03042990	Other	10	
03049110	Blocks, rectangular, of a mass of 7 kg or more but not exceeding 8 kg, free of interleaving plastics (excluding blocks containing bones)	100	
03049210	Blocks, rectangular, of a mass of 7 kg or more but not exceeding 8 kg, free of interleaving plastics (excluding blocks containing bonus)	100	
03049910	Anchovies (ENGRAULIS SPP.); herrings (CLUPEA HARENGUS, CLUPEA PALLASII); blocks, rectangular, of a mass of 7 kg or more but not exceeding 8 kg, free of interleaving plastics (excluding blocks containing bones)	100	
03051000	Flours, meals and pellets of fish, fit for human consumption	100	
03053010	Anchovies (ENGRAULIS SPP.)	100	
03054910	Anchovies (ENGRAULIS SPP.)	100	
03055915	Anchovies (ENGRAULIS SPP.) Shark fins	100	
03056300	Anchovies (ENGRAULIS SPP.)	100	
03061100	Frozen rock lobster and other sea crawfish (PALINURUS SPP., PANULIRUS SPP., JASUS SPP.)	100	
03061300	Shrimps and prawns, frozen	100	
03061400	Crabs, frozen	100	
03062100	Rock lobster and other sea crawfish (PALINURUS SPP., PANULIRUS SPP., JASUS SPP.), not frozen.	100	
03072900	Other	100	
03074900	Other	100	
03079900	Other	100	

HS code 2007	Description	Margin of preference	Explanatory notes
04070010	Of a value for duty purposes of less than 150c each	50	
04070020	Of a value for duty purposes of 150c or more each	100	
04089100	Dried	10	
04090000	Natural honey	10	
06011000	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	100	
07019000	Other	100	
07051100	Cabbage lettuce (head lettuce)	100	
07051900	Other	100	
07061000	Carrots and turnips	100	
07102100	Peas (PISUM SATIVUM)	25	
07108010	Truffles	100	
07108090	Other	25	
07109000	Mixtures of vegetables	25	
07129015	Culinary herbs	100	
07131090	Other	100	
07132000	Chickpeas (garbanzos)	100	
07134000	Lentils	100	
07142010	Frozen	100	
07142090	Other	100	
08013200	Shelled	100	
08030000	Bananas, including plantains, fresh or dried	100	
08044000	Avocados	100	
09021000	Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	100	
09022000	Other green tea (not fermented)	100	
09030000	Matu	100	
09092000	Seeds of coriander	100	
10011000	Durum wheat	50	Preference to Paraguay only, without quantitative restriction.
10089000	Other cereals	100	
11029090	Other	100	
11052010	Pellets made from pieces of potatoes	25	
11062000	Of sago or of roots or tubers of heading 07.14:	100	
11071090	Other	100	
12010000	Soya beans, whether or not broken	25	Margin of preference applicable to Paraguay and Uruguay only, within the confines of TRQ's of 10 000 tons to Paraguay and 6 000 tons to Uruguay.
12051000	Low erucic acid rape or colza seeds	25	
12059000	Other	25	
12092100	Lucerne (alfalfa) seed	100	
12119080	Other of a kind used primarily in pharmacy	25	

HS code 2007	Description	Margin of preference	Explanatory notes
12129910	Chicory roots	100	
12130000	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets	100	
12149000	Other	100	
13019000	Other	100	
13021905	Vanilla oleoresin (vanilla extract)	100	
13023920	Modified	25	
15020000	Fats of bovine animals, sheep or goats (excluding those of heading No. 15.03)	100	
15030000	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared	25	
15071000	Soy bean oil	25	Margin of preference to Paraguay only, within the confines of a TRQ of 5000 tons.
15111000	Crude oil	25	
15119000	Other	25	
15121100	Sunflower oil	25	Margin of preference to Paraguay only, within the confines of a TRQ of 4000 tons.
15131100	Crude oil	25	
15132100	Crude oil	50	
15132900	Other	50	
15141910	In containers holding 250 li or less	25	
15141990	Other	25	
15149910	In containers holding 250 li or less	25	
15149990	Other	25	
15151100	Crude oil	25	
15151900	Other	25	
15152100	Crude oil	25	
15152920	In containers holding 205 li or less	25	
15152990	Other	25	
15155000	Sesame oil and its fractions	25	
15159000	Other	25	
15162090	Other	25	
15171010	Containing more than 10 per cent but not more than 15 per cent by mass of milk fats	25	
15171090	Other	25	
15179010	Containing more than 10 per cent but not more than 15 per cent by mass of milk fats	25	
15179020	Edible mixtures or preparations of a kind used as mould release preparations	25	
15179090	Other	25	
15180010	Linoxyn	25	
15180090	Other	25	
15211090	Other	25	

HS code 2007	Description	Margin of preference	Explanatory notes
15219000	Other	25	
16010010	Paté de foie gras and foie gras (goose liver paste)	100	
16022010	Paté de foie gras and foie gras (goose liver paste)	50	
16023100	Of turkeys	50	
16024930	Cooked rib, frozen, not marinated, in immediate packings of a content of 10 kg or more	25	
17026000	Other fructose and fructose syrup, containing in the dry state more than 50 per cent by mass of fructose (excluding invert sugar)	50	
17029000	Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50 per cent by mass of fructose	50	
19030000	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	100	
20011000	Cucumbers and gherkins	10	
20041010	In the form of flours, meals or flakes	10	
20041090	Other	10	
20049010	Cabbages, cucumbers and gherkins	100	
20049020	Peas (PISUM SATIVUM), beans (VIGNA SPP., PHASEOLUS SPP.) and lentils	50	
20059922	Lentils, cucumbers and gherkins: Other	100	
20059932	Sauerkraut: Other	50	
20082000	Pinneaples	10	
20086000	Cherries	50	
20088000	Strawberries	100	
20089200	Mixtures	100	
20089940	Tamarinds	100	
20089950	Ginger preserved in syrup, in immediate packings of a content of 45 kg or more	100	
20089990	Other	100	
21012000	Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté	100	
21013010	Roasted chicory and other roasted coffee substitutes	100	
21033012	Mustard flour and meal: Other	100	
21041090	Other	100	
21042000	Homogenised composite food preparations	100	
21069017	Disaccharide free infants' food, in powder form	100	
21069025	Syrups (excluding syrups with a basis of fruit juice)	100	

HS code 2007	Description	Margin of preference	Explanatory notes
21069035	Sweetening substances (excluding sweetening substances with a basis of saccharine)	100	
21069050	Mixtures of chemicals and foodstuffs of a kind used in the preparation of human foodstuffs	25	
21069067	Compound alcoholic preparations of a kind used for the manufacture of beverages (excluding those based on odoriferous substances)	25	
22011000	Mineral water and aerated waters	50	
22021010	In sealed containers holding 2,5 li or less (excluding those in collapsible plastic tubes)	50	
22021090	Other	50	
22083010	In containers holding 2 li or less	25	
22084010	In containers holding 2 li or less	25	
22087020	In containers holding 2 li or less	25	
22090000	Vinegar and substitutes for vinegar obtained from acetic acid	100	
23011090	Flours, meals and pellets, of meat or meat offal; greaves: Other	50	
23021000	Of maize (corn)	25	
23023000	Of wheat	25	
23025000	Of leguminous plants	25	
23031000	Residues of starch manufacture and similar residues	25	
23040000	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil	25	
23050000	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of groundnut-oil	25	
23061000	Of cotton seeds	25	
23063000	Of sunflower seeds	25	
23066000	Of palm nuts or kernels	50	
23091090	Dog or cat food, put up for retail sale: Other	25	
23099010	Sweetened forage	100	
23099015	Preparations put up as crustacean food	100	
23099020	Feed supplements (excluding milk substitutes) containing added antibiotics	100	
23099030	Feed supplements containing added melengestrol acetate	100	
23099035	Feed supplements, containing, by mass, 50 per cent or more of choline chloride	100	
23099040	Protein concentrates obtained from alfalfa juice (lucerne juice)	100	
23099070	Single vitamins and their derivatives, stabilised with antioxidants or anti-caking agents	100	

HS code 2007	Description	Margin of preference	Explanatory notes
25010000	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water	50	
27079910	Phenols	10	
27132000	Petroleum bitumen	25	
27149010	Bitumen and asphalt, containing less than 60 per cent by mass of mineral matter	25	
27149020	Bitumen and asphalt, containing 60 per cent or more by mass of mineral matter	25	
27149090	Other	25	
28012000	Iodine	25	
28030000	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included)	25	
28170000	Zinc oxide; zinc peroxide	25	
28332900	Of chromium	100	
29011000	Saturated	100	
29034100	Trichlorofluoromethane	100	
29034200	Dichlorodifluoromethane	100	
29034901	Chlorodifluoromethane	100	
29041090	Other	25	
29051910	3,3-Dimethylbutan-2-ol (pinacolyl alcohol)	100	
29051990	Other	100	
29053200	Propylene glycol (propane-1,2-diol)	100	
29152400	Acetic anhydride	100	
29157000	Palmitic acid, stearic acid, their salts and esters	100	
29161500	Oleic, linoleic or linolenic acids, their salts and esters	100	
29161900	Other	100	
29181300	Salts and esters of tartaric acid	100	
29181910	Malic acid	100	
29182100	Salicylic acid and its salts	100	
29182200	O-Acetylsalicylic acid, its salts and esters	100	
29189100	2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters	100	
29189900	Other	100	
29241200	Fluoroacetamide (ISO), monocrotophus (ISO) and phosphamidon (ISO)	100	
29241900	Other	100	
29335990	Other	25	
30031000	Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	100	
30041000	Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	100	
30045000	Other medicaments containing vitamins or other products of heading No. 29.36	100	

HS code 2007	Description	Margin of preference	Explanatory notes
30049000	Other	100	
30051000	Adhesive dressings and other articles having an adhesive layer	100	
31021000	Urea, whether or not in aqueous solution	100	
31022900	Other	100	
32089030	Solutions as defined in Note 4 to this Chapter, of silicones	50	
32100000	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather	25	
32129090	Other	100	
32141000	Glaziers putty, grafting putty, resin cements, caulking compounds and other mastics; painters fillings	100	
32151100	Black	100	
32151900	Other	100	
32159000	Other	100	
33011200	Of orange	25	
33019050	Extracted oleoresins obtained from extraction of pyrethrum or of the roots of plants containing rotenone	25	
33030000	Perfumes and toilet waters	10	
33041000	Lip make-up preparations	10	
33049900	Other	10	
33051000	Shampoos	10	
33059000	Other	10	
33061000	Dentifrices	100	Margin of preference is applicable to Argentina and Brazil only
33062010	Of high tenacity aramid yarn	100	
33071090	Other	10	
33072000	Personal deodorants and anti-perspirants	10	
33074900	Other	25	
33079010	Contact lens or artificial eye solutions, including soluble tablets	100	
33079090	Other	10	
34021110	Anionic, in immediate packings of a content not exceeding 10 kg	100	Margin of preference is applicable to Argentina and Brazil only
34021120	Anionic, in immediate packings of a content exceeding 10 kg	100	Margin of preference is applicable to Argentina and Brazil only
34022000	Preparations put up for retail sale	100	Margin of preference is applicable to Brazil only
34029000	Other	100	Margin of preference is applicable to Brazil only
34049010	Of oxidised polyethylenes	100	
35019000	Other	100	

HS code 2007	Description	Margin of preference	Explanatory notes
35021100	Dried	100	
35022000	Milk albumin, including concentrates of two or more whey proteins	100	
35029000	Other	100	
35030015	Gelatin, in immediate packings of a content exceeding 10 kg	100	
35030030	Gelatin derivatives	100	
35061000	Products suitable for use as glues or adhesives, put up for retail sale as glues or	100	
35069100	Adhesives based on polymers of headigs 39.01 to 39.13 or on rubber	100	
35069900	Other	100	
37011010	Fluorographic plates and film in the flat	100	
37013090	Other	100	
37024210	Instant print film	10	
37024290	Other	10	
37024390	Other	100	
37024490	Other	100	
37032000	Other, for colour photography (polychrome)	25	
37061000	Of a width of 35 mm or more	100	
37079000	Other	100	
38085003	Fungicides, suitable for the treatment of wood, plants, trees or seed (excluding those containing compounds of copper, chromium and arsenic or metallic compounds of dithiocarbamates or bis-dithiocarbamates as active ingredient)	100	
38085005	Fungicides: Other	25	
38085006	Herbicides, anti-sprouting products and plant growth regulators with one of the following active ingredients: atrazin; alachlor; 2-methyl-4-chlorophenoxyacetic acid or its derivatives; 2,4-dichlorophenoxyacetic acid or its derivatives; trifluralin	25	In the case of "With 2,4-dichlorophenoxyacetic acid or its derivatives as active ingredient" the margin of preference will be 100.
38085008	Other plant-growth regulators and anti-sprouting products	25	
38085090	Other (Herbicides)	100	
38089220	Fungicides: Suitable for the treatment of wood, plants, trees or seed (excluding those containing compounds of copper, chromium and arsenic or metallic compounds of dithiocarbamates or bis-dithiocarbamates as active ingredient)	100	
38089230	Fungicides: other, containing bomomethane (methyl bromide) or bromochloromethane	25	
38089290	Fungicides: Other	25	
38089310	With alachlor as active ingredient	25	

HS code 2007	Description	Margin of preference	Explanatory notes
38089330	With 2-methyl-4-chlorophenoxyacetic acid or its derivatives as active ingredient	25	
38089335	With 2,4-dichlorophenoxyacetic acid or its derivatives as active ingredient	100	
38089340	With trifluralin as active ingredient	25	
38089380	Other plant-growth regulators and anti-sprouting products	25	
38089390	Other (Herbicides)	100	
38089910	Other	100	
38089990	Other	100	
38123090	Other	25	
38190020	Prepared liquids for hydraulic transmission, containing 44 percent or more by mass of diethyl glycol and 38 per cent or more of ethylene or propylene copolymers	100	
38190090	Other	25	
38200000	Anti-freezing preparations and prepared de-icing fluids	25	
38220000	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing (excluding those of heading No. 30.02 or 30.06); certified reference materials	100	
38231100	Stearic acid	100	
38244000	Prepared additives for cements, mortars or concretes	100	
39019010	Copolymers of ethylene and acrylic or methacrylic acid in which the carboxyl groups are partially linked or partially neutralised by metal ions	100	
39019020	Other ethylene methacrylate	100	
39019030	Chlorinated	100	
39022000	Polyisobutylene	100	
39031100	Expansible	100	
39031900	Other	100	
39033000	Acrylonitrile-butadiene-styrene (ABS) copolymers	100	
39039000	Other	100	
39072090	Other	100	
39073000	Epoxide resins	100	
39074000	Polycarbonates	100	
39075000	Alkyd resins	10	
39076010	Liquids and pastes	100	
39077000	Poly(lactic acid)	100	
39079900	Other	100	
39091000	Urea resins; thio-urea resins	100	
39139000	Other	100	
39159090	Other	100	
39162020	Plaiting material with a rattan core	100	

HS code 2007	Description	Margin of preference	Explanatory notes
39169010	Of phenolic resins compounded with fibre, fabric or paper	100	
39169020	Of silicones	100	
39169060	Of cellulose nitrates	100	
39169070	Of artificial resins	100	
39171030	Unprinted	100	
39171090	Other	25	
39172110	Seamless, with an outside cross-sectional dimension of 305 mm or more but not	100	
39172910	Seamless, of phenoplasts compounded with fibre, fabric or paper, without fittings	100	
39172920	Of silicones, seamless, without fittings	100	
39172970	Of cellulose nitrate, seamless, without fittings	100	
39172980	Of other artificial resins, seamless, without fittings	100	
39172985	Other, seamless, without fittings	25	
39173105	Composite tubes consisting of a core tube of polyesters and an outer tube of polyurethane with a braided textile reinforcing material between the core tube and outer tube, seamless, without fittings	100	
39173110	Of silicones, seamless, without fittings	100	
39173170	Of cellulose nitrate, seamless, without fittings	100	
39173185	Other, seamless, without fittings	25	
39173203	Artificial guts (sausage casings), seamed or with closed ends, unprinted	100	
39173205	Artificial guts (sausage casings) seamed or with closed ends, printed	25	
39173210	Of silicones, seamless	100	
39173270	Of cellulose nitrates, seamless	100	
39173285	Other, seamless	25	
39173910	Of silicones, seamless, without fittings	100	
39173915	Of phenoplasts compounded with fibre, fabric or paper, seamless, without fittings	100	
39173935	Plaiting material, seamless, of polymers of vinyl chloride with a rattan core, without fittings	100	
39173950	Of cellulose nitrate, seamless, without fittings	100	
39173965	Other, seamless, without fittings	25	
39189020	Of polyethylene terephthalates, not self-adhesive	100	
39189030	Of silicones	100	
39189090	Other	25	
39191001	Of alkyds, coated with glass microspheres or microprisms	100	
39191005	Of silicones	100	

HS code 2007	Description	Margin of preference	Explanatory notes
39191035	Of polymers of vinylidene chloride, of a thickness not exceeding 0,05 mm, unprinted	100	
39191039	Of acrylic polymers, coated with microspheres or microprisms	100	
39191041	Of biaxially oriented polymers of propylene (excluding that which is self-adhesive on both sides), of a width not exceeding 25 mm and of a value for duty purposes exceeding 1 300c/m ²	100	
39191047	Other, of biaxially oriented polymers of propylene	100	
39191057	Of cellulose nitrates	100	
39191063	Of rubber hydrochlorides, of a thickness not exceeding 0,05 mm	100	
39191067	Of other artificial resins	100	
39191090	Other	25	
39199001	Of alkyds or polyurethane, coated with glass microspheres	100	
39199005	Of silicones	100	
39199021	Of polymers of vinyl chloride, of a thickness not exceeding 0,25 mm, coated with glass microspheres	100	
39199033	Of polymers of vinylidene chloride, of a thickness not exceeding 0,05 mm, unprinted	100	
39199036	Of acrylic polymers, coated with glass microspheres	100	
39199043	Other, of biaxially oriented polymers of propylene	100	
39199053	Of cellulose nitrate	100	
39199059	Of rubber hydrochlorides, of a thickness exceeding 0,05 mm	100	
39199063	Of other artificial resins	100	
39199090	Other	25	
39202020	Biaxially oriented (excluding that of a thickness exceeding 0,012 mm but not exceeding 0,06 mm, not heat shrinkable)	100	
39206210	Of a thickness exceeding 0,18 mm but not exceeding 6 mm	100	
39206290	Other	100	
39207100	Of regenerated cellulose	100	
39207300	Of cellulose acetate	25	
39207990	Other	25	
39209990	Other	25	
39211400	Of regenerated cellulose	25	
39211910	Of polyethylene terephthalates	100	
39211965	Of cellulose nitrate	100	
39211975	Of rubber hydrochlorides, of a thickness not exceeding 0,05 mm	100	

HS code 2007	Description	Margin of preference	Explanatory notes
39211985	Of other artificial resins	100	
39211990	Other	25	
39219005	Laminates of phenolic resins with a basis of paper or textile fibre, thermosetting	25	
39219012	Other laminates of phenolic resin, thermosetting	10	
39219020	Of silicones	100	
39219090	Other	25	
39234010	For use with textile machinery	100	
39235010	Cylindrical closures of a length not exceeding 75 mm and of diameter of 15 mm or more but not exceeding 24mm	100	
39239010	Textile spinning cans	100	
39239020	Capsules and tubular neckbands, for bottles and similar containers	50	
39262020	Protective jackets and one-piece protective suits, incorporating fittings for connection to breathing apparatus	100	
39269020	Transmission belts	50	
39269025	Power transmission line equipment	50	
39269027	Washers	100	
39269030	Anti-noise ear protectors	100	
39269043	Face shields	100	
40021920	Styrene-butadiene-styrene	100	
40025900	Other	100	
40059130	Strip (excluding that of balata, gutta-percha or factice), self-adhesive, coated with glass microspheres	100	
40059990	Other	100	
40081130	Strip, self-adhesive, coated with glass microspheres	100	
40081900	Other	100	
40082140	Strip, self-adhesive, coated with glass microspheres	100	
40082180	Other, containing 90 per cent or more by mass of natural rubber	100	
40141000	Sheath contraceptives	100	
40161010	Identifiable as integral parts of industrial machinery	100	
40169310	Identifiable as integral parts of industrial machinery	100	
40169910	Parts of railway and tramway locomotive and rolling-stock; parts of railway and tramway track fixtures and fittings; mechanical equipment, not electrically powered, for signalling to or controlling road, rail or other vehicles, ships or aircraft	100	

HS code 2007	Description	Margin of preference	Explanatory notes
40169915	Parts of air brakes, vacuum brakes, hydraulic-air brakes or hydraulic-vacuum brakes, suitable for use with heavy motor vehicles	100	
40169930	Parts of aircraft, parachutes, rotochutes, aircraft launching gear, deck-arrester or similar gear and ground flying trainers	100	
40169960	Cable for launching gliders	100	
40169970	Collapsible containers, of a capacity of 2 m ³ or more	100	
40169985	Other, identifiable as integral parts of industrial machinery	100	
40169987	Profile shapes, reinforced with steel, of a length exceeding 175 cm but not exceeding 225 cm, with two or more but not exceeding six longitudinal grooves	100	
41012010	Flesh splits which have undergone a tanning process (including a pretanning process) which is reversible, of a unit surface area exceeding 2,6 m ²	25	
41012090	Other	100	
41015010	Which have undergone a tanning process (including a pretanning process) which is reversible	25	
41015090	Other	100	
41019010	Which have undergone a tanning process (including a pretanning process) which is reversible	25	
41019090	Other	100	
41022110	Which have undergone a tanning process (including a pretanning process) which is reversible	25	
41022910	Which have undergone a tanning process (including a pretanning process) which is reversible	25	
41039000	Other	100	
50030000	Not carded or combed	50	
50079000	Other fabrics:	100	
51011100	Shorn wool	25	
51011900	Other	25	
51012100	Shorn wool	25	
51012900	Other	25	
51013010	Not bleached, dyed or otherwise processed	25	
51013020	Bleached, dyed or otherwise processed	25	
51021910	Not further processed than bleached or dyed	25	
51021990	Other	25	
51022010	Not further processed than bleached or dyed	25	
51022090	Other	25	

HS code 2007	Description	Margin of preference	Explanatory notes
51031000	Noils of wool or of fine animal hair	25	
51032000	Other waste of wool or of fine animal hair	25	
51033000	Waste of coarse animal hair	25	
51062000	Cotaining less than 85 per cent by mass of wool	100	
54021100	Of aramids	100	
54021900	Other	25	
54022000	High tenacity yarn of polyesters	25	
54023100	Of nylon or other polyamides, measuring per single yarn not more than 500 dtex	25	
54023200	Of nylon or other polyamides, measuring per single yarn more than 500 dtex	25	
54023300	Of polyesters	25	
54023400	Of polypropylene	25	
54024410	Of polyurethane elastomers	25	
54024490	Other	25	
54024500	Of nylon or other polyamides	25	
54024600	Of polyesters, partially oriented	25	
54024700	Other, of polyesters	25	
54024800	Other, of polypropylene	25	
54024900	Other	25	
54025100	Of nylon or other polyamides	25	
54025200	Of polyesters	25	
54025900	Other	25	
54026100	Of nylon or other polyamides	25	
54026200	Of polyesters	25	
54026900	Other	25	
56031210	Impregnated, coated, covered or laminated with plastics	10	
56031290	Other	10	
56031310	Impregnated, coated, covered or laminated with plastics	10	
56031390	Other	10	
59021000	Of nylon or other polyamides	25	
59022000	Of polyesters	25	
59029000	Other	25	
59100010	Transmission belts or belting	25	
59100040	Conveyor belts or belting	25	
61032200	Men's or boy's ensembles, of cotton	10	Margin of preference to Paraguay and Uruguay only, to enter into force on 1 January 2011.
61034200	Men's or boys trousers and shorts of cotton	10	Margin of preference to Paraguay and Uruguay only, to enter into force on 1 January 2011.

HS code 2007	Description	Margin of preference	Explanatory notes
61044200	Woman's or girl's dresses, of cotton	10	Margin of preference to Paraguay and Uruguay only, to enter into force on 1 January 2011.
61051000	Men's or boy's shirts, knitted or chrocetted, of cotton	10	Margin of preference to Paraguay and Uruguay only, to enter into force on 1 January 2011.
68029100	Marble, travertine and alabaster	100	
68029300	Granite	100	
68030000	Worked slate and articles of slate or of agglomerated slate	100	
68042210	Millstones, of a diameter exceeding 150 cm (excluding those of emery or corundum)	100	
68042290	Other	10	
68051000	On a base of woven textile fabrics only	10	
68052000	On a base of paper or paperboard only	10	
68053000	On a base of other materials	10	
68069030	Articles of slag wool, rock wool or similar wools	10	
68069090	Other	100	
68071000	In rolls	10	
68079000	Other	10	
68099000	Other articles	10	
68114000	Containing asbestos: Corrugated sheets; other sheets, panels, tiles and similar	100	
68118100	Corregated sheet	100	
68118200	Other sheets, panels, tiles and similar articles	100	
68118300	Tubes, pipes and tube or pipe fittings	100	
68118900	Other	100	
68128010	Of crocidolite: Clothing, clothing accessories, footwear and headgear; mill board, of a thckness of 1 mm or more, not reinforced an dnot containing added rubber; filter plates, of a thickness exceeding 2,5 mm; compressed asbestos fibre jointing, in sheets or rolls (excluding those combined with metal sheeting); Compressed asbestos fibre jointing, in sheets or rolls, other	10	
68128020	Of crocidolite: Cords and string, not braided or plaited	10	
68128030	Of crocidolite: Woven fabrics (excluding fabrics coated, covered or laminated with rubber or aluminium)	10	
68129390	Not of crocidolite: Compressed asbestos fibre jointing, in sheets or rolls, other (excluding those combined with metal sheeting)	10	

HS code 2007	Description	Margin of preference	Explanatory notes
68129910	Not of crocidolite: Cords and string, not braided or plaited	10	
68129920	Not of crocidolite: Woven fabrics (excluding fabrics coated, covered or laminated with rubber or aluminium)	10	
68132010	Containing asbestos: Brake linings of pressure or similar moulded material	10	
68132090	Containing asbestos: Other	100	
68138110	Not containing asbestos: Brake linings of pressure or similar moulded material	10	
68138190	Not containing asbestos: Other	100	
68141000	Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	10	
68159900	Other	100	
69051000	Roofing tiles	100	
69071000	Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm	10	
69079000	Other	10	
69081000	Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm	10	
69089000	Other	10	
69101000	Of porcelain or china	10	
69109000	Other	10	
69111000	Tableware and kitchenware	10	
69119000	Other	10	
69120000	Ceramic tableware, kitchenware, other household articles and toilet articles (excluding those of porcelain or china)	10	
69149000	Other	10	
71159030	Crucibles of platinum; wire cloth of platinum; laboratory equipment of platinum	50	
73071910	For use with down pipes and gutter pipes	50	
73071980	Other, of cast iron	50	
73071990	Other	50	
73072110	For use with down pipes and gutter pipes	50	
73072190	Other	100	
73072210	For use with down pipes and gutter pipes	50	
73072290	Other	100	
73072310	For use with down pipes and gutter pipes	50	
73072390	Other	100	
73072910	For use with down pipes and gutter pipes	50	
73072990	Other	100	
73079210	For use with down pipes and gutter pipes	50	
73079220	For use with electrical wiring conduit	50	

HS code 2007	Description	Margin of preference	Explanatory notes
73079230	Branch pipe pieces and Y-pieces, for use with pipes of an inside diameter not exceeding 30 mm (excluding those for use with electrical wiring conduit, down pipes and gutter pipes)	50	
73079290	Other	100	
73079310	For use with down pipes and gutter pipes	50	
73079320	For use with electrical wiring conduit	50	
73079330	Branch pipe pieces and Y-pieces, for use with pipes of an inside diameter not exceeding 30 mm (excluding those for use with electrical wiring conduit, down pipes and gutter pipes)	50	
73079390	Other	100	
73079910	For use with down pipes and gutter pipes	50	
73079920	For use with electrical wiring conduit	50	
73079930	Branch pipe pieces and Y-pieces, for use with pipes of an inside diameter not exceeding 30 mm (excluding those for use with electrical wiring conduit, down pipes and gutter pipes)	50	
73079990	Other	100	
73082010	Lattice masts for telegraph lines or electric power lines	100	
73082090	Other	10	
73083010	Doors or gates for lifts	100	
73083090	Other	10	
73084010	Mining appliances	100	
73084090	Other	10	
73089030	Spiral chutes; smoke stacks	100	
73089090	Other	10	
73090000	Reservoirs, tanks, vats and similar containers for any material (excluding compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 li, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	100	
73102100	Cans which are to be closed by soldering or crimping	100	
73102900	Other	100	
73110010	Of a welded construction, indelibly stamped that it has a water capacity of 1,5 litres or more but not exceeding 150 litres, identifiable for use with liquified petroleum gas	25	
73110090	Other	25	
73211100	For gas fuel or for both gas and other fuels	10	
73218100	For gas fuel or for both gas and other fuels	10	
73218200	For liquid fuel	10	

HS code 2007	Description	Margin of preference	Explanatory notes
73218900	Other, including appliances for solid fuel	10	
73219000	Parts	10	
73231000	Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	10	
73251000	Of non-malleable cast iron	100	
73259100	Grinding balls and similar articles for mills	100	
73259900	Other	100	
73261900	Other	100	
73262010	Gabions of wire netting	100	
73262030	Calyx supports, commonly used by florists with carnations	100	
73262040	Tobacco leaf harvesting and curing appliances with spiral clips	100	
73269090	Other	100	
74071000	Of refined copper	50	
74072100	Of copper-zinc base alloys (brass)	50	
74072910	Of copper-nickel base alloys (cupro nickel) or copper-nickel-zinc base alloys (nikel silver) (excluding hollow profiles)	100	
74072990	Other	50	
74091100	In coils	50	
74091900	Other	50	
74092100	In coils	50	
74092900	Other	50	
74093100	In coils	50	
74093900	Other	50	
74094000	Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	50	
74099000	Of other copper alloys	50	
74101100	Of refined copper	50	
74101200	Of copper alloys	50	
74102100	Of refined copper	100	
74111010	With an outside cross-sectional dimension not exceeding 115 mm	50	
74111040	With an outside cross-sectional dimension exceeding 115 mm	100	
74112115	With an outside cross-sectional dimension not exceeding 115 mm (excluding those with an outside cross-sectional dimension not exceeding 10 mm and a wall thickness not exceeding 0,3 mm)	50	
74112190	Other	100	
74112210	With an outside cross-sectional dimension not exceeding 115 mm	50	
74112240	With an outside cross-sectional dimension exceeding 115 mm	100	

HS code 2007	Description	Margin of preference	Explanatory notes
74112910	With an outside cross-sectional dimension not exceeding 115 mm	50	
74112940	With an outside cross-sectional dimension exceeding 115 mm	100	
74121010	Branch pipe pieces, Y-pieces and couplings, for use with piping of an inside diameter not exceeding 25,4 mm	50	
74121080	Other, for use with piping of an inside diameter of less than 12,7 mm	50	
74121090	Other	100	
74130090	Other	100	
74199990	Other	50	
76042915	Bars and rods, of a maximum cross-sectional dimension exceeding 7,5 mm but not exceeding 160 mm	50	
76042990	Other	100	
76051190	Other	100	
76052100	Of which the maximum cross-sectional dimension exceeds 7mm	100	
76052900	Other	100	
76061290	Other	100	
76071910	Etched, of a width not exceeding 105 mm	100	
76071925	Other, self-adhesive, coated with glass microspheres	100	
76072020	Unprinted, of a thickness of 0,1 mm or more but not exceeding 0,15 mm and a width not exceeding 40 mm, lacquered on one side	100	
76072025	Other, self-adhesive, coated with glass microspheres	100	
76090010	Of an inside diameter of less than 12,7 mm	50	
76121000	Collapsible tubular containers	50	
76129040	Cans of a capacity not exceeding 500 ml	50	
76129090	Other	100	
76161000	Nails, tacks, staples (excluding those of heading No. 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles	100	
76169910	Venetian blinds	50	
76169920	Steps and ladders	10	
76169930	Slugs for impact extrusion	50	
76169990	Other	100	
82011010	Of a maximum blade width of more than 200 mm but not exceeding 320 mm	10	
82011090	Other	100	
82012010	Forks with 8 or more prongs	10	
82012030	Other, with a prong length exceeding 150 mm	10	
82013003	Mattocks; picks	10	

HS code 2007	Description	Margin of preference	Explanatory notes
82013020	Hoes with a working edge of a width not exceeding 320 mm	10	
82013040	Rakes with not more than 8 prongs	10	
82014010	Hatchets with steel handles	10	
82016000	Hedge shears, two-handed pruning shears and similar two-handed shears	100	
82022020	Of a width of 13 mm or more but not exceeding 40 mm, of high speed bimetal	50	
82022030	Other, of a width of 4,5 mm or more but not exceeding 32 mm	10	
82032010	Waterpump pliers	10	
82032020	Pliers of a length exceeding 110 mm but not exceeding 300 mm, the following: Side-cutting pliers with serrated jaws (with or without pipe grips), snipe-nose pliers with side cutters and serrated jaws, gas pliers and slip-joint pipe-grip pliers (including	10	
82032030	Fencing pliers of a length exceeding 110 mm but not exceeding 320 mm; diagonal cutting pliers (not lever assisted) of a length exceeding 110 mm but not exceeding 250 mm; circlip pliers (cotter pliers) of a length exceeding 150 mm but not exceeding 250 mm	10	
82032040	Adjustable self-locking pliers and grips	10	
82032090	Other	100	
82033000	Metal cutting shears and similar tools	100	
82034000	Pipe-cutters, bolt croppers, perforating punches and similar tools	100	
82041115	Double open end spanners of all sizes up to 36 mm; ring spanners of all sizes up to 36 mm; combination ring and open end spanners of all sizes up to 36 mm	10	
82041140	Socket accessories (for example, extensions, ratchet handles, speed braces, sliding T-handles, universal joints and swivel handles) with a drive of 9 mm or more but not exceeding 21 mm (excluding torque wrenches)	10	
82041190	Other	100	
82041210	Pipe wrenches (excluding chain pipe wrenches)	10	
82041220	Wrenches with a length of 140 mm or more but not exceeding 310 mm (including parts, whether or not worked)	10	
82041290	Other	100	
82042040	With a drive of 9 mm or more but not exceeding 21 mm	10	
82042090	Other	100	
82051000	Drilling, threading or tapping tools	100	