PE-74/26
OD-18/26
2001

Congreso de la Nación
MERCOSUR

MERCOSUL

72283090	OTHER HOT ROLLED HOT DRAWN OR EXTRUDED BARS & RODS OF NON-CIRCULAR CROSS SECTION OF OTHER ALLOY STEEL	0	0
72284010	OTHER FORGED BARS & RODS OF CIRCULAR CROSS SECTION OF OTHER ALLOY STEEL	0	0
72284090	OTHER FORGED BARS & RODS OF NON-CIRCULAR CROSS SECTION OF OTHER ALLOY STEEL	0	0
72285010	OTHER COLD FORMED OR FINISHED BARS & RODS OF CIRCULAR CROSS SECTION OF OTHER ALLOY STEEL	0	0
72285090	OTHER COLD FORMED OR FINISHED BARS & RODS OF NON-CIRCULAR CROSS SECTION OF OTHER ALLOY STEEL	0	0
72286010	OTHER BARS & RODS OF CIRCULAR CROSS SECTION OF OTHER ALLOY STEEL	0	0
72286090	OTHER BARS & RODS OF NON-CIRCULAR CROSS SECTION OF OTHER ALLOY STEEL	0	0
72287010	HOT ROLLED HOT DRAWN OR EXTRUDED ANGLES SHAPES & SECTIONS OF OTHER ALLOY STEEL	0	0
72287090	OTHER ANGLES SHAPES & SECTIONS OF OTHER ALLOY STEEL	0	0
72288011	HOLLOW DRILL BARS & RODS CONTAINING BY WEIGHT 0.6% OR MORE OF CARBON OF CIRCULAR CROSS SECTION OF ALLOY OR NON-ALLOY STEEL	0	0
72288019	HOLLOW DRILL BARS & RODS CONTAINING BY WEIGHT 0.6% OR MORE OF CARBON OF NON-CIRCULAR CROSS SECTION OF ALLOY OR NON-ALLOY STEEL	0	0
72288090	HOLLOW DRILL BARS & RODS CONTAINING BY WEIGHT LESS THAN 0.6% OF CARBON OF ALLOY OR NON-ALLOY STEEL	0	0
72292000	WIRE OF SILICO MANGANESE STEEL	0	0
72299020	WIRE OF OTHER ALLOY STEEL OF CROSS SECTION NOT EXCEEDING 5.5MM	0	0
72299030	OTHER WIRE OF HIGH SPEED STEEL	0	0
72299091	OTHER WIRE OF ALLOY STEEL CONTAINING BY WEIGHT 0.5% OR MORE OF CHROMIUM	0	0
72299099	OTHER WIRE OF ALLOY STEEL CONTAINING BY WEIGHT LESS THAN 0.5% OF CHROMIUM	0	0
73011000	SHEET PILING OF IRON OR STEEL	0	0
73012000	WELDED ANGLES SHAPES & SECTIONS OF IRON OR STEEL	0	0
73021000	RAILS OF IRON OR STEEL	0	0
73023000	SWITCH BLADES CROSSING FROGS POINT RODS & OTHER CROSSING PIECES OF IRON OR STEEL	0	0
73024000	FISH-PLATES & SOLE PLATES OF IRON OR STEEL	0	0
73029010	SLEEPERS OF IRON OR STEEL	0	0
73029090	OTHER RAILWAY OR TRAMWAY TRACK CONSTRUCTION MATERIAL & OTHER MATERIALS SPECIALIZED FOR JOINTING OR FIXING RAILS OF IRON OR STEEL	0	0
73030011	HUBLESS TUBES & PIPES OF CAST IRON	0	0
73030019	OTHER TUBES & PIPES OF CAST IRON	0	0
73030091	HOLLOW PROFILES OF CAST IRON WITH AN EXTERNAL DIAMETER UP TO 100MM	0	0
73030099	OTHER HOLLOW PROFILES OF CAST IRON	0	0

CONGRESO LEGISLATIVO DE LA NACION ARGENTINA

73041100	SEAMLESS LINE PIPE OF A KIND USED FOR OIL OR GAS PIPELINES OF STAINLESS STEEL	0	0
73041900	OTHER SEAMLESS LINE PIPE OF A KIND USED FOR OIL OR GAS PIPELINES OF IRON OR STEEL	0	0
73042210	SEAMLESS DRILL PIPE OF A KIND USED IN DRILLING FOR OIL OR GAS OF STAINLESS STEEL WITH YIELD STRENGTH LESS THAN 80000 PSI & NOT THREADED PIPE-END	0	0
73042290	OTHER SEAMLESS DRILL PIPE OF A KIND USED IN DRILLING FOR OIL OR GAS OF STAINLESS STEEL	0	0
73042310	OTHER SEAMLESS DRILL PIPE OF A KIND USED IN DRILLING FOR OIL OR GAS OF IRON OR OTHER STEEL WITH YIELD STRENGTH LESS THAN 80000 PSI & NOT THREADED PIPE-END	0	0
73042390	OTHER SEAMLESS DRILL PIPE OF A KIND USED IN DRILLING FOR OIL OR GAS OF IRON OR OTHER STEEL	0	0
73042410	OTHER SEAMLESS CASING OR TUBING OF A KIND USED IN DRILLING FOR OIL OR GAS OF STAINLESS STEEL WITH YIELD STRENGTH LESS THAN 80000 PSI & NOT THREADED END	0	0
73042490	OTHER SEAMLESS CASING OR TUBING OF A KIND USED IN DRILLING FOR OIL OR GAS OF STAINLESS STEEL	0	0
73042910	OTHER SEAMLESS CASING OR TUBING OF A KIND USED IN DRILLING FOR OIL OR GAS OF OTHER IRON OR OTHER STEEL WITH YIELD STRENGTH LESS THAN 80000 PSI & NOT THREADED END	0	0
73042990	OTHER SEAMLESS CASING OR TUBING OF A KIND USED IN DRILLING FOR OIL OR GAS OF OTHER IRON OR OTHER STEEL	0	0
73043110	OTHER SEAMLESS COLD DRAWN OR ROLLED DRILLROD CASING & TUBING WITH PIN & BOX THREADS OF CIRCULAR CROSS SECTION OF IRON OR NON ALLOY STEEL	0	0
73043120	OTHER SEAMLESS COLD DRAWN OR ROLLED HIGH PRESSURE PIPE CAPABLE OF WITHSTANDING A PRESSURE OF NOT LESS THAN 42000 PSI OF CIRCULAR CROSS SECTION OF IRON OR NON ALLOY STEEL	0	0
73043140	OTHER SEAMLESS COLD DRAWN OR ROLLED TUBES PIPES & HOLLOW PROFILES HAVING EXTERNAL DIAMETER LESS THAN 140MM & CONTAINING BY WEIGHT LESS THAN 0.45% OF CARBON OF CIRCULAR CROSS SECTION OF IRON OR NON ALLOY STEEL	0	0
73043190	OTHER SEAMLESS COLD DRAWN OR ROLLED TUBES PIPES & HOLLOW PROFILES OF CIRCULAR CROSS SECTION OF IRON OR NON ALLOY STEEL	0	0
73043920	OTHER SEAMLESS HIGH PRESSURE PIPE OF CIRCULAR CROSS SECTION CAPABLE OF WITHSTANDING 42000 PSI OR MORE OF IRON OR NON ALLOY STEEL	0	0

CONGRESO LEGISLATIVO DE LA NACION ARGENTINA

73043940	OTHER SEAMLESS TUBES PIPES & HOLLOW PROFILES HAVING EXTERNAL DIAMETER LESS THAN 140MM OF CIRCULAR CROSS SECTION OF IRON OR NON ALLOY STEEL CONTAINING BY WEIGHT LESS THAN 0.45% OF CARBON	0	0
73043990	OTHER SEAMLESS TUBES PIPES & HOLLOW PROFILES OF CIRCULAR CROSS SECTION OF IRON OR NON ALLOY STEEL	0	0
73044100	OTHER SEAMLESS COLD DRAWN OR ROLLED TUBES PIPES & HOLLOW PROFILES OF CIRCULAR CROSS SECTION OF STAINLESS STEEL	0	0
73044900	OTHER SEAMLESS TUBES PIPES & HOLLOW PROFILES OF CIRCULAR CROSS SECTION OF STAINLESS STEEL	0	0
73045110	OTHER SEAMLESS COLD DRAWN OR ROLLED DRILLROD CASING & TUBING WITH PIN & BOX THREADS OF CIRCULAR CROSS SECTION OF OTHER ALLOY STEEL	0	0
73045120	OTHER SEAMLESS COLD DRAWN OR ROLLED HIGH-PRESSURE PIPES CAPABLE OF WITHSTANDING A PRESSURE OF NOT LESS THAN 42000 PSI OF OTHER ALLOY STEEL	0	0
73045190	OTHER SEAMLESS COLD DRAWN OR ROLLED TUBES PIPES & HOLLOW PROFILES OF CIRCULAR CROSS SECTION OF OTHER ALLOY STEEL	0	0
73045910	OTHER SEAMLESS HIGH-PRESSURE PIPES OF CIRCULAR CROSS SECTION CAPABLE OF WITHSTANDING A PRESSURE OF NOT LESS THAN 42000 PSI OR MORE OF OTHER ALLOY STEEL	0	0
73045990	OTHER SEAMLESS TUBES PIPES & HOLLOW PROFILES OF CIRCULAR CROSS SECTION OF OTHER ALLOY STEEL	0	0
73049010	OTHER SEAMLESS HIGH PRESSURE PIPE CAPABLE OF WITHSTANDING 42000 PSI OR MORE OF OTHER IRON OR STEEL	0	0
73049030	OTHER SEAMLESS TUBES PIPES & HOLLOW PROFILES HAVING EXTERNAL DIAMETER LESS THAN 140MM OF OTHER IRON OR STEEL CONTAINING BY WEIGHT LESS THAN 0.45% OF CARBON	0	0
73049090	OTHER SEAMLESS TUBES PIPES & HOLLOW PROFILES OF OTHER IRON OR STEEL	0	0
73051100	LONGITUDINALLY SUBMERGED ARC WELDED LINE PIPE OF A KIND USED FOR OIL OR GAS PIPELINES OF CIRCULAR CROSS SECTION WITH EXTERNAL DIAMETER EXCEEDING 406.4MM OF IRON OR STEEL	0	0
73051210	OTHER ELECTRIC RESISTANCE LONGITUDINALLY WELDED LINE PIPE OF A KIND USED FOR OIL OR GAS PIPELINES OF CIRCULAR CROSS SECTION WITH EXTERNAL DIAMETER EXCEEDING 406.4MM OF IRON OR STEEL	0	0

CONGRESO LEGISLATIVO DE LA NACION ARGENTINA

73051290	OTHER LONGITUDINALLY WELDED LINE PIPE OF A KIND USED FOR OIL OR GAS PIPELINES OF CIRCULAR CROSS SECTION WITH EXTERNAL DIAMETER EXCEEDING 406.4MM OF IRON OR STEEL	0	0
73051910	SPIRAL OR HELICAL SUBMERGED ARC WELDED LINE PIPE OF A KIND USED FOR OIL OR GAS PIPELINES OF CIRCULAR CROSS SECTION WITH EXTERNAL DIAMETER EXCEEDING 406.4MM OF IRON OR STEEL	0	0
73051990	OTHER LINE PIPE OF A KIND USED FOR OIL OR GAS PIPELINES OF CIRCULAR CROSS SECTION WITH EXTERNAL DIAMETER EXCEEDING 406.4MM OF IRON OR STEEL	0	0
73052000	CASING OF A KIND USED IN DRILLING FOR OIL OR GAS OF CIRCULAR CROSS SECTION WITH EXTERNAL DIAMETER EXCEEDING 406.4MM OF IRON OR STEEL	0	0
73053110	OTHER LONGITUDINALLY WELDED PIPES & TUBES OF EXTERNAL DIAMETER EXCEEDS 406.4MM OF CIRCULAR CROSS SECTION OF STAINLESS STEEL	0	0
73053190	OTHER LONGITUDINALLY WELDED PIPES & TUBES OF EXTERNAL DIAMETER EXCEEDS 406.4MM OF CIRCULAR CROSS SECTION OF IRON OR STEEL	0	0
73053910	OTHER WELDED HIGH PRESSURE PIPE CAPABLE OF WITHSTANDING 42000 PSI OR MORE OF EXTERNAL DIAMETER EXCEEDS 406.4MM OF CIRCULAR CROSS SECTION OF IRON OR STEEL	0	0
73053990	OTHER WELDED TUBES & PIPES OF EXTERNAL DIAMETER EXCEEDS 406.4MM OF CIRCULAR CROSS SECTION OF IRON OR STEEL	0	0
73059000	OTHER NON WELDED TUBES & PIPES OF EXTERNAL DIAMETER EXCEEDS 406.4MM OF CIRCULAR CROSS SECTION OF IRON OR STEEL	0	0
73061110	LONGITUDINALLY ELECTRIC RESISTANCE WELDED LINE PIPE OF A KIND USED FOR OIL OR GAS PIPELINES OF STAINLESS STEEL	0	0
73061120	SPIRAL OR HELICAL SUBMERGED ARC WELDED LINE PIPE OF A KIND USED FOR OIL OR GAS PIPELINES OF STAINLESS STEEL	0	0
73061190	OTHER WELDED LINE PIPE OF A KIND USED FOR OIL OR GAS PIPELINES OF STAINLESS STEEL	0	0
73061910	LONGITUDINALLY ELECTRIC RESISTANCE WELDED LINE PIPE OF A KIND USED FOR OIL OR GAS PIPELINES OF IRON OR STEEL	0	0
73061920	SPIRAL OR HELICAL SUBMERGED ARC WELDED LINE PIPE OF A KIND USED FOR OIL OR GAS PIPELINES OF IRON OR STEEL	0	0
73061990	OTHER LINE PIPE OF A KIND USED FOR OIL OR GAS PIPELINES OF IRON OR STEEL	0	0
73062100	WELDED CASING & TUBING OF A KIND USED IN DRILLING FOR OIL OR GAS OF STAINLESS STEEL	0	0
73062900	OTHER CASING & TUBING OF A KIND USED IN DRILLING FOR OIL OR GAS OF IRON OR STEEL	0	0

CONGRESO LEGISLATIVO DE LA NACIÓN ARGENTINA

73063011	WELDED BOILER TUBES OF CIRCULAR CROSS SECTION OF IRON OR NON-ALLOY STEEL WITH AN EXTERNAL DIAMETER LESS THAN 12.5MM	0	0
73063019	WELDED BOILER TUBES OF CIRCULAR CROSS SECTION OF IRON OR NON-ALLOY STEEL WITH AN EXTERNAL DIAMETER OF 12.5MM OR MORE	0	0
73063021	WELDED COPPER PLATED FLUORORESIN COATED OR ZINC CHROMATED STEEL TUBES OF CIRCULAR CROSS SECTION WITH AN EXTERNAL DIAMETER LESS THAN 12.5MM	0	0
73063029	WELDED COPPER PLATED FLUORORESIN COATED OR ZINC CHROMATED STEEL TUBES OF CIRCULAR CROSS SECTION WITH AN EXTERNAL DIAMETER OF 12.5MM OR MORE BUT NOT EXCEEDING 15MM	0	0
73063030	WELDED PIPE OF A KIND USED TO MAKE SHEATH PIPE (HEATER PIPE) FOR HEATING ELEMENTS OF ELECTRIC FLAT IRONS OR RICE COOKERS OF CIRCULAR CROSS SECTION OF IRON OR NON-ALLOY STEEL WITH EXTERNAL DIAMETER NOT EXCEEDING 12MM	0	0
73063041	OTHER WELDED HIGH PRESSURE PIPE CAPABLE OF WITHSTANDING A PRESSURE OF NOT LESS THAN 42000 PSI OF CIRCULAR CROSS SECTION OF IRON OR NON-ALLOY STEEL WITH EXTERNAL DIAMETER LESS THAN 12.5MM	0	0
73063049	OTHER WELDED HIGH PRESSURE PIPE CAPABLE OF WITHSTANDING A PRESSURE OF NOT LESS THAN 42000 PSI OF CIRCULAR CROSS SECTION OF IRON OR NON-ALLOY STEEL WITH EXTERNAL DIAMETER OF 12.5MM OR MORE	0	0
73063091	OTHER WELDED TUBES PIPES & HOLLOW PROFILES OF IRON OR NON-ALLOY STEEL CONTAINING BY WEIGHT LESS THAN 0.45% OF CARBON OF CIRCULAR CROSS SECTION WITH AN INTERNAL DIAMETER 12.5MM OR MORE & AN EXTERNAL DIAMETER LESS THAN 140MM	0	0
73063092	OTHER WELDED TUBES PIPES & HOLLOW PROFILES OF IRON OR NON-ALLOY STEEL OF CIRCULAR CROSS SECTION WITH AN INTERNAL DIAMETER LESS THAN 12.5MM	0	0
73063099	OTHER WELDED TUBES PIPES & HOLLOW PROFILES OF CIRCULAR CROSS SECTION OF IRON OR NON-ALLOY STEEL	0	0
73064011	OTHER WELDED BOILER TUBES OF CIRCULAR CROSS SECTION WITH AN EXTERNAL DIAMETER NOT OVER 12.5MM OF STAINLESS STEEL	0	0
73064019	OTHER WELDED BOILER TUBES OF CIRCULAR CROSS SECTION WITH AN EXTERNAL DIAMETER OVER 12.5MM OF STAINLESS STEEL	0	0
73064020	WELDED PIPES & TUBES OF CIRCULAR CROSS SECTION WITH EXTERNAL DIAMETER OVER 105MM OF STAINLESS STEEL	0	0

CONGRESO LEGISLATIVO DE LA NACION ARGENTINA

73064030	WELDED PIPES & TUBES OF CIRCULAR CROSS SECTION WITH EXTERNAL DIAMETER NOT OVER 10MM OF STAINLESS STEEL CONTAINING BY WEIGHT AT LEAST 30% NICKEL	0	0
73064090	OTHER WELDED TUBES PIPES & HOLLOW PROFILES OF CIRCULAR CROSS SECTION OF STAINLESS STEEL	0	0
73065011	WELDED BOILER TUBES OF CIRCULAR CROSS SECTION OF OTHER ALLOY STEEL WITH AN EXTERNAL DIAMETER LESS THAN 12.5MM	0	0
73065019	WELDED BOILER TUBES OF CIRCULAR CROSS SECTION OF OTHER ALLOY STEEL WITH AN EXTERNAL DIAMETER NOT LESS THAN 12.5MM	0	0
73065091	OTHER WELDED TUBES PIPES & HOLLOW PROFILES OF CIRCULAR CROSS SECTION OF OTHER ALLOY STEEL WITH AN EXTERNAL DIAMETER LESS THAN 12.5MM	0	0
73065099	OTHER WELDED TUBES PIPES & HOLLOW PROFILES OF CIRCULAR CROSS SECTION OF OTHER ALLOY STEEL WITH AN EXTERNAL DIAMETER 12.5MM OR MORE	0	0
73066110	OTHER WELDED TUBES PIPES & HOLLOW PROFILES OF SQUARE OR RECTANGULAR CROSS SECTION WITH AN EXTERNAL DIAGONAL CROSS-SECTION LESS THAN 12.5MM OF IRON OR STEEL	0	0
73066190	OTHER WELDED TUBES PIPES & HOLLOW PROFILES OF SQUARE OR RECTANGULAR CROSS SECTION OF IRON OR STEEL	0	0
73066910	OTHER WELDED TUBES PIPES & HOLLOW PROFILES OF NON-CIRCULAR CROSS SECTION WITH AN EXTERNAL DIAGONAL CROSS SECTION LESS THAN 12.5MM OF IRON OR STEEL	0	0
73066990	OTHER WELDED TUBES PIPES & HOLLOW PROFILES OF NON-CIRCULAR CROSS SECTION OF IRON OR STEEL	0	0
73069011	COPPER BRAZED PIPES & TUBES OF IRON OR STEEL WITH AN EXTERNAL DIAGONAL CROSS SECTION LESS THAN 12.5MM	0	0
73069019	OTHER COPPER BRAZED PIPES & TUBES OF IRON OR STEEL	0	0
73069091	OTHER HIGH PRESSURE PIPE CAPABLE OF WITHSTANDING A PRESSURE OF NOT LESS THAN 42000 PSI WITH AN INTERNAL DIAMETER LESS THAN 12.5MM OF IRON OR STEEL	0	0
73069092	OTHER HIGH PRESSURE PIPES OF IRON OR STEEL	0	0
73069093	OTHER TUBES PIPES & HOLLOW PROFILES WITH AN EXTERNAL DIAGONAL CROSS SECTION LESS THAN 12.5MM OF IRON OR STEEL	0	0
73069099	OTHER TUBES PIPES & HOLLOW PROFILES OF IRON OR STEEL	0	0
73071110	HUBLESS TUBE OR PIPE FITTINGS OF NON-MALLEABLE CAST IRON	0	0
73071190	OTHER CAST FITTINGS OF NON-MALLEABLE CAST IRON	0	0

CONGRESO LEGISLATIVO DE LA NACIÓN ARGENTINA

73071900	OTHER CAST FITTINGS OF IRON OR STEEL	0	0
73072110	FLANGES WITH INTERNAL DIAMETER OF LESS THAN 150MM OF STAINLESS STEEL	0	0
73072190	OTHER FLANGES OF STAINLESS STEEL	0	0
73072210	THREADED ELBOWS BENDS & SLEEVES WITH INTERNAL DIAMETER OF LESS THAN 150MM OF STAINLESS STEEL	0	0
73072290	OTHER THREADED ELBOWS BENDS & SLEEVES OF STAINLESS STEEL	0	0
73072310	BUTT WELDING FITTINGS WITH INTERNAL DIAMETER OF LESS THAN 150MM OF STAINLESS STEEL	0	0
73072390	OTHER BUTT WELDING FITTINGS OF STAINLESS STEEL	0	0
73072910	OTHER TUBE OR PIPE FITTINGS WITH INTERNAL DIAMETER OF LESS THAN 150MM OF STAINLESS STEEL	0	0
73072990	OTHER TUBE OR PIPE FITTINGS OF STAINLESS STEEL	0	0
73079110	FLANGES WITH INTERNAL DIAMETER OF LESS THAN 150MM OF IRON OR STEEL	0	0
73079190	OTHER FLANGES OF IRON OR STEEL	0	0
73079210	THREADED ELBOWS BENDS & SLEEVES WITH INTERNAL DIAMETER OF LESS THAN 150MM OF IRON OR STEEL	0	0
73079290	OTHER THREADED ELBOWS BENDS & SLEEVES OF IRON OR STEEL	0	0
73079310	BUTT WELDING FITTINGS WITH INTERNAL DIAMETER OF LESS THAN 150MM OF IRON OR STEEL	0	0
73079390	OTHER BUTT WELDING FITTINGS OF IRON OR STEEL	0	0
73079910	OTHER TUBE OR PIPE FITTINGS WITH INTERNAL DIAMETER OF LESS THAN 150MM OF IRON OR STEEL	0	0
73079990	OTHER TUBE OR PIPE FITTINGS OF IRON OR STEEL	0	0
73081010	BRIDGES & BRIDGE SECTIONS OF PREFABRICATED MODULAR TYPE JOINED BY SHEAR CONNECTORS OF IRON OR STEEL	0	0
73081090	OTHER BRIDGES & BRIDGE SECTIONS OF IRON OR STEEL	0	0
73082011	TOWERS OF PREFABRICATED MODULAR TYPE JOINED BY SHEAR CONNECTORS OF IRON OR STEEL	0	0
73082019	OTHER TOWERS OF IRON OR STEEL	0	0
73082021	LATTICE MASTS OF PREFABRICATED MODULAR TYPE JOINED BY SHEAR CONNECTORS OF IRON OR STEEL	0	0
73082029	OTHER LATTICE MASTS OF IRON OR STEEL	0	0
73083010	DOORS WITH THICKNESS 6MM OR MORE BUT NOT EXCEEDING 8MM OF IRON OR STEEL	0	0
73083090	OTHER DOORS OF IRON OR STEEL	0	0
73084010	EQUIPMENT FOR SCAFFOLDING SHUTTERING PROPPING OR PIT PROPPING OF PREFABRICATED MODULAR TYPE JOINED BY SHEAR CONNECTORS OF IRON OR STEEL	0	0
73084090	OTHER EQUIPMENT FOR SCAFFOLDING SHUTTERING PROPPING OR PIT PROPPING OF IRON OR STEEL	0	0

CONGRESO LEGISLATIVO DE LA NACION ARGENTINA

73089020	OTHER STRUCTURES OF PREFABRICATED MODULAR TYPE JOINED BY SHEAR CONNECTORS OF IRON OR STEEL	0	0
73089040	CORRUGATED & CURVED GALVANIZED PLATES OR SHEETS FOR USE IN CONDUITS TUNNELS OR CULVERTS OF IRON OR STEEL	0	0
73089050	RAILS FOR SHIPS OF IRON OR STEEL	0	0
73089060	PERFORATED CABLE TRAYS OF IRON OR STEEL	0	0
73089092	GUARDRAILS OF IRON OR STEEL	0	0
73089099	OTHER STRUCTURES & PARTS THEREOF & PLATES RODS ANGLES SHAPES SECTIONS TUBES & THE LIKE FOR USE IN STRUCTURES OF IRON OR STEEL	0	0
73090011	LINER OR HEAT INSULATED RESERVOIRS TANKS VATS & SIMILAR CONTAINERS OF IRON OR STEEL FOR CONVEYANCE OR PACKING OF GOODS NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT	0	0
73090019	OTHER RESERVOIRS TANKS VATS & SIMILAR CONTAINERS OF IRON OR STEEL FOR CONVEYANCE OR PACKING OF GOODS NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT NOT LINED OR HEAT INSULATED	0	0
73090091	OTHER LINED OR HEAT INSULATED RESERVOIRS TANKS VATS & SIMILAR CONTAINERS NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT OF IRON OR STEEL	0	0
73090099	OTHER RESERVOIRS TANKS VATS & SIMILAR CONTAINERS NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT OF IRON OR STEEL NOT LINED OR HEAT INSULATED	0	0
73101010	TANKS CASKS DRUMS CANS BOXES & SIMILAR CONTAINERS OF TINPLATE OF CAPACITY OF 50L OR MORE NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT	0	0
73101091	CASTING FORGING OR STAMPING IN THE ROUGH STATE OF TANKS CASKS DRUMS CANS BOXES & SIMILAR CONTAINERS OF IRON OR STEEL OF CAPACITY OF 50L OR MORE	0	0
73101099	OTHER TANKS CASKS DRUMS CANS BOXES & SIMILAR CONTAINERS OF IRON OR STEEL OF CAPACITY OF 50L OR MORE NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT	0	0
73102110	CANS TO BE CLOSED BY SOLDERING OR CRIMPING OF CAPACITY OF LESS THAN 1L OF IRON OR STEEL	0	0
73102191	CANS TO BE CLOSED BY SOLDERING OR CRIMPING OF CAPACITY OF 1L OR MORE BUT LESS THAN 50L OF TINPLATE	0	0
73102199	CANS TO BE CLOSED BY SOLDERING OR CRIMPING OF CAPACITY OF 1L OR MORE BUT LESS THAN 50L OF IRON OR STEEL	0	0
73102910	OTHER TANKS CASKS DRUMS CANS BOXES & SIMILAR CONTAINERS OF IRON OR STEEL OF CAPACITY LESS THAN 1L NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT	0	0

CONGRESO LEGISLATIVO DE LA NACION ARGENTINA

73102991	OTHER TANKS CASKS DRUMS CANS BOXES & SIMILAR CONTAINERS OF TINPLATE OF CAPACITY OF 1L OR MORE BUT LESS THAN 50L NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT	0	0
73102992	CASTING FORGING OR STAMPING IN THE ROUGH OF TANKS CASKS DRUMS CANS BOXES & SIMILAR CONTAINERS OF CAPACITY OF 1L OR MORE BUT LESS THAN 50L OF IRON OR STEEL	0	0
73102999	OTHER TANKS CASKS DRUMS CANS BOXES & SIMILAR CONTAINERS OF CAPACITY OF 1L OR MORE BUT LESS THAN 50L OF IRON OR STEEL NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT	0	0
73110023	SEAMLESS STEEL CYLINDERS FOR LIQUEFIED PETROLEUM GAS OF CAPACITY LESS THAN 30L	0	0
73110024	SEAMLESS STEEL CYLINDERS FOR LIQUEFIED PETROLEUM GAS OF CAPACITY 30L OR MORE BUT LESS THAN 110L	0	0
73110025	SEAMLESS STEEL CYLINDERS FOR LIQUEFIED PETROLEUM GAS OF CAPACITY 110L OR MORE	0	0
73110026	SEAMLESS STEEL CYLINDERS OF CAPACITY LESS THAN 30L FOR COMPRESSED OR LIQUEFIED GAS EXCL LIQUEFIED PETROLEUM GA	0	0
73110027	SEAMLESS STEEL CYLINDERS OF CAPACITY 30L OR MORE BUT LESS THAN 110L FOR COMPRESSED OR LIQUEFIED GAS EXCL LIQUEFIED PETROLEUM GA	0	0
73110029	SEAMLESS STEEL CYLINDERS OF CAPACITY OF 110L OR MORE FOR COMPRESSED OR LIQUEFIED GAS EXCL LIQUEFIED PETROLEUM GAS	0	0
73110091	OTHER CONTAINERS FOR COMPRESSED OR LIQUEFIED GAS OF CAPACITY NOT EXCEEDING 7.3L OF IRON OR STEEL	0	0
73110092	OTHER CONTAINERS FOR COMPRESSED OR LIQUEFIED GAS OF CAPACITY MORE THAN 7.3L BUT LESS THAN 30L OF IRON OR STEEL	0	0
73110094	OTHER CONTAINERS FOR COMPRESSED OR LIQUEFIED GAS OF CAPACITY 30L OR MORE BUT LESS THAN 110L OF IRON OR STEEL	0	0
73110099	OTHER CONTAINERS FOR COMPRESSED OR LIQUEFIED GAS OF CAPACITY OF 10L OR MORE OF IRON OR STEEL	0	0
73121010	LOCKED COIL FLATTENED STRANDS & NON-ROTATING WIRE ROPES OF IRON OR STEEL NOT ELECTRICALLY INSULATED	0	0
73121020	OTHER STRANDED WIRE ROPES & CABLES OF IRON OR STEEL PLATED OR COATED WITH BRASS NOT ELECTRICALLY INSULATED OF DIAMETER NOT OVER 3MM	0	0
73121091	OTHER STRANDED STEEL WIRES FOR PRESTRESSING CONCRETE NOT ELECTRICALLY INSULATED	0	0
73121099	OTHER STRANDED WIRE ROPES & CABLES OF IRON OR STEEL NOT ELECTRICALLY INSULATED	0	0

CONGRESO LEGISLATIVO DE LA NACION ARGENTINA

73129000	PLAITED BANDS SLINGS & THE LIKE OF IRON OR STEEL NOT ELECTRICALLY INSULATED	0	0
73130000	BARBED WIRE OF IRON OR STEEL TWISTED HOOP OR SINGLE FLAT WIRE & LOOSELY TWISTED DOUBLE WIRE OF A KIND USED FOR FENCING OF IRON OR STEEL	0	0
73141200	WOVEN ENDLESS BANDS FOR MACHINERY OF STAINLESS STEEL WIRE	0	0
73141400	OTHER WOVEN CLOTH OF STAINLESS STEEL WIRE	0	0
73141910	OTHER WOVEN ENDLESS BANDS FOR MACHINERY OF IRON OR STEEL WIRE	0	0
73141990	OTHER WOVEN CLOTH OF IRON OR STEEL WIRE	0	0
73142000	GRILL NETTING & FENCING WELDED AT INTERSECTION WITH MAXIMUM CROSS SECTIONAL DIMENSION OF 3MM OR MORE & HAVING MESH SIZE OF 100CM2 OR MORE OF IRON OR STEEL WIRE	0	0
73143100	OTHER GRILL NETTING & FENCING WELDED AT INTERSECTION PLATED OR COATED WITH ZINC OF IRON OR STEEL WIRE	0	0
73143900	OTHER GRILL NETTING & FENCING WELDED AT INTERSECTION OF IRON OR STEEL WIRE	0	0
73144100	OTHER CLOTH GRILL NETTING & FENCING PLATED OR COATED WITH ZINC OF IRON OR STEEL WIRE	0	0
73144200	OTHER CLOTH GRILL NETTING & FENCING COATED WITH PLASTICS OF IRON OR STEEL WIRE	0	0
73144900	OTHER CLOTH GRILL NETTING & FENCING OF IRON OR STEEL WIRE	0	0
73145000	EXPANDED METAL OF IRON OR STEEL	0	0
73151110	BICYCLES OR MOTORCYCLE ROLLER CHAIN OF IRON OR STEEL	0	0
73151191	OTHER ROLLER CHAINS OF TRANSMISSION TYPE WITH PITCH LENGTH NOT LESS THAN 6MM & NOT MORE THAN 32MM OF IRON OR STEEL	0	0
73151199	OTHER ROLLER CHAIN OF IRON OR STEEL	0	0
73151210	OTHER BICYCLE OR MOTORCYCLE ARTICULARTED LINK CHAIN OF IRON OR STEEL	0	0
73151290	OTHER ARTICULATED LINK CHAIN OF IRON OR STEEL	0	0
73151910	PARTS OF BICYCLE OR MOTORCYCLE ARTICULATED LINK CHAIN OF IRON OR STEEL	0	0
73151990	OTHER PARTS OF ARTICULATED LINK CHAIN OF IRON OR STEEL	0	0
73152000	SKID CHAIN OF IRON OR STEEL	0	0
73158100	STUD LINK CHAIN OF IRON OR STEEL	0	0
73158200	OTHER WELDED LINK CHAIN OF IRON OR STEEL	0	0
73158910	OTHER BICYCLE OR MOTORCYCLE CHAIN OF IRON OR STEEL	0	0
73158990	OTHER CHAIN OF IRON OR STEEL	0	0
73159020	PARTS OF OTHER BICYCLE OR MOTORCYCLE CHAIN EXCL ARTICULATED LINK CHAIN OF IRON OR STEEL	0	0
73159090	PARTS OF OTHER CHAIN OF IRON OR STEEL	0	0

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73160000	ANCHORS GRAPNELS & PARTS THEREOF OF IRON OR STEEL	0	0
73170010	WIRE NAILS OF IRON OR STEEL	0	0
73170020	STAPLES OF IRON OR STEEL EXCL THOSE OF HEADING 8305	0	0
73170030	DOG SPIKES FOR RAIL SLEEPERS GANG NAILS OF IRON OR STEEL	0	0
73170090	OTHER NAILS TACKS DRAWING PINS CORRUGATED NAILS & SIMILAR ARTICLES OF IRON OR STEEL EXCL THOSE WITH HEADS OF COPPER	0	0
73181100	THREADED COACH SCREWS OF IRON OR STEEL	0	0
73181210	OTHER THREADED WOOD SCREWS WITH SHANK OF EXTERNAL DIAMETER NOT OVER 16MM OF IRON OR STEEL	0	0
73181290	OTHER THREADED WOOD SCREWS WITH SHANK OF EXTERNAL DIAMETER OVER 16MM OF IRON OR STEEL	0	0
73181300	THREADED SCREW HOOKS & SCREW RINGS OF IRON OR STEEL	0	0
73181410	THREADED SELF TAPPING SCREWS WITH SHANK OF EXTERNAL DIAMETER NOT OVER 16MM OF IRON OR STEEL	0	0
73181490	THREADED SELF TAPPING SCREWS WITH SHANK OF EXTERNAL DIAMETER OVER 16MM OF IRON OR STEEL	0	0
73181510	OTHER THREADED SCREWS & BOLTS WITH SHANK OF EXTERNAL DIAMETER NOT OVER 16MM OF IRON OR STEEL	0	0
73181590	OTHER THREADED SCREWS & BOLTS WITH SHANK OF EXTERNAL DIAMETER OVER 16MM OF IRON OR STEEL	0	0
73181610	THREADED NUTS FOR BOLTS WITH SHANK OF EXTERNAL DIAMETER NOT OVER 16MM	0	0
73181690	THREADED NUTS FOR BOLTS WITH SHANK OF EXTERNAL DIAMETER OVER 16MM	0	0
73181910	OTHER THREADED ARTICLES WITH SHANK OF EXTERNAL DIAMETER NOT OVER 16MM OF IRON OR STEEL	0	0
73181990	OTHER THREADED ARTICLES WITH SHANK OF EXTERNAL DIAMETER OVER 16MM OF IRON OR STEEL	0	0
73182100	NON-THREADED SPRING & OTHER LOCK WASHERS OF IRON OR STEEL	0	0
73182200	OTHER NON-THREADED WASHERS OF IRON OR STEEL	0	0
73182310	NON-THREADED RIVETS WITH EXTERNAL DIAMETER NOT OVER 16MM OF IRON OR STEEL	0	0
73182390	NON-THREADED RIVETS WITH EXTERNAL DIAMETER OVER 16MM OF IRON OR STEEL	0	0
73182400	NON-THREADED COTTERS & COTTER PINS	0	0
73182910	OTHER NON-THREADED ARTICLES WITH SHANK OF EXTERNAL DIAMETER NOT OVER 16MM OF IRON OR STEEL	0	0
73182990	OTHER NON-THREADED ARTICLES WITH SHANK OF EXTERNAL DIAMETER OVER 16MM OF IRON OR STEEL	0	0
73194010	SAFETY PINS	0	0
73194020	PINS OF IRON OR STEEL EXCL SAFETY PINS	0	0

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73199010	SEWING DARNING OR EMBROIDERY NEEDLES OF IRON OR STEEL	0	0
73199090	OTHER KNITTING NEEDLES BODKINS CROCHET HOOKS & SIMILAR ARTICLES FOR USE IN HAND OF IRON OR STEEL	0	0
73201011	LEAF SPRING & LEAVES THEREFOR SUITABLE FOR USE ON MOTOR VEHICLES OF HEADING 8702 8703 OR 8704 OF IRON OR STEEL	0	0
73201012	LEAF SPRING & LEAVES THEREFOR SUITABLE FOR USE ON OTHER MOTOR VEHICLES OF IRON OR STEEL	0	0
73201019	LEAF SPRING & LEAVES THEREFOR FOR MACHINERY OF HEADING 8429 OR 8430 OF IRON OR STEEL	0	0
73201090	OTHER LEAF SPRINGS & LEAVES THEREFOR OF IRON OR STEEL	0	0
73202011	HELICAL SPRINGS FOR MOTOR VEHICLES OF IRON OR STEEL	0	0
73202012	HELICAL SPRINGS FOR EARTH-MOVING MACHINERY OF HEADING 8429 OR 8430 OF IRON OR STEEL	0	0
73202019	HELICAL SPRINGS FOR OTHER MACHINERY OF HEADING 8429 OR 8430 (EXCL EARTH-MOVING MACHINERY) OF IRON OR STEEL	0	0
73202090	OTHER HELICAL SPRINGS OF IRON OR STEEL	0	0
73209010	OTHER SPRINGS & LEAVES FOR SPRINGS FOR MOTOR VEHICLES OF IRON OR STEEL	0	0
73209090	OTHER SPRINGS & LEAVES FOR SPRINGS EXCL FOR MOTOR VEHICLES OF IRON OR STEEL	0	0
73211100	COOKING APPLIANCES & PLATE WARMERS FOR GAS FUEL OR FOR BOTH GAS & OTHER FUELS OF IRON OR STEEL	0	0
73211200	COOKING APPLIANCES & PLATE WARMERS FOR LIQUID FUEL OF IRON OR STEEL	0	0
73211910	OTHER COOKING APPLIANCES & PLATE WARMERS FOR SOLID FUEL OF IRON OR STEEL	0	0
73211990	OTHER COOKING APPLIANCES & PLATE WARMERS OF IRON OR STEEL	0	0
73218100	OTHER SIMILAR COOKING NON ELECTRIC DOMESTIC APPLIANCES FOR GAS FUEL OR BOTH GAS & OTHER FUELS OF IRON OR STEEL	0	0
73218200	OTHER SIMILAR COOKING NON ELECTRIC DOMESTIC APPLIANCES FOR LIQUID FUEL OF IRON OR STEEL	0	0
73218900	OTHER SIMILAR COOKING NON ELECTRIC DOMESTIC APPLIANCES OF IRON OR STEEL	0	0
73219010	PARTS OF KEROSENE STOVES OF IRON OR STEEL	0	0
73219020	PARTS OF COOKING APPLIANCES & PLATE WARMERS USING GAS FUEL OF IRON OR STEEL	0	0
73219090	OTHER PARTS OF COOKING & SIMILAR NON ELECTRIC DOMESTIC APPLIANCES OF IRON & STEEL	0	0
73221100	RADIATORS & PARTS THEREOF FOR CENTRAL HEATING NOT ELECTRICALLY HEATED OF CAST IRON	0	0
73221900	RADIATORS & PARTS THEREOF FOR CENTRAL HEATING NOT ELECTRICALLY HEATED OF IRON OR STEEL EXCL CAST IRON	0	0

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73229000	AIR HEATERS & HOT AIR DISTRIBUTORS NOT ELECTRICALLY HEATED INCORPORATING A MOTOR DRIVEN FAN OR BLOWER & PARTS THEREOF OF IRON OR STEEL	0	0
73231000	IRON OR STEEL WOOL & POT SCOURERS SCOURING OR POLISHING PADS GLOVES & THE LIKE OF IRON OR STEEL	0	0
73239110	KITCHENWARE NOT ENAMELLED OF CAST IRON	0	0
73239120	ASHTRAYS NOT ENAMELLED OF CAST IRON	0	0
73239190	TABLE & OTHER HOUSEHOLD ARTICLES & PARTS THEREOF NOT ENAMELLED OF CAST IRON	0	0
73239200	TABLE KITCHEN & OTHER HOUSEHOLD ARTICLES & PARTS THEREOF ENAMELLED OF CAST IRON	0	0
73239310	KITCHENWARE OF STAINLESS STEEL	0	0
73239320	ASHTRAYS OF STAINLESS STEEL	0	0
73239390	TABLE & OTHER HOUSEHOLD ARTICLES & PARTS OF STAINLESS STEEL	0	0
73239400	OTHER TABLE KITCHEN & HOUSEHOLD ARTICLES & PARTS THEREOF ENAMELLED OF IRON OR STEEL EXCL CAST IRON	0	0
73239910	OTHER KITCHENWARE OF IRON OR STEEL	0	0
73239920	OTHER ASHTRAYS OF IRON OR STEEL	0	0
73239990	OTHER TABLE & HOUSEHOLD ARTICLES & PARTS THEREOF OF IRON OR STEEL	0	0
73241010	KITCHEN SINKS OF STAINLESS STEEL	0	0
73241090	OTHER SINKS & WASH BASINS OF STAINLESS STEEL	0	0
73242110	BATHTUBS HAVING RECTANGULAR OR OBLONG INTERIOR SHAPE OF CAST IRON	0	0
73242190	OTHER BATHS OF CAST IRON	0	0
73242910	OTHER BATHTUBS HAVING RECTANGULAR OR OBLONG INTERIOR SHAPE OF IRON OR STEEL EXCL CAST IRON	0	0
73242990	OTHER BATHTUBS OF IRON OR STEEL EXCL CAST IRON	0	0
73249010	FLUSHING WATER CLOSETS OR URINALS (FIXED TYPE) OF IRON OR STEEL	0	0
73249030	BEDPANS & PORTABLE URINALS OF IRON OR STEEL	0	0
73249091	PARTS OF KITCHEN SINKS OR BATHTUBS OR IRON OR STEEL	0	0
73249093	PARTS OF FLUSHING WATER CLOSETS OR URINALS (FIXED TYPE) OF IRON OR STEEL	0	0
73249099	OTHER SANITARY WARE & PARTS OF IRON OR STEEL	0	0
73251020	MANHOLE COVERS GRATINGS & FRAMES THEREFOR OF NON-MALLEABLE CAST IRON	0	0
73251030	SPOUTS & CUPS FOR LATEX COLLECTION OF NON-MALLEABLE CAST IRON	0	0
73251090	OTHER CAST ARTICLES OF NON-MALLEABLE CAST IRON	0	0
73259100	GRINDING BALLS & SIMILAR ARTICLES FOR MILLS OF OTHER IRON OR STEEL EXCL NON-MALLEABLE CAST IRON	0	0
73259920	MANHOLE COVERS GRATINGS & FRAMES THEREFOR OF OTHER IRON OR STEEL EXCL NON-MALLEABLE CAST IRON	0	0

CONGRESO LEGISLATIVO DE LA NACIÓN ARGENTINA

73259990	OTHER CAST ARTICLES OF OTHER IRON OR STEEL EXCL NON-MALLEABLE CAST IRON	0	0
73261100	FORGED OR STAMPED GRINDING BALLS & THE LIKE FOR MILLS OF IRON OR STEEL	0	0
73261900	OTHER FORGED OR STAMPED ARTICLES OF IRON OR STEEL	0	0
73262050	POULTRY CAGES & THE LIKE OF IRON OR STEEL WIRE	0	0
73262060	RAT TRAPS OF IRON OR STEEL WIRE	0	0
73262090	OTHER ARTICLES OF IRON OR STEEL WIRE	0	0
73269010	SHIPS' RUDDERS OF IRON OR STEEL	0	0
73269020	SPOUTS & CUPS FOR LATEX COLLECTION OF IRON OR STEEL	0	0
73269030	STAINLESS STEEL CLAMP ASSEMBLY WITH RUBBER SLEEVES OF A KIND USED FOR HUBLESS CAST IRON PIPES & PIPE FITTINGS	0	0
73269060	BUNSEN BURNERS OF IRON OR STEEL	0	0
73269070	HORSESHOES & RIDING BOOT SPURS OF IRON OR STEEL	0	0
73269091	CIGARETTE CASES & BOXES OF IRON OR STEEL	0	0
73269099	OTHER ARTICLES OF IRON OR STEEL	0	0
74010000	COPPER MATTES & CEMENT COPPER (PRECIPITATED COPPER)	0	0
74020000	UNREFINED COPPER & COPPER ANODES FOR ELECTROLYTIC REFINING	0	0
74031100	UNWROUGHT REFINED COPPER CATHODE & SECTIONS OF CATHODES	0	0
74031200	UNWROUGHT REFINED COPPER WIRE-BARS	0	0
74031300	UNWROUGHT REFINED COPPER BILLETS	0	0
74031900	UNWROUGHT REFINED COPPER IN OTHER FORMS	0	0
74032100	UNWROUGHT COPPER-ZINC BASE ALLOYS (BRASS)	0	0
74032200	UNWROUGHT COPPER-TIN BASE ALLOYS (BRONZE)	0	0
74032900	OTHER UNWROUGHT COPPER ALLOYS EXCL MASTER ALLOYS OF HEADING 7405	0	0
74040000	COPPER WASTE & SCRAP	0	0
74050000	MASTER ALLOYS OF COPPER	0	0
74061000	COPPER POWDERS OF NON-LAMELLAR STRUCTURE	0	0
74062000	COPPER POWDERS OF LAMELLAR STRUCTURE & FLAKES	0	0
74071030	PROFILES OF REFINED COPPER	0	0
74071040	BARS & RODS OF REFINED COPPER	0	0
74072100	BARS RODS & PROFILES OF COPPER-ZINC BASE ALLOYS (BRASS)	0	0
74072900	BARS RODS & PROFILES OF OTHER COPPER ALLOYS	0	0
74081110	WIRE OF MAXIMUM CROSS SECTIONAL DIMENSION OVER 6MM BUT NOT OVER 14MM OF REFINED COPPER	0	0
74081190	WIRE OF MAXIMUM CROSS SECTIONAL DIMENSION OVER 14MM OF REFINED COPPER	0	0
74081900	WIRE OF MAXIMUM CROSS SECTIONAL DIMENSION NOT OVER 6MM OF REFINED COPPER	0	0
74082100	WIRES OF COPPER-ZINC BASE ALLOYS (BRASS)	0	0

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74082200	WIRES OF COPPER-NICKEL BASE ALLOYS (CUPRO-NICKEL) OR COPPER-NICKEL-ZINC BASE ALLOYS (NICKEL SILVER)	0	0
74082900	WIRES OF OTHER COPPER ALLOYS	0	0
74091100	PLATES SHEETS & STRIP OF THICKNESS OVER 0.15MM IN COILS OF REFINED COPPER	0	0
74091900	PLATES SHEETS & STRIP OF THICKNESS OVER 0.15MM NOT IN COILS OF REFINED COPPER	0	0
74092100	PLATES SHEETS & STRIP OF THICKNESS OVER 0.15MM IN COILS OF COPPER-ZINC BASE ALLOYS (BRASS)	0	0
74092900	PLATES SHEETS & STRIP OF THICKNESS OVER 0.15MM NOT IN COILS OF COPPER-ZINC BASE ALLOYS (BRASS)	0	0
74093100	PLATES SHEETS & STRIP OF THICKNESS OVER 0.15MM IN COILS OF COPPER-TIN BASE ALLOYS (BRONZE)	0	0
74093900	PLATES SHEETS & STRIP OF THICKNESS OVER 0.15MM NOT IN COILS OF COPPER-TIN BASE ALLOYS (BRONZE)	0	0
74094000	PLATES SHEETS & STRIP OF THICKNESS OVER 0.15MM OF COPPER-NICKEL BASE ALLOYS (CUPRO-NICKEL) OR COPPER-NICKEL-ZINC BASE ALLOYS (NICKEL SILVER)	0	0
74099000	PLATES SHEETS & STRIP OF THICKNESS OVER 0.15MM OF OTHER COPPER ALLOYS	0	0
74101100	FOIL OF THICKNESS NOT OVER 0.15MM NOT BACKED OF REFINED COPPER	0	0
74101200	FOIL OF THICKNESS NOT OVER 0.15MM NOT BACKED OF COPPER ALLOYS	0	0
74102110	COPPER CLAD LAMINATE FOR PRINTED CIRCUIT BOARDS BACKED	0	0
74102190	OTHER COPPER FOIL OF THICKNESS NOT OVER 0.15MM BACKED OF REFINED COPPER	0	0
74102200	OTHER COPPER FOIL OF THICKNESS NOT OVER 0.15MM BACKED OF COPPER ALLOYS	0	0
74111000	TUBES & PIPES OF REFINED COPPER	0	0
74112100	TUBES & PIPES OF COPPER-ZINC BASE ALLOYS (BRASS)	0	0
74112200	TUBES & PIPES OF COPPER-NICKEL BASE ALLOYS (CUPRO-NICKEL) OR COPPER-NICKEL-ZINC BASE ALLOYS (NICKEL SILVER)	0	0
74112900	TUBES & PIPES OF OTHER COPPER ALLOYS	0	0
74121000	TUBE OR PIPE FITTINGS OF REFINED COPPED	0	0
74122020	HOSE FITTINGS OF COPPER ALLOYS	0	0
74122091	TUBE OR PIPE FITTINGS OF COPPER-ZINC BASE ALLOYS (BRASS)	0	0
74122099	TUBE OR PIPE FITTINGS OF OTHER COPPER ALLOYS	0	0
74130010	STRANDED WIRE CABLES PLAITED BANDS & THE LIKE OF DIAMETER NOT OVER 28.28MM NOT ELECTRICALLY INSULATED OF COPPER	0	0
74130090	STRANDED WIRE CABLES PLAITED BANDS & THE LIKE OF DIAMETER OVER 28.28MM NOT ELECTRICALLY INSULATED OF COPPER	0	0
74151010	NAILS OF COPPER OR OF IRON OR STEEL WITH HEADS OF COPPER	0	0
74151020	STAPLES OF COPPER	0	0
74151090	TACKS DRAWING PINS & SIMILAR ARTICLES OF COPPER OR OF IRON OR STEEL WITH HEADS OF COPPER	0	0

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74152100	UNTHREADED WASHERS OF COPPER	0	0
74152900	OTHER UNTHREADED ARTICLES OF COPPER	0	0
74153310	THREADED SCREWS OF COPPER	0	0
74153320	THREADED BOLTS & NUTS OF COPPER	0	0
74153900	OTHER THREADED ARTICLES OF COPPER	0	0
74181010	POT SCOURERS & SCOURING OR POLISHING PADS GLOVES & THE LIKE OF COPPER	0	0
74181030	NON-ELECTRIC COOKING OR HEATING APPARATUS OF A KIND USED FOR HOUSEHOLD PURPOSES & PARTS THEREOF OF COPPER	0	0
74181090	OTHER TABLE KITCHEN OR HOUSEHOLD ARTICLES & PARTS THEREOF OF COPPER	0	0
74182000	SANITARY WARE & PARTS THEREOF OF COPPER	0	0
74191000	CHAIN & PARTS THEREOF OF COPPER	0	0
74199110	CAST MOULDED STAMPED OR FORGED RESERVOIRS TANKS & SIMILAR CONTAINERS NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT OF COPPER	0	0
74199190	OTHER CAST MOULDED STAMPED OR FORGED ARTICLES OF COPPER	0	0
74199931	CLOTH GRILL & NETTING OF COPPER WIRE & EXPANDED METAL OF COPPER FOR MACHINERY	0	0
74199939	OTHER CLOTH GRILL & NETTING OF COPPER WIRE & EXPANDED METAL OF COPPER EXCL FOR MACHINERY	0	0
74199940	SPRINGS OF COPPER	0	0
74199950	CIGARETTE CASES OR BOXES OF COPPER	0	0
74199960	COOKING OR HEATING APPARATUS (EXCL THOSE FOR DOMESTIC PURPOSES) & PARTS THEREOF OF COPPER	0	0
74199970	ARTICLES SPECIALLY DESIGNED FOR USE DURING RELIGIOUS RITES OF COPPER	0	0
74199991	ELECTROPLATING ANODES & CAPACITY MEASURES (EXCL FOR DOMESTIC USE) OF COPPER	0	0
74199992	RESERVOIRS TANKS VATS AND SIMILAR CONTAINERS NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT OF CAPACITY 300L OR LESS OF COPPER	0	0
74199999	OTHER ARTICLES OF COPPER	0	0
75011000	NICKEL MATTES	0	0
75012000	NICKEL OXIDE SINTERS & OTHER INTERMEDIATE PRODUCTS OF NICKEL METALLURGY	0	0
75021000	UNWROUGHT NICKEL NOT ALLOYED	0	0
75022000	UNWROUGHT NICKEL ALLOYS	0	0
75030000	NICKEL WASTE & SCRAP	0	0
75040000	NICKEL POWDERS & FLAKES	0	0
75051100	BARS RODS & PROFILES OF NICKEL NOT ALLOYED	0	0
75051200	BARS RODS & PROFILES OF NICKEL ALLOYS	0	0
75052100	WIRE OF NICKEL NOT ALLOYED	0	0
75052200	WIRE OF NICKEL ALLOYS	0	0
75061000	PLATES SHEETS STRIP & FOIL OF NICKEL NOT ALLOYED	0	0
75062000	PLATES SHEETS STRIP & FOIL OF NICKEL ALLOYS	0	0
75071100	TUBES & PIPES OF NICKEL NOT ALLOYED	0	0

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75071200	TUBES & PIPES OF NICKEL ALLOYS	0	0
75072000	TUBE OR PIPE FITTINGS OF NICKEL	0	0
75081000	CLOTH GRILL & NETTING OF NICKEL WIRE	0	0
75089030	BOLTS & NUTS OF NICKEL	0	0
75089050	ELECTROPLATING ANODES OF NICKEL	0	0
75089090	OTHER ARTICLES OF NICKEL	0	0
76011000	UNWROUGHT ALUMINIUM NOT ALLOYED	0	0
76012000	UNWROUGHT ALUMINIUM ALLOYS	0	0
76020000	ALUMINIUM WASTE OR SCRAP	0	0
76031000	ALUMINIUM POWDERS OF NON-LAMELLAR STRUCTURE	0	0
76032010	ALUMINIUM FLAKES	0	0
76032020	ALUMINIUM POWDERS OF LAMELLAR STRUCTURE	0	0
76041010	BARS & RODS OF ALUMINIUM NOT ALLOYED	0	0
76041090	PROFILES OF ALUMINIUM NOT ALLOYED	0	0
76042110	PERFORATED TUBE PROFILES OF ALUMINIUM ALLOYS OF A KIND SUITABLE FOR USE IN EVAPORATOR COILS OF MOTOR VEHICLE AIR CONDITIONING MACHINES	0	0
76042120	ALUMINIUM SPACERS (HOLLOW PROFILES WITH ONE SIDE HAVING LIGHT PERFORATIONS ALONG ITS WHOLE LENGTH)	0	0
76042190	OTHER HOLLOW PROFILES OF ALUMINIUM ALLOYS	0	0
76042910	EXTRUDED BARS & RODS OF ALUMINIUM ALLOYS	0	0
76042930	Y-SHAPED PROFILE FOR ZIP FASTENERS IN COILS OF ALUMINIUM ALLOYS	0	0
76042990	OTHER BARS RODS & PROFILES OF ALUMINIUM ALLOYS	0	0
76051100	WIRE OF MAXIMUM CROSS SECTIONAL DIMENSION OVER 7MM OF ALUMINIUM NOT ALLOYED	0	0
76051910	OTHER WIRE OF DIAMETER NOT OVER 0.0508MM OF ALUMINIUM NOT ALLOYED	0	0
76051990	OTHER WIRE OF DIAMETER OVER 0.0508MM OF ALUMINIUM NOT ALLOYED	0	0
76052100	WIRE OF MAXIMUM CROSS SECTIONAL DIMENSION OVER 7MM OF ALUMINIUM ALLOYS	0	0
76052910	OTHER WIRE OF MAXIMUM CROSS SECTIONAL DIMENSION NOT OVER 0.254MM OF ALUMINIUM ALLOYS	0	0
76052990	OTHER WIRE OF MAXIMUM CROSS SECTIONAL DIMENSION OVER 0.254MM OF ALUMINIUM ALLOYS	0	0
76061110	RECTANGULAR (INCL SQUARE) PLAIN OR FIGURED PLATES SHEETS & STRIP BY ROLLING OR PRESSING OF THICKNESS OVER 0.2MM OF ALUMINIUM NOT ALLOYED	0	0
76061190	OTHER RECTANGULAR (INCL SQUARE) PLATES SHEETS & STRIP OF THICKNESS OVER 0.2MM OF ALUMINIUM NOT ALLOYED	0	0
76061220	PLATES OF THICKNESS OVER 0.2MM NOT SENSITISED FOR PRINTING INDUSTRY OF RECTANGULAR OF ALUMINIUM ALLOYS	0	0
76061232	RECTANGULAR (INCL SQUARE) SHEETS FOR MAKING CAN STOCK OF THICKNESS OVER 0.2MM IN COILS OF ALUMINIUM ALLOYS	0	0

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76061233	OTHER RECTANGULAR (INCL SQUARE) SHEETS OF THICKNESS OVER 0.2MM & WIDTH OVER 1M IN COILS OF ALUMINIUM ALLOY 5082 OR 5182	0	0
76061234	OTHER RECTANGULAR (INCL SQUARE) SHEETS OF ALUMINIUM ALLOYS LITHO GRADE SHEET ALLOY HA 1052 HARDNESS TEMPER H 19 AND ALLOY HA 1050 HARDNESS TEMPER H 18 OF THICKNESS OVER 0.2MM	0	0
76061235	OTHER SURFACE WORKED RECTANGULAR (INCL SQUARE) SHEETS OF THICKNESS OVER 0.2MM OF ALUMINIUM ALLOYS	0	0
76061239	OTHER RECTANGULAR (INCL SQUARE) SHEETS OF THICKNESS OVER 0.2MM OF ALUMINIUM ALLOYS	0	0
76061290	OTHER PLATES & STRIP OF THICKNESS OVER 0.2MM OF RECTANGULAR (INCL SQUARE) OF ALUMINIUM ALLOYS	0	0
76069100	OTHER NON RECTANGULAR (INCL SQUARE) PLATES SHEETS & STRIP OF THICKNESS OVER 0.2MM OF ALUMINIUM NOT ALLOYED	0	0
76069200	OTHER NON RECTANGULAR (INCL SQUARE) PLATES SHEETS & STRIP OF THICKNESS OVER 0.2MM OF ALUMINIUM ALLOYS	0	0
76071100	ROLLED ALUMINIUM FOIL OF THICKNESS NOT OVER 0.2MM NOT BACKED	0	0
76071900	OTHER ALUMINIUM FOIL OF THICKNESS NOT OVER 0.2MM NOT BACKED	0	0
76072010	THERMAL INSULATION ALUMINIUM FOIL OF THICKNESS NOT OVER 0.2MM BACKED	0	0
76072090	OTHER ALUMINIUM FOIL OF THICKNESS NOT OVER 0.2MM BACKED	0	0
76081000	TUBES & PIPES OF ALUMINIUM NOT ALLOYED	0	0
76082000	TUBES & PIPES OF ALUMINIUM ALLOYS	0	0
76090000	ALUMINIUM TUBE OR PIPE FITTINGS	0	0
76101010	ALUMINIUM DOORS & THEIR FRAMES & THRESHOLD FOR DOORS	0	0
76101090	ALUMINIUM WINDOWS & THEIR FRAME	0	0
76109030	INTERNAL OR EXTERNAL FLOATING ROOFS FOR PETROLEUM STORAGE TANKS OF ALUMINIUM	0	0
76109091	ALUMINIUM BRIDGES BRIDGE SECTIONS TOWERS OR LATTICE MASTS	0	0
76109099	OTHER ALUMINIUM STRUCTURES & PARTS OF STRUCTURES & ALUMINIUM PLATES RODS PROFILES TUBES & THE LIKE PREPARED FOR USE IN STRUCTURES	0	0
76110000	ALUMINIUM RESERVOIRS TANKS VATS & SIMILAR CONTAINERS FOR ANY MATERIAL EXCL COMPRESSED OR LIQUEFIED GAS OF CAPACITY OVER 300L NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT	0	0
76121000	ALUMINIUM COLLAPSIBLE TUBULAR CONTAINERS OF CAPACITY NOT OVER 300L WITHOUT MECHANICAL OR THERMAL EQUIPMENT	0	0
76129010	ALUMINIUM SEAMLESS CONTAINERS OF CAPACITY NOT OVER 300L WITHOUT MECHANICAL OR THERMAL EQUIPMENT OF A KIND SUITABLE FOR FRESH MILK	0	0

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76129090	OTHER ALUMINIUM CASKS DRUMS CANS BOXES & SIMILAR CONTAINERS OF CAPACITY NOT OVER 300L WITHOUT MECHANICAL OR THERMAL EQUIPMENT	0	0
76130000	ALUMINIUM CONTAINERS FOR COMPRESSED OR LIQUEFIED GAS	0	0
76141011	CABLES WITH STEEL CORE NON-ELECTRICALLY INSULATED OF DIAMETER NOT OVER 25.3MM OF ALUMINIUM	0	0
76141012	CABLES WITH STEEL CORE NON-ELECTRICALLY INSULATED OF DIAMETER OVER 25.3MM BUT NOT OVER 28.28MM OF ALUMINIUM	0	0
76141019	CABLES WITH STEEL CORE NON-ELECTRICALLY INSULATED OF DIAMETER OVER 28.28MM OF ALUMINIUM	0	0
76141090	STRANDED WIRE PLAITED BANDS & THE LIKE WITH STEEL CORE NON-ELECTRICALLY INSULATED OF ALUMINIUM	0	0
76149011	CABLES WITHOUT STEEL CORE NON-ELECTRICALLY INSULATED OF DIAMETER NOT OVER 25.3MM OF ALUMINIUM	0	0
76149012	CABLES WITHOUT STEEL CORE NON-ELECTRICALLY INSULATED OF DIAMETER OVER 25.3MM BUT NOT OVER 28.28MM OF ALUMINIUM	0	0
76149019	CABLES WITHOUT STEEL CORE NON-ELECTRICALLY INSULATED OF DIAMETER OVER 28.28MM OF ALUMINIUM	0	0
76149090	STRANDED WIRE PLAITED BANDS & THE LIKE WITHOUT STEEL CORE NON-ELECTRICALLY INSULATED OF ALUMINIUM	0	0
76151010	POT SCOURERS & SCOURING OR POLISHING PADS GLOVES & THE LIKE OF ALUMINIUM	0	0
76151090	OTHER TABLE KITCHEN OR OTHER HOUSEHOLD ARTICLES & PARTS THEREOF OF ALUMINIUM	0	0
76152020	BEDPANS URINALS & CHAMBER-POTS OF ALUMINIUM	0	0
76152090	OTHER SANITARY WARE & PARTS THEREOF OF ALUMINIUM	0	0
76161010	NAILS OF ALUMINIUM	0	0
76161020	STAPLES (EXCL THOSE OF HEADING 8305) HOOKS BOLTS & NUTS OF ALUMINIUM	0	0
76161090	TACKS SCREWS RIVETS COTTERS WASHERS & THE LIKE OF ALUMINIUM	0	0
76169100	CLOTH GRILL NETTING & FENCING OF ALUMINIUM WIRE	0	0
76169920	FERRULES OF ALUMINIUM OF A KIND SUITABLE FOR USE IN MANUFACTURE OF PENCILS	0	0
76169930	ROUND SLUGS OF THICKNESS OVER ONE TENTH OF DIAMETER OF ALUMINIUM	0	0
76169940	BOBBINS SPOOLS REELS & SIMILAR SUPPORTS FOR TEXTILE YARN OF ALUMINIUM	0	0
76169951	VENETIAN BLINDS OF ALUMINIUM	0	0
76169959	OTHER BLINDS OF ALUMINIUM	0	0
76169960	SPOUTS & LATEX CUPS FOR LATEX COLLECTION OF ALUMINIUM	0	0
76169970	CIGARETTE CASES OR BOXES OF ALUMINIUM	0	0

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76169980	EXPANDED METAL OF ALUMINIUM	0	0
76169990	OTHER ARTICLES OF ALUMINIUM	0	0
78011000	UNWROUGHT REFINED LEAD	0	0
78019100	UNWROUGHT LEAD CONTAINING BY WEIGHT ANTIMONY AS THE PRINCIPAL OTHER ELEMENT	0	0
78019900	OTHER UNWROUGHT LEAD	0	0
78020000	WASTE & SCRAP OF LEAD	0	0
78041110	SHEETS STRIP & FOIL OF THICKNESS NOT OVER 0.15MM OF LEAD	0	0
78041190	SHEETS STRIP & FOIL OF THICKNESS OVER 0.15MM BUT NOT OVER 0.2MM OF LEAD	0	0
78041900	OTHER PLATES SHEETS STRIP & FOIL OF LEAD	0	0
78042000	POWDERS & FLAKES OF LEAD	0	0
78060020	BARS RODS PROFILES & WIRES OF LEAD	0	0
78060030	TUBES PIPES & TUBE OR PIPE FITTINGS OF LEAD	0	0
78060040	LEAD WOOL & WASHERS & ELECTROPLATING ANODES OF LEAD	0	0
78060090	OTHER ARTICLES OF LEAD	0	0
79011100	UNWROUGHT ZINC CONTAINING BY WEIGHT 99.99% OR MORE OF ZINC NOT ALLOYED	0	0
79011200	UNWROUGHT ZINC CONTAINING BY WEIGHT LESS THAN 99.99% OF ZINC NOT ALLOYED	0	0
79012000	UNWROUGHT ZINC ALLOYS	0	0
79020000	ZINC WASTE & SCRAP	0	0
79031000	ZINC DUST	0	0
79039000	ZINC POWDERS & FLAKES	0	0
79040000	ZINC BARS RODS PROFILES & WIRE	0	0
79050040	ZINC PLATES SHEETS STRIP & FOIL OF THICKNESS NOT OVER 0.15MM	0	0
79050090	ZINC PLATES SHEETS STRIP & OTHER FOIL	0	0
79070030	GUTTERS ROOF CAPPING SKYLIGHT FRAMES & OTHER FABRICATED BUILDING COMPONENTS OF ZINC	0	0
79070040	TUBES PIPES & TUBE OR PIPE FITTINGS OF ZINC	0	0
79070091	CIGARETTE CASES OR BOXES & ASHTRAYS OF ZINC	0	0
79070092	OTHER HOUSEHOLD ARTICLES OF ZINC	0	0
79070093	ELECTROPLATING ANODES STENCIL PLATES NAILS TACKS NUTS BOLTS SCREWS RIVETS & SIMILAR FASTENINGS & CALOTS FOR BATTERY CELLS OF ZINC	0	0
79070099	OTHER ARTICLES OF ZINC	0	0
80011000	UNWROUGHT TIN NOT ALLOYED	0	0
80012000	UNWROUGHT TIN ALLOYS	0	0
80020000	TIN WASTE & SCRAP	0	0
80030010	TIN SOLDERING BARS	0	0
80030090	OTHER TIN BARS RODS PROFILES & WIRE	0	0
80070020	PLATES SHEETS & STRIP OF THICKNESS OVER 0.2MM OF TIN	0	0
80070030	FOIL OF THICKNESS NOT OVER 0.2MM & POWDERS & FLAKES OF TIN	0	0
80070040	TUBES PIPES & TUBE OR PIPE FITTINGS OF TIN	0	0
80070091	CIGARETTE CASES OR BOXES & ASHTRAYS OF TIN	0	0
80070092	OTHER HOUSEHOLD ARTICLES OF TIN	0	0
80070093	COLLAPSIBLE TUBES OF TIN	0	0
80070099	OTHER ARTICLES OF TIN	0	0
81011000	TUNGSTEN POWDER	0	0

CONGRESO LEGISLATIVO DE LA NACIÓN ARGENTINA

Congreso de la Nación
MERCOSUR

MERCOSUL

81019400	UNWROUGHT TUNGSTEN INCL BARS & RODS OBTAINED SIMPLY BY SINTERING	0	0
81019600	TUNGSTEN WIRE	0	0
81019700	WASTE & SCRAP OF TUNGSTEN	0	0
81019910	TUNGSTEN BARS & RODS EXCL THOSE OBTAINED SIMPLY BY SINTERING & PROFILES SHEETS STRIP & FOIL	0	0
81019990	OTHER ARTICLES OF TUNGSTEN	0	0
81021000	MOLYBDENUM POWDERS	0	0
81029400	UNWROUGHT MOLYBDENUM INCL BARS & RODS OBTAINED SIMPLY BY SINTERING	0	0
81029500	MOLYBDENUM BARS & RODS EXCL THOSE OBTAINED BY SINTERING & PLATES PROFILES SHEETS STRIP & FOIL	0	0
81029600	MOLYBDENUM WIRE	0	0
81029700	WASTE & SCRAP OF MOLYBDENUM	0	0
81029900	OTHER ARTICLES OF MOLYBDENUM	0	0
81032000	UNWROUGHT TANTALUM INCL BARS & RODS & POWDERS	0	0
81033000	WASTE & SCRAP OF TANTALUM	0	0
81039000	OTHER ARTICLES OF TANTALUM	0	0
81041100	UNWROUGHT MAGNESIUM CONTAINING AT LEAST 99.8% BY WEIGHT OF MAGNESIUM	0	0
81041900	OTHER UNWROUGHT MAGNESIUM	0	0
81042000	WASTE & SCRAP OF MAGNESIUM	0	0
81043000	RASPINGS TURNINGS & GRANULES GRADED ACCORDING TO SIZE & POWDERS OF MAGNESIUM	0	0
81049000	OTHER ARTICLES OF MAGNESIUM	0	0
81052010	UNWROUGHT COBALT	0	0
81052090	COBALT MATTES & OTHER INTERMEDIATE PRODUCTS OF COBALT METALLURGY & POWDER OF COBALT	0	0
81053000	WASTE & SCRAP OF COBALT	0	0
81059000	OTHER ARTICLES OF COBALT	0	0
81060010	UNWROUGHT BISMUTH & WASTE & SCRAP & POWDERS OF BISMUTH	0	0
81060090	OTHER ARTICLES OF BISMUTH	0	0
81072000	UNWROUGHT CADMIUM & POWDERS OF CADMIUM	0	0
81073000	WASTE & SCRAP OF CADMIUM	0	0
81079000	OTHER ARTICLES OF CADMIUM	0	0
81082000	UNWROUGHT TITANIUM & POWDERS OF TITANIUM	0	0
81083000	WASTE & SCRAP OF TITANIUM	0	0
81089000	OTHER ARTICLES OF TITANIUM	0	0
81092000	UNWROUGHT ZIRCONIUM & POWDERS OF ZIRCONIUM	0	0
81093000	WASTE & SCRAP OF ZIRCONIUM	0	0
81099000	OTHER ARTICLES OF ZIRCONIUM	0	0
81101000	UNWROUGHT ANTIMONY & POWDERS OF ANTIMONY	0	0
81102000	WASTE & SCRAP OF ANTIMONY	0	0
81109000	OTHER ARTICLES OF ANTIMONY	0	0
81110010	WASTE AND SCRAP OF MANGANESE	0	0
81110090	OTHER ARTICLES THEREOF OF MANGANESE	0	0
81121200	UNWROUGHT BERYLLIUM & POWDERS OF BERYLLIUM	0	0
81121300	WASTE & SCRAP OF BERYLLIUM	0	0
81121900	OTHER ARTICLES OF BERYLLIUM	0	0

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81122100	CHROMIUM UNWROUGHT & POWDERS OF CHROMIUM	0	0
81122200	WASTE & SCRAP OF CHROMIUM	0	0
81122900	OTHER ARTICLES OF CHROMIUM	0	0
81125100	UNWROUGHT THALLIUM & POWDERS OF THALLIUM	0	0
81125200	WASTE & SCRAP OF THALLIUM	0	0
81125900	OTHER ARTICLES OF THALLIUM	0	0
81129200	UNWROUGHT GERMANIUM VANADIUM GALLIUM HAFNIUM INDIUM NIOBIUM OR RHENIUM & WASTE SCRAP & POWDERS OF GERMANIUM VANADIUM GALLIUM HAFNIUM INDIUM NIOBIUM OR RHENIUM	0	0
81129900	OTHER ARTICLES OF GERMANIUM VANADIUM GALLIUM HAFNIUM INDIUM NIOBIUM OR RHENIUM	0	0
81130000	CERMETS & ARTICLES THEREOF INCL WASTE & SCRAP	0	0
82011000	SPADES & SHOVELS	0	0
82013010	HOES & RAKES	0	0
82013090	MATTOCKS & PICKS	0	0
82014000	AXES BILL HOOKS & SIMILAR HEWING TOOLS	0	0
82015000	SECATEURS & SIMILAR ONE HANDED PRUNERS & SHEARS	0	0
82016000	HEDGE SHEARS TWO HANDED PRUNING SHEARS & SIMILAR TWO HANDED SHEARS	0	0
82019000	OTHER HAND TOOLS OF A KIND USED IN AGRICULTURE HORTICULTURE OR FORESTRY	0	0
82021000	HAND SAWS	0	0
82022000	BAND SAW BLADES	0	0
82023100	CIRCULAR SAW BLADE WITH WORKING PART OF STEEL	0	0
82023900	OTHER CIRCULAR SAW BLADES INCL PARTS	0	0
82024000	CHAIN SAW BLADES	0	0
82029100	OTHER STRAIGHT SAW BLADES FOR WORKING METAL	0	0
82029910	OTHER STRAIGHT SAW BLADES	0	0
82029990	OTHER SAW BLADES	0	0
82031000	FILES RASPS & SIMILAR TOOLS	0	0
82032000	PLIERS PINCERS TWEEZERS & SIMILAR TOOLS	0	0
82033000	METAL CUTTING SHEARS & SIMILAR TOOLS	0	0
82034000	PIPE CUTTERS BOLT CROPPERS PERFORATING PUNCHES & SIMILAR TOOLS	0	0
82041100	NON-ADJUSTABLE HAND-OPERATED SPANNERS & WRENCHES	0	0
82041200	ADJUSTABLE HAND-OPERATED SPANNERS & WRENCHES	0	0
82042000	INTERCHANGEABLE SPANNER SOCKETS WITH OR WITHOUT HANDLES	0	0
82051000	DRILLING THREADING OR TAPPING HAND TOOLS	0	0
82052000	HAMMERS & SLEDGE HAMMERS	0	0
82053000	PLANES CHISELS GOUGES & SIMILAR CUTTING HAND TOOLS FOR WORKING WOOD	0	0
82054000	SCREWDRIVERS	0	0
82055100	HOUSEHOLD HAND TOOLS	0	0
82055900	OTHER HAND TOOLS	0	0
82056000	BLOW LAMPS	0	0
82057000	VICES CLAMPS & THE LIKE EXCL ACCESSORIES FOR & PARTS OF MACHINE TOOLS OR WATER-JET CUTTING MACHINES	0	0

82059000	ANVILS PORTABLE FORGES HAND OR PEDAL OPERATED GRINDING WHEEL WITH FRAMEWORKS INCL SETS OF ARTICLES OF TWO OR MORE SUBHEADINGS OF HEADING 8205	0	0
82060000	TOOLS OF TWO OR MORE OF HEADINGS 8202 TO 8205 IN SETS FOR RETAIL	0	0
82071300	INTERCHANGEABLE ROCK DRILLING OR EARTH BORING TOOLS WITH WORKING PARTS OF CERMETS	0	0
82071900	OTHER INTERCHANGEABLE ROCK DRILLING OR EARTH BORING TOOLS INCL PARTS	0	0
82072000	DIES FOR DRAWING OR EXTRUDING METAL	0	0
82073000	INTERCHANGEABLE TOOLS FOR PRESSING STAMPING OR PUNCHING	0	0
82074000	INTERCHANGEABLE TOOLS FOR TAPPING OR THREADING	0	0
82075000	INTERCHANGEABLE TOOLS FOR DRILLING EXCL FOR ROCK DRILLING	0	0
82076000	INTERCHANGEABLE TOOLS FOR BORING OR BROACHING	0	0
82077000	INTERCHANGEABLE TOOLS FOR MILLING	0	0
82078000	INTERCHANGEABLE TOOLS FOR TURNING	0	0
82079000	OTHER INTERCHANGEABLE TOOLS FOR HAND TOOLS OR MACHINE TOOLS INCL DIES FOR ROCK DRILLING OR EARTH BORING TOOLS	0	0
82081000	KNIVES & CUTTING BLADES FOR METAL WORKING	0	0
82082000	KNIVES & CUTTING BLADES FOR WOOD WORKING	0	0
82083000	KNIVES & CUTTING BLADES FOR KITCHEN APPLIANCES OR FOR MACHINES USED BY THE FOOD INDUSTRY	0	0
82084000	KNIVES & CUTTING BLADES FOR AGRICULTURAL HORTICULTURAL OR FORESTRY MACHINES	0	0
82089000	OTHER KNIVES & CUTTING BLADES FOR OTHER MACHINES OR MECHANICAL APPLIANCES	0	0
82090000	PLATES STICKS TIPS & THE LIKE FOR TOOLS UNMOUNTED OF CERMETS	0	0
82100000	HAND OPERATED MECHANICAL APPLIANCES WEIGHING 10KG OR LESS USED IN PREPARATION CONDITIONING OR SERVING OF FOOD OR DRINK	0	0
82111000	SETS OF ASSORTED ARTICLES OF DIFFERENT OR MAINLY OF KNIVES WITH CUTTING BLADES EXCL THOSE OF HEADING 8208	0	0
82119100	TABLE KNIVES HAVING FIXED BLADES EXCL THOSE OF HEADING 8208	0	0
82119250	OTHER KNIVES HAVING FIXED BLADES OF A KIND USED FOR AGRICULTURAL HORTICULTURAL OR FORESTRY EXCL THOSE OF HEADING 8208	0	0
82119291	FLICK SPRING HUNTING DIVING OR SCOUTS KNIVES & PENKNIVES WITH BLADES OF 15CM OR MORE IN LENGTH EXCL THOSE OF HEADING 8208	0	0
82119299	OTHER KNIVES HAVING FIXED BLADES EXCL THOSE OF HEADING 8208	0	0

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82119321	KNIVES NOT HAVING FIXED BLADES WITH BASE METAL HANDLES OF A KIND USED FOR AGRICULTURE HORTICULTURE OR FORESTRY EXCL THOSE OF HEADING 8208	0	0
82119329	OTHER KNIVES NOT HAVING FIXED BLADES OF A KIND USED FOR AGRICULTURE HORTICULTURE OR FORESTRY EXCL THOSE OF HEADING 8208	0	0
82119390	OTHER KNIVES NOT HAVING FIXED BLADES EXCL THOSE OF HEADING 8208	0	0
82119410	BLADES FOR KNIVES OF A KIND USED FOR AGRICULTURAL HORTICULTURAL OR FORESTRY EXCL THOSE OF HEADING 8208	0	0
82119490	OTHER BLADES OF KNIVES EXCL THOSE OF HEADING 8208	0	0
82119500	HANDLES OF BASE METAL FOR KNIVES EXCL THOSE OF HEADING 8208	0	0
82121000	RAZORS	0	0
82122010	DOUBLE-EDGED RAZOR BLADES	0	0
82122090	OTHER SAFETY RAZOR BLADES	0	0
82129000	OTHER PARTS OF RAZORS BLADES	0	0
82130000	SCISSORS TAILORS' SHEARS & SIMILAR SHEARS & BLADES THEREFOR	0	0
82141000	PAPER KNIVES LETTER OPENERS ERASING KNIVES PENCIL SHARPENERS & BLADES THEREFOR	0	0
82142000	MANICURE OR PEDICURE SETS & INSTRUMENTS INCL NAIL FILES	0	0
82149000	OTHER ARTICLES OF CUTLERY	0	0
82151000	SETS OF ASSORTED ARTICLES WITH AT LEAST ONE ARTICLE PLATED WITH PRECIOUS METAL OF SPOONS FORKS LADLES SKIMMERS CAKE-SERVERS FISH-KNIVES BUTTER-KNIVES SUGAR TONGS & SIMILAR KITCHEN OR TABLEWARE	0	0
82152000	OTHER SETS OF ASSORTED ARTICLES OF SPOONS FORKS LADLES SKIMMERS CAKE-SERVERS FISH-KNIVES BUTTER-KNIVES SUGAR TONGS & SIMILAR KITCHEN OR TABLEWARE	0	0
82159100	SPOONS FORKS LADLES SKIMMER FISH KNIVES BUTTER KNIVES SUGAR TONGS & THE LIKE PLATED WITH PRECIOUS METAL EXCL SETS OF ASSORTED ARTICLES	0	0
82159900	SPOONS FORKS LADLES SKIMMER FISH KNIVES BUTTER KNIVES SUGAR TONGS & THE LIKE NOT PLATED WITH PRECIOUS METAL EXCL SETS OF ASSORTED ARTICLES	0	0
83011000	PADLOCKS OF BASE METAL	0	0
83012000	LOCKS OF BASE METAL OF A KIND USED FOR MOTOR VEHICLES	0	0
83013000	OTHER LOCKS OF BASE METAL OF A KIND USED FOR FURNITURE	0	0
83014010	HANDCUFFS LOCKS OF BASE METAL	0	0
83014020	DOOR LOCKS OF BASE METAL	0	0
83014090	OTHER LOCKS OF BASE METAL	0	0
83015000	CLASPS & FRAMES WITH CLASPS INCORPORATING LOCKS OF BASE METAL	0	0
83016000	PARTS FOR LOCKS OF BASE METAL	0	0
83017000	KEYS OF BASE METAL FOR LOCKS PRESENTED SEPARATELY	0	0

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83021000	HINGES OF BASE METAL	0	0
83022010	CASTORS OF DIAMETER OVER 100MM BUT NOT OVER 250MM OF BASE METAL	0	0
83022090	OTHER CASTORS OF BASE METAL	0	0
83023010	HASPS SUITABLE FOR MOTOR VEHICLES OF BASE METAL	0	0
83023090	OTHER MOUNTINGS FITTING & THE LIKE SUITABLE FOR MOTOR VEHICLES OF BASE METAL	0	0
83024131	HASPS FOR DOORS OF BASE METAL	0	0
83024139	STAPLES FOR DOORS & HOOKS EYES & BOLTS SUITABLE FOR BUILDINGS OF BASE METAL	0	0
83024190	OTHER MOUNTINGS & FITTINGS & SIMILAR ARTICLES SUITABLE FOR BUILDINGS OF BASE METAL	0	0
83024220	HASPS SUITABLE FOR FURNITURE OF BASE METAL	0	0
83024290	OTHER MOUNTINGS & FITTINGS & SIMILAR ARTICLES SUITABLE FOR FURNITURE OF BASE METAL	0	0
83024910	OTHER MOUNTINGS FITTINGS & THE LIKE OF A KIND SUITABLE FOR SADDLERY OF BASE METAL	0	0
83024991	OTHER HASPS OF BASE METAL	0	0
83024999	OTHER MOUNTINGS FITTINGS & THE LIKE OF BASE METAL	0	0
83025000	HAT-RACKS HAT-PEGS BRACKETS & SIMILAR FIXTURES OF BASE METAL	0	0
83026000	AUTOMATIC DOOR CLOSERS OF BASE METAL	0	0
83030000	ARMOURED OR REINFORCED SAFES STRONG BOXES & DOORS & SAFE DEPOSIT LOCKERS FOR STRONG ROOMS CASH OR DEED BOXES & THE LIKE OF BASE METAL	0	0
83040010	FILING CABINETS & CARD INDEX CABINETS OF BASE METAL EXCL OFFICE FURNITURE OF HEADING 9403	0	0
83040091	PAPER TRAYS PAPER RESTS PEN TRAYS OFFICE STAMP STANDS & SIMILAR OFFICE OR DESK EQUIPMENT OF ALUMINIUM EXCL OFFICE FURNITURE OF HEADING 9403	0	0
83040092	PAPER TRAYS PAPER RESTS PEN TRAYS OFFICE STAMP STANDS & SIMILAR OFFICE OR DESK EQUIPMENT OF NICKEL EXCL OFFICE FURNITURE OF HEADING 9403	0	0
83040093	PAPER TRAYS PAPER RESTS PEN TRAYS OFFICE STAMP STANDS & SIMILAR OFFICE OR DESK EQUIPMENT OF COPPER OR LEAD EXCL OFFICE FURNITURE OF HEADING 9403	0	0
83040099	PAPER TRAYS PAPER RESTS PEN TRAYS OFFICE STAMP STANDS & SIMILAR OFFICE OR DESK EQUIPMENT OF OTHER BASE METAL EXCL OFFICE FURNITURE OF HEADING 9403	0	0
83051010	FITTINGS FOR DOUBLE LOOP WIRE BINDERS OF BASE METAL	0	0
83051090	OTHER FITTINGS FOR LOOSE LEAF BINDERS OR FILES OF BASE METAL	0	0
83052010	STAPLES IN STRIPS OF A KIND FOR OFFICE USE OF BASE METAL	0	0
83052020	OTHER STAPLES IN STRIPS OF IRON OR STEEL	0	0
83052090	OTHER STAPLES IN STRIPS OF OTHER BASE METAL	0	0

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83059010	PAPER CLIPS OF BASE METAL INCLUDING PARTS	0	0
83059090	OTHER FITTINGS OF BASE METAL INCLUDING PARTS	0	0
83061000	NON-ELECTRIC BELLS GONGS & THE LIKE OF BASE METAL	0	0
83062100	BASE METAL STATUETTES & ORNAMENTS PLATED WITH PRECIOUS METALS	0	0
83062910	OTHER STATUETTES & ORNAMENTS OF COPPER OR LEAD	0	0
83062920	OTHER STATUETTES & ORNAMENTS OF NICKEL	0	0
83062930	OTHER STATUETTES & ORNAMENTS OF ALUMINIUM	0	0
83062990	OTHER STATUETTES & ORNAMENTS OF OTHER BASE METAL	0	0
83063010	PHOTOGRAPH PICTURE OR SIMILAR FRAMES & MIRRORS OF COPPER	0	0
83063091	METALLIC MIRRORS REFLECTING TRAFFIC VIEWS AT ROAD INTERSECTIONS OR SHARP CORNERS OF BASE METAL	0	0
83063099	OTHER PHOTOGRAPH PICTURE OR SIMILAR FRAMES & MIRRORS OF OTHER BASE METAL	0	0
83071000	FLEXIBLE TUBING OF IRON & STEEL	0	0
83079000	FLEXIBLE TUBING OF OTHER BASE METAL	0	0
83081000	HOOKS EYES & EYELETS OF BASE METAL	0	0
83082000	TUBULAR OR BIFURCATED RIVETS OF BASE METALS	0	0
83089010	BEADS OF BASE METAL	0	0
83089020	SPANGLES OF BASE METAL	0	0
83089090	OTHER CLASPS FRAMES WITH CLASPS BUCKLES BUCKLE CLASPS & THE LIKE OF A KIND USED FOR CLOTHING ACCESSORIES FOOTWEAR JEWELLERY WRIST WATCHES BOOKS AWNINGS LEATHER GOODS OR TRAVEL GOODS SADDLERY OR OTHER MADE UP ARTICLES	0	0
83091000	CROWN CORKS OF BASE METAL	0	0
83099010	CAPSULES FOR BOTTLES OF BASE METAL	0	0
83099020	TOP ENDS OF ALUMINIUM CANS	0	0
83099060	AEROSOL CAN ENDS OF TINPLATE	0	0
83099070	OTHER CAPS FOR CANS OF BASE METAL	0	0
83099081	OTHER BOTTLE & SCREW CAPS OF ALUMINIUM	0	0
83099089	OTHER PACKING ACCESSORIES OF ALUMINIUM	0	0
83099091	OTHER BOTTLE & SCREW CAPS OF OTHER BASE METALS	0	0
83099092	BUNGS FOR METAL DRUMS BUNG COVERS SEALS & CASE CORNER PROTECTORS OF OTHER BASE METALS	0	0
83099099	OTHER PACKING ACCESSORIES OF OTHER BASE METALS	0	0
83100000	SIGN PLATES NAME PLATES ADDRESS PLATES & SIMILAR PLATES NUMBERS LETTERS & OTHER SYMBOLS OF BASE METAL EXCL THOSE OF HEADING 9405	0	0
83111010	COATED ELECTRODES FOR ELECTRIC ARC WELDING OF BASE METAL IN ROLLS	0	0
83111090	OTHER COATED ELECTRODES FOR ELECTRIC ARC WELDING OF BASE METAL NOT IN ROLLS	0	0

83112021	CORED WIRE OF ALLOY STEEL, CONTAINING BY WEIGHT 4.5% OR MORE OF CARBON & 20% OR MORE OF CHROMIUM IN ROLLS	0	0
83112029	CORED WIRE OF ALLOY STEEL, CONTAINING BY WEIGHT 4.5% OR MORE OF CARBON & 20% OR MORE OF CHROMIUM NOT IN ROLLS	0	0
83112090	CORED WIRE FOR ELECTRIC ARC WELDING OF OTHER BASE METAL	0	0
83113021	CORED WIRE OF ALLOY STEEL FOR SOLDERING BRAZING OR WELDING BY FLAME CONTAINING BY WEIGHT 4.5% OR MORE CARBON & 20% OR MORE OF CHROMIUM IN ROLLS	0	0
83113029	OTHER CORED WIRE OF ALLOY STEEL FOR SOLDERING BRAZING OR WELDING BY FLAME CONTAINING BY WEIGHT 4.5% OR MORE CARBON & 20% OR MORE OF CHROMIUM NOT IN ROLLS	0	0
83113091	OTHER COATED RODS & CORED WIRE FOR SOLDERING BRAZING OR WELDING BY FLAME OF BASE METAL IN ROLLS	0	0
83113099	OTHER COATED RODS & CORED WIRE FOR SOLDERING BRAZING OR WELDING BY FLAME OF BASE METAL NOT IN ROLLS	0	0
83119000	OTHER WIRE RODS TUBES PLATES & THE LIKE OF BASE METAL OR OF METAL CARBIDES COATED OR CORED WITH FLUX MATERIAL & WIRE & RODS OF AGGLOMERATED BASE METAL POWDER FOR METAL SPRAYING	0	0
84011000	NUCLEAR REACTORS	0	0
84012000	MACHINERY & APPARATUS FOR ISOTOPIC SEPARATION & PARTS THEREOF	0	0
84013000	NON-IRRADIATED FUEL ELEMENTS	0	0
84014000	PARTS OF NUCLEAR REACTORS	0	0
84021110	WATERTUBE BOILERS WITH A STEAM PRODUCTION OVER 45T PER HOUR ELECTRICALLY OPERATED	0	0
84021120	WATERTUBE BOILERS WITH A STEAM PRODUCTION OVER 45T PER HOUR NOT ELECTRICALLY OPERATED	0	0
84021211	WATERTUBE BOILERS WITH A STEAM PRODUCTION OVER 15 BUT NOT OVER 45T PER HOUR ELECTRICALLY OPERATED	0	0
84021219	WATERTUBE BOILERS WITH A STEAM PRODUCTION NOT OVER 15T PER HOUR ELECTRICALLY OPERATED	0	0
84021221	WATERTUBE BOILERS WITH A STEAM PRODUCTION OVER 15 BUT NOT OVER 45T PER HOUR NOT ELECTRICALLY OPERATED	0	0
84021229	WATERTUBE BOILERS WITH A STEAM PRODUCTION NOT OVER 15T PER HOUR NOT ELECTRICALLY OPERATED	0	0
84021911	OTHER VAPOUR GENERATING BOILERS WITH STEAM PRODUCTION OVER 15T PER HOUR ELECTRICALLY OPERATED	0	0
84021919	OTHER VAPOUR GENERATING BOILERS WITH STEAM PRODUCTION NOT OVER 15T PER HOUR ELECTRICALLY OPERATED	0	0

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84021921	OTHER VAPOUR GENERATING BOILERS WITH STEAM PRODUCTION OVER 15T PER HOUR NOT ELECTRICALLY OPERATED	0	0
84021929	OTHER VAPOUR GENERATING BOILERS WITH STEAM PRODUCTION NOT OVER 15T PER HOUR NOT ELECTRICALLY OPERATED	0	0
84022010	SUPER HEATED WATER BOILERS ELECTRICALLY OPERATED	0	0
84022020	SUPER HEATED WATER BOILERS NOT ELECTRICALLY OPERATED	0	0
84029010	PARTS FOR BOILER BODIES OR SHELLS	0	0
84029090	OTHER PARTS OF BOILERS	0	0
84031000	CENTRAL HEATING BOILERS EXCL THOSE OF HEADING 8402	0	0
84039010	PARTS OF CENTRAL HEATING BOILER BODIES OR SHELLS EXCL THOSE OF HEADING 8402	0	0
84039090	OTHER PARTS OF CENTRAL HEATING BOILERS EXCL THOSE OF HEADING 8402	0	0
84041011	SOOT REMOVERS FOR USE WITH BOILERS OF HEADING 8402	0	0
84041019	OTHER AUXILIARY PLANT FOR USE WITH BOILERS EXCL SOOT REMOVERS OF HEADING 8402	0	0
84041020	AUXILIARY PLANT FOR USE WITH BOILERS OF HEADING 8403	0	0
84042000	CONDENSERS FOR STEAM OR OTHER VAPOUR POWER UNITS	0	0
84049011	BODIES SHELLS OR CASINGS OF GOODS OF SUBHEADING 84041011 AND 84041019	0	0
84049019	OTHER PARTS OF GOODS OF SUBHEADING 84041011 AND 84041019	0	0
84049021	BODIES SHELLS OR CASINGS OF GOODS OF SUBHEADING 84041020	0	0
84049029	OTHER PARTS OF GOODS OF SUBHEADING 84041020	0	0
84049090	PARTS OF CONDENSERS FOR STEAM OR OTHER VAPOUR POWER UNITS EXCL GOODS OF SUBHEADING 84041011 84041019 & 84041020	0	0
84051000	PRODUCER GAS OR WATER GAS GENERATORS ACETYLENE GAS GENERATORS & SIMILAR WATER PROCESS GAS GENERATORS	0	0
84059000	PARTS OF PRODUCER GAS OR WATER GAS GENERATORS ACETYLENE GAS GENERATORS & SIMILAR WATER PROCESS GAS GENERATORS	0	0
84061000	TURBINES FOR MARINE PROPULSION	0	0
84068100	OTHER TURBINES OUTPUT OVER 40MW	0	0
84068210	OTHER TURBINES OUTPUT NOT OVER 5MW	0	0
84068290	OTHER TURBINES OUTPUT OVER 5MW NOT OVER 40MW	0	0
84069000	PARTS OF STEAM & OTHER VAPOUR TURBINES	0	0
84071000	AIRCRAFT ENGINES OF SPARK IGNITION RECIPROCATING OR ROTARY INTERNAL COMBUSTION PISTON	0	0
84072110	OUTBOARD MOTORS OF SPARK IGNITION RECIPROCATING OR ROTARY INTERNAL COMBUSTION PISTON OF POWER NOT OVER 22.38KW	0	0

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84072190	OUTBOARD MOTORS OF SPARK IGNITION RECIPROCATING OR ROTARY INTERNAL COMBUSTION PISTON OF POWER OVER 22.38KW	0	0
84072920	OTHER MARINE PROPULSION ENGINES OF SPARK IGNITION RECIPROCATING OR ROTARY INTERNAL COMBUSTION PISTON OF POWER NOT OVER 22.38KW	0	0
84072990	OTHER MARINE PROPULSION ENGINES OF SPARK IGNITION RECIPROCATING OR ROTARY INTERNAL COMBUSTION PISTON OF POWER OVER 22.38KW	0	0
84073100	RECIPROCATING PISTON ENGINES OF CAPACITY NOT OVER 50CC FOR PROPULSION OF VEHICLES OF CHAPTER 87	0	0
84073211	RECIPROCATING PISTON ENGINES OF CAPACITY OVER 50CC BUT NOT OVER 110CC FOR PROPULSION OF VEHICLES OF HEADING 8701	0	0
84073212	RECIPROCATING PISTON ENGINES OF CAPACITY OVER 50CC BUT NOT OVER 110CC FOR PROPULSION OF VEHICLES OF HEADING 8711	0	0
84073219	RECIPROCATING PISTON ENGINES OF CAPACITY OVER 50CC BUT NOT OVER 110CC FOR PROPULSION OF OTHER VEHICLES OF CHAP 87	0	0
84073221	RECIPROCATING PISTON ENGINES OF CAPACITY OVER 110CC BUT NOT OVER 250CC FOR PROPULSION OF VEHICLES OF HEADING 8701	0	0
84073222	RECIPROCATING PISTON ENGINES OF CAPACITY OVER 110CC BUT NOT OVER 250CC FOR PROPULSION OF VEHICLES OF HEADING 8711	0	0
84073229	RECIPROCATING PISTON ENGINES OF CAPACITY OVER 110CC BUT NOT OVER 250CC FOR PROPULSION OF OTHER VEHICLES OF CHAP 87	0	0
84073310	RECIPROCATING PISTON ENGINES OF CAPACITY OVER 250CC BUT NOT OVER 1000CC FOR PROPULSION OF VEHICLES OF HEADING 8701	0	0
84073320	RECIPROCATING PISTON ENGINES OF CAPACITY OVER 250CC BUT NOT OVER 1000CC FOR PROPULSION OF VEHICLES OF HEADING 8711	0	0
84073390	RECIPROCATING PISTON ENGINES OF CAPACITY OVER 250CC BUT NOT OVER 1000CC FOR PROPULSION OF OTHER VEHICLES OF CHAP 87	0	0
84073440	RECIPROCATING PISTON ENGINES OF CAPACITY OVER 1000CC BUT NOT OVER 1100CC FOR PROPULSION OF PEDESTRIAN CONTROLLED TRACTORS FULLY ASSEMBLED	0	0
84073450	RECIPROCATING PISTON ENGINES OF CAPACITY OVER 1000CC FOR PROPULSION OF OTHER VEHICLES OF HEADING 8701 FULLY ASSEMBLED	0	0

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84073460	RECIPROCATING PISTON ENGINES OF CAPACITY OVER 1000CC FOR PROPULSION OF VEHICLES OF HEADING 8711 FULLY ASSEMBLED	0	0
84073471	RECIPROCATING PISTON ENGINES OF CAPACITY OVER 1000CC BUT NOT OVER 2000CC FULLY ASSEMBLED	0	0
84073472	RECIPROCATING PISTON ENGINES OF CAPACITY OVER 2000CC BUT NOT OVER 3000CC FULLY ASSEMBLED	0	0
84073473	RECIPROCATING PISTON ENGINES OF CAPACITY OVER 3000CC FULLY ASSEMBLED	0	0
84073491	RECIPROCATING PISTON ENGINES OF CAPACITY OVER 1000CC BUT NOT OVER 1100CC FOR PROPULSION OF PEDESTRIAN CONTROLLED TRACTORS NOT FULLY ASSEMBLED	0	0
84073492	RECIPROCATING PISTON ENGINES OF CAPACITY OVER 1000CC FOR PROPULSION OF OTHER VEHICLES OF HEADING 8701 NOT FULLY ASSEMBLED	0	0
84073493	RECIPROCATING PISTON ENGINES OF CAPACITY OVER 1000CC FOR PROPULSION OF VEHICLES OF HEADING 8711 NOT FULLY ASSEMBLED	0	0
84073494	RECIPROCATING PISTON ENGINES OF CAPACITY OVER 1000CC BUT NOT OVER 2000CC NOT FULLY ASSEMBLED	0	0
84073495	RECIPROCATING PISTON ENGINES OF CAPACITY OVER 2000CC BUT NOT OVER 3000CC NOT FULLY ASSEMBLED	0	0
84073499	RECIPROCATING PISTON ENGINES OF CAPACITY OVER 3000CC NOT FULLY ASSEMBLED	0	0
84079010	OTHER SPARK IGNITION RECIPROCATING OR ROTARY INTERNAL COMBUSTION PISTON ENGINES OF POWER NOT OVER 18.65KW	0	0
84079020	OTHER SPARK IGNITION RECIPROCATING OR ROTARY INTERNAL COMBUSTION PISTON ENGINES OF POWER OVER 18.65 BUT NOT OVER 22.38KW	0	0
84079090	OTHER SPARK IGNITION RECIPROCATING OR ROTARY INTERNAL COMBUSTION PISTON ENGINES OF POWER OVER 22.38KW	0	0
84081010	MARINE PROPULSION ENGINES OF COMPRESSION IGNITION INTERNAL COMBUSTION PISTON OF POWER NOT OVER 22.38KW	0	0
84081020	MARINE PROPULSION ENGINES OF COMPRESSION IGNITION INTERNAL COMBUSTION PISTON OF POWER OVER 22.38KW BUT NOT OVER 100KW	0	0
84081030	MARINE PROPULSION ENGINES OF COMPRESSION IGNITION INTERNAL COMBUSTION PISTON OF POWER OVER 100KW BUT NOT OVER 750KW	0	0
84081090	MARINE PROPULSION ENGINES OF COMPRESSION IGNITION INTERNAL COMBUSTION PISTON OF POWER OVER 750KW	0	0

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84082010	COMPRESSION IGNITION INTERNAL COMBUSTION PISTON ENGINES FOR PROPULSION OF VEHICLES OF SUBHEADING 870110 FULLY ASSEMBLED	0	0
84082021	COMPRESSION IGNITION INTERNAL COMBUSTION PISTON ENGINES OF CAPACITY NOT OVER 2000CC FOR PROPULSION OF VEHICLES OF CHAP 87 (EXCL SUBHEADING 870110) FULLY ASSEMBLED	0	0
84082022	COMPRESSION IGNITION INTERNAL COMBUSTION PISTON ENGINES OF CAPACITY OVER 2000CC NOT OVER 3500CC FOR PROPULSION OF VEHICLES OF CHAP 87 (EXCL SUBHEADING 870110) FULLY ASSEMBLED	0	0
84082023	COMPRESSION IGNITION INTERNAL COMBUSTION PISTON ENGINES OF CAPACITY OVER 3500CC FOR PROPULSION OF VEHICLES OF CHAP 87 (EXCL SUBHEADING 870110) FULLY ASSEMBLED	0	0
84082093	COMPRESSION IGNITION INTERNAL COMBUSTION PISTON ENGINES FOR PROPULSION OF VEHICLES OF SUBHEADING 870110 NOT FULLY ASSEMBLED	0	0
84082094	COMPRESSION IGNITION INTERNAL COMBUSTION PISTON ENGINES OF CAPACITY NOT OVER 2000CC FOR PROPULSION OF VEHICLES OF CHAP 87 (EXCL SUBHEADING 870110) NOT FULLY ASSEMBLED	0	0
84082095	COMPRESSION IGNITION INTERNAL COMBUSTION PISTON ENGINES OF CAPACITY OVER 2000CC NOT OVER 3500CC FOR PROPULSION OF VEHICLES OF CHAP 87 (EXCL SUBHEADING 870110) NOT FULLY ASSEMBLED	0	0
84082096	COMPRESSION IGNITION INTERNAL COMBUSTION PISTON ENGINES OF CAPACITY OVER 3500CC FOR PROPULSION OF VEHICLES OF CHAP 87 (EXCL SUBHEADING 870110) NOT FULLY ASSEMBLED	0	0
84089010	OTHER COMPRESSION IGNITION INTERNAL COMBUSTION PISTON ENGINES OF POWER NOT OVER 18.65KW	0	0
84089051	OTHER COMPRESSION IGNITION INTERNAL COMBUSTION PISTON ENGINES OF POWER OVER 100KW FOR MACHINERY OF HEADING 8429 OR 8430	0	0
84089052	OTHER COMPRESSION IGNITION INTERNAL COMBUSTION PISTON ENGINES OF POWER OVER 100KW FOR RAILWAY LOCOMOTIVE OR TRAMWAY VEHICLES	0	0
84089059	OTHER COMPRESSION IGNITION INTERNAL COMBUSTION PISTON ENGINES OF POWER OVER 100KW EXCL MACHINERY OF HEADING 8429 OR 8430 & FOR RAILWAY LOCOMOTIVES OR TRAMWAY VEHICLE	0	0
84089091	OTHER COMPRESSION IGNITION INTERNAL COMBUSTION PISTON ENGINES OF POWER OVER 18.65KW BUT NOT OVER 100KW FOR MACHINERY OF HEADING 8429 OR 8430	0	0

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84089092	OTHER COMPRESSION IGNITION INTERNAL COMBUSTION PISTON ENGINES OF POWER OVER 18.65KW BUT NOT OVER 100KW FOR RAILWAY LOCOMOTIVES OR TRAMWAY VEHICLES	0	0
84089099	OTHER COMPRESSION IGNITION INTERNAL COMBUSTION PISTON ENGINES OF POWER OVER 18.65KW BUT NOT OVER 100KW NES	0	0
84091000	PARTS FOR AIRCRAFT ENGINES OF HEADING 8407 OR 8408	0	0
84099111	CARBURETTORS & PARTS THEREOF FOR SPARK IGNITION INTERNAL COMBUSTION PISTON ENGINES FOR MACHINERY OF HEADING 8429 OR 8430	0	0
84099112	CYLINDER BLOCKS CRANK CASES FOR SPARK IGNITION INTERNAL COMBUSTION PISTON ENGINES FOR MACHINERY OF HEADING 8429 OR 8430	0	0
84099113	CYLINDER LINERS WITH INTERNAL DIAMETER OF 50MM OR MORE BUT NOT OVER 155MM FOR SPARK IGNITION INTERNAL COMBUSTION PISTON ENGINES FOR MACHINERY OF HEADING 8429 OR 8430	0	0
84099114	OTHER CYLINDER LINERS FOR SPARK IGNITION INTERNAL COMBUSTION PISTON ENGINES FOR MACHINERY OF HEADING 8429 OR 8430	0	0
84099115	CYLINDER HEADS & HEAD COVERS FOR SPARK IGNITION INTERNAL COMBUSTION PISTON ENGINES FOR MACHINERY OF HEADING 8429 OR 8430	0	0
84099116	PISTONS WITH EXTERNAL DIAMETER OF 50MM OR MORE BUT NOT OVER 155MM FOR SPARK IGNITION INTERNAL COMBUSTION PISTON ENGINES FOR MACHINERY OF HEADING 8429 OR 8430	0	0
84099117	OTHER PISTONS FOR SPARK IGNITION INTERNAL COMBUSTION PISTON ENGINES FOR MACHINERY OF HEADING 8429 OR 8430	0	0
84099118	PISTON RINGS & GUDGEON PINS FOR SPARK IGNITION INTERNAL COMBUSTION PISTON ENGINES FOR MACHINERY OF HEADING 8429 OR 8430	0	0
84099119	OTHER PARTS FOR SPARK IGNITION INTERNAL COMBUSTION PISTON ENGINES FOR MACHINERY OF HEADING 8429 OR 8430	0	0
84099121	CARBURETTORS & PARTS THEREOF FOR SPARK IGNITION INTERNAL COMBUSTION PISTON ENGINES FOR VEHICLES OF HEADING 8701	0	0
84099122	CYLINDER BLOCKS; CRANK CASES FOR SPARK IGNITION INTERNAL COMBUSTION PISTON ENGINES FOR VEHICLES OF HEADING 8701	0	0
84099123	CYLINDER LINERS WITH INTERNAL DIAMETER OF 50MM OR MORE BUT NOT OVER 155MM FOR SPARK IGNITION INTERNAL COMBUSTION PISTON ENGINES FOR VEHICLES OF HEADING 8701	0	0

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84099124	OTHER CYLINDER LINERS FOR SPARK IGNITION INTERNAL COMBUSTION PISTON ENGINES FOR VEHICLES OF HEADING 8701	0	0
84099126	PISTONS WITH EXTERNAL DIAMETER OF 50MM OR MORE BUT NOT OVER 155MM FOR SPARK IGNITION INTERNAL COMBUSTION PISTON ENGINES FOR VEHICLES OF HEADING 8701	0	0
84099128	PISTON RINGS & GUDGEON PINS FOR SPARK IGNITION INTERNAL COMBUSTION PISTON ENGINES FOR VEHICLES OF HEADING 8701	0	0
84099129	OTHER PARTS FOR SPARK IGNITION INTERNAL COMBUSTION PISTON ENGINES FOR VEHICLES OF HEADING 8701	0	0
84099131	CARBURETTORS & PARTS THEREOF FOR SPARK IGNITION INTERNAL COMBUSTION PISTON ENGINES FOR VEHICLES OF HEADING 8711	0	0
84099132	CYLINDER BLOCKS CRANK CASES FOR SPARK IGNITION INTERNAL COMBUSTION PISTON ENGINES FOR VEHICLES OF HEADING 8711	0	0
84099134	CYLINDER LINERS FOR SPARK IGNITION INTERNAL COMBUSTION PISTON ENGINES FOR VEHICLES OF HEADING 8711	0	0
84099135	CYLINDER HEADS & HEAD COVERS FOR SPARK IGNITION INTERNAL COMBUSTION PISTON ENGINES FOR VEHICLES OF HEADING 8711	0	0
84099137	PISTONS FOR SPARK IGNITION INTERNAL COMBUSTION PISTON ENGINES FOR VEHICLES OF HEADING 8711	0	0
84099138	PISTON RINGS & GUDGEON PINS FOR SPARK IGNITION INTERNAL COMBUSTION PISTON ENGINES FOR VEHICLES OF HEADING 8711	0	0
84099139	OTHER PARTS FOR SPARK IGNITION INTERNAL COMBUSTION PISTON ENGINES FOR VEHICLES OF HEADING 8711	0	0
84099141	CARBURETTORS & PARTS THEREOF FOR SPARK IGNITION INTERNAL COMBUSTION PISTON ENGINES FOR OTHER VEHICLES OF CHAP 87	0	0
84099142	CYLINDER BLOCKS CRANK CASES FOR SPARK IGNITION INTERNAL COMBUSTION PISTON ENGINES FOR OTHER VEHICLES OF CHAP 87	0	0
84099143	CYLINDER LINERS WITH INTERNAL DIAMETER OF 50MM OR MORE BUT NOT OVER 155MM FOR SPARK IGNITION INTERNAL COMBUSTION PISTON ENGINES FOR OTHER VEHICLES OF CHAP 87	0	0
84099144	OTHER CYLINDER LINERS FOR SPARK IGNITION INTERNAL COMBUSTION PISTON ENGINES FOR OTHER VEHICLES OF CHAP 87	0	0
84099145	CYLINDER HEADS & HEAD COVERS FOR SPARK IGNITION INTERNAL COMBUSTION PISTON ENGINES FOR OTHER VEHICLES OF CHAP 87	0	0
84099146	PISTONS WITH EXTERNAL DIAMETER OF 50MM OR MORE BUT NOT OVER 155MM FOR SPARK IGNITION INTERNAL COMBUSTION PISTON ENGINES FOR OTHER VEHICLES OF CHAP 87	0	0

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84099147	OTHER PISTONS FOR SPARK IGNITION INTERNAL COMBUSTION PISTON ENGINES FOR OTHER VEHICLES OF CHAP 87	0	0
84099148	PISTON RINGS & GUDGEON PINS FOR SPARK IGNITION INTERNAL COMBUSTION PISTON ENGINES FOR OTHER VEHICLES OF CHAP 87	0	0
84099149	OTHER PARTS FOR SPARK IGNITION INTERNAL COMBUSTION PISTON ENGINES FOR OTHER VEHICLES OF CHAP 87	0	0
84099151	CYLINDER BLOCKS CRANK CASES FOR MARINE PROPULSION ENGINES OF SPARK IGNITION INTERNAL COMBUSTION PISTON OF POWER NOT OVER 22.38KW FOR VESSELS OF CHAP 89	0	0
84099152	CYLINDER LINERS WITH INTERNAL DIAMETER OF 50MM OR MORE BUT NOT OVER 155MM FOR MARINE PROPULSION ENGINES OF SPARK IGNITION INTERNAL COMBUSTION PISTON OF POWER NOT OVER 22.38KW FOR VESSELS OF CHAP 89	0	0
84099153	OTHER CYLINDER LINERS FOR MARINE PROPULSION ENGINES OF SPARK IGNITION INTERNAL COMBUSTION PISTON OF POWER NOT OVER 22.38KW FOR VESSELS OF CHAP 89	0	0
84099154	PISTONS WITH EXTERNAL DIAMETER OF 50MM OR MORE BUT NOT OVER 155MM FOR MARINE PROPULSION ENGINES OF SPARK IGNITION INTERNAL COMBUSTION PISTON OF POWER NOT OVER 22.38KW FOR VESSELS OF CHAP 89	0	0
84099155	OTHER PISTONS FOR MARINE PROPULSION ENGINES OF SPARK IGNITION INTERNAL COMBUSTION PISTON OF POWER NOT OVER 22.38KW FOR VESSELS OF CHAP 89	0	0
84099159	OTHER PARTS FOR MARINE PROPULSION ENGINES OF SPARK IGNITION INTERNAL COMBUSTION PISTON OF POWER NOT OVER 22.38KW FOR VESSELS OF CHAP 89	0	0
84099161	CYLINDER BLOCKS CRANK CASES FOR MARINE PROPULSION ENGINES OF SPARK IGNITION INTERNAL COMBUSTION PISTON OF POWER OVER 22.38KW FOR VESSELS OF CHAP 89	0	0
84099162	CYLINDER LINERS WITH INTERNAL DIAMETER OF 50MM OR MORE BUT NOT OVER 155MM FOR MARINE PROPULSION ENGINES OF SPARK IGNITION INTERNAL COMBUSTION PISTON OF POWER OVER 22.38KW FOR VESSELS OF CHAP 89	0	0
84099163	OTHER CYLINDER LINERS FOR MARINE PROPULSION ENGINES OF SPARK IGNITION INTERNAL COMBUSTION PISTON OF POWER OVER 22.38KW FOR VESSELS OF CHAP 89	0	0
84099164	PISTONS WITH EXTERNAL DIAMETER OF 50MM OR MORE BUT NOT OVER 155MM FOR MARINE PROPULSION ENGINES OF SPARK IGNITION INTERNAL COMBUSTION PISTON OF POWER OVER 22.38KW FOR VESSELS OF CHAP 89	0	0

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84099169	OTHER PARTS FOR MARINE PROPULSION ENGINES OF SPARK IGNITION INTERNAL COMBUSTION PISTON OF POWER OVER 22.38KW FOR VESSELS OF CHAP 89	0	0
84099171	CARBURETTORS & PARTS THEREOF FOR OTHER SPARK IGNITION INTERNAL COMBUSTION PISTON ENGINES	0	0
84099172	CYLINDER BLOCKS & CRANK CASES FOR OTHER SPARK IGNITION INTERNAL COMBUSTION PISTON ENGINES	0	0
84099173	CYLINDER LINERS WITH INTERNAL DIAMETER OF 50MM OR MORE BUT NOT OVER 155MM FOR OTHER SPARK IGNITION INTERNAL COMBUSTION PISTON ENGINES	0	0
84099174	OTHER CYLINDER LINERS FOR OTHER SPARK IGNITION INTERNAL COMBUSTION PISTON ENGINES	0	0
84099176	PISTONS WITH EXTERNAL DIAMETER OF 50MM OR MORE BUT NOT OVER 155MM FOR OTHER SPARK IGNITION INTERNAL COMBUSTION PISTON ENGINES	0	0
84099177	OTHER PISTONS FOR OTHER SPARK IGNITION INTERNAL COMBUSTION PISTON ENGINES	0	0
84099178	PISTON RINGS & GUDGEON PINS FOR OTHER SPARK IGNITION INTERNAL COMBUSTION PISTON ENGINES	0	0
84099179	OTHER PARTS FOR OTHER SPARK IGNITION INTERNAL COMBUSTION PISTON ENGINES	0	0
84099911	CARBURETTORS & PARTS THEREOF FOR COMPRESSION IGNITION INTERNAL COMBUSTION PISTON ENGINES FOR MACHINERY OF HEADING 8429 OR 8430	0	0
84099912	CYLINDER BLOCKS CRANK CASES FOR COMPRESSION IGNITION INTERNAL COMBUSTION PISTON ENGINES FOR MACHINERY OF HEADING 8429 OR 8430	0	0
84099913	CYLINDER LINERS WITH INTERNAL DIAMETER OF 50MM OR MORE BUT NOT OVER 155MM FOR COMPRESSION IGNITION INTERNAL COMBUSTION PISTON ENGINES FOR MACHINERY OF HEADING 8429 OR 8430	0	0
84099914	OTHER CYLINDER LINERS FOR COMPRESSION IGNITION INTERNAL COMBUSTION PISTON ENGINES FOR MACHINERY OF HEADING 8429 OR 8430	0	0
84099915	CYLINDER HEADS & HEAD COVERS FOR COMPRESSION IGNITION INTERNAL COMBUSTION PISTON ENGINES FOR MACHINERY OF HEADING 8429 OR 8430	0	0
84099916	PISTONS WITH EXTERNAL DIAMETER OF 50MM OR MORE BUT NOT OVER 155MM FOR COMPRESSION IGNITION INTERNAL COMBUSTION PISTON ENGINES FOR MACHINERY OF HEADING 8429 OR 8430	0	0
84099917	OTHER PISTONS FOR COMPRESSION IGNITION INTERNAL COMBUSTION PISTON ENGINES FOR MACHINERY OF HEADING 8429 OR 8430	0	0
84099918	PISTON RINGS & GUDGEON PINS FOR COMPRESSION IGNITION INTERNAL COMBUSTION PISTON ENGINES FOR MACHINERY OF HEADING 8429 OR 8430	0	0

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84099919	OTHER PARTS FOR COMPRESSION IGNITION INTERNAL COMBUSTION PISTON ENGINES FOR MACHINERY OF HEADING 8429 OR 8430	0	0
84099921	CARBURETTORS & PARTS THEREOF FOR COMPRESSION IGNITION INTERNAL COMBUSTION PISTON ENGINES FOR VEHICLES OF HEADING 8701	0	0
84099922	CYLINDER BLOCKS CRANK CASES FOR COMPRESSION IGNITION INTERNAL COMBUSTION PISTON ENGINES FOR VEHICLES OF HEADING 8701	0	0
84099923	CYLINDER LINERS WITH INTERNAL DIAMETER OF 50MM OR MORE BUT NOT OVER 155MM FOR COMPRESSION IGNITION INTERNAL COMBUSTION PISTON ENGINES FOR VEHICLES OF HEADING 8701	0	0
84099924	OTHER CYLINDER LINERS FOR COMPRESSION IGNITION INTERNAL COMBUSTION PISTON ENGINES FOR VEHICLES OF HEADING 8701	0	0
84099925	CYLINDER HEADS & HEAD COVERS FOR COMPRESSION IGNITION INTERNAL COMBUSTION PISTON ENGINES FOR VEHICLES OF HEADING 8701	0	0
84099926	PISTONS WITH EXTERNAL DIAMETER OF 50MM OR MORE BUT NOT OVER 155MM FOR COMPRESSION IGNITION INTERNAL COMBUSTION PISTON ENGINES FOR VEHICLES OF HEADING 8701	0	0
84099927	OTHER PISTONS FOR COMPRESSION IGNITION INTERNAL COMBUSTION PISTON ENGINES FOR VEHICLES OF HEADING 8701	0	0
84099928	PISTON RINGS & GUDGEON PINS FOR COMPRESSION IGNITION INTERNAL COMBUSTION PISTON ENGINES FOR VEHICLES OF HEADING 8701	0	0
84099929	OTHER PARTS FOR COMPRESSION IGNITION INTERNAL COMBUSTION PISTON ENGINES FOR VEHICLES OF HEADING 8701	0	0
84099931	CARBURETTORS & PARTS THEREOF FOR COMPRESSION IGNITION INTERNAL COMBUSTION PISTON ENGINES FOR VEHICLES OF HEADING 8711	0	0
84099932	CYLINDER BLOCKS CRANK CASES FOR COMPRESSION IGNITION INTERNAL COMBUSTION PISTON ENGINES FOR VEHICLES OF HEADING 8711	0	0
84099933	CYLINDER LINERS FOR COMPRESSION IGNITION INTERNAL COMBUSTION PISTON ENGINES FOR VEHICLES OF HEADING 8711	0	0
84099934	CYLINDER HEADS & HEAD COVERS FOR COMPRESSION IGNITION INTERNAL COMBUSTION PISTON ENGINES FOR VEHICLES OF HEADING 8711	0	0
84099935	PISTONS FOR COMPRESSION IGNITION INTERNAL COMBUSTION PISTON ENGINES FOR VEHICLES OF HEADING 8711	0	0
84099936	PISTON RINGS & GUDGEON PINS FOR COMPRESSION IGNITION INTERNAL COMBUSTION PISTON ENGINES FOR VEHICLES OF HEADING 8711	0	0

CONGRESO LEGISLATIVO DE LA NACIÓN ARGENTINA

84099939	OTHER PARTS FOR COMPRESSION IGNITION INTERNAL COMBUSTION PISTON ENGINES FOR VEHICLES OF HEADING 8711	0	0
84099941	CARBURETTORS & PARTS THEREOF FOR COMPRESSION IGNITION INTERNAL COMBUSTION PISTON ENGINES FOR OTHER VEHICLES OF CHAP 87	0	0
84099942	CYLINDER BLOCKS CRANK CASES FOR COMPRESSION IGNITION INTERNAL COMBUSTION PISTON ENGINES FOR OTHER VEHICLES OF CHAP 87	0	0
84099943	CYLINDER LINERS WITH INTERNAL DIAMETER OF 50MM OR MORE BUT NOT OVER 155MM FOR COMPRESSION IGNITION INTERNAL COMBUSTION PISTON ENGINES FOR OTHER VEHICLES OF CHAP 87	0	0
84099944	OTHER CYLINDER LINERS FOR COMPRESSION IGNITION INTERNAL COMBUSTION PISTON ENGINES FOR OTHER VEHICLES OF CHAP 87	0	0
84099945	CYLINDER HEADS & HEAD COVERS FOR COMPRESSION IGNITION INTERNAL COMBUSTION PISTON ENGINES FOR OTHER VEHICLES OF CHAP 87	0	0
84099946	PISTONS WITH EXTERNAL DIAMETER OF 50MM OR MORE BUT NOT OVER 155MM FOR COMPRESSION IGNITION INTERNAL COMBUSTION PISTON ENGINES FOR OTHER VEHICLES OF CHAP 87	0	0
84099947	OTHER PISTONS FOR COMPRESSION IGNITION INTERNAL COMBUSTION PISTON ENGINES FOR OTHER VEHICLES OF CHAP 87	0	0
84099948	PISTON RINGS & GUDGEON PINS FOR COMPRESSION IGNITION INTERNAL COMBUSTION PISTON ENGINES FOR OTHER VEHICLES OF CHAP 87	0	0
84099949	OTHER PARTS FOR COMPRESSION IGNITION INTERNAL COMBUSTION PISTON ENGINES FOR OTHER VEHICLES OF CHAP 87	0	0
84099951	CYLINDER BLOCKS CRANK CASES FOR MARINE PROPULSION ENGINES OF COMPRESSION IGNITION INTERNAL COMBUSTION PISTON OF POWER NOT OVER 22.38KW FOR VESSELS OF CHAP 89	0	0
84099952	CYLINDER LINERS WITH INTERNAL DIAMETER OF 50MM OR MORE BUT NOT OVER 155MM FOR MARINE PROPULSION ENGINES OF COMPRESSION IGNITION INTERNAL COMBUSTION PISTON OF POWER NOT OVER 22.38KW FOR VESSELS OF CHAP 89	0	0
84099953	OTHER CYLINDER LINERS FOR MARINE PROPULSION ENGINES OF COMPRESSION IGNITION INTERNAL COMBUSTION PISTON OF POWER NOT OVER 22.38KW FOR VESSELS OF CHAP 89	0	0
84099954	PISTONS WITH EXTERNAL DIAMETER OF 50MM OR MORE BUT NOT OVER 155MM FOR MARINE PROPULSION ENGINES OF COMPRESSION IGNITION INTERNAL COMBUSTION PISTON OF POWER NOT OVER 22.38KW FOR VESSELS OF CHAP 89	0	0

CONGRESO LEGISLATIVO DE LA NACIÓN ARGENTINA

84099955	OTHER PISTONS FOR MARINE PROPULSION ENGINES OF COMPRESSION IGNITION INTERNAL COMBUSTION PISTON OF POWER NOT OVER 22.38KW FOR VESSELS OF CHAP 89	0	0
84099959	OTHER PARTS FOR MARINE PROPULSION ENGINES OF COMPRESSION IGNITION INTERNAL COMBUSTION PISTON OF POWER NOT OVER 22.38KW FOR VESSELS OF CHAP 89	0	0
84099961	CYLINDER BLOCKS CRANK CASES FOR MARINE PROPULSION ENGINES OF COMPRESSION IGNITION INTERNAL COMBUSTION PISTON OF POWER OVER 22.38KW FOR VESSELS OF CHAP 89	0	0
84099962	CYLINDER LINERS WITH INTERNAL DIAMETER OF 50MM OR MORE BUT NOT OVER 155MM FOR MARINE PROPULSION ENGINES OF COMPRESSION IGNITION INTERNAL COMBUSTION PISTON OF POWER OVER 22.38KW FOR VESSELS OF CHAP 89	0	0
84099963	OTHER CYLINDER LINERS FOR MARINE PROPULSION ENGINES OF COMPRESSION IGNITION INTERNAL COMBUSTION PISTON OF POWER OVER 22.38KW FOR VESSELS OF CHAP 89	0	0
84099964	PISTONS WITH EXTERNAL DIAMETER OF 50MM OR MORE BUT NOT OVER 155MM FOR MARINE PROPULSION ENGINES OF COMPRESSION IGNITION INTERNAL COMBUSTION PISTON OF POWER OVER 22.38KW FOR VESSELS OF CHAP 89	0	0
84099965	OTHER PISTONS FOR MARINE PROPULSION ENGINES OF COMPRESSION IGNITION INTERNAL COMBUSTION PISTON OF POWER OVER 22.38KW FOR VESSELS OF CHAP 89	0	0
84099969	OTHER PARTS FOR MARINE PROPULSION ENGINES OF COMPRESSION IGNITION INTERNAL COMBUSTION PISTON OF POWER OVER 22.38KW FOR VESSELS OF CHAP 89	0	0
84099971	CARBURETTORS & PARTS THEREOF FOR OTHER COMPRESSION IGNITION INTERNAL COMBUSTION PISTON ENGINES	0	0
84099972	CYLINDER BLOCKS & CRANK CASES FOR OTHER COMPRESSION IGNITION INTERNAL COMBUSTION PISTON ENGINES	0	0
84099973	CYLINDER LINERS WITH INTERNAL DIAMETER OF 50MM OR MORE BUT NOT OVER 155MM FOR OTHER COMPRESSION IGNITION INTERNAL COMBUSTION PISTON ENGINES	0	0
84099974	OTHER CYLINDER LINERS FOR OTHER COMPRESSION IGNITION INTERNAL COMBUSTION PISTON ENGINES	0	0
84099975	CYLINDER HEADS & HEAD COVERS FOR OTHER COMPRESSION IGNITION INTERNAL COMBUSTION PISTON ENGINES	0	0
84099976	PISTONS WITH EXTERNAL DIAMETER OF 50MM OR MORE BUT NOT OVER 155MM FOR OTHER COMPRESSION IGNITION INTERNAL COMBUSTION PISTON ENGINES	0	0
84099977	OTHER PISTONS FOR OTHER COMPRESSION IGNITION INTERNAL COMBUSTION PISTON ENGINES	0	0

CONGRESO LEGISLATIVO DE LA NACIÓN ARGENTINA

84099978	PISTON RINGS & GUDGEON PINS FOR OTHER COMPRESSION IGNITION INTERNAL COMBUSTION PISTON ENGINES	0	0
84099979	OTHER PARTS FOR OTHER COMPRESSION IGNITION INTERNAL COMBUSTION PISTON ENGINES	0	0
84101100	HYDRAULIC TURBINES & WATER WHEELS OF POWER NOT OVER 1000KW	0	0
84101200	HYDRAULIC TURBINES & WATER WHEELS OF POWER OVER 1000KW BUT NOT OVER 10000KW	0	0
84101300	HYDRAULIC TURBINES & WATER WHEELS OF POWER OVER 10000KW	0	0
84109000	PARTS FOR HYDRAULIC TURBINES WATER WHEELS & REGULATORS THEREOF	0	0
84111100	TURBO JETS OF THRUST NOT OVER 25 KN	0	0
84111200	TURBO JETS OF THRUST OVER 25 KN	0	0
84112100	TURBO PROPELLERS OF POWER NOT OVER 1100KW	0	0
84112200	TURBO PROPELLERS OF POWER OVER 1100KW	0	0
84118100	OTHER GAS TURBINES OF POWER NOT OVER 5000KW	0	0
84118200	OTHER GAS TURBINES OF POWER OVER 5000KW	0	0
84119100	PARTS OF TURBO JETS OR TURBO-PROPELLERS	0	0
84119900	PARTS FOR OTHER GAS TURBINES	0	0
84121000	REACTION ENGINES EXCL TURBO JETS	0	0
84122100	LINEAR ACTING HYDRAULIC POWER ENGINES & MOTORS	0	0
84122900	OTHER HYDRAULIC POWER ENGINES & MOTORS	0	0
84123100	LINEAR ACTING PNEUMATIC POWER ENGINES & MOTORS	0	0
84123900	OTHER PNEUMATIC POWER ENGINES & MOTORS	0	0
84128000	OTHER ENGINES & MOTORS	0	0
84129010	PARTS OF ENGINES OF SUBHEADING 841210	0	0
84129020	PARTS FOR STEAM OR OTHER VAPOUR POWER UNITS INCORPORATING BOILERS	0	0
84129090	OTHER PARTS FOR OTHER ENGINES & MOTORS	0	0
84131100	PUMPS FITTED OR DESIGNED TO BE FITTED WITH MEASURING DEVICE FOR DISPENSING FUEL OR LUBRICANTS USED IN FILLING STATIONS OR GARAGES	0	0
84131910	OTHER ELECTRICALLY OPERATED PUMPS FITTED OR DESIGNED TO BE FITTED WITH MEASURING DEVICE	0	0
84131920	OTHER NON-ELECTRICALLY OPERATED PUMPS FITTED OR DESIGNED TO BE FITTED WITH MEASURING DEVICE	0	0
84132010	WATER HAND PUMPS EXCL SUBHEADING 841311 OR 841319	0	0
84132020	BREAST HAND PUMPS EXCL SUBHEADING 841311 OR 841319	0	0
84132090	OTHER HAND PUMPS EXCL SUBHEADING 841311 OR 841319	0	0
84133030	FUEL PUMPS FOR INTERNAL COMBUSTION PISTON ENGINES OF MOTOR VEHICLES OF HEADING 8702 8703 OR 8704	0	0

CONGRESO LEGISLATIVO DE LA NACION ARGENTINA

84133040	WATER PUMPS FOR INTERNAL COMBUSTION PISTON ENGINES OF MOTOR VEHICLES OF HEADING 8702 8703 OR 8704	0	0
84133051	OTHER CENTRIFUGAL TYPE LUBRICATING OR COOLING MEDIUM PUMPS FOR INTERNAL COMBUSTION PISTON ENGINES WITH INLET DIAMETER NOT OVER 200MM	0	0
84133052	OTHER CENTRIFUGAL TYPE LUBRICATING OR COOLING MEDIUM PUMPS FOR INTERNAL COMBUSTION PISTON ENGINES WITH INLET DIAMETER OVER 200MM	0	0
84133090	OTHER FUEL LUBRICATING OR COOLING MEDIUM PUMPS NON CENTRIFUGAL TYPE FOR INTERNAL COMBUSTION PISTON ENGINES	0	0
84134000	CONCRETE PUMPS	0	0
84135031	OTHER ELECTRICALLY OPERATED RECIPROCATING POSITIVE DISPLACEMENT WATER PUMPS WITH FLOW RATE NOT OVER 8000M3/H	0	0
84135032	OTHER NON-ELECTRICALLY OPERATED RECIPROCATING POSITIVE DISPLACEMENT WATER PUMPS WITH FLOW RATE NOT OVER 8000M3/H	0	0
84135040	OTHER RECIPROCATING POSITIVE DISPLACEMENT WATER PUMPS WITH FLOW RATE OVER 8000M3/H BUT NOT OVER 13000M3/H	0	0
84135090	OTHER RECIPROCATING POSITIVE DISPLACEMENT WATER PUMPS WITH FLOW RATE OVER 13000M3/H	0	0
84136031	OTHER ELECTRICALLY OPERATED ROTARY POSITIVE DISPLACEMENT WATER PUMPS WITH FLOW RATE NOT OVER 8000M3/H	0	0
84136032	OTHER NON-ELECTRICALLY OPERATED ROTARY POSITIVE DISPLACEMENT WATER PUMPS WITH FLOW RATE NOT OVER 8000M3/H	0	0
84136040	OTHER ROTARY POSITIVE DISPLACEMENT WATER PUMPS WITH FLOW RATE OVER 8000M3/H BUT NOT OVER 13000M3/H	0	0
84136090	OTHER ROTARY POSITIVE DISPLACEMENT WATER PUMPS WITH FLOW RATE OVER 13000M3/H	0	0
84137011	OTHER SINGLE STAGE SINGLE SUCTION HORIZONTAL SHAFT CENTRIFUGAL WATER PUMP FOR BELT DRIVE OR DIRECT COUPLING EXCL PUMPS WITH SHAFTS COMMON WITH PRIME MOVER WITH INLET DIAMETER NOT OVER 200MM	0	0
84137019	OTHER SINGLE STAGE SINGLE SUCTION HORIZONTAL SHAFT CENTRIFUGAL WATER PUMP FOR BELT DRIVE OR DIRECT COUPLING EXCL PUMPS WITH SHAFTS COMMON WITH PRIME MOVER WITH INLET DIAMETER OVER 200MM	0	0
84137031	OTHER SUBMERSIBLE CENTRIFUGAL WATER PUMP WITH INLET DIAMETER NOT OVER 200MM	0	0
84137039	OTHER SUBMERSIBLE CENTRIFUGAL WATER PUMP WITH INLET DIAMETER OVER 200MM	0	0

CONGRESO LEGISLATIVO DE LA NACION ARGENTINA

84137042	OTHER ELECTRICALLY OPERATED CENTRIFUGAL WATER PUMP WITH FLOW RATE NOT OVER 8000M3/H & WITH INLET DIAMETER NOT OVER 200MM	0	0
84137043	OTHER NON-ELECTRICALLY OPERATED CENTRIFUGAL WATER PUMP WITH FLOW RATE NOT OVER 8000M3/H & WITH INLET DIAMETER NOT OVER 200MM	0	0
84137049	OTHER CENTRIFUGAL WATER PUMP WITH FLOW RATE NOT OVER 8000M3/H & WITH INLET DIAMETER OVER 200MM	0	0
84137051	OTHER CENTRIFUGAL WATER PUMP WITH FLOW RATE OVER 8000M3/H BUT NOT OVER 13000M3/H & WITH INLET DIAMETER NOT OVER 200MM	0	0
84137059	OTHER CENTRIFUGAL WATER PUMP WITH FLOW RATE OVER 8000M3/H BUT NOT OVER 13000M3/H & WITH INLET DIAMETER OVER 200MM	0	0
84137091	OTHER CENTRIFUGAL WATER PUMP WITH FLOW RATE OVER 13000M3/H & WITH INLET DIAMETER NOT OVER 200MM	0	0
84137099	OTHER CENTRIFUGAL WATER PUMP WITH FLOW RATE OVER 13000M3/H & WITH INLET DIAMETER OVER 200MM	0	0
84138113	OTHER ELECTRICALLY OPERATED WATER PUMP WITH FLOW RATE NOT OVER 8000M3/H	0	0
84138114	OTHER NON-ELECTRICALLY OPERATED WATER PUMP WITH FLOW RATE NOT OVER 8000M3/H	0	0
84138115	OTHER WATER PUMP WITH FLOW RATE OVER 8000M3/H BUT NOT OVER 13000M3/H	0	0
84138119	OTHER WATER PUMP WITH FLOW RATE OVER 13000M3/HR	0	0
84138210	ELECTRICALLY OPERATED LIQUID ELEVATORS	0	0
84138220	NON-ELECTRICALLY OPERATED LIQUID ELEVATORS	0	0
84139110	PARTS OF PUMPS OF SUBHEADING 84132010	0	0
84139120	PARTS OF PUMPS OF SUBHEADING 84132020 & 84132090	0	0
84139130	PARTS OF PUMPS OF SUBHEADINGS 84137011 & 84137019	0	0
84139140	PARTS OF OTHER CENTRIFUGAL PUMPS	0	0
84139190	PARTS OF OTHER PUMPS	0	0
84139200	PARTS OF LIQUID ELEVATORS	0	0
84141000	VACUUM PUMPS	0	0
84142010	HAND OR FOOT OPERATED BICYCLE PUMPS	0	0
84142090	OTHER HAND OR FOOT OPERATED AIR PUMPS	0	0
84143040	COMPRESSORS FOR REFRIGERATING EQUIPMENT WITH CAPACITY OVER 21.10KW OR WITH DISPLACEMENT PER REVOLUTION OF 220CC OR MORE	0	0
84143090	OTHER COMPRESSORS FOR REFRIGERATING EQUIPMENT	0	0
84144000	AIR COMPRESSORS MOUNTED ON A WHEELED CHASSIS FOR TOWING	0	0
84145110	TABLE FANS & BOX FANS WITH SELF CONTAINED ELECTRIC MOTOR OF OUTPUT NOT OVER 125W	0	0

CONGRESO LEGISLATIVO DE LA NACION ARGENTINA

84145191	OTHER FLOOR WALL WINDOW CEILING OR ROOF FANS WITH SELF CONTAINED ELECTRIC MOTOR OF OUTPUT NOT OVER 125W WITH PROTECTIVE SCREEN	0	0
84145199	OTHER FLOOR WALL WINDOW CEILING OR ROOF FANS WITH SELF CONTAINED ELECTRIC MOTOR OF OUTPUT NOT OVER 125W WITHOUT PROTECTIVE SCREEN	0	0
84145920	EXPLOSION PROOF AIR FANS FOR UNDERGROUND MINING OF CAPACITY NOT OVER 125KW	0	0
84145930	BLOWERS OF CAPACITY NOT OVER 125KW	0	0
84145941	OTHER FANS OF CAPACITY NOT OVER 125W WITH PROTECTIVE SCREEN	0	0
84145949	OTHER FANS OF CAPACITY NOT OVER 125W WITHOUT PROTECTIVE SCREEN	0	0
84145950	BLOWERS OF CAPACITY OVER 125KW	0	0
84145991	OTHER FANS OF CAPACITY OVER 125W WITH PROTECTIVE SCREEN	0	0
84145992	OTHER EXPLOSION PROOF AIR FANS FOR UNDERGROUND MINING OF CAPACITY OVER 125W	0	0
84145999	OTHER FANS OF CAPACITY OVER 125W WITHOUT PROTECTIVE SCREEN	0	0
84146011	LAMINAR AIRFLOW CABINETS INCORPORATING A FAN FITTED WITH FILTERS HAVING HORIZONTAL SIDE NOT OVER 120CM	0	0
84146019	OTHER VENTILATING OR RECYCLING HOODS INCORPORATING A FAN FITTED WITH FILTERS HAVING HORIZONTAL SIDE NOT OVER 120CM	0	0
84146091	VENTILATING OR RECYCLING HOODS INCORPORATING A FAN NOT FITTED WITH A FILTER HAVING HORIZONTAL SIDE NOT OVER 120CM FOR INDUSTRIAL USE	0	0
84146099	VENTILATING OR RECYCLING HOODS INCORPORATING A FAN NOT FITTED WITH A FILTER HAVING HORIZONTAL SIDE NOT OVER 120CM NOT FOR INDUSTRIAL USE	0	0
84148011	LAMINAR AIRFLOW CABINETS FITTED WITH FILTERS HAVING HORIZONTAL SIDE OVER 1200MM	0	0
84148019	OTHER VENTILATING OR RECYCLING HOODS INCORPORATING A FAN FITTED WITH FILTERS HAVING HORIZONTAL SIDE OVER 120CM	0	0
84148021	VENTILATING OR RECYCLING HOODS INCORPORATING A FAN NOT FITTED WITH A FILTER HAVING HORIZONTAL SIDE OVER 120CM FOR INDUSTRIAL USE	0	0
84148029	OTHER VENTILATING OR RECYCLING HOODS INCORPORATING A FAN NOT FITTED WITH A FILTER HAVING HORIZONTAL SIDE OVER 120CM NOT FOR INDUSTRIAL USE	0	0
84148030	FREE PISTON GENERATORS FOR GAS TURBINES	0	0
84148041	GAS COMPRESSION MODULES FOR USE IN OIL DRILLING OPERATIONS EXCL THOSE OF SUBHEADING 841430 OR 841440	0	0
84148042	COMPRESSORS FOR AUTOMOTIVE AIR CONDITIONERS EXCL THOSE OF SUBHEADING 841430 OR 841440	0	0

SENADO DE LA NACIÓN ARGENTINA
CONGRESO

84148043	SEALED UNITS FOR AIR CONDITIONING MACHINES EXCL THOSE OF SUBHEADING 841430 OR 841440	0	0
84148049	OTHER COMPRESSORS EXCL THOSE OF SUBHEADING 841430 OR 841440	0	0
84148050	AIR PUMPS	0	0
84148090	OTHER AIR OR VACUUM PUMPS COMPRESSORS & FANS VENTILATING OR RECYCLING HOODS WITH FAN	0	0
84149021	PARTS OF FANS OF GOODS OF HEADING 8415 8418 8509 OR 8516	0	0
84149022	PARTS OF FAN OF BLOWER	0	0
84149029	OTHER PARTS OF FANS	0	0
84149031	PARTS OF HOODS OF GOODS OF SUBHEADING 841460	0	0
84149032	PARTS OF HOODS OF GOODS OF SUBHEADING 841480	0	0
84149041	PARTS OF GOODS OF SUBHEADING 841410 FOR ELECTRICALLY OPERATED MACHINES	0	0
84149042	PARTS OF GOODS OF SUBHEADING 841410 FOR NON-ELECTRICALLY OPERATED MACHINES	0	0
84149050	PARTS OF GOODS OF SUBHEADING 841420	0	0
84149060	PARTS OF GOODS OF SUBHEADING 841430	0	0
84149071	PARTS OF GOODS OF SUBHEADING 841440 FOR ELECTRICALLY OPERATED MACHINES	0	0
84149072	PARTS OF GOODS OF SUBHEADING 841440 FOR NON-ELECTRICALLY OPERATED MACHINES	0	0
84149091	OTHER PARTS OF PUMPS OR COMPRESSORS FOR ELECTRICALLY OPERATED MACHINES	0	0
84149092	OTHER PARTS OF PUMPS OR COMPRESSORS FOR NON-ELECTRICALLY OPERATED MACHINES	0	0
84151010	SELF CONTAINED OR SPLIT SYSTEM AIR CONDITIONING MACHINES TO BE FIXED TO WINDOW WALL CEILING OR FLOOR OF COOLING CAPACITY NOT OVER 26.38KW	0	0
84151090	SELF CONTAINED OR SPLIT SYSTEM AIR CONDITIONING MACHINES TO BE FIXED TO WINDOW WALL CEILING OR FLOOR OF COOLING CAPACITY OVER 26.38KW	0	0
84152010	AIR CONDITIONERS USED FOR PERSONS IN MOTOR VEHICLES OF COOLING CAPACITY NOT OVER 26.38KW	0	0
84152090	AIR CONDITIONERS USED FOR PERSONS IN MOTOR VEHICLES OF COOLING CAPACITY OVER 26.38KW	0	0
84158111	AIR CONDITIONERS WITH REFRIGERATING UNIT & VALVE FOR REVERSAL OF COOLING OR HEATING CYCLE OF COOLING CAPACITY NOT OVER 21.10KW FOR AIRCRAFT	0	0
84158112	AIR CONDITIONERS WITH REFRIGERATING UNIT & VALVE FOR REVERSAL OF COOLING OR HEATING CYCLE OF COOLING CAPACITY OVER 21.10KW WITH AN AIR FLOW RATE OF EACH EVAPORATOR UNIT OVER 67.96M3/MIN FOR AIRCRAFT	0	0
84158119	OTHER AIR CONDITIONERS WITH REFRIGERATING UNIT & VALVE FOR REVERSAL OF COOLING OR HEATING CYCLE FOR AIRCRAFT	0	0

CONGRESO LEGISLATIVO DE LA NACIÓN ARGENTINA

84158121	AIR CONDITIONERS WITH REFRIGERATING UNIT & VALVE FOR REVERSAL OF COOLING OR HEATING CYCLE OF COOLING CAPACITY NOT OVER 26.38KW FOR RAILWAY ROLLING STOCK	0	0
84158129	AIR CONDITIONERS WITH REFRIGERATING UNIT & VALVE FOR REVERSAL OF COOLING OR HEATING CYCLE OF COOLING CAPACITY OVER 26.38KW FOR RAILWAY ROLLING STOCK	0	0
84158131	AIR CONDITIONERS WITH REFRIGERATING UNIT & VALVE FOR REVERSAL OF COOLING OR HEATING CYCLE OF COOLING CAPACITY NOT OVER 26.38KW FOR USE IN MOTOR VEHICLES	0	0
84158139	AIR CONDITIONERS WITH REFRIGERATING UNIT & VALVE FOR REVERSAL OF COOLING OR HEATING CYCLE OF COOLING CAPACITY OVER 26.38KW FOR USE IN MOTOR VEHICLES	0	0
84158191	OTHER AIR CONDITIONERS WITH REFRIGERATING UNIT & VALVE FOR REVERSAL OF COOLING OR HEATING CYCLE OF COOLING CAPACITY OVER 21.10KW WITH AN AIR FLOW RATE OF EACH EVAPORATOR UNIT OVER 67.96M3/MIN	0	0
84158193	OTHER AIR CONDITIONERS WITH REFRIGERATING UNIT & VALVE FOR REVERSAL OF COOLING OR HEATING CYCLE OF COOLING CAPACITY NOT OVER 21.10KW	0	0
84158194	OTHER AIR CONDITIONERS WITH REFRIGERATING UNIT & VALVE FOR REVERSAL OF COOLING OR HEATING CYCLE OF COOLING CAPACITY OVER 21.10KW BUT NOT OVER 26.38KW	0	0
84158199	OTHER AIR CONDITIONERS WITH REFRIGERATING UNIT & VALVE FOR REVERSAL OF COOLING OR HEATING CYCLE OF COOLING CAPACITY OVER 26.38KW	0	0
84158211	OTHER AIR CONDITIONERS INCORPORATING A REFRIGERATING UNIT OF COOLING CAPACITY OVER 21.10KW WITH AN AIR FLOW RATE OF EACH EVAPORATOR UNIT OVER 67.96M3/MIN FOR AIRCRAFT	0	0
84158219	OTHER AIR CONDITIONERS INCORPORATING A REFRIGERATING UNIT FOR AIRCRAFT NES	0	0
84158221	OTHER AIR CONDITIONERS INCORPORATING A REFRIGERATING UNIT OF COOLING CAPACITY NOT OVER 26.38KW FOR RAILWAY ROLLING STOCK	0	0
84158229	OTHER AIR CONDITIONERS INCORPORATING A REFRIGERATING UNIT OF COOLING CAPACITY OVER 26.38KW FOR RAILWAY ROLLING STOCK	0	0
84158231	OTHER AIR CONDITIONERS INCORPORATING A REFRIGERATING UNIT OF COOLING CAPACITY NOT OVER 26.38KW FOR MOTOR VEHICLES OTHER THAN THOSE OF SUBHEADING 841520	0	0

CONGRESO LEGISLATIVO DE LA NACIÓN ARGENTINA

84158239	OTHER AIR CONDITIONERS INCORPORATING A REFRIGERATING UNIT OF COOLING CAPACITY OVER 26.38KW FOR MOTOR VEHICLES OTHER THAN THOSE OF SUBHEADING 841520	0	0
84158291	OTHER AIR CONDITIONERS INCORPORATING A REFRIGERATING UNIT OF COOLING CAPACITY NOT OVER 26.38KW NES	0	0
84158299	OTHER AIR CONDITIONERS INCORPORATING A REFRIGERATING UNIT OF COOLING CAPACITY OVER 26.38KW NES	0	0
84158311	OTHER AIR CONDITIONERS NOT INCORPORATING A REFRIGERATING UNIT OF COOLING CAPACITY OVER 21.10KW WITH AN AIR FLOW RATE OF EACH EVAPORATOR UNIT OVER 67.96M3/MIN FOR AIRCRAFT	0	0
84158319	OTHER AIR CONDITIONERS NOT INCORPORATING A REFRIGERATING UNIT FOR AIRCRAFT NES	0	0
84158321	OTHER AIR CONDITIONERS NOT INCORPORATING A REFRIGERATING UNIT OF COOLING CAPACITY NOT OVER 26.38KW FOR RAILWAY ROLLING STOCK	0	0
84158329	OTHER AIR CONDITIONERS NOT INCORPORATING A REFRIGERATING UNIT OF COOLING CAPACITY OVER 26.38KW FOR RAILWAY ROLLING STOCK	0	0
84158331	OTHER AIR CONDITIONING MACHINES NOT INCORPORATING A REFRIGERATING UNIT OF COOLING CAPACITY NOT OVER 26.38KW FOR MOTOR VEHICLES OTHER THAN THOSE OF SUBHEADING 841520	0	0
84158339	OTHER AIR CONDITIONING MACHINES NOT INCORPORATING A REFRIGERATING UNIT OF COOLING CAPACITY OVER 26.38KW FOR MOTOR VEHICLES OTHER THAN THOSE OF SUBHEADING 841520	0	0
84158391	OTHER AIR CONDITIONING MACHINES NOT INCORPORATING A REFRIGERATING UNIT OF COOLING CAPACITY NOT OVER 26.38KW	0	0
84158399	OTHER AIR CONDITIONING MACHINES NOT INCORPORATING A REFRIGERATING UNIT OF COOLING CAPACITY OVER 26.38KW	0	0
84159013	PARTS OF MACHINES WITH COOLING CAPACITY NOT OVER 21.10KW FOR AIRCRAFT OR RAILWAY ROLLING STOCK	0	0
84159014	EVAPORATORS OR CONDENSERS OF AIR CONDITIONING MACHINES WITH COOLING CAPACITY NOT OVER 21.10KW FOR MOTOR VEHICLES	0	0
84159015	CHASSIS WELDED & PAINTED OF AIR CONDITIONING MACHINES OTHER THAN THOSE OF SUBHEADING 84159013 WITH COOLING CAPACITY NOT OVER 21.10KW	0	0
84159019	OTHER PARTS OF MACHINES WITH COOLING CAPACITY NOT OVER 21.10KW	0	0
84159024	PARTS OF MACHINES WITH COOLING CAPACITY OVER 21.10KW BUT NOT OVER 26.38KW WITH AN AIR FLOW RATE OF EACH EVAPORATOR OVER 67.96M3/MIN FOR AIRCRAFT OR RAILWAY ROLLING STOCK	0	0

PARLAMENTO DEL MERCOSUR
CONGRESO DE LA NACION ARGENTINA

84159025	OTHER PARTS OF OTHER MACHINES WITH COOLING CAPACITY OVER 21.10KW BUT NOT OVER 26.38KW WITH AN AIR FLOW RATE OF EACH EVAPORATOR OVER 67.96M3/MIN	0	0
84159026	PARTS OF MACHINES WITH COOLING CAPACITY OVER 21.10KW BUT NOT OVER 26.38KW WITH AN AIR FLOW RATE OF EACH EVAPORATOR NOT OVER 67.96M3/MIN FOR AIRCRAFT OR RAILWAY ROLLING STOCK	0	0
84159029	OTHER PARTS OF OTHER MACHINES WITH COOLING CAPACITY OVER 21.10KW BUT NOT OVER 26.38KW WITH AN AIR FLOW RATE OF EACH EVAPORATOR NOT OVER 67.96M3/MIN	0	0
84159034	PARTS OF MACHINES WITH COOLING CAPACITY OVER 26.38KW BUT NOT OVER 52.75KW WITH AN AIR FLOW RATE OF EACH EVAPORATOR OVER 67.96M3/MIN FOR AIRCRAFT OR RAILWAY ROLLING STOCK	0	0
84159035	OTHER PARTS OF OTHER MACHINES WITH COOLING CAPACITY OVER 26.38KW BUT NOT OVER 52.75KW WITH AN AIR FLOW RATE OF EACH EVAPORATOR OVER 67.96M3/MIN	0	0
84159036	PARTS OF MACHINES WITH COOLING CAPACITY OVER 26.38KW BUT NOT OVER 52.75KW WITH AN AIR FLOW RATE OF EACH EVAPORATOR NOT OVER 67.96M3/MIN FOR AIRCRAFT OR RAILWAY ROLLING STOCK	0	0
84159039	OTHER PARTS OF OTHER MACHINES WITH COOLING CAPACITY OVER 26.38KW BUT NOT OVER 52.75KW WITH AN AIR FLOW RATE OF EACH EVAPORATOR NOT OVER 67.96M3/MIN	0	0
84159044	PARTS OF MACHINES WITH COOLING CAPACITY OVER 52.75KW WITH AN AIR FLOW RATE OF EACH EVAPORATOR OVER 67.96M3/MIN FOR AIRCRAFT OR RAILWAY ROLLING STOCK	0	0
84159045	OTHER PARTS OF OTHER MACHINES WITH COOLING CAPACITY OVER 52.75KW WITH AN AIR FLOW RATE OF EACH EVAPORATOR OVER 67.96M3/MIN	0	0
84159046	PARTS OF MACHINES WITH COOLING CAPACITY OVER 52.75KW WITH AN AIR FLOW RATE OF EACH EVAPORATOR NOT OVER 67.96M3/MIN FOR AIRCRAFT OR RAILWAY ROLLING STOCK	0	0
84159049	OTHER PARTS OF OTHER MACHINES WITH COOLING CAPACITY OVER 52.75KW WITH AN AIR FLOW RATE OF EACH EVAPORATOR NOT OVER 67.96M3/MIN	0	0
84161000	FURNACE BURNERS FOR LIQUID FUEL	0	0
84162000	OTHER FURNACE BURNERS	0	0
84163000	MECHANICAL STOKERS ASH DISCHARGERS & SIMILAR APPLIANCES	0	0
84169000	PARTS FOR FURNACE BURNERS MECHANICAL STOKERS ASH DISCHARGERS & SIMILAR APPLIANCES	0	0
84171000	NON-ELECTRIC INDUSTRIAL OR LABORATORY FURNACES OVENS FOR ROASTING MELTING OR OTHER HEAT TREATMENT OF ORES PYRITES OR METALS	0	0
84172000	NON-ELECTRIC INDUSTRIAL BAKERY OVENS	0	0

CONGRESO LEGISLATIVO DE LA NACIÓN ARGENTINA

84178000	OTHER NON-ELECTRIC INDUSTRIAL OR LABORATORY FURNACES & OVENS	0	0
84179000	PARTS OF NON-ELECTRIC INDUSTRIAL OR LABORATORY FURNACES & OVENS	0	0
84181011	COMBINED REFRIGERATOR FREEZERS WITH SEPARATE EXTERNAL DOORS CAPACITY NOT OVER 230L HOUSEHOLD TYPE	0	0
84181019	COMBINED REFRIGERATOR FREEZERS WITH SEPARATE EXTERNAL DOORS CAPACITY OVER 230L HOUSEHOLD TYPE	0	0
84181020	COMBINED REFRIGERATOR FREEZERS WITH SEPARATE EXTERNAL DOORS CAPACITY NOT OVER 350L EXCL HOUSEHOLD TYPE	0	0
84181090	OTHER COMBINED REFRIGERATOR FREEZERS WITH SEPARATE EXTERNAL DOORS CAPACITY OVER 350L EXCL HOUSEHOLD TYPE	0	0
84182110	REFRIGERATORS COMPRESSION TYPE CAPACITY NOT OVER 230L HOUSEHOLD TYPE	0	0
84182190	REFRIGERATORS COMPRESSION TYPE CAPACITY OVER 230L HOUSEHOLD TYPE	0	0
84182900	OTHER HOUSEHOLD TYPES OF REFRIGERATORS	0	0
84183010	FREEZERS CHEST TYPE OF CAPACITY NOT OVER 200L	0	0
84183090	FREEZERS CHEST TYPE OF CAPACITY OVER 200 BUT NOT OVER 800L	0	0
84184010	FREEZERS UPRIGHT TYPE OF CAPACITY NOT OVER 200L	0	0
84184090	FREEZERS UPRIGHT TYPE OF CAPACITY OVER 200 BUT NOT OVER 900L	0	0
84185011	DISPLAY COUNTERS SHOW CASES & THE LIKE WITH REFRIGERATING EQUIPMENT OF CAPACITY OVER 200L FOR MEDICAL SURGICAL OR LABORATORY USE	0	0
84185019	DISPLAY COUNTERS SHOW CASES & THE LIKE WITH REFRIGERATING EQUIPMENT OF CAPACITY OVER 200L FOR OTHER USES	0	0
84185091	OTHER FURNITURE FOR STORAGE & DISPLAY WITH REFRIGERATING OR FREEZING EQUIPMENT FOR MEDICAL SURGICAL OR LABORATORY USE	0	0
84185099	OTHER FURNITURE FOR STORAGE & DISPLAY WITH REFRIGERATING OR FREEZING EQUIPMENT FOR OTHER USES	0	0
84186100	HEAT PUMPS EXCL AIR CONDITIONING MACHINES OF HEADING 8415	0	0
84186910	BEVERAGE COOLERS	0	0
84186930	COLD WATER DISPENSER	0	0
84186941	WATER CHILLERS WITH REFRIGERATION CAPACITY OVER 21.10KW FOR AIR CONDITIONING MACHINES	0	0
84186949	OTHER WATER CHILLERS WITH REFRIGERATION CAPACITY OVER 21.10KW	0	0
84186950	SCALE ICE MAKER UNITS	0	0
84186990	OTHER REFRIGERATING OR FREEZING EQUIPMENT	0	0
84189100	FURNITURE DESIGNED TO RECEIVE REFRIGERATING OR FREEZING EQUIPMENT	0	0
84189910	EVAPORATORS OR CONDENSERS FOR REFRIGERATING & FREEZING EQUIPMENT	0	0

CONGRESO LEGISLATIVO DE LA NACION ARGENTINA

84189940	ALUMINIUM ROLL BONDED PANELS FOR GOODS OF SUBHEADING 84181011 84181019 84182110 84182190 OR 84182900	0	0
84189990	OTHER PARTS OF REFRIGERATORS FREEZERS & OTHER REFRIGERATING OR FREEZING EQUIPMENT & HEAT PUMPS EXCL AIR CONDITIONERS OF HEADING 8415	0	0
84191110	INSTANTANEOUS GAS WATER HEATERS NON-ELECTRIC OF HOUSEHOLD TYPE	0	0
84191190	INSTANTANEOUS GAS WATER HEATERS NON-ELECTRIC EXCL HOUSEHOLD TYPE	0	0
84191910	OTHER INSTANTANEOUS OR STORAGE WATER HEATERS NON-ELECTRIC OF HOUSEHOLD TYPE	0	0
84191990	OTHER INSTANTANEOUS OR STORAGE WATER HEATERS NON-ELECTRIC EXCL HOUSEHOLD TYPE	0	0
84192000	MEDICAL SURGICAL OR LABORATORY STERILISERS	0	0
84193130	EVAPORATORS FOR AGRICULTURAL PRODUCTS	0	0
84193140	OTHER DRYERS FOR AGRICULTURAL PRODUCTS ELECTRICALLY OPERATED	0	0
84193190	OTHER DRYERS FOR AGRICULTURAL PRODUCTS NOT ELECTRICALLY OPERATED	0	0
84193210	DRYERS FOR WOOD PAPER PULP PAPER OR PAPERBOARD ELECTRICALLY OPERATED	0	0
84193220	DRYERS FOR WOOD PAPER PULP PAPER OR PAPERBOARD NOT ELECTRICALLY OPERATED	0	0
84193911	DRYERS FOR TREATMENT OF MATERIALS BY PROCESS INVOLVING HEATING FOR MAKING PRINTED CIRCUIT & WIRING BOARDS OR PRINTED CIRCUIT ASSEMBLIES ELECTRICALLY OPERATED	0	0
84193919	OTHER DRYERS ELECTRICALLY OPERATED	0	0
84193920	OTHER DRYERS NOT ELECTRICALLY OPERATED	0	0
84194010	DISTILLING OR RECTIFYING PLANT ELECTRICALLY OPERATED	0	0
84194020	DISTILLING OR RECTIFYING PLANT NOT ELECTRICALLY OPERATED	0	0
84195010	COOLING TOWERS	0	0
84195091	OTHER ELECTRICALLY OPERATED HEAT EXCHANGE UNITS	0	0
84195092	OTHER NOT ELECTRICALLY OPERATED HEAT EXCHANGE UNITS	0	0
84196010	MACHINERY FOR LIQUEFYING AIR OR OTHER GASES ELECTRICALLY OPERATED	0	0
84196020	MACHINERY FOR LIQUEFYING AIR OR OTHER GASES NOT ELECTRICALLY OPERATED	0	0
84198110	OTHER MACHINERY PLANT & EQUIPMENT FOR MAKING HOT DRINKS COOKING OR HEATING FOOD ELECTRICALLY OPERATED	0	0
84198120	OTHER MACHINERY PLANT & EQUIPMENT FOR MAKING HOT DRINKS COOKING OR HEATING FOOD NOT ELECTRICALLY OPERATED	0	0

CONGRESO LEGISLATIVO DE LA NACION ARGENTINA

84198913	OTHER MACHINERY FOR TREATMENT OF MATERIALS BY A PROCESS INVOLVING HEATING FOR MAKING PRINTED CIRCUIT & WIRING BOARDS OR PRINTED CIRCUIT ASSEMBLIES ELECTRICALLY OPERATED	0	0
84198919	OTHER MACHINERY PLANT & EQUIPMENT FOR TREATMENT OF MATERIALS BY A PROCESS INVOLVING A CHANGE OF TEMPERATURE ELECTRICALLY OPERATED EXCL MACHINERY OR PLANT FOR DOMESTIC PURPOSES	0	0
84198920	OTHER MACHINERY PLANT & EQUIPMENT FOR TREATMENT OF MATERIALS BY A PROCESS INVOLVING A CHANGE OF TEMPERATURE NOT ELECTRICALLY OPERATED EXCL MACHINERY OR PLANT FOR DOMESTIC PURPOSES	0	0
84199012	PARTS OF ELECTRICALLY OPERATED MACHINERY FOR TREATMENT OF MATERIALS BY A PROCESS INVOLVING HEATING FOR MAKING PRINTED CIRCUIT & WIRING BOARDS OR PRINTED CIRCUIT ASSEMBLIES	0	0
84199013	CASINGS FOR COOLING TOWERS	0	0
84199019	OTHER PARTS OF OTHER ELECTRICALLY OPERATED MACHINERY PLANT & EQUIPMENT FOR TREATMENT OF MATERIALS BY A PROCESS INVOLVING A CHANGE OF TEMPERATURE	0	0
84199022	PARTS OF NON ELECTRICALLY OPERATED INSTANTANEOUS GAS WATER HEATERS OF HOUSEHOLD TYPE	0	0
84199029	OTHER PARTS OF NON ELECTRICALLY OPERATED MACHINERY PLANT & EQUIPMENT FOR TREATMENT OF MATERIALS BY A PROCESS INVOLVING A CHANGE OF TEMPERATURE	0	0
84201010	CALENDARING OR ROLLING APPARATUS FOR APPLICATION OF DRY FILM OR LIQUID PHOTO RESIST PHOTOSENSITIVE LAYERS SOLDERING PASTES SOLDER OR ADHESIVE MATERIALS ON PRINTED CIRCUIT & WIRING BOARDS OR THEIR COMPONENTS	0	0
84201020	IRONING MACHINES & WRINGERS SUITABLE FOR DOMESTIC USE	0	0
84201090	OTHER CALENDARING OR OTHER ROLLING MACHINES	0	0
84209110	CYLINDERS FOR GOODS OF SUBHEADING 84201010	0	0
84209190	CYLINDERS FOR CALENDERING OR ROLLING MACHINES EXCL THOSE FOR SUBHEADING 84201010	0	0
84209910	OTHER PARTS FOR GOODS OF SUBHEADING 84201010	0	0
84209990	OTHER PARTS FOR CALENDARING OR OTHER ROLLING MACHINES EXCL THOSE FOR SUBHEADING 84201010	0	0
84211100	CENTRIFUGAL CREAM SEPARATORS	0	0
84211200	CENTRIFUGAL CLOTHES DRYERS	0	0
84211910	OTHER CENTRIFUGES FOR SUGAR MANUFACTURE	0	0
84211990	OTHER CENTRIFUGES FOR OTHER USES	0	0

CONGRESO LATINO DE LA NACIÓN ARGENTINA

AG

84212111	FILTERING MACHINERY & APPARATUS FOR WATER FOR DOMESTIC USE OF CAPACITY NOT OVER 500 LITRE PER HOUR	0	0
84212119	OTHER FILTERING OR PURIFYING MACHINERY & APPARATUS FOR WATER OF CAPACITY NOT OVER 500 LITRE PER HOUR EXCL FOR DOMESTIC USE	0	0
84212122	FILTERING OR PURIFYING MACHINERY & APPARATUS FOR WATER OF CAPACITY OVER 500 LITRE PER HOUR ELECTRICALLY OPERATED	0	0
84212123	FILTERING OR PURIFYING MACHINERY & APPARATUS FOR WATER OF CAPACITY OVER 500 LITRE PER HOUR NOT ELECTRICALLY OPERATED	0	0
84212230	FILTERING OR PURIFYING MACHINERY & APPARATUS FOR BEVERAGES EXCL WATER OF CAPACITY OVER 500 LITRE PER HOUR ELECTRICALLY OPERATED	0	0
84212290	OTHER FILTERING OR PURIFYING MACHINERY & APPARATUS FOR BEVERAGES EXCL WATER	0	0
84212311	OIL FILTERS FOR INTERNAL COMBUSTION ENGINES FOR MACHINERY OF HEADING 8429 OR 8430	0	0
84212319	PETROL FILTERS FOR INTERNAL COMBUSTION ENGINES FOR MACHINERY OF HEADING 8429 OR 8430	0	0
84212321	OIL FILTERS FOR INTERNAL COMBUSTION ENGINES FOR MOTOR VEHICLES OF CHAP 87	0	0
84212329	PETROL FILTERS FOR INTERNAL COMBUSTION ENGINES FOR MOTOR VEHICLES OF CHAP 87	0	0
84212391	OTHER OIL FILTERS FOR INTERNAL COMBUSTION ENGINES	0	0
84212399	OTHER PETROL FILTERS FOR INTERNAL COMBUSTION ENGINES	0	0
84212910	OTHER FILTERING OR PURIFYING MACHINERY & APPARATUS FOR LIQUIDS FOR MEDICAL SURGICAL OR LABORATORY USE	0	0
84212920	OTHER FILTERING OR PURIFYING MACHINERY & APPARATUS FOR LIQUIDS FOR SUGAR MANUFACTURE	0	0
84212930	OTHER FILTERING OR PURIFYING MACHINERY & APPARATUS FOR LIQUIDS FOR OIL DRILLING OPERATION	0	0
84212940	OTHER PETROL FILTERS	0	0
84212950	OTHER OIL FILTERS	0	0
84212990	OTHER FILTERING OR PURIFYING MACHINERY & APPARATUS FOR LIQUIDS	0	0
84213110	INTAKE AIR FILTERS FOR INTERNAL COMBUSTION ENGINES FOR MACHINERY OF HEADING 8429 OR 8430	0	0
84213120	INTAKE AIR FILTERS FOR INTERNAL COMBUSTION ENGINES FOR MOTOR VEHICLES OF CHAP 87	0	0
84213190	OTHER INTAKE AIR FILTERS FOR INTERNAL COMBUSTION ENGINES	0	0
84213920	AIR PURIFIERS	0	0
84213990	OTHER FILTERING OR PURIFYING MACHINERY & APPARATUS FOR GASES	0	0

CONGRESO LEGISLATIVO DE LA NACION ARGENTINA

84219110	PARTS OF CENTRIFUGES OF GOODS OF SUBHEADING 84211200	0	0
84219120	PARTS OF CENTRIFUGES OF GOODS OF SUBHEADING 84211910	0	0
84219190	PARTS OF CENTRIFUGES OF GOODS OF SUBHEADING 84211100 OR 84211990	0	0
84219921	FILTERING CARTRIDGES FOR FILTERS OF SUBHEADING 84212311 OR 84212321	0	0
84219929	OTHER FILTERING CARTRIDGES FOR FILTERS OF SUBHEADING 842123 EXCL 84212311 OR 84212321	0	0
84219930	OTHER PARTS OF GOODS OF SUBHEADING 842131	0	0
84219991	OTHER PARTS OF GOODS OF SUBHEADING 84212920	0	0
84219994	OTHER PARTS OF GOODS OF SUBHEADING 84212111	0	0
84219996	OTHER PARTS OF GOODS OF SUBHEADING 84212311 OR 84212391	0	0
84219997	OTHER PARTS OF GOODS OF SUBHEADING 84212319 OR 84212399	0	0
84219998	OTHER PARTS OF GOODS OF SUBHEADING 84212950 OR 84213990	0	0
84219999	OTHER PARTS OF OTHER FILTERING OR PURIFYING MACHINERY & APPARATUS FOR LIQUIDS OR GASES	0	0
84221100	DISH WASHING MACHINES OF HOUSEHOLD TYPE	0	0
84221900	DISH WASHING MACHINES NOT OF HOUSEHOLD TYPE	0	0
84222000	MACHINERY FOR CLEANING OR DRYING BOTTLES OR OTHER CONTAINERS	0	0
84223000	MACHINES FOR FILLING CLOSING SEALING LABELLING BOTTLES CANS BOXES BAGS OR OTHER CONTAINERS & MACHINERY FOR CAPSULING BOTTLES JARS TUBES & SIMILAR CONTAINERS & MACHINERY FOR AERATING BEVERAGES	0	0
84224000	OTHER PACKING OR WRAPPING MACHINES	0	0
84229010	PARTS OF MACHINES OF SUBHEADING 842211	0	0
84229090	PARTS OF OTHER GOODS OF HEADING 8422 EXCL 842211	0	0
84231010	PERSONAL MACHINES & HOUSEHOLD SCALES ELECTRICALLY OPERATED	0	0
84231020	PERSONAL MACHINES & HOUSEHOLD SCALES NOT ELECTRICALLY OPERATED	0	0
84232010	SCALES FOR CONTINUOUS OF GOODS ON CONVEYORS ELECTRICALLY OPERATED	0	0
84232020	SCALES FOR CONTINUOUS OF GOODS ON CONVEYORS NOT ELECTRICALLY OPERATED	0	0
84233010	CONSTANT WEIGHT SCALES & SCALES FOR DISCHARGING A PREDETERMINED WEIGHT OF MATERIAL INTO BAG OR CONTAINER ELECTRICALLY OPERATED	0	0
84233020	CONSTANT WEIGHT SCALES & SCALES FOR DISCHARGING A PREDETERMINED WEIGHT OF MATERIAL INTO BAG OR CONTAINER NOT ELECTRICALLY OPERATED	0	0
84238110	OTHER WEIGHING MACHINERY WITH MAX CAPACITY NOT OVER 30KG ELECTRICALLY OPERATED	0	0

CONGRESO LEGISLATIVO DE LA NACIÓN ARGENTINA

84238120	OTHER WEIGHING MACHINERY WITH MAX CAPACITY NOT OVER 30KG NOT ELECTRICALLY OPERATED	0	0
84238211	OTHER WEIGHING MACHINES WITH MAX CAPACITY OVER 30KG BUT NOT OVER 1000KG ELECTRICALLY OPERATED	0	0
84238219	OTHER WEIGHING MACHINES WITH MAX CAPACITY OVER 1000KG BUT NOT OVER 5000KG ELECTRICALLY OPERATED	0	0
84238221	OTHER WEIGHING MACHINES WITH MAX CAPACITY OVER 30KG BUT NOT OVER 1000KG NOT ELECTRICALLY OPERATED	0	0
84238229	OTHER WEIGHING MACHINES WITH MAX CAPACITY OVER 1000KG BUT NOT OVER 5000KG NOT ELECTRICALLY OPERATED	0	0
84238910	OTHER WEIGHING MACHINES ELECTRICALLY OPERATED	0	0
84238920	OTHER WEIGHING MACHINES NOT ELECTRICALLY OPERATED	0	0
84239010	WEIGHING MACHINES WEIGHTS	0	0
84239021	PARTS OF WEIGHING MACHINERY ELECTRICALLY OPERATED	0	0
84239029	PARTS OF WEIGHING MACHINERY NOT ELECTRICALLY OPERATED	0	0
84241010	FIRE EXTINGUISHERS FOR AIRCRAFT USE	0	0
84241090	OTHER FIRE EXTINGUISHERS	0	0
84242011	AGRICULTURAL OR HORTICULTURAL SPRAY GUNS & SIMILAR APPLIANCES ELECTRICALLY OPERATED	0	0
84242019	OTHER SPRAY GUNS & SIMILAR APPLIANCES ELECTRICALLY OPERATED	0	0
84242021	AGRICULTURAL OR HORTICULTURAL SPRAY GUNS & SIMILAR APPLIANCES NOT ELECTRICALLY OPERATED	0	0
84242029	OTHER SPRAY GUNS & SIMILAR APPLIANCES NOT ELECTRICALLY OPERATED	0	0
84243000	STEAM OR SAND BLASTING MACHINES & SIMILAR JET PROJECTING MACHINES	0	0
84244110	HAND OPERATED PORTABLE INSECTICIDE SPRAYERS FOR AGRICULTURAL OR HORTICULTURAL USE	0	0
84244120	OTHER PORTABLE AGRICULTURAL OR HORTICULTURAL SPRAYERS NOT ELECTRICALLY OPERATED	0	0
84244190	OTHER PORTABLE AGRICULTURAL OR HORTICULTURAL SPRAYERS ELECTRICALLY OPERATED	0	0
84244910	OTHER NON PORTABLE AGRICULTURAL OR HORTICULTURAL SPRAYERS ELECTRICALLY OPERATED	0	0
84244920	OTHER NON PORTABLE AGRICULTURAL OR HORTICULTURAL SPRAYERS NOT ELECTRICALLY OPERATED	0	0
84248210	DRIP IRRIGATION SYSTEMS FOR AGRICULTURAL OR HORTICULTURAL USE	0	0
84248220	OTHER AGRICULTURAL OR HORTICULTURAL APPLIANCES ELECTRICALLY OPERATED EXCL DRIP IRRIGATION SYSTEMS	0	0
84248230	OTHER AGRICULTURAL OR HORTICULTURAL APPLIANCES NOT ELECTRICALLY OPERATED EXCL DRIP IRRIGATION SYSTEMS	0	0

CONGRESO LEGISLATIVO DE LA NACIÓN ARGENTINA

84248910	HAND OPERATED HOUSEHOLD SPRAYERS OF CAPACITY NOT OVER 3L	0	0
84248920	SPRAY HEADS WITH DIP TUBES	0	0
84248940	WET PROCESSING EQUIPMENT PROJECTS DISPERSES OR SPRAYS CHEMICAL OR ELECTROCHEMICAL SOLUTIONS & SPOT APPLYING LIQUIDS SOLDERING PASTES SOLDER BALLS ETC & APPLYING DRY FILM OR LIQUID PHOTORESIST ETC ON PCB & PWB SUBSTRATES OR THEIR COMPONENTS	0	0
84248950	OTHER MECHANICAL APPLIANCES FOR PROJECTING DISPERSING OR SPRAYING LIQUIDS OR POWDERS ELECTRICALLY OPERATED	0	0
84248990	OTHER MECHANICAL APPLIANCES FOR PROJECTING DISPERSING OR SPRAYING LIQUIDS OR POWDERS NOT ELECTRICALLY OPERATED	0	0
84249010	PARTS OF FIRE EXTINGUISHERS	0	0
84249021	PARTS OF SPRAY GUNS & SIMILAR APPLIANCES OF SUBHEADING 84242011 ELECTRICALLY OPERATED	0	0
84249023	PARTS OF OTHER SPRAY GUNS & SIMILAR APPLIANCES ELECTRICALLY OPERATED	0	0
84249024	PARTS OF SPRAY GUNS & SIMILAR APPLIANCES OF SUBHEADING 84242021 NOT ELECTRICALLY OPERATED	0	0
84249029	PARTS OF OTHER SPRAY GUNS & SIMILAR APPLIANCES NOT ELECTRICALLY OPERATED	0	0
84249030	PARTS OF STEAM OR SAND BLASTING MACHINES & SIMILAR JET PROJECTING MACHINES	0	0
84249093	PARTS OF GOODS OF SUBHEADING 84248210	0	0
84249094	PARTS OF GOODS OF SUBHEADING 84244110 84244120 84244920 OR 84248230	0	0
84249095	PARTS OF GOODS OF SUBHEADING 84244190, 84244910 OR 84248220	0	0
84249099	PARTS OF OTHER MECHANICAL APPLIANCES FOR PROJECTING DISPERSING OR SPRAYING LIQUIDS OR POWDERS	0	0
84251100	PULLEY TACKLE & HOISTS EXCL SKIP HOISTS OR VEHICLE RAISING HOISTS POWERED BY ELECTRIC MOTOR	0	0
84251900	PULLEY TACKLE & HOISTS EXCL SKIP HOISTS OR VEHICLE RAISING HOISTS NOT POWERED BY ELECTRIC MOTOR	0	0
84253100	WINCHES CAPSTANS POWERED BY ELECTRIC MOTOR	0	0
84253900	WINCHES CAPSTANS NOT POWERED BY ELECTRIC MOTOR	0	0
84254100	BUILT IN JACKING SYSTEMS USED IN GARAGES	0	0
84254210	JACKS USED IN TIPPING MECHANISMS FOR LORRIES	0	0
84254290	OTHER JACKS & HOISTS HYDRAULIC FOR RAISING VEHICLES	0	0
84254910	OTHER JACKS & HOISTS FOR RAISING VEHICLES ELECTRICALLY OPERATED	0	0
84254920	OTHER JACKS & HOISTS FOR RAISING VEHICLES NOT ELECTRICALLY OPERATED	0	0

CONGRESO LEGISLATIVO DE LA NACION ARGENTINA

84261100	OVERHEAD TRAVELLING CRANES ON FIXED SUPPORT	0	0
84261200	MOBILE LIFTING FRAMES ON TYRES & STRADDLE CARRIERS	0	0
84261920	BRIDGE CRANES	0	0
84261930	GANTRY CRANES	0	0
84261990	OTHER CRANES	0	0
84262000	TOWER CRANES	0	0
84263000	PORTAL OR PEDESTAL JIB CRANES	0	0
84264100	SHIPS DERRICKS & OTHER CRANES & WORK TRUCKS FITTED WITH CRANE SELF-PROPELLED ON TYRES	0	0
84264900	SHIPS DERRICKS & OTHER CRANES & WORK TRUCKS FITTED WITH CRANE SELF-PROPELLED NOT ON TYRES	0	0
84269100	SHIPS DERRICKS & OTHER CRANES & WORK TRUCKS FITTED WITH CRANE NOT SELF-PROPELLED FOR MOUNTING ON ROAD VEHICLES	0	0
84269900	OTHER SHIPS DERRICKS CRANES & WORK TRUCKS FITTED WITH CRANE NOT SELF-PROPELLED	0	0
84271000	SELF-PROPELLED TRUCKS POWERED BY AN ELECTRIC MOTOR WITH LIFTING OR HANDLING EQUIPMENT	0	0
84272000	SELF-PROPELLED TRUCKS FITTED WITH LIFTING OR HANDLING EQUIPMENT NOT POWERED BY AN ELECTRIC MOTOR	0	0
84279000	OTHER TRUCKS FITTED WITH LIFTING OR HANDLING EQUIPMENT	0	0
84281031	PASSENGER LIFTS	0	0
84281039	OTHER LIFTS EXCL PASSENGER LIFTS	0	0
84281040	SKIP HOISTS	0	0
84282010	PNEUMATIC ELEVATORS & CONVEYORS FOR AGRICULTURAL USE	0	0
84282090	OTHER PNEUMATIC ELEVATORS & CONVEYORS	0	0
84283100	OTHER CONVEYORS & OTHER CONTINUOUS-ACTION ELEVATORS FOR GOODS OR MATERIALS DESIGNED FOR UNDERGROUND USE	0	0
84283210	OTHER CONVEYORS & OTHER CONTINUOUS-ACTION ELEVATORS BUCKET TYPE FOR GOODS OR MATERIALS FOR AGRICULTURE USE	0	0
84283290	OTHER CONVEYORS & OTHER CONTINUOUS-ACTION ELEVATORS BUCKET TYPE FOR GOODS OR MATERIALS FOR OTHER USES	0	0
84283310	OTHER CONVEYORS & OTHER CONTINUOUS-ACTION ELEVATORS BELT TYPE FOR GOODS OR MATERIALS FOR AGRICULTURE USE	0	0
84283390	OTHER CONVEYORS & OTHER CONTINUOUS-ACTION ELEVATORS BELT TYPE FOR GOODS OR MATERIALS	0	0
84283910	OTHER CONVEYORS & CONTINUOUS-ACTION ELEVATORS FOR GOODS OR MATERIALS FOR AGRICULTURE	0	0
84283990	OTHER CONVEYORS & CONTINUOUS-ACTION ELEVATORS FOR GOODS OR MATERIALS	0	0
84284000	ESCALATORS & MOVING WALKWAYS	0	0

CONGRESO LEGISLATIVO DE LA NACIÓN ARGENTINA

84286000	TELEFERICS CHAIR LIFTS SKI DRAGLINES TRACTION MECHANISMS FOR FUNICULARS	0	0
84289020	OTHER AUTOMATED MACHINES FOR TRANSPORT STORAGE & HANDLING OF PRINTED CIRCUIT & WIRING BOARDS OR PRINTED CIRCUIT ASSEMBLIES	0	0
84289030	MINE WAGON PUSHERS LOCOMOTIVE OR WAGON TRAVERSERS WAGON TIPPERS & SIMILAR RAILWAY WAGON HANDLING EQUIPMENT	0	0
84289090	OTHER LIFTING HANDLING LOADING UNLOADING MACHINES	0	0
84291100	SELF PROPELLED TRACK LAYING BULLDOZERS & ANGLEDOZERS	0	0
84291900	OTHER SELF PROPELLED BULLDOZERS & ANGLEDOZERS	0	0
84292000	SELF-PROPELLED GRADERS & LEVELLERS	0	0
84293000	SELF-PROPELLED SCRAPERS	0	0
84294030	SELF-PROPELLED TAMPING MACHINES	0	0
84294040	SELF PROPELLED VIBRATORY SMOOTH DRUM ROLLERS WITH CENTRIFUGAL FORCE DRUM NOT OVER 20T BY WEIGHT	0	0
84294050	OTHER SELF PROPELLED VIBRATORY ROAD ROLLERS	0	0
84294090	OTHER SELF PROPELLED ROAD ROLLERS	0	0
84295100	SELF-PROPELLED FRONT-END SHOVEL LOADERS	0	0
84295200	SELF-PROPELLED MACHINERY WITH A 360 DEGREES REVOLVING SUPER STRUCTURE	0	0
84295900	OTHER SELF-PROPELLED MECHANICAL SHOVELS & EXCAVATORS & SHOVEL LOADERS	0	0
84301000	PILE DRIVERS & PILE EXTRACTORS	0	0
84302000	SNOW PLOUGHS & SNOW BLOWERS	0	0
84303100	SELF-PROPELLED COAL OR ROCK CUTTERS & TUNNELLING MACHINES	0	0
84303900	OTHER COAL OR ROCK CUTTERS & TUNNELLING MACHINES	0	0
84304100	OTHER SELF-PROPELLED BORING OR SINKING MACHINES	0	0
84304910	WELLHEAD PLATFORM & INTEGRATED PRODUCTION MODULES FOR USE IN DRILLING OPERATIONS NOT SELF-PROPELLED	0	0
84304990	OTHER BORING OR SINKING MACHINES NOT SELF-PROPELLED	0	0
84305000	OTHER SELF-PROPELLED MOVING GRADING LEVELLING SCRAPING EXCAVATING TAMPING COMPACTING EXTRACTING OR BORING MACHINERY	0	0
84306100	TAMPING OR COMPACTING MACHINES NOT SELF-PROPELLED	0	0
84306900	OTHER MOVING GRADING LEVELLING SCRAPING EXCAVATING EXTRACTING OR BORING MACHINERY NOT SELF-PROPELLED	0	0
84311013	PARTS OF ELECTRICALLY OPERATED MACHINES OF GOODS OF SUBHEADING 84251100 84253100 OR 84254910	0	0
84311019	PARTS OF OTHER ELECTRICALLY OPERATED GOODS OF HEADING 8425 EXCL SUBHEADING 84251100 84253100 & 84254910	0	0

CONGRESO LEGISLATIVO DE LA NACION ARGENTINA

84311022	PARTS OF NON ELECTRICALLY OPERATED MACHINES OF SUBHEADING 84251900 84253900 84254100 84254210 OR 84254290	0	0
84311029	PARTS OF OTHER NON-ELECTRICALLY OPERATED MACHINES OF SUBHEADING 84254920	0	0
84312010	PARTS OF MACHINERY OF SUBHEADING 842710 OR 842720	0	0
84312090	PARTS OF MACHINERY OF HEADING 8427 EXCL SUBHEADING 842710 OR 842720	0	0
84313110	PARTS OF LIFTS SKIP HOISTS OR ESCALATORS OF SUBHEADING 84281039 OR 84281040	0	0
84313120	PARTS OF LIFTS SKIP HOISTS OR ESCALATORS OF SUBHEADING 84281031 OR 84284000	0	0
84313910	PARTS OF GOODS OF SUBHEADING 84282010 84283210 84283310 OR 84283910	0	0
84313940	PARTS OF AUTOMATED MACHINES FOR TRANSPORT HANDLING OR STORAGE OF PRINTED CIRCUIT & WIRING BOARDS OR PRINTED CIRCUIT ASSEMBLIES	0	0
84313950	OTHER PARTS OF GOODS OF SUBHEADING 842890	0	0
84313990	OTHER PARTS OF MACHINERY OF HEADING 8428	0	0
84314110	BUCKETS SHOVELS GRABS & GRIPS FOR MACHINERY OF HEADING 8426	0	0
84314190	BUCKETS SHOVELS GRABS & GRIPS FOR MACHINERY OF HEADING 8429 OR 8430	0	0
84314200	BULLDOZER OR ANGLEDOZER BLADES FOR MACHINERY OF HEADING 8426 8429 OR 8430	0	0
84314300	PARTS OF BORING OR SINKING MACHINERY OF SUBHEADING 843041 OR 843049	0	0
84314910	PARTS OF MACHINERY OF HEADING 8426	0	0
84314920	CUTTING EDGES OR END BITS FOR SCRAPERS GRADERS OR LEVELLERS	0	0
84314940	CUTTING EDGES OR END BITS FOR BULLDOZER OR ANGLEDOZER BLADES	0	0
84314950	PARTS OF ROAD ROLLERS	0	0
84314960	PARTS OF GOODS OF SUBHEADING 84302000	0	0
84314990	OTHER PARTS OF MACHINERY OF HEADING 8429 OR 8430	0	0
84321000	PLOUGHS	0	0
84322100	DISC HARROWS	0	0
84322900	SCARIFIERS CULTIVATORS WEEDERS HOES & OTHER HARROWS	0	0
84323100	NO-TILL DIRECT SEEDERS PLANTERS & TRANSPLANTERS	0	0
84323900	OTHER SEEDERS PLANTERS & TRANSPLANTERS	0	0
84324100	MANURE SPREADERS	0	0
84324200	FERTILISER DISTRIBUTORS	0	0
84328010	OTHER AGRICULTURAL OR HORTICULTURAL MACHINERY FOR SOIL PREPARATION OR CULTIVATION	0	0
84328020	LAWN OR SPORTS-GROUND ROLLERS	0	0
84328090	OTHER FORESTRY MACHINES FOR SOIL PREPARATION OR CULTIVATIO	0	0
84329010	PARTS OF MACHINERY OF SUBHEADING 84328090	0	0
84329020	PARTS OF LAWN OR SPORTS-GROUND ROLLERS	0	0

CONGRESO LEGISLATIVO DE LA NACION ARGENTINA

84329090	PARTS OF OTHER MACHINERY OF HEADING 8432	0	0
84331100	POWERED MOWERS FOR LAWNS PARKS OR SPORTS GROUNDS WITH THE CUTTING DEVICE ROTATING IN A HORIZONTAL PLANE	0	0
84331910	OTHER MOWERS FOR LAWNS PARKS OR SPORTS GROUNDS NOT POWERED	0	0
84331990	OTHER MOWERS FOR LAWNS PARKS OR SPORTS GROUNDS POWERED	0	0
84332000	OTHER MOWERS	0	0
84333000	OTHER HAYMAKING MACHINES	0	0
84334000	STRAW OR FODDER BALERS	0	0
84335100	COMBINE HARVESTER THRESHERS	0	0
84335200	OTHER THRESHING MACHINES	0	0
84335300	ROOT OR TUBER HARVESTING MACHINES	0	0
84335920	COTTON PICKERS	0	0
84335990	OTHER HARVESTING MACHINES	0	0
84336010	MACHINES FOR CLEANING SORTING OR GRADING EGGS FRUIT OR OTHER AGRICULTURAL PRODUCE ELECTRICALLY OPERATED	0	0
84336020	MACHINES FOR CLEANING SORTING OR GRADING EGGS FRUIT OR OTHER AGRICULTURAL PRODUCE NOT ELECTRICALLY OPERATED	0	0
84339010	CASTORS OF DIAMETER (INCLUDING TYRES) OVER 100MM BUT NOT OVER 250MM PROVIDED THAT THE WIDTH OF ANY WHEEL OR TYRE FITTED THERETO EXCEEDS 30MM	0	0
84339020	PARTS OF GOODS OF SUBHEADING 843311 OR 84331990	0	0
84339030	PARTS OF GOODS OF SUBHEADING 84331910	0	0
84339090	OTHER PARTS OF OTHER MACHINERY OF HEADING 8433	0	0
84341010	MILKING MACHINES ELECTRICALLY OPERATED	0	0
84341020	MILKING MACHINES NOT ELECTRICALLY OPERATED	0	0
84342010	DAIRY MACHINES ELECTRICALLY OPERATED	0	0
84342020	DAIRY MACHINES NOT ELECTRICALLY OPERATED	0	0
84349010	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH ELECTRICALLY OPERATED MILKING MACHINES & DAIRY MACHINERY	0	0
84349090	PARTS FOR OTHER MILKING MACHINES & DAIRY MACHINERY	0	0
84351010	PRESSES CRUSHERS & SIMILAR MACHINERY FOR MAKING WINE CIDER FRUIT JUICES OR SIMILAR BEVERAGES ELECTRICALLY OPERATED	0	0
84351020	PRESSES CRUSHERS & SIMILAR MACHINERY FOR MAKING WINE CIDER FRUIT JUICES OR SIMILAR BEVERAGES NOT ELECTRICALLY OPERATED	0	0
84359010	PARTS OF ELECTRICALLY OPERATED PRESSES CRUSHERS & SIMILAR MACHINERY FOR MAKING WINE CIDER FRUIT JUICES OR SIMILAR BEVERAGES	0	0

CONGRESO LEGISLATIVO DE LA NACION ARGENTINA

84359020	PARTS OF NON ELECTRICALLY OPERATED PRESSES CRUSHERS & THE LIKE FOR MAKING WINE CIDER FRUIT JUICES OR SIMILAR BEVERAGES	0	0
84361010	MACHINES FOR PREPARING ANIMAL FEEDING STUFFS ELECTRICALLY OPERATED	0	0
84361020	MACHINES FOR PREPARING ANIMAL FEEDING STUFFS NOT ELECTRICALLY OPERATED	0	0
84362110	POULTRY INCUBATORS & BROODERS ELECTRICALLY OPERATED	0	0
84362120	POULTRY INCUBATORS & BROODERS NOT ELECTRICALLY OPERATED	0	0
84362910	POULTRY-KEEPING MACHINES ELECTRICALLY OPERATED	0	0
84362920	POULTRY-KEEPING MACHINES NOT ELECTRICALLY OPERATED	0	0
84368011	OTHER AGRICULTURAL OR HORTICULTURAL MACHINES ELECTRICALLY OPERATED	0	0
84368019	OTHER FORESTRY & BEE-KEEPING MACHINES ELECTRICALLY OPERATED	0	0
84368021	OTHER AGRICULTURAL OR HORTICULTURAL MACHINES NOT ELECTRICALLY OPERATED	0	0
84368029	OTHER FORESTRY & BEE-KEEPING MACHINES NOT ELECTRICALLY OPERATED NES	0	0
84369110	PARTS OF POULTRY KEEPING MACHINES OR POULTRY INCUBATORS & BROODERS ELECTRICALLY OPERATED	0	0
84369120	PARTS OF POULTRY KEEPING MACHINES OR POULTRY INCUBATORS & BROODERS NOT ELECTRICALLY OPERATED	0	0
84369911	PARTS OF OTHER AGRICULTURAL OR HORTICULTURAL MACHINES ELECTRICALLY OPERATED	0	0
84369919	PARTS OF OTHER FORESTRY & BEE KEEPING MACHINES ELECTRICALLY OPERATED	0	0
84369921	PARTS OF OTHER AGRICULTURAL OR HORTICULTURAL MACHINES NOT ELECTRICALLY OPERATED	0	0
84369929	PARTS OF OTHER FORESTRY & BEE KEEPING MACHINES NOT ELECTRICALLY OPERATED	0	0
84371010	MACHINES FOR CLEANING SORTING OR GRADING GRAINS & WINNOWING & SIMILAR CLEANING MACHINES ELECTRICALLY OPERATED	0	0
84371020	MACHINES FOR CLEANING SORTING OR GRADING GRAINS & WINNOWING & SIMILAR CLEANING MACHINES NOT ELECTRICALLY OPERATED	0	0
84371030	OTHER MACHINES FOR CLEANING SORTING OR GRADING SEED OR DRIED LEGUMINOUS VEGETABLES ELECTRICALLY OPERATED	0	0
84371040	OTHER MACHINES FOR CLEANING SORTING OR GRADING SEED OR DRIED LEGUMINOUS VEGETABLES NOT ELECTRICALLY OPERATED	0	0
84378010	RICE HULLERS & CONE TYPE RICE MILLS ELECTRICALLY OPERATED	0	0
84378020	RICE HULLERS & CONE TYPE RICE MILLS NOT ELECTRICALLY OPERATED	0	0
84378030	INDUSTRIAL TYPE COFFEE & CORN MILLS ELECTRICALLY OPERATED	0	0

CONGRESO LEGISLATIVO DE LA NACION ARGENTINA

84378040	INDUSTRIAL TYPE COFFEE & CORN MILLS NOT ELECTRICALLY OPERATED	0	0
84378051	POLISHING MACHINES FOR RICE SIFTING & SIEVING BRAN CLEANING & HUSKING MACHINES ELECTRICALLY OPERATED	0	0
84378059	OTHER MACHINES USED IN MILLING INDUSTRY WORKING OF CEREALS OR DRIED LEGUMINOUS VEGETABLES ELECTRICALLY OPERATED	0	0
84378061	POLISHING MACHINES FOR RICE SIFTING SIEVING BRAN CLEANER & HUSKING MACHINES NOT ELECTRICALLY OPERATED	0	0
84378069	OTHER MACHINES USED IN MILLING INDUSTRY WORKING OF CEREALS OR DRIED LEGUMINOUS VEGETABLES NOT ELECTRICALLY OPERATED	0	0
84379011	PARTS OF ELECTRICALLY OPERATED MACHINES OF SUBHEADING 843710	0	0
84379019	PARTS OF OTHER ELECTRICALLY OPERATED MACHINES OF HEADING 8437 EXCL SUBHEADING 843710	0	0
84379021	PARTS OF NON ELECTRICALLY OPERATED MACHINES OF SUBHEADING 843710	0	0
84379029	PARTS OF OTHER NON ELECTRICALLY OPERATED MACHINES OF HEADING 8437 EXCL SUBHEADING 843710	0	0
84381010	BAKERY MACHINE & MACHINES FOR MAKING MACARONI SPAGHETTI OR SIMILAR PRODUCTS ELECTRICALLY OPERATED	0	0
84381020	BAKERY MACHINE & MACHINES FOR MAKING MACARONI SPAGHETTI OR SIMILAR PRODUCTS NON-ELECTRICALLY OPERATED	0	0
84382010	MACHINES FOR MAKING CONFECTIONERY COCOA OR CHOCOLATE ELECTRICALLY OPERATED	0	0
84382020	MACHINES FOR MAKING CONFECTIONERY COCOA OR CHOCOLATE NOT ELECTRICALLY OPERATED	0	0
84383010	MACHINERY FOR SUGAR MANUFACTURE ELECTRICALLY OPERATED	0	0
84383020	MACHINERY FOR SUGAR MANUFACTURE NOT ELECTRICALLY OPERATED	0	0
84384000	BREWERY MACHINERY	0	0
84385010	MACHINERY FOR THE PREPARATION OF MEAT OR POULTRY ELECTRICALLY OPERATED	0	0
84385020	MACHINERY FOR THE PREPARATION OF MEAT OR POULTRY NOT ELECTRICALLY OPERATED	0	0
84386010	MACHINES FOR PREPARATION OF FRUITS NUTS OR VEGETABLES ELECTRICALLY OPERATED	0	0
84386020	MACHINES FOR PREPARATION OF FRUITS NUTS OR VEGETABLES NOT ELECTRICALLY OPERATED	0	0
84388011	COFFEE PULPERS ELECTRICALLY OPERATED	0	0
84388012	COFFEE PULPERS NOT ELECTRICALLY OPERATED	0	0
84388021	MACHINERY FOR THE PREPARATION OF FISH CRUSTACEANS & MOLLUSCS ELECTRICALLY OPERATED	0	0

CONGRESO LEGISLATIVO DE LA NACION ARGENTINA

84388022	MACHINERY FOR THE PREPARATION OF FISH CRUSTACEANS & MOLLUSCS NOT ELECTRICALLY OPERATED	0	0
84388091	OTHER MACHINES FOR PREPARING MAKING FOOD OR DRINK EXCL MACHINERY FOR EXTRACTING ANIMAL OR FIXED VEGETABLES FATS OR OILS ELECTRICALLY OPERATED	0	0
84388092	OTHER MACHINES FOR PREPARING MAKING FOOD OR DRINK EXCL MACHINERY FOR EXTRACTING ANIMAL OR FIXED VEGETABLES FATS OR OILS NOT ELECTRICALLY OPERATED	0	0
84389011	PARTS OF ELECTRICALLY OPERATED MACHINES OF SUBHEADING 84383010	0	0
84389012	PARTS OF ELECTRICALLY OPERATED COFFEE PULPERS	0	0
84389019	PARTS OF OTHER ELECTRICALLY OPERATED MACHINES FOR PREPARING MAKING FOOD OR DRINK NOT ESLEWHERE SPECIFIED	0	0
84389021	PARTS OF NON ELECTRICALLY OPERATED MACHINES OF SUBHEADING 84383020	0	0
84389022	PARTS OF NON ELECTRICALLY OPERATED COFFEE PULPERS	0	0
84389029	PARTS OF OTHER NON ELECTRICALLY OPERATED MACHINES FOR PREPARING MAKING FOOD OR DRINK NOT ESLEWHERE SPECIFIED	0	0
84391000	MACHINES FOR MAKING PULP OF FIBROUS CELLULOSIC MATERIAL	0	0
84392000	MACHINES FOR MAKING PAPER OR PAPERBOARD	0	0
84393000	MACHINES FOR FINISHING PAPER OR PAPERBOARD	0	0
84399100	PARTS OF MACHINES FOR MAKING PULP OF FIBROUS CELLULOSIC MATERIAL	0	0
84399900	PARTS OF MACHINES FOR MAKING OR FINISHING PAPER OR PAPERBOARD	0	0
84401010	BOOK BINDING MACHINES ELECTRICALLY OPERATED	0	0
84401020	BOOK BINDING MACHINES NOT ELECTRICALLY OPERATED	0	0
84409010	PARTS OF ELECTRICALLY OPERATED BOOK BINDING INCL BOOK SEWING MACHINES	0	0
84409020	PARTS OF NON ELECTRICALLY OPERATED BOOK BINDING INCL BOOK SEWING MACHINES	0	0
84411010	CUTTING MACHINES OF ALL KINDS ELECTRICALLY OPERATED	0	0
84411020	CUTTING MACHINES OF ALL KINDS NOT ELECTRICALLY OPERATED	0	0
84412010	MACHINES FOR MAKING PAPER BAGS SACKS OR ENVELOPES ELECTRICALLY OPERATED	0	0
84412020	MACHINES FOR MAKING PAPER BAGS SACKS OR ENVELOPES NOT ELECTRICALLY OPERATED	0	0
84413010	MACHINES FOR MAKING PAPER CARTONS BOXES CASES TUBES DRUMS & THE LIKE EXCL MOULDING MACHINES ELECTRICALLY OPERATED	0	0

CONGRESO LEGISLATIVO DE LA NACION ARGENTINA

84413020	MACHINES FOR MAKING PAPER CARTONS BOXES CASES TUBES DRUMS & THE LIKE EXCL MOULDING MACHINES NOT ELECTRICALLY OPERATED	0	0
84414010	MACHINES FOR MOULDING ARTICLES IN PAPER PULP PAPER OR PAPERBOARD ELECTRICALLY OPERATED	0	0
84414020	MACHINES FOR MOULDING ARTICLES IN PAPER PULP PAPER OR PAPERBOARD NOT ELECTRICALLY OPERATED	0	0
84418010	OTHER MACHINES FOR MAKING UP PAPER PULP PAPER OR PAPERBOARD ELECTRICALLY OPERATED	0	0
84418020	OTHER MACHINES FOR MAKING UP PAPER PULP PAPER OR PAPERBOARD NOT ELECTRICALLY OPERATED	0	0
84419010	PARTS OF ELECTRICALLY OPERATED MACHINES FOR MAKING UP PAPER PULP PAPER OR PAPERBOARD	0	0
84419020	PARTS OF NON-ELECTRICALLY OPERATED MACHINES FOR MAKING UP PAPER PULP PAPER OR PAPERBOARD	0	0
84423010	MACHINES APPARATUS & EQUIPMENT FOR PREPARING OR MAKING PLATES CYLINDERS OR OTHER PRINTING COMPONENTS EXCL OF HEADINGS 8456 TO 8465 ELECTRICALLY OPERATED	0	0
84423020	MACHINES APPARATUS & EQUIPMENT FOR PREPARING OR MAKING PLATES CYLINDERS OR OTHER PRINTING COMPONENTS EXCL OF HEADINGS 8456 TO 8465 NOT ELECTRICALLY OPERATED	0	0
84424010	PARTS OF ELECTRICALLY OPERATED MACHINES APPARATUS & EQUIPMENT FOR PREPARING OR MAKING PLATES CYLINDERS OR OTHER PRINTING COMPONENTS	0	0
84424020	PARTS OF NON ELECTRICALLY OPERATED MACHINES APPARATUS & EQUIPMENT FOR PREPARING OR MAKING PLATES CYLINDERS OR OTHER PRINTING COMPONENTS	0	0
84425000	PLATES CYLINDERS OR OTHER PRINTING COMPONENTS & PLATES CYLINDERS OR LITHOGRAPHIC STONES FOR PRINTING PURPOSES	0	0
84431100	REEL FED OFFSET PRINTING MACHINES	0	0
84431200	OFFSET PRINTING MACHINERY SHEET FED OFFICE TYPE (USING SHEETS WITH ONE SIDE NOT OVER 22CM & THE OTHER SIDE NOT OVER 36CM IN THE UNFOLDED STATE)	0	0
84431300	OTHER OFFSET PRINTING MACHINES	0	0
84431400	REEL-FED LETTERPRESS PRINTING MACHINES EXCL FLEXOGRAPHIC PRINTING	0	0
84431500	OTHER LETTERPRESS PRINTING MACHINES EXCL REEL-FED FLEXOGRAPHIC PRINTING	0	0
84431600	FLEXOGRAPHIC PRINTING MACHINES	0	0
84431700	GRAVURE PRINTING MACHINES	0	0
84431900	OTHER PRINTING MACHINES BY MEANS OF PLATES CYLINDERS & OTHER PRINTING COMPONENTS OF HEADING 8442	0	0
84433111	COLOUR PRINTER-COPIERS PRINTING BY THE INK-JET PROCESS	0	0

84433119	NON COLOUR PRINTER-COPIERS PRINTING BY THE INK-JET PROCESS	0	0
84433121	COLOUR PRINTER-COPIERS PRINTING BY THE LASER PROCESS	0	0
84433129	NON COLOUR PRINTER-COPIERS PRINTING BY THE LASER PROCESS	0	0
84433131	COLOUR COMBINATION PRINTER-COPIER-FACSIMILE MACHINES	0	0
84433139	NON COLOUR COMBINATION PRINTER-COPIER-FACSIMILE MACHINES	0	0
84433191	COMBINATION PRINTER-COPIER-SCANNER-FACSIMILE MACHINES	0	0
84433199	OTHER MACHINES WITH TWO OR MORE FUNCTIONS OF PRINTING COPYING OR FACSIMILE TRANSMISSION CAPABLE OF CONNECTING TO AUTOMATIC DATA PROCESSING MACHINE OR TO NETWORK	0	0
84433211	COLOUR DOT MATRIX PRINTERS	0	0
84433219	NON COLOUR DOT MATRIX PRINTERS	0	0
84433221	COLOUR INK-JET PRINTERS	0	0
84433229	NON COLOUR INK-JET PRINTERS	0	0
84433231	COLOUR LASER PRINTERS	0	0
84433239	NON COLOUR LASER PRINTERS	0	0
84433241	COLOUR FACSIMILE MACHINES	0	0
84433249	NON COLOUR FACSIMILE MACHINES	0	0
84433250	SCREEN PRINTING MACHINES FOR MAKING PRINTED CIRCUIT OR WIRING BOARDS	0	0
84433260	PLOTTERS	0	0
84433290	OTHER PRINTERS OR COPYING MACHINES CAPABLE OF CONNECTING TO AN AUTOMATIC DATA PROCESSING MACHINE OR NETWORK	0	0
84433910	ELECTROSTATIC PHOTOCOPYING APPARATUS OPERATING BY REPRODUCING ORIGINAL IMAGE DIRECTLY ONTO COPY	0	0
84433920	ELECTROSTATIC PHOTOCOPYING APPARATUS OPERATING BY REPRODUCING ORIGINAL IMAGE VIA INTERMEDIATE ONTO COPY	0	0
84433930	OTHER PHOTOCOPYING APPARATUS INCORPORATING AN OPTICAL SYSTEM	0	0
84433940	INK JET PRINTERS EXCL THOSE CONNECTING TO AN AUTOMATIC DATA PROCESSING MACHINE OR TO A NETWORK	0	0
84433990	OTHER PRINTERS COPYING MACHINES & FACSIMILE MACHINES	0	0
84439100	PARTS & ACCESSORIES OF PRINTING MACHINES USED FOR PRINTING BY PLATES CYLINDERS & OTHER PRINTING COMPONENTS OF HEADING 8442	0	0
84439910	PARTS OF SCREEN PRINTING MACHINES FOR MAKING PRINTED CIRCUIT OR WIRING BOARDS	0	0
84439920	INK FILLED PRINTER CARTRIDGES	0	0
84439930	PAPER FEEDERS & SORTERS	0	0
84439990	OTHER PARTS & ACCESSORIES OF PRINTERS COPYING MACHINES & FASCIMILE MACHINES	0	0
84440010	MACHINES FOR EXTRUDING DRAWING TEXTURING OR CUTTING MAN-MADE TEXTILE MATERIALS ELECTRICALLY OPERATED	0	0

CONGRESO LEGISLATIVO DE LA NACION ARGENTINA

84440020	MACHINES FOR EXTRUDING DRAWING TEXTURING OR CUTTING MAN-MADE TEXTILE MATERIALS NOT ELECTRICALLY OPERATED	0	0
84451110	CARDING MACHINES FOR PREPARING TEXTILE FIBRES ELECTRICALLY OPERATED	0	0
84451120	CARDING MACHINES FOR PREPARING TEXTILE FIBRES NOT ELECTRICALLY OPERATED	0	0
84451210	COMBING MACHINES FOR PREPARING TEXTILE FIBRES ELECTRICALLY OPERATED	0	0
84451220	COMBING MACHINES FOR PREPARING TEXTILE FIBRES NOT ELECTRICALLY OPERATED	0	0
84451310	DRAWING OR ROVING MACHINES FOR PREPARING TEXTILE FIBRES ELECTRICALLY OPERATED	0	0
84451320	DRAWING OR ROVING MACHINES FOR PREPARING TEXTILE FIBRES NOT ELECTRICALLY OPERATED	0	0
84451930	COTTON GINS	0	0
84451940	OTHER MACHINES FOR PREPARING TEXTILE FIBRES ELECTRICALLY OPERATED	0	0
84451950	OTHER MACHINES FOR PREPARING TEXTILE FIBRES NOT ELECTRICALLY OPERATED	0	0
84452010	TEXTILE SPINNING MACHINES ELECTRICALLY OPERATED	0	0
84452020	TEXTILE SPINNING MACHINES NOT ELECTRICALLY OPERATED	0	0
84453010	TEXTILE DOUBLING OR TWISTING MACHINES ELECTRICALLY OPERATED	0	0
84453020	TEXTILE DOUBLING OR TWISTING MACHINES NOT ELECTRICALLY OPERATED	0	0
84454010	TEXTILE WINDING OR REELING MACHINES ELECTRICALLY OPERATED	0	0
84454020	TEXTILE WINDING OR REELING MACHINES NOT ELECTRICALLY OPERATED	0	0
84459010	OTHER MACHINES FOR PRODUCING TEXTILES YARNS & PREPARING TEXTILE YARNS ELECTRICALLY OPERATED	0	0
84459020	OTHER MACHINES FOR PRODUCING TEXTILES YARNS & PREPARING TEXTILE YARNS NOT ELECTRICALLY OPERATED	0	0
84461010	WEAVING MACHINES FOR WEAVING FABRICS OF WIDTH NOT OVER 300MM ELECTRICALLY OPERATED	0	0
84461020	WEAVING MACHINES FOR WEAVING FABRICS OF WIDTH NOT OVER 300MM NOT ELECTRICALLY OPERATED	0	0
84462100	POWER LOOMS SHUTTLE TYPE FOR WEAVING FABRICS OF WIDTH OVER 300MM	0	0
84462900	OTHER WEAVING MACHINES SHUTTLE TYPE FOR WEAVING FABRICS OF WIDTH OVER 300MM	0	0
84463000	WEAVING MACHINES SHUTTLELESS TYPE FOR WEAVING FABRICS OF WIDTH OVER 300MM	0	0
84471110	CIRCULAR KNITTING MACHINES OF CYLINDER DIAMETER NOT OVER 165MM ELECTRICALLY OPERATED	0	0
84471120	CIRCULAR KNITTING MACHINES OF CYLINDER DIAMETER NOT OVER 165MM NOT ELECTRICALLY OPERATED	0	0

CONGRESO LEGISLATIVO DE LA REPÚBLICA ARGENTINA

84471210	CIRCULAR KNITTING MACHINES OF CYLINDER DIAMETER OVER 165MM ELECTRICALLY OPERATED	0	0
84471220	CIRCULAR KNITTING MACHINES OF CYLINDER DIAMETER OVER 165MM NOT ELECTRICALLY OPERATED	0	0
84472010	FLAT KNITTING & STITCH BONDING MACHINES ELECTRICALLY OPERATED	0	0
84472020	FLAT KNITTING & STITCH BONDING MACHINES NOT ELECTRICALLY OPERATED	0	0
84479010	OTHER KNITTING MACHINES & MACHINES FOR TUFTING MAKING GIMPED YARN TULLE LACE EMBROIDERY TRIMMINGS BRAID OR NET ELECTRICALLY OPERATED	0	0
84479020	OTHER KNITTING MACHINES & MACHINES FOR TUFTING MAKING GIMPED YARN TULLE LACE EMBROIDERY TRIMMINGS BRAID OR NET NOT ELECTRICALLY OPERATED	0	0
84481110	DOBBIES JACQUARDS CARD REDUCING COPYING PUNCHING OR ASSEMBLING MACHINES ELECTRICALLY OPERATED	0	0
84481120	DOBBIES JACQUARDS CARD REDUCING COPYING PUNCHING OR ASSEMBLING MACHINES NOT ELECTRICALLY OPERATED	0	0
84481910	OTHER AUXILIARY MACHINERY FOR USE WITH MACHINES OF HEADING 8444 8445 8446 OR 8447 ELECTRICALLY OPERATED	0	0
84481920	OTHER AUXILIARY MACHINERY FOR USE WITH MACHINES OF HEADING 8444 8445 8446 OR 8447 NOT ELECTRICALLY OPERATED	0	0
84482000	PARTS & ACCESSORIES OF MACHINES OF HEADING 8444 OR THEIR AUXILIARY MACHINERY	0	0
84483100	CARD CLOTHING FOR MACHINES OF HEADING 8445 OR THEIR AUXILIARY MACHINERY	0	0
84483200	PARTS & ACCESSORIES OF MACHINES OF HEADING 8445 & THEIR AUXILIARY MACHINERY FOR PREPARING TEXTILE FIBRES EXCL CARD CLOTHING	0	0
84483300	SPINDLES SPINDLE FLYERS SPINNING RINGS & RING TRAVELLERS FOR MACHINES OF HEADING 8445 OR THEIR AUXILIARY MACHINES	0	0
84483900	OTHER PARTS & ACCESSORIES FOR MACHINES OF HEADING 8445 OR THEIR AUXILIARY MACHINES NES	0	0
84484200	REEDS FOR LOOMS HEALDS & HEALD-FRAMES	0	0
84484911	SHUTTLES FOR ELECTRICALLY OPERATED WEAVING MACHINES OR THEIR AUXILIARY MACHINERY	0	0
84484912	SHUTTLES FOR NON ELECTRICALLY OPERATED WEAVING MACHINES OR THEIR AUXILIARY MACHINERY	0	0
84484991	OTHER PARTS & ACCESSORIES OF ELECTRICALLY OPERATED WEAVING MACHINES OR THEIR AUXILIARY MACHINERY	0	0

CONGRESO LEGISLATIVO DE LA NACIÓN ARGENTINA

84484992	OTHER PARTS & ACCESSORIES OF NON ELECTRICALLY OPERATED WEAVING MACHINES OR THEIR AUXILIARY MACHINERY	0	0
84485100	SINKERS NEEDLES & OTHER ARTICLES FOR FORMING STITCHES FOR MACHINES OF HEADING 8447 OR THEIR AUXILIARY MACHINERY	0	0
84485900	OTHER PARTS & ACCESSORIES FOR MACHINES OF HEADING 8447 OR THEIR AUXILIARY MACHINERY	0	0
84490010	MACHINES FOR MAKING OR FINISHING FELT OR NONWOVENS IN PIECE OR IN SHAPES & BLOCKS FOR MAKING HATS ELECTRICALLY OPERATED	0	0
84490020	MACHINES FOR MAKING OR FINISHING FELT OR NONWOVENS IN PIECE OR IN SHAPES & BLOCKS FOR MAKING HATS NOT ELECTRICALLY OPERATED	0	0
84501110	FULLY AUTOMATIC WASHING MACHINES EACH OF DRY LINEN CAPACITY NOT OVER 6KG	0	0
84501190	FULLY AUTOMATIC WASHING MACHINES EACH OF DRY LINEN CAPACITY OVER 6KG BUT NOT OVER 10KG	0	0
84501210	OTHER NOT FULLY AUTOMATIC WASHING MACHINES EACH OF DRY LINEN CAPACITY NOT OVER 6KG WITH BUILT IN CENTRIFUGAL DRIER	0	0
84501290	OTHER NOT FULLY AUTOMATIC WASHING MACHINES EACH OF DRY LINEN CAPACITY OVER 6KG BUT NOT OVER 10KG WITH BUILT IN CENTRIFUGAL DRIER	0	0
84501911	OTHER WASHING MACHINES NOT FULLY AUTOMATIC EACH OF DRY LINEN CAPACITY NOT OVER 6KG ELECTRICALLY OPERATED	0	0
84501919	OTHER WASHING MACHINES NOT FULLY AUTOMATIC EACH OF DRY LINEN CAPACITY OVER 6KG BUT NOT OVER 10KG ELECTRICALLY OPERATED	0	0
84501991	OTHER WASHING MACHINES NOT FULLY AUTOMATIC EACH OF DRY LINEN CAPACITY NOT OVER 6KG NOT ELECTRICALLY OPERATED	0	0
84501999	OTHER WASHING MACHINES NOT FULLY AUTOMATIC EACH OF DRY LINEN CAPACITY OVER 6KG BUT NOT OVER 10KG NOT ELECTRICALLY OPERATED	0	0
84502000	WASHING MACHINES EACH OF DRY LINEN CAPACITY OVER 10KG	0	0
84509010	PARTS OF MACHINES OF SUBHEADING 84502000	0	0
84509020	PARTS OF MACHINES OF SUBHEADING 845011 845012 OR 845019	0	0
84511000	DRY CLEANING MACHINES	0	0
84512100	DRYING MACHINES EACH OF DRY LINEN CAPACITY NOT OVER 10KG	0	0
84512900	DRYING MACHINES EACH OF DRY LINEN CAPACITY OVER 10KG	0	0
84513010	SINGLE ROLLER TYPE DOMESTIC IRONING MACHINES	0	0

CONGRESO LEGISLATIVO DE LA NACION ARGENTINA

84513090	OTHER IRONING MACHINES & PRESSES	0	0
84514000	WASHING BLEACHING OR DYEING MACHINES	0	0
84515000	MACHINES FOR REELING UNREELING FOLDING CUTTING OR PINKING TEXTILE FABRICS	0	0
84518000	OTHER MACHINES FOR CLEANING WRINGING DRESSING FINISHING COATING OR IMPREGNATING TEXTILES YARNS FABRICS OR MADE UP TEXTILE ARTICLES & MACHINES FOR APPLYING PASTE TO THE BASE FABRIC OR OTHER SUPPORT USED IN THE MANUFACTURE OF FLOOR COVERINGS	0	0
84519010	PARTS OF MACHINES OF A DRY LINEN CAPACITY NOT OVER 10KG	0	0
84519090	OTHER PARTS OF MACHINES OF HEADING 8451	0	0
84521000	SEWING MACHINES OF THE HOUSEHOLD TYPE EXCL BOOK SEWING MACHINES OF HEADING 8440	0	0
84522100	OTHER AUTOMATIC SEWING MACHINES EXCL HOUSEHOLD TYPE & BOOK SEWING MACHINES OF HEADING 8440	0	0
84522900	OTHER MANUAL SEWING MACHINES EXCL HOUSEHOLD TYPE & BOOK SEWING MACHINES OF HEADING 8440	0	0
84523000	SEWING MACHINE NEEDLES	0	0
84529011	ARM & BEDS STANDS FLYWHEELS BELT GUARDS TREADLES OR PEDALS FOR SEWING MACHINES OF SUBHEADING 84521000	0	0
84529012	FURNITURE BASES COVERS & PARTS THEREOF FOR SEWING MACHINES OF SUBHEADING 84521000	0	0
84529019	OTHER PARTS FOR SEWING MACHINES OF SUBHEADING 84521000	0	0
84529091	ARM & BEDS STANDS FLYWHEELS BELT GUARDS TREADLES OR PEDALS FOR OTHER SEWING MACHINES EXCL THOSE OF SUBHEADING 84521000	0	0
84529092	FURNITURE BASES COVERS & PARTS THEREOF FOR OTHER SEWING MACHINES EXCL THOSE OF SUBHEADING 84521000	0	0
84529099	OTHER PARTS FOR OTHER SEWING MACHINES EXCL THOSE OF SUBHEADING 84521000	0	0
84531010	MACHINES FOR PREPARING TANNING OR WORKING HIDES SKINS OR LEATHER ELECTRICALLY OPERATED	0	0
84531020	MACHINES FOR PREPARING TANNING OR WORKING HIDES SKINS OR LEATHER NOT ELECTRICALLY OPERATED	0	0
84532010	MACHINES FOR MAKING OR REPAIRING FOOTWEAR ELECTRICALLY OPERATED	0	0
84532020	MACHINES FOR MAKING OR REPAIRING FOOTWEAR NOT ELECTRICALLY OPERATED	0	0
84538010	OTHER MACHINES FOR MAKING OR REPAIRING OTHER ARTICLES OF HIDES SKINS OR LEATHER EXCL SEWING MACHINES ELECTRICALLY OPERATED	0	0
84538020	OTHER MACHINES FOR MAKING OR REPAIRING OTHER ARTICLES OF HIDES SKINS OR LEATHER EXCL SEWING MACHINES NOT ELECTRICALLY OPERATED	0	0

CONGRESO LEGISLATIVO DE LA NACION ARGENTINA

84539000	PARTS OF MACHINES FOR PREPARING TANNING WORKING LEATHER HIDES SKINS & ARTICLES & MAKING REPAIRING FOOTWEAR & OTHER ARTICLES OF HIDES SKINS OR LEATHER EXCL SEWING MACHINES	0	0
84541000	CONVERTERS	0	0
84542000	INGOT MOULDS & LADLES	0	0
84543000	CASTING MACHINES	0	0
84549000	PARTS OF CONVERTERS LADLES INGOT MOULDS & CASTING MACHINES FOR METALLURGY OR METAL FOUNDRIES	0	0
84551000	TUBE MILLS	0	0
84552100	HOT OR COMBINATION HOT & COLD ROLLING MILLS	0	0
84552200	COLD ROLLING MILLS	0	0
84553000	ROLLS FOR ROLLING MILLS	0	0
84559000	OTHER PARTS FOR METAL ROLLING MILLS	0	0
84561100	MACHINE TOOLS FOR WORKING ANY MATERIAL BY REMOVAL OF MATERIAL OPERATED BY LASER	0	0
84561200	MACHINE TOOLS FOR WORKING ANY MATERIAL BY REMOVAL OF MATERIAL OPERATED BY OTHER LIGHT OR PHOTON BEAM PROCESSES	0	0
84562000	MACHINE TOOLS FOR WORKING ANY MATERIAL BY REMOVAL OF MATERIAL OPERATED BY ULTRASONIC PROCESSES	0	0
84563000	MACHINE TOOLS FOR WORKING ANY MATERIAL BY REMOVAL OF MATERIAL OPERATED BY ELECTRO DISCHARGE PROCESSES	0	0
84564010	MACHINE TOOLS NUMERICALLY CONTROLLED FOR WORKING ANY MATERIAL BY REMOVING IT BY PLASMA ARC PROCESSES FOR MAKING PRINTED CIRCUIT OR WIRING BOARDS	0	0
84564090	OTHER MACHINE TOOLS NUMERICALLY CONTROLLED EOR WORKING ANY MATERIAL BY REMOVING IT BY PLASMA ARC PROCESSES EXCL FOR MAKING PRINTED CIRCUIT OR WIRING BOARDS	0	0
84565000	WATER-JET CUTTING MACHINES	0	0
84569020	WET PROCESSING EQUIPMENT FOR REMOVING MATERIAL ON PRINTED CIRCUIT OR WIRING BOARDS BY IMMERSION OF ELECTRO CHEMICAL SOLUTIONS	0	0
84569090	OTHER MACHINE TOOLS FOR WORKING ANY MATERIAL BY REMOVING IT BY ELECTROCHEMICAL ELECTRON BEAM IONIC BEAM	0	0
84571010	MACHINING CENTRES FOR WORKING METAL OF SPINDLE POWER NOT OVER 4KW	0	0
84571090	MACHINING CENTRES FOR WORKING METAL OF SPINDLE POWER OVER 4KW	0	0
84572000	UNIT CONSTRUCTION MACHINES FOR WORKING METAL	0	0
84573000	MULTI STATION TRANSFER MACHINES FOR WORKING METAL	0	0
84581110	HORIZONTAL LATHES NUMERICALLY CONTROLLED FOR REMOVING METAL OF SPINDLE POWER NOT OVER 4KW	0	0

CONGRESO LEGISLATIVO DE LA NACION ARGENTINA

84581190	HORIZONTAL LATHES NUMERICALLY CONTROLLED FOR REMOVING METAL OF SPINDLE POWER OVER 4KW	0	0
84581910	HORIZONTAL LATHES NOT NUMERICALLY CONTROLLED FOR REMOVING METAL WITH DISTANCE BETWEEN MAIN SPINDLE CENTRE & THE BED NOT OVER 300MM	0	0
84581990	HORIZONTAL LATHES NOT NUMERICALLY CONTROLLED FOR REMOVING METAL WITH DISTANCE BETWEEN MAIN SPINDLE CENTRE & THE BED OVER 300MM	0	0
84589100	OTHER LATHES NUMERICALLY CONTROLLED FOR REMOVING METAL	0	0
84589910	OTHER LATHES NOT NUMERICALLY CONTROLLED FOR REMOVING METAL WITH DISTANCE BETWEEN MAIN SPINDLE CENTRE & THE BED NOT OVER 300MM	0	0
84589990	OTHER LATHES NOT NUMERICALLY CONTROLLED FOR REMOVING METAL WITH DISTANCE BETWEEN MAIN SPINDLE CENTRE & THE BED OVER 300MM	0	0
84591010	WAY TYPE UNIT HEAD MACHINES ELECTRICALLY OPERATED	0	0
84591020	WAY TYPE UNIT HEAD MACHINES NOT ELECTRICALLY OPERATED	0	0
84592100	OTHER DRILLING MACHINES NUMERICALLY CONTROLLED	0	0
84592910	OTHER DRILLING MACHINES ELECTRICALLY OPERATED	0	0
84592920	OTHER DRILLING MACHINES NOT ELECTRICALLY OPERATED	0	0
84593100	OTHER BORING MILLING MACHINES NUMERICALLY CONTROLLED	0	0
84593910	OTHER BORING MILLING MACHINES ELECTRICALLY OPERATED	0	0
84593920	OTHER BORING MILLING MACHINES NOT ELECTRICALLY OPERATED	0	0
84594100	OTHER BORING MACHINES NUMERICALLY CONTROLLED	0	0
84594910	OTHER BORING MACHINES ELECTRICALLY OPERATED NOT NUMERICALLY CONTROLLED	0	0
84594920	OTHER BORING MACHINES NOT ELECTRICALLY OPERATED NOT NUMERICALLY CONTROLLED	0	0
84595100	MILLING MACHINES KNEE TYPE NUMERICALLY CONTROLLED	0	0
84595910	MILLING MACHINES KNEE TYPE ELECTRICALLY OPERATED	0	0
84595920	MILLING MACHINES KNEE TYPE NOT ELECTRICALLY OPERATED	0	0
84596100	OTHER MILLING MACHINES NUMERICALLY CONTROLLED	0	0
84596910	OTHER MILLING MACHINES ELECTRICALLY OPERATED NOT NUMERICALLY CONTROLLED	0	0
84596920	OTHER MILLING MACHINES NOT ELECTRICALLY OPERATED NOT NUMERICALLY CONTROLLED	0	0
84597010	OTHER THREADING OR TAPPING MACHINES ELECTRICALLY OPERATED	0	0
84597020	OTHER THREADING OR TAPPING MACHINES NOT ELECTRICALLY OPERATED	0	0

CONGRESO LEGISLATIVO DE LA NACIÓN ARGENTINA

84601200	FLAT SURFACE GRINDING MACHINES FOR METAL OR CERMET BY GRINDING STONES ABRASIVES OR POLISHING PRODUCTS EXCL THOSE OF HEADING 8461 NUMERICALLY CONTROLLED	0	0
84601900	FLAT SURFACE GRINDING MACHINES FOR METAL OR CERMET BY GRINDING STONES ABRASIVES OR POLISHING PRODUCTS EXCL THOSE OF HEADING 8461 NOT NUMERICALLY CONTROLLED	0	0
84602200	CENTRELESS GRINDING MACHINES FOR METAL OR CERMET BY GRINDING STONES ABRASIVES OR POLISHING PRODUCTS EXCL THOSE OF HEADING 8461 NUMERICALLY CONTROLLED	0	0
84602300	OTHER CYLINDRICAL GRINDING MACHINES FOR METAL OR CERMET BY GRINDING STONES ABRASIVES OR POLISHING PRODUCTS EXCL THOSE OF HEADING 8461 NUMERICALLY CONTROLLED	0	0
84602400	OTHER GRINDING MACHINES FOR METAL OR CERMET BY GRINDING STONES ABRASIVES OR POLISHING PRODUCTS EXCL THOSE OF HEADING 8461 NUMERICALLY CONTROLLED	0	0
84602910	OTHER GRINDING MACHINES FOR METAL OR CERMET BY GRINDING STONES ABRASIVES OR POLISHING PRODUCTS EXCL THOSE OF HEADING 8461 ELECTRICALLY OPERATED	0	0
84602920	OTHER GRINDING MACHINES FOR METAL OR CERMET BY GRINDING STONES ABRASIVES OR POLISHING PRODUCTS EXCL THOSE OF HEADING 8461 NOT ELECTRICALLY OPERATED	0	0
84603110	MACHINE TOOLS FOR SHARPENING CARBIDE DRILLING BITS WITH SHANK DIAMETER NOT OVER 3.175MM WITH FIXED COLLETS & POWER NOT OVER 0.74KW NUMERICALLY CONTROLLED	0	0
84603190	OTHER SHARPENING MACHINES FOR METAL OR CERMETS BY GRINDING STONES ABRASIVES OR POLISHING PRODUCTS EXCL THOSE OF HEADING 8461 NUMERICALLY CONTROLLED	0	0
84603910	OTHER SHARPENING MACHINES FOR METAL OR CERMETS BY GRINDING STONES ABRASIVES OR POLISHING PRODUCTS EXCL THOSE OF HEADING 8461 ELECTRICALLY OPERATED	0	0
84603920	OTHER SHARPENING MACHINES FOR METAL OR CERMETS BY GRINDING STONES ABRASIVES OR POLISHING PRODUCTS EXCL THOSE OF HEADING 8461 NOT ELECTRICALLY OPERATED	0	0
84604010	HONING OR LAPPING MACHINES FOR METAL OR CERMETS BY GRINDING STONES ABRASIVES OR POLISHING PRODUCTS EXCL THOSE OF HEADING 8461 ELECTRICALLY OPERATED	0	0

84604020	HONING OR LAPPING MACHINES FOR METAL OR CERMETS BY GRINDING STONES ABRASIVES OR POLISHING PRODUCTS EXCL THOSE OF HEADING 8461 NOT ELECTRICALLY OPERATED	0	0
84609010	OTHER MACHINES FOR DEBURRING GRINDING POLISHING OR FINISHING METAL OR CERMETS BY GRINDING STONES ABRASIVES OR POLISHING PRODUCTS EXCL THOSE OF HEADING 8461 ELECTRICALLY OPERATED	0	0
84609020	OTHER MACHINES FOR DEBURRING GRINDING POLISHING OR FINISHING METAL OR CERMETS BY GRINDING STONES ABRASIVES OR POLISHING PRODUCTS EXCL THOSE OF HEADING 8461 NOT ELECTRICALLY OPERATED	0	0
84612010	SHAPING OR SLOTTING MACHINES BY REMOVING METAL OR CERMETS NOT ELSEWHERE SPECIFIED ELECTRICALLY OPERATED	0	0
84612020	SHAPING OR SLOTTING MACHINES BY REMOVING METAL OR CERMETS NOT ELSEWHERE SPECIFIED NOT ELECTRICALLY OPERATED	0	0
84613010	BROACHING MACHINES BY REMOVING METAL OR CERMETS NOT ELSEWHERE SPECIFIED ELECTRICALLY OPERATED	0	0
84613020	BROACHING MACHINES BY REMOVING METAL OR CERMETS NOT ELSEWHERE SPECIFIED NOT ELECTRICALLY OPERATED	0	0
84614010	GEAR CUTTING GRINDING OR FINISHING MACHINES BY REMOVING METAL OR CERMETS NOT ELSEWHERE SPECIFIED ELECTRICALLY OPERATED	0	0
84614020	GEAR CUTTING GRINDING OR FINISHING MACHINES BY REMOVING METAL OR CERMETS NOT ELSEWHERE SPECIFIED NOT ELECTRICALLY OPERATED	0	0
84615010	SAWING OR CUTTING OFF MACHINES BY REMOVING METAL OR CERMETS NOT ELSEWHERE SPECIFIED ELECTRICALLY OPERATED	0	0
84615020	SAWING OR CUTTING OFF MACHINES BY REMOVING METAL OR CERMETS NOT ELSEWHERE SPECIFIED NOT ELECTRICALLY OPERATED	0	0
84619011	PLANING MACHINES BY REMOVING METAL OR CERMETS NOT ELSEWHERE SPECIFIED ELECTRICALLY OPERATED	0	0
84619019	OTHER MACHINE TOOLS WORKING BY REMOVING METAL OR CERMETS NOT ELSEWHERE SPECIFIED ELECTRICALLY OPERATED	0	0
84619091	PLANING MACHINES BY REMOVING METAL OR CERMETS NOT ELSEWHERE SPECIFIED NOT ELECTRICALLY OPERATED	0	0
84619099	OTHER MACHINE TOOLS WORKING BY REMOVING METAL OR CERMETS NOT ELSEWHERE SPECIFIED NOT ELECTRICALLY OPERATED	0	0

CONGRESO LEGISLATIVO DE LA NACIÓN ARGENTINA

84621010	FORGING OR DIE STAMPING MACHINES & HAMMERS FOR WORKING METAL ELECTRICALLY OPERATED	0	0
84621020	FORGING OR DIE STAMPING MACHINES & HAMMERS FOR WORKING METAL NOT ELECTRICALLY OPERATED	0	0
84622100	BENDING FOLDING STRAIGHTENING OR FLATTENING MACHINES FOR WORKING METAL NUMERICALLY CONTROLLED	0	0
84622910	BENDING FOLDING STRAIGHTENING OR FLATTENING MACHINES FOR WORKING METAL ELECTRICALLY OPERATED	0	0
84622920	BENDING FOLDING STRAIGHTENING OR FLATTENING MACHINES FOR WORKING METAL NOT ELECTRICALLY OPERATED	0	0
84623100	SHEARING EXCL COMBINED PUNCHING & SHEARING MACHINES FOR WORKING METAL NUMERICALLY CONTROLLED	0	0
84623910	SHEARING EXCL COMBINED PUNCHING & SHEARING MACHINES FOR WORKING METAL ELECTRICALLY OPERATED	0	0
84623920	SHEARING EXCL COMBINED PUNCHING & SHEARING MACHINES FOR WORKING METAL NOT ELECTRICALLY OPERATED	0	0
84624100	PUNCHING OR NOTCHING MACHINES FOR WORKING METAL NUMERICALLY CONTROLLED	0	0
84624910	PUNCHING OR NOTCHING MACHINES FOR WORKING METAL ELECTRICALLY OPERATED	0	0
84624920	PUNCHING OR NOTCHING MACHINES FOR WORKING METAL NOT ELECTRICALLY OPERATED	0	0
84629100	HYDRAULIC PRESSES FOR WORKING METAL OR METAL CARBIDES NES	0	0
84629910	MACHINES FOR MAKING BOXES CANS & THE LIKE OF TIN PLATE ELECTRICALLY OPERATED	0	0
84629920	MACHINES FOR MAKING BOXES CANS & THE LIKE OF TIN PLATE NOT ELECTRICALLY OPERATED	0	0
84629950	OTHER MACHINES FOR WORKING METAL OR METAL CARBIDES NOT ELSEWHERE SPECIFIED ELECTRICALLY OPERATED	0	0
84629960	OTHER MACHINES FOR WORKING METAL OR METAL CARBIDES NOT ELSEWHERE SPECIFIED NOT ELECTRICALLY OPERATED	0	0
84631010	DRAW BENCHES FOR WIRE BARS TUBES PROFILES OR THE LIKE FOR WORKING METAL OR CERMETS WITHOUT REMOVING MATERIAL ELECTRICALLY OPERATED	0	0
84631020	DRAW BENCHES FOR WIRE BARS TUBES PROFILES OR THE LIKE FOR WORKING METAL OR CERMETS WITHOUT REMOVING MATERIAL NOT ELECTRICALLY OPERATED	0	0
84632010	THREAD ROLLING MACHINES FOR WORKING METAL OR CERMETS WITHOUT REMOVING MATERIAL ELECTRICALLY OPERATED	0	0
84632020	THREAD ROLLING MACHINES FOR WORKING METAL OR CERMETS WITHOUT REMOVING MATERIAL NOT ELECTRICALLY OPERATED	0	0

CONGRESO LEGISLATIVO DE LA NACIÓN ARGENTINA

84633010	WIRE WORKING MACHINES FOR WORKING METAL OR CERMETS WITHOUT REMOVING MATERIAL ELECTRICALLY OPERATED	0	0
84633020	WIRE WORKING MACHINES FOR WORKING METAL OR CERMETS WITHOUT REMOVING MATERIAL NOT ELECTRICALLY OPERATED	0	0
84639010	OTHER MACHINES FOR WORKING METAL OR CERMETS WITHOUT REMOVING MATERIAL ELECTRICALLY OPERATED	0	0
84639020	OTHER MACHINES FOR WORKING METAL OR CERMETS WITHOUT REMOVING MATERIAL NOT ELECTRICALLY OPERATED	0	0
84641010	SAWING MACHINES FOR WORKING STONE CERAMICS CONCRETE ASBESTOS CEMENT MINERAL LIKE MATERIALS OR COLD WORKING GLASS ELECTRICALLY OPERATED	0	0
84641020	SAWING MACHINES FOR WORKING STONE CERAMICS CONCRETE ASBESTOS CEMENT MINERAL LIKE MATERIALS OR COLD WORKING GLASS NOT ELECTRICALLY OPERATED	0	0
84642010	GRINDING OR POLISHING MACHINES FOR WORKING STONE CERAMICS CONCRETE ASBESTOS CEMENT MINERAL LIKE MATERIALS OR COLD WORKING GLASS ELECTRICALLY OPERATED	0	0
84642020	GRINDING OR POLISHING MACHINES FOR WORKING STONE CERAMICS CONCRETE ASBESTOS CEMENT MINERAL LIKE MATERIALS OR COLD WORKING GLASS NOT ELECTRICALLY OPERATED	0	0
84649010	OTHER MACHINES FOR WORKING STONE CERAMICS CONCRETE ASBESTOS CEMENT MINERAL LIKE MATERIALS OR COLD WORKING GLASS ELECTRICALLY OPERATED	0	0
84649020	OTHER MACHINES FOR WORKING STONE CERAMICS CONCRETE ASBESTOS CEMENT MINERAL LIKE MATERIALS OR COLD WORKING GLASS NOT ELECTRICALLY OPERATED	0	0
84651000	MACHINES WHICH CAN CARRY OUT DIFFERENT TYPES OF MACHINING OPERATIONS WITHOUT TOOL CHANGE BETWEEN SUCH OPERATIONS	0	0
84652000	MACHINING CENTRES	0	0
84659110	SAWING MACHINES FOR SCORING PRINTED CIRCUIT OR WIRING BOARDS OR THEIR SUBSTRATES ELECTRICALLY OPERATED	0	0
84659120	OTHER SAWING MACHINES FOR WORKING WOOD CORK BONE HARD RUBBER OR HARD PLASTICS & THE LIKE ELECTRICALLY OPERATED	0	0
84659130	OTHER SAWING MACHINES FOR WORKING WOOD CORK BONE HARD RUBBER OR HARD PLASTICS & THE LIKE NOT ELECTRICALLY OPERATED	0	0
84659210	PLANING MILLING OR MOULDING MACHINES FOR ROUTING OR SCORING PRINTED CIRCUIT OR WIRING BOARDS OR THEIR SUBSTRATES ACCEPTING ROUTER BITS WITH SHANK DIAMETER NOT OVER 3.175MM	0	0

CONGRESO LEGISLATIVO DE LA NACION ARGENTINA

84659220	OTHER PLANING MILLING OR MOULDING MACHINES FOR WORKING WOOD CORK BONE HARD RUBBER OR HARD PLASTICS & THE LIKE ELECTRICALLY OPERATED	0	0
84659230	OTHER PLANING MILLING OR MOULDING MACHINES FOR WORKING WOOD CORK BONE HARD RUBBER OR HARD PLASTICS & THE LIKE NOT ELECTRICALLY OPERATED	0	0
84659310	GRINDING SANDING POLISHING MACHINES FOR WORKING WOOD CORK BONE HARD RUBBER OR HARD PLASTICS & THE LIKE ELECTRICALLY OPERATED	0	0
84659320	GRINDING SANDING POLISHING MACHINES FOR WORKING WOOD CORK BONE HARD RUBBER OR HARD PLASTICS & THE LIKE NOT ELECTRICALLY OPERATED	0	0
84659410	BENDING OR ASSEMBLING MACHINES FOR WORKING WOOD CORK BONE HARD RUBBER OR HARD PLASTICS & THE LIKE ELECTRICALLY OPERATED	0	0
84659420	BENDING OR ASSEMBLING MACHINES FOR WORKING WOOD CORK BONE HARD RUBBER OR HARD PLASTICS & THE LIKE NOT ELECTRICALLY OPERATED	0	0
84659510	DRILLING MACHINES FOR MAKING PRINTED CIRCUIT OR WIRING BOARDS OR THEIR SUBSTRATES WITH SPINDLE SPEED OVER 50000RPM & ACCEPTING ROUTER BITS WITH SHANK DIAMETER NOT OVER 3.175MM	0	0
84659530	DRILLING MACHINES FOR WORKING WOOD CORK BONE HARD RUBBER OR HARD PLASTICS & THE LIKE ELECTRICALLY OPERATED	0	0
84659540	DRILLING MACHINES FOR WORKING WOOD CORK BONE HARD RUBBER OR HARD PLASTICS & THE LIKE NOT ELECTRICALLY OPERATED	0	0
84659610	SPLITTING SLICING OR PARING MACHINES FOR WORKING WOOD CORK BONE HARD RUBBER OR HARD PLASTICS & THE LIKE ELECTRICALLY OPERATED	0	0
84659620	SPLITTING SLICING OR PARING MACHINES FOR WORKING WOOD CORK BONE HARD RUBBER OR HARD PLASTICS & THE LIKE NOT ELECTRICALLY OPERATED	0	0
84659930	LATHES FOR WORKING WOOD CORK BONE HARD RUBBER OR HARD PLASTICS & THE LIKE ELECTRICALLY OPERATED	0	0
84659940	LATHES FOR WORKING WOOD CORK BONE HARD RUBBER OR HARD PLASTICS & THE LIKE NOT ELECTRICALLY OPERATED	0	0
84659950	MACHINES FOR DEBURRING SURFACES OR LAMINATING PRESSES IN MAKING PRINTED CIRCUIT OR WIRING BOARDS & SCORING PRINTED CIRCUIT OR WIRING BOARDS & THEIR SUBSTRATES	0	0
84659960	OTHER MACHINES FOR WORKING WOOD CORK BONE HARD RUBBER OR HARD PLASTICS & THE LIKE ELECTRICALLY OPERATED	0	0

CONGRESO LEGISLATIVO DE LA NACION ARGENTINA

84659990	OTHER MACHINES FOR WORKING WOOD CORK BONE HARD RUBBER OR HARD PLASTICS & THE LIKE NOT ELECTRICALLY OPERATED	0	0
84661010	TOOL HOLDERS & SELF OPENING DIE HEADS FOR MACHINES OF SUBHEADING 84564010, 84569020, 84603110, 84659110, 84659210, 84659510 or 84659950	0	0
84661090	OTHER TOOL HOLDERS & SELF OPENING DIE HEADS FOR OTHER MACHINE TOOLS OF HEADINGS 8456 TO 8465	0	0
84662010	WORK HOLDERS FOR MACHINES OF SUBHEADING 84564010, 84569020, 84603110, 84659110, 84659210, 84659510 or 84659950	0	0
84662090	OTHER WORK HOLDERS FOR OTHER MACHINE TOOLS OF HEADINGS 8456 TO 8465	0	0
84663010	DIVIDING HEADS & OTHER SPECIAL ATTACHMENTS FOR MACHINES OF SUBHEADING 84564010 84569020 84603110 84659110 84659210 84659510 OR 84659950	0	0
84663090	OTHER DIVIDING HEADS & SPECIAL ATTACHMENTS FOR OTHER MACHINE TOOLS OF HEADINGS 8456 TO 8465	0	0
84669100	OTHER PARTS & ACCESSORIES FOR MACHINES OF HEADING 8464	0	0
84669210	OTHER PARTS & ACCESSORIES FOR MACHINE OF SUBHEADING 84659110 84659210 84659510 & 84659950	0	0
84669290	OTHER PARTS & ACCESSORIES FOR MACHINE TOOLS OF HEADING 8465 EXCL SUBHEADING 84659110 84659210 84659510 & 84659950	0	0
84669320	PARTS & ACCESSORIES OF MACHINES OF SUBHEADING 84654010 84569020 OR 84603110	0	0
84669390	OTHER PARTS & ACCESSORIES OF MACHINES OF HEADINGS 8456 TO 8461	0	0
84669400	OTHER PARTS & ACCESSORIES FOR MACHINES OF HEADING 8462 OR 8463	0	0
84671100	ROTARY TYPE PNEUMATIC MACHINES HAND HELD	0	0
84671900	OTHER PNEUMATIC MACHINES HAND HELD EXCL ROTARY TYPE	0	0
84672100	DRILLS OF ALL KINDS WITH SELF CONTAINED ELECTRIC MOTOR HAND HELD	0	0
84672200	SAWS WITH SELF CONTAINED ELECTRIC MOTOR HAND HELD	0	0
84672900	OTHER TOOLS WITH SELF CONTAINED ELECTRIC MOTOR HAND HELD	0	0
84678100	CHAIN SAWS WITH HYDRAULIC OR SELF CONTAINED NON-ELECTRIC MOTOR HAND HELD	0	0
84678900	OTHER TOOLS WITH HYDRAULIC OR SELF CONTAINED NON-ELECTRIC MOTOR HAND HELD	0	0
84679110	PARTS OF HAND HELD CHAIN SAWS OF ELECTRO MECHANICAL TYPE	0	0
84679190	PARTS OF HAND HELD CHAIN SAWS NOT OF ELECTRO MECHANICAL TYPE	0	0
84679200	PARTS OF PNEUMATIC TOOLS	0	0
84679910	PARTS OF GOODS OF SUBHEADING 84672100 84672200 OR 84672900	0	0

CONGRESO LEGISLATIVO DE LA NACION ARGENTINA

84679990	PARTS OF OTHER HAND HELD TOOLS PNEUMATIC HYDRAULIC OR WITH SELF CONTAINED ELECTRIC OR NON-ELECTRIC MOTOR	0	0
84681000	HAND HELD BLOW PIPES	0	0
84682010	HAND OPERATED GAS WELDING OR BRAZING APPLIANCES FOR METAL	0	0
84682090	OTHER GAS OPERATED MACHINES & APPARATUS FOR SOLDERING BRAZING OR WELDING & SURFACE TEMPERING	0	0
84688000	OTHER MACHINERY & APPARATUS FOR SOLDERING BRAZING OR WELDING EXCL THOSE OF HEADING 8515	0	0
84689020	PART OF GOODS OF SUBHEADING 84682010	0	0
84689090	OTHER PARTS OF MACHINES & APPARATUS OF HEADING 8468	0	0
84701000	ELECTRONIC CALCULATORS CAPABLE OF OPERATION WITHOUT AN EXTERNAL SOURCE OF ELECTRIC POWER & POCKET SIZE DATA RECORDING REPRODUCING & DISPLAYING MACHINES WITH CALCULATING FUNCTIONS	0	0
84702100	OTHER ELECTRONIC CALCULATING MACHINES WITH A PRINTING DEVICE	0	0
84702900	OTHER ELECTRONIC CALCULATING MACHINES WITHOUT A PRINTING DEVICE	0	0
84703000	OTHER CALCULATING MACHINES	0	0
84705000	CASH REGISTERS	0	0
84709010	POSTAGE FRANKING MACHINES	0	0
84709020	ACCOUNTING MACHINES	0	0
84709090	TICKET ISSUING & SIMILAR MACHINES WITH CALCULATING DEVICE	0	0
84713020	LAPTOPS NOT MORE THAN 10KG WITH AT LEAST CPU KEYBOARD & A DISPLAY	0	0
84713090	OTHER PORTABLE AUTOMATIC DATA PROCESSING MACHINES NOT MORE THAN 10KG WITH AT LEAST CPU KEYBOARD & DISPLAY	0	0
84714110	PERSONAL COMPUTERS EXCL PORTABLE COMPUTERS OF SUBHEADING 847130 COMPRISING AT LEAST A CPU INPUT & OUTPUT UNIT IN THE SAME HOUSING	0	0
84714190	OTHER AUTOMATIC DATA PROCESSING MACHINES COMPRISING AT LEAST A CPU INPUT & OUTPUT UNIT IN THE SAME HOUSING	0	0
84714910	PERSONAL COMPUTERS IN THE FORM OF SYSTEMS EXCL PORTABLE COMPUTERS OF SUBHEADING 847130	0	0
84714990	OTHER AUTOMATIC DATA PROCESSING MACHINES IN THE FORM OF SYSTEMS NES	0	0
84715010	PROCESSING UNITS EXCL THOSE OF SUBHEADING 847141 OR 847149 FOR PERSONAL COMPUTERS	0	0
84715090	OTHER PROCESSING UNITS EXCL THOSE OF SUBHEADING 847141 OR 847149	0	0
84716030	COMPUTER KEYBOARDS	0	0
84716040	X-Y COORDINATE INPUT DEVICES	0	0
84716090	OTHER COMPUTER INPUT OR OUTPUT UNITS	0	0
84717010	FLOPPY DISK DRIVES	0	0
84717020	HARD DISK DRIVES	0	0
84717030	TAPE DRIVES	0	0

CONGRESO LEGISLATIVO DE LA NACION ARGENTINA

84717040	OPTICAL DISK DRIVES	0	0
84717050	PROPRIETARY FORMAT STORAGE DEVICES	0	0
84717091	AUTOMATED BACKUP SYSTEMS	0	0
84717099	OTHER STORAGE UNITS	0	0
84718010	CONTROL & ADAPTOR UNITS OF AUTOMATIC DATA PROCESSING MACHINES	0	0
84718070	SOUND CARDS & VIDEO CARDS OF AUTOMATIC DATA PROCESSING MACHINES	0	0
84718090	OTHER UNITS OF AUTOMATIC DATA PROCESSING MACHINES	0	0
84719010	BAR CODE READERS	0	0
84719030	ELECTRONIC FINGERPRINT IDENTIFICATION SYSTEMS	0	0
84719040	OTHER OPTICAL CHARACTER READERS	0	0
84719090	OTHER MAGNETIC OR OPTICAL READERS MACHINES FOR TRANSCRIBING DATA ONTO DATA MEDIA IN CODED FORM & MACHINES FOR PROCESSING SUCH DATA	0	0
84721010	DUPLICATING MACHINES ELECTRICALLY OPERATED	0	0
84721020	DUPLICATING MACHINES NOT ELECTRICALLY OPERATED	0	0
84723010	MACHINES FOR SORTING FOLDING OR INSERTING MAIL IN ENVELOPES OR BANDS MACHINES FOR OPENING CLOSING OR SEALING MAIL & MACHINES FOR AFFIXING OR CANCELLING POSTAGE STAMPS ELECTRICALLY OPERATED	0	0
84723020	MACHINES FOR SORTING FOLDING OR INSERTING MAIL IN ENVELOPES OR BANDS MACHINES FOR OPENING CLOSING OR SEALING MAIL & MACHINES FOR AFFIXING OR CANCELLING POSTAGE STAMPS NOT ELECTRICALLY OPERATED	0	0
84729010	AUTOMATIC TELLER MACHINES	0	0
84729041	AUTOMATIC TYPEWRITERS OTHER THAN PRINTERS OF HEADING 8443	0	0
84729049	NON-AUTOMATIC TYPEWRITERS OTHER THAN PRINTERS OF HEADING 8443	0	0
84729050	WORD PROCESSING MACHINES	0	0
84729060	OTHER OFFICE MACHINES ELECTRICALLY OPERATED	0	0
84729090	OTHER OFFICE MACHINES NOT ELECTRICALLY OPERATED	0	0
84732100	PARTS & ACCESSORIES OF ELECTRONIC CALCULATING MACHINES OF SUBHEADING 84701000 84702100 OR 84702900 EXCL COVERS CARRYING CASES & THE LIKE	0	0
84732900	OTHER PARTS & ACCESSORIES FOR THE MACHINES OF HEADING 8470 EXCL COVERS CARRYING CASES & THE LIKE	0	0
84733010	ASSEMBLED PRINTED CIRCUIT BOARDS OF MACHINES OF HEADING 8471	0	0
84733090	OTHER PARTS & ACCESSORIES FOR MACHINES OF HEADING 8471 EXCL COVERS CARRYING CASES & THE LIKE	0	0
84734010	PARTS & ACCESSORIES FOR ELECTRICALLY OPERATED MACHINES OF HEADING 8472 EXCL COVERS CARRYING CASES & THE LIKE	0	0

CONGRESO LEGISLATIVO DE LA NACIÓN ARGENTINA

84734020	PARTS & ACCESSORIES FOR NON ELECTRICALLY OPERATED MACHINES OF HEADING 8472 EXCL COVERS CARRYING CASES & THE LIKE	0	0
84735010	PARTS AND ACCESSORIES EQUALLY SUITABLE FOR USE WITH MACHINES OF HEADING 8471 EXCL COVERS CARRYING CASES & THE LIKE	0	0
84735090	PARTS AND ACCESSORIES EQUALLY SUITABLE FOR USE WITH MACHINES OF HEADING 8472 EXCL COVERS CARRYING CASES & THE LIKE	0	0
84741010	SORTING SCREENING SEPARATING OR WASHING MACHINES FOR EARTH STONES ORE OR MINERAL SUBSTANCES ELECTRICALLY OPERATED	0	0
84741020	SORTING SCREENING SEPARATING OR WASHING MACHINES FOR EARTH STONES ORE OR MINERAL SUBSTANCES NOT ELECTRICALLY OPERATED	0	0
84742011	CRUSHING OR GRINDING MACHINES FOR STONES ELECTRICALLY OPERATED	0	0
84742019	CRUSHING OR GRINDING MACHINES FOR EARTH ORE OR MINERAL SUBSTANCES ELECTRICALLY OPERATED	0	0
84742021	CRUSHING OR GRINDING MACHINES FOR STONES NOT ELECTRICALLY OPERATED	0	0
84742029	CRUSHING OR GRINDING MACHINES FOR EARTH ORE OR MINERAL SUBSTANCES NOT ELECTRICALLY OPERATED	0	0
84743110	CONCRETE OR MORTAR MIXERS ELECTRICALLY OPERATED	0	0
84743120	CONCRETE OR MORTAR MIXERS NOT ELECTRICALLY OPERATED	0	0
84743211	MACHINES FOR MIXING MINERAL SUBSTANCES WITH BITUMEN OF OUTPUT CAPACITY NOT OVER 80 TONS PER HOUR ELECTRICALLY OPERATED	0	0
84743219	MACHINES FOR MIXING MINERAL SUBSTANCES WITH BITUMEN OF OUTPUT CAPACITY OVER 80 TONS PER HOUR ELECTRICALLY OPERATED	0	0
84743221	MACHINES FOR MIXING MINERAL SUBSTANCES WITH BITUMEN OF OUTPUT CAPACITY NOT OVER 80 TONS PER HOUR NOT ELECTRICALLY OPERATED	0	0
84743229	MACHINES FOR MIXING MINERAL SUBSTANCES WITH BITUMEN OF OUTPUT CAPACITY OVER 80 TONS PER HOUR NOT ELECTRICALLY OPERATED	0	0
84743910	OTHER MIXING OR KNEADING MACHINES FOR EARTH STONE ORES OR OTHER MINERAL SUBSTANCES ELECTRICALLY OPERATED	0	0
84743920	OTHER MIXING OR KNEADING MACHINES FOR EARTH STONE ORES OR OTHER MINERAL SUBSTANCES NOT ELECTRICALLY OPERATED	0	0

CONGRESO LEGISLATIVO DE LA NACIÓN ARGENTINA

PE-74/26
CD-118/26
2078

Congreso de la Nación
MERCOSUR

MERCOSUL

84748010	MACHINES FOR AGGLOMERATING SHAPING OR MOULDING SOLID MINERAL FUELS CERAMIC PASTE UNHARDENED CEMENTS PLASTERING MATERIAL & OTHER MINERAL PRODUCTS IN POWDER OR PASTE FORM & MACHINES FOR FORMING FOUNDRY MOULDS OF SAND ELECTRICALLY OPERATED	0	0
84748020	MACHINES FOR AGGLOMERATING SHAPING OR MOULDING SOLID MINERAL FUELS CERAMIC PASTE UNHARDENED CEMENTS PLASTERING MATERIAL & OTHER MINERAL PRODUCTS IN POWDER OR PASTE FORM & MACHINES FOR FORMING FOUNDRY MOULDS OF SAND NOT ELECTRICALLY OPERATED	0	0
84749010	PARTS OF ELECTRICALLY OPERATED MACHINES OF HEADING 8474	0	0
84749020	PARTS OF NON-ELECTRICALLY OPERATED MACHINES OF HEADING 8474	0	0
84751010	MACHINES FOR ASSEMBLING ELECTRIC OR ELECTRONIC LAMPS TUBES VALVES OR FLASH BULBS IN GLASS ENVELOPES ELECTRICALLY OPERATED	0	0
84751020	MACHINES FOR ASSEMBLING ELECTRIC OR ELECTRONIC LAMPS TUBES VALVES OR FLASH BULBS IN GLASS ENVELOPES NOT ELECTRICALLY OPERATED	0	0
84752100	MACHINES FOR MAKING OPTICAL FIBRES & PREFORMS THEREOF	0	0
84752900	OTHER MACHINES FOR MANUFACTURING OR HOT WORKING GLASS OR GLASSWARE	0	0
84759010	PARTS OF ELECTRICALLY OPERATED MACHINES FOR ASSEMBLING ELECTRIC OR ELECTRONIC LAMPS TUBES VALVES OR FLASH BULB & FOR MAKING OR HOT WORKING GLASS OR GLASSWARE	0	0
84759020	PARTS OF NON ELECTRICALLY OPERATED MACHINES FOR ASSEMBLING ELECTRIC OR ELECTRONIC LAMPS TUBES VALVES OR FLASH BULB & FOR MAKING OR HOT WORKING GLASS OR GLASSWARE	0	0
84762100	AUTOMATIC BEVERAGE VENDING MACHINES WITH HEATING OR REFRIGERATING DEVICES	0	0
84762900	AUTOMATIC BEVERAGE VENDING MACHINES WITH NO HEATING OR REFRIGERATING DEVICES	0	0
84768100	OTHER GOODS VENDING MACHINE INCORPORATING HEATING OR REFRIGERATING DEVICES	0	0
84768900	OTHER GOODS VENDING MACHINES WITH NO HEATING OR REFRIGERATING DEVICES	0	0
84769000	PARTS OF AUTOMATIC GOODS VENDING MACHINES	0	0
84771010	INJECTION MOULDING MACHINES FOR MOULDING RUBBER	0	0
84771031	POLY (VINYL CHLORIDE) INJECTION MOULDING MACHINES	0	0
84771039	INJECTION MOULDING MACHINES FOR MOULDING OTHER PLASTICS	0	0
84772010	EXTRUDERS FOR EXTRUDING RUBBER	0	0
84772020	EXTRUDERS FOR EXTRUDING PLASTICS	0	0

CONGRESO LEGISLATIVO DE LA NACIÓN ARGENTINA

84773000	BLOW MOULDING MACHINES FOR WORKING RUBBER OR PLASTICS OR MAKING PRODUCTS FROM THEM NES IN CHAP 84	0	0
84774010	VACUUM MOULDING MACHINES & OTHER THERMOFORMING MACHINES FOR MOULDING OR FORMING RUBBER	0	0
84774020	VACUUM MOULDING MACHINES & OTHER THERMOFORMING MACHINES FOR MOULDING OR FORMING PLASTICS	0	0
84775100	MACHINES FOR MOULDING OR RETREADING PNEUMATIC TYRES OR FOR MOULDING OR OTHERWISE FORMING INNER TUBES	0	0
84775910	OTHER MOULDING OR FORMING MACHINES FOR RUBBER	0	0
84775920	OTHER MOULDING OR FORMING MACHINES FOR PLASTICS	0	0
84778010	OTHER MACHINES FOR WORKING RUBBER OR MAKING PRODUCTS FROM RUBBER ELECTRICALLY OPERATED	0	0
84778020	OTHER MACHINES FOR WORKING RUBBER OR MAKING PRODUCTS FROM RUBBER NON-ELECTRICALLY OPERATED	0	0
84778031	LAMINATION PRESSES FOR MAKING PRINTED CIRCUIT OR WIRING BOARDS ELECTRICALLY OPERATED	0	0
84778039	OTHER MACHINES FOR WORKING PLASTICS OR MAKING PRODUCTS FROM PLASTICS ELECTRICALLY OPERATED	0	0
84778040	OTHER MACHINES FOR WORKING PLASTICS OR MAKING PRODUCTS FROM PLASTICS NON-ELECTRICALLY OPERATED	0	0
84779010	PARTS OF ELECTRICALLY OPERATED MACHINES FOR WORKING RUBBER OR FOR MAKING PRODUCTS FROM RUBBER	0	0
84779020	PARTS OF NON ELECTRICALLY OPERATED MACHINES FOR WORKING RUBBER OR FOR MAKING PRODUCTS FROM RUBBER	0	0
84779032	PARTS OF ELECTRICALLY OPERATED LAMINATION PRESSES FOR MAKING PRINTED CIRCUIT OR WIRING BOARDS	0	0
84779039	PARTS OF OTHER ELECTRICALLY OPERATED MACHINES FOR WORKING PLASTICS OR MAKING PRODUCTS FROM PLASTICS	0	0
84779040	PARTS OF NON-ELECTRICALLY OPERATED MACHINES FOR WORKING PLASTICS OR MAKING PRODUCTS FROM PLASTICS	0	0
84781010	MACHINERY FOR PREPARING OR MAKING UP TOBACCO NOT ELSEWHERE SPECIFIED ELECTRICALLY OPERATED	0	0
84781020	MACHINERY FOR PREPARING OR MAKING UP TOBACCO NOT ELSEWHERE SPECIFIED NON-ELECTRICALLY OPERATED	0	0
84789010	PARTS OF ELECTRICALLY OPERATED MACHINERY FOR PREPARING OR MAKING UP TOBACCO NOT ELSEWHERE SPECIFIED	0	0
84789020	PARTS OF NON ELECTRICALLY OPERATED MACHINERY FOR PREPARING OR MAKING UP TOBACCO NOT ELSEWHERE SPECIFIED	0	0
84791010	MACHINERY FOR PUBLIC WORKS BUILDING OR THE LIKE ELECTRICALLY OPERATED	0	0

CONGRESO LEGISLATIVO DE LA NACION ARGENTINA

84791020	MACHINERY FOR PUBLIC WORKS BUILDING OR THE LIKE NON-ELECTRICALLY OPERATED	0	0
84792010	MACHINERY FOR EXTRACTION OR PREPARATION OF ANIMAL OR FIXED VEGETABLE FATS OR OILS ELECTRICALLY OPERATED	0	0
84792020	MACHINERY FOR EXTRACTION OR PREPARATION OF ANIMAL OR FIXED VEGETABLE FATS OR OILS NON-ELECTRICALLY OPERATED	0	0
84793010	PRESSES FOR MAKING PARTICLE OR FIBRE BUILDING BOARD OF WOOD OR OTHER LIGNEOUS MATERIALS & OTHER MACHINERY FOR TREATING WOOD OR CORK ELECTRICALLY OPERATED	0	0
84793020	PRESSES FOR MAKING PARTICLE OR FIBRE BUILDING BOARD OF WOOD OR OTHER LIGNEOUS MATERIALS & OTHER MACHINERY FOR TREATING WOOD OR CORK NOT ELECTRICALLY OPERATED	0	0
84794010	ROPE OR CABLE MAKING MACHINES ELECTRICALLY OPERATED	0	0
84794020	ROPE OR CABLE MAKING MACHINES NON-ELECTRICALLY OPERATED	0	0
84795000	INDUSTRIAL ROBOTS NOT ELSEWHERE SPECIFIED	0	0
84796000	EVAPORATIVE AIR COOLERS	0	0
84797100	PASSENGER BOARDING BRIDGES USED IN AIRPORTS	0	0
84797900	PASSENGER BOARDING BRIDGES NOT USED IN AIRPORTS	0	0
84798110	MACHINES & MECHANICAL APPLIANCES FOR TREATING METAL INCL ELECTRIC WIRE COIL WINDERS ELECTRICALLY OPERATED	0	0
84798120	MACHINES & MECHANICAL APPLIANCES FOR TREATING METAL INCL ELECTRIC WIRE COIL WINDERS NOT ELECTRICALLY OPERATED	0	0
84798210	MIXING KNEADING CRUSHING GRINDING SCREENING SIFTING HOMOGENISING EMULSIFYING OR STIRRING MACHINES ELECTRICALLY OPERATED	0	0
84798220	MIXING KNEADING CRUSHING GRINDING SCREENING SIFTING HOMOGENISING EMULSIFYING OR STIRRING MACHINES NON-ELECTRICALLY OPERATED	0	0
84798920	MACHINERY TO ASSEMBLE CPU DAUGHTER BOARDS IN PLASTIC CASES OR HOUSINGS OR FOR REGENERATION OF CHEMICAL SOLUTIONS FOR MAKING PRINTED CIRCUIT OR WIRING BOARDS OR FOR MECHANICALLY CLEANING SURFACES OF PRINTED CIRCUIT BOARDS OR WIRING BOARDS ETC	0	0
84798931	AUTOMATIC SERVICE-VENDING MACHINES	0	0
84798939	OTHER MACHINES & MECHANICAL APPLIANCES HAVING INDIVIDUAL FUNCTIONS NOT ELSEWHERE SPECIFIED ELECTRICALLY OPERATED	0	0
84798940	OTHER MACHINES & MECHANICAL APPLIANCES HAVING INDIVIDUAL FUNCTIONS NOT ELSEWHERE SPECIFIED NON-ELECTRICALLY OPERATED	0	0

CONGRESO LEGISLATIVO DE LA NACION ARGENTINA

84799020	OTHER PARTS OF GOODS OF SUBHEADING 84798920	0	0
84799030	PARTS OF OTHER ELECTRICALLY OPERATED MACHINES OF HEADING 8479	0	0
84799040	PARTS OF OTHER NON ELECTRICALLY OPERATED MACHINES OF HEADING 8479	0	0
84801000	MOULDING BOXES FOR METAL FOUNDRY	0	0
84802000	MOULD BASES	0	0
84803010	MOULDING PATTERNS OF COPPER	0	0
84803090	MOULDING PATTERNS EXCL OF COPPER	0	0
84804100	INJECTION OR COMPRESSION TYPES OF MOULDS FOR METAL OR METAL CARBIDES	0	0
84804900	OTHER MOULDS FOR METAL OR METAL CARBIDES	0	0
84805000	MOULDS FOR GLASS	0	0
84806000	MOULDS FOR MINERAL MATERIALS	0	0
84807110	INJECTION OR COMPRESSION TYPES OF MOULDS FOR FOOTWEAR SOLES	0	0
84807190	OTHER INJECTION OR COMPRESSION TYPES OF MOULDS FOR RUBBER OR PLASTICS	0	0
84807910	OTHER MOULDS FOR FOOTWEAR SOLES	0	0
84807990	OTHER MOULDS FOR RUBBER OR PLASTICS	0	0
84811011	MANUALLY OPERATED SLUICE OR GATE VALVES OF IRON OR STEEL WITH INLETS OR OUTLETS OF INTERNAL DIAMETER OVER 50MM BUT NOT OVER 400MM	0	0
84811019	OTHER PRESSURE REDUCING VALVES OF IRON OR STEEL	0	0
84811021	PRESSURE REDUCING VALVES OF COPPER OR COPPER ALLOYS WITH INTERNAL DIAMETER OF 25MM OR LESS	0	0
84811022	PRESSURE REDUCING VALVES OF COPPER OR COPPER ALLOYS WITH INTERNAL DIAMETER OF OVER 25MM	0	0
84811091	OTHER PLASTIC PRESSURE REDUCING VALVES WITH INTERNAL DIAMETER OF NOT LESS THAN 10MM & NOT MORE THAN 25MM	0	0
84811099	OTHER PRESSURE REDUCING VALVES	0	0
84812010	MANUALLY OPERATED SLUICE OR GATE VALVES WITH OLEOHYDRAULIC OR PNEUMATIC TRANSMISSIONS WITH INLETS OR OUTLETS OF INTERNAL DIAMETER OVER 50 BUT NOT OVER 400MM	0	0
84812020	VALVES FOR OLEOHYDRAULIC OR PNEUMATIC TRANSMISSIONS OF COPPER OR ITS ALLOYS WITH INTERNAL DIAMETER OF 25MM OR LESS OR OF PLASTICS WITH INTERNAL DIAMETER OF NOT LESS THAN 10MM & NOT MORE THAN 25MM	0	0
84812090	OTHER VALVES FOR OLEOHYDRAULIC OR PNEUMATIC TRANSMISSIONS	0	0
84813010	SWING CHECK VALVE OF CAST IRON WITH INLET OF INTERNAL DIAMETER OF 40MM OR MORE BUT NOT OVER 600MM	0	0
84813020	CHECK VALVES OF COPPER OR COPPER ALLOYS OF INTERNAL DIAMETER OF 25MM OR LESS	0	0
84813040	CHECK VALVES OF PLASTICS OF INTERNAL DIAMETER OF NOT LESS THAN 10MM & NOT MORE THAN 25MM	0	0
84813090	OTHER CHECK VALVES	0	0

CONGRESO LEGISLATIVO DE LA NACION ARGENTINA

84814010	SAFETY OR RELIEF VALVES OF COPPER OR COPPER ALLOYS OF INTERNAL DIAMETER OF 25MM OR LESS	0	0
84814030	SAFETY OR RELIEF VALVES OF PLASTICS OF INTERNAL DIAMETER NOT LESS THAN 10MM & NOT MORE THAN 25MM	0	0
84814090	OTHER SAFETY OR RELIEF VALVES	0	0
84818011	VALVES FOR INNER TUBES OF COPPER OR COPPER ALLOYS	0	0
84818012	VALVES FOR INNER TUBES OF OTHER MATERIALS	0	0
84818013	VALVES FOR TUBELESS TYRES OF COPPER OR COPPER ALLOYS	0	0
84818014	VALVES FOR TUBELESS TYRES OF OTHER MATERIALS	0	0
84818021	LPG CYLINDER VALVES OF COPPER OR COPPER ALLOYS WITH INLET OR OUTLET INTERNAL DIAMETERS NOT OVER 25MM	0	0
84818022	LPG CYLINDER VALVES OF COPPER OR COPPER ALLOYS WITH INLET OR OUTLET INTERNAL DIAMETERS OVER 25MM	0	0
84818030	COCKS OR VALVES FOR GAS STOVES & RANGES	0	0
84818040	AERATED OR CARBONATED LIQUID BOTTLE VALVES & VALVES FOR GAS OPERATED BEER DISPENSING UNITS	0	0
84818050	MIXING TAPS & VALVES	0	0
84818061	MANUALLY OPERATED GATE VALVES OF CAST IRON FOR WATER PIPELINES WITH INTERNAL DIAMETER OVER 50MM BUT NOT OVER 400MM	0	0
84818062	OTHER GATE VALVES OF CAST IRON OF INTERNAL DIAMETER OF 40MM OR MORE & BUTTERFLY VALVES OF CAST IRON OF INTERNAL DIAMETER OF 80MM OR MORE	0	0
84818063	OTHER WATER PIPELINE VALVES	0	0
84818064	HOG NIPPLE WATERERS OF PLASTICS OF INTERNAL DIAMETER NOT LESS THAN 10MM & NOT MORE THAN 25MM	0	0
84818065	OTHER HOG NIPPLE WATERERS	0	0
84818066	NIPPLE JOINT VALVES OF PLASTICS OF INTERNAL DIAMETER NOT LESS THAN 10MM & NOT MORE THAN 25MM	0	0
84818067	OTHER NIPPLE JOINT VALVES	0	0
84818071	BALL VALVES OF PLASTICS OF INTERNAL DIAMETER NOT LESS THAN 10MM & NOT MORE THAN 25MM	0	0
84818072	OTHER BALL VALVES	0	0
84818073	GATE VALVES OF IRON OR STEEL HAVING INLET & OUTLET INTERNAL DIAMETERS OF MORE THAN 50MM - UNDER 400MM MANUALLY OPERATED	0	0
84818074	GATE VALVES OF IRON OR STEEL HAVING INLET & OUTLET INTERNAL DIAMETERS OF MORE THAN 400MM MANUALLY OPERATED	0	0
84818077	GATE VALVES OF IRON OR STEEL HAVING INLET & OUTLET INTERNAL DIAMETERS OF NOT MORE THAN 50MM MANUALLY OPERATED	0	0

CONGRESO LEGISLATIVO DE LA NACION ARGENTINA

84818078	MANIFOLD VALVES OF PLASTICS OF INTERNAL DIAMETER NOT LESS THAN 10MM & NOT MORE THAN 25MM	0	0
84818079	OTHER MANIFOLD VALVES	0	0
84818081	PNEUMATICALLY CONTROLLED VALVES OF PLASTICS OF INTERNAL DIAMETER NOT LESS THAN 10MM & NOT MORE THAN 25MM	0	0
84818082	OTHER PNEUMATICALLY CONTROLLED VALVES	0	0
84818085	OTHER VALVES OF PLASTICS HAVING INLET DIAMETER NOT LESS THAN 10MM	0	0
84818087	FUEL CUT OFF VALVES OF PLASTICS FOR VEHICLES OF HEADING 8702 8703 OR 8704	0	0
84818088	OTHER VALVES OF PLASTIC	0	0
84818089	OTHER MANUALLY OPERATED VALVES WEIGHING LESS THAN 3KG SURFACE TREATED OR MADE OF STAINLESS STEEL OR NICKEL	0	0
84818091	WATER TAPS OF COPPER OR COPPER ALLOY OF INTERNAL DIAMETER 25MM OR LESS	0	0
84818092	OTHER FUEL CUT OFF VALVES OF OTHER MATERIALS FOR VEHICLES OF HEADING 8702 8703 OR 8704	0	0
84818099	OTHER TAPS COCKS VALVE & SIMILAR APPLIANCES FOR PIPES BOILER SHELLS TANKS VATS OR THE LIKE	0	0
84819010	HOUSING FOR SLUICE OR GATE VALVE WITH INLET OR OUTLET INTERNAL DIAMETER OVER 50MM BUT NOT OVER 400MM	0	0
84819021	BODIES FOR WATER TAPS	0	0
84819022	BODIES FOR LPG CYLINDER VALVES	0	0
84819023	BODIES FOR TAPS COCKS VALVES & SIMILAR APPLIANCES OF INTERNAL DIAMETER 25MM OR LESS EXCL VALVES FOR INNER TUBES & TUBELESS TYRES	0	0
84819029	OTHER PARTS OF TAPS COCKS VALVES & SIMILAR APPLIANCES OF INTERNAL DIAMETER 25MM OR LESS EXCL VALVES FOR INNER TUBES & TUBELESS TYRES	0	0
84819031	VALVES BODIES OR STEMS OF INNER TUBE OR TUBELESS TYRE VALVES OF COPPER OR COPPER ALLOYS	0	0
84819039	OTHER VALVES BODIES OR STEMS OF INNER TUBE OR TUBELESS TYRE VALVES	0	0
84819041	VALVES CORES OF INNER TUBE OR TUBELESS TYRE VALVES OF COPPER OR COPPER ALLOYS	0	0
84819049	OTHER VALVES CORES OF INNER TUBE OR TUBELESS TYRE VALVES	0	0
84819090	OTHER PARTS OF TAPS COCKS VALVE & SIMILAR APPLIANCES FOR PIPES BOILER SHELLS TANKS VATS OR THE LIKE	0	0
84821000	BALL BEARINGS	0	0
84822000	TAPERED ROLLER BEARINGS	0	0
84823000	SPHERICAL ROLLER BEARINGS	0	0
84824000	NEEDLE ROLLER BEARINGS	0	0
84825000	OTHER CYLINDRICAL ROLLER BEARINGS	0	0
84828000	OTHER ROLLER BEARINGS INCL COMBINED BALL/ROLLER BEARINGS	0	0
84829100	BALL NEEDLE & ROLLERS	0	0
84829900	OTHER PARTS OF BALL OR ROLLER BEARINGS	0	0

CONGRESO LEGISLATIVO DE LA NACIÓN ARGENTINA

84831010	TRANSMISSION SHAFTS & CRANKS FOR MACHINERY OF HEADING 8429 OR 8430	0	0
84831024	CAM & CRANK SHAFTS FOR ENGINES OF VEHICLES OF HEADING 8711	0	0
84831025	CAM & CRANK SHAFTS FOR ENGINES OF OTHER VEHICLES OF CHAP 87 OF CYLINDER CAPACITY NOT OVER 2000CC	0	0
84831026	CAM & CRANK SHAFTS FOR ENGINES OF OTHER VEHICLES OF CHAP 87 OF CYLINDER CAPACITY OVER 2000CC BUT NOT OVER 3000CC	0	0
84831027	CAM & CRANK SHAFTS FOR ENGINES OF OTHER VEHICLES OF CHAP 87 OF CYLINDER CAPACITY OVER 3000CC	0	0
84831031	TRANSMISSION SHAFTS & CRANKS FOR MARINE PROPULSION ENGINES OF OUTPUT NOT OVER 22.38KW	0	0
84831039	TRANSMISSION SHAFTS & CRANKS FOR MARINE PROPULSION ENGINES OF OUTPUT OVER 22.38KW	0	0
84831090	OTHER TRANSMISSION SHAFTS & CRANKS	0	0
84832020	BEARING HOUSING WITH BALL OR ROLLER BEARINGS FOR MACHINERY OF HEADING 8429 OR 8430	0	0
84832030	BEARING HOUSING WITH BALL OR ROLLER BEARINGS FOR ENGINES OF VEHICLES OF CHAP 87	0	0
84832090	OTHER BEARING HOUSING WITH BALL OR ROLLER BEARINGS	0	0
84833030	BEARING HOUSINGS WITHOUT BALL OR ROLLER BEARINGS OR PLAIN SHAFT BEARINGS FOR ENGINES OF VEHICLES OF CHAP 87	0	0
84833090	OTHER BEARING HOUSING WITHOUT BALL OR ROLLER BEARINGS	0	0
84834020	GEARS & GEARING BALL OR CHAIN SPROCKETS & OTHER TRANSMISSION ELEMENTS PRESENTED SEPARATELY OR BALL OR ROLLER SCREWS OR GEAR BOXES & OTHER SPEED CHANGERS FOR MARINE VESSELS	0	0
84834030	GEARS & GEARING BALL OR CHAIN SPROCKETS & OTHER TRANSMISSION ELEMENTS PRESENTED SEPARATELY OR BALL OR ROLLER SCREWS OR GEAR BOXES & OTHER SPEED CHANGERS FOR MACHINERY OF HEADING 8429 OR 8430	0	0
84834040	GEARS & GEARING BALL OR CHAIN SPROCKETS & OTHER TRANSMISSION ELEMENTS PRESENTED SEPARATELY OR BALL OR ROLLER SCREWS OR GEAR BOXES & OTHER SPEED CHANGERS FOR VEHICLES OF CHAPTER 87	0	0
84834090	OTHER GEARS & GEARING BALL OR CHAIN SPROCKETS & OTHER TRANSMISSION ELEMENTS PRESENTED SEPARATELY OR BALL OR ROLLER SCREWS OR GEAR BOXES & OTHER SPEED CHANGERS	0	0
84835000	FLYWHEELS & PULLEYS	0	0
84836000	CLUTCHES & SHAFT COUPLINGS	0	0

CONGRESO DE LA NACION ARGENTINA

84839011	PARTS OF GOODS FOR TRACTORS OF SUBHEADING 870110 OR 870191 TO 870195	0	0
84839013	PARTS OF GOODS FOR OTHER TRACTORS OF HEADING 8701	0	0
84839014	PARTS OF GOODS OF HEADING 8711	0	0
84839015	PARTS OF OTHER GOODS OF CHAP 87	0	0
84839019	OTHER PARTS OF GOODS OF SUBHEADING 848310	0	0
84839091	TOOTHED WHEELS CHAIN SPROCKETS & OTHER TRANSMISSION ELEMENTS PRESENTED SEPARATELY FOR GOODS OF SUBHEADING 870110 OR 870191 TO 870195	0	0
84839093	TOOTHED WHEELS CHAIN SPROCKETS & OTHER TRANSMISSION ELEMENTS PRESENTED SEPARATELY FOR OTHER TRACTORS OF HEADING 8701	0	0
84839094	TOOTHED WHEELS CHAIN SPROCKETS & OTHER TRANSMISSION ELEMENTS PRESENTED SEPARATELY FOR GOODS OF HEADING 8711	0	0
84839095	TOOTHED WHEELS CHAIN SPROCKETS & OTHER TRANSMISSION ELEMENTS PRESENTED SEPARATELY FOR OTHER GOODS OF CHAP 87	0	0
84839099	OTHER TOOTHED WHEELS CHAIN SPROCKETS & OTHER TRANSMISSION ELEMENTS PRESENTED SEPARATELY	0	0
84841000	GASKETS & SIMILAR JOINTS OF METAL SHEET COMBINED WITH OTHER MATERIAL OR OF TWO OR MORE LAYERS OF METAL	0	0
84842000	MECHANICAL SEALS	0	0
84849000	SETS OR ASSORTMENTS OF GASKETS & SIMILAR JOINTS DISSIMILAR IN COMPOSITION OR PUT UP IN POUCHES ENVELOPES OR SIMILAR PACKINGS	0	0
84861010	APPARATUS FOR RAPID HEATING OF SEMICONDUCTOR WAFERS	0	0
84861020	SPIN DRYERS FOR SEMICONDUCTOR WAFER PROCESSING	0	0
84861030	MACHINES FOR WORKING ANY MATERIAL BY REMOVING MATERIAL OPERATED BY LASER OTHER LIGHT OR PHOTON BEAM PROCESSES IN PRODUCTION OF SEMICONDUCTOR WAFERS	0	0
84861040	MACHINES & APPARATUS FOR SAWING MONOCRYSTAL SEMICONDUCTOR BOULES INTO SLICES OR WAFERS INTO CHIPS	0	0
84861050	GRINDING POLISHING & LAPPING MACHINES FOR PROCESSING OF SEMICONDUCTOR WAFERS	0	0
84861060	APPARATUS FOR GROWING OR PULLING MONOCRYSTAL SEMICONDUCTOR BOULES	0	0
84861090	OTHER MACHINES & APPARATUS FOR THE MANUFACTURE OF BOULES OR WAFERS	0	0
84862011	CHEMICAL VAPOUR DEPOSITION APPARATUS FOR FILM FORMATION FOR SEMICONDUCTOR PRODUCTION	0	0
84862012	EPITAXIAL DEPOSITION MACHINES FOR SEMICONDUCTOR WAFERS & SPINNERS FOR COATING PHOTOGRAPHIC EMULSIONS ON SEMICONDUCTOR WAFERS	0	0

84862013	APPARATUS FOR PHYSICAL DEPOSITION BY SPUTTERING ON SEMICONDUCTOR WAFERS PHYSICAL DEPOSITION APPARATUS FOR SEMICONDUCTOR PRODUCTION	0	0
84862019	OTHER FILM FORMATION EQUIPMENT FOR THE MANUFACTURE OF SEMICONDUCTOR DEVICES OR OF ELECTRONIC INTEGRATED CIRCUIT	0	0
84862021	ION IMPLANTERS FOR DOPING SEMICONDUCTOR MATERIALS	0	0
84862029	OTHER DOPING EQUIPMENT FOR THE MANUFACTURE OF SEMICONDUCTOR DEVICES OR OF ELECTRONIC INTEGRATED CIRCUIT	0	0
84862031	DEFLASH MACHINES FOR CLEANING & REMOVING CONTAMINANTS FROM METAL LEADS OF SEMICONDUCTOR PACKAGES PRIOR TO ELECTROPLATING PROCESSES & SPRAYING APPLIANCES FOR ETCHING STRIPPING OR CLEANING SEMICONDUCTOR WAFERS	0	0
84862032	EQUIPMENT FOR DRY ETCHING PATTERNS ON SEMICONDUCTOR MATERIALS	0	0
84862033	APPARATUS FOR WET ETCHING DEVELOPING STRIPPING OR CLEANING SEMICONDUCTOR WAFERS	0	0
84862039	OTHER ETCHING & STRIPPING EQUIPMENT FOR THE MANUFACTURE OF SEMICONDUCTOR DEVICES OR OF ELECTRONIC INTEGRATED CIRCUIT	0	0
84862041	DIRECT WRITEON WAFER APPARATUS	0	0
84862042	STEP & REPEAT ALIGNERS FOR SEMICONDUCTOR MATERIALS	0	0
84862049	OTHER LITHOGRAPHY EQUIPMENT FOR THE MANUFACTURE OF SEMICONDUCTOR DEVICES OR OF ELECTRONIC INTEGRATED CIRCUIT	0	0
84862051	DICING MACHINES FOR SCRIBING OR SCORING SEMICONDUCTOR WAFERS	0	0
84862059	OTHER EQUIPMENT FOR DEVELOPING EXPOSED WAFERS FOR THE MANUFACTURE OF SEMICONDUCTOR DEVICES OR OF ELECTRONIC INTEGRATED CIRCUIT	0	0
84862091	LASER CUTTERS FOR CUTTING CONTACTING TRACKS IN SEMICONDUCTOR PRODUCTION BY LASER BEAM	0	0
84862092	MACHINES FOR BENDING FOLDING & STRAIGHTENING SEMICONDUCTOR LEADS	0	0
84862093	RESISTANCE HEATED FURNACES & OVENS FOR MAKING SEMICONDUCTOR DEVICES ON SEMICONDUCTOR WAFERS	0	0
84862094	INDUCTANCE OR DIELECTRIC FURNACES & OVENS FOR MAKING SEMICONDUCTOR DEVICES ON SEMICONDUCTOR WAFERS	0	0
84862095	AUTOMATED MACHINES FOR THE PLACEMENT OR REMOVAL OF COMPONENTS OR CONTACT ELEMENTS ON SEMICONDUCTOR MATERIALS	0	0

CONGRESO LEGISLATIVO DE LA NACIÓN ARGENTINA

84862099	OTHER MACHINES & APPARATUS FOR THE MANUFACTURE OF SEMICONDUCTOR DEVICES OR OF ELECTRONIC INTEGRATED CIRCUIT	0	0
84863010	APPARATUS FOR DRY ETCHING PATTERNS ON FLAT PANEL DISPLAY SUBSTRATES	0	0
84863020	APPARATUS FOR WET ETCHING DEVELOPING STRIPPING CLEANING OF FLAT PANEL DISPLAYS	0	0
84863030	CHEMICAL VAPOUR DEPOSITION APPARATUS FOR FLAT PANEL DISPLAY & APPARATUS FOR PHYSICAL DEPOSITION ON FLAT PANEL DISPLAY OR SUBSTRATES OR SPINNERS FOR COATING PHOTOSENSITIVE EMULSIONS ON FLAT PANEL DISPLAY SUBSTRATES	0	0
84863090	OTHER MACHINES & APPARATUS FOR THE MANUFACTURE OF FLAT PANEL DISPLAYS	0	0
84864010	FOCUSED ION BEAM MILLING MACHINES TO MAKE OR REPAIR MASKS & RETICLES FOR PATTERNS ON SEMICONDUCTOR DEVICES	0	0
84864020	DIE ATTACH APPARATUS TAPE AUTOMATED & WIRE BONDERS & ENCAPSULATION EQUIPMENT FOR ASSEMBLY OF SEMICONDUCTORS/AUTOMATED MACHINES FOR TRANSPORT HANDLING & STORAGE OF SEMICONDUCTOR WAFERS WAFER CASSETTES/BOXES & OTHER MATERIALS FOR SEMICONDUCTOR DEVICES	0	0
84864030	MOULDS FOR MAKING SEMICONDUCTOR DEVICES	0	0
84864040	OPTICAL STEREOSCOPIC MICROSCOPES WITH EQUIPMENT TO HANDLE & TRANSPORT SEMICONDUCTOR WAFERS OR RETICLES	0	0
84864050	PHOTOMICROGRAPHIC MICROSCOPES WITH EQUIPMENT TO HANDLE & TRANSPORT SEMICONDUCTOR WAFERS OR RETICLES	0	0
84864060	ELECTRON BEAM MICROSCOPES WITH EQUIPMENT TO HANDLE & TRANSPORT SEMICONDUCTOR WAFERS OR RETICLES	0	0
84864070	PATTERN GENERATING APPARATUS FOR MAKING MASKS OR RETICLES FROM PHOTORESIST COATED SUBSTRATES	0	0
84864090	OTHER MACHINES & APPARATUS SPECIFIED IN NOTE 9(C) TO CHAP 84	0	0
84869011	PARTS & ACCESSORIES OF APPARATUS FOR RAPID HEATING OF SEMICONDUCTOR WAFERS	0	0
84869012	PARTS & ACCESSORIES OF SPIN DRYER FOR SEMICONDUCTOR WAFER PROCESSING	0	0
84869013	PARTS & ACCESSORIES OF MACHINES FOR WORKING ANY MATERIAL BY REMOVAL OF MATERIAL BY LASER OR OTHER LIGHT OR PHOTON BEAM IN PRODUCTION OF SEMICONDUCTOR WAFERS	0	0
84869014	TOOL HOLDERS & SELF OPENING DIE HEADS WORK HOLDERS DIVIDING HEADS & OTHER SPECIAL ATTACHMENTS FOR MACHINE TOOLS FOR SAWING MONOCRYSTAL SEMICONDUCTOR BOULES INTO SLICES OR WAFERS INTO CHIPS	0	0

CONGRESO LEGISLATIVO DE LA NACION ARGENTINA

84869015	PARTS & ACCESSORIES OF OTHER MACHINES FOR SAWING MONOCRYSTAL SEMICONDUCTOR BOULES INTO SLICES OR WAFERS INTO CHIPS	0	0
84869016	PARTS & ACCESSORIES OF GRINDING POLISHING & LAPPING MACHINES FOR PROCESSING OF SEMICONDUCTOR WAFERS	0	0
84869017	PARTS & ACCESSORIES OF APPARATUS FOR GROWING OR PULLING MONOCRYSTAL SEMICONDUCTOR BOULES	0	0
84869019	OTHER PARTS & ACCESSORIES OF MACHINES OR APPARATUS FOR MAKING BOULES OR WAFERS	0	0
84869021	PARTS & ACCESSORIES OF CHEMICAL DEPOSITION APPARATUS FOR SEMICONDUCTOR PRODUCTION	0	0
84869022	PARTS & ACCESSORIES OF EPITAXIAL DEPOSITION MACHINES OR OF SPINNERS FOR COATING PHOTOGRAPHIC EMULSIONS ON SEMICONDUCTOR WAFERS	0	0
84869023	PARTS & ACCESSORIES OF ION IMPLANTERS FOR DOPING SEMICONDUCTOR MATERIALS/OF APPARATUS FOR PHYSICAL DEPOSITION BY SPUTTERING ON SEMICONDUCTOR WAFERS & PRODUCTION/DIRECT WRITE ON WAFER APPARATUS STEP & REPEAT ALIGNERS & OTHER LITHOGRAPHY EQUIPMENT	0	0
84869024	TOOL HOLDERS & SELF OPENING DIE HEADS WORK HOLDERS DIVIDING HEADS & OTHER SPECIAL ATTACHMENTS FOR MACHINE TOOLS OF SPRAYING APPLIANCES & OTHER APPARATUS FOR DRY ETCHING WET ETCHING DEVELOPING STRIPPING OR CLEANING SEMICONDUCTOR WAFERS	0	0
84869025	OTHER PARTS & ACCESSORIES OF SPRAYING APPLIANCES & OTHER APPARATUS FOR DRY ETCHING WET ETCHING DEVELOPING STRIPPING OR CLEANING SEMICONDUCTOR WAFERS	0	0
84869026	TOOL HOLDERS & SELF OPENING DIE HEADS WORKHOLDERS & DIVIDING HEADS & SPECIAL ATTACHMENTS FOR MACHINE TOOLS OF DICING MACHINES TO TRANSCRIBE/SCORE SEMICONDUCTOR WAFERS/OF LASERCUTTERS TO CUT TRACKS/TO BEND FOLD & STRAIGHTEN SEMICONDUCTOR LEADS	0	0
84869027	OTHER PARTS & ACCESSORIES OF DICING MATERIALS FOR SCRIBING OR SCORING SEMICONDUCTOR WAFERS OF LASERCUTTERS FOR CUTTING TRACKS IN SEMICONDUCTOR PRODUCTION OR FOR BENDING FOLDING STRAIGHTENING SEMICONDUCTOR LEADS	0	0
84869028	PARTS & ACCESSORIES OF RESISTANCE HEATED OR INDUCTANCE OR DIELECTRIC FURNACES & OVENS FOR MAKING SEMICONDUCTOR DEVICES ON WAFERS	0	0

CONGRESO LEGISLATIVO DE LA NACIÓN ARGENTINA

84869029	OTHER PARTS & ACCESSORIES OF MACHINES FOR MANUFACTURE OF SEMICONDUCTOR DEVICES OR OF ELECTRICAL INTEGRATED CIRCUITS	0	0
84869031	PARTS & ACCESSORIES OF APPARATUS FOR DRY ETCHING PATTERNS ON FLAT PANEL DISPLAY SUBSTRATES	0	0
84869032	TOOL HOLDERS & SELF OPENING DIE HEADS WORK HOLDERS DIVIDING HEADS & OTHER SPECIAL ATTACHMENTS FOR MACHINE TOOLS OF APPARATUS FOR WET ETCHING DEVELOPING STRIPPING OR CLEANING FLAT PANEL DISPLAYS	0	0
84869033	OTHER PARTS & ACCESSORIES OF APPARATUS FOR WET ETCHING DEVELOPING STRIPPING OR CLEANING FLAT PANEL DISPLAYS	0	0
84869034	PARTS & ACCESSORIES OF CHEMICAL VAPOUR DEPOSITION APPARATUS FOR FLAT PANEL DISPLAY PRODUCTION	0	0
84869035	PARTS & ACCESSORIES OF SPINNERS FOR COATING PHOTOSENSITIVE EMULSIONS ON FLAT PANEL DISPLAY SUBSTRATES	0	0
84869036	PARTS & ACCESSORIES OF APPARATUS FOR PHYSICAL DEPOSITION ON FLAT PANEL DISPLAY SUBSTRATES	0	0
84869039	OTHER PARTS & ACCESSORIES OF MACHINES & APPARATUS FOR MANUFACTURE OF FLAT PANEL DISPLAYS	0	0
84869041	PARTS & ACCESSORIES OF FOCUSED ION BEAM MILLING MACHINE TO PRODUCE OR REPAIR MASKS & RETICLES FOR PATTERNS ON SEMICONDUCTOR DEVICES	0	0
84869042	PARTS & ACCESSORIES OF DIE ATTACH APPARATUS TAPE AUTOMATED BONDERS WIRE BONDERS & OF ENCAPSULATION EQUIPMENT FOR ASSEMBLING SEMICONDUCTORS	0	0
84869043	PARTS & ACCESSORIES OF AUTOMATED MACHINES FOR TRANSPORT HANDLING STORAGE OF SEMICONDUCTOR WAFERS WAFER CASSETTES & BOXES & OTHER MATERIALS FOR SEMICONDUCTOR DEVICES	0	0
84869044	PARTS & ACCESSORIES OF OPTICAL STEREOSCOPIC & PHOTOMICROGRAPHIC MICROSCOPES WITH EQUIPMENT TO HANDLE & TRANSPORT SEMICONDUCTOR WAFERS OR RETICLES	0	0
84869045	PARTS & ACCESSORIES OF ELECTRON BEAM MICROSCOPES WITH EQUIPMENT TO HANDLE OR TRANSPORT SEMICONDUCTOR WAFERS OR RETICLES	0	0
84869046	PARTS & ACCESSORIES OF PATTERN GENERATING APPARATUS USED FOR MAKING MASKS OR RETICLES FROM PHOTORESIST COATED SUBSTRATE	0	0
84869049	OTHER PARTS & ACCESSORIES OF MACHINES OR APPARATUS IN NOTE 9 (C) TO CHAP 84	0	0
84871000	SHIPS OR BOATS PROPELLERS & BLADES THEREFOR	0	0

CONGRESO LEGISLATIVO DE LA NACION ARGENTINA

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84879000	OTHER MACHINERY PARTS NOT CONTAINING ELECTRICAL CONNECTORS INSULATORS COILS CONTACTS OR OTHER ELECTRICAL FEATURES NOT ELSEWHERE SPECIFIED IN CHAP 84	0	0
85011021	STEPPER DC MOTORS OUTPUT NOT OVER 37.5W FOR GOODS OF HEADING 8415 8418 8450 8509 OR 8516	0	0
85011022	OTHER STEPPER DC MOTORS OUTPUT NOT OVER 5W	0	0
85011029	OTHER STEPPER DC MOTORS OUTPUT OVER 5W BUT NOT OVER 37.5W.	0	0
85011030	SPINDLE DC MOTORS OUTPUT NOT OVER 37.5W	0	0
85011041	OTHER DC MOTORS OUTPUT NOT OVER 37.5W FOR GOODS OF HEADING 8415 8418 8450 8509 OR 8516	0	0
85011049	OTHER DC MOTORS OUTPUT NOT OVER 37.5W	0	0
85011051	STEPPER AC OR DC MOTORS OUTPUT NOT OVER 37.5W FOR GOODS OF HEADING 8415 8418 8450 8509 OR 8516	0	0
85011059	OTHER STEPPER AC OR DC MOTORS OUTPUT NOT OVER 37.5W	0	0
85011060	SPINDLE AC OR DC MOTORS OUTPUT NOT OVER 37.5W	0	0
85011091	OTHER AC OR DC MOTORS NOT OVER 37.5W FOR GOODS OF HEADING 8415 8418 8450 8509 OR 8516	0	0
85011099	OTHER AC OR DC MOTORS NOT OVER 37.5W	0	0
85012012	UNIVERSAL AC OR DC MOTORS OUTPUT OVER 37.5W BUT NOT OVER 1KW FOR GOODS OF HEADING 8415 8418 8450 8509 OR 8516	0	0
85012019	OTHER UNIVERSAL AC OR DC MOTORS OUTPUT OVER 37.5W BUT NOT OVER 1KW	0	0
85012021	UNIVERSAL AC OR DC MOTORS OUTPUT OVER 1KW FOR GOODS OF HEADING 8415 8418 8450 8509 OR 8516	0	0
85012029	OTHER UNIVERSAL AC OR DC MOTORS OUTPUT OVER 1KW	0	0
85013130	OTHER DC MOTORS OUTPUT NOT OVER 750W FOR GOODS OF HEADING 8415 8418 8450 8509 OR 8516	0	0
85013140	OTHER DC MOTORS OUTPUT NOT OVER 750W	0	0
85013150	DC GENERATORS OUTPUT NOT OVER 750W	0	0
85013221	OTHER DC MOTORS OUTPUT OVER 0.75KW BUT NOT OVER 37.5KW FOR GOODS OF HEADING 8415 8418 8450 8509 OR 8516	0	0
85013222	OTHER DC MOTORS OUTPUT OVER 0.75KW BUT NOT OVER 37.5KW FOR GOODS EXCL OF HEADING 8415 8418 8450 8509 OR 8516	0	0
85013223	GENERATORS OUTPUT OVER 0.75KW BUT NOT OVER 37.5KW	0	0
85013231	OTHER DC MOTORS OUTPUT OVER 37.5KW BUT NOT OVER 75KW FOR GOODS OF HEADING 8415 8418 8450 8509 OR 8516	0	0
85013232	OTHER DC MOTORS OUTPUT OVER 37.5KW BUT NOT OVER 75KW	0	0
85013233	DC GENERATORS OUTPUT OVER 37.5KW BUT NOT OVER 75KW	0	0
85013300	OTHER DC MOTORS & GENERATORS OUTPUT OVER 75KW BUT NOT OVER 375KW	0	0

CONGRESO LEGISLATIVO DE LA NACION ARGENTINA

85013400	OTHER DC MOTORS & GENERATORS OUTPUT OVER 375KW	0	0
85014011	OTHER AC MOTORS SINGLE PHASE OUTPUT NOT OVER 1KW FOR GOODS OF HEADING 8415 8418 8450 8509 OR 8516	0	0
85014019	OTHER AC MOTORS SINGLE PHASE OUTPUT NOT OVER 1KW	0	0
85014021	OTHER AC MOTORS SINGLE PHASE OUTPUT OVER 1KW FOR GOODS OF HEADING 8415 8418 8450 8509 OR 8516	0	0
85014029	OTHER AC MOTORS SINGLE PHASE OUTPUT OVER 1KW	0	0
85015111	OTHER AC MOTORS MULTI PHASE OUTPUT NOT OVER 750W FOR GOODS OF HEADING 8415 8418 8450 8509 OR 8516	0	0
85015119	OTHER AC MOTORS MULTI PHASE OUTPUT NOT OVER 750W	0	0
85015211	OTHER AC MOTORS MULTI PHASE OUTPUT OVER 750W BUT NOT OVER 1KW FOR GOODS OF HEADING 8415 8418 8450 8509 OR 8516	0	0
85015219	OTHER AC MOTORS MULTI PHASE OUTPUT OVER 750W BUT NOT OVER 1KW	0	0
85015221	OTHER AC MOTORS MULTI PHASE OUTPUT OVER 1KW BUT NOT OVER 37.5KW FOR GOODS OF HEADING 8415 8418 8450 8509 OR 8516	0	0
85015229	OTHER AC MOTORS MULTI PHASE OUTPUT OVER 1KW BUT NOT OVER 37.5KW	0	0
85015231	OTHER AC MOTORS MULTI PHASE OUTPUT OVER 37.5KW BUT NOT OVER 75KW FOR GOODS OF HEADING 8415 8418 8450 8509 OR 8516	0	0
85015239	OTHER AC MOTORS MULTI PHASE OUTPUT OVER 37.5KW BUT NOT OVER 75KW	0	0
85015300	OTHER AC MOTORS MULTI PHASE OUTPUT OVER 75KW	0	0
85016110	AC GENERATORS OR ALTERNATORS OUTPUT NOT OVER 12.5KVA	0	0
85016120	AC GENERATORS OR ALTERNATORS OUTPUT OVER12.5KVA BUT NOT OVER 75KVA	0	0
85016210	AC GENERATORS OR ALTERNATORS OUTPUT OVER 75KVA BUT NOT OVER 150KVA	0	0
85016220	AC GENERATORS OR ALTERNATORS OUTPUT OVER 150KVA BUT NOT OVER 375KVA	0	0
85016300	AC GENERATORS OR ALTERNATORS OUTPUT OVER 375KVA BUT NOT OVER 750KVA	0	0
85016400	AC GENERATORS OR ALTERNATORS OUTPUT OVER 750KVA	0	0
85021100	GENERATING SETS WITH COMPRESSION IGNITION INTERNAL COMBUSTION PISTON ENGINES DIESEL OR SEMIDIESEL OUTPUT NOT OVER 75KVA	0	0
85021210	GENERATING SETS WITH COMPRESSION IGNITION INTERNAL COMBUSTION PISTON ENGINES DIESEL OR SEMIDIESEL OUTPUT OVER 75KVA BUT NOT OVER 125KVA	0	0
85021220	GENERATING SETS WITH COMPRESSION IGNITION INTERNAL COMBUSTION PISTON ENGINES DIESEL OR SEMIDIESEL OUTPUT OVER 125KVA BUT NOT OVER 375KVA	0	0

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85021320	GENERATING SETS WITH COMPRESSION IGNITION INTERNAL COMBUSTION PISTON ENGINES DIESEL OR SEMIDIESEL OUTPUT OF 12500KVA OR MORE	0	0
85021390	GENERATING SETS WITH COMPRESSION IGNITION INTERNAL COMBUSTION PISTON ENGINES DIESEL OR SEMIDIESEL OUTPUT OVER 375KVA BUT LESS THAN 12500KVA	0	0
85022010	GENERATING SETS WITH SPARK IGNITION INTERNAL COMBUSTION PISTON ENGINES OUTPUT NOT OVER 75KVA	0	0
85022020	GENERATING SETS WITH SPARK IGNITION INTERNAL COMBUSTION PISTON ENGINES OUTPUT OVER 75KVA BUT NOT OVER 100KVA	0	0
85022030	GENERATING SETS WITH SPARK IGNITION INTERNAL COMBUSTION PISTON ENGINES OUTPUT OVER 100KVA BUT NOT OVER 10000KVA	0	0
85022042	GENERATING SETS WITH SPARK IGNITION INTERNAL COMBUSTION PISTON ENGINES OUTPUT OF 12500KVA OR MORE	0	0
85022049	GENERATING SETS WITH SPARK IGNITION INTERNAL COMBUSTION PISTON ENGINES OUTPUT OVER 10000KVA BUT LESS THAN 12500KVA	0	0
85023110	WIND POWERED GENERATING SETS OUTPUT NOT OVER 10000KVA	0	0
85023120	WIND POWERED GENERATING SETS OUTPUT OVER 10000KVA	0	0
85023910	OTHER GENERATING SETS OUTPUT NOT OVER 10KVA	0	0
85023920	OTHER GENERATING SETS OUTPUT OVER 10KVA BUT NOT OVER 10000KVA	0	0
85023932	OTHER GENERATING SETS OUTPUT OF 12500KVA OR MORE	0	0
85023939	OTHER GENERATING SETS OUTPUT OVER 10000KVA BUT LESS THAN 12500KVA	0	0
85024000	ELECTRIC ROTARY CONVERTERS	0	0
85030020	PARTS OF GENERATORS (INCL GENERATING SETS) OF HEADING 8501 & 8502 OUTPUT OF 12500KVA OR MORE	0	0
85030090	OTHER PARTS FOR USE SOLELY OR PRINCIPALLY WITH MACHINES OF HEADING 8501 OR 8502	0	0
85041000	BALLASTS FOR DISCHARGE LAMPS OR TUBES	0	0
85042111	INSTRUMENT TRANSFORMERS WITH POWER HANDLING CAPACITY NOT OVER 1KVA & OF HIGH SIDE VOLTAGE OF 110KV OR MORE	0	0
85042119	STEP-VOLTAGE REGULATORS OR AUTO TRANSFORMERS OF POWER HANDLING CAPACITY NOT OVER 650 kVA & OTHER INSTRUMENT TRANSFORMERS WITH POWER HANDLING CAPACITY NOT OVER 5KVA	0	0
85042192	OTHER LIQUID DIELECTRIC TRANSFORMERS HAVING A POWER HANDLING CAPACITY OVER 10KVA BUT NOT OVER 650KVA & A HIGH SIDE VOLTAGE OF 110KV OR MORE	0	0

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85042193	OTHER LIQUID DIELECTRIC TRANSFORMERS HAVING A POWER HANDLING CAPACITY OVER 10KVA BUT NOT OVER 650KVA & A HIGH SIDE VOLTAGE OF 66KV OR MORE BUT LESS THAN 110KV	0	0
85042199	OTHER LIQUID DIELECTRIC TRANSFORMERS HAVING A POWER HANDLING CAPACITY NOT OVER 650KVA	0	0
85042211	STEP VOLTAGE REGULATORS OR AUTO TRANSFORMERS HAVING A POWER HANDLING CAPACITY OVER 650KVA BUT NOT OVER 10000KVA & OF A HIGH SIDE VOLTAGE 66KV OR MORE	0	0
85042219	STEP VOLTAGE REGULATORS OR AUTO TRANSFORMERS HAVING A POWER HANDLING CAPACITY OVER 650KVA BUT NOT OVER 10000KVA & OF A HIGH SIDE VOLTAGE LESS THAN 66KV	0	0
85042292	OTHER LIQUID DIELECTRIC TRANSFORMERS HAVING A POWER HANDLING CAPACITY OVER 650KVA BUT NOT OVER 10000KVA & OF A HIGH SIDE VOLTAGE OF 110KV OR MORE	0	0
85042293	OTHER LIQUID DIELECTRIC TRANSFORMERS HAVING A POWER HANDLING CAPACITY OVER 650KVA BUT NOT OVER 10000KVA & OF A HIGH SIDE VOLTAGE OF 66KV OR MORE BUT LESS THAN 110KV	0	0
85042299	OTHER LIQUID DIELECTRIC TRANSFORMERS HAVING A POWER HANDLING CAPACITY OVER 650KVA BUT NOT OVER 10000KVA & OF A HIGH SIDE VOLTAGE OF LESS THAN 66KV	0	0
85042310	OTHER LIQUID DIELECTRIC TRANSFORMERS HAVING A POWER HANDLING CAPACITY OVER 10000KVA BUT NOT OVER 15000KVA	0	0
85042321	OTHER LIQUID DIELECTRIC TRANSFORMERS HAVING A POWER HANDLING CAPACITY OVER 15000KVA BUT NOT OVER 20000KVA	0	0
85042322	OTHER LIQUID DIELECTRIC TRANSFORMERS HAVING A POWER HANDLING CAPACITY OVER 20000KVA BUT NOT OVER 30000KVA	0	0
85042329	OTHER LIQUID DIELECTRIC TRANSFORMERS HAVING A POWER HANDLING CAPACITY OVER 30000KVA	0	0
85043111	INSTRUMENTS POTENTIAL TRANSFORMERS HAVING A POWER HANDLING CAPACITY NOT OVER 1KVA & WITH VOLTAGE RATING OF 110KV OR MORE	0	0
85043112	INSTRUMENTS POTENTIAL TRANSFORMERS HAVING A POWER HANDLING CAPACITY NOT OVER 1KVA & WITH VOLTAGE RATING OF 66KV OR MORE BUT LESS THAN 110KV	0	0
85043113	INSTRUMENTS POTENTIAL TRANSFORMERS HAVING A POWER HANDLING CAPACITY NOT OVER 1KVA & WITH VOLTAGE RATING OF 1KV OR MORE BUT LESS THAN 66KV	0	0
85043119	INSTRUMENTS POTENTIAL TRANSFORMERS HAVING A POWER HANDLING CAPACITY NOT OVER 1KVA & WITH VOLTAGE RATING OF LESS THAN 1KV	0	0

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85043121	RING CURRENT TRANSFORMERS HAVING A POWER HANDLING CAPACITY NOT OVER 1KVA & WITH VOLTAGE RATING OF 110KV OR MORE BUT NOT EXCEEDING 220KV	0	0
85043122	OTHER INSTRUMENT CURRENT TRANSFORMERS HAVING A POWER HANDLING CAPACITY NOT OVER 1KVA & WITH VOLTAGE RATING EXCEEDING 220KV	0	0
85043123	INSTRUMENT CURRENT TRANSFORMERS HAVING A POWER HANDLING CAPACITY NOT OVER 1KVA & WITH VOLTAGE RATING OF 66KV OR MORE BUT LESS THAN 110KV	0	0
85043124	INSTRUMENT CURRENT TRANSFORMERS HAVING A POWER HANDLING CAPACITY NOT OVER 1KVA & WITH VOLTAGE RATING OF 1KV OR MORE BUT LESS THAN 66KV	0	0
85043129	INSTRUMENT CURRENT TRANSFORMERS HAVING A POWER HANDLING CAPACITY NOT OVER 1KVA & WITH VOLTAGE RATING OF LESS THAN 1KV	0	0
85043130	FLYBACK TRANSFORMERS HAVING A POWER HANDLING CAPACITY NOT OVER 1KVA	0	0
85043140	INTERMEDIATE FREQUENCY TRANSFORMERS HAVING A POWER HANDLING CAPACITY NOT OVER 1KVA	0	0
85043191	OTHER TRANSFORMERS HAVING A POWER HANDLING CAPACITY NOT OVER 1KVA & FOR USE WITH TOYS SCALE MODELS OR RECREATIONAL MODELS	0	0
85043192	OTHER MATCHING TRANSFORMERS HAVING A POWER HANDLING CAPACITY NOT OVER 1KVA	0	0
85043193	STEP UP OR DOWN TRANSFORMERS & SLIDE REGULATORS HAVING A POWER CAPACITY NOT OVER 1KVA	0	0
85043199	OTHER TRANSFORMERS HAVING A POWER HANDLING CAPACITY NOT OVER 1KVA	0	0
85043211	MATCHING INSTRUMENTS POTENTIAL & CURRENT TRANSFORMERS HAVING A POWER HANDLING CAPACITY OVER 1KVA BUT NOT OVER 5KVA	0	0
85043219	OTHER INSTRUMENTS POTENTIAL & CURRENT TRANSFORMERS HAVING A POWER HANDLING CAPACITY OVER 1KVA BUT NOT OVER 5KVA	0	0
85043220	OTHER TRANSFORMERS HAVING A POWER HANDLING CAPACITY OVER 1KVA BUT NOT OVER 16KVA & FOR USE WITH TOYS SCALE MODELS OR RECREATIONAL MODELS	0	0
85043230	OTHER TRANSFORMERS HAVING A POWER HANDLING CAPACITY OVER 1KVA BUT NOT OVER 16KVA & HAVING A MINIMUM FREQUENCY OF 3MHZ	0	0
85043241	OTHER MATCHING TRANSFORMERS HAVING A POWER HANDLING CAPACITY OVER 1KVA BUT NOT OVER 10KVA	0	0
85043249	OTHER TRANSFORMERS HAVING A POWER HANDLING CAPACITY OVER 1KVA BUT NOT OVER 10KVA	0	0

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85043251	OTHER MATCHING TRANSFORMERS HAVING A POWER HANDLING CAPACITY OVER 10KVA BUT NOT OVER 16KVA	0	0
85043259	OTHER TRANSFORMERS HAVING A POWER HANDLING CAPACITY OVER 10KVA BUT NOT OVER 16KVA	0	0
85043311	MATCHING TRANSFORMERS HAVING A POWER HANDLING CAPACITY OVER 16KVA BUT NOT OVER 500KVA & OF A HIGH SIDE VOLTAGE 66KV OR MORE	0	0
85043319	OTHER TRANSFORMERS HAVING A POWER HANDLING CAPACITY OVER 16KVA BUT NOT OVER 500KVA & OF A HIGH SIDE VOLTAGE 66KV OR MORE	0	0
85043391	MATCHING TRANSFORMERS HAVING A POWER HANDLING CAPACITY OVER 16KVA BUT NOT OVER 500KVA & OF A HIGH SIDE VOLTAGE LESS THAN 66KV	0	0
85043399	OTHER TRANSFORMERS HAVING A POWER HANDLING CAPACITY OVER 16KVA BUT NOT OVER 500KVA & OF A HIGH SIDE VOLTAGE LESS THAN 66KV	0	0
85043411	MATCHING TRANSFORMERS HAVING A POWER HANDLING CAPACITY OVER 10000KVA BUT NOT OVER 15000KVA & OF A HIGH SIDE VOLTAGE 66KV OR MORE	0	0
85043412	EXPLOSION PROOF DRY TYPE TRANSFORMERS HAVING A POWER HANDLING CAPACITY OVER 10000KVA BUT NOT OVER 15000KVA & OF A HIGH SIDE VOLTAGE 66KV OR MORE	0	0
85043413	OTHER MATCHING TRANSFORMERS HAVING A POWER HANDLING CAPACITY OVER 500KVA BUT NOT OVER 15000KVA	0	0
85043414	MATCHING TRANSFORMERS HAVING A POWER HANDLING CAPACITY OVER 500KVA BUT NOT OVER 15000KVA	0	0
85043415	EXPLOSION PROOF DRY TYPE TRANSFORMERS HAVING A POWER HANDLING CAPACITY OVER 500KVA BUT NOT OVER 15000KVA	0	0
85043416	OTHER TRANSFORMERS HAVING A POWER HANDLING CAPACITY OVER 500KVA BUT NOT OVER 15000KVA	0	0
85043422	MATCHING TRANSFORMERS HAVING A POWER HANDLING CAPACITY OVER 15000KVA & OF A HIGH SIDE VOLTAGE 66KV OR MORE	0	0
85043423	EXPLOSION PROOF DRY TYPE TRANSFORMERS HAVING A POWER HANDLING CAPACITY OVER 15000KVA & OF A HIGH SIDE VOLTAGE 66KV OR MORE	0	0
85043424	OTHER TRANSFORMERS HAVING A POWER HANDLING CAPACITY OVER 15000KVA & OF A HIGH SIDE VOLTAGE 66KV OR MORE	0	0
85043425	MATCHING TRANSFORMERS HAVING A POWER HANDLING CAPACITY OVER 15000KVA & OF A HIGH SIDE VOLTAGE LESS THAN 66KV	0	0

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85043426	EXPLOSION PROOF DRY TYPE TRANSFORMERS HAVING A POWER HANDLING CAPACITY OVER 15000KVA & OF A HIGH SIDE VOLTAGE LESS THAN 66KV	0	0
85043429	OTHER TRANSFORMERS HAVING A POWER HANDLING CAPACITY OVER 15000KVA & OF A HIGH SIDE VOLTAGE LESS THAN 66KV	0	0
85044011	UPS FOR AUTOMATIC DATA PROCESSING MACHINES & UNITS THEREOF & FOR TELECOMMUNICATIONS APPARATUS	0	0
85044019	OTHER STATIC CONVERTERS FOR AUTOMATIC DATA PROCESSING MACHINES & UNITS THEREOF & FOR TELECOMMUNICATIONS APPARATUS	0	0
85044020	BATTERY CHARGERS OF A RATING OVER 100KVA	0	0
85044030	OTHER RECTIFIERS	0	0
85044040	INVERTERS	0	0
85044090	OTHER STATIC CONVERTERS	0	0
85045010	INDUCTORS FOR POWER SUPPLIES FOR AUTOMATIC DATA PROCESSING MACHINES & UNITS THEREOF & FOR TELECOMMUNICATIONS APPARATUS	0	0
85045020	CHIP TYPE FIXED INDUCTORS	0	0
85045093	OTHER INDUCTORS NOT OVER 2500KVA	0	0
85045094	OTHER INDUCTORS OVER 2500KVA BUT NOT OVER 10000KVA	0	0
85045095	OTHER INDUCTORS OVER 10000KVA	0	0
85049010	PARTS OF GOODS OF SUBHEADING 85041000	0	0
85049020	PRINTED CIRCUIT ASSEMBLIES FOR GOODS OF SUBHEADING 85044011 85044019 OR 85045010	0	0
85049031	RADIATOR PANELS FLAT TUBE RADIATOR ASSEMBLIES FOR DISTRIBUTION & POWER TRANSFORMERS NOT OVER 10000KVA	0	0
85049039	OTHER PARTS FOR ELECTRIC TRANSFORMERS NOT OVER 10000KVA	0	0
85049041	RADIATOR PANELS FLAT TUBE RADIATOR ASSEMBLIES FOR DISTRIBUTION & POWER TRANSFORMERS OVER 10000KVA	0	0
85049049	OTHER PARTS FOR ELECTRIC TRANSFORMERS OVER 10000KVA	0	0
85049090	OTHER PARTS FOR OTHER TRANSFORMERS STATIC CONVERTERS & INDUCTORS	0	0
85051100	PERMANENT MAGNETS & ARTICLES OF METAL INTENDED TO BECOME PERMANENT MAGNETS AFTER MAGNETISATION	0	0
85051900	PERMANENT MAGNETS & ARTICLES OF OTHER MATERIALS INTENDED TO BECOME PERMANENT MAGNETS AFTER MAGNETISATION	0	0
85052000	ELECTRO-MAGNETIC COUPLINGS CLUTCHES & BRAKES	0	0
85059000	ELECTRO MAGNETS & ELECTRO MAGNETIC OR PERMANENT MAGNET CHUCKS CLAMPS & SIMILAR HOLDING DEVICES & ELECTRO MAGNETIC LIFTING HEADS	0	0
85061010	PRIMARY CELLS & BATTERIES OF MANGANESE DIOXIDE OF EXTERNAL VOLUME NOT OVER 300 CUBIC CM	0	0

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85061090	PRIMARY CELLS & BATTERIES OF MANGANESE DIOXIDE OF EXTERNAL VOLUME OVER 300 CUBIC CM	0	0
85063000	PRIMARY CELLS & BATTERIES OF MERCURIC OXIDE	0	0
85064000	PRIMARY CELLS & BATTERIES OF SILVER OXIDE	0	0
85065000	PRIMARY CELLS & BATTERIES OF LITHIUM	0	0
85066010	PRIMARY CELLS & BATTERIES OF AIR ZINC OF EXTERNAL VOLUME NOT OVER 300 CUBIC CM	0	0
85066090	PRIMARY CELLS & BATTERIES OF AIR ZINC OF EXTERNAL VOLUME OVER 300 CUBIC CM	0	0
85068010	PRIMARY CELLS & BATTERIES OF ZINC CARBON OF EXTERNAL VOLUME NOT OVER 300 CUBIC CM	0	0
85068020	PRIMARY CELLS & BATTERIES OF ZINC CARBON OF EXTERNAL VOLUME OVER 300 CUBIC CM	0	0
85068091	OTHER PRIMARY CELLS & BATTERIES OF EXTERNAL VOLUME NOT OVER 300 CUBIC CM	0	0
85068099	OTHER PRIMARY CELLS & BATTERIES OF EXTERNAL VOLUME OVER 300 CUBIC CM	0	0
85069000	PARTS OF PRIMARY CELLS & BATTERIES	0	0
85071010	LEAD ACID ELECTRIC ACCUMULATORS FOR STARTING PISTON ENGINES FOR AIRCRAFT	0	0
85071092	LEAD ACID ELECTRIC ACCUMULATORS USED FOR STARTING PISTON ENGINES 6V OR 12 V WITH DISCHARGE CAPACITY NOT OVER 200AH & OF A HEIGHT EXCL TERMINALS & HANDLES NOT OVER 130MM	0	0
85071095	LEAD ACID ELECTRIC ACCUMULATORS USED FOR STARTING PISTON ENGINES 6V OR 12 V WITH DISCHARGE CAPACITY NOT OVER 200AH & OF A HEIGHT EXCL TERMINALS & HANDLES OVER 130MM BUT NOT OVER 230MM	0	0
85071096	LEAD ACID ELECTRIC ACCUMULATORS USED FOR STARTING PISTON ENGINES 6V OR 12 V WITH DISCHARGE CAPACITY NOT OVER 200AH & OF A HEIGHT EXCL TERMINALS & HANDLES OVER 230MM	0	0
85071097	OTHER LEAD ACID ELECTRIC ACCUMULATORS USED FOR STARTING PISTON ENGINES & OF A HEIGHT EXCL TERMINALS & HANDLES NOT OVER 130MM	0	0
85071098	OTHER LEAD ACID ELECTRIC ACCUMULATORS USED FOR STARTING PISTON ENGINES & OF A HEIGHT EXCL TERMINALS & HANDLES OVER 130MM BUT NOT OVER 230MM	0	0
85071099	OTHER LEAD ACID ELECTRIC ACCUMULATORS USED FOR STARTING PISTON ENGINES & OF A HEIGHT EXCL TERMINALS & HANDLES OVER 230MM	0	0
85072010	OTHER LEAD ACID ELECTRIC ACCUMULATORS USED FOR AIRCRAFT	0	0
85072094	OTHER LEAD ACID ELECTRIC ACCUMULATORS 6V OR 12 V WITH DISCHARGE CAPACITY NOT OVER 200AH & OF A HEIGHT EXCL TERMINALS & HANDLES NOT OVER 130MM	0	0

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85072095	OTHER LEAD ACID ELECTRIC ACCUMULATORS 6V OR 12 V WITH DISCHARGE CAPACITY NOT OVER 200AH & OF A HEIGHT EXCL TERMINALS & HANDLES OVER 130MM BUT NOT OVER 230MM	0	0
85072096	OTHER LEAD ACID ELECTRIC ACCUMULATORS 6V OR 12 V WITH DISCHARGE CAPACITY NOT OVER 200AH & OF A HEIGHT EXCL TERMINALS & HANDLES OVER 230MM	0	0
85072097	OTHER LEAD ACID ELECTRIC ACCUMULATORS OF A HEIGHT EXCL TERMINALS & HANDLES NOT OVER 130MM	0	0
85072098	OTHER LEAD ACID ELECTRIC ACCUMULATORS OF A HEIGHT EXCL TERMINALS & HANDLES OVER 130MM BUT NOT OVER 230MM	0	0
85072099	OTHER LEAD ACID ELECTRIC ACCUMULATORS OF A HEIGHT EXCL TERMINALS & HANDLES OVER 230MM	0	0
85073010	NICKEL CADMIUM ELECTRIC ACCUMULATORS FOR AIRCRAFT	0	0
85073090	NICKEL CADMIUM ELECTRIC ACCUMULATORS NOT FOR AIRCRAFT	0	0
85074010	NICKEL IRON ELECTRIC ACCUMULATORS FOR AIRCRAFT	0	0
85074090	NICKEL IRON ELECTRIC ACCUMULATORS NOT FOR AIRCRAFT	0	0
85075010	NICKEL METAL HYDRIDE ELECTRIC ACCUMULATORS FOR AIRCRAFT	0	0
85075090	OTHER NICKEL METAL HYDRIDE ELECTRIC ACCUMULATORS EXCL FOR AIRCRAFT	0	0
85076010	LITHIUM ION ACCUMULATORS FOR LAPTOP	0	0
85076020	LITHIUM ION ACCUMULATORS FOR AIRCRAFT	0	0
85076090	OTHER LITHIUM ION ACCUMULATORS	0	0
85078010	OTHER ELECTRIC ACCUMULATORS USED FOR AIRCRAFT	0	0
85078020	OTHER ELECTRIC ACCUMULATORS FOR LAPTOP	0	0
85078090	OTHER ELECTRIC ACCUMULATORS NES	0	0
85079011	PLATES OF GOODS OF SUBHEADING 85071092 85071095 85071096 85071097 85071098 or 85071099	0	0
85079012	PLATES FOR AIRCRAFT	0	0
85079019	OTHER PLATES NOT USED FOR AIRCRAFT	0	0
85079091	PARTS OF ELECTRIC ACCUMULATORS USED FOR AIRCRAFT	0	0
85079092	OTHER BATTERY SEPARATORS READY FOR USE OF MATERIALS EXCL POLY(VINYL CHLORIDE)	0	0
85079093	OTHER PARTS OF GOODS OF SUBHEADING 85071092 85071095 85071096 85071097 85071098 or 85071099	0	0
85079099	OTHER PARTS OF ELECTRIC ACCUMULATORS	0	0
85081100	VACUUM CLEANERS WITH SELF CONTAINED ELECTRIC MOTOR OF POWER NOT OVER 1500W & HAVING A DUST BAG OR RECEPTACLE CAPACITY NOT OVER 20L	0	0
85081910	OTHER VACUUM CLEANERS WITH SELF-CONTAINED ELECTRIC MOTOR FOR DOMESTIC USE	0	0

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85081990	OTHER VACUUM CLEANERS WITH SELF-CONTAINED ELECTRIC MOTOR NOT FOR DOMESTIC USE	0	0
85086000	OTHER VACUUM CLEANERS	0	0
85087010	PARTS OF VACUUM CLEANERS OF SUBHEADING 85081100 OR 85081910	0	0
85087090	PARTS OF OTHER VACUUM CLEANERS	0	0
85094000	DOMESTIC ELECTRIC FOOD GRINDERS MIXER OR FRUIT OR VEGETABLE JUICE EXTRACTORS WITH SELF CONTAINED ELECTRIC MOTOR	0	0
85098010	DOMESTIC ELECTRIC FLOOR POLISHERS WITH SELF CONTAINED ELECTRIC MOTOR	0	0
85098020	DOMESTIC ELECTRIC KITCHEN WASTE DISPOSERS WITH SELF CONTAINED ELECTRIC MOTOR	0	0
85098090	OTHER DOMESTIC ELECTRIC APPLIANCES WITH SELF CONTAINED ELECTRIC MOTOR EXCL VACUUM CLEANERS OF HEADING 8508	0	0
85099010	PARTS OF ELECTRO MECHANICAL DOMESTIC APPLIANCES WITH SELF CONTAINED MOTOR FOR GOODS OF SUBHEADING 85098010	0	0
85099090	PARTS OF OTHER ELECTRO MECHANICAL DOMESTIC APPLIANCES WITH SELF CONTAINED MOTOR	0	0
85101000	ELECTRIC SHAVERS WITH SELF CONTAINED ELECTRIC MOTOR	0	0
85102000	ELECTRIC HAIR CLIPPERS WITH SELF CONTAINED ELECTRIC MOTOR	0	0
85103000	ELECTRIC HAIR-REMOVING APPLIANCES WITH SELF CONTAINED ELECTRIC MOTOR	0	0
85109000	PARTS FOR ELECTRIC SHAVERS & HAIR CLIPPERS & HAIR REMOVING APPLIANCES WITH SELF CONTAINED ELECTRIC MOTOR	0	0
85111010	SPARKING PLUGS FOR AIRCRAFT ENGINES	0	0
85111020	SPARKING PLUGS FOR MOTOR VEHICLE ENGINES	0	0
85111090	SPARKING PLUGS EXCL FOR MOTOR VEHICLE ENGINES OR FOR AIRCRAFT	0	0
85112010	IGNITION MAGNETOS MAGNETO-DYNAMOS MAGNETIC FLYWHEELS FOR AIRCRAFT ENGINES	0	0
85112021	UNASSEMBLED IGNITION MAGNETOS MAGNETO-DYNAMOS MAGNETIC FLYWHEELS FOR MOTOR VEHICLE ENGINES	0	0
85112029	ASSEMBLED IGNITION MAGNETOS MAGNETO-DYNAMOS MAGNETIC FLYWHEELS FOR MOTOR VEHICLE ENGINES	0	0
85112091	UNASSEMBLED IGNITION MAGNETOS MAGNETO-DYNAMOS MAGNETIC FLYWHEELS EXCL FOR AIRCRAFT OR MOTOR VEHICLE ENGINES	0	0
85112099	ASSEMBLED IGNITION MAGNETOS MAGNETO-DYNAMOS MAGNETIC FLYWHEELS EXCL FOR AIRCRAFT OR MOTOR VEHICLE ENGINES	0	0
85113030	DISTRIBUTORS & IGNITION COILS FOR AIRCRAFT ENGINES	0	0
85113041	UNASSEMBLED DISTRIBUTORS & UNASSEMBLED IGNITION COILS FOR MOTOR VEHICLE ENGINES	0	0

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85113049	ASSEMBLED DISTRIBUTORS & ASSEMBLED IGNITION COILS FOR MOTOR VEHICLE ENGINES	0	0
85113091	UNASSEMBLED DISTRIBUTORS & UNASSEMBLED IGNITION COILS EXCL FOR AIRCRAFT OR MOTOR VEHICLE ENGINES	0	0
85113099	ASSEMBLED DISTRIBUTORS & ASSEMBLED IGNITION COILS EXCL FOR AIRCRAFT OR MOTOR VEHICLE ENGINES	0	0
85114010	STARTER MOTORS & DUAL PURPOSE STARTER GENERATORS FOR AIRCRAFT ENGINES	0	0
85114021	OTHER UNASSEMBLED STARTER MOTORS FOR ENGINES OF VEHICLES OF HEADING 8702 8703 8704 OR 8705	0	0
85114029	OTHER UNASSEMBLED STARTER MOTORS	0	0
85114031	ASSEMBLED STARTER MOTORS FOR ENGINES OF VEHICLES OF HEADING 8701	0	0
85114032	ASSEMBLED STARTER MOTORS FOR ENGINES OF VEHICLES OF HEADING 8702 8703 OR 8704	0	0
85114033	ASSEMBLED STARTER MOTORS FOR ENGINES OF VEHICLES OF HEADING 8705	0	0
85114091	OTHER ASSEMBLED STARTER MOTORS & DUAL PURPOSE STARTER GENERATORS FOR ENGINES OF VEHICLES OF HEADING 8702 8703 8704 OR 8705	0	0
85114099	OTHER ASSEMBLED STARTER MOTORS & DUAL PURPOSE STARTER GENERATORS	0	0
85115010	OTHER GENERATORS FOR AIRCRAFT ENGINES	0	0
85115021	OTHER UNASSEMBLED ALTERNATORS FOR ENGINES OF VEHICLES OF HEADING 8702 8703 8704 OR 8705	0	0
85115029	OTHER UNASSEMBLED ALTERNATORS	0	0
85115031	ASSEMBLED ALTERNATORS FOR ENGINES OF VEHICLES OF HEADING 8701	0	0
85115032	ASSEMBLED ALTERNATORS FOR ENGINES OF VEHICLES OF HEADING 8702 8703 OR 8704	0	0
85115033	ASSEMBLED ALTERNATORS FOR ENGINES OF VEHICLES OF HEADING 8705	0	0
85115091	OTHER ASSEMBLED ALTERNATORS & GENERATORS FOR ENGINES OF VEHICLES OF HEADING 8702 8703 8704 OR 8705	0	0
85115099	OTHER ASSEMBLED ALTERNATORS & GENERATORS	0	0
85118010	OTHER ELECTRICAL IGNITION & STARTING EQUIPMENT FOR AIRCRAFT ENGINES	0	0
85118020	OTHER ELECTRICAL IGNITION & STARTING EQUIPMENT FOR MOTOR VEHICLE ENGINES	0	0
85118090	OTHER ELECTRICAL IGNITION & STARTING EQUIPMENT EXCL FOR AIRCRAFT OR MOTOR VEHICLE ENGINES	0	0
85119010	PARTS OF IGNITION OR STARTING EQUIPMENT & OF GENERATORS & CUT OUTS FOR AIRCRAFT ENGINES	0	0
85119020	PARTS OF IGNITION OR STARTING EQUIPMENT & OF GENERATORS & CUT OUTS FOR MOTOR VEHICLE ENGINES	0	0
85119090	PARTS OF IGNITION OR STARTING EQUIPMENT & OF GENERATORS & CUT OUTS EXCL FOR AIRCRAFT OR MOTOR VEHICLE ENGINES	0	0

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85121000	ELECTRICAL LIGHTING OR VISUAL SIGNALLING EQUIPMENT FOR BICYCLE	0	0
85122020	UNASSEMBLED ELECTRICAL LIGHTING OR VISUAL SIGNALLING EQUIPMENT	0	0
85122091	OTHER ELECTRICAL LIGHTING OR VISUAL SIGNALLING EQUIPMENT FOR MOTORCYCLES	0	0
85122099	OTHER ELECTRICAL LIGHTING OR VISUAL SIGNALLING EQUIPMENT FOR OTHER CYCLES OR MOTOR VEHICLES	0	0
85123010	HORNS & SIRENS ASSEMBLED	0	0
85123020	UNASSEMBLED ELECTRICAL SOUND SIGNALLING EQUIPMENT	0	0
85123091	OBSTACLE DETECTION DEVICES FOR VEHICLES	0	0
85123099	OTHER ELECTRICAL SOUND SIGNALLING EQUIPMENT	0	0
85124000	WINDSCREEN WIPERS DEFROSTERS & DEMISTERS FOR MOTOR VEHICLES	0	0
85129010	PARTS OF GOODS OF SUBHEADING 851210	0	0
85129020	PARTS OF GOODS OF SUBHEADING 851220 851230 OR 851240	0	0
85131030	MINERS' HELMET LAMPS OR QUARRYMEN'S LAMPS	0	0
85131090	OTHER ELECTRIC PORTABLE LAMPS EXCL LIGHTING EQUIPMENT OF HEADING 8512	0	0
85139010	PARTS OF MINERS' HELMET LAMPS OR QUARRYMEN'S LAMPS	0	0
85139030	FLASHLIGHT REFLECTORS & SWITCH SLIDES OF PLASTIC	0	0
85139090	PARTS FOR OTHER ELECTRIC PORTABLE LAMPS EXCL THOSE OF 8512	0	0
85141000	RESISTANCE HEATED FURNACES & OVENS	0	0
85142020	ELECTRIC FURNACES OR OVENS FOR MAKING PRINTED CIRCUIT OR WIRING BOARDS OR CIRCUIT ASSEMBLIES BY INDUCTION OR DIELECTRIC LOSS	0	0
85142090	OTHER FURNACES & OVENS FUNCTIONING BY INDUCTION OR DIELECTRIC LOSS	0	0
85143020	ELECTRIC FURNACES OR OVENS FOR MAKING PRINTED CIRCUIT OR WIRING BOARDS OR CIRCUIT ASSEMBLIES	0	0
85143090	OTHER ELECTRIC FURNACES & OVENS	0	0
85144000	OTHER INDUSTRIAL OR LABORATORY EQUIPMENT FOR HEAT TREATMENT OF MATERIALS BY INDUCTION OR DIELECTRIC LOSS	0	0
85149020	PARTS OF INDUSTRIAL OR LABORATORY ELECTRIC FURNACES OR OVENS FOR MAKING PRINTED CIRCUIT OR WIRING BOARDS OR CIRCUIT ASSEMBLIES	0	0
85149090	OTHER PARTS OF INDUSTRIAL OR LABORATORY ELECTRIC FURNACES & OVENS OR EQUIPMENT FOR HEAT TREATMENT OF MATERIALS BY INDUCTION OR DIELECTRIC LOSS	0	0
85151100	ELECTRIC SOLDERING IRONS & GUNS	0	0
85151910	ELECTRICAL MACHINES & APPARATUS FOR SOLDERING COMPONENTS ON PRINTED CIRCUIT OR WIRING BOARDS	0	0
85151990	OTHER ELECTRIC BRAZING OR SOLDERING MACHINES & APPARATUS	0	0

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85152100	FULLY OR PARTLY AUTOMATIC MACHINES & APPARATUS FOR RESISTANCE WELDING OF METAL	0	0
85152900	OTHER APPARATUS FOR RESISTANCE WELDING OF METAL	0	0
85153100	FULLY OR PARTLY AUTOMATIC MACHINES FOR ARC WELDING OF METALS	0	0
85153910	AC ARC WELDERS & TRANSFORMER TYPE OF METALS	0	0
85153990	OTHER MACHINES & APPARATUS FOR ARC WELDING OF METAL	0	0
85158010	ELECTRIC MACHINES & APPARATUS FOR HOT SPRAYING OF METALS OR SINTERED METAL CARBIDES	0	0
85158090	OTHER ELECTRIC WELDING OR HOT SPRAYING OF METALS OR CERMETS MACHINES & APPARATUS	0	0
85159010	PARTS OF AC ARC WELDERS TRANSFORMER TYPE	0	0
85159020	PARTS OF MACHINES OR APPARATUS FOR SOLDERING COMPONENTS ON PRINTED CIRCUIT OR WIRING BOARDS	0	0
85159090	OTHER PARTS FOR SOLDERING BRAZING OR WELDING OR HOT SPRAYING OF METALS OR CERMETS MACHINES & APPARATUS	0	0
85161011	WATER DISPENSER WITH WATER HEATER ONLY FOR DOMESTIC USE	0	0
85161019	OTHER ELECTRIC INSTANTANEOUS OR STORAGE WATER HEATERS	0	0
85161030	IMMERSION HEATERS	0	0
85162100	STORAGE HEATING RADIATORS	0	0
85162900	OTHER ELECTRIC SPACE HEATING & ELECTRIC SOIL HEATING APPARATUS	0	0
85163100	HAIR DRYERS	0	0
85163200	OTHER HAIR DRESSING APPARATUS	0	0
85163300	HAND DRYING APPARATUS	0	0
85164010	ELECTRIC SMOOTHING IRONS DESIGNED TO USE STEAM FROM INDUSTRIAL BOILERS	0	0
85164090	OTHER ELECTRIC SMOOTHING IRONS	0	0
85165000	MICROWAVE OVENS	0	0
85166010	RICE COOKERS	0	0
85166090	OTHER OVENS COOKING PLATES BOILING RINGS GRILLERS & ROASTERS	0	0
85167100	COFFEE OR TEA MAKERS	0	0
85167200	TOASTERS	0	0
85167910	KETTLES	0	0
85167990	OTHER ELECTRO THERMIC APPLIANCES	0	0
85168010	ELECTRIC HEATING RESISTORS FOR TYPE FOUNDING OR TYPE SETTING MACHINES & FOR INDUSTRIAL FURNACES	0	0
85168030	OTHER ELECTRIC HEATING RESISTORS FOR DOMESTIC APPLIANCES	0	0
85168090	OTHER ELECTRIC HEATING RESISTORS	0	0
85169021	SEALED HOTPLATES FOR DOMESTIC APPLIANCES OF SUBHEADING 851633 851650 851660 851671 OR 85167910	0	0
85169029	OTHER PARTS OF GOODS OF SUBHEADING 851633 851650 851660 851671 OR 85167910	0	0
85169030	OTHER PARTS OF GOODS OF SUBHEADING 851610	0	0

CONGRESO LEGISLATIVO DE LA NACION ARGENTINA

85169040	PARTS OF ELECTRIC HEATING RESISTORS FOR TYPE FOUNDING OR SETTING MACHINES	0	0
85169090	OTHER PARTS OF ELECTRIC SPACE HEATING & ELECTRIC SOIL HEATING APPARATUS & HAIR DRESSING APPARATUS & SMOOTHING IRONS & ELECTRO THERMIC APPLIANCES & ELECTRIC HEATING RESISTORS	0	0
85171100	LINE TELEPHONE SETS WITH CORDLESS HANDSETS	0	0
85171200	TELEPHONES FOR CELLULAR NETWORKS OR FOR OTHER WIRELESS NETWORKS	0	0
85171800	OTHER TELEPHONE SETS NES	0	0
85176100	BASE STATIONS	0	0
85176210	RADIO TRANSMITTERS & RADIO RECEIVERS FOR SIMULTANEOUS INTERPRETATION AT MULTILINGUAL CONFERENCES	0	0
85176221	CONTROL & ADAPTOR UNITS INCL GATEWAYS BRIDGES & ROUTERS	0	0
85176229	OTHER UNITS OF AUTOMATIC DATA PROCESSING MACHINES OTHER THAN THOSE OF HEADING 8471	0	0
85176230	TELEPHONIC OR TELEGRAPHIC SWITCHING APPARATUS	0	0
85176241	MODEMS	0	0
85176242	CONCENTRATORS OR MULTIPLEXERS	0	0
85176249	OTHER APPARATUS FOR CARRIER CURRENT LINE SYSTEMS OR FOR DIGITAL LINE SYSTEMS	0	0
85176251	WIRELESS LANS	0	0
85176252	TRANSMISSION & RECEPTION APPARATUS FOR SIMULTANEOUS INTERPRETATION AT MULTILINGUAL CONFERENCES	0	0
85176253	OTHER TRANSMISSION APPARATUS FOR RADIOTELEPHONY OR RADIOTELEGRAPHY INCORPORATING RECEPTION APPARATUS	0	0
85176259	OTHER TRANSMISSION APPARATUS WITH RECEPTION APPARATUS	0	0
85176261	OTHER TRANSMISSION APPARATUS FOR RADIO TELEPHONY OR RADIO TELEGRAPHY NES	0	0
85176269	OTHER TRANSMISSION APPARATUS NES	0	0
85176291	PORTABLE RECEIVERS FOR CALLING ALERTING PAGING & PAGING ALERT DEVICES	0	0
85176292	OTHER MACHINES FOR RECEPTION CONVERSION & TRANSMISSION OR REGENERATION OF VOICE IMAGES OR OTHER DATA FOR RADIOTELEPHONY OR RADIOTELEGRAPHY	0	0
85176299	OTHER MACHINES FOR RECEPTION CONVERSION & TRANSMISSION OR REGENERATION OF VOICE IMAGES OR OTHER DATA NES	0	0
85176900	OTHER RECEPTION APPARATUS NES	0	0
85177010	PARTS OF CONTROL & ADAPTOR UNITS	0	0
85177021	PARTS OF CELLULAR TELEPHONES	0	0
85177029	OTHER PARTS OF TRANSMISSION APPARATUS EXCL RADIO BROADCASTING OR TELEVISION TRANSMISSION APPARATUS OR OF PORTABLE RECEIVERS INCL PAGERS	0	0
85177031	OTHER ASSEMBLED PRINTED CIRCUIT BOARD FOR LINE TELEPHONY OR LINE TELEGRAPHY	0	0

CONGRESO LEGISLATIVO DE LA NACIÓN ARGENTINA

85177032	OTHER ASSEMBLED PRINTED CIRCUIT BOARD FOR RADIO TELEPHONY OR RADIO TELEGRAPHY	0	0
85177039	OTHER ASSEMBLED PRINTED CIRCUIT BOARD OF GOODS OF HEADING 8517	0	0
85177040	AERIALS OR ANTENNAE FOR RADIO TELEPHONY OR RADIO TELEGRAPHY	0	0
85177091	OTHER PARTS OF GOODS FOR LINE TELEPHONY & TELEGRAPHY	0	0
85177092	OTHER PARTS OF GOODS FOR RADIO TELEPHONY OR RADIO TELEGRAPHY	0	0
85177099	OTHER PARTS OF GOODS FOR HEADING 8517	0	0
85181011	MICROPHONES WITH FREQUENCY RANGE OF 300HZ TO 3.4KHZ OF DIAMETER NOT OVER 10MM & HEIGHT NOT OVER 3MM FOR TELECOMMUNICATIONS	0	0
85181019	OTHER MICROPHONES	0	0
85181090	MICROPHONE STANDS	0	0
85182110	SINGLE LOUDSPEAKERS MOUNTED IN THEIR ENCLOSURES OF BOX SPEAKER TYPE	0	0
85182190	SINGLE LOUDSPEAKERS MOUNTED IN THEIR ENCLOSURES NOT OF BOX SPEAKER TYPE	0	0
85182210	MULTIPLE LOUDSPEAKERS MOUNTED IN THE SAME ENCLOSURE OF BOX SPEAKER TYPE	0	0
85182290	MULTIPLE LOUDSPEAKERS MOUNTED IN THE SAME ENCLOSURE NOT OF BOX SPEAKER TYPE	0	0
85182920	LOUDSPEAKERS WITHOUT ENCLOSURE WITH FREQUENCY RANGE OF 300HZ TO 3.4KHZ DIAMETER NOT OVER 50MM FOR TELECOMMUNICATIONS	0	0
85182990	OTHER LOUDSPEAKERS NOT MOUNTED IN ENCLOSURES	0	0
85183010	HEADPHONES	0	0
85183020	EARPHONES	0	0
85183040	LINE TELEPHONE HANDSETS	0	0
85183051	OTHER COMBINED MICROPHONE OR SPEAKER SETS FOR GOODS OF SUBHEADING 85171200	0	0
85183059	OTHER COMBINED MICROPHONES OR SPEAKER SETS	0	0
85183090	OTHER HEADPHONES & EARPHONES	0	0
85184020	AUDIO FREQUENCY ELECTRIC AMPLIFIERS USED AS REPEATERS IN LINE TELEPHONY	0	0
85184030	AUDIO FREQUENCY ELECTRIC AMPLIFIERS USED AS REPEATERS IN TELEPHONY EXCL LINE TELEPHONY	0	0
85184040	OTHER AUDIO FREQUENCY ELECTRIC AMPLIFIERS WITH SIX OR MORE INPUT SIGNAL LINES	0	0
85184090	OTHER AUDIO FREQUENCY ELECTRIC AMPLIFIERS NES	0	0
85185010	ELECTRIC SOUND AMPLIFIER SETS WITH POWER RATING OF 240W OR MORE	0	0
85185020	OTHER ELECTRIC SOUND AMPLIFIER SETS WITH LOUDSPEAKERS SUITABLE FOR BROADCASTING & HAVING A VOLTAGE RATING OF 50V OR MORE BUT NOT OVER 100V	0	0
85185090	OTHER ELECTRIC SOUND AMPLIFIER SETS	0	0

CONGRESO LEGISLATIVO DE LA NACIÓN ARGENTINA

85189010	PARTS OF SUBHEADING 85181011 85182920 85183040 OR 85184020 INCL PRINTED CIRCUIT ASSEMBLIES	0	0
85189020	PARTS OF GOODS OF SUBHEADING 85184040	0	0
85189030	PARTS OF GOODS OF SUBHEADING 851821 OR 851822	0	0
85189040	PARTS OF GOODS OF SUBHEADING 85182990	0	0
85189090	PARTS OF OTHER GOODS OF HEADING 8518	0	0
85192010	COINS TOKENS OR DISC OPERATED RECORD PLAYERS	0	0
85192090	OTHER APPARATUS OPERATED BY COINS BANKNOTES BANK CARDS TOKENS OR OTHER MEANS OF PAYMENT	0	0
85193000	TURNTABLES	0	0
85195000	TELEPHONE ANSWERING MACHINES	0	0
85198110	POCKET SIZE CASSETTEE RECORDERS DIMENSIONS NOT MORE THAN 170MMX100MMX45MM	0	0
85198120	CASSETTE RECORDERS WITH BUILT IN AMPLIFIERS WITH ONE OR MORE BUILT IN LOUDSPEAKERS OPERATING WITH EXTERNAL POWER SOURCE	0	0
85198130	COMPACT DISC PLAYERS	0	0
85198141	TRANSCRIBING MACHINES FOR CINEMATOGRAPHY OR BROADCASTING	0	0
85198149	TRANSCRIBING MACHINES NOT FOR CINEMATOGRAPHY OR BROADCASTING	0	0
85198150	DICTATING MACHINES ABLE TO OPERATE ONLY WITH EXTERNAL POWER SOURCE	0	0
85198161	MAGNETIC TAPE RECORDERS INCORPORATING SOUND REPRODUCING APPARATUS DIGITAL AUDIO TYPE FOR CINEMATOGRAPHY OR BROADCASTING	0	0
85198169	OTHER MAGNETIC TAPE RECORDERS INCORPORATING SOUND REPRODUCING APPARATUS DIGITAL AUDIO TYPE	0	0
85198171	OTHER SOUND REPRODUCING APPARATUS CASSETTE TYPE FOR CINEMATOGRAPHY OR BROADCASTING	0	0
85198179	OTHER SOUND REPRODUCING APPARATUS CASSETTE TYPE	0	0
85198191	OTHER SOUND RECORDING OR REPRODUCING APPARATUS USING MAGNETIC, OPTICAL OR SEMICONDUCTOR MEDIA FOR CINEMATOGRAPHY OR BROADCASTING	0	0
85198199	OTHER SOUND RECORDING OR REPRODUCING APPARATUS USING MAGNETIC, OPTICAL OR SEMICONDUCTOR MEDIA	0	0
85198911	CINEMATOGRAPHIC SOUND REPRODUCERS FOR FILM OF WIDTH LESS THAN 16MM	0	0
85198912	CINEMATOGRAPHIC SOUND REPRODUCERS FOR FILM OF WIDTH OF 16MM OR MORE	0	0
85198920	RECORD PLAYERS WITH OR WITHOUT SPEAKERS	0	0
85198930	OTHER APPARATUS FOR SOUND RECORDING OR REPRODUCING APPARATUS FOR CINEMATOGRAPHY OR BROADCASTING	0	0
85198990	OTHER APPARATUS FOR SOUND RECORDING OR REPRODUCING APPARATUS	0	0

85211010	VIDEO RECORDING OR REPRODUCING APPARATUS MAGNETIC TAPE TYPE FOR CINEMATOGRAPHY OR TELEVISION BROADCASTING	0	0
85211090	OTHER VIDEO RECORDING OR REPRODUCING APPARATUS MAGNETIC TAPE TYPE	0	0
85219011	LASER DISC PLAYERS FOR CINEMATOGRAPHY OR TELEVISION BROADCASTING	0	0
85219019	OTHER LASER DISC PLAYERS	0	0
85219091	OTHER VIDEO RECORDING OR REPRODUCING APPARATUS FOR CINEMATOGRAPHY OR TELEVISION BROADCASTING	0	0
85219099	OTHER VIDEO RECORDING OR REPRODUCING APPARATUS	0	0
85221000	PICK-UP CARTRIDGES	0	0
85229020	PRINTED CIRCUIT BOARDS ASSEMBLIES FOR TELEPHONE ANSWERING MACHINES	0	0
85229030	PRINTED CIRCUIT BOARDS ASSEMBLIES FOR CINEMATOGRAPHIC SOUND RECORDERS & REPRODUCERS	0	0
85229040	AUDIO OR VIDEO TAPEDECKS & COMPACT DISC MECHANISMS	0	0
85229050	AUDIO OR VIDEO REPRODUCTION MAGNETIC HEADS TYPE ERASING HEADS & RODS	0	0
85229091	OTHER PARTS & ACCESSORIES OF CINEMATOGRAPHIC SOUND RECORDERS & REPRODUCERS	0	0
85229092	OTHER PARTS FOR TELEPHONE ANSWERING MACHINES	0	0
85229093	OTHER PARTS & ACCESSORIES FOR GOODS OF SUBHEADING 851981 OR HEADING 8521	0	0
85229099	OTHER PARTS & ACCESSORIES SUITABLE FOR USE SOLELY WITH OTHER APPARATUS OF HEADING 8519	0	0
85232110	UNRECORDED CARDS INCORPORATING A MAGNETIC STRIPE	0	0
85232190	RECORDED CARDS INCORPORATING A MAGNETIC STRIPE	0	0
85232911	UNRECORDED COMPUTER MAGNETIC TAPES OF WIDTH NOT OVER 4MM	0	0
85232919	OTHER UNRECORDED MAGNETIC TAPES OF WIDTH NOT OVER 4MM	0	0
85232921	RECORDED VIDEO MAGNETIC TAPES OF WIDTH NOT OVER 4MM	0	0
85232929	OTHER RECORDED MAGNETIC TAPES OF WIDTH NOT OVER 4MM	0	0
85232931	UNRECORDED COMPUTER MAGNETIC TAPES OF WIDTH OVER 4MM BUT NOT OVER 6.5MM	0	0
85232933	UNRECORDED VIDEO MAGNETIC TAPES OF WIDTH OVER 4MM BUT NOT OVER 6.5MM	0	0
85232939	OTHER UNRECORDED MAGNETIC TAPES OF WIDTH OVER 4MM BUT NOT OVER 6.5MM UNRECORDED	0	0
85232941	RECORDED COMPUTER MAGNETIC TAPES OF WIDTH OVER 4MM BUT NOT OVER 6.5MM	0	0
85232942	RECORDED MAGNETIC TAPES FOR CINEMATOGRAPHY OF WIDTH OVER 4MM BUT NOT OVER 6.5MM	0	0
85232943	OTHER RECORDED VIDEO MAGNETIC TAPES OF WIDTH OVER 4MM BUT NOT OVER 6.5MM	0	0

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85232949	OTHER RECORDED MAGNETIC TAPES OF WIDTH OVER 4MM BUT NOT OVER 6.5MM	0	0
85232951	UNRECORDED COMPUTER MAGNETIC TAPES OF WIDTH OVER 6.5MM	0	0
85232952	UNRECORDED VIDEO MAGNETIC TAPES OF WIDTH OVER 6.5MM	0	0
85232959	OTHER UNRECORDED MAGNETIC TAPES OF WIDTH OVER 6.5MM	0	0
85232961	RECORDED MAGNETIC TAPES FOR REPRODUCING DATA SOUND & IMAGE RECORDED IN BINARY BY MANIPULATION USING COMPUTER & PROPRIETARY FORMAT STORAGE MEDIA OF WIDTH OVER 6.5MM	0	0
85232962	RECORDED MAGNETIC TAPES FOR CINEMATOGRAPHY OF WIDTH OVER 6.5MM	0	0
85232963	OTHER RECORDED VIDEO MAGNETIC TAPES OF WIDTH OVER 6.5MM	0	0
85232969	OTHER RECORDED MAGNETIC TAPES OF WIDTH OVER 6.5MM	0	0
85232971	UNRECORDED COMPUTER HARD DISKS & DISKETTES	0	0
85232979	OTHER UNRECORDED MAGNETIC DISCS	0	0
85232981	RECORDED MAGNETIC DISCS FOR REPRODUCING PHENOMENA OTHER THAN SOUND OR IMAGE FOR COMPUTER USE	0	0
85232982	OTHER RECORDED MAGNETIC DISCS FOR REPRODUCING PHENOMENA OTHER THAN SOUND OR IMAGE	0	0
85232983	RECORDED MAGNETIC DISCS FOR REPRODUCING DATA SOUND & IMAGE RECORDED IN BINARY BY MANIPULATION USING COMPUTER & PROPRIETARY FORMAT STORAGE MEDIA	0	0
85232985	RECORDED MAGNETIC DISCS CONTAINING CINEMATOGRAPHIC MOVIES EXCL NEWSREELS TRAVELOGUES TECHNICAL SCIENTIFIC MOVIES & OTHER DOCUMENTARY MOVIES	0	0
85232986	OTHER RECORDED MAGNETIC DISC FOR CINEMATOGRAPHY	0	0
85232989	OTHER RECORDED MAGNETIC DISCS	0	0
85232991	OTHER UNRECORDED MAGNETIC MEDIA FOR COMPUTER USE	0	0
85232992	OTHER UNRECORDED MAGNETIC MEDIA NOT FOR COMPUTER USE	0	0
85232993	OTHER RECORDED MAGNETIC MEDIA FOR REPRODUCING PHENOMENA OTHER THAN SOUND OR IMAGE FOR COMPUTER USE	0	0
85232994	OTHER RECORDED MAGNETIC MEDIA FOR REPRODUCING PHENOMENA OTHER THAN SOUND OR IMAGE	0	0
85232995	OTHER RECORDED MAGNETIC MEDIA FOR REPRODUCING DATA SOUND & IMAGE RECORDED IN BINARY BY MANIPULATION USING COMPUTER & PROPRIETARY FORMAT STORAGE MEDIA	0	0
85232999	OTHER RECORDED MAGNETIC MEDIA	0	0
85234110	OTHER UNRECORDED OPTICAL MEDIA FOR COMPUTER USE	0	0
85234190	OTHER UNRECORDED OPTICAL MEDIA NOT FOR COMPUTER USE	0	0

CONGRESO LEGISLATIVO DE LA NACION ARGENTINA

85234911	RECORDED OPTICAL DISCS FOR REPRODUCING PHENOMENA OTHER THAN SOUND OR IMAGE FOR LASER READING SYSTEM	0	0
85234912	RECORDED EDUCATIONAL TECHNICAL SCIENTIFIC HISTORICAL OR CULTURAL OPTICAL DISCS FOR REPRODUCING SOUND ONLY FOR LASER READING SYSTEM	0	0
85234913	OTHER RECORDED OPTICAL DISCS FOR REPRODUCING SOUND ONLY FOR LASER READING SYSTEM	0	0
85234914	OTHER RECORDED OPTICAL DISCS FOR REPRODUCING DATA SOUND & IMAGE RECORDED IN BINARY BY MANIPULATION USING COMPUTER & PROPRIETARY FORMAT STORAGE MEDIA FOR LASER READING SYSTEM	0	0
85234915	OTHER RECORDED OPTICAL DISCS CONTAINING CINEMATOGRAPHIC MOVIES EXCL NEWSREELS TRAVELOGUES TECHNICAL SCIENTIFIC MOVIES & OTHER DOCUMENTARY MOVIES FOR LASER READING SYSTEMS	0	0
85234916	OTHER RECORDED OPTICAL DISCS FOR CINEMATOGRAPHY FOR LASER READING SYSTEMS	0	0
85234919	OTHER RECORDED OPTICAL DISCS FOR LASER READING SYSTEM	0	0
85234991	OTHER RECORDED OPTICAL MEDIA (EXCL DISCS FOR LASER READING SYSTEMS) FOR REPRODUCING PHENOMENA OTHER THAN SOUND OR IMAGE	0	0
85234992	OTHER RECORDED OPTICAL MEDIA (EXCL DISCS FOR LASER READING SYSTEMS) FOR REPRODUCING SOUND ONLY	0	0
85234993	OTHER RECORDED OPTICAL MEDIA (EXCL DISCS FOR LASER READING SYSTEMS) FOR REPRODUCING DATA SOUND & IMAGE RECORDED IN BINARY BY MANIPULATION USING COMPUTER & PROPRIETARY FORMAT STORAGE MEDIA	0	0
85234999	OTHER RECORDED OPTICAL MEDIA EXCL DISCS FOR LASER READING SYSTEMS	0	0
85235111	UNRECORDED SOLID STATE NON VOLATILE STORAGE DEVICES FOR COMPUTER USE	0	0
85235119	OTHER UNRECORDED SOLID STATE NON VOLATILE STORAGE DEVICES	0	0
85235121	RECORDED SOLID STATE NON VOLATILE STORAGE DEVICES FOR REPRODUCING PHENOMENA OTHER THAN SOUND OR IMAGE FOR COMPUTER USE	0	0
85235129	OTHER RECORDED SOLID STATE NON VOLATILE STORAGE DEVICES FOR REPRODUCING PHENOMENA OTHER THAN SOUND OR IMAGE	0	0
85235130	OTHER RECORDED SOLID STATE NON VOLATILE STORAGE DEVICES FOR REPRODUCING DATA SOUND & IMAGE RECORDED IN BINARY BY MANIPULATION USING COMPUTER & PROPRIETARY FORMAT STORAGE MEDIA	0	0

CONGRESO LEGISLATIVO DE LA NACION ARGENTINA

85235191	OTHER RECORDED SOLID STATE NON VOLATILE STORAGE DEVICES CONTAINING CINEMATOGRAPHIC MOVIES EXCL NEWSREELS TRAVELOGUES TECHNICAL SCIENTIFIC MOVIES & OTHER DOCUMENTARY MOVIES	0	0
85235192	OTHER RECORDED SOLID STATE NON VOLATILE STORAGE DEVICES FOR CINEMATOGRAPHY	0	0
85235199	OTHER RECORDED SOLID STATE NON VOLATILE STORAGE DEVICES	0	0
85235200	SMART CARDS	0	0
85235910	PROXIMITY CARDS & TAGS	0	0
85235921	OTHER UNRECORDED SEMICONDUCTOR MEDIA FOR COMPUTER USE	0	0
85235929	OTHER UNRECORDED SEMICONDUCTOR MEDIA	0	0
85235930	OTHER RECORDED SEMICONDUCTOR MEDIA FOR REPRODUCING PHENOMENA OTHER THAN SOUND OR IMAGE	0	0
85235940	OTHER RECORDED SEMICONDUCTOR MEDIA FOR REPRODUCING DATA SOUND & IMAGE RECORDED IN BINARY BY MANIPULATION USING COMPUTER & PROPRIETARY FORMAT STORAGE MEDIA	0	0
85235990	OTHER RECORDED SEMICONDUCTOR MEDIA	0	0
85238040	GRAMOPHONE RECORDS	0	0
85238051	OTHER UNRECORDED MEDIA EXCL MAGNETIC OPTICAL & SEMICONDUCTOR FOR COMPUTER USE	0	0
85238059	OTHER UNRECORDED MEDIA EXCL MAGNETIC OPTICAL & SEMICONDUCTOR	0	0
85238091	OTHER RECORDED MEDIA EXCL MAGNETIC OPTICAL & SEMICONDUCTOR FOR REPRODUCING PHENOMENA OTHER THAN SOUND OR IMAGE	0	0
85238092	OTHER RECORDED MEDIA EXCL MAGNETIC OPTICAL & SEMICONDUCTOR FOR REPRODUCING DATA SOUND & IMAGE RECORDED IN BINARY BY MANIPULATION USING COMPUTER & PROPRIETARY FORMAT STORAGE MEDIA	0	0
85238099	OTHER RECORDED MEDIA EXCL MAGNETIC OPTICAL & SEMICONDUCTOR	0	0
85255000	TRANSMISSION APPARATUS FOR RADIO-BROADCASTING OR TELEVISION	0	0
85256000	TRANSMISSION APPARATUS INCORPORATING RECEPTION APPARATUS FOR RADIO-BROADCASTING OR TELEVISION	0	0
85258010	WEB CAMERAS	0	0
85258031	VIDEO CAMERA RECORDERS FOR BROADCASTING	0	0
85258039	VIDEO CAMERA RECORDERS NOT FOR BROADCASTING	0	0
85258040	TELEVISION CAMERAS	0	0
85258051	DIGITAL SINGLE LENS REFLEX CAMERAS	0	0
85258059	OTHER DIGITAL CAMERAS EXCL DIGITAL SINGLE LENS REFLEX CAMERAS	0	0
85261010	RADAR APPARATUS GROUND BASED OR FOR CIVIL AIRCRAFT OR SOLELY USED ON SEA GOING VESSELS	0	0

CONGRESO LEGISLATIVO DE LA NACION ARGENTINA

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Congreso de la Nación MERCOSUR

MERCOSUL

85261090	OTHER RADAR APPARATUS	0	0
85269110	RADIO NAVIGATIONAL AID APPARATUS FOR CIVIL AIRCRAFT OR SOLELY USED ON SEA GOING VESSELS	0	0
85269190	OTHER RADIO NAVIGATIONAL AID APPARATUS	0	0
85269200	RADIO REMOTE CONTROL APPARATUS	0	0
85271200	POCKET SIZE RADIO CASSETTE PLAYERS THAT CAN OPERATE WITHOUT EXTERNAL POWER SOURCE	0	0
85271310	OTHER PORTABLE RADIO BROADCAST RECEIVERS COMBINED WITH SOUND RECORDING OR REPRODUCING APPARATUS OPERATE WITHOUT EXTERNAL POWER SOURCE	0	0
85271390	OTHER NON PORTABLE RADIO BROADCAST RECEIVERS COMBINED WITH SOUND RECORDING OR REPRODUCING APPARATUS OPERATE WITHOUT EXTERNAL POWER SOURCE	0	0
85271920	OTHER PORTABLE RADIO BROADCAST RECEIVERS FOR RADIO BROADCASTING OPERATE WITHOUT EXTERNAL POWER SOURCE	0	0
85271990	OTHER NON PORTABLE RADIO BROADCAST RECEIVERS FOR RADIO BROADCASTING OPERATE WITHOUT EXTERNAL POWER SOURCE	0	0
85272100	RADIO BROADCAST RECEIVERS COMBINED WITH SOUND RECORDING OR REPRODUCING APPARATUS OPERATE WITH EXTERNAL POWER USED IN MOTOR VEHICLES	0	0
85272900	OTHER RADIO BROADCAST RECEIVERS OPERATE WITH EXTERNAL POWER USED IN MOTOR VEHICLES	0	0
85279110	OTHER PORTABLE RADIO BROADCAST RECEIVERS COMBINED WITH SOUND RECORDING OR REPRODUCING APPARATUS CAN OPERATE WITH EXTERNAL POWER NOT USED IN MOTOR VEHICLES	0	0
85279190	OTHER NON PORTABLE RADIO BROADCAST RECEIVERS COMBINED WITH SOUND RECORDING OR REPRODUCING APPARATUS CAN OPERATE WITH EXTERNAL POWER NOT USED IN MOTOR VEHICLES	0	0
85279220	OTHER MAINS OPERATED RADIO BROADCAST RECEIVERS NON COMBINED WITH SOUND RECORDING OR REPRODUCING APPARATUS BUT COMBINED WITH A CLOCK	0	0
85279290	OTHER NON MAINS OPERATED RADIO BROADCAST RECEIVERS NON COMBINED WITH SOUND RECORDING OR REPRODUCING APPARATUS BUT COMBINED WITH A CLOCK	0	0
85279920	OTHER MAINS OPERATED RADIO BROADCAST RECEIVERS CAN OPERATE WITH EXTERNAL POWER NOT USED IN MOTOR VEHICLES	0	0
85279990	OTHER NON MAINS OPERATED RADIO BROADCAST RECEIVERS CAN OPERATE WITH EXTERNAL POWER NOT USED IN MOTOR VEHICLES	0	0

CONGRESO LEGISLATIVO DE LA NACIÓN ARGENTINA

85284200	CATHODE RAY MONITORS CAPABLE OF DIRECTLY CONNECTING TO AND DESIGNED FOR USE WITH AUTOMATIC DATA PROCESSING SYSTEM OF HEADING 8471	0	0
85284910	COLOUR CATHODE RAY MONITORS NOT CAPABLE OF DIRECTLY CONNECTING TO AND DESIGNED FOR USE WITH AUTOMATIC DATA PROCESSING SYSTEM OF HEADING 8471	0	0
85284920	MONOCHROME CATHODE RAY MONITORS NOT CAPABLE OF DIRECTLY CONNECTING TO AND DESIGNED FOR USE WITH AUTOMATIC DATA PROCESSING SYSTEM OF HEADING 8471	0	0
85285200	OTHER MONITORS CAPABLE OF DIRECTLY CONNECTING TO AND DESIGNED FOR USE WITH AUTOMATIC DATA PROCESSING SYSTEM OF HEADING 8471	0	0
85285910	OTHER COLOUR MONITORS NOT CAPABLE OF DIRECTLY CONNECTING TO AND DESIGNED FOR USE WITH AUTOMATIC DATA PROCESSING SYSTEM OF HEADING 8471	0	0
85285920	OTHER MONOCHROME MONITORS NOT CAPABLE OF DIRECTLY CONNECTING TO AND DESIGNED FOR USE WITH AUTOMATIC DATA PROCESSING SYSTEM OF HEADING 8471	0	0
85286200	PROJECTORS CAPABLE OF DIRECTLY CONNECTING TO AND DESIGNED FOR USE WITH AUTOMATIC DATA PROCESSING SYSTEM OF HEADING 8471	0	0
85286910	OTHER PROJECTORS CAPABLE OF PROJECTING ON A SCREEN DIAGONALLY MEASURING 300 INCHES OR MORE	0	0
85286990	OTHER PROJECTORS CAPABLE OF PROJECTING ON A SCREEN DIAGONALLY MEASURING LESS THAN 300 INCHES	0	0
85287111	SET TOP BOXES WHICH HAVE A COMMUNICATION FUNCTION MAINS OPERATED	0	0
85287119	SET TOP BOXES WHICH HAVE A COMMUNICATION FUNCTION NOT MAINS OPERATED	0	0
85287191	OTHER RECEPTION APPARATUS FOR TELEVISION NOT DESIGNED TO INCORPORATE A VIDEO DISPLAY OR SCREEN MAINS OPERATED	0	0
85287199	OTHER RECEPTION APPARATUS FOR TELEVISION NOT DESIGNED TO INCORPORATE A VIDEO DISPLAY OR SCREEN NOT MAINS OPERATED	0	0
85287210	COLOUR TELEVISION RECEIVERS BATTERY OPERATED	0	0
85287291	COLOUR TELEVISION RECEIVERS CATHODE RAY TUBE TYPE NOT BATTERY OPERATED	0	0
85287292	COLOUR TELEVISION RECEIVERS LCD LED OR FLAT PANEL DISPLAY TYPE NOT BATTERY OPERATED	0	0
85287299	OTHER COLOUR TELEVISION RECEIVERS NOT BATTERY OPERATED	0	0
85287300	OTHER MONOCHROME TELEVISION RECEIVERS	0	0

CONGRESO LEGISLATIVO DE LA NACION ARGENTINA

85291021	PARABOLIC AERIAL REFLECTOR DISHES FOR DIRECT BROADCAST MULTI MEDIA SYSTEMS & PART THEREOF FOR TELEVISION RECEPTION	0	0
85291029	PARABOLIC AERIAL REFLECTOR DISHES FOR DIRECT BROADCAST MULTI MEDIA SYSTEMS & PART THEREOF FOR OTHER USES	0	0
85291030	TELESCOPIC RABBIT & DIPOLE ANTENNAE FOR TELEVISION OR RADIO RECEIVERS	0	0
85291040	AERIAL FILTERS & SEPARATORS	0	0
85291060	FEED HORNS	0	0
85291092	AERIALS & AERIAL REFLECTORS USED WITH TRANSMISSION APPARATUS FOR RADIO BROADCASTING OR TELEVISION	0	0
85291099	OTHER AERIALS OR AERIAL REFLECTORS	0	0
85299020	PARTS FOR DECODERS	0	0
85299040	PARTS FOR DIGITAL CAMERAS OR VIDEO CAMERA RECORDERS	0	0
85299051	PRINTED CIRCUIT BOARDS ASSEMBLED FOR GOODS OF SUBHEADING 852550 OR 852560	0	0
85299052	PRINTED CIRCUIT BOARDS ASSEMBLED FOR GOODS OF SUBHEADINGS 852713 852719 852721 852729 852791 OR 852799	0	0
85299053	PRINTED CIRCUIT BOARDS ASSEMBLED FOR FLAT PANEL DISPLAYS	0	0
85299054	PRINTED CIRCUIT BOARDS ASSEMBLED FOR TELEVISION RECEIVERS	0	0
85299055	PRINTED CIRCUIT BOARDS ASSEMBLED FOR OTHER GOODS OF HEADING 8528	0	0
85299059	OTHER PRINTED CIRCUIT BOARDS ASSEMBLED FOR OTHER GOODS UNDER HEADINGS 8525 TO 8527	0	0
85299091	PARTS FOR TELEVISION RECEIVERS	0	0
85299094	PARTS FOR FLAT PANEL DISPLAYS	0	0
85299099	OTHER PARTS FOR GOODS OF HEADINGS 8525 TO 8528	0	0
85301000	ELECTRIC SIGNALLING SAFETY OR TRAFFIC CONTROL EQUIPMENT FOR RAILWAYS OR TRAMWAYS	0	0
85308000	OTHER ELECTRIC SIGNALLING SAFETY OR TRAFFIC CONTROL EQUIPMENT	0	0
85309000	PARTS OF ELECTRIC SIGNALLING SAFETY OR TRAFFIC CONTROL EQUIPMENT	0	0
85311010	ELECTRIC BURGLAR ALARMS	0	0
85311020	ELECTRIC FIRE ALARMS	0	0
85311030	ELECTRIC SMOKE ALARMS PORTABLE PERSONAL ALARMS OR SHRILL ALARMS	0	0
85311090	OTHER BURGLAR OR FIRE ALARMS & SIMILAR APPARATUS	0	0
85312000	INDICATOR PANELS WITH LCD OR LED	0	0
85318010	ELECTRONIC BELLS & OTHER SOUND SIGNALLING APPARATUS	0	0
85318021	VACUUM FLUORESCENT DISPLAY PANELS	0	0
85318029	OTHER FLAT PANEL DISPLAYS INCL ELECTRO LUMINESCENCE PLASMA & SIMILAR PRODUCTS	0	0
85318090	OTHER ELECTRIC SOUND OR VISUAL SIGNALLING APPARATUS INCL SIRENS EXCL HEADING 8512 OR 8530	0	0
85319010	PARTS INCL PRINTED CIRCUIT ASSEMBLIES OF SUBHEADING 853120 85318021 OR 85318029	0	0

CONGRESO LEGISLATIVO DE LA NACION ARGENTINA

85319020	PARTS OF DOOR BELLS OR OTHER DOOR SOUND SIGNALLING APPARATUS	0	0
85319030	PARTS OF OTHER BELLS OR SOUND SIGNALLING APPARATUS	0	0
85319090	OTHER PARTS OF ELECTRIC SOUND OR VISUAL SIGNALLING APPARATUS	0	0
85321000	FIXED CAPACITORS FOR USE IN 50/60 HZ CIRCUITS REACTIVE POWER HANDLING CAPACITY OF NOT LESS THAN 0.5KVAR	0	0
85322100	OTHER FIXED CAPACITORS TANTALUM	0	0
85322200	OTHER FIXED CAPACITORS ALUMINIUM ELECTROLYTIC	0	0
85322300	OTHER FIXED CAPACITORS CERAMIC DIELECTRIC SINGLE LAYER	0	0
85322400	OTHER FIXED CAPACITORS CERAMIC DIELECTRIC MULTILAYER	0	0
85322500	OTHER FIXED CAPACITORS DIELECTRIC OF PAPER OR PLASTICS	0	0
85322900	OTHER FIXED CAPACITORS OF OTHER MATERIALS	0	0
85323000	VARIABLE OR ADJUSTABLE CAPACITORS	0	0
85329000	PARTS OF ELECTRIC FIXED OR VARIABLE OR ADJUSTABLE CAPACITORS	0	0
85331010	FIXED CARBON RESISTORS SURFACE MOUNTED	0	0
85331090	OTHER FIXED CARBON RESISTORS	0	0
85332100	OTHER FIXED RESISTORS FOR POWER HANDLING CAPACITY NOT OVER 20 W	0	0
85332900	OTHER FIXED RESISTORS FOR POWER HANDLING CAPACITY OVER 20 W	0	0
85333100	WIREWOUND VARIABLE RESISTORS INCL POTENTIOMETERS & RHEOSTATS FOR POWER HANDLING CAPACITY NOT OVER 20 W	0	0
85333900	WIREWOUND VARIABLE RESISTORS INCL POTENTIOMETERS & RHEOSTATS OF OVER 20 W	0	0
85334000	OTHER VARIABLE RESISTORS	0	0
85339000	PARTS OF ELECTRICAL RESISTORS	0	0
85340010	PRINTED CIRCUITS SINGLE SIDED	0	0
85340020	PRINTED CIRCUITS DOUBLE SIDED	0	0
85340030	PRINTED CIRCUITS MULTILAYER	0	0
85340090	OTHER PRINTED CIRCUITS	0	0
85351000	FUSES FOR VOLTAGE OVER 1KV	0	0
85352110	AUTOMATIC CIRCUIT BREAKERS FOR A VOLTAGE OVER 1KV BUT LESS THAN 72.5KV MOULDED CASE TYPE	0	0
85352120	EARTH LEAKAGE CIRCUIT BREAKER FOR VOLTAGE OVER 1KV BUT LESS THAN 72.5KV	0	0
85352190	OTHER AUTOMATIC CIRCUIT BREAKERS FOR A VOLTAGE OVER 1KV BUT LESS THAN 72.5KVC EXCL MOULDED CASE TYPE	0	0
85352910	EARTH LEAKAGE CIRCUIT BREAKER FOR VOLTAGE 72.5KV OR MORE	0	0
85352990	OTHER AUTOMATIC CIRCUIT BREAKERS FOR A VOLTAGE 72.5KV OR MORE	0	0
85353011	DISCONNECTORS HAVING A VOLTAGE OVER 1KV BUT LESS THAN 36KV	0	0
85353019	OTHER ISOLATING SWITCHES & MAKE & BREAK SWITCHES FOR A VOLTAGE OVER 1KV BUT NOT OVER 40KV	0	0

85353020	OTHER ISOLATING SWITCHES & MAKE & BREAK SWITCHES FOR A VOLTAGE OF 66KV OR MORE	0	0
85353090	OTHER ISOLATING SWITCHES & MAKE & BREAK SWITCHES FOR A VOLTAGE OVER 40KV BUT LESS THAN 66KV	0	0
85354000	LIGHTNING ARRESTERS VOLTAGE LIMITERS & SURGE SUPPRESSORS FOR A VOLTAGE OVER 1KV	0	0
85359010	BUSHING ASSEMBLIES & TAP CHANGER ASSEMBLIES FOR ELECTRICITY DISTRIBUTION & POWER TRANSFORMERS FOR A VOLTAGE OVER 1KV	0	0
85359020	CHANGE-OVER SWITCHES FOR STARTING ELECTRIC MOTORS FOR A VOLTAGE OVER 1KV	0	0
85359090	OTHER ELECTRICAL APPARATUS FOR SWITCHING PROTECTING OR CONNECTING ELECTRICAL CIRCUITS FOR A VOLTAGE OVER 1KV	0	0
85361011	THERMAL FUSES OR GLASS TYPE FUSES FOR USE IN ELECTRIC FANS FOR VOLTAGE NOT OVER 1KV	0	0
85361012	OTHER THERMAL FUSES OR GLASS TYPE FUSES FOR VOLTAGE NOT OVER 1KV FOR A CURRENT LESS THAN 16A	0	0
85361013	OTHER THERMAL FUSE OR GLASS TYPE FUSE BLOCKS USED FOR MOTOR VEHICLES FOR VOLTAGE NOT OVER 1KV	0	0
85361019	OTHER THERMAL FUSES OR GLASS TYPE FUSES FOR VOLTAGE NOT OVER 1KV	0	0
85361091	OTHER FUSES SUITABLE FOR USE IN ELECTRIC FANS FOR VOLTAGE NOT OVER 1KV	0	0
85361092	OTHER FUSES FOR VOLTAGE NOT OVER 1KV & FOR A CURRENT LESS THAN 16A	0	0
85361093	OTHER FUSES BLOCKS USED FOR MOTOR VEHICLES FOR VOLTAGE NOT OVER 1KV	0	0
85361099	OTHER FUSES FOR VOLTAGE NOT OVER 1KV	0	0
85362011	AUTOMATIC CIRCUIT BREAKERS MOULDED CASE TYPE FOR A VOLTAGE NOT OVER 1KV & FOR A CURRENT LESS THAN 16A	0	0
85362012	AUTOMATIC CIRCUIT BREAKERS MOULDED CASE TYPE FOR A VOLTAGE NOT OVER 1KV & FOR A CURRENT OF 16A OR MORE - UNDER 32A	0	0
85362013	AUTOMATIC CIRCUIT BREAKERS MOULDED CASE TYPE FOR A VOLTAGE NOT OVER 1KV & FOR A CURRENT OF 32A OR MORE - UNDER 1000A	0	0
85362019	AUTOMATIC CIRCUIT BREAKERS MOULDED CASE TYPE FOR A VOLTAGE NOT OVER 1KV & FOR A CURRENT MORE THAN 1000A	0	0
85362020	OTHER AUTOMATIC CIRCUIT BREAKERS FOR A VOLTAGE NOT OVER 1KV & FOR INCORPORATING INTO ELECTRO THERMIC DOMESTIC APPLIANCES OF HEADING 8516	0	0
85362091	OTHER AUTOMATIC CIRCUIT BREAKERS FOR A VOLTAGE NOT OVER 1KV & FOR A CURRENT LESS THAN 16A	0	0

CONGRESO LEGISLATIVO DE LA NACIÓN ARGENTINA

85362099	OTHER AUTOMATIC CIRCUIT BREAKERS FOR A VOLTAGE NOT OVER 1KV & FOR A CURRENT OF 16A OR MORE	0	0
85363010	LIGHTNING ARRESTERS FOR A VOLTAGE NOT OVER 1KV	0	0
85363020	OTHER APPARATUS FOR PROTECTING ELECTRICAL CIRCUITS FOR USE IN RADIO EQUIPMENT OR ELECTRIC FANS FOR A VOLTAGE NOT OVER 1KV	0	0
85363090	OTHER APPARATUS FOR PROTECTING ELECTRICAL CIRCUITS FOR A VOLTAGE NOT OVER 1KV	0	0
85364110	DIGITAL RELAYS FOR A VOLTAGE NOT OVER 60V	0	0
85364120	RELAYS FOR A VOLTAGE NOT OVER 60V & FOR USE IN RADIO EQUIPMENT	0	0
85364130	RELAYS FOR A VOLTAGE NOT OVER 60V & FOR USE IN ELECTRIC FANS	0	0
85364140	RELAYS FOR A VOLTAGE NOT OVER 60V & FOR A CURRENT OF LESS THAN 16A	0	0
85364191	SEMICONDUCTOR OR ELECTRO MAGNETIC RELAYS FOR A VOLTAGE NOT OVER 28V & FOR CURRENT OF 16A OR MORE	0	0
85364199	OTHER RELAYS FOR A VOLTAGE NOT OVER 60V & FOR A CURRENT OF 16A OR MORE	0	0
85364910	DIGITAL RELAYS FOR A VOLTAGE OVER 60V BUT NOT OVER 1KV	0	0
85364990	RELAYS FOR A VOLTAGE OVER 60V BUT NOT OVER 1KV	0	0
85365020	OVER CURRENT & RESIDUAL CURRENT AUTOMATIC SWITCHES FOR A VOLTAGE NOT OVER 1KV	0	0
85365032	INRUSH SWITCHES & COMMUTATORS ETC FOR A VOLTAGE NOT OVER 1KV FOR USE IN ELECTRIC FANS OR RADIO EQUIPMENT	0	0
85365033	OTHER INRUSH SWITCHES ETC FOR A VOLTAGE NOT OVER 1KV & FOR A CURRENT OF LESS THAN 16A	0	0
85365039	OTHER INRUSH SWITCHES ETC FOR A VOLTAGE NOT OVER 1KV	0	0
85365040	MINIATURE SWITCHES SUITABLE FOR USE IN RICE COOKERS OR OVEN TOASTERS FOR A VOLTAGE NOT OVER 1KV	0	0
85365051	ELECTRONIC AC SWITCHES FOR OPTICALLY COUPLED INPUT OR OUTPUT CIRCUITS & ELECTRONIC SWITCHES ETC FOR A VOLTAGE NOT OVER 1KV & FOR A CURRENT OF LESS THAN 16A	0	0
85365059	ELECTRONIC AC SWITCHES FOR OPTICALLY COUPLED INPUT OR OUTPUT CIRCUITS & ELECTRONIC SWITCHES ETC FOR A VOLTAGE NOT OVER 1KV & FOR A CURRENT OF 16A OR MORE	0	0
85365061	OTHER MAKE & BREAK SWITCHES FOR DOMESTIC ELECTRICAL WIRING NOT OVER 500V & FOR A CURRENT LESS THAN 16A	0	0
85365069	OTHER MAKE & BREAK SWITCHES FOR DOMESTIC ELECTRICAL WIRING NOT OVER 500V & FOR A CURRENT OF 16A OR MORE BUT NOT OVER 20A	0	0

CONGRESO LEGISLATIVO DE LA NACION ARGENTINA

85365092	OTHER SWITCHES FOR A VOLTAGE NOT OVER 1KV FOR USE IN ELECTRIC FANS	0	0
85365095	OTHER STARTERS FOR ELECTRIC MOTORS OR FUSES SWITCHES FOR A VOLTAGE NOT OVER 1KV	0	0
85365099	OTHER SWITCHES FOR A VOLTAGE NOT OVER 1KV	0	0
85366110	LAMP HOLDERS USED FOR COMPACT OR HALOGEN LAMPS FOR A VOLTAGE NOT OVER 1KV	0	0
85366191	OTHER LAMP HOLDERS FOR A VOLTAGE NOT OVER 1KV & FOR A CURRENT LESS THAN 16A	0	0
85366199	OTHER LAMP HOLDERS FOR A VOLTAGE NOT OVER 1KV & FOR A CURRENT OF 16A OR MORE	0	0
85366911	TELEPHONE PLUGS FOR A VOLTAGE NOT OVER 1KV & FOR A CURRENT LESS THAN 16A	0	0
85366919	TELEPHONE PLUGS FOR A VOLTAGE NOT OVER 1KV & FOR A CURRENT OF 16A OR MORE	0	0
85366923	AUDIO OR VIDEO SOCKETS & CATHODE RAY TUBE SOCKETS FOR TELEVISION OR RADIO RECEIVERS FOR CURRENT NOT OVER 1.5A	0	0
85366924	AUDIO OR VIDEO SOCKETS & CATHODE RAY TUBE SOCKETS FOR TELEVISION OR RADIO RECEIVERS FOR CURRENT OVER 1.5 BUT NOT OVER 16A	0	0
85366929	AUDIO OR VIDEO SOCKETS & CATHODE RAY TUBE SOCKETS FOR TELEVISION OR RADIO RECEIVERS FOR A VOLTAGE NOT OVER 1KV & FOR A CURRENT OF 16A OR MORE	0	0
85366932	SOCKETS & PLUGS FOR COAXIAL CABLES & PRINTED CIRCUITS FOR A VOLTAGE NOT OVER 1KV & FOR A CURRENT LESS THAN 16A	0	0
85366939	SOCKETS & PLUGS FOR COAXIAL CABLES & PRINTED CIRCUITS FOR A VOLTAGE NOT OVER 1KV & FOR A CURRENT OF 16A OR MORE	0	0
85366992	OTHER PLUGS & SOCKETS FOR A VOLTAGE NOT OVER 1KV & FOR A CURRENT LESS THAN 16A	0	0
85366999	OTHER PLUGS & SOCKETS FOR A VOLTAGE NOT OVER 1KV & FOR A CURRENT OF 16A OR MORE	0	0
85367010	CONNECTORS FOR OPTICAL FIBRES OPTICAL FIBRES BUNDLES OR CABLES FOR A VOLTAGE NOT OVER 1KV OF CERAMICS	0	0
85367020	CONNECTORS FOR OPTICAL FIBRES OPTICAL FIBRES BUNDLES OR CABLES FOR A VOLTAGE NOT OVER 1KV OF COPPER	0	0
85367090	CONNECTORS FOR OPTICAL FIBRES OPTICAL FIBRES BUNDLES OR CABLES FOR A VOLTAGE NOT OVER 1KV OF OTHER MATERIALS	0	0
85369012	CONNECTION & CONTACT ELEMENTS FOR WIRES & CABLES & WAFER PROBERS FOR A VOLTAGE NOT OVER 1KV & FOR A CURRENT LESS THAN 16A	0	0
85369019	CONNECTION & CONTACT ELEMENTS FOR WIRES & CABLES & WAFER PROBERS FOR A VOLTAGE NOT OVER 1KV & FOR A CURRENT OF 16A OR MORE	0	0

CONGRESO LEGISLATIVO DE LA NACIÓN ARGENTINA

85369022	JUNCTION BOXES FOR A VOLTAGE NOT OVER 1KV & FOR A CURRENT LESS THAN 16A	0	0
85369029	JUNCTION BOXES FOR A VOLTAGE NOT OVER 1KV & FOR A CURRENT OF 16A OR MORE	0	0
85369032	CABLE CONNECTORS & COMMUTATORS FOR A VOLTAGE NOT OVER 1KV & FOR A CURRENT LESS THAN 16A	0	0
85369039	CABLE CONNECTORS & COMMUTATORS FOR A VOLTAGE NOT OVER 1KV & FOR A CURRENT OF 16A OR MORE	0	0
85369093	TELEPHONE PATCH PANELS FOR A VOLTAGE NOT OVER 1KV & FOR A CURRENT LESS THAN 16A	0	0
85369094	OTHER ELECTRIC APPARATUS FOR SWITCHING ETC FOR A VOLTAGE NOT OVER 1KV & FOR A CURRENT LESS THAN 16A	0	0
85369099	OTHER ELECTRIC APPARATUS FOR SWITCHING ETC FOR A VOLTAGE NOT OVER 1KV & FOR A CURRENT OF 16A OR MORE	0	0
85371011	CONTROL PANELS FOR USE IN DISTRIBUTED CONTROL SYSTEMS FOR A VOLTAGE NOT OVER 1KV	0	0
85371012	CONTROL PANELS FITTED WITH A PROGRAMMABLE PROCESSOR FOR A VOLTAGE NOT OVER 1KV	0	0
85371013	OTHER CONTROL PANELS FOR GOODS OF HEADING 8415 8418 8450 8508 8509 OR 8516 FOR A VOLTAGE NOT OVER 1KV	0	0
85371019	OTHER SWITCHBOARDS & CONTROL PANELS FOR A VOLTAGE NOT OVER 1KV	0	0
85371020	DISTRIBUTION BOARDS INCL BACK PANELS & PLANES FOR A VOLTAGE NOT OVER 1KV FOR GOODS OF HEADING 8471 8517 OR 8525	0	0
85371030	PROGRAMMABLE LOGIC CONTROLLERS FOR A VOLTAGE NOT OVER 1KV FOR AUTOMATED MACHINES FOR TRANSPORT HANDLING & STORAGE OF DIES FOR SEMICONDUCTOR DEVICES	0	0
85371091	OTHER ELECTRICAL APPARATUS FOR ELECTRIC CONTROL & DISTRIBUTION OF ELECTRICITY FOR A VOLTAGE NOT OVER 1KV FOR USE IN RADIO EQUIPMENT OR IN ELECTRIC FANS	0	0
85371092	OTHER ELECTRICAL APPARATUS FOR ELECTRIC CONTROL & DISTRIBUTION OF ELECTRICITY FOR A VOLTAGE NOT OVER 1KV FOR USE IN DISTRIBUTED CONTROL SYSTEMS	0	0
85371099	OTHER ELECTRICAL APPARATUS FOR ELECTRIC CONTROL & DISTRIBUTION OF ELECTRICITY FOR A VOLTAGE NOT OVER 1KV	0	0
85372011	SWITCHBOARDS FOR A VOLTAGE OF 66KV OR MORE INCORPORATING ELECTRIC INSTRUMENTS FOR BREAKING CONNECTING OR PROTECTING ELECTRICAL CIRCUITS	0	0
85372019	OTHER SWITCHBOARDS FOR A VOLTAGE OVER 1KV	0	0
85372021	CONTROL PANELS FOR A VOLTAGE OF 66KV OR MORE INCORPORATING ELECTRIC INSTRUMENTS FOR BREAKING CONNECTING OR PROTECTING ELECTRICAL CIRCUITS	0	0

CONGRESO LEGISLATIVO DE LA NACION ARGENTINA

85372029	OTHER CONTROL PANELS FOR A VOLTAGE OVER 1KV	0	0
85372090	OTHER ELECTRICAL APPARATUS FOR CONTROL & DISTRIBUTION OF ELECTRICITY FOR A VOLTAGE OVER 1KV	0	0
85381011	BOARDS PANELS CONSOLES & OTHER BASES OF HEADING 8537 NOT WITH THEIR APPARATUS OF PROGRAMMABLE LOGIC CONTROLLER FOR AUTOMATED MACHINES FOR TRANSPORT HANDLING & STORAGE OF DIES FOR SEMICONDUCTOR DEVICES FOR A VOLTAGE NOT OVER 1KV	0	0
85381012	BOARDS PANELS CONSOLES & OTHER BASES OF HEADING 8537 NOT WITH THEIR APPARATUS FOR A VOLTAGE NOT OVER 1KV FOR USE IN RADIO EQUIPMENT	0	0
85381019	OTHER BOARDS PANELS CONSOLES DESKS & OTHER BASES OF HEADING 8537 NOT WITH THEIR APPARATUS FOR A VOLTAGE NOT OVER 1KV	0	0
85381021	BOARDS PANELS CONSOLES & OTHER BASES OF HEADING 8537 NOT WITH THEIR APPARATUS OF PROGRAMMABLE LOGIC CONTROLLER FOR AUTOMATED MACHINES FOR TRANSPORT HANDLING & STORAGE OF DIES FOR SEMICONDUCTOR DEVICES FOR A VOLTAGE OVER 1KV	0	0
85381022	BOARDS PANELS CONSOLES & OTHER BASES OF HEADING 8537 NOT WITH THEIR APPARATUS FOR A VOLTAGE OVER 1KV FOR USE IN RADIO EQUIPMENT	0	0
85381029	OTHER BOARDS PANELS CONSOLES DESKS & OTHER BASES OF HEADING 8537 NOT WITH THEIR APPARATUS FOR A VOLTAGE OVER 1KV	0	0
85389011	PARTS INCL PCA FOR TELEPHONE PLUGS CONNECTION & CONTACT ELEMENTS & WAFER PROBERS FOR A VOLTAGE NOT OVER 1KV	0	0
85389012	OTHER PARTS OF GOODS FOR SUBHEADING 85365051 85365059 85366932 85366939 85369012 OR 85369019 FOR A VOLTAGE NOT OVER 1KV	0	0
85389013	OTHER PARTS OF GOODS OF SUBHEADING 85371020 FOR A VOLTAGE NOT OVER 1KV	0	0
85389019	OTHER PARTS FOR USE SOLELY WITH APPARATUS OF HEADING 8535 8536 OR 8537 FOR A VOLTAGE NOT OVER 1KV	0	0
85389020	OTHER PARTS FOR USE SOLELY WITH APPARATUS OF HEADING 8535 8536 OR 8537 FOR A VOLTAGE OVER 1KV	0	0
85391010	SEALED BEAM LAMP UNITS FOR MOTOR VEHICLES OF CHAPTER 87	0	0
85391090	OTHER SEALED BEAM LAMP UNITS	0	0
85392120	TUNGSTEN HALOGEN LAMP USED FOR MEDICAL EQUIPMENT EXCL ULTRAVIOLET OR INFRARED LAMPS	0	0
85392130	TUNGSTEN HALOGEN LAMPS USED FOR MOTOR VEHICLES EXCL ULTRAVIOLET OR INFRARED LAMPS	0	0

CONGRESO LEGISLATIVO DE LA NACION ARGENTINA

85392140	OTHER REFLECTOR LAMP BULBS OF TUNGSTEN HALOGEN EXCL ULTRAVIOLET OR INFRARED LAMPS	0	0
85392190	OTHER TUNGSTEN HALOGEN FILAMENT LAMPS EXCL ULTRAVIOLET OR INFRARED LAMPS	0	0
85392220	OTHER FILAMENT BULBS NOT OVER 200W & FOR A VOLTAGE OVER 100V FOR MEDICAL EQUIPMENT EXCL ULTRAVIOLET/INFRARED LAMPS	0	0
85392231	OTHER FILAMENT REFLECTOR LAMP BULBS NOT OVER 60W & FOR A VOLTAGE OVER 100V FOR DECORATIVE ILLUMINATION EXCL ULTRAVIOLET OR INFRARED LAMPS	0	0
85392232	OTHER FILAMENT REFLECTOR LAMP BULBS OVER 60W & FOR A VOLTAGE OVER 100V FOR DECORATIVE ILLUMINATION EXCL ULTRAVIOLET OR INFRARED LAMPS	0	0
85392233	OTHER FILAMENT REFLECTOR LAMP BULBS NOT OVER 200W & FOR A VOLTAGE OVER 100V FOR DOMESTIC USE EXCL ULTRAVIOLET OR INFRARED LAMPS	0	0
85392239	OTHER FILAMENT REFLECTOR LAMP BULBS NOT OVER 200W & FOR A VOLTAGE OVER 100V FOR NON-DOMESTIC USE EXCL ULTRAVIOLET OR INFRARED LAMPS	0	0
85392291	OTHER FILAMENT LAMPS NOT OVER 60W & FOR A VOLTAGE OVER 100V FOR DECORATIVE ILLUMINATION EXCL ULTRAVIOLET OR INFRARED LAMPS	0	0
85392292	OTHER FILAMENT LAMPS OVER 60W & FOR A VOLTAGE OVER 100V FOR DECORATIVE ILLUMINATION EXCL ULTRAVIOLET OR INFRARED LAMPS	0	0
85392293	OTHER FILAMENT LAMPS NOT OVER 200W & FOR A VOLTAGE OVER 100V FOR DOMESTIC LIGHTING EXCL ULTRAVIOLET OR INFRARED LAMPS	0	0
85392299	OTHER FILAMENT LAMPS NOT OVER 200W & FOR A VOLTAGE OVER 100V EXCL ULTRAVIOLET OR INFRARED LAMPS	0	0
85392911	OTHER FILAMENT LAMPS USED IN OPERATION THEATRE LAMPS EXCL ULTRAVIOLET OR INFRARED LAMPS	0	0
85392919	OTHER FILAMENT LAMPS USED IN OTHER MEDICAL EQUIPMENT EXCL ULTRAVIOLET OR INFRARED LAMPS	0	0
85392920	OTHER FILAMENT LAMPS FOR MOTOR VEHICLES EXCL ULTRAVIOLET OR INFRARED LAMPS	0	0
85392930	OTHER FILAMENT REFLECTOR LAMP BULBS EXCL ULTRAVIOLET OR INFRARED LAMPS	0	0
85392941	FILAMENT FLASHLIGHT OR MINIATURE INDICATOR BULBS RATED UP TO 2.25V FOR MEDICAL EQUIPMENT EXCL ULTRAVIOLET OR INFRARED LAMPS	0	0
85392949	OTHER FILAMENT FLASHLIGHT OR MINIATURE INDICATOR BULBS RATED UP TO 2.25V FOR OTHER MEDICAL EQUIPMENT EXCL ULTRAVIOLET OR INFRARED LAMPS	0	0

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85392950	OTHER FILAMENT LAMPS OVER 200W BUT NOT OVER 300W & FOR A VOLTAGE OVER 100V EXCL ULTRAVIOLET OR INFRARED LAMPS	0	0
85392960	OTHER FILAMENT LAMPS NOT OVER 200W & FOR A VOLTAGE NOT OVER 100V EXCL ULTRAVIOLET OR INFRARED LAMPS	0	0
85392990	OTHER FILAMENT LAMPS EXCL ULTRAVIOLET OR INFRARED LAMPS	0	0
85393110	TUBES FOR COMPACT FLUORESCENT HOT CATHODE LAMPS EXCL ULTRAVIOLET LAMPS	0	0
85393120	OTHER STRAIGHT TUBES FOR OTHER FLUORESCENT HOT CATHODE LAMPS EXCL ULTRAVIOLET LAMPS	0	0
85393130	COMPACT FLUORESCENT HOT CATHODE LAMPS WITH BUILT-IN BALLAST EXCL ULTRAVIOLET LAMPS	0	0
85393190	OTHER DISCHARGE FLUORESCENT HOT CATHODE LAMPS EXCL ULTRAVIOLET LAMPS	0	0
85393200	MERCURY OR SODIUM VAPOUR LAMPS & METAL HALIDE LAMPS	0	0
85393910	OTHER TUBES FOR COMPACT DISCHARGE FLUORESCENT LAMPS	0	0
85393930	OTHER DISCHARGE FLUORESCENT COLD CATHODE LAMPS	0	0
85393990	OTHER DISCHARGE LAMPS EXCL ULTRAVIOLET LAMPS	0	0
85394100	ARC LAMPS	0	0
85394900	ULTRAVIOLET OR INFRARED LAMPS	0	0
85395000	LIGHT-EMITTING DIODE LAMPS	0	0
85399010	ALUMINIUM END CAPS FOR FLUORESCENT & SCREW CAPS FOR INCANDESCENT LAMPS	0	0
85399020	OTHER PARTS OF LAMPS FOR MOTOR VEHICLES	0	0
85399090	OTHER PARTS FOR ELECTRIC FILAMENT OR DISCHARGED LAMPS	0	0
85401100	COLOUR CATHODE-RAY TELEVISION PICTURE TUBES INCL VIDEO MONITOR CATHODE-RAY TUBES	0	0
85401200	MONOCHROME CATHODE-RAY TELEVISION TUBES INCL VIDEO MONITOR CATHODE-RAY TUBES	0	0
85402000	TELEVISION CAMERA TUBES IMAGE CONVERTERS & INTENSIFIERS & OTHER PHOTO CATHODE TUBES	0	0
85404010	COLOUR DATA OR GRAPHIC DISPLAY TUBES WITH A PHOSPHOR DOT SCREEN PITCH SMALLER THAN 0.4MM FOR HEADING 8525	0	0
85404090	MONOCHROME DATA OR GRAPHIC DISPLAY TUBES & OTHER COLOUR DATA OR GRAPHIC DISPLAY TUBES WITH A PHOSPHOR DOT SCREEN PITCH SMALLER THAN 0.4MM EXCL HEADING 8525	0	0
85406000	OTHER CATHODE RAY TUBES	0	0
85407100	MAGNETRONS EXCL GRID CONTROLLED TUBES	0	0
85407900	OTHER MICROWAVE TUBES EXCL GRID CONTROLLED TUBES	0	0
85408100	RECEIVER OR AMPLIFIER VALVES & TUBES	0	0
85408900	OTHER THERMIONIC COLD CATHODE OR PHOTO-CATHODE VALVES & TUBES	0	0

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85409100	PARTS FOR CATHODE RAY TUBES	0	0
85409910	PARTS FOR MICROWAVE TUBES	0	0
85409990	PARTS FOR OTHER THERMIONIC COLD CATHODE OR PHOTO-CATHODE VALVES & TUBES	0	0
85411000	DIODES EXCL PHOTOSENSITIVE OR LIGHT EMITTING DIODES	0	0
85412100	TRANSISTORS WITH DISSIPATION RATE OF LESS THAN 1 W EXCL PHOTOSENSITIVE TYPE	0	0
85412900	TRANSISTORS WITH DISSIPATION RATE OF 1 W OR MORE EXCL PHOTOSENSITIVE TYPE	0	0
85413000	THYRISTORS DIACS & TRIACS EXCL PHOTOSENSITIVE DEVICES	0	0
85414010	LIGHT EMITTING DIODES	0	0
85414021	UNASSEMBLED PHOTOVOLTAIC CELLS	0	0
85414022	PHOTOVOLTAIC CELLS ASSEMBLED IN MODULES OR MADE UP INTO PANELS	0	0
85414029	OTHER PHOTOCELLS INCL PHOTODIODES & PHOTOTRANSISTORS	0	0
85414090	OTHER PHOTOSENSITIVE SEMICONDUCTOR DEVICES	0	0
85415000	OTHER SIMILAR SEMICONDUCTOR DEVICES	0	0
85416000	MOUNTED PIEZO-ELECTRIC CRYSTALS	0	0
85419000	PARTS OF DIODES TRANSISTORS PHOTOSENSITIVE SEMICON DEVICES LIGHT EMITTING DIODES MOUNTED PIEZO-ELECTRIC CRYSTALS	0	0
85423100	PROCESSORS & CONTROLLERS CONVERTERS LOGIC CIRCUITS AMPLIFIERS CLOCK TIMING CIRCUITS OR OTHER CIRCUITS	0	0
85423200	MEMORIES	0	0
85423300	AMPLIFIERS	0	0
85423900	OTHER ELECTRONIC INTEGRATED CIRCUITS	0	0
85429000	PARTS OF ELECTRONIC INTEGRATED CIRCUITS	0	0
85431000	PARTICLE ACCELERATORS	0	0
85432000	SIGNAL GENERATORS	0	0
85433020	WET PROCESSING EQUIPMENT FOR APPLICATION BY IMMERSION OF CHEMICAL OR ELECTROCHEMICAL SOLUTIONS ON PCB OR PWB SUBSTRATES	0	0
85433090	OTHER MACHINES & APPARATUS FOR ELECTROPLATING ELECTROLYSIS OR ELECTROPHORESIS	0	0
85437010	ELECTRIC FENCE ENERGISERS	0	0
85437020	REMOTE CONTROL APPARATUS EXCL RADIO REMOTE CONTROL APPARATUS	0	0
85437030	ELECTRICAL MACHINES & APPARATUS WITH TRANSLATION OR DICTIONARY FUNCTIONS	0	0
85437040	EQUIPMENT TO REMOVE DUST PARTICLES OR ELIMINATE ELECTROSTATIC CHARGE DURING THE MANUFACTURE OF PCB PWB OR PCA & MACHINES FOR CURING MATERIAL BY UV LIGHT FOR MANUFACTURE OF PCB PWB OR PCA	0	0
85437090	OTHER ELECTRICAL MACHINES & APPARATUS HAVING INDIVIDUAL FUNCTIONS NOT ELSEWHERE SPECIFIED	0	0
85439010	PARTS OF SIGNAL GENERATORS & PARTICLE ACCELERATORS	0	0

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Congreso de la Nación MERCOSUR

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85439020	PARTS OF WET PROCESSING EQUIPMENT FOR APPLICATION BY IMMERSION OF CHEMICAL OR ELECTROCHEMICAL SOLUTIONS ON PCB OR PWB SUBSTRATES	0	0
85439030	PARTS OF ELECTRICAL MACHINES & APPARATUS WITH TRANSLATION OR DICTIONARY FUNCTIONS	0	0
85439040	PARTS OF EQUIPMENT TO REMOVE DUST PARTICLES OR ELECTROSTATIC DURING THE MANUFACTURE OF PCB PWB OR PCA & MACHINES FOR CURING MATERIAL BY UV FOR THE MANUFACTURE PCB PWB OR PCA	0	0
85439090	OTHER PARTS FOR ELECTRICAL MACHINES & APPARATUS HAVING INDIVIDUAL FUNCTIONS NOT ELSEWHERE SPECIFIED	0	0
85441120	WINDING WIRE OF COPPER WITH AN OUTER COATING OR COVERING OF PAPER TEXTILES OR PVC	0	0
85441130	WINDING WIRE OF COPPER WITH AN OUTER COATING OF LACQUER	0	0
85441140	WINDING WIRE OF COPPER WITH AN OUTER COATING OF ENAMEL	0	0
85441190	OTHER WINDING WIRE OF COPPER	0	0
85441900	WINDING WIRE EXCL OF COPPER	0	0
85442011	INSULATED WITH RUBBER OR PLASTICS COAXIAL CABLES FITTED WITH CONNECTORS FOR VOLTAGE NOT OVER 66KV	0	0
85442019	OTHER INSULATED COAXIAL CABLES FITTED WITH CONNECTORS FOR VOLTAGE NOT OVER 66KV	0	0
85442021	INSULATED WITH RUBBER OR PLASTICS COAXIAL CABLES NOT FITTED WITH CONNECTORS FOR VOLTAGE NOT OVER 66KV	0	0
85442029	OTHER INSULATED COAXIAL CABLES NOT FITTED WITH CONNECTORS FOR VOLTAGE NOT OVER 66KV	0	0
85442031	INSULATED WITH RUBBER OR PLASTICS COAXIAL CABLES FITTED WITH CONNECTORS FOR VOLTAGE OVER 66KV	0	0
85442039	OTHER INSULATED COAXIAL CABLES FITTED WITH CONNECTORS FOR VOLTAGE OVER 66KV	0	0
85442041	INSULATED WITH RUBBER OR PLASTICS COAXIAL CABLES NOT FITTED WITH CONNECTORS FOR VOLTAGE OVER 66KV	0	0
85442049	OTHER INSULATED COAXIAL CABLES NOT FITTED WITH CONNECTORS FOR VOLTAGE OVER 66KV	0	0
85443012	INSULATED WITH RUBBER OR PLASTICS WIRING HARNESSES FOR MOTOR VEHICLES OF HEADING 8702 8703 8704 OR 8711	0	0
85443013	INSULATED WITH RUBBER OR PLASTICS WIRING HARNESSES FOR OTHER MOTOR VEHICLES	0	0
85443014	OTHER INSULATED WIRING HARNESSES FOR MOTOR VEHICLES OF HEADING 8702 8703 8704 OR 8711	0	0
85443019	OTHER INSULATED WIRING HARNESSES FOR OTHER MOTOR VEHICLES	0	0

CONGRESO LEGISLATIVO DE LA NACION ARGENTINA

85443091	OTHER INSULATED WITH RUBBER OR PLASTICS IGNITION WIRING SETS & OTHER WIRING SETS FOR VEHICLES AIRCRAFT OR SHIPS	0	0
85443099	OTHER INSULATED IGNITION WIRING SETS & OTHER WIRING SETS FOR VEHICLES AIRCRAFT OR SHIPS NES	0	0
85444211	SUBMARINE TELEPHONE TELEGRAPH RADIO RELAY CABLES WITH CONNECTORS FOR TELECOMMUNICATIONS FOR VOLTAGE NOT OVER 80V	0	0
85444213	OTHER ELECTRIC CONDUCTORS WITH CONNECTORS INSULATED WITH RUBBER PLASTICS OR PAPER FOR TELECOMMUNICATIONS FOR VOLTAGE NOT OVER 80V	0	0
85444219	OTHER ELECTRIC CONDUCTORS WITH CONNECTORS FOR TELECOMMUNICATIONS FOR VOLTAGE NOT OVER 80V	0	0
85444221	SUBMARINE TELEPHONE TELEGRAPH RADIO RELAY CABLES WITH CONNECTORS FOR TELECOMMUNICATIONS FOR VOLTAGE OVER 80V BUT NOT OVER 1000V	0	0
85444223	OTHER INSULATED WITH RUBBER PLASTICS OR PAPER ELECTRIC CONDUCTORS WITH CONNECTORS FOR TELECOMMUNICATIONS FOR VOLTAGE OVER 80V BUT NOT OVER 1000V	0	0
85444229	OTHER ELECTRIC CONDUCTORS WITH CONNECTORS FOR TELECOMMUNICATIONS FOR VOLTAGE OVER 80V BUT NOT OVER 1000V	0	0
85444232	INSULATED WITH RUBBER OR PLASTICS BATTERY CABLES WITH CONNECTORS FOR VEHICLES OF HEADING 8702 8703 8704 OR 8711 FOR VOLTAGE NOT OVER 1000V	0	0
85444233	OTHER INSULATED WITH RUBBER OR PLASTICS BATTERY CABLES WITH CONNECTORS FOR VOLTAGE NOT OVER 1000V	0	0
85444234	OTHER INSULATED BATTERY CABLES WITH CONNECTORS FOR VEHICLES OF HEADING 8702 8703 8704 OR 8711 FOR VOLTAGE NOT OVER 1000V	0	0
85444239	OTHER INSULATED BATTERY CABLES WITH CONNECTORS FOR VOLTAGE NOT OVER 1000V NES	0	0
85444294	OTHER INSULATED WITH PLASTICS ELECTRIC CABLES WITH CORE DIAMETER NOT OVER 5MM FOR VOLTAGE NOT OVER 1KV	0	0
85444295	OTHER INSULATED WITH PLASTICS ELECTRIC CABLES WITH CORE DIAMETER OVER 5MM BUT NOT OVER 19.5MM FOR VOLTAGE NOT OVER 1KV	0	0
85444296	OTHER INSULATED WITH PLASTICS ELECTRIC CABLES FOR VOLTAGE NOT OVER 1KV	0	0
85444297	OTHER INSULATED WITH RUBBER OR PAPER ELECTRIC CABLES FOR VOLTAGE NOT OVER 1KV	0	0
85444298	OTHER FLAT DATA CABLES WITH 2 LINES OR MORE FOR VOLTAGE NOT OVER 1KV	0	0

CONGRESO LATINO DE LA NACIÓN ARGENTINA

85444299	OTHER ELECTRIC CONDUCTORS WITH CONNECTORS FOR VOLTAGE NOT OVER 1000V	0	0
85444911	SUBMARINE TELEPHONE TELEGRAPH RADIO RELAY CABLES WITHOUT CONNECTORS FOR TELECOMMUNICATIONS FOR VOLTAGE NOT OVER 80V	0	0
85444913	OTHER INSULATED WITH RUBBER PLASTICS OR PAPER ELECTRIC CONDUCTORS WITHOUT CONDUCTORS FOR TELECOMMUNICATIONS FOR VOLTAGE NOT OVER 80V	0	0
85444919	OTHER ELECTRIC CONDUCTORS WITHOUT CONNECTORS FOR TELECOMMUNICATIONS FOR VOLTAGE NOT OVER 80V	0	0
85444921	SHIELDED WIRE WITHOUT CONNECTORS NOT FOR TELECOMMUNICATIONS BUT FOR MAKING AUTOMOTIVE WIRING HARNESS FOR VOLTAGE NOT OVER 80V	0	0
85444922	INSULATED WITH PLASTICS ELECTRIC CABLES WITHOUT CONNECTORS HAVING A CORE DIAMETER NOT OVER 19.5MM NOT FOR TELECOMMUNICATIONS FOR VOLTAGE NOT OVER 80V	0	0
85444923	OTHER INSULATED WITH PLASTICS ELECTRIC CABLES WITHOUT CONNECTORS NOT FOR TELECOMMUNICATIONS FOR VOLTAGE NOT OVER 80V	0	0
85444924	OTHER INSULATED WITH RUBBER PLASTICS PAPER ELECTRIC CABLES WITHOUT CONNECTORS NOT FOR TELECOMMUNICATIONS FOR VOLTAGE NOT OVER 80V	0	0
85444929	OTHER ELECTRIC CONDUCTORS WITHOUT CONNECTORS NOT FOR TELECOMMUNICATIONS FOR VOLTAGE NOT OVER 1000V	0	0
85444931	SUBMARINE TELEPHONE TELEGRAPH RADIO RELAY CABLES WITHOUT CONNECTORS FOR TELECOMMUNICATIONS FOR VOLTAGE OVER 80V BUT NOT EXCEEDING 1000V	0	0
85444932	OTHER INSULATED WITH PLASTICS ELECTRIC CONDUCTORS WITHOUT CONNECTORS FOR TELECOMMUNICATIONS FOR VOLTAGE OVER 80V BUT NOT OVER 1000V	0	0
85444939	OTHER ELECTRIC CONDUCTORS WITHOUT CONNECTORS FOR TELECOMMUNICATIONS FOR VOLTAGE OVER 80V BUT NOT OVER 1000V	0	0
85444941	INSULATED WITH PLASTICS ELECTRIC CABLES WITHOUT CONNECTORS NOT FOR TELECOMMUNICATIONS FOR VOLTAGE OVER 80V BUT NOT OVER 1000V	0	0
85444942	INSULATED WITH RUBBER PLASTICS OR PAPER ELECTRIC CABLES WITHOUT CONNECTORS NOT FOR TELECOMMUNICATIONS FOR VOLTAGE OVER 80V BUT NOT OVER 1000V	0	0
85444949	OTHER ELECTRIC CONDUCTORS WITHOUT CONNECTORS NOT FOR TELECOMMUNICATIONS FOR VOLTAGE OVER 80V BUT NOT OVER 1000V	0	0

CONGRESO LEGISLATIVO DE LA NACION ARGENTINA

85446011	INSULATED WITH PLASTICS ELECTRIC CABLES HAVING A CORE DIAMETER LESS THAN 22.7 MM FOR VOLTAGE OVER 1KV BUT NOT OVER 36KV	0	0
85446012	INSULATED WITH RUBBER PLASTICS OR PAPER ELECTRIC CABLES HAVING A CORE DIAMETER 22.7 MM OR MORE FOR VOLTAGE OVER 1KV BUT NOT OVER 36KV	0	0
85446019	OTHER ELECTRIC CONDUCTORS FOR VOLTAGE OVER 1KV BUT NOT OVER 36KV	0	0
85446021	INSULATED WITH PLASTICS ELECTRIC CABLES HAVING A CORE DIAMETER LESS THAN 22.7 MM FOR VOLTAGE OVER 36KV BUT NOT OVER 66KV	0	0
85446022	INSULATED WITH RUBBER PLASTICS OR PAPER ELECTRIC CABLES HAVING A CORE DIAMETER 22.7 MM OR MORE FOR VOLTAGE OVER 36KV BUT NOT OVER 66KV	0	0
85446029	OTHER ELECTRIC CONDUCTORS FOR VOLTAGE OVER 36KV BUT NOT OVER 66KV	0	0
85446031	INSULATED WITH RUBBER PLASTICS OR PAPER ELECTRIC CABLES HAVING A CORE DIAMETER 22.7 MM OR MORE FOR VOLTAGE OVER 66KV	0	0
85446039	OTHER ELECTRIC CONDUCTORS FOR VOLTAGE OVER 66KV	0	0
85447010	SUBMARINE TELEPHONE TELEGRAPH RADIO RELAY CABLES OF OPTICAL FIBRE	0	0
85447090	OTHER CABLES OF OPTICAL FIBRE	0	0
85451100	CARBON ELECTRODES USED FOR FURNACES	0	0
85451900	OTHER CARBON ELECTRODES	0	0
85452000	CARBON BRUSHES	0	0
85459000	OTHER ARTICLES OF CARBON OR GRAPHITE FOR ELECTRICAL USES	0	0
85461000	ELECTRICAL INSULATORS OF GLASS	0	0
85462010	TRANSFORMER BUSHINGS & CIRCUIT BREAKER INSULATORS OF CERAMICS	0	0
85462090	OTHER ELECTRICAL INSULATORS OF CERAMICS	0	0
85469000	ELECTRICAL INSULATORS OF OTHER MATERIALS	0	0
85471000	INSULATING FITTINGS OF CERAMICS FOR ELECTRICAL MACHINES APPLIANCES OR EQUIPMENT	0	0
85472000	INSULATING FITTINGS OF PLASTICS FOR ELECTRICAL MACHINES APPLIANCES OR EQUIPMENT	0	0
85479010	ELECTRIC CONDUITS & JOINTS OF BASE METAL LINED WITH INSULATING MATERIAL	0	0
85479090	OTHER INSULATING FITTINGS OF OTHER MATERIALS FOR ELECTRICAL MACHINES APPLIANCES OR EQUIPMENT	0	0
85481013	LEAD ACID SCRAP STORAGE BATTERIES 6V & 12V DRAINED OR UNDRAINED OF HEIGHT EXCL TERMINALS & HANDLES NOT OVER 230MM	0	0
85481019	OTHER LEAD ACID SCRAP STORAGE BATTERIES DRAINED OR UNDRAINED	0	0
85481020	WASTE AND SCRAP OF PRIMARY CELLS & BATTERIES CONTAINING MAINLY IRON	0	0

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85481030	WASTE AND SCRAP OF PRIMARY CELLS & BATTERIES CONTAINING MAINLY COPPER	0	0
85481091	OTHER WASTE & SCRAP OF PRIMARY CELLS & BATTERIES	0	0
85481092	OTHER WASTE & SCRAP OF ELECTRIC ACCUMULATORS USED IN AIRCRAFT	0	0
85481099	OTHER WASTE & SCRAP OF OTHER ELECTRIC ACCUMULATORS	0	0
85489010	IMAGE SENSORS CONTACT TYPE WITH PHOTO-CONDUCTIVE SENSOR ELEMENT & ELECTRIC CHARGE STORAGE CONDENSER & LIGHT EMITTING DIODE SOURCE & THIN FILM TRANSISTOR MATRIX & SCANNING CONDENSER & CAPABLE OF SCANNING TEXT	0	0
85489020	PRINTED CIRCUIT ASSEMBLIES INCL ASSEMBLES FOR EXTERNAL CONNECTIONS	0	0
85489090	OTHER ELECTRICAL PARTS OF MACHINERY OR APPARATUS NOT ELSEWHERE SPECIFIED	0	0
86011000	RAIL LOCOMOTIVES POWERED FROM AN EXTERNAL SOURCE OF ELECTRICITY	0	0
86012000	RAIL LOCOMOTIVES POWERED BY ELECTRIC ACCUMULATORS	0	0
86021000	DIESEL ELECTRIC LOCOMOTIVES	0	0
86029000	OTHER RAIL LOCOMOTIVES & LOCOMOTIVE TENDERS	0	0
86031000	SELF PROPELLED RAILWAY OR TRAMWAY COACHES VANS & TRUCKS POWERED FROM AN EXTERNAL SOURCE OF ELECTRICITY	0	0
86039000	OTHER SELF PROPELLED RAILWAY OR TRAMWAY COACHES VANS & TRUCKS	0	0
86040000	RAILWAY OR TRAMWAY MAINTENANCE OR SERVICE VEHICLES EG WORKSHOPS CRANES BALLAST TAMPERS TRACKLINERS ETC	0	0
86050000	NOT SELF PROPELLED RAILWAY OR TRAMWAY PASSENGER COACHES LUGGAGE VANS POST OFFICE COACHES & OTHER SPECIAL PURPOSE RAILWAY OR TRAMWAY COACHES	0	0
86061000	TANK WAGONS & THE LIKE NOT SELF-PROPELLED	0	0
86063000	SELF-DISCHARGING VANS & WAGONS NOT SELF PROPELLED	0	0
86069100	OTHER RAILWAY OR TRAMWAY GOODS VANS & WAGONS COVERED & CLOSED NOT SELF PROPELLED	0	0
86069200	OTHER RAILWAY OR TRAMWAY GOODS VANS & WAGONS OPEN WITH NON REMOVABLE SIDES OF HEIGHT OVER 600MM NOT SELF PROPELLED	0	0
86069900	OTHER RAILWAY OR TRAMWAY GOODS VANS & WAGONS NOT SELF-PROPELLED	0	0
86071100	DRIVING BOGIES & BISSEL-BOGIES FOR RAILWAY TRAMWAY LOCOMOTIVES OR ROLLING STOCK	0	0
86071200	OTHER BOGIES & BISSEL-BOGIES FOR RAILWAY TRAMWAY LOCOMOTIVES OR ROLLING STOCK	0	0
86071900	AXLES & WHEELS & PARTS THEREOF FOR RAILWAY TRAMWAY LOCOMOTIVES OR ROLLING STOCK	0	0

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86072100	AIR BRAKES & PARTS THEREOF FOR RAILWAY TRAMWAY LOCOMOTIVES OR ROLLING STOCK	0	0
86072900	OTHER BRAKES & PARTS THEREOF FOR RAILWAY TRAMWAY LOCOMOTIVES OR ROLLING STOCK	0	0
86073000	HOOKS & OTHER COUPLING DEVICES BUFFERS & PARTS THEREOF FOR RAILWAY TRAMWAY LOCOMOTIVES OR ROLLING STOCK	0	0
86079100	OTHER PARTS OF RAILWAY OR TRAMWAY LOCOMOTIVES	0	0
86079900	OTHER PARTS OF ROLLING-STOCK	0	0
86080020	ELECTRO MECHANICAL EQUIPMENT FOR RAILWAYS TRAMWAYS ROADS INLAND WATERWAYS PARKING FACILITIES PORT INSTALLATION OR AIRFIELDS	0	0
86080090	RAILWAY OR TRAMWAY TRACK FIXTURES & FITTINGS & OTHER MECHANICAL SIGNALLING SAFETY OR TRAFFIC CONTROL EQUIPMENT NES	0	0
86090010	CONTAINERS SPECIALLY DESIGNED & EQUIPPED FOR CARRIAGE BY ONE OR MORE MODES OF TRANSPORT OF BASE METAL	0	0
86090090	OTHER CONTAINERS SPECIALLY DESIGNED & EQUIPPED FOR CARRIAGE BY ONE OR MORE MODES OF TRANSPORT EXCL OF BASE METAL	0	0
87011011	SINGLE AXLE TRACTORS OF POWER NOT OVER 22.5 KW FOR AGRICULTURAL USE	0	0
87011019	SINGLE AXLE TRACTORS OF POWER NOT OVER 22.5 KW FOR NON AGRICULTURAL USE	0	0
87011091	SINGLE AXLE TRACTORS OF POWER OVER 22.5 KW FOR AGRICULTURAL USE	0	0
87011099	SINGLE AXLE TRACTORS OF POWER OVER 22.5 KW FOR NON AGRICULTURAL USE	0	0
87012010	CKD ROAD TRACTORS FOR SEMI TRAILERS	0	0
87012091	NON CKD NEW ROAD TRACTORS FOR SEMI TRAILERS	0	0
87012099	OTHER NON CKD ROAD TRACTORS FOR SEMI TRAILERS	0	0
87013000	TRACK LAYING TRACTORS	0	0
87019110	AGRICULTURAL TRACTORS OF ENGINE POWER NOT OVER 18KW	0	0
87019190	OTHER TRACTORS OF ENGINE POWER NOT OVER 18KW EXCL AGRICULTURAL TRACTORS	0	0
87019210	AGRICULTURAL TRACTORS OF ENGINE POWER OVER 18KW BUT NOT OVER 37KW	0	0
87019290	OTHER TRACTORS OF ENGINE POWER OVER 18KW BUT NOT OVER 37KW EXCL AGRICULTURAL TRACTORS	0	0
87019310	AGRICULTURAL TRACTORS OF ENGINE POWER OVER 37KW BUT NOT OVER 75KW	0	0
87019390	OTHER TRACTORS OF ENGINE POWER OVER 37KW BUT NOT OVER 75KW EXCL AGRICULTURAL TRACTORS	0	0
87019410	AGRICULTURAL TRACTORS OF ENGINE POWER OVER 75KW BUT NOT OVER 130KW	0	0
87019490	OTHER TRACTORS OF ENGINE POWER OVER 75KW BUT NOT OVER 130KW EXCL AGRICULTURAL TRACTORS	0	0

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87019510	AGRICULTURAL TRACTORS OF ENGINE POWER OVER 130KW	0	0
87019590	OTHER TRACTORS OF ENGINE POWER OVER 130KW EXCL AGRICULTURAL TRACTORS	0	0
87021010	CKD MOTOR CARS COMPRESSION-IGNITION DIESEL OR SEMIDIESEL ENGINE FOR TRANSPORT OF 10 OR MORE PERSONS INCL STRETCH LIMOUSINES BUT EXCL COACHES BUSES MINIBUSES OR VANS	0	0
87021041	CKD MOTOR COACHES BUSES OR MINIBUSES COMPRESSION-IGNITION DIESEL OR SEMIDIESEL ENGINE GVW OF AT LEAST 6 TONS BUT NOT OVER 18 TONS	0	0
87021042	CKD MOTOR COACHES BUSES OR MINIBUSES COMPRESSION-IGNITION DIESEL OR SEMIDIESEL ENGINE GVW OF MORE THAN 24 TONS	0	0
87021049	OTHER CKD MOTOR COACHES BUSES OR MINIBUSES COMPRESSION-IGNITION DIESEL OR SEMIDIESEL ENGINE	0	0
87021050	OTHER CKD MOTOR VEHICLES COMPRESSION-IGNITION DIESEL OR SEMIDIESEL ENGINE FOR TRANSPORT OF TEN OR MORE PERSONS INCL DRIVER	0	0
87021060	NON CKD MOTOR CARS COMPRESSION-IGNITION DIESEL OR SEMIDIESEL ENGINE FOR TRANSPORT OF 10 OR MORE PERSONS INCL STRETCH LIMOUSINES BUT EXCL COACHES BUSES MINIBUSES OR VANS	0	0
87021071	NON CKD MOTOR VEHICLES COMPRESSION-IGNITION DIESEL OR SEMIDIESEL ENGINE FOR TRANSPORT OF 30 PERSONS OR MORE & FOR USE IN AIRPORT OF GVW OF AT LEAST 6 TONS BUT NOT OVER 18 TONS	0	0
87021072	NON CKD MOTOR VEHICLES COMPRESSION-IGNITION DIESEL OR SEMIDIESEL ENGINE FOR TRANSPORT OF 30 PERSONS OR MORE & FOR USE IN AIRPORT GVW OVER 24 TONS	0	0
87021079	OTHER NON CKD MOTOR VEHICLES COMPRESSION-IGNITION DIESEL OR SEMIDIESEL ENGINE FOR TRANSPORT OF 30 PERSONS OR MORE & FOR USE IN AIRPORT	0	0
87021081	OTHER NON CKD MOTOR COACHES BUSES OR MINIBUSES COMPRESSION-IGNITION DIESEL OR SEMIDIESEL ENGINE EXCL FOR 30 PERSONS OR MORE & FOR USE IN AIRPORTS GVW OF AT LEAST 6 TONS BUT NOT OVER 18 TONS	0	0
87021082	OTHER NON CKD MOTOR COACHES BUSES OR MINIBUSES COMPRESSION-IGNITION DIESEL OR SEMIDIESEL ENGINE EXCL FOR 30 PERSONS OR MORE & FOR USE IN AIRPORTS GVW OVER 24 TONS	0	0
87021089	OTHER NON CKD MOTOR COACHES BUSES OR MINIBUSES COMPRESSION-IGNITION DIESEL OR SEMIDIESEL ENGINE EXCL FOR 30 PERSONS OR MORE & FOR USE IN AIRPORTS	0	0

CONGRESO LEGISLATIVO DE LA NACION ARGENTINA

87021091	OTHER NON CKD MOTOR VEHICLES COMPRESSION-IGNITION DIESEL OR SEMIDIESEL ENGINE FOR TRANSPORT OF TEN OR MORE PERSONS INCL DRIVER OF GVW OVER 24 TONS	0	0
87021099	OTHER NON CKD MOTOR VEHICLES COMPRESSION-IGNITION DIESEL OR SEMIDIESEL ENGINE FOR TRANSPORT OF TEN OR MORE PERSONS INCL DRIVER OF GVW NOT OVER 24 TONS	0	0
87022010	CKD MOTOR CARS WITH COMPRESSION-IGNITION DIESEL OR SEMIDIESEL ENGINE AND ELECTRIC MOTOR FOR TRANSPORT OF 10 OR MORE PERSONS INCL STRETCH LIMOUSINES BUT EXCL COACHES BUSES MINIBUSES OR VANS	0	0
87022021	OTHER CKD MOTOR VEHICLES WITH COMPRESSION-IGNITION DIESEL OR SEMIDIESEL ENGINE AND ELECTRIC MOTOR FOR TRANSPORT OF 30 OR MORE PERSONS OF GVW OVER 24 TONS	0	0
87022029	OTHER CKD MOTOR VEHICLES WITH COMPRESSION-IGNITION DIESEL OR SEMIDIESEL ENGINE AND ELECTRIC MOTOR FOR TRANSPORT OF 30 OR MORE PERSONS OF GVW NOT OVER 24 TONS	0	0
87022031	CKD MOTOR COACHES BUSES MINIBUSES WITH COMPRESSION-IGNITION DIESEL OR SEMIDIESEL ENGINE AND ELECTRIC MOTOR FOR TRANSPORT OF 10 OR MORE PERSONS OF GVW AT LEAST 6 TONS BUT NOT OVER 18 TONS	0	0
87022032	CKD MOTOR COACHES BUSES MINIBUSES WITH COMPRESSION-IGNITION DIESEL OR SEMIDIESEL ENGINE AND ELECTRIC MOTOR FOR TRANSPORT OF 10 OR MORE PERSONS OF GVW OVER 24 TONS	0	0
87022039	OTHER CKD MOTOR COACHES BUSES MINIBUSES WITH COMPRESSION-IGNITION DIESEL OR SEMIDIESEL ENGINE AND ELECTRIC MOTOR FOR TRANSPORT OF 10 OR MORE PERSONS	0	0
87022041	OTHER CKD MOTOR VEHICLES WITH COMPRESSION-IGNITION DIESEL OR SEMIDIESEL ENGINE AND ELECTRIC MOTOR FOR TRANSPORT OF 10 OR MORE PERSONS BUT LESS THAN 30 OF GVW OVER 24 TONS	0	0
87022049	OTHER CKD MOTOR VEHICLES WITH COMPRESSION-IGNITION DIESEL OR SEMIDIESEL ENGINE AND ELECTRIC MOTOR FOR TRANSPORT OF 10 OR MORE PERSONS BUT LESS THAN 30 OF GVW NOT OVER 24 TONS	0	0
87022050	OTHER NON-CKD MOTOR CARS WITH COMPRESSION IGNITION DIESEL OR SEMIDIESEL ENGINE AND ELECTRIC MOTOR FOR TRANSPORT OF 10 OR MORE PERSONS INCL STRETCH LIMOUSINES BUT EXCL COACHES BUSES MINIBUSES OR VANS	0	0

CONGRESO LEGISLATIVO DE LA NACION ARGENTINA

PE-74/26
OD-18/26
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Congreso de la Nación MERCOSUR

MERCOSUL

87022061	OTHER NON-CKD MOTOR VEHICLES WITH COMPRESSION-IGNITION DIESEL OR SEMIDIESEL ENGINE AND ELECTRIC MOTOR FOR TRANSPORT OF 30 OR MORE PERSONS FOR USE IN AIRPORTS OF GVW AT LEAST 6 TONS BUT NOT OVER 18 TONS	0	0
87022062	OTHER NON-CKD MOTOR VEHICLES WITH COMPRESSION-IGNITION DIESEL OR SEMIDIESEL ENGINE AND ELECTRIC MOTOR FOR TRANSPORT OF 30 OR MORE PERSONS FOR USE IN AIRPORTS OF GVW OVER 24 TONS	0	0
87022069	OTHER NON-CKD MOTOR VEHICLES WITH COMPRESSION-IGNITION DIESEL OR SEMIDIESEL ENGINE AND ELECTRIC MOTOR FOR TRANSPORT OF 30 OR MORE PERSONS FOR USE IN AIRPORTS	0	0
87022071	NON-CKD MOTOR COACHES BUSES MINIBUSES WITH COMPRESSION-IGNITION DIESEL OR SEMIDIESEL ENGINE AND ELECTRIC MOTOR FOR TRANSPORT OF 10 OR MORE PERSONS OF GVW AT LEAST 6 TONS BUT NOT OVER 18 TONS	0	0
87022072	NON-CKD MOTOR COACHES BUSES MINIBUSES WITH COMPRESSION-IGNITION DIESEL OR SEMIDIESEL ENGINE AND ELECTRIC MOTOR FOR TRANSPORT OF 10 OR MORE PERSONS OF GVW OVER 24 TONS	0	0
87022079	OTHER NON-CKD MOTOR COACHES BUSES MINIBUSES WITH COMPRESSION-IGNITION DIESEL OR SEMIDIESEL ENGINE AND ELECTRIC MOTOR FOR TRANSPORT OF 10 OR MORE PERSONS	0	0
87022091	OTHER NON-CKD MOTOR VEHICLES WITH COMPRESSION-IGNITION DIESEL OR SEMIDIESEL ENGINE AND ELECTRIC MOTOR FOR TRANSPORT OF 10 OR MORE PERSONS OF GVW OVER 24 TONS	0	0
87022099	OTHER NON-CKD MOTOR VEHICLES WITH COMPRESSION-IGNITION DIESEL OR SEMIDIESEL ENGINE AND ELECTRIC MOTOR FOR TRANSPORT OF 10 OR MORE PERSONS OF GVW NOT OVER 24 TONS	0	0
87023010	CKD MOTOR CARS WITH SPARK IGNITION COMBUSTION ENGINE AND ELECTRIC MOTOR FOR TRANSPORT OF 10 OR MORE PERSONS INCL STRETCH LIMOUSINES BUT EXCL COACHES BUSES MINIBUSES OR VANS	0	0
87023021	OTHER CKD MOTOR VEHICLES WITH SPARK-IGNITION COMBUSTION ENGINE AND ELECTRIC MOTOR FOR TRANSPORT OF 30 OR MORE PERSONS OF GVW OVER 24 TONS	0	0
87023029	OTHER CKD MOTOR VEHICLES WITH SPARK-IGNITION COMBUSTION ENGINE AND ELECTRIC MOTOR FOR TRANSPORT OF 30 OR MORE PERSONS OF GVW NOT OVER 24 TONS	0	0
87023031	CKD MOTOR COACHES BUSES MINIBUSES WITH SPARK IGNITION COMBUSTION ENGINE AND ELECTRIC MOTOR FOR TRANSPORT OF 10 OR MORE PERSONS OF GVW OVER 24 TONS	0	0

CONGRESO LEGISLATIVO DE LA NACION ARGENTINA

87023039	CKD MOTOR COACHES BUSES MINIBUSES WITH SPARK-IGNITION COMBUSTION ENGINE AND ELECTRIC MOTOR FOR TRANSPORT OF 10 OR MORE PERSONS OF GVW NOT OVER 24 TONS	0	0
87023041	OTHER CKD MOTOR VEHICLES WITH SPARK-IGNITION COMBUSTION ENGINE AND ELECTRIC MOTOR FOR TRANSPORT OF 10 OR MORE PERSONS BUT LESS THAN 30 OF GVW OVER 24 TONS	0	0
87023049	OTHER CKD MOTOR VEHICLES WITH SPARK-IGNITION COMBUSTION ENGINE AND ELECTRIC MOTOR FOR TRANSPORT OF 10 OR MORE PERSONS BUT LESS THAN 30 OF GVW NOT OVER 24 TONS	0	0
87023050	OTHER NON-CKD MOTOR CARS WITH SPARK IGNITION COMBUSTION ENGINE AND ELECTRIC MOTOR FOR TRANSPORT OF 10 OR MORE PERSONS INCL STRETCH LIMOUSINES BUT EXCL COACHES BUSES MINIBUSES OR VANS	0	0
87023061	OTHER NON-CKD MOTOR VEHICLES WITH SPARK-IGNITION COMBUSTION ENGINE AND ELECTRIC MOTOR FOR TRANSPORT OF 30 OR MORE PERSONS FOR USE IN AIRPORTS OF GVW OVER 24 TONS	0	0
87023069	OTHER NON-CKD MOTOR VEHICLES WITH SPARK-IGNITION COMBUSTION ENGINE AND ELECTRIC MOTOR FOR TRANSPORT OF 30 OR MORE PERSONS FOR USE IN AIRPORTS OF GVW NOT OVER 24 TONS	0	0
87023071	NON-CKD MOTOR COACHES BUSES MINIBUSES WITH SPARK-IGNITION COMBUSTION ENGINE AND ELECTRIC MOTOR FOR TRANSPORT OF 10 OR MORE PERSONSOF GVW OVER 24 TONS	0	0
87023079	NON-CKD MOTOR COACHES BUSES MINIBUSES WITH SPARK-IGNITION COMBUSTION ENGINE AND ELECTRIC MOTOR FOR TRANSPORT OF 10 OR MORE PERSONS OF GVW NOT OVER 24 TONS	0	0
87023091	OTHER NON-CKD MOTOR VEHICLES WITH SPARK IGNITION COMBUSTION ENGINE AND ELECTRIC MOTOR FOR TRANSPORT OF 10 OR MORE PERSONS OF GVW OVER 24 TONS	0	0
87023099	OTHER NON-CKD MOTOR VEHICLES WITH SPARK-IGNITION COMBUSTION ENGINE AND ELECTRIC MOTOR FOR TRANSPORT OF 10 OR MORE PERSONS OF GVW NOT OVER 24 TONS	0	0
87024010	CKD MOTOR CARS WITH ONLY ELECTRIC MOTOR FOR TRANSPORT OF 10 OR MORE PERSONS INCL STRETCH LIMOUSINES BUT EXCL COACHES BUSES MINIBUSES OR VANS	0	0
87024021	OTHER CKD MOTOR VEHICLES WITH ONLY ELECTRIC MOTOR FOR TRANSPORT OF 30 OR MORE PERSONS OF GVW OVER 24 TONS	0	0
87024029	OTHER CKD MOTOR VEHICLES WITH ONLY ELECTRIC MOTOR FOR TRANSPORT OF 30 OR MORE PERSONS OF GVW NOT OVER 24 TONS	0	0

CONGRESO LEGISLATIVO DE LA NACIÓN ARGENTINA

87024031	CKD MOTOR COACHES BUSES MINIBUSES WITH ONLY ELECTRIC MOTOR FOR TRANSPORT OF 10 OR MORE PERSONS OF GVW OVER 24 TONS	0	0
87024039	CKD MOTOR COACHES BUSES MINIBUSES WITH ONLY ELECTRIC MOTOR FOR TRANSPORT OF 10 OR MORE PERSONS OF GVW NOT OVER 24 TONS	0	0
87024041	OTHER CKD MOTOR VEHICLES WITH ONLY ELECTRIC MOTOR FOR TRANSPORT OF 10 OR MORE PERSONS BUT LESS THAN 30 OF GVW OVER 24 TONS	0	0
87024049	OTHER CKD MOTOR VEHICLES WITH ONLY ELECTRIC MOTOR FOR TRANSPORT OF 10 OR MORE PERSONS BUT LESS THAN 30 OF GVW NOT OVER 24 TONS	0	0
87024050	NON-CKD MOTOR CARS WITH ONLY ELECTRIC MOTOR FOR TRANSPORT OF 10 OR MORE PERSONS INCL STRETCH LIMOUSINES BUT EXCL COACHES BUSES MINIBUSES OR VANS	0	0
87024061	OTHER NON-CKD MOTOR VEHICLES WITH ONLY ELECTRIC MOTOR FOR TRANSPORT OF 30 OR MORE PERSONS FOR USE IN AIRPORTS OF GVW OVER 24 TONS	0	0
87024069	OTHER NON-CKD MOTOR VEHICLES WITH ONLY ELECTRIC MOTOR FOR TRANSPORT OF 30 OR MORE PERSONS FOR USE IN AIRPORTS OF GVW NOT OVER 24 TONS	0	0
87024071	NON-CKD MOTOR COACHES BUSES MINIBUSES WITH ONLY ELECTRIC MOTOR FOR TRANSPORT OF 10 OR MORE PERSONS OF GVW OVER 24 TONS	0	0
87024079	NON-CKD MOTOR COACHES BUSES MINIBUSES WITH ONLY ELECTRIC MOTOR FOR TRANSPORT OF 10 OR MORE PERSONS OF GVW NOT OVER 24 TONS	0	0
87024091	OTHER NON-CKD MOTOR VEHICLES WITH ONLY ELECTRIC MOTOR FOR TRANSPORT OF 10 OR MORE PERSONS OF GVW OVER 24 TONS	0	0
87024099	OTHER NON-CKD MOTOR VEHICLES WITH ONLY ELECTRIC MOTOR FOR TRANSPORT OF 10 OR MORE PERSONS OF GVW NOT OVER 24 TONS	0	0
87029010	OTHER CKD MOTOR CARS FOR TRANSPORT OF 10 OR MORE PERSONS INCL STRETCH LIMOUSINES BUT EXCL COACHES BUSES MINIBUSES OR VANS	0	0
87029021	OTHER CKD MOTOR COACHES BUSES OR MINIBUSES FOR TRANSPORT OF 30 OR MORE PERSONS OF GVW OVER 24 TONS	0	0
87029029	OTHER CKD MOTOR COACHES BUSES OR MINIBUSES FOR TRANSPORT OF 30 OR MORE PERSONS OF GVW NOT OVER 24 TONS	0	0
87029031	OTHER CKD MOTOR COACHES BUSES MINIBUSES FOR TRANSPORT OF 10 OR MORE PERSONS BUT LESS THAN 30 OF GVW OVER 24 TONS	0	0

CONGRESO LEGISLATIVO DE LA NACION ARGENTINA

87029032	OTHER CKD MOTOR COACHES BUSES MINIBUSES FOR TRANSPORT OF 10 OR MORE PERSONS BUT LESS THAN 30 OF GVW NOT OVER 24 TONS	0	0
87029033	OTHER CKD MOTOR VEHICLES FOR TRANSPORT OF 10 OR MORE PERSONS OF GVW OVER 24 TONS	0	0
87029039	OTHER CKD MOTOR VEHICLES FOR TRANSPORT OF 10 OR MORE PERSONS OF GVW NOT OVER 24 TONS	0	0
87029040	OTHER NON-CKD MOTOR CARS FOR TRANSPORT OF 10 OR MORE PERSONS INCL STRETCH LIMOUSINES BUT EXCL COACHES BUSES MINIBUSES OR VANS	0	0
87029051	OTHER NON-CKD MOTOR COACHES BUSES MINIBUSES FOR TRANSPORT OF 30 OR MORE PERSONS FOR USE IN AIRPORT OF GVW OVER 24 TONS	0	0
87029059	OTHER NON-CKD MOTOR COACHES BUSES MINIBUSES FOR TRANSPORT OF 30 OR MORE PERSONS FOR USE IN AIRPORT OF GVW NOT OVER 24 TONS	0	0
87029061	OTHER NON-CKD MOTOR COACHES BUSES MINIBUSES FOR TRANSPORT OF 30 OR MORE PERSONS OF GVW OVER 24 TONS	0	0
87029069	OTHER NON-CKD MOTOR COACHES BUSES MINIBUSES FOR TRANSPORT OF 30 OR MORE PERSONS OF GVW NOT OVER 24 TONS	0	0
87029071	OTHER NON-CKD MOTOR COACHES BUSES MINIBUSES FOR TRANSPORT OF 10 OR MORE PERSONS BUT LESS THAN 30 OF GVW NOT OVER 24 TONS	0	0
87029079	OTHER NON-CKD MOTOR COACHES BUSES MINIBUSES FOR TRANSPORT OF 10 OR MORE PERSONS BUT LESS THAN 30 OF GVW OVER 24 TONS	0	0
87029080	OTHER NON-CKD MOTOR VEHICLES FOR TRANSPORT OF 10 OR MORE PERSONS OF GVW OVER 24 TONS	0	0
87029090	OTHER NON-CKD MOTOR VEHICLES FOR TRANSPORT OF 10 OR MORE PERSONS OF GVW NOT OVER 24 TONS	0	0
87031010	GOLF CARS (INCL GOLF BUGGIES) & SIMILAR VEHICLES	0	0
87031090	VEHICLES SPECIALLY DESIGNED FOR TRAVELLING ON SNOW TO TRANSPORT PERSONS EXCL HEADING 8702	0	0
87032111	CKD GO KARTS SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE NOT OVER 1000CC	0	0
87032112	CKD ALL-TERRAIN VEHICLES SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE NOT OVER 1000CC	0	0
87032113	CKD AMBULANCES SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE NOT OVER 1000CC	0	0
87032114	CKD MOTOR-HOMES SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE NOT OVER 1000CC	0	0
87032115	CKD SEDAN SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE NOT OVER 1000CC	0	0

CONGRESO LEGISLATIVO DE LA NACION ARGENTINA

87032121	CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE NOT OVER 1000CC FOUR WHEEL DRIVE	0	0
87032129	CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE NOT OVER 1000CC NOT FOUR WHEEL DRIVE	0	0
87032130	OTHER CKD MOTOR VEHICLES SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE NOT OVER 1000CC	0	0
87032141	NON-CKD GO KARTS SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE NOT OVER 1000CC	0	0
87032142	NON-CKD ALL-TERRAIN VEHICLES SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE NOT OVER 1000CC	0	0
87032143	NON-CKD AMBULANCES SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE NOT OVER 1000CC	0	0
87032144	NON-CKD MOTOR-HOMES SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE NOT OVER 1000CC	0	0
87032145	NON-CKD SEDAN SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE NOT OVER 1000CC	0	0
87032151	NON-CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE NOT OVER 1000CC FOUR WHEEL DRIVE	0	0
87032159	NON-CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE NOT OVER 1000CC NOT FOUR WHEEL DRIVE	0	0
87032190	OTHER NON-CKD MOTOR VEHICLES SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE NOT OVER 1000CC	0	0
87032211	CKD GO-KARTS SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE OVER 1000CC BUT NOT OVER 1500CC	0	0
87032212	CKD ALL-TERRAIN VEHICLES SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE OVER 1000CC BUT NOT OVER 1500CC	0	0
87032213	CKD AMBULANCES SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE OVER 1000CC BUT NOT OVER 1500CC	0	0
87032214	CKD HEARSES SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE OVER 1000CC BUT NOT OVER 1500CC	0	0
87032215	CKD PRISON-VANS SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE OVER 1000CC BUT NOT OVER 1500CC	0	0
87032216	CKD MOTOR-HOMES SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE OVER 1000CC BUT NOT OVER 1500CC	0	0
87032217	CKD SEDAN SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE OVER 1000CC BUT NOT OVER 1500CC	0	0

CONGRESO LEGISLATIVO DE LA NACIÓN ARGENTINA

87032221	OTHER CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE OVER 1000CC BUT NOT OVER 1500CC FOUR WHEEL DRIVE	0	0
87032229	OTHER CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE OVER 1000CC BUT NOT OVER 1500CC EXCL FOUR WHEEL DRIVE	0	0
87032230	OTHER CKD MOTOR VEHICLES SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE OVER 1000CC BUT NOT OVER 1500CC	0	0
87032241	NON-CKD GO-KARTS SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE OVER 1000CC BUT NOT OVER 1500CC	0	0
87032242	NON-CKD ALL-TERRAIN VEHICLES SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE OVER 1000CC BUT NOT OVER 1500CC	0	0
87032243	NON-CKD AMBULANCES SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE OVER 1000CC BUT NOT OVER 1500CC	0	0
87032244	NON-CKD HEARSES SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE OVER 1000CC BUT NOT OVER 1500CC	0	0
87032245	NON-CKD PRISON-VANS SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE OVER 1000CC BUT NOT OVER 1500CC	0	0
87032246	NON-CKD MOTOR-HOMES SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE OVER 1000CC BUT NOT OVER 1500CC	0	0
87032247	NON-CKD SEDAN SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE OVER 1000CC BUT NOT OVER 1500CC	0	0
87032251	OTHER NON-CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE OVER 1000CC BUT NOT OVER 1500CC FOUR WHEEL DRIVE	0	0
87032259	OTHER NON-CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE OVER 1000CC BUT NOT OVER 1500CC EXCL FOUR WHEEL DRIVE	0	0
87032290	OTHER NON-CKD MOTOR VEHICLES SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE OVER 1000CC BUT NOT OVER 1500CC	0	0
87032311	CKD AMBULANCES SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE OVER 1500CC BUT NOT OVER 3000CC	0	0
87032312	CKD HEARSES SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE OVER 1500CC BUT NOT OVER 3000CC	0	0
87032313	CKD PRISON VANS SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE OVER 1500CC BUT NOT OVER 3000CC	0	0
87032314	CKD MOTOR-HOMES SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE OVER 1500CC BUT NOT OVER 3000CC	0	0

CONGRESO LEGISLATIVO DE LA NACIÓN ARGENTINA

PE-74/26
OD-18/26
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Congreso de la Nación

MERCOSUR

MERCOSUL

87032321	CKD SEDAN SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE OVER 1500CC BUT NOT OVER 1800CC	0	0
87032322	CKD SEDAN SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE OVER 1800CC BUT NOT OVER 2000CC	0	0
87032323	CKD SEDAN SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE OVER 2000CC BUT NOT OVER 2500CC	0	0
87032324	CKD SEDAN SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE OVER 2500CC BUT NOT OVER 3000CC	0	0
87032331	OTHER CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE OVER 1500CC BUT NOT OVER 1800CC FOUR WHEEL DRIVE	0	0
87032332	OTHER CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE OVER 1800CC BUT NOT OVER 2000CC FOUR WHEEL DRIVE	0	0
87032333	OTHER CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE OVER 2000CC BUT NOT OVER 2500CC FOUR WHEEL DRIVE	0	0
87032334	OTHER CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE OVER 2500CC BUT NOT OVER 3000CC FOUR WHEEL DRIVE	0	0
87032335	OTHER CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE OVER 1500CC BUT NOT OVER 2000CC NOT FOUR WHEEL DRIVE	0	0
87032336	OTHER CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE OVER 2000CC BUT NOT OVER 3000CC NOT FOUR WHEEL DRIVE	0	0
87032341	OTHER CKD MOTOR VEHICLES SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE OVER 1500CC BUT NOT OVER 2000CC	0	0
87032342	OTHER CKD MOTOR VEHICLES SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE OVER 2000CC BUT NOT OVER 3000CC	0	0
87032351	NON-CKD AMBULANCES SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE OVER 1500CC BUT NOT OVER 3000CC	0	0
87032352	NON-CKD HEARSES SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE OVER 1500CC BUT NOT OVER 3000CC	0	0
87032353	NON-CKD PRISON VANS SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE OVER 1500CC BUT NOT OVER 3000CC	0	0
87032354	NON-CKD MOTOR-HOMES SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE OVER 1500CC BUT NOT OVER 3000CC	0	0

CONGRESO LEGISLATIVO DE LA NACION ARGENTINA

87032355	NON-CKD SEDAN SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE OVER 1500CC BUT NOT OVER 1800CC	0	0
87032356	NON-CKD SEDAN SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE OVER 1800CC BUT NOT OVER 2000CC	0	0
87032357	NON-CKD SEDAN SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE OVER 2000CC BUT NOT OVER 2500CC	0	0
87032358	NON-CKD SEDAN SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE OVER 2500CC BUT NOT OVER 3000CC	0	0
87032361	NON CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE OVER 1500CC BUT NOT OVER 1800CC FOUR WHEEL DRIVE	0	0
87032362	NON CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE OVER 1800CC BUT NOT OVER 2000CC FOUR WHEEL DRIVE	0	0
87032363	NON CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE OVER 2000CC BUT NOT OVER 2500CC FOUR WHEEL DRIVE	0	0
87032364	NON CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE OVER 2500CC BUT NOT OVER 3000CC FOUR WHEEL DRIVE	0	0
87032365	NON CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE OVER 1500CC BUT NOT OVER 1800CC NOT FOUR WHEEL DRIVE	0	0
87032366	NON CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE OVER 1800CC BUT NOT OVER 2000CC NOT FOUR WHEEL DRIVE	0	0
87032367	NON CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE OVER 2000CC BUT NOT OVER 2500CC NOT FOUR WHEEL DRIVE	0	0
87032368	NON CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE OVER 2500CC BUT NOT OVER 3000CC NOT FOUR WHEEL DRIVE	0	0
87032371	OTHER NON CKD MOTOR VEHICLES SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE OVER 1500CC BUT NOT OVER 1800CC	0	0
87032372	OTHER NON CKD MOTOR VEHICLES SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE OVER 1800CC BUT NOT OVER 2000CC	0	0
87032373	OTHER NON CKD MOTOR VEHICLES SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE OVER 2000CC BUT NOT OVER 2500CC	0	0

CONGRESO LEGISLATIVO DE LA NACIÓN ARGENTINA

87032374	OTHER NON CKD MOTOR VEHICLES SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE OVER 2500CC BUT NOT OVER 3000CC	0	0
87032411	CKD AMBULANCES SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE OVER 3000CC	0	0
87032412	CKD HEARSES SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE OVER 3000CC	0	0
87032413	CKD PRISON VANS SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE OVER 3000CC	0	0
87032414	CKD MOTOR-HOMES SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE OVER 3000CC	0	0
87032415	CKD SEDAN SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE OVER 3000CC	0	0
87032421	OTHER CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE OVER 3000CC FOUR WHEEL DRIVE	0	0
87032429	OTHER CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE OVER 3000CC NOT FOUR WHEEL DRIVE	0	0
87032430	OTHER CKD MOTOR VEHICLES SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE OVER 3000CC	0	0
87032441	NON-CKD AMBULANCES SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE OVER 3000CC	0	0
87032442	NON-CKD HEARSES SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE OVER 3000CC	0	0
87032443	NON-CKD PRISON VANS SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE OVER 3000CC	0	0
87032444	NON-CKD MOTOR-HOMES SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE OVER 3000CC	0	0
87032445	NON-CKD SEDAN SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE OVER 3000CC FOUR WHEEL DRIVE	0	0
87032449	NON-CKD SEDAN SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE OVER 3000CC NOT FOUR WHEEL DRIVE	0	0
87032451	OTHER NON CKD MOTOR CARS SPARK-IGNITION (INCL STATION WAGONS & SPORTS CARS EXCL VANS) COMBUSTION RECIPROCATING ENGINE OVER 3000CC FOUR WHEEL DRIVE	0	0
87032459	OTHER NON CKD MOTOR CARS SPARK-IGNITION (INCL STATION WAGONS & SPORTS CARS EXCL VANS) COMBUSTION RECIPROCATING ENGINE OVER 3000CC NOT FOUR WHEEL DRIVE	0	0
87032461	OTHER NON-CKD MOTOR VEHICLE SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE OVER 3000CC FOUR WHEEL DRIVE	0	0

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87032469	OTHER NON-CKD MOTOR VEHICLE SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE OVER 3000CC NOT FOUR WHEEL DRIVE	0	0
87033111	CKD GO-KARTS COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE NOT OVER 1500CC	0	0
87033112	CKD ALL-TERRAIN VEHICLES COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE NOT OVER 1500CC	0	0
87033113	CKD AMBULANCES COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE NOT OVER 1500CC	0	0
87033114	CKD HEARSES COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE NOT OVER 1500CC	0	0
87033115	CKD PRISON VANS COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE NOT OVER 1500CC	0	0
87033116	CKD MOTOR-HOMES COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE NOT OVER 1500CC	0	0
87033117	CKD SEDAN COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE NOT OVER 1500CC	0	0
87033121	CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE NOT OVER 1500CC FOUR WHEEL DRIVE	0	0
87033129	CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE NOT OVER 1500CC NOT FOUR WHEEL DRIVE	0	0
87033130	OTHER CKD MOTOR VEHICLES COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE NOT OVER 1500CC	0	0
87033141	NON-CKD GO-KARTS COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE NOT OVER 1500CC	0	0
87033142	NON-CKD ALL-TERRAIN VEHICLES COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE NOT OVER 1500CC	0	0
87033143	NON-CKD AMBULANCES COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE NOT OVER 1500CC	0	0
87033144	NON-CKD HEARSES COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE NOT OVER 1500CC	0	0
87033145	NON-CKD PRISON VANS COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE NOT OVER 1500CC	0	0
87033146	NON-CKD MOTOR-HOMES COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE NOT OVER 1500CC	0	0
87033147	NON-CKD SEDAN COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE NOT OVER 1500CC	0	0

CONGRESO LEGISLATIVO DE LA MACRO ARGENTINA

87033151	NON-CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE NOT OVER 1500CC FOUR WHEEL DRIVE	0	0
87033159	NON-CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE NOT OVER 1500CC NOT FOUR WHEEL DRIVE	0	0
87033190	OTHER NON-CKD MOTOR VEHICLES COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE NOT OVER 1500CC	0	0
87033211	CKD AMBULANCES COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE OVER 1500CC BUT NOT OVER 2500CC	0	0
87033212	CKD HEARSES COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE OVER 1500CC BUT NOT OVER 2500CC	0	0
87033213	CKD PRISON VANS COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE OVER 1500CC BUT NOT OVER 2500CC	0	0
87033214	CKD MOTOR-HOMES COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE OVER 1500CC BUT NOT OVER 2500CC	0	0
87033221	CKD SEDAN COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE OVER 1500CC BUT NOT OVER 1800CC	0	0
87033222	CKD SEDAN COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE OVER 1800CC BUT NOT OVER 2000CC	0	0
87033223	CKD SEDAN COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE OVER 2000CC BUT NOT OVER 2500CC	0	0
87033231	OTHER CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE OVER 1500CC BUT NOT OVER 1800CC FOUR WHEEL DRIVE	0	0
87033232	OTHER CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE OVER 1800CC BUT NOT OVER 2000CC FOUR WHEEL DRIVE	0	0
87033233	OTHER CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE OVER 2000CC BUT NOT OVER 2500CC FOUR WHEEL DRIVE	0	0
87033234	OTHER CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE OVER 1500CC BUT NOT OVER 1800CC NOT FOUR WHEEL DRIVE	0	0

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87033235	OTHER CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE OVER 1800CC BUT NOT OVER 2000CC NOT FOUR WHEEL DRIVE	0	0
87033236	OTHER CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE OVER 2000CC BUT NOT OVER 2500CC NOT FOUR WHEEL DRIVE	0	0
87033241	OTHER CKD MOTOR VEHICLES COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE OVER 1500CC BUT NOT OVER 1800CC	0	0
87033242	OTHER CKD MOTOR VEHICLES COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE OVER 1800CC BUT NOT OVER 2000CC	0	0
87033243	OTHER CKD MOTOR VEHICLES COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE OVER 2000CC BUT NOT OVER 2500CC	0	0
87033251	NON-CKD AMBULANCES COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE OVER 1500CC BUT NOT OVER 2500CC	0	0
87033252	NON-CKD HEARSES COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE OVER 1500CC BUT NOT OVER 2500CC	0	0
87033253	NON-CKD PRISON VANS COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE OVER 1500CC BUT NOT OVER 2500CC	0	0
87033254	NON-CKD MOTOR-HOMES COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE OVER 1500CC BUT NOT OVER 2500CC	0	0
87033261	NON-CKD SEDAN COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE OVER 1500CC BUT NOT OVER 1800CC	0	0
87033262	NON-CKD SEDAN COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE OVER 1800CC BUT NOT OVER 2000CC	0	0
87033263	NON-CKD SEDAN COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE OVER 2000CC BUT NOT OVER 2500CC	0	0
87033271	OTHER NON-CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE OVER 1500CC BUT NOT OVER 1800CC FOUR WHEEL DRIVE	0	0
87033272	OTHER NON-CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE OVER 1800CC BUT NOT OVER 2000CC FOUR WHEEL DRIVE	0	0

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87033273	OTHER NON-CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE OVER 2000CC BUT NOT OVER 2500CC FOUR WHEEL DRIVE	0	0
87033274	OTHER NON-CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE OVER 1500CC BUT NOT OVER 1800CC NOT FOUR WHEEL DRIVE	0	0
87033275	OTHER NON-CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE OVER 1800CC BUT NOT OVER 2000CC NOT FOUR WHEEL DRIVE	0	0
87033276	OTHER NON-CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE OVER 2000CC BUT NOT OVER 2500CC NOT FOUR WHEEL DRIVE	0	0
87033281	OTHER NON-CKD MOTOR VEHICLES COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE OVER 1500CC BUT NOT OVER 1800CC	0	0
87033282	OTHER NON-CKD MOTOR VEHICLES COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE OVER 1800CC BUT NOT OVER 2000CC	0	0
87033283	OTHER NON-CKD MOTOR VEHICLES COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE OVER 2000CC BUT NOT OVER 2500CC	0	0
87033311	CKD AMBULANCES COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE OVER 2500CC	0	0
87033312	CKD HEARSES COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE OVER 2500CC	0	0
87033313	CKD PRISON VANS COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE OVER 2500CC	0	0
87033314	CKD MOTOR-HOMES COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE OVER 2500CC	0	0
87033321	CKD SEDAN COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE OVER 2500CC BUT NOT OVER 3000CC	0	0
87033322	CKD SEDAN COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE OVER 3000CC	0	0
87033331	OTHER CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE OVER 2500CC BUT NOT OVER 3000CC FOUR WHEEL DRIVE	0	0

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87033332	OTHER CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE OVER 3000CC FOUR WHEEL DRIVE	0	0
87033333	OTHER CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE OVER 2500CC BUT NOT OVER 3000CC NOT FOUR WHEEL DRIVE	0	0
87033334	OTHER CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE OVER 3000CC NOT FOUR WHEEL DRIVE	0	0
87033340	OTHER CKD MOTOR VEHICLES COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE OVER 2500CC	0	0
87033351	NON-CKD AMBULANCES COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE OVER 2500CC	0	0
87033352	NON-CKD HEARSES COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE OVER 2500CC	0	0
87033353	NON-CKD PRISON VANS COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE OVER 2500CC	0	0
87033354	NON-CKD MOTOR-HOMES COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE OVER 2500CC	0	0
87033361	NON-CKD SEDAN COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE OVER 2500CC BUT NOT OVER 3000CC	0	0
87033362	NON-CKD SEDAN COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE OVER 3000CC	0	0
87033371	OTHER NON-CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE OVER 2500CC BUT NOT OVER 3000CC FOUR WHEEL DRIVE	0	0
87033372	OTHER NON-CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE OVER 3000CC FOUR WHEEL DRIVE	0	0
87033380	OTHER NON-CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE OVER 2500CC NOT FOUR WHEEL DRIVE	0	0
87033390	OTHER NON-CKD MOTOR VEHICLES COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE OVER 2500CC	0	0
87034011	CKD GO KARTS WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0

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87034012	CKD ALL-TERRAIN VEHICLES WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87034013	CKD AMBULANCES WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87034014	CKD HEARSES WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87034015	CKD PRISON VANS WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87034016	CKD MOTOR-HOMES WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR NOT OVER 2000CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87034017	CKD MOTOR-HOMES WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 2000CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87034018	CKD SEDAN WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR NOT OVER 1500CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87034019	CKD SEDAN WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 1500CC BUT NOT OVER 2000CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87034021	CKD SEDAN WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 2000CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87034022	OTHER CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR NOT OVER 1500CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE FOUR WHEEL DRIVE	0	0
87034023	OTHER CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 1500CC BUT NOT OVER 2000CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE FOUR WHEEL DRIVE	0	0
87034024	OTHER CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 2000CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE FOUR WHEEL DRIVE	0	0

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87034025	OTHER CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR NOT OVER 2000CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE NOT FOUR WHEEL DRIVE	0	0
87034026	OTHER CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 2000CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE NOT FOUR WHEEL DRIVE	0	0
87034027	OTHER CKD MOTOR VEHICLES WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR NOT OVER 2000CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87034028	OTHER CKD MOTOR VEHICLES WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 2000CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87034031	NON-CKD GO KARTS WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87034032	NON-CKD ALL-TERRAIN VEHICLES WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR NOT OVER 1000CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87034033	NON-CKD ALL-TERRAIN VEHICLES WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 1000CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87034034	NON-CKD AMBULANCES WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 1000CC BUT NOT OVER 1500CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87034035	NON-CKD AMBULANCES WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 1500CC BUT NOT OVER 3000CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87034036	NON-CKD AMBULANCES WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 3000CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87034041	NON-CKD HEARSES WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR NOT OVER 1000CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0

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87034042	NON-CKD HEARSES WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 1000CC BUT NOT OVER 1500CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87034043	NON-CKD HEARSES WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 1500CC BUT NOT OVER 1800CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87034044	NON-CKD HEARSES WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 1800CC BUT NOT OVER 2000CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87034045	NON-CKD HEARSES WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 2000CC BUT NOT OVER 2500CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87034046	NON-CKD HEARSES WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 2500CC BUT NOT OVER 3000CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87034047	NON-CKD HEARSES WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 3000CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87034051	NON-CKD PRISON VANS WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR NOT OVER 1000CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87034052	NON-CKD PRISON VANS WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 1000CC BUT NOT OVER 1500CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87034053	NON-CKD PRISON VANS WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 1500CC BUT NOT OVER 1800CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87034054	NON-CKD PRISON VANS WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 1800CC BUT NOT OVER 3000CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87034055	NON-CKD PRISON VANS WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 3000CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87034056	NON-CKD MOTOR HOMES WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR NOT OVER 1500CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0

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87034057	NON-CKD MOTOR HOMES WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 1500CC BUT NOT OVER 2000CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87034058	NON-CKD MOTOR HOMES WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 2000CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87034061	NON-CKD SEDAN WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR NOT OVER 1000CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87034062	NON-CKD SEDAN WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 1000CC BUT NOT OVER 1500CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87034063	NON-CKD SEDAN WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 1500CC BUT NOT OVER 1800CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87034064	NON-CKD SEDAN WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 1800CC BUT NOT OVER 2000CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87034065	NON-CKD SEDAN WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 2000CC BUT NOT OVER 2500CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87034066	NON-CKD SEDAN WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 2500CC BUT NOT OVER 3000CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87034067	NON-CKD SEDAN WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 3000CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE FOUR WHEEL DRIVE	0	0
87034068	NON-CKD SEDAN WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 3000CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE NOT FOUR WHEEL DRIVE	0	0
87034071	OTHER NON-CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR NOT OVER 1000CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE FOUR WHEEL DRIVE	0	0

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87034072	OTHER NON-CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 1000CC BUT NOT OVER 1500CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE FOUR WHEEL DRIVE	0	0
87034073	OTHER NON-CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 1500CC BUT NOT OVER 1800CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE FOUR WHEEL DRIVE	0	0
87034074	OTHER NON-CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 1800CC BUT NOT OVER 2000CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE FOUR WHEEL DRIVE	0	0
87034075	OTHER NON-CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 2000CC BUT NOT OVER 2500CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE FOUR WHEEL DRIVE	0	0
87034076	OTHER NON-CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 2500CC BUT NOT OVER 3000CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE FOUR WHEEL DRIVE	0	0
87034077	OTHER NON-CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 3000CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE FOUR WHEEL DRIVE	0	0
87034081	OTHER NON-CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR NOT OVER 1000CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE NOT FOUR WHEEL DRIVE	0	0
87034082	OTHER NON-CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 1000CC BUT NOT OVER 1500CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE NOT FOUR WHEEL DRIVE	0	0

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87034083	OTHER NON-CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 1500CC BUT NOT OVER 1800CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE NOT FOUR WHEEL DRIVE	0	0
87034084	OTHER NON-CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 1800CC BUT NOT OVER 2000CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE NOT FOUR WHEEL DRIVE	0	0
87034085	OTHER NON-CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 2000CC BUT NOT OVER 2500CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE NOT FOUR WHEEL DRIVE	0	0
87034086	OTHER NON-CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 2500CC BUT NOT OVER 3000CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE NOT FOUR WHEEL DRIVE	0	0
87034087	OTHER NON-CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 3000CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE NOT FOUR WHEEL DRIVE	0	0
87034091	OTHER NON-CKD MOTOR VEHICLES WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR NOT OVER 1000CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87034092	OTHER NON-CKD MOTOR VEHICLES WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 1000CC BUT NOT OVER 1500CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87034093	OTHER NON-CKD MOTOR VEHICLES WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 1500CC BUT NOT OVER 1800CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87034094	OTHER NON-CKD MOTOR VEHICLES WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 1800CC BUT NOT OVER 2000CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0

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87034095	OTHER NON-CKD MOTOR VEHICLES WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 2000CC BUT NOT OVER 2500CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87034096	OTHER NON-CKD MOTOR VEHICLES WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 2500CC BUT NOT OVER 3000CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87034097	OTHER NON-CKD MOTOR VEHICLES WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 3000CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE FOUR WHEEL DRIVE	0	0
87034098	OTHER NON-CKD MOTOR VEHICLES WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 3000CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE NOT FOUR WHEEL DRIVE	0	0
87035011	CKD GO KARTS WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87035012	CKD ALL-TERRAIN VEHICLES WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87035013	CKD AMBULANCES WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87035014	CKD HEARSES WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87035015	CKD PRISON VANS WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87035016	CKD MOTOR HOMES WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR NOT OVER 2000CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87035017	CKD MOTOR HOMES WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 2000CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87035018	CKD SEDAN WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR NOT OVER 1500CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0

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87035019	CKD SEDAN WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 1500CC BUT NOT OVER 2000CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87035021	CKD SEDAN WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 2000CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87035022	OTHER CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR NOT OVER 1500CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE FOUR WHEEL DRIVE	0	0
87035023	OTHER CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 1500CC BUT NOT OVER 2000CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE FOUR WHEEL DRIVE	0	0
87035024	OTHER CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 2000CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE FOUR WHEEL DRIVE	0	0
87035025	OTHER CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR NOT OVER 2000CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE NOT FOUR WHEEL DRIVE	0	0
87035026	OTHER CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 2000CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE NOT FOUR WHEEL DRIVE	0	0
87035027	OTHER CKD MOTOR VEHICLES WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR NOT OVER 2000CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87035028	OTHER CKD MOTOR VEHICLES WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 2000CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87035031	NON-CKD GO KARTS WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0

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PE-74/26
OD-18/26
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Congreso de la Nación MERCOSUR

MERCOSUL

87035032	NON-CKD ALL-TERRAIN VEHICLES WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR NOT OVER 1000CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87035033	NON-CKD ALL-TERRAIN VEHICLES WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 1000CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87035034	NON-CKD AMBULANCES WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR NOT OVER 1500CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87035035	NON-CKD AMBULANCES WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 1500CC BUT NOT OVER 2500CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87035036	NON-CKD AMBULANCES WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 2500CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87035041	NON-CKD HEARSES WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR NOT OVER 1000CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87035042	NON-CKD HEARSES WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 1000CC BUT NOT OVER 1500CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87035043	NON-CKD HEARSES WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 1500CC BUT NOT OVER 1800CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87035044	NON-CKD HEARSES WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 1800CC BUT NOT OVER 2000CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87035045	NON-CKD HEARSES WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 2000CC BUT NOT OVER 2500CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87035046	NON-CKD HEARSES WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 2500CC BUT NOT OVER 3000CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87035047	NON-CKD HEARSES WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 3000CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0

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87035051	NON-CKD PRISON VANS WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR NOT OVER 1000CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87035052	NON-CKD PRISON VANS WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 1000CC BUT NOT OVER 1500CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87035053	NON-CKD PRISON VANS WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 1500CC BUT NOT OVER 1800CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87035054	NON-CKD PRISON VANS WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 1800CC BUT NOT OVER 2500CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87035055	NON-CKD PRISON VANS WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 2500CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87035056	NON-CKD MOTOR HOMES WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR NOT OVER 1500CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87035057	NON-CKD MOTOR HOMES WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 1500CC BUT NOT OVER 2000CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87035058	NON-CKD MOTOR HOMES WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 2000CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87035061	NON-CKD SEDAN WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR NOT OVER 1000CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87035062	NON-CKD SEDAN WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 1000CC BUT NOT OVER 1500CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87035063	NON-CKD SEDAN WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 1500CC BUT NOT OVER 1800CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87035064	NON-CKD SEDAN WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 1800CC BUT NOT OVER 2000CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0

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87035065	NON-CKD SEDAN WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 2000CC BUT NOT OVER 2500CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87035066	NON-CKD SEDAN WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 2500CC BUT NOT OVER 3000CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87035067	NON-CKD SEDAN WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 3000CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87035071	OTHER NON-CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR NOT OVER 1000CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE FOUR WHEEL DRIVE	0	0
87035072	OTHER NON-CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 1000CC BUT NOT OVER 1500CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE FOUR WHEEL DRIVE	0	0
87035073	OTHER NON-CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 1500CC BUT NOT OVER 1800CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE FOUR WHEEL DRIVE	0	0
87035074	OTHER NON-CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 1800CC BUT NOT OVER 2000CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE FOUR WHEEL DRIVE	0	0
87035075	OTHER NON-CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 2000CC BUT NOT OVER 2500CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE FOUR WHEEL DRIVE	0	0
87035076	OTHER NON-CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 2500CC BUT NOT OVER 3000CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE FOUR WHEEL DRIVE	0	0

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87035077	OTHER NON-CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 3000CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE FOUR WHEEL DRIVE	0	0
87035081	OTHER NON-CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR NOT OVER 1000CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE NOT FOUR WHEEL DRIVE	0	0
87035082	OTHER NON-CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 1000CC BUT NOT OVER 1500CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE NOT FOUR WHEEL DRIVE	0	0
87035083	OTHER NON-CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 1500CC BUT NOT OVER 1800CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE NOT FOUR WHEEL DRIVE	0	0
87035084	OTHER NON-CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 1800CC BUT NOT OVER 2000CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE NOT FOUR WHEEL DRIVE	0	0
87035085	OTHER NON-CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 2000CC BUT NOT OVER 2500CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE NOT FOUR WHEEL DRIVE	0	0
87035086	OTHER NON-CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 2500CC BUT NOT OVER 3000CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE NOT FOUR WHEEL DRIVE	0	0
87035087	OTHER NON-CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 3000CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE NOT FOUR WHEEL DRIVE	0	0
87035091	OTHER NON-CKD MOTOR VEHICLES WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR NOT OVER 1000CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0

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87035092	OTHER NON-CKD MOTOR VEHICLES WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 1000CC BUT NOT OVER 1500CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87035093	OTHER NON-CKD MOTOR VEHICLES WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 1500CC BUT NOT OVER 1800CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87035094	OTHER NON-CKD MOTOR VEHICLES EXCL VANS WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 1800CC BUT NOT OVER 2000CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87035095	OTHER NON-CKD MOTOR VEHICLES WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 2000CC BUT NOT OVER 2500CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87035096	OTHER NON-CKD MOTOR VEHICLES WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 2500CC BUT NOT OVER 3000CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87035097	OTHER NON-CKD MOTOR VEHICLES WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 3000CC EXCL THOSE CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87036011	CKD GO KARTS WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87036012	CKD ALL-TERRAIN VEHICLES WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87036013	CKD AMBULANCES WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87036014	CKD HEARSES WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87036015	CKD PRISON VANS WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87036016	CKD MOTOR-HOMES WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR NOT OVER 2000CC CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0

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87036017	CKD MOTOR-HOMES WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 2000CC CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87036018	CKD SEDAN WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR NOT OVER 1500CC CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87036019	CKD SEDAN WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 1500CC BUT NOT OVER 2000CC CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87036021	CKD SEDAN WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 2000CC CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87036022	OTHER CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR NOT OVER 1500CC CHARGED BY EXTERNAL ELECTRIC SOURCE FOUR WHEEL DRIVE	0	0
87036023	OTHER CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 1500CC BUT NOT OVER 2000CC CHARGED BY EXTERNAL ELECTRIC SOURCE FOUR WHEEL DRIVE	0	0
87036024	OTHER CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 2000CC CHARGED BY EXTERNAL ELECTRIC SOURCE FOUR WHEEL DRIVE	0	0
87036025	OTHER CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR NOT OVER 2000CC CHARGED BY EXTERNAL ELECTRIC SOURCE NOT FOUR WHEEL DRIVE	0	0
87036026	OTHER CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 2000CC CHARGED BY EXTERNAL ELECTRIC SOURCE NOT FOUR WHEEL DRIVE	0	0
87036027	OTHER CKD MOTOR VEHICLES WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR NOT OVER 2000CC CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87036028	OTHER CKD MOTOR VEHICLES WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 2000CC CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87036031	NON-CKD GO KARTS WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0

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87036032	NON-CKD ALL TERRAIN VEHICLES WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR NOT OVER 1000CC CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87036033	NON-CKD ALL TERRAIN VEHICLES WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 1000CC CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87036034	NON-CKD AMBULANCES WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 1000CC BUT NOT OVER 1500CC CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87036035	NON-CKD AMBULANCES WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 1500CC BUT NOT OVER 3000CC CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87036036	NON-CKD AMBULANCES WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 3000CC CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87036041	NON-CKD HEARSES WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR NOT OVER 1000CC CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87036042	NON-CKD HEARSES WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 1000CC BUT NOT OVER 1500CC CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87036043	NON-CKD HEARSES WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 1500CC BUT NOT OVER 1800CC CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87036044	NON-CKD HEARSES WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 1800CC BUT NOT OVER 2000CC CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87036045	NON-CKD HEARSES WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 2000CC BUT NOT OVER 2500CC CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87036046	NON-CKD HEARSES WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 2500CC BUT NOT OVER 3000CC CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87036047	NON-CKD HEARSES WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 3000CC CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0

87036051	NON-CKD PRISON VANS WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR NOT OVER 1000CC CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87036052	NON-CKD PRISON VANS WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 1000CC BUT NOT OVER 1500CC CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87036053	NON-CKD PRISON VANS WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 1500CC BUT NOT OVER 1800CC CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87036054	NON-CKD PRISON VANS WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 1800CC BUT NOT OVER 3000CC CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87036055	NON-CKD PRISON VANS WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 3000CC CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87036056	NON-CKD MOTOR-HOMES WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR NOT OVER 1500CC CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87036057	NON-CKD MOTOR-HOMES WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 1500CC BUT NOT OVER 2000CC CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87036058	NON-CKD MOTOR-HOMES WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 2000CC CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87036061	NON-CKD SEDAN WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR NOT OVER 1000CC CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87036062	NON-CKD SEDAN WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 1000CC BUT NOT OVER 1500CC CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87036063	NON-CKD SEDAN WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 1500CC BUT NOT OVER 1800CC CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87036064	NON-CKD SEDAN WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 1800CC BUT NOT OVER 2000CC CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0

CONGRESO LEGISLATIVO DE LA NACIÓN ARGENTINA

87036065	NON-CKD SEDAN WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 2000CC BUT NOT OVER 2500CC CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87036066	NON-CKD SEDAN WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 2500CC BUT NOT OVER 3000CC CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87036067	NON-CKD SEDAN WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 3000CC CHARGED BY EXTERNAL ELECTRIC SOURCE FOUR WHEEL DRIVE	0	0
87036068	NON-CKD SEDAN WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 3000CC CHARGED BY EXTERNAL ELECTRIC SOURCE NOT FOUR WHEEL DRIVE	0	0
87036071	OTHER NON-CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR NOT OVER 1000CC CHARGED BY EXTERNAL ELECTRIC SOURCE FOUR WHEEL DRIVE	0	0
87036072	OTHER NON-CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 1000CC BUT NOT OVER 1500CC CHARGED BY EXTERNAL ELECTRIC SOURCE FOUR WHEEL DRIVE	0	0
87036073	OTHER NON-CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 1500CC BUT NOT OVER 1800CC CHARGED BY EXTERNAL ELECTRIC SOURCE FOUR WHEEL DRIVE	0	0
87036074	OTHER NON-CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 1800CC BUT NOT OVER 2000CC CHARGED BY EXTERNAL ELECTRIC SOURCE FOUR WHEEL DRIVE	0	0
87036075	OTHER NON-CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 2000CC BUT NOT OVER 2500CC CHARGED BY EXTERNAL ELECTRIC SOURCE FOUR WHEEL DRIVE	0	0
87036076	OTHER NON-CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 2500CC BUT NOT OVER 3000CC CHARGED BY EXTERNAL ELECTRIC SOURCE FOUR WHEEL DRIVE	0	0

CONGRESO LATINO DE LA NACIÓN ARGENTINA

87036077	OTHER NON-CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 3000CC CHARGED BY EXTERNAL ELECTRIC SOURCE FOUR WHEEL DRIVE	0	0
87036081	OTHER NON-CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR NOT OVER 1000CC CHARGED BY EXTERNAL ELECTRIC SOURCE NOT FOUR WHEEL DRIVE	0	0
87036082	OTHER NON-CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 1000CC BUT NOT OVER 1500CC CHARGED BY EXTERNAL ELECTRIC SOURCE NOT FOUR WHEEL DRIVE	0	0
87036083	OTHER NON-CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 1500CC BUT NOT OVER 1800CC CHARGED BY EXTERNAL ELECTRIC SOURCE NOT FOUR WHEEL DRIVE	0	0
87036084	OTHER NON-CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 1800CC BUT NOT OVER 2000CC CHARGED BY EXTERNAL ELECTRIC SOURCE NOT FOUR WHEEL DRIVE	0	0
87036085	OTHER NON-CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 2000CC BUT NOT OVER 2500CC CHARGED BY EXTERNAL ELECTRIC SOURCE NOT FOUR WHEEL DRIVE	0	0
87036086	OTHER NON-CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 2500CC BUT NOT OVER 3000CC CHARGED BY EXTERNAL ELECTRIC SOURCE NOT FOUR WHEEL DRIVE	0	0
87036087	OTHER NON-CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 3000CC CHARGED BY EXTERNAL ELECTRIC SOURCE NOT FOUR WHEEL DRIVE	0	0
87036091	OTHER NON-CKD MOTOR VEHICLES WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR NOT OVER 1000CC CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0

CONGRESO LEGISLATIVO DE LA NACION ARGENTINA

87036092	OTHER NON-CKD MOTOR VEHICLES WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 1000CC BUT NOT OVER 1500CC CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87036093	OTHER NON-CKD MOTOR VEHICLES WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 1500CC BUT NOT OVER 1800CC CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87036094	OTHER NON-CKD MOTOR VEHICLES WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 1800CC BUT NOT OVER 2000CC CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87036095	OTHER NON-CKD MOTOR VEHICLES WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 2000CC BUT NOT OVER 2500CC CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87036096	OTHER NON-CKD MOTOR VEHICLES WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 2500CC BUT NOT OVER 3000CC CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87036097	OTHER NON-CKD MOTOR VEHICLES WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 3000CC CHARGED BY EXTERNAL ELECTRIC SOURCE FOUR WHEEL DRIVE	0	0
87036098	OTHER NON-CKD MOTOR VEHICLES WITH SPARK-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 3000CC CHARGED BY EXTERNAL ELECTRIC SOURCE NOT FOUR WHEEL DRIVE	0	0
87037011	CKD GO KARTS WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87037012	CKD ALL-TERRAIN VEHICLES WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87037013	CKD AMBULANCES WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87037014	CKD HEARSES WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87037015	CKD PRISON VANS WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87037016	CKD MOTOR HOMES WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR NOT OVER 2000CC CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0

CONGRESO LATINO DE LA MARINERA ARGENTINA

87037017	CKD MOTOR HOMES WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 2000CC CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87037018	CKD SEDAN WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR NOT OVER 1500CC CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87037019	CKD SEDAN WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 1500CC BUT NOT OVER 2000CC CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87037021	CKD SEDAN WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 2000CC CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87037022	OTHER CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR NOT OVER 1500CC CHARGED BY EXTERNAL ELECTRIC SOURCE FOUR WHEEL DRIVE	0	0
87037023	CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 1500CC BUT NOT OVER 2000CC CHARGED BY EXTERNAL ELECTRIC SOURCE FOUR WHEEL DRIVE	0	0
87037024	CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 2000CC CHARGED BY EXTERNAL ELECTRIC SOURCE FOUR WHEEL DRIVE	0	0
87037025	OTHER CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR NOT OVER 2000CC CHARGED BY EXTERNAL ELECTRIC SOURCE NOT FOUR WHEEL DRIVE	0	0
87037026	OTHER CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 2000CC CHARGED BY EXTERNAL ELECTRIC SOURCE NOT FOUR WHEEL DRIVE	0	0
87037027	OTHER CKD MOTOR VEHICLES WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR NOT OVER 2000CC CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87037028	OTHER CKD MOTOR VEHICLES WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 2000CC CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0

CONGRESO LEGISLATIVO DE LA NACIÓN ARGENTINA

87037031	NON-CKD GO KARTS WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87037032	NON-CKD ALL-TERRAIN VEHICLES WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR NOT OVER 1000CC CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87037033	NON-CKD ALL-TERRAIN VEHICLES WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 1000CC CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87037034	NON-CKD AMBULANCES WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR NOT OVER 1500CC CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87037035	NON-CKD AMBULANCES WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 1500CC BUT NOT OVER 2500CC CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87037036	NON-CKD AMBULANCES WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 2500CC CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87037041	NON-CKD HEARSES WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR NOT OVER 1000CC CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87037042	NON-CKD HEARSES WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 1000CC BUT NOT OVER 1500CC CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87037043	NON-CKD HEARSES WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 1500CC BUT NOT OVER 1800CC CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87037044	NON-CKD HEARSES WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 1800CC BUT NOT OVER 2000CC CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87037045	NON-CKD HEARSES WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 2000CC BUT NOT OVER 2500CC CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87037046	NON-CKD HEARSES WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 2500CC BUT NOT OVER 3000CC CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0

CONGRESO LEGISLATIVO DE LA NACION ARGENTINA

87037047	NON-CKD HEARSES WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 3000CC CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87037051	NON-CKD PRISON VANS WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR NOT OVER 1000CC CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87037052	NON-CKD PRISON VANS WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 1000CC BUT NOT OVER 1500CC CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87037053	NON-CKD PRISON VANS WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 1500CC BUT NOT OVER 1800CC CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87037054	NON-CKD PRISON VANS WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 1800CC BUT NOT OVER 2500CC CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87037055	NON-CKD PRISON VANS WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 2500CC CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87037056	NON-CKD MOTOR-HOMES WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR NOT OVER 1500CC CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87037057	NON-CKD MOTOR-HOMES WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 1500CC BUT NOT OVER 2000CC CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87037058	NON-CKD MOTOR-HOMES WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 2000CC CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87037061	NON-CKD SEDAN WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR NOT OVER 1000CC CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87037062	NON-CKD SEDAN WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 1000CC BUT NOT OVER 1500CC CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87037063	NON-CKD SEDAN WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 1500CC BUT NOT OVER 1800CC CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0

CONGRESO LEGISLATIVO DE LA NACIÓN ARGENTINA

87037064	NON-CKD SEDAN WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 1800CC BUT NOT OVER 2000CC CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87037065	NON-CKD SEDAN WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 2000CC BUT NOT OVER 2500CC CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87037066	NON-CKD SEDAN WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 2500CC BUT NOT OVER 3000CC CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87037067	NON-CKD SEDAN WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 3000CC CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87037071	OTHER NON-CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR NOT OVER 1000CC CHARGED BY EXTERNAL ELECTRIC SOURCE FOUR WHEEL DRIVE	0	0
87037072	OTHER NON-CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 1000CC BUT NOT OVER 1500CC CHARGED BY EXTERNAL ELECTRIC SOURCE FOUR WHEEL DRIVE	0	0
87037073	OTHER NON-CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 1500CC BUT NOT OVER 1800CC CHARGED BY EXTERNAL ELECTRIC SOURCE FOUR WHEEL DRIVE	0	0
87037074	OTHER NON-CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 1800CC BUT NOT OVER 2000CC CHARGED BY EXTERNAL ELECTRIC SOURCE FOUR WHEEL DRIVE	0	0
87037075	OTHER NON-CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 2000CC BUT NOT OVER 2500CC CHARGED BY EXTERNAL ELECTRIC SOURCE FOUR WHEEL DRIVE	0	0
87037076	OTHER NON-CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 2500CC BUT NOT OVER 3000CC CHARGED BY EXTERNAL ELECTRIC SOURCE FOUR WHEEL DRIVE	0	0

CONGRESO LEGISLATIVO DE LA NACION ARGENTINA

87037077	OTHER NON-CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 3000CC CHARGED BY EXTERNAL ELECTRIC SOURCE FOUR WHEEL DRIVE	0	0
87037081	OTHER NON-CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR NOT OVER 1000CC CHARGED BY EXTERNAL ELECTRIC SOURCE NOT FOUR WHEEL DRIVE	0	0
87037082	OTHER NON-CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 1000CC BUT NOT OVER 1500CC CHARGED BY EXTERNAL ELECTRIC SOURCE NOT FOUR WHEEL DRIVE	0	0
87037083	OTHER NON-CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 1500CC BUT NOT OVER 1800CC CHARGED BY EXTERNAL ELECTRIC SOURCE NOT FOUR WHEEL DRIVE	0	0
87037084	OTHER NON-CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 1800CC BUT NOT OVER 2000CC CHARGED BY EXTERNAL ELECTRIC SOURCE NOT FOUR WHEEL DRIVE	0	0
87037085	OTHER NON-CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 2000CC BUT NOT OVER 2500CC CHARGED BY EXTERNAL ELECTRIC SOURCE NOT FOUR WHEEL DRIVE	0	0
87037086	OTHER NON-CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 2500CC BUT NOT OVER 3000CC CHARGED BY EXTERNAL ELECTRIC SOURCE NOT FOUR WHEEL DRIVE	0	0
87037087	OTHER NON-CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 3000CC CHARGED BY EXTERNAL ELECTRIC SOURCE NOT FOUR WHEEL DRIVE	0	0
87037091	OTHER NON-CKD MOTOR VEHICLES WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR NOT OVER 1000CC CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0

CONGRESO LEGISLATIVO DE LA NACIÓN ARGENTINA

87037092	OTHER NON-CKD MOTOR VEHICLES WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 1000CC BUT NOT OVER 1500CC CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87037093	OTHER NON-CKD MOTOR VEHICLES WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 1500CC BUT NOT OVER 1800CC CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87037094	OTHER NON-CKD MOTOR VEHICLES WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 1800CC BUT NOT OVER 2000CC CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87037095	OTHER NON-CKD MOTOR VEHICLES WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 2000CC BUT NOT OVER 2500CC CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87037096	OTHER NON-CKD MOTOR VEHICLES WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 2500CC BUT NOT OVER 3000CC CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87037097	OTHER NON-CKD MOTOR VEHICLES WITH COMPRESSION-IGNITION COMBUSTION RECIPROCATING ENGINE & ELECTRIC MOTOR OVER 3000CC CHARGED BY EXTERNAL ELECTRIC SOURCE	0	0
87038011	CKD GO KARTS WITH ELECTRIC MOTOR ONLY	0	0
87038012	CKD ALL-TERRAIN VEHICLES WITH ELECTRIC MOTOR ONLY	0	0
87038013	CKD AMBULANCES WITH ELECTRIC MOTOR ONLY	0	0
87038014	CKD HEARSES WITH ELECTRIC MOTOR ONLY	0	0
87038015	CKD PRISON VANS WITH ELECTRIC MOTOR ONLY	0	0
87038016	CKD MOTOR-HOMES WITH ELECTRIC MOTOR ONLY	0	0
87038017	CKD SEDAN WITH ELECTRIC MOTOR ONLY	0	0
87038018	OTHER CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS WITH ELECTRIC MOTOR ONLY	0	0
87038019	OTHER CKD MOTOR VEHICLES WITH ELECTRIC MOTOR ONLY	0	0
87038091	NON-CKD GO KARTS WITH ELECTRIC MOTOR ONLY	0	0
87038092	NON-CKD ALL-TERRAIN VEHICLES WITH ELECTRIC MOTOR ONLY	0	0
87038093	NON-CKD AMBULANCES WITH ELECTRIC MOTOR ONLY	0	0
87038094	NON-CKD HEARSES WITH ELECTRIC MOTOR ONLY	0	0
87038095	NON-CKD PRISON VANS WITH ELECTRIC MOTOR ONLY	0	0
87038096	NON-CKD MOTOR-HOMES WITH ELECTRIC MOTOR ONLY	0	0
87038097	NON-CKD SEDAN WITH ELECTRIC MOTOR ONLY	0	0

CONGRESO LEGISLATIVO DE LA NACION ARGENTINA

87038098	OTHER NON-CKD MOTOR CARS INCL STATION WAGONS & SPORTS CAR EXCL VANS WITH ELECTRIC MOTOR ONLY	0	0
87038099	OTHER NON-CKD MOTOR VEHICLES WITH ELECTRIC MOTOR ONLY	0	0
87039011	OTHER CKD GO KARTS WITH ENGINES NOT ELSEWHERE SPECIFIED	0	0
87039012	OTHER CKD ALL-TERRAIN VEHICLES WITH ENGINES NOT ELSEWHERE SPECIFIED	0	0
87039013	OTHER CKD AMBULANCES NOT ELSEWHERE SPECIFIED	0	0
87039014	OTHER CKD HEARSES NOT ELSEWHERE SPECIFIED	0	0
87039015	OTHER CKD PRISON VANS NOT ELSEWHERE SPECIFIED	0	0
87039016	OTHER CKD MOTOR-HOMES NOT ELSEWHERE SPECIFIED	0	0
87039017	OTHER CKD SEDAN NOT ELSEWHERE SPECIFIED	0	0
87039018	OTHER CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS NOT ELSEWHERE SPECIFIED	0	0
87039019	OTHER CKD MOTOR VEHICLES NOT ELSEWHERE SPECIFIED	0	0
87039091	OTHER NON-CKD GO KARTS NOT ELSEWHERE SPECIFIED	0	0
87039092	OTHER NON-CKD ALL-TERRAIN VEHICLES NOT ELSEWHERE SPECIFIED	0	0
87039093	OTHER NON-CKD AMBULANCES NOT ELSEWHERE SPECIFIED	0	0
87039094	OTHER NON-CKD HEARSES NOT ELSEWHERE SPECIFIED	0	0
87039095	OTHER NON-CKD PRISON VANS NOT ELSEWHERE SPECIFIED	0	0
87039096	OTHER NON-CKD MOTOR-HOMES NOT ELSEWHERE SPECIFIED	0	0
87039097	OTHER NON-CKD SEDAN NOT ELSEWHERE SPECIFIED	0	0
87039098	OTHER NON-CKD MOTOR CARS INCL STATION WAGONS & SPORTS CARS EXCL VANS NOT ELSEWHERE SPECIFIED	0	0
87039099	OTHER NON-CKD MOTOR VEHICLES NOT ELSEWHERE SPECIFIED	0	0
87041013	CKD DUMPERS FOR OFF HIGHWAY USE GVW NOT OVER 5 TONS	0	0
87041014	CKD DUMPERS FOR OFF HIGHWAY USE GVW OVER 5 TONS BUT NOT OVER 10 TONS	0	0
87041015	CKD DUMPERS FOR OFF HIGHWAY USE GVW OVER 10 TONS BUT NOT OVER 20 TONS	0	0
87041016	CKD DUMPERS FOR OFF HIGHWAY USE GVW OVER 20 TONS BUT NOT OVER 24 TONS	0	0
87041017	CKD DUMPERS FOR OFF HIGHWAY USE GVW OVER 24 TONS BUT NOT OVER 45 TONS	0	0
87041018	CKD DUMPERS FOR OFF HIGHWAY USE GVW OVER 45 TONS	0	0
87041031	NON CKD DUMPERS FOR OFF HIGHWAY USE GVW NOT OVER 5 TONS	0	0
87041032	NON CKD DUMPERS FOR OFF HIGHWAY USE GVW OVER 5 TONS BUT NOT OVER 10 TONS	0	0
87041033	NON CKD DUMPERS FOR OFF HIGHWAY USE GVW OVER 10 TONS BUT NOT OVER 20 TONS	0	0

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87041034	NON CKD DUMPERS FOR OFF HIGHWAY USE GVW OVER 20 TONS BUT NOT OVER 24 TONS	0	0
87041035	NON CKD DUMPERS FOR OFF HIGHWAY USE GVW OVER 24 TONS BUT NOT OVER 38 TONS	0	0
87041036	NON CKD DUMPERS FOR OFF HIGHWAY USE GVW OVER 38 TONS BUT NOT OVER 45 TONS	0	0
87041037	NON CKD DUMPERS FOR OFF HIGHWAY USE GVW OVER 45 TONS	0	0
87042111	CKD REFRIGERATED LORRIES OR TRUCKS COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE GVW NOT OVER 5 TONS	0	0
87042119	OTHER CKD GOODS VEHICLES COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE GVW NOT OVER 5 TONS	0	0
87042121	NON CKD REFRIGERATED LORRIES OR TRUCKS COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE GVW NOT OVER 5 TONS	0	0
87042122	NON CKD REFUSE COLLECTION VEHICLES WITH COMPRESSING DEVICE COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE GVW NOT OVER 5 TONS	0	0
87042123	NON CKD TANKER VEHICLES & BULK CEMENT LORRIES OR TRUCKS COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE GVW NOT OVER 5 TONS	0	0
87042124	NON CKD ARMOURED CARGO VEHICLES COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE GVW NOT OVER 5 TONS	0	0
87042125	NON CKD HOOK LIFT LORRIES OR TRUCKS COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE GVW NOT OVER 5 TONS	0	0
87042129	OTHER NON CKD GOODS VEHICLES COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE GVW NOT OVER 5 TONS	0	0
87042211	CKD REFRIGERATED LORRIES OR TRUCKS COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE GVW NOT OVER 6 TONS	0	0
87042219	OTHER CKD GOODS VEHICLES COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE GVW NOT OVER 6 TONS	0	0
87042221	NON CKD REFRIGERATED LORRIES OR TRUCKS COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE GVW NOT OVER 6 TONS	0	0
87042222	NON CKD REFUSE COLLECTION VEHICLES WITH COMPRESSING DEVICE COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE GVW NOT OVER 6 TONS	0	0
87042223	NON CKD TANKER VEHICLES & BULK CEMENT LORRIES OR TRUCKS COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE GVW NOT OVER 6 TONS	0	0

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87042224	NON CKD ARMOURED CARGO VEHICLES COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE GVW NOT OVER 6 TONS	0	0
87042225	NON CKD HOOK LIFT LORRIES OR TRUCKS COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE GVW NOT OVER 6 TONS	0	0
87042229	OTHER NON CKD GOODS VEHICLES COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE GVW NOT OVER 6 TONS	0	0
87042231	CKD REFRIGERATED LORRIES OR TRUCKS COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE GVW OVER 6 BUT NOT OVER 20 TONS	0	0
87042239	OTHER CKD GOODS VEHICLES COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE GVW OVER 6 BUT NOT OVER 20 TONS	0	0
87042241	NON CKD REFRIGERATED LORRIES OR TRUCKS COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE GVW OVER 6 BUT NOT OVER 20 TONS	0	0
87042242	NON CKD REFUSE COLLECTION VEHICLES WITH COMPRESSING DEVICE COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE GVW OVER 6 BUT NOT OVER 20 TONS	0	0
87042243	NON CKD TANKER VEHICLES & BULK CEMENT LORRIES OR TRUCKS COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE GVW OVER 6 BUT NOT OVER 20 TONS	0	0
87042245	NON CKD HOOK LIFT LORRIES OR TRUCKS COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE GVW OVER 6 BUT NOT OVER 20 TONS	0	0
87042246	NON CKD ARMOURED CARGO VEHICLES FOR TRANSPORTING VALUABLES COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE GVW OVER 6 BUT 10 TON OR LOWER	0	0
87042247	NON CKD ARMOURED CARGO VEHICLES FOR TRANSPORTING VALUABLES COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE GVW OVER 10 BUT NOT OVER 20 TONS	0	0
87042251	OTHER NON CKD GOODS VEHICLES COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE GVW OVER 6 BUT NOT OVER 10 TONS	0	0
87042259	OTHER NON CKD GOODS VEHICLES COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE GVW OVER 10 BUT NOT OVER 20 TONS	0	0
87042311	CKD REFRIGERATED LORRIES OR TRUCKS COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE GVW OVER 20 BUT NOT OVER 24 TONS	0	0

87042319	OTHER CKD GOODS VEHICLES COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE GVW OVER 20 BUT NOT OVER 24 TONS	0	0
87042321	NON CKD REFRIGERATED LORRIES OR TRUCKS COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE GVW OVER 20 BUT NOT OVER 24 TONS	0	0
87042322	NON CKD REFUSE COLLECTION VEHICLES WITH COMPRESSING DEVICE COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE GVW OVER 20 BUT NOT OVER 24 TONS	0	0
87042323	NON CKD TANKER VEHICLES & BULK CEMENT LORRIES OR TRUCKS COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE GVW OVER 20 BUT NOT OVER 24 TONS	0	0
87042324	NON CKD ARMOURED CARGO VEHICLES COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE GVW OVER 20 BUT NOT OVER 24 TONS	0	0
87042325	NON CKD HOOK LIFT LORRIES OR TRUCKS COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE GVW OVER 20 BUT NOT OVER 24 TONS	0	0
87042329	OTHER NON CKD GOODS VEHICLES WITH COMPRESSION IGNITION INTERNAL COMBUSTION DIESEL OR SEMI-DIESEL ENGINE GVW OVER 20 BUT NOT OVER 24 TONS	0	0
87042351	CKD REFRIGERATED LORRIES OR TRUCKS COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE GVW OVER 24 BUT NOT OVER 45 TONS	0	0
87042359	OTHER CKD GOODS VEHICLES COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE GVW OVER 24 BUT NOT OVER 45 TONS	0	0
87042361	NON CKD REFRIGERATED LORRIES OR TRUCKS COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE GVW OVER 24 BUT NOT OVER 45 TONS	0	0
87042362	NON CKD REFUSE COLLECTION VEHICLES WITH COMPRESSING DEVICE COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE GVW OVER 24 BUT NOT OVER 45 TONS	0	0
87042363	NON CKD TANKER VEHICLES & BULK CEMENT LORRIES OR TRUCKS COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE GVW OVER 24 BUT NOT OVER 45 TONS	0	0
87042364	NON CKD ARMOURED CARGO VEHICLES COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE GVW OVER 24 BUT NOT OVER 45 TONS	0	0
87042365	NON CKD HOOK LIFT LORRIES OR TRUCKS COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE GVW OVER 24 BUT NOT OVER 45 TONS	0	0

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87042366	NON CKD DUMPERS COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE GVW OVER 24 BUT NOT OVER 45 TONS	0	0
87042369	OTHER NON CKD GOODS VEHICLES COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE GVW OVER 24 BUT NOT OVER 45 TONS	0	0
87042371	CKD REFRIGERATED LORRIES OR TRUCKS COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE GVW OVER 45 TONS	0	0
87042379	OTHER CKD GOODS VEHICLES COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE GVW OVER 45 TONS	0	0
87042381	NON CKD REFRIGERATED LORRIES OR TRUCKS COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE GVW OVER 45 TONS	0	0
87042382	NON CKD REFUSE COLLECTION VEHICLES WITH COMPRESSING DEVICE COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE GVW OVER 45 TONS	0	0
87042384	NON CKD ARMOURED CARGO VEHICLES COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE GVW OVER 45 TONS	0	0
87042385	NON CKD HOOK LIFT LORRIES OR TRUCKS COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE GVW OVER 45 TONS	0	0
87042386	NON CKD DUMPERS COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE GVW OVER 45 TONS	0	0
87042389	OTHER NON CKD GOODS VEHICLES COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL ENGINE GVW OVER 45 TONS	0	0
87043111	CKD REFRIGERATED LORRIES OR TRUCKS SPARK-IGNITION COMBUSTION ENGINE GVW NOT OVER 5 TONS	0	0
87043119	OTHER CKD GOODS VEHICLES SPARK-IGNITION COMBUSTION ENGINE GVW NOT OVER 5 TONS	0	0
87043121	NON CKD REFRIGERATED LORRIES OR TRUCKS SPARK-IGNITION COMBUSTION ENGINE GVW NOT OVER 5 TONS	0	0
87043122	NON CKD REFUSE COLLECTION VEHICLES WITH COMPRESSING DEVICE SPARK-IGNITION COMBUSTION ENGINE GVW NOT OVER 5 TONS	0	0
87043123	NON CKD TANKER VEHICLES & BULK CEMENT LORRIES OR TRUCKS SPARK-IGNITION COMBUSTION ENGINE GVW NOT OVER 5 TONS	0	0
87043124	NON CKD ARMOURED CARGO VEHICLES SPARK-IGNITION COMBUSTION ENGINE GVW NOT OVER 5 TONS	0	0
87043125	NON CKD HOOK LIFT LORRIES OR TRUCKS SPARK-IGNITION COMBUSTION ENGINE GVW NOT OVER 5 TONS	0	0

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87043129	OTHER NON CKD GOODS VEHICLES SPARK-IGNITION COMBUSTION ENGINE GVW NOT OVER 5 TONS	0	0
87043211	CKD REFRIGERATED LORRIES OR TRUCKS SPARK-IGNITION COMBUSTION ENGINE GVW NOT OVER 6 TONS	0	0
87043219	OTHER CKD GOODS VEHICLES SPARK-IGNITION COMBUSTION ENGINE GVW NOT OVER 6 TONS	0	0
87043221	NON CKD REFRIGERATED LORRIES OR TRUCKS SPARK-IGNITION COMBUSTION ENGINE GVW NOT OVER 6 TONS	0	0
87043222	NON CKD REFUSE COLLECTION VEHICLES WITH COMPRESSING DEVICE SPARK-IGNITION COMBUSTION ENGINE GVW NOT OVER 6 TONS	0	0
87043223	NON CKD TANKER VEHICLES & BULK CEMENT LORRIES OR TRUCKS SPARK-IGNITION COMBUSTION ENGINE GVW NOT OVER 6 TONS	0	0
87043224	NON CKD ARMOURED CARGO VEHICLES SPARK-IGNITION COMBUSTION ENGINE GVW NOT OVER 6 TONS	0	0
87043225	NON CKD HOOK LIFT LORRIES OR TRUCKS SPARK-IGNITION COMBUSTION ENGINE GVW NOT OVER 6 TONS	0	0
87043229	OTHER NON CKD GOODS VEHICLES SPARK-IGNITION COMBUSTION ENGINE GVW NOT OVER 6 TONS	0	0
87043231	CKD REFRIGERATED LORRIES OR TRUCKS SPARK-IGNITION COMBUSTION ENGINE GVW OVER 6 BUT NOT OVER 20 TONS	0	0
87043239	OTHER CKD GOODS VEHICLES SPARK-IGNITION COMBUSTION ENGINE GVW OVER 6 BUT NOT OVER 20 TONS	0	0
87043241	NON CKD REFRIGERATED LORRIES OR TRUCKS SPARK-IGNITION COMBUSTION ENGINE GVW OVER 6 BUT NOT OVER 20 TONS	0	0
87043242	NON CKD REFUSE COLLECTION VEHICLES WITH COMPRESSING DEVICE SPARK-IGNITION COMBUSTION ENGINE GVW OVER 6 BUT NOT OVER 20 TONS	0	0
87043243	NON CKD TANKER VEHICLES & BULK CEMENT LORRIES OR TRUCKS SPARK-IGNITION COMBUSTION ENGINE GVW OVER 6 BUT NOT OVER 20 TONS	0	0
87043244	NON CKD ARMOURED CARGO VEHICLES SPARK-IGNITION COMBUSTION ENGINE GVW OVER 6 BUT NOT OVER 20 TONS	0	0
87043245	NON CKD HOOK LIFT LORRIES OR TRUCKS SPARK-IGNITION COMBUSTION ENGINE GVW OVER 6 BUT NOT OVER 20 TONS	0	0
87043248	OTHER NON CKD GOODS VEHICLES SPARK-IGNITION COMBUSTION ENGINE GVW OVER 6 BUT NOT OVER 10 TONS	0	0
87043249	OTHER NON CKD GOODS VEHICLES SPARK-IGNITION COMBUSTION ENGINE GVW OVER 10 BUT NOT OVER 20 TONS	0	0
87043251	CKD REFRIGERATED LORRIES OR TRUCKS SPARK-IGNITION COMBUSTION ENGINE GVW OVER 20 BUT NOT OVER 24 TONS	0	0

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87043259	OTHER CKD GOODS VEHICLES SPARK-IGNITION COMBUSTION ENGINE GVW OVER 20 BUT NOT OVER 24 TONS	0	0
87043261	NON CKD REFRIGERATED LORRIES OR TRUCKS SPARK-IGNITION COMBUSTION ENGINE GVW OVER 20 BUT NOT OVER 24 TONS	0	0
87043262	NON CKD REFUSE COLLECTION VEHICLES WITH COMPRESSING DEVICE SPARK-IGNITION COMBUSTION ENGINE GVW OVER 20 BUT NOT OVER 24 TONS	0	0
87043263	NON CKD TANKER VEHICLES & BULK CEMENT LORRIES OR TRUCKS SPARK-IGNITION COMBUSTION ENGINE GVW OVER 20 BUT NOT OVER 24 TONS	0	0
87043264	NON CKD ARMOURED CARGO VEHICLES SPARK-IGNITION COMBUSTION ENGINE OVER GVW 20 BUT NOT OVER 24 TONS	0	0
87043265	NON CKD HOOK LIFT LORRIES OR TRUCKS SPARK-IGNITION COMBUSTION ENGINE GVW OVER 20 BUT NOT OVER 24 TONS	0	0
87043269	OTHER NON CKD GOODS VEHICLES SPARK-IGNITION COMBUSTION ENGINE GVW 20 BUT NOT OVER 24 TONS	0	0
87043272	CKD REFRIGERATED LORRIES OR TRUCKS SPARK-IGNITION COMBUSTION ENGINE GVW OVER 24 BUT NOT OVER 45 TONS	0	0
87043279	OTHER CKD GOODS VEHICLES SPARK-IGNITION COMBUSTION ENGINE GVW OVER 24 BUT NOT OVER 45 TONS	0	0
87043281	NON CKD REFRIGERATED LORRIES OR TRUCKS SPARK-IGNITION COMBUSTION ENGINE GVW OVER 24 BUT NOT OVER 45 TONS	0	0
87043282	NON CKD REFUSE COLLECTION VEHICLES WITH COMPRESSING DEVICE SPARK-IGNITION COMBUSTION ENGINE GVW OVER 24 BUT NOT OVER 45 TONS	0	0
87043283	NON CKD TANKER VEHICLES & BULK CEMENT LORRIES OR TRUCKS SPARK-IGNITION COMBUSTION ENGINE GVW OVER 24 BUT NOT OVER 45 TONS	0	0
87043284	NON CKD ARMOURED CARGO VEHICLES SPARK-IGNITION COMBUSTION ENGINE GVW OVER 24 BUT NOT OVER 45 TONS	0	0
87043285	NON CKD HOOK LIFT LORRIES OR TRUCKS SPARK-IGNITION COMBUSTION ENGINE GVW OVER 24 BUT NOT OVER 45 TONS	0	0
87043286	NON CKD DUMPERS SPARK-IGNITION COMBUSTION ENGINE GVW OVER 24 BUT NOT OVER 45 TONS	0	0
87043289	OTHER NON CKD GOODS VEHICLES SPARK-IGNITION COMBUSTION ENGINE GVW OVER 24 BUT NOT OVER 45 TONS	0	0
87043291	CKD REFRIGERATED LORRIES OR TRUCKS SPARK-IGNITION COMBUSTION ENGINE GVW OVER 45 TONS	0	0
87043292	OTHER CKD GOODS VEHICLES SPARK-IGNITION COMBUSTION ENGINE GVW OVER 45 TONS	0	0
87043293	NON CKD REFRIGERATED LORRIES OR TRUCKS SPARK-IGNITION COMBUSTION ENGINE GVW OVER 45 TONS	0	0

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87043294	NON CKD REFUSE COLLECTION VEHICLES WITH COMPRESSING DEVICE SPARK-IGNITION COMBUSTION ENGINE GVW OVER 45 TONS	0	0
87043295	NON CKD TANKER VEHICLES & BULK CEMENT LORRIES OR TRUCKS SPARK-IGNITION COMBUSTION ENGINE GVW OVER 45 TONS	0	0
87043296	NON CKD ARMOURED CARGO VEHICLES SPARK-IGNITION COMBUSTION ENGINE GVW OVER 45 TONS	0	0
87043297	NON CKD HOOK LIFT LORRIES OR TRUCKS SPARK-IGNITION COMBUSTION ENGINE GVW OVER 45 TONS	0	0
87043298	NON CKD DUMPERS SPARK-IGNITION COMBUSTION ENGINE GVW OVER 45 TONS	0	0
87043299	OTHER NON CKD GOODS VEHICLES SPARK-IGNITION COMBUSTION ENGINE GVW OVER 45 TONS	0	0
87049010	CKD GOODS VEHICLES EXCL COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL & SPARK-IGNITION COMBUSTION ENGINE	0	0
87049091	OTHER NON CKD GOODS VEHICLES EXCL COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL & SPARK-IGNITION COMBUSTION ENGINE GVW NOT OVER 5 TONS	0	0
87049092	OTHER NON CKD GOODS VEHICLES EXCL COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL & SPARK-IGNITION COMBUSTION ENGINE GVW OVER 5 BUT NOT OVER 10 TONS	0	0
87049093	OTHER NON CKD GOODS VEHICLES EXCL COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL & SPARK-IGNITION COMBUSTION ENGINE GVW OVER 10 BUT NOT OVER 20 TONS	0	0
87049094	OTHER NON CKD GOODS VEHICLES EXCL COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL & SPARK-IGNITION COMBUSTION ENGINE GVW OVER 20 BUT NOT OVER 45 TONS	0	0
87049095	OTHER NON CKD GOODS VEHICLES EXCL COMPRESSION-IGNITION COMBUSTION DIESEL OR SEMI-DIESEL & SPARK-IGNITION COMBUSTION ENGINE GVW OVER 45 TONS	0	0
87051000	CRANE LORRIES	0	0
87052000	MOBILE DRILLING DERRICKS	0	0
87053000	FIRE FIGHTING VEHICLES	0	0
87054000	CONCRETE-MIXER LORRIES	0	0
87059050	STREET CLEANING VEHICLES OR CESSPOOL EMPTIERS OR MOBILE CLINICS OR SPRAYING LORRIES OF ALL KINDS	0	0
87059060	MOBILE EXPLOSIVE PRODUCTION VEHICLES	0	0
87059090	OTHER SPECIAL PURPOSE MOTOR VEHICLES EXCL THOSE FOR TRANSPORTING PERSONS & GOODS	0	0
87060011	CHASSIS FITTED WITH ENGINES FOR AGRICULTURAL TRACTORS OF SUBHEADINGS 87011011, 87011091, 87019110, 87019210, 87019310, 87019410 or 87019510	0	0

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87060019	CHASSIS FITTED WITH ENGINES FOR VEHICLES OF HEADING 8701 EXCL AGRICULTURAL TRACTORS OF SUBHEADINGS 87011011, 87011091, 87019110, 87019210, 87019310, 87019410 or 87019510	0	0
87060021	CHASSIS FITTED WITH ENGINES FOR MOTOR CARS FOR TRANSPORT OF 10 OR MORE PERSONS INCL STRETCH LIMOUSINES BUT EXCL COACHES BUSES MINIBUSES OR VANS	0	0
87060022	CHASSIS FITTED WITH ENGINES FOR OTHER VEHICLES GVW NOT OVER 24 TONS OF HEADING 8702	0	0
87060023	CHASSIS FITTED WITH ENGINES FOR OTHER VEHICLES GVW OVER 24 TONS OF HEADING 8702	0	0
87060031	CHASSIS FITTED WITH ENGINES FOR GO KARTS & GOLF CARS INCL GOLF BUGGIES & SIMILAR VEHICLES	0	0
87060032	CHASSIS FITTED WITH ENGINES FOR AMBULANCES	0	0
87060033	CHASSIS FITTED WITH ENGINES FOR MOTOR CARS	0	0
87060039	CHASSIS FITTED WITH ENGINES FOR OTHER VEHICLES OF HEADING 8703	0	0
87060041	CHASSIS FITTED WITH ENGINES FOR OTHER VEHICLES GVW NOT OVER 24 TONS OF HEADING 8704	0	0
87060042	CHASSIS FITTED WITH ENGINES FOR OTHER VEHICLES GVW OVER 24 TONS OF HEADING 8704	0	0
87060050	CHASSIS FITTED WITH ENGINES FOR VEHICLES OF HEADING 8705	0	0
87071010	BODIES INCL CABS FOR GO KARTS & GOLF CARS INCL GOLF BUGGIES & SIMILAR VEHICLES	0	0
87071020	BODIES INCL CABS FOR AMBULANCES	0	0
87071090	BODIES INCL CABS FOR OTHER VEHICLES OF HEADING 8703	0	0
87079011	DRIVER'S CABIN FOR VEHICLES OF SUBHEADING 870120	0	0
87079019	OTHER BODIES INCL CABS FOR VEHICLES OF HEADING 8701	0	0
87079021	BODIES INCL CABS FOR MOTOR CARS FOR TRANSPORT OF 10 OR MORE PERSONS INCL STRETCH LIMOUSINES BUT EXCL COACHES BUSES MINIBUSES OR VANS	0	0
87079029	BODIES INCL CABS FOR OTHER VEHICLES OF HEADING 8702	0	0
87079030	BODIES INCL CABS FOR VEHICLES OF HEADING 8705	0	0
87079040	DRIVER'S CABIN FOR DUMPERS FOR OFF-HIGHWAY USE	0	0
87079090	BODIES INCL CABS FOR VEHICLES OF HEADING 8704	0	0
87081010	BUMPERS & PARTS THEREOF FOR VEHICLES OF HEADING 8701	0	0
87081090	BUMPERS & PARTS THEREOF FOR VEHICLES OF HEADINGS 8702 TO 8705	0	0
87082100	SAFETY SEAT BELTS FOR VEHICLES OF HEADINGS 8701 TO 8705	0	0

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87082911	COMPONENTS OF DOOR TRIM ASSEMBLY FOR VEHICLES OF HEADING 8701	0	0
87082915	DOOR ARMRESTS FOR VEHICLES OF HEADING 8703	0	0
87082916	OTHER COMPONENTS OF DOOR TRIM ASSEMBLIES FOR VEHICLES OF HEADING 8703	0	0
87082917	COMPONENTS OF DOOR TRIM ASSEMBLIES FOR VEHICLES OF SUBHEADING 870410	0	0
87082918	COMPONENTS OF DOOR TRIM ASSEMBLIES FOR VEHICLES OF HEADING 8702 OR OTHER VEHICLES OF HEADING 8704	0	0
87082919	COMPONENTS OF DOOR TRIM ASSEMBLY FOR VEHICLES OF HEADING 8705	0	0
87082920	PARTS OF SAFETY SEAT BELTS FOR VEHICLES OF HEADINGS 8701 TO 8705	0	0
87082992	OTHER PARTS & ACCESSORIES OF BODIES INCL CABS FOR VEHICLES OF HEADING 8701	0	0
87082993	INTERIOR TRIM FITTINGS & MUDGUARDS FOR VEHICLES OF HEADING 8703	0	0
87082994	HOOD RODS FOR VEHICLES OF HEADING 8703	0	0
87082995	OTHER PARTS & ACCESSORIES OF BODIES INCL CABS FOR VEHICLES OF HEADING 8703	0	0
87082996	INTERIOR TRIM FITTINGS & MUDGUARDS FOR VEHICLES OF HEADING 8702 OR 8704	0	0
87082997	HOOD RODS FOR VEHICLES OF HEADING 8702 OR 8704	0	0
87082998	OTHER PARTS & ACCESSORIES OF BODIES INCL CABS FOR VEHICLES OF HEADING 8702 OR 8704	0	0
87082999	OTHER PARTS & ACCESSORIES OF BODIES FOR VEHICLES OF 8705	0	0
87083010	BRAKES & SERVO BRAKES & PARTS THEREOF FOR VEHICLES OF HEADING 8701	0	0
87083021	BRAKE DRUMS BRAKE DISCS OR BRAKE PIPES FOR VEHICLES OF HEADING 8703	0	0
87083029	BRAKES & SERVO BRAKES & OTHER PARTS THEREOF FOR VEHICLES OF HEADING 8703	0	0
87083030	BRAKE DRUMS,BRAKE DISCS OR BRAKE PIPES FOR VEHICLES OF HEADING 8702 OR 8704	0	0
87083090	BRAKES & SERVO BRAKES & PARTS THEREOF FOR VEHICLES OF HEADING 8705	0	0
87084011	GEAR BOXES UNASSEMBLED FOR VEHICLES OF HEADING 8703	0	0
87084013	GEAR BOXES UNASSEMBLED FOR VEHICLES OF HEADING 8704 OR 8705	0	0
87084014	GEAR BOXES UNASSEMBLED FOR VEHICLES OF HEADING 8701	0	0
87084019	GEAR BOXES UNASSEMBLED FOR VEHICLES OF HEADING 8702	0	0
87084025	GEAR BOXES ASSEMBLED FOR VEHICLES OF HEADING 8701	0	0
87084026	GEAR BOXES ASSEMBLED FOR VEHICLES OF HEADING 8703	0	0
87084027	GEAR BOXES ASSEMBLED FOR VEHICLES OF HEADING 8704 OR 8705	0	0
87084029	GEAR BOXES ASSEMBLED FOR VEHICLES OF HEADING 8702	0	0
87084091	PARTS OF GEAR BOXES FOR VEHICLES OF HEADING 8701	0	0

87084092	PARTS OF GEAR BOXES FOR VEHICLES OF HEADING 8703	0	0
87084099	PARTS OF GEAR BOXES FOR VEHICLES OF HEADING 8702 8704 OR 8705	0	0
87085011	DRIVE AXLES WITH DIFFERENTIAL & NON DRIVING AXLES UNASSEMBLED FOR VEHICLES OF HEADING 8703	0	0
87085013	DRIVE AXLES WITH DIFFERENTIAL & NON DRIVING AXLES UNASSEMBLED FOR VEHICLES OF HEADING 8704 OR 8705	0	0
87085015	DRIVE AXLES WITH DIFFERENTIAL & NON DRIVING AXLES UNASSEMBLED FOR VEHICLES OF HEADING 8701	0	0
87085019	DRIVE AXLES WITH DIFFERENTIAL & NON DRIVING AXLES UNASSEMBLED FOR VEHICLES OF HEADING 8702	0	0
87085025	DRIVE AXLES WITH DIFFERENTIAL & NON DRIVING AXLES ASSEMBLED FOR VEHICLES OF HEADING 8701	0	0
87085026	DRIVE AXLES WITH DIFFERENTIAL & NON DRIVING AXLES ASSEMBLED FOR VEHICLES OF HEADING 8703	0	0
87085027	DRIVE AXLES WITH DIFFERENTIAL & NON DRIVING AXLES ASSEMBLED FOR VEHICLES OF HEADING 8704 OR 8705	0	0
87085029	DRIVE AXLES WITH DIFFERENTIAL & NON DRIVING AXLES ASSEMBLED FOR VEHICLES OF HEADING 8702	0	0
87085091	CROWN WHEELS & PINIONS FOR VEHICLES OF HEADING 8701	0	0
87085092	PARTS OF DRIVE AXLES WITH DIFFERENTIAL & NON DRIVING AXLES FOR VEHICLES OF HEADING 8701	0	0
87085094	CROWN WHEELS & PINIONS FOR VEHICLES OF HEADING 8703	0	0
87085095	PARTS OF DRIVE AXLES WITH DIFFERENTIAL & NON DRIVING AXLES FOR VEHICLES OF HEADING 8703	0	0
87085096	CROWN WHEELS & PINIONS FOR VEHICLES OF HEADING 8702 8704 OR 8705	0	0
87085099	PARTS OF DRIVE AXLES WITH DIFFERENTIAL & NON DRIVING AXLES FOR VEHICLES OF HEADING 8702 8704 OR 8705	0	0
87087015	HUB CAPS FOR VEHICLES OF HEADING 8701	0	0
87087016	HUB CAPS FOR VEHICLES OF HEADING 8703	0	0
87087017	HUB CAPS FOR VEHICLES OF HEADING 870410	0	0
87087018	HUB CAPS FOR VEHICLES OF HEADING 8702 OR 8704 EXCL 870410	0	0
87087019	HUB CAPS FOR VEHICLES OF HEADING 8705	0	0
87087021	WHEELS FITTED WITH TYRES FOR VEHICLES OF HEADING 8701	0	0
87087022	WHEELS FITTED WITH TYRES FOR VEHICLES OF HEADING 8703	0	0
87087023	WHEELS FITTED WITH TYRES FOR VEHICLES OF HEADING 8702 OR 8704 EXCL 870410	0	0
87087029	WHEELS FITTED WITH TYRES FOR VEHICLES OF SUBHEADING 870410 OR HEADING 8705	0	0
87087031	WHEELS NOT FITTED WITH TYRES FOR VEHICLES OF HEADING 8701	0	0
87087032	WHEELS NOT FITTED WITH TYRES FOR VEHICLES OF HEADING 8703	0	0

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87087033	WHEELS NOT FITTED WITH TYRES FOR DUMPERS FOR OFF-HIGHWAY USE GVW OVER 45 TONS	0	0
87087034	WHEELS NOT FITTED WITH TYRES FOR VEHICLES OF HEADING 8702 OR OTHER VEHICLES OF HEADING 8704	0	0
87087039	WHEELS NOT FITTED WITH TYRES FOR VEHICLES OF HEADING 8705	0	0
87087095	OTHER ROAD WHEELS & PARTS & ACCESSORIES THEREOF FOR VEHICLES OF HEADING 8701	0	0
87087096	OTHER ROAD WHEELS & PARTS & ACCESSORIES THEREOF FOR VEHICLES OF HEADING 8702 OR 8704	0	0
87087097	OTHER ROAD WHEELS & PARTS & ACCESSORIES THEREOF FOR VEHICLES OF HEADING 8703	0	0
87087099	OTHER ROAD WHEELS & PARTS & ACCESSORIES THEREOF FOR VEHICLES OF HEADING 8705	0	0
87088015	SUSPENSION SYSTEMS FOR VEHICLES OF HEADING 8701	0	0
87088016	SUSPENSION SYSTEMS FOR VEHICLES OF HEADING 8703	0	0
87088017	SUSPENSION SYSTEMS FOR VEHICLES OF SUBHEADING 870410 OR HEADING 8705	0	0
87088019	SUSPENSION SYSTEMS FOR VEHICLES OF HEADING 8704 OR HEADING 8702 EXCL SUBHEADING 870410	0	0
87088091	PARTS OF SUSPENSION SYSTEMS FOR VEHICLES OF HEADING 8701	0	0
87088092	PARTS OF SUSPENSION SYSTEMS FOR VEHICLES OF HEADING 8703	0	0
87088099	PARTS OF SUSPENSION SYSTEMS FOR VEHICLES OF HEADING 8702 8704 OR 8705	0	0
87089115	RADIATORS FOR VEHICLES OF HEADING 8701	0	0
87089116	RADIATORS FOR VEHICLES OF HEADING 8703	0	0
87089117	RADIATORS FOR VEHICLES OF SUBHEADING 870410	0	0
87089118	RADIATORS FOR VEHICLES OF HEADING 8702 OR 8704 EXCL SUBHEADING 870410	0	0
87089119	RADIATORS FOR VEHICLES OF HEADING 8705	0	0
87089191	PARTS OF RADIATORS FOR VEHICLES OF HEADING 8701	0	0
87089193	DRAIN PLUGS FOR VEHICLES OF HEADING 8703	0	0
87089194	DRAIN PLUGS FOR VEHICLES OF HEADING 8702 OR 8704 EXCL 870410	0	0
87089195	OTHER PARTS OF RADIATORS FOR VEHICLES OF HEADING 8703	0	0
87089199	OTHER PARTS OF RADIATORS FOR VEHICLES OF HEADING 8702 8704 OR 8705	0	0
87089210	SILENCERS (MUFFLERS) & EXHAUST PIPES & PARTS THEREOF FOR VEHICLES OF HEADING 8701	0	0
87089220	SILENCERS (MUFFLERS) & EXHAUST PIPES & PARTS THEREOF FOR VEHICLES OF HEADING 8703	0	0
87089251	SILENCERS MUFFLERS & EXHAUST PIPES FOR VEHICLES OF SUBHEADING 870410	0	0

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87089252	PARTS OF SILENCERS MUFFLERS & EXHAUST PIPES FOR VEHICLES OF SUBHEADING 870410	0	0
87089261	SILENCERS MUFFLERS & EXHAUST PIPES FOR VEHICLES OF HEADING 8702 OR OTHER VEHICLES OF HEADING 8704	0	0
87089262	PARTS OF SILENCERS FOR VEHICLES OF HEADING 8702 OR OTHER VEHICLES OF HEADING 8704	0	0
87089290	SILENCERS (MUFFLERS) & EXHAUST PIPES & PARTS THEREOF FOR VEHICLES OF HEADING 8705	0	0
87089350	CLUTCHES & PARTS THEREOF FOR VEHICLES OF HEADING 8701	0	0
87089360	CLUTCHES & PARTS THEREOF FOR VEHICLES OF HEADING 8703	0	0
87089370	CLUTCHES & PARTS THEREOF FOR VEHICLES OF HEADING 8704 OR 8705	0	0
87089390	CLUTCHES & PARTS THEREOF FOR VEHICLES OF HEADING 8702	0	0
87089411	STEERING WHEELS WITH AIRBAG ASSEMBLIES FOR VEHICLES OF HEADING 8701	0	0
87089419	STEERING WHEELS WITH AIRBAG ASSEMBLIES FOR VEHICLES OF HEADING 8702 TO 8705	0	0
87089494	STEERING WHEELS STEERING COLUMNS & STEERING BOXES & PARTS THEREOF FOR VEHICLES OF HEADING 8701	0	0
87089495	STEERING WHEELS STEERING COLUMNS & STEERING BOXES & PARTS THEREOF FOR VEHICLES OF HEADING 8703	0	0
87089499	STEERING WHEELS STEERING COLUMNS & STEERING BOXES & PARTS THEREOF FOR VEHICLES OF HEADING 8702 8704 OR 8705	0	0
87089510	SAFETY AIRBAGS WITH INFLATER SYSTEM FOR VEHICLES OF HEADINGS 8701 TO 8705	0	0
87089590	PARTS OF SAFETY AIRBAGS WITH INFLATER SYSTEM FOR VEHICLES OF HEADINGS 8701 TO 8705	0	0
87089911	UNASSEMBLED FUEL TANKS ENGINE BRACKETS FOR VEHICLES OF HEADING 8701	0	0
87089919	OTHER PARTS AND ACCESSORIES FOR VEHICLES OF HEADING 8701	0	0
87089921	FUEL TANKS FOR VEHICLES OF HEADING 8702 8703 OR 8704	0	0
87089924	LOWER HALF OF FUEL TANK FUEL CAPS FILLER PIPES FILLER HOSE ASSEMBLY FUEL TANK BANDS FOR VEHICLES OF HEADING 8702 8703 OR 8704	0	0
87089925	OTHER PARTS OF FUEL TANKS FOR VEHICLES OF HEADING 8702 8703 OR 8704	0	0
87089930	ACCELERATOR BRAKE OR CLUTCH PEDALS FOR VEHICLES OF HEADING 8702 8703 OR 8704	0	0
87089940	BATTERY CARRIERS OR TRAYS & BRACKETS THEREFOR FOR VEHICLES OF HEADING 8702 8703 OR 8704	0	0
87089950	RADIATOR SHROUDS FOR VEHICLES OF HEADING 8702 8703 OR 8704	0	0
87089961	CHASSIS FRAMES OR PARTS THEREOF FOR VEHICLES OF HEADING 8702	0	0
87089962	CHASSIS FRAMES OR PARTS THEREOF FOR VEHICLES OF HEADING 8703	0	0

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87089963	CHASSIS FRAMES OR PARTS THEREOF FOR VEHICLES OF HEADING 8704	0	0
87089970	ENGINE BRACKETS FOR VEHICLES OF HEADING 8702 8703 OR 8704	0	0
87089980	OTHER PARTS & ACCESSORIES FOR VEHICLES OF HEADING 8702 8703 OR 8704	0	0
87089991	UNASSEMBLED FUEL TANKS ENGINE BRACKETS FOR VEHICLES OF HEADING 8705	0	0
87089999	OTHER PARTS & ACCESSORIES FOR VEHICLES OF HEADING 8705	0	0
87091100	ELECTRICAL WORKS TRUCKS SELF PROPELLED NOT FITTED WITH LIFTING & HANDLING DEVICES FOR FACTORIES WAREHOUSES DOCK AREAS OR AIRPORT FOR SHORT DISTANCE TRANSPORT OF GOODS & TRACTORS FOR RAILWAY PLATFORM	0	0
87091900	NON ELECTRICAL WORKS TRUCKS SELF PROPELLED NOT FITTED WITH LIFTING & HANDLING DEVICES FOR FACTORIES WAREHOUSES DOCK AREAS OR AIRPORT FOR SHORT DISTANCE TRANSPORT OF GOODS & TRACTORS FOR RAILWAY PLATFORM	0	0
87099000	PARTS OF WORKS TRUCKS SELF PROPELLED NOT FITTED WITH LIFTING & HANDLING DEVICES FOR FACTORIES WAREHOUSES DOCK AREAS OR AIRPORT FOR SHORT DISTANCE TRANSPORT OF GOODS & TRACTORS FOR RAILWAY PLATFORM	0	0
87100000	TANKS & OTHER ARMOURED FIGHTING VEHICLES MOTORISED & PARTS OF SUCH VEHICLES	0	0
87111012	CKD MOPEDS & MOTORISED BICYCLES RECIPROCATING INTERNAL COMBUSTION ENGINE NOT OVER 50CC	0	0
87111014	CKD POWERED KICK SCOOTERS POCKET MOTORCYCLES RECIPROCATING INTERNAL COMBUSTION ENGINE NOT OVER 50CC	0	0
87111015	OTHER CKD MOTORCYCLES & MOTOR SCOOTERS RECIPROCATING INTERNAL COMBUSTION ENGINE NOT OVER 50CC	0	0
87111019	OTHER CKD CYCLES RECIPROCATING INTERNAL COMBUSTION ENGINE NOT OVER 50CC	0	0
87111092	NON CKD MOPEDS & MOTORISED BICYCLES RECIPROCATING INTERNAL COMBUSTION NOT OVER 50CC	0	0
87111094	NON-CKD POWERED KICK SCOOTERS POCKET MOTORCYCLES RECIPROCATING INTERNAL COMBUSTION ENGINE NOT OVER 50CC	0	0
87111095	OTHER NON-CKD MOTORCYCLES & MOTOR SCOOTERS RECIPROCATING INTERNAL COMBUSTION ENGINE NOT OVER 50CC	0	0
87111099	OTHER NON CKD CYCLES RECIPROCATING INTERNAL COMBUSTION ENGINE NOT OVER 50CC	0	0
87112011	CKD MOTOCROSS MOTORCYCLES RECIPROCATING INTERNAL COMBUSTION ENGINE OVER 50CC BUT NOT OVER 250CC	0	0
87112012	CKD MOPEDS & MOTORISED BICYCLES RECIPROCATING INTERNAL COMBUSTION ENGINE OVER 50CC BUT NOT OVER 250CC	0	0

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87112013	CKD POCKET MOTORCYCLES RECIPROCATING INTERNAL COMBUSTION ENGINE OVER 50CC BUT NOT OVER 250CC	0	0
87112014	OTHER CKD MOTORCYCLES INCL MOTOR SCOOTERS RECIPROCATING INTERNAL COMBUSTION ENGINE OVER 150CC BUT NOT OVER 200CC	0	0
87112015	OTHER CKD MOTORCYCLES INCL MOTOR SCOOTERS RECIPROCATING INTERNAL COMBUSTION ENGINE OVER 200CC BUT NOT OVER 250CC	0	0
87112016	OTHER CKD MOTORCYCLES INCL MOTOR SCOOTERS RECIPROCATING INTERNAL COMBUSTION ENGINE OVER 50CC NOT OVER 150CC	0	0
87112019	OTHER CKD CYCLES RECIPROCATING INTERNAL COMBUSTION ENGINE OVER 50CC BUT NOT OVER 250CC	0	0
87112091	NON-CKD MOTOCROSS MOTORCYCLES RECIPROCATING INTERNAL COMBUSTION ENGINE OVER 50CC BUT NOT OVER 250CC	0	0
87112092	NON-CKD MOPEDS & MOTORISED BICYCLES RECIPROCATING INTERNAL COMBUSTION ENGINE OVER 50CC BUT NOT OVER 250CC	0	0
87112093	NON-CKD POCKET MOTORCYCLES RECIPROCATING INTERNAL COMBUSTION ENGINE OVER 50CC BUT NOT OVER 250CC	0	0
87112094	OTHER NON-CKD MOTORCYCLES INCL MOTOR SCOOTERS RECIPROCATING INTERNAL COMBUSTION ENGINE OVER 150CC BUT NOT OVER 200CC	0	0
87112095	OTHER NON-CKD MOTORCYCLES INCL MOTOR SCOOTERS RECIPROCATING INTERNAL COMBUSTION ENGINE OVER 200CC BUT NOT OVER 250CC	0	0
87112096	OTHER NON-CKD MOTORCYCLES INCL MOTOR SCOOTERS RECIPROCATING INTERNAL COMBUSTION ENGINE OVER 50CC BUT NOT OVER 150CC	0	0
87112099	OTHER NON-CKD CYCLES RECIPROCATING INTERNAL COMBUSTION ENGINE OVER 50CC BUT NOT OVER 250CC	0	0
87113011	CKD MOTOCROSS MOTORCYCLES RECIPROCATING INTERNAL COMBUSTION ENGINE OVER 250 CC BUT NOT OVER 500 CC	0	0
87113019	NON-CKD MOTOCROSS MOTORCYCLES RECIPROCATING INTERNAL COMBUSTION ENGINE OVER 250 CC BUT NOT OVER 500 CC	0	0
87113030	OTHER CKD CYCLES RECIPROCATING INTERNAL COMBUSTION ENGINE OVER 250 CC BUT NOT OVER 500 CC	0	0
87113090	OTHER NON CKD CYCLES RECIPROCATING INTERNAL COMBUSTION ENGINE OVER 250 CC BUT NOT OVER 500 CC	0	0
87114011	CKD MOTOCROSS MOTORCYCLES RECIPROCATING INTERNAL COMBUSTION ENGINE OVER 500 CC BUT NOT OVER 800 CC	0	0
87114019	NON-CKD MOTOCROSS MOTORCYCLES RECIPROCATING INTERNAL COMBUSTION ENGINE OVER 500 CC BUT NOT OVER 800 CC	0	0

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87114020	OTHER CKD CYCLES RECIPROCATING INTERNAL COMBUSTION ENGINE OVER 500 CC BUT NOT OVER 800 CC	0	0
87114090	OTHER NON CKD CYCLES RECIPROCATING INTERNAL COMBUSTION ENGINE OVER 500 CC BUT NOT OVER 800 CC	0	0
87115020	CKD CYCLES RECIPROCATING INTERNAL COMBUSTION ENGINE OVER 800CC	0	0
87115090	NON CKD CYCLES RECIPROCATING INTERNAL COMBUSTION ENGINE OVER 800CC	0	0
87116011	CKD BICYCLES WITH ELECTRIC MOTOR	0	0
87116012	CKD KICK SCOOTERS SELF BALANCING CYCLE POCKET MOTORCYCLES WITH ELECTRIC MOTOR	0	0
87116013	OTHER CKD MOTORCYCLES WITH ELECTRIC MOTOR	0	0
87116019	OTHER CKD CYCLES WITH ELECTRIC MOTOR	0	0
87116091	NON-CKD BICYCLES WITH ELECTRIC MOTOR	0	0
87116092	NON-CKD KICK SCOOTERS SELF BALANCING CYCLE POCKET MOTORCYCLES WITH ELECTRIC MOTOR	0	0
87116093	OTHER NON-CKD MOTORCYCLES WITH ELECTRIC MOTOR	0	0
87116099	OTHER NON-CKD CYCLES WITH ELECTRIC MOTOR	0	0
87119040	SIDE CARS	0	0
87119060	OTHER CKD CYCLES EXCL RECIPROCATING INTERNAL COMBUSTION ENGINE & ELECTRIC MOTOR	0	0
87119090	OTHER NON CKD CYCLES EXCL RECIPROCATING INTERNAL COMBUSTION ENGINE & ELECTRIC MOTOR	0	0
87120010	RACING BICYCLES NOT MOTORISED	0	0
87120020	BICYCLES FOR CHILDREN NOT MOTORISED	0	0
87120030	OTHER BICYCLES NOT MOTORISED	0	0
87120090	OTHER CYCLES NOT MOTORISED	0	0
87131000	CARRIAGES FOR DISABLED PERSONS NOT MECHANICALLY PROPELLED	0	0
87139000	OTHER CARRIAGES FOR DISABLED PERSONS EXCL NOT MECHANICALLY PROPELLED	0	0
87141010	SADDLES OF MOTORCYCLES INCL MOPEDS	0	0
87141020	SPOKES & NIPPLES OF MOTORCYCLES INCL MOPEDS	0	0
87141030	FRAME & FORKS INCL TELESCOPIC FORK REAR SUSPENSION & PARTS THEREOF OF MOTORCYCLES INCL MOPEDS	0	0
87141040	GEARING GEARBOX CLUTCH & OTHER TRANSMISSION EQUIPMENTS & PARTS THEREOF OF MOTORCYCLES INCL MOPEDS	0	0
87141050	WHEEL RIMS OF MOTORCYCLES INCL MOPEDS	0	0
87141060	BRAKES & PARTS THEREOF OF MOTORCYCLES INCL MOPEDS	0	0
87141070	SILENCER MUFFLERS & PARTS THEREOF OF MOTORCYCLES INCL MOPEDS	0	0
87141090	OTHER PARTS & ACCESSORIES OF MOTORCYCLES INCL MOPEDS	0	0
87142011	CASTORS FOR CARRIAGES FOR DISABLED PERSONS OF DIAMETER INCL TYRES OVER 75 TO 100MM & WIDTH OF WHEEL OR TYRE FITTED NOT LESS 30MM	0	0

CONGRESO LATINOAMERICANO DE LA NAVEGACIÓN

87142012	CASTORS FOR CARRIAGES FOR DISABLED PERSONS OF DIAMETER INCL TYRES OVER 100 TO 250MM & WIDTH OF WHEEL OR TYRE FITTED NOT LESS 30MM	0	0
87142019	OTHER CASTORS FOR CARRIAGES FOR DISABLED PERSONS	0	0
87142090	OTHER PARTS & ACCESSORIES OF CARRIAGES FOR DISABLED PERSONS	0	0
87149110	FRAMES & FORKS FOR BICYCLES USED BY CHILDREN	0	0
87149191	PARTS OF FORKS	0	0
87149199	FRAMES & FORKS FOR OTHER BICYCLES NOT USED BY CHILDREN OR CYCLES & PARTS FOR FRAMES	0	0
87149210	WHEEL RIMS & SPOKES FOR BICYCLES USED BY CHILDREN	0	0
87149290	WHEEL RIMS & SPOKES FOR OTHER BICYCLES NOT USED BY CHILDREN OR CYCLES	0	0
87149310	HUBS EXCL COASTER BRAKING HUBS HUB BRAKES & FREE WHEEL SPROCKET WHEEL FOR BICYCLES USED BY CHILDREN	0	0
87149390	HUBS EXCL COASTER BRAKING HUBS HUB BRAKES & FREE WHEEL SPROCKET WHEEL FOR OTHER BICYCLES NOT USED BY CHILDREN OR CYCLES	0	0
87149410	BRAKES INCL COASTER BRAKING HUBS & HUB BRAKES & PARTS THEREOF FOR BICYCLES USED BY CHILDREN	0	0
87149490	BRAKES INCL COASTER BRAKING HUBS & HUB BRAKES & PARTS THEREOF FOR OTHER BICYCLES NOT USED BY CHILDREN OR CYCLES	0	0
87149510	SADDLES FOR BICYCLES USED BY CHILDREN	0	0
87149590	SADDLES FOR OTHER BICYCLES NOT USED BY CHILDREN OR CYCLES	0	0
87149610	PEDALS & CRANK GEAR & PARTS THEREOF FOR BICYCLES USED BY CHILDREN	0	0
87149690	PEDALS & CRANK GEAR & PARTS THEREOF FOR OTHER BICYCLES NOT USED BY CHILDREN OR CYCLES	0	0
87149911	HANDLE BARS PILLARS MUDGUARDS REFLECTORS CARRIERS CONTROL CABLES LAMP BRACKETS OR BRACKET LUGS & OTHER ACCESSORIES FOR BICYCLES USED BY CHILDREN	0	0
87149912	CHAIN WHEELS & CRANKS & OTHER PARTS FOR BICYCLES USED BY CHILDREN	0	0
87149991	HANDLE BARS PILLARS MUDGUARDS REFLECTORS CARRIERS CONTROL CABLES LAMP BRACKETS OR BRACKET LUGS & OTHER ACCESSORIES FOR OTHER BICYCLES NOT USED BY CHILDREN OR CYCLES	0	0
87149993	NIPPLES FOR SPOKES FOR OTHER BICYCLES NOT USED BY CHILDREN OR CYCLES	0	0
87149994	CHAIN WHEELS AND CRANKS; OTHER PARTS FOR OTHER BICYCLES NOT USED BY CHILDREN OR CYCLES	0	0
87150000	BABY CARRIAGES & PARTS THEREOF	0	0
87161000	TRAILERS & SEMI-TRAILERS OF THE CARAVAN TYPE FOR HOUSING & CAMPING	0	0

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87162000	SELF LOADING OR SELF UNLOADING TRAILERS & SEMI-TRAILERS FOR AGRICULTURAL PURPOSES	0	0
87163100	TANKER TRAILERS & TANKER SEMI-TRAILERS FOR THE TRANSPORT OF GOODS	0	0
87163940	OTHER AGRICULTURAL TRAILERS & SEMI TRAILERS	0	0
87163991	OTHER TRAILERS & SEMI TRAILERS FOR TRANSPORT OF GOODS WITH A CARRYING CAPACITY OVER 200 TONS	0	0
87163999	OTHER TRAILERS & SEMI TRAILERS FOR TRANSPORT OF GOODS WITH A CARRYING CAPACITY NOT OVER 200 TONS	0	0
87164000	OTHER TRAILERS & SEMI TRAILERS NOT FOR THE TRANSPORT OF GOODS	0	0
87168010	CARTS & WAGONS SACK TRUCKS HAND TROLLEYS & SIMILAR HAND PROPELLED VEHICLES USED IN FACTORIES OR WORKSHOPS EXCL WHEELBARROW	0	0
87168020	WHEELBARROWS	0	0
87168090	OTHER VEHICLES NOT MECHANICALLY PROPELLED	0	0
87169013	PARTS FOR SELF LOADING OR SELF UNLOADING TRAILERS & SEMI TRAILERS FOR AGRICULTURAL PURPOSES	0	0
87169019	PARTS FOR OTHER TRAILERS OR SEMI TRAILERS	0	0
87169021	CASTORS WHEELS DIAMETER OVER 100MM BUT NOT OVER 250MM WIDTH OF WHEEL OR TYRE FITTED MORE THAN 30MM FOR VEHICLES OF SUBHEADING 87168010 OR 87168020	0	0
87169022	OTHER CASTOR WHEELS	0	0
87169023	OTHER PARTS FOR VEHICLES OF SUBHEADING 87168010	0	0
87169024	OTHER PARTS FOR VEHICLES OF SUBHEADING 87168020	0	0
87169094	SPOKES & NIPPLES FOR OTHER NOT MECHANICALLY PROPELLED VEHICLES	0	0
87169095	CASTORS WHEELS FOR GOODS OF SUBHEADING 87168090 OF DIAMETER INCL TYRES OVER 100 - UNDER 250MM & WIDTH OF WHEEL OR TYRE FITTED MORE THAN 30MM	0	0
87169096	OTHER CASTOR WHEELS FOR OTHER NOT MECHANICALLY PROPELLED VEHICLES	0	0
87169099	OTHER PARTS FOR OTHER NOT MECHANICALLY PROPELLED VEHICLES	0	0
88010000	BALLOONS DIRIGIBLES GLIDERS HAND GLIDERS & OTHER NON POWERED AIRCRAFT	0	0
88021100	HELICOPTERS OF AN UNLADEN WEIGHT NOT OVER 2000 KG	0	0
88021200	HELICOPTERS OF AN UNLADEN WEIGHT OVER 2000 KG	0	0
88022010	AEROPLANES OF AN UNLADEN WEIGHT NOT OVER 2000 KG	0	0
88022090	OTHER AIRCRAFT OF AN UNLADEN WEIGHT NOT OVER 2000 KG	0	0
88023010	AEROPLANES OF AN UNLADEN WEIGHT OVER 2000 KG BUT NOT OVER 15000 KG	0	0
88023090	OTHER AIRCRAFT OF AN UNLADEN WEIGHT OVER 2000 KG BUT NOT OVER 15000 KG	0	0

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88024010	AEROPLANES OF AN UNLADEN WEIGHT OVER 15000 KG	0	0
88024090	OTHER AIRCRAFT OF AN UNLADEN WEIGHT OVER 15000 KG	0	0
88026000	SPACECRAFT (INCL SATELLITES) & SUBORBITAL & SPACECRAFT LAUNCH VEHICLES	0	0
88031000	PROPELLERS & ROTORS & PARTS THEREOF OF GOODS OF HEADINGS 8801 & 8802	0	0
88032000	UNDER CARRIAGE & PARTS THEREOF OF GOODS OF HEADINGS 8801 & 8802	0	0
88033000	OTHER PARTS OF AEROPLANES OR HELICOPTERS	0	0
88039010	PARTS OF TELECOMMUNICATION SATELLITES	0	0
88039090	OTHER PARTS OF GOODS OF HEADINGS 8801 & 8802	0	0
88040010	ROTOCHUTES & PARTS THEREOF	0	0
88040090	PARACHUTES & PARTS & ACCESSORIES THEREOF	0	0
88051000	AIRCRAFT LAUNCHING GEAR & PARTS THEREOF & DECK ARRESTOR OR SIMILAR GEAR & PARTS THEREOF	0	0
88052100	AIR COMBAT SIMULATORS & PARTS THEREOF	0	0
88052910	GROUND FLYING TRAINERS	0	0
88052990	PARTS OF OTHER ARTICLES OF 8805	0	0
89011010	CRUISE SHIPS EXCURSION OR FERRY BOATS & VESSELS FOR TRANSPORT OF PERSONS NOT OVER 26 GROSS TON	0	0
89011020	CRUISE SHIPS EXCURSION OR FERRY BOATS & VESSELS FOR TRANSPORT OF PERSONS OVER 26 BUT NOT OVER 500 GROSS TON	0	0
89011060	CRUISE SHIPS EXCURSION OR FERRY BOATS & VESSELS FOR TRANSPORT OF PERSONS OVER 500 BUT NOT OVER 1000 GROSS TON	0	0
89011070	CRUISE SHIPS EXCURSION OR FERRY BOATS & VESSELS FOR TRANSPORT OF PERSONS OVER 1000 BUT NOT OVER 4000 GROSS TON	0	0
89011080	CRUISE SHIPS EXCURSION OR FERRY BOATS & VESSELS FOR TRANSPORT OF PERSONS OVER 4000 BUT NOT OVER 5000 GROSS TON	0	0
89011090	CRUISE SHIPS EXCURSION OR FERRY BOATS & VESSELS FOR TRANSPORT OF PERSONS OVER 5000 GROSS TON	0	0
89012050	TANKERS NOT OVER 5000 GROSS TON	0	0
89012070	TANKERS OVER 5000 BUT NOT OVER 50000 GROSS TON	0	0
89012080	TANKERS OVER 50000 GROSS TON	0	0
89013050	REFRIGERATED VESSELS NOT OVER 5000 GROSS TON EXCL TANKERS	0	0
89013070	REFRIGERATED VESSELS OVER 5000 BUT NOT OVER 50000 GROSS TON	0	0
89013080	REFRIGERATED VESSELS OVER 50000 GROSS TON	0	0
89019011	OTHER VESSELS FOR THE TRANSPORT OF GOODS & BOTH PERSONS & GOODS NOT MOTORISED NOT OVER 26 GROSS TON	0	0
89019012	OTHER VESSELS FOR THE TRANSPORT OF GOODS & BOTH PERSONS & GOODS NOT MOTORISED OVER 26 BUT NOT OVER 500 GROSS TON	0	0

CONGRESO LEGISLATIVO DE LA NACIÓN ARGENTINA

89019014	OTHER VESSELS FOR THE TRANSPORT OF GOODS & BOTH PERSONS & GOODS NOT MOTORISED OVER 500 GROSS TON	0	0
89019031	OTHER VESSELS FOR THE TRANSPORT OF GOODS & BOTH PERSONS & GOODS MOTORISED NOT OVER 26 GROSS TON	0	0
89019032	OTHER VESSELS FOR THE TRANSPORT OF GOODS & BOTH PERSONS & GOODS MOTORISED OVER 26 BUT NOT OVER 500 GROSS TON	0	0
89019033	OTHER VESSELS FOR THE TRANSPORT OF GOODS & BOTH PERSONS & GOODS MOTORISED OVER 500 BUT NOT OVER 1000 GROSS TON	0	0
89019034	OTHER VESSELS FOR THE TRANSPORT OF GOODS & BOTH PERSONS & GOODS MOTORISED OVER 1000 BUT NOT OVER 4000 GROSS TON	0	0
89019035	OTHER VESSELS FOR THE TRANSPORT OF GOODS & BOTH PERSONS & GOODS MOTORISED OVER 4000 BUT NOT OVER 5000 GROSS TON	0	0
89019036	OTHER VESSELS FOR THE TRANSPORT OF GOODS & BOTH PERSONS & GOODS MOTORISED OVER 5000 BUT NOT OVER 50000 GROSS TON	0	0
89019037	OTHER VESSELS FOR THE TRANSPORT OF GOODS & BOTH PERSONS & GOODS MOTORISED OVER 50000 GROSS TON	0	0
89020031	FISHING VESSELS OF GROSS TONNAGE NOT OVER 26 TONS	0	0
89020032	FISHING VESSELS OF GROSS TONNAGE OVER 26 BUT LESS THAN 40 TONS	0	0
89020033	FISHING VESSELS OF GROSS TONNAGE OVER 40 BUT NOT OVER 101 TONS	0	0
89020034	FISHING VESSELS OF GROSS TONNAGE OVER 101 BUT NOT OVER 250 TONS	0	0
89020035	FISHING VESSELS OF GROSS TONNAGE OVER 250 BUT NOT OVER 1000 TONS	0	0
89020036	FISHING VESSELS OF GROSS TONNAGE OVER 1000 BUT NOT OVER 4000 TONS	0	0
89020037	FISHING VESSELS OF GROSS TONNAGE OVER 4000 TONS	0	0
89020041	FACTORY SHIPS & OTHER VESSELS FOR PROCESSING OR PRESERVING FISHERY PRODUCTS EXCL FISHING VESSELS OR GROSS TONNAGE NOT OVER 26 TON	0	0
89020042	FACTORY SHIPS & OTHER VESSELS FOR PROCESSING OR PRESERVING FISHERY PRODUCTS EXCL FISHING VESSELS OF GROSS TONNAGE OVER 26 BUT LESS THAN 40 TON	0	0
89020043	FACTORY SHIPS & OTHER VESSELS FOR PROCESSING OR PRESERVING FISHERY PRODUCTS EXCL FISHING VESSELS OF GROSS TONNAGE AT LEAST 40 BUT NOT OVER 101 TON	0	0
89020044	FACTORY SHIPS & OTHER VESSELS FOR PROCESSING OR PRESERVING FISHERY PRODUCTS EXCL FISHING VESSELS OF GROSS TONNAGE OVER 101 BUT NOT OVER 250 TON	0	0

CONGRESO LEGISLATIVO DE LA NACIÓN ARGENTINA

89020045	FACTORY SHIPS & OTHER VESSELS FOR PROCESSING OR PRESERVING FISHERY PRODUCTS EXCL FISHING VESSELS OF GROSS TONNAGE OVER 250 BUT NOT OVER 1000 TON	0	0
89020046	FACTORY SHIPS & OTHER VESSELS FOR PROCESSING OR PRESERVING FISHERY PRODUCTS EXCL FISHING VESSELS OF GROSS TONNAGE OVER 1000 BUT NOT OVER 4000 TON	0	0
89020047	FACTORY SHIPS & OTHER VESSELS FOR PROCESSING OR PRESERVING FISHERY PRODUCTS EXCL FISHING VESSELS OF GROSS TONNAGE OVER 4000 TON	0	0
89031000	INFLATABLE VESSELS FOR PLEASURE OR SPORTS	0	0
89039100	SAILBOATS	0	0
89039200	MOTORBOATS EXCL OUTBOARD MOTORBOATS	0	0
89039900	YACHTS & OTHER VESSELS FOR PLEASURE OR SPORTS & ROWING BOATS & CANOES EXCL INFLATABLE VESSELS	0	0
89040010	TUGS & PUSHER CRAFT NOT OVER 26 GROSS TON	0	0
89040031	TUGS & PUSHER CRAFT OVER 26 GROSS TON & POWER NOT OVER 4000HP	0	0
89040039	TUGS & PUSHER CRAFT OVER 26 GROSS TON & POWER OVER 4000HP	0	0
89051000	DREDGERS	0	0
89052000	FLOATING OR SUBMERSIBLE DRILLING OR PRODUCTION PLATFORMS	0	0
89059010	FLOATING DOCKS	0	0
89059090	LIGHT-VESSELS FIRE-FLOATS FLOATING CRANES & OTHER VESSELS THE NAVIGABILITY OF WHICH IS SUBSIDIARY TO MAIN FUNCTION	0	0
89061000	WARSHIPS	0	0
89069010	OTHER VESSELS & LIFEBOATS WITH DISPLACEMENT NOT OVER 30 TONS EXCL ROWING BOATS	0	0
89069020	OTHER VESSELS & LIFEBOATS WITH DISPLACEMENT OVER 30 BUT NOT OVER 300 TONS EXCL ROWING BOATS	0	0
89069090	OTHER VESSELS & LIFEBOATS WITH DISPLACEMENT OVER 300 TONS EXCL ROWING BOATS	0	0
89071000	INFLATABLE RAFTS	0	0
89079010	BUOYS	0	0
89079090	OTHER FLOATING STRUCTURES EG RAFTS TANKS COFFER DAMS LANDING STAGES & BEACONS EXCL BUOYS	0	0
89080000	VESSELS & OTHER FLOATING STRUCTURES FOR BREAKING UP	0	0
90011010	OPTICAL FIBRES OPTICAL FIBRE BUNDLES & CABLES FOR TELECOMMUNICATIONS & OTHER ELECTRICAL USES	0	0
90011090	OTHER OPTICAL FIBRES OPTICAL FIBRE BUNDLES & CABLES EXCL FOR TELECOMMUNICATIONS & ELECTRICAL USE	0	0
90012000	SHEETS & PLATES OF POLARISING MATERIAL	0	0
90013000	CONTACT LENSES	0	0
90014000	SPECTACLE LENSES OF GLASS	0	0
90015000	SPECTACLE LENSES OF OTHER MATERIALS	0	0

CONGRESO LEGISLATIVO DE LA NACION ARGENTINA

90019010	PRISMS MIRRORS LENSES & OPTICAL ELEMENTS UNMOUNTED FOR PHOTOGRAPHIC CINEMATOGRAPHIC CAMERAS OR PROJECTORS	0	0
90019090	OTHER PRISMS MIRRORS LENSES & OPTICAL ELEMENTS UNMOUNTED	0	0
90021100	OBJECTIVE LENSES MOUNTED FOR CAMERAS PROJECTORS PHOTOGRAPHIC ENLARGERS OR REDUCERS	0	0
90021900	OTHER OBJECTIVE LENSES MOUNTED EXCL FOR CAMERAS PROJECTORS OR PHOTOGRAPHIC ENLARGERS OR REDUCERS	0	0
90022010	FILTERS MOUNTED FOR CINEMATOGRAPHIC PROJECTORS	0	0
90022020	FILTERS MOUNTED FOR CINEMATOGRAPHIC OR PHOTOGRAPHIC CAMERAS & OTHER PROJECTORS	0	0
90022090	OTHER FILTERS MOUNTED FOR OTHER INSTRUMENTS OR APPARATUS	0	0
90029020	OTHER LENSES PRISMS MIRRORS & OTHER OPTICAL ELEMENTS MOUNTED FOR CINEMATOGRAPHIC PROJECTORS	0	0
90029030	OTHER LENSES PRISMS MIRRORS & OTHER OPTICAL ELEMENTS MOUNTED FOR CINEMATOGRAPHIC OR PHOTOGRAPHIC CAMERAS PROJECTORS	0	0
90029090	OTHER LENSES PRISMS MIRRORS & OPTICAL ELEMENTS MOUNTED FOR OTHER INSTRUMENTS OR APPARATUS	0	0
90031100	FRAMES & MOUNTINGS FOR SPECTACLES GOGGLES & THE LIKE OF PLASTICS	0	0
90031900	FRAMES & MOUNTINGS FOR SPECTACLES GOGGLES & THE LIKE OF OTHER MATERIALS	0	0
90039000	PARTS OF FRAMES & MOUNTINGS FOR SPECTACLES GOGGLES & THE LIKE	0	0
90041000	SUNGLASSES	0	0
90049010	CORRECTIVE SPECTACLES	0	0
90049050	PROTECTIVE GOGGLES	0	0
90049090	SPECTACLES GOGGLES & THE LIKE EXCL SUNGLASSES CORRECTIVE SPECTACLES OR PROTECTIVE GOGGLES	0	0
90051000	BINOCULARS	0	0
90058010	ASTRONOMICAL INSTRUMENTS EXCL INSTRUMENTS FOR RADIO ASTRONOMY	0	0
90058090	MONOCULARS & OTHER OPTICAL TELESCOPES EXCL RADIO ASTRONOMY	0	0
90059010	PARTS & ACCESSORIES INCL MOUNTINGS FOR ASTRONOMICAL INSTRUMENTS EXCL FOR RADIO ASTRONOMY	0	0
90059090	OTHER PARTS & ACCESSORIES INCL MOUNTINGS FOR BINOCULARS MONOCULARS & OTHER OPTICAL TELESCOPES EXCL RADIO ASTRONOMY	0	0
90063000	SPECIAL CAMERAS FOR UNDERWATER AERIAL SURVEY MEDICAL SURGICAL & COMPARISON CAMERAS FORENSIC & CRIMINOLOGICAL USES	0	0
90064000	INSTANT PRINT CAMERAS	0	0
90065100	CAMERAS WITH SINGLE LENS REFLEX (SLR) FOR ROLL FILM NOT OVER 35 MM WIDE	0	0

CONGRESO LEGISLATIVO DE LA NACION ARGENTINA

90065200	OTHER CAMERAS FOR ROLL FILM OF BELOW 35MM WIDE	0	0
90065300	OTHER CAMERAS FOR ROLL FILM OF 35MM WIDE	0	0
90065921	LASER PHOTOPLOTTERS USED FOR PREPARING PRINTING PLATES OR CYLINDERS	0	0
90065929	OTHER CAMERAS FOR PREPARING PRINTING PLATES OR CYLINDERS EXCL LASER PHOTOPLOTTERS	0	0
90065930	LASER PHOTOPLOTTERS OR IMAGE SETTERS WITH RASTER IMAGE PROCESSOR	0	0
90065990	OTHER PHOTOGRAPHIC CAMERAS	0	0
90066100	PHOTOGRAPHIC DISCHARGE LAMP FLASHLIGHT APPARATUS	0	0
90066900	OTHER PHOTOGRAPHIC FLASHLIGHT APPARATUS & FLASHBULBS	0	0
90069110	PARTS & ACCESSORIES FOR LASER PHOTOPLOTTERS OF SUBHEADING 90065921	0	0
90069130	PARTS & ACCESSORIES FOR CAMERAS OF SUBHEADINGS 90064000 TO 90065300	0	0
90069190	PARTS & ACCESSORIES OF OTHER CAMERAS	0	0
90069910	PARTS & ACCESSORIES FOR PHOTOGRAPHIC FLASHLIGHT APPARATUS	0	0
90069990	PARTS & ACCESSORIES FOR FLASHBULBS	0	0
90071000	CINEMATOGRAPHIC CAMERAS	0	0
90072010	CINEMATOGRAPHIC PROJECTORS FOR FILM BELOW 16 MM IN WIDTH	0	0
90072090	CINEMATOGRAPHIC PROJECTORS FOR FILM 16 MM OR MORE WIDTH	0	0
90079100	PARTS & ACCESSORIES FOR CINEMATOGRAPHIC CAMERAS	0	0
90079200	PARTS & ACCESSORIES FOR CINEMATOGRAPHIC PROJECTORS	0	0
90085010	MICROFILM MICROFICHE & OTHER MICROFORM READERS WHETHER OR NOT PRODUCING COPIES	0	0
90085090	OTHER PROJECTORS PHOTOGRAPHIC ENLARGERS & REDUCERS EXCL MICROFILM MICROFICHE & OTHER MICROFORM READERS	0	0
90089020	PARTS & ACCESSORIES OF PHOTOGRAPHIC ENLARGERS & REDUCERS	0	0
90089090	PARTS & ACCESSORIES OF IMAGE PROJECTORS	0	0
90101000	APPARATUS FOR DEVELOPING PHOTOGRAPHIC CINEMATOGRAPHIC FILM OR PAPER IN ROLLS OR FOR AUTOMATICALLY EXPOSING DEVELOPED FILM TO PHOTOGRAPHIC PAPER	0	0
90105010	APPARATUS FOR PHOTOGRAPHIC OR CINEMATOGRAPHIC LABORATORIES FOR PROJECTION OR DRAWING OF CIRCUIT PATTERNS ON SENSITISED SUBSTRATES FOR MANUFACTURE OF PCB OR PWB	0	0
90105020	CINEMATOGRAPHIC EDITING & TITLING EQUIPMENT NEGATOSCOPES FOR X-RAY CONTACT EXPOSURE UNIT FOR PREPARING FILM IN COLOUR SEPARATION PROCESS AUTOMATIC PLATE MAKER	0	0

CONGRESO LEGISLATIVO DE LA NACION ARGENTINA

90105090	OTHER APPARATUS & EQUIPMENT FOR PHOTOGRAPHIC OR CINEMATOGRAPHIC LABORATORIES NOT ELSEWHERE SPECIFIED IN CHAP 90 & NEGATOSCOPES EXCL FOR X-RAY	0	0
90106010	PROJECTION SCREENS OF 300 INCHES OR MORE	0	0
90106090	PROJECTION SCREENS OF LESS THAN 300 INCHES	0	0
90109010	PARTS & ACCESSORIES OF PROJECTION SCREENS OR FOR ARTICLES OF SUBHEADING 901010 OR 901060	0	0
90109030	PARTS & ACCESSORIES OF APPARATUS FOR PHOTOGRAPHIC OR CINEMATOGRAPHIC LABORATORIES FOR PROJECTION OR DRAWING CIRCUIT PATTERNS ON SENSITISED SUBSTRATES FOR MANUFACTURE OF PCB OR PWB	0	0
90109090	PARTS & ACCESSORIES OF APPARATUS FOR OTHER PHOTOGRAPHIC OR CINEMATOGRAPHIC LABORATORIES & NEGATOSCOPES	0	0
90111000	STEREOSCOPIC MICROSCOPES	0	0
90112000	OTHER MICROSCOPES FOR PHOTOMICROGRAPHY CINEPHOTOMICROGRAPHY OR MICROPROJECTION	0	0
90118000	OTHER MICROSCOPES	0	0
90119000	OTHER PARTS & ACCESSORIES FOR COMPOUND OPTICAL MICROSCOPES	0	0
90121000	MICROSCOPES & DIFFRACTION APPARATUS EXCL OPTICAL MICROSCOPES	0	0
90129000	PARTS & ACCESSORIES FOR MICROSCOPES & DIFFRACTION APPARATUS EXCL OPTICAL MICROSCOPES	0	0
90131000	TELESCOPIC SIGHTS FOR ARMS & TELESCOPES FOR PARTS OF MACHINES APPLIANCES INSTRUMENTS OR APPARATUS OF CH 90 OR SECTION 16 & PERISCOPES	0	0
90132000	LASERS EXCL LASER DIODES	0	0
90138010	OPTICAL ERROR VERIFICATION & REPAIR APPARATUS FOR PCB PWB PCA	0	0
90138020	LIQUID CRYSTAL DEVICES NOT ARTICLES SPECIFICALLY PROVIDED IN OTHER HEADINGS	0	0
90138090	OTHER OPTICAL DEVICES APPLIANCES & INSTRUMENTS NES	0	0
90139010	PARTS & ACCESSORIES OF LASERS	0	0
90139050	PARTS & ACCESSORIES OF LIQUID CRYSTAL DEVICES NOT ARTICLES SPECIFICALLY PROVIDED IN OTHER HEADINGS	0	0
90139060	PARTS & ACCESSORIES OF OPTICAL ERROR VERIFICATION & REPAIR APPARATUS FOR PCB PWB OR PCA	0	0
90139090	PARTS & ACCESSORIES OF OTHER OPTICAL APPLIANCES & INSTRUMENTS NES	0	0
90141000	DIRECTION FINDING COMPASSES	0	0
90142000	INSTRUMENTS & APPLIANCES FOR AERONAUTICAL OR SPACE NAVIGATION EXCL COMPASSES	0	0
90148011	SONAR OR ECHO SOUNDER	0	0

CONGRESO LEGISLATIVO DE LA NACIÓN ARGENTINA

90148019	OTHER INSTRUMENTS & APPLIANCES USED ON SHIPS OR WORKING WITH AUTOMATIC DATA PROCESSING MACHINE EXCL SONAR OR ECHO SOUNDER	0	0
90148090	OTHER NAVIGATIONAL INSTRUMENTS & APPLIANCES	0	0
90149010	PARTS & ACCESSORIES OF INSTRUMENTS & APPLIANCES USED ON SHIPS WORKING IN CONJUNCTION WITH A COMPUTER	0	0
90149090	PARTS & ACCESSORIES OF DIRECTION COMPASSES & OTHER NAVIGATIONAL INSTRUMENTS & APPLIANCES EXCL USED ON SHIPS	0	0
90151010	RANGEFINDERS USED IN PHOTOGRAPHY & CINEMATOGRAPHY	0	0
90151090	OTHER RANGEFINDERS NOT USED IN PHOTOGRAPHY & CINEMATOGRAPHY	0	0
90152000	THEODOLITES & TACHOMETERS	0	0
90153000	LEVELS	0	0
90154000	PHOTOGRAMMETRICAL SURVEYING INSTRUMENTS & APPLIANCES	0	0
90158010	RADIO SONDE & RADIO WIND APPARATUS	0	0
90158090	OTHER SURVEYING HYDROGRAPHIC OCEANOGRAPHIC HYDROLOGICAL METEOROLOGICAL & GEOPHYSICAL INSTRUMENTS & APPLIANCES	0	0
90159000	PARTS & ACCESSORIES FOR SURVEYING HYDROGRAPHIC OCEANOGRAPHIC HYDROLOGICAL METEOROLOGICAL & GEOPHYSICAL INSTRUMENTS & APPLIANCES & RANGEFINDERS	0	0
90160000	BALANCES OF SENSITIVITY OF 5CG OR BETTER	0	0
90171010	PLOTTER TYPE DRAFTING TABLES & MACHINES	0	0
90171090	OTHER DRAFTING TABLES & MACHINES	0	0
90172010	RULERS	0	0
90172030	APPARATUS FOR PROJECTION OR DRAWING CIRCUIT PATTERNS ON SENSITISED SUBSTRATES FOR MANUFACTURE OF PCB OR PWB	0	0
90172040	PHOTOPLOTTERS FOR THE MANUFACTURE OF PCB OR PWB	0	0
90172050	OTHER PLOTTERS	0	0
90172090	OTHER DRAWING MARKING OUT OR MATHEMATICAL CALCULATING INSTRUMENTS NES	0	0
90173000	MICROMETERS CALLIPERS & GAUGES	0	0
90178000	OTHER INSTRUMENTS FOR USE IN HAND FOR MEASURING LENGTH NOT ELSEWHERE SPECIFIED IN CHP 90	0	0
90179020	PARTS & ACCESSORIES OF APPARATUS FOR PROJECTION OR DRAWING CIRCUIT PATTERNS ON SENSITISED SUBSTRATES FOR MANUFACTURE OF PCB OR PWB	0	0
90179030	PARTS & ACCESSORIES OF PHOTOPLOTTERS FOR THE MANUFACTURE OF PCB PWB OR PCA	0	0
90179040	PARTS & ACCESSORIES INCL PRINTED CIRCUIT ASSEMBLIES OF OTHER PLOTTERS	0	0

CONGRESO LEGISLATIVO DE LA NACION ARGENTINA

90179090	PARTS & ACCESSORIES FOR OTHER DRAWING MARKING OUT OR MATHEMATICAL CALCULATING OR FOR MEASURING LENGTH BY INSTRUMENTS USED IN HAND	0	0
90181100	ELECTRO-CARDIOGRAPHS	0	0
90181200	ULTRASONIC SCANNING APPARATUS	0	0
90181300	MAGNETIC RESONANCE IMAGING APPARATUS	0	0
90181400	SCINTIGRAPHIC APPARATUS	0	0
90181900	OTHER ELECTRO-DIAGNOSTIC APPARATUS	0	0
90182000	ULTRAVIOLET OR INFRARED RAY APPARATUS	0	0
90183110	DISPOSABLE SYRINGES	0	0
90183190	NON DISPOSABLE SYRINGES	0	0
90183200	TUBULAR METAL NEEDLES & NEEDLES FOR SUTURES	0	0
90183910	CATHETERS	0	0
90183990	OTHER NEEDLES CANNULAE & THE LIKE	0	0
90184100	DENTAL DRILL ENGINES	0	0
90184900	OTHER DENTAL INSTRUMENTS & APPLIANCES	0	0
90185000	OTHER OPHTHALMIC INSTRUMENTS & APPLIANCES	0	0
90189020	INTRAVENOUS ADMINISTRATION SETS	0	0
90189030	ELECTRONIC INSTRUMENTS & APPLIANCES USED IN MEDICAL SURGICAL OR VETERINARY	0	0
90189090	OTHER NON-ELECTRONIC MEDICAL SURGICAL OR VETERINARY INSTRUMENTS & APPLIANCES	0	0
90191010	ELECTRONIC MECHANO THERAPY APPLIANCES MASSAGE PSYCHOLOGICAL APTITUDE TESTING APPARATUS	0	0
90191090	NON-ELECTRONIC MECHANO THERAPY APPLIANCES MASSAGE & PSYCHOLOGICAL APTITUDE TESTING APPARATUS	0	0
90192000	OZONE OXYGEN & AEROSOL THERAPY & ARTIFICIAL RESPIRATION OR OTHER THERAPEUTIC RESPIRATION APPARATUS	0	0
90200000	OTHER BREATHING APPLIANCES & GAS MASKS EXCL PROTECTIVE MASKS WITH NO MECHANICAL PARTS OR REPLACEABLE FILTERS	0	0
90211000	ORTHOPAEDIC OR FRACTURE APPLIANCES	0	0
90212100	ARTIFICIAL TEETH	0	0
90212900	DENTAL FITTINGS	0	0
90213100	ARTIFICIAL JOINTS	0	0
90213900	OTHER ARTIFICIAL PARTS OF THE BODY	0	0
90214000	HEARING AIDS EXCL PARTS & ACCESSORIES	0	0
90215000	PACEMAKERS FOR STIMULATING HEART MUSCLES EXCL PARTS & ACCESSORIES	0	0
90219000	OTHER APPLIANCES WORN CARRIED OR IMPLANTED IN THE BODY FOR COMPENSATING DEFECT OR DISABILITY	0	0
90221200	COMPUTED TOMOGRAPHY APPARATUS BASED ON X RAYS	0	0
90221300	OTHER X-RAY APPARATUS FOR DENTAL USES	0	0
90221400	OTHER X-RAY APPARATUS FOR MEDICAL SURGICAL OR VETERINARY USES	0	0

CONGRESO LEGISLATIVO DE LA NACION ARGENTINA

90221910	X-RAY APPARATUS FOR THE PHYSICAL INSPECTION OF SOLDER JOINTS ON PRINTED CIRCUIT OR WIRING BOARD ASSEMBLIES	0	0
90221990	X-RAY APPARATUS FOR OTHER USES	0	0
90222100	ALPHA BETA OR GAMMA RADIATION APPARATUS FOR MEDICAL SURGICAL DENTAL OR VETERINARY USES	0	0
90222900	ALPHA BETA OR GAMMA RADIATION APPARATUS FOR OTHER USES	0	0
90223000	X-RAY TUBES	0	0
90229010	PARTS & ACCESSORIES OF XRAY APPARATUS FOR THE PHYSICAL INSPECTION OF SOLDER JOINTS ON PCA	0	0
90229090	OTHER APPARATUS INCL PARTS & ACCESSORIES BASED ON XRAY ALPHA BETA GAMMA RADIATION	0	0
90230000	INSTRUMENTS APPARATUS & MODELS FOR DEMONSTRATION USES EG IN EDUCATION OR EXHIBITION NOT FOR OTHER USES	0	0
90241010	MACHINES & APPLIANCES FOR TESTING MECHANICAL PROPERTIES OF METALS ELECTRICALLY OPERATED	0	0
90241020	MACHINES & APPLIANCES FOR TESTING MECHANICAL PROPERTIES OF METALS NOT ELECTRICALLY OPERATED	0	0
90248010	OTHER MACHINES & APPLIANCES FOR TESTING HARDNESS STRENGTH COMPRESSIBILITY ELASTICITY OR MECHANICAL PROPERTIES OF MATERIALS ELECTRICALLY OPERATED	0	0
90248020	OTHER MACHINES & APPLIANCES FOR TESTING HARDNESS STRENGTH COMPRESSIBILITY ELASTICITY OR MECHANICAL PROPERTIES OF MATERIALS NOT ELECTRICALLY OPERATED	0	0
90249010	PARTS & ACCESSORIES FOR ELECTRIC OPERATED MACHINES & APPLIANCES FOR TESTING HARDNESS STRENGTH COMPRESSIBILITY ELASTICITY OR MECHANICAL PROPERTIES OF MATERIALS	0	0
90249020	PARTS & ACCESSORIES FOR NON ELECTRIC OPERATED MACHINES & APPLIANCES FOR TESTING HARDNESS STRENGTH COMPRESSIBILITY ELASTICITY OR MECHANICAL PROPERTIES OF MATERIALS	0	0
90251100	LIQUID-FILLED THERMOMETERS FOR DIRECT READING	0	0
90251911	ELECTRICALLY OPERATED TEMPERATURE GAUGES FOR MOTOR VEHICLES	0	0
90251919	OTHER ELECTRICALLY OPERATED THERMOMETERS & PYROMETERS NOT COMBINED WITH OTHER INSTRUMENTS	0	0
90251920	OTHER NON ELECTRICALLY OPERATED THERMOMETERS & PYROMETERS NOT COMBINED WITH OTHER INSTRUMENTS	0	0
90258020	HYDROMETERS BAROMETERS HYGROMETERS PSYCHROMETERS & ANY COMBINATION OF THESE INSTRUMENTS ELECTRICALLY OPERATED	0	0

CONGRESO LATINO DE LA NACIONALIDAD ARGENTINA

90258030	HYDROMETERS BAROMETERS HYGROMETERS PSYCHROMETERS & ANY COMBINATION OF THESE INSTRUMENTS NOT ELECTRICALLY OPERATED	0	0
90259010	PARTS & ACCESSORIES FOR ELECTRICALLY OPERATED HYDROMETERS THERMOMETERS PYROMETERS BAROMETERS HYGROMETERS PSYCHROMETERS	0	0
90259020	PARTS & ACCESSORIES FOR NOT ELECTRICALLY OPERATED HYDROMETERS THERMOMETERS PYROMETERS BAROMETERS HYGROMETERS PSYCHROMETERS	0	0
90261010	LEVEL GAUGES FOR MOTOR VEHICLES ELECTRICALLY OPERATED	0	0
90261020	LEVEL GAUGES FOR MOTOR VEHICLES NON-ELECTRICALLY OPERATED	0	0
90261030	OTHER INSTRUMENTS OR APPARATUS FOR MEASURING OR CHECKING FLOW OR LEVEL OF LIQUIDS ELECTRICALLY OPERATED	0	0
90261040	OTHER INSTRUMENTS OR APPARATUS FOR MEASURING OR CHECKING FLOW OR LEVEL OF LIQUIDS NOT ELECTRICALLY OPERATED	0	0
90262010	PRESSURE GAUGES FOR MOTOR VEHICLES ELECTRICALLY OPERATED	0	0
90262020	PRESSURE GAUGES FOR MOTOR VEHICLES NON-ELECTRICALLY OPERATED	0	0
90262030	OTHER INSTRUMENTS & APPARATUS FOR MEASURING OR CHECKING PRESSURE ELECTRICALLY OPERATED	0	0
90262040	OTHER INSTRUMENTS & APPARATUS FOR MEASURING OR CHECKING PRESSURE NOT ELECTRICALLY OPERATED	0	0
90268010	OTHER INSTRUMENTS & APPARATUS FOR MEASURING OR CHECKING FLOW LEVEL PRESSURE OR VARIABLES OF LIQUIDS OR GASES ELECTRICALLY OPERATED	0	0
90268020	OTHER INSTRUMENTS & APPARATUS FOR MEASURING OR CHECKING FLOW LEVEL PRESSURE OR VARIABLES OF LIQUIDS OR GASES NOT ELECTRICALLY OPERATED	0	0
90269010	PARTS & ACCESSORIES FOR ELECTRICALLY OPERATED INSTRUMENTS OR APPARATUS FOR MEASURING OR CHECKING FLOW LEVEL PRESSURE OR VARIABLES OF LIQUIDS OR GASES	0	0
90269020	PARTS & ACCESSORIES FOR NOT ELECTRICALLY OPERATED INSTRUMENTS OR APPARATUS FOR MEASURING OR CHECKING FLOW LEVEL PRESSURE OR VARIABLES OF LIQUIDS OR GASES	0	0
90271010	GAS OR SMOKE ANALYSIS APPARATUS ELECTRICALLY OPERATED	0	0
90271020	GAS OR SMOKE ANALYSIS APPARATUS NON-ELECTRICALLY OPERATED	0	0
90272010	CHROMATOGRAPHS & ELECTROPHORESIS INSTRUMENTS ELECTRICALLY OPERATED	0	0
90272020	CHROMATOGRAPHS & ELECTROPHORESIS INSTRUMENTS NON-ELECTRICALLY OPERATED	0	0

90273010	SPECTROMETERS SPECTROPHOTOMETERS & SPECTROGRAPHS USING OPTICAL RADIATIONS ELECTRICALLY OPERATED	0	0
90273020	SPECTROMETERS SPECTROPHOTOMETERS & SPECTROGRAPHS USING OPTICAL RADIATIONS NOT ELECTRICALLY OPERATED	0	0
90275010	OTHER INSTRUMENTS & APPARATUS USING OPTICAL RADIATIONS ELECTRICALLY OPERATED	0	0
90275020	OTHER INSTRUMENTS & APPARATUS USING OPTICAL RADIATIONS NOT ELECTRICALLY OPERATED	0	0
90278010	EXPOSURE METERS	0	0
90278030	OTHER INSTRUMENTS & APPARATUS PHYSICAL OR CHEMICAL ANALYSIS OR MEASURING VISCOSITY POROSITY EXPANSION SURFACE TENSION OR THE LIKE OR QUANTITIES OF HEAT SOUND OR LIGHT ELECTRICALLY OPERATED	0	0
90278040	OTHER INSTRUMENTS & APPARATUS PHYSICAL OR CHEMICAL ANALYSIS OR MEASURING VISCOSITY POROSITY EXPANSION SURFACE TENSION OR THE LIKE OR QUANTITIES OF HEAT SOUND OR LIGHT NOT ELECTRICALLY OPERATED	0	0
90279010	PARTS & ACCESSORIES INCL PRINTED CIRCUIT ASSEMBLIES OF 9027 EXCL SMOKE OR GAS ANALYSIS APPARATUS & MICROTOMES	0	0
90279091	PARTS & ACCESSORIES FOR GAS OR SMOKE ANALYSIS APPARATUS OR MICROTOMES ELECTRICALLY OPERATED	0	0
90279099	PARTS & ACCESSORIES FOR GAS OR SMOKE ANALYSIS APPARATUS OR MICROTOMES NOT ELECTRICALLY OPERATED	0	0
90281010	GAS METERS MOUNTED ON GAS CONTAINERS	0	0
90281090	OTHER GAS METERS	0	0
90282020	WATER METERS	0	0
90282090	OTHER LIQUID METERS	0	0
90283010	KILOWATT-HOUR METERS	0	0
90283090	OTHER ELECTRICITY METERS	0	0
90289010	WATER METER HOUSINGS OR BODIES	0	0
90289090	OTHER PARTS & ACCESSORIES FOR GAS LIQUID OR ELECTRICITY SUPPLY OR PRODUCTION METERS	0	0
90291020	TAXIMETERS	0	0
90291090	REVOLUTION & PRODUCTION COUNTERS MILEOMETERS PEDOMETERS & THE LIKE	0	0
90292010	SPEEDOMETERS FOR MOTOR VEHICLES	0	0
90292020	TACHOMETERS FOR MOTOR VEHICLES	0	0
90292090	OTHER SPEED INDICATORS TACHOMETERS & STROBOSCOPES	0	0
90299010	PARTS & ACCESSORIES OF SUBHEADING 902910 & STROBOSCOPES	0	0
90299020	PARTS & ACCESSORIES OF SPEED INDICATORS & TACHOMETERS	0	0
90301000	INSTRUMENTS & APPARATUS FOR MEASURING OR DETECTING IONISING RADIATIONS	0	0
90302000	OSCILLOSCOPES & OSCILLOGRAPHS	0	0
90303100	MULTIMETERS WITHOUT A RECORDING DEVICE	0	0

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90303200	MULTIMETERS WITH A RECORDING DEVICE	0	0
90303310	OTHER INSTRUMENTS & APPARATUS WITHOUT RECORDING DEVICE FOR MEASURING OR CHECKING VOLTAGE CURRENT RESISTANCE OR POWER ON PCB PWB PCA	0	0
90303320	IMPEDANCE MEASURING INSTRUMENTS & APPARATUS FOR WARNINGS OF ELECTROSTATIC DISCHARGE CONDITIONS & TESTING ELECTROSTATIC CONTROL EQUIPMENT & GROUNDING DEVICES	0	0
90303330	AMMETERS & VOLTMETERS FOR MOTOR VEHICLES	0	0
90303390	OTHER INSTRUMENTS & APPARATUS WITHOUT RECORDING DEVICE FOR MEASURING OR CHECKING VOLTAGE CURRENT RESISTANCE OR POWER	0	0
90303900	OTHER INSTRUMENTS & APPARATUS WITH A RECORDING DEVICE FOR MEASURING OR CHECKING VOLTAGE CURRENT RESISTANCE OR POWER	0	0
90304000	OTHER INSTRUMENTS FOR TELECOMMUNICATIONS EG CROSS TALK METERS DISTORTION FACTOR METERS & PSOPHOMETERS	0	0
90308210	WAFER PROBERS	0	0
90308290	OTHER INSTRUMENTS & APPARATUS FOR MEASURING OR CHECKING SEMICONDUCTOR WAFERS OR DEVICES	0	0
90308410	INSTRUMENTS & APPARATUS WITH A RECORDING DEVICE FOR MEASURING/CHECKING ELECTRICAL QUANTITIES ON PCB/PWB/PCA	0	0
90308490	OTHER INSTRUMENTS & APPARATUS WITH A RECORDING DEVICE FOR MEASURING OR CHECKING ELECTRICAL QUANTITIES	0	0
90308910	OTHER INSTRUMENTS & APPARATUS WITHOUT RECORDING DEVICE FOR MEASURING OR CHECKING ELECTRIC QUANTITIES ON PCB PWB OR PCA	0	0
90308990	OTHER INSTRUMENTS & APPARATUS WITHOUT RECORDING DEVICE FOR MEASURING OR CHECKING ELECTRICAL QUANTITIES	0	0
90309010	PARTS & ACCESSORIES INCL PCA OF SUBHEADINGS 903040 & 903082	0	0
90309030	PARTS & ACCESSORIES OF OPTICAL INSTRUMENTS & APPLIANCES FOR MEASURING OR CHECKING PCB PWB OR PCA	0	0
90309040	PARTS & ACCESSORIES OF OTHER INSTRUMENTS & APPARATUS FOR MEASURING OR CHECKING ELECTRICAL QUANTITIES ON PCB PWB OR PCA	0	0
90309090	PARTS & ACCESSORIES OF INSTRUMENTS & APPARATUS FOR MEASURING OR CHECKING ELECTRICAL QUANTITIES OR ALPHA BETA GAMMA XRAY COSMIC OR IONISING RADIATIONS	0	0
90311010	MACHINES FOR BALANCING MECHANICAL PARTS ELECTRICALLY OPERATED	0	0

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90311020	MACHINES FOR BALANCING MECHANICAL PARTS NOT ELECTRICALLY OPERATED	0	0
90312010	TEST BENCHES ELECTRICALLY OPERATED	0	0
90312020	TEST BENCHES NON-ELECTRICALLY OPERATED	0	0
90314100	OTHER OPTICAL INSTRUMENTS & APPLIANCES FOR INSPECTING SEMICONDUCTOR WAFERS OR DEVICES OR PHOTOMASKS RETICLES	0	0
90314910	OPTICAL INSTRUMENTS & APPLIANCES FOR MEASURING SURFACE PARTICULATE CONTAMINATION ON SEMICONDUCTOR WAFERS	0	0
90314920	OPTICAL ERROR VERIFICATION & REPAIR APPARATUS FOR PCB PWB OR PCA NES	0	0
90314930	OTHER OPTICAL INSTRUMENTS & APPLIANCES FOR MEASURING OR CHECKING PCB PWB OR PCA	0	0
90314990	OTHER OPTICAL INSTRUMENTS & APPLIANCES FOR MEASURING OR CHECKING NES	0	0
90318010	CABLE TESTERS	0	0
90318090	OTHER INSTRUMENTS APPLIANCES & MACHINES FOR MEASURING OR CHECKING NOT ELSEWHERE SPECIFIED IN CHP 90	0	0
90319011	PARTS & ACCESSORIES INCL PCA OF ELECTRIC OPTICAL INSTRUMENTS OR APPLIANCES FOR INSPECTING SEMICONDUCTOR WAFERS MASKS PHOTOMASKS OR RECTICLESOR FOR MEASURING SURFACE PARTICULATE CONTAMINATION ON SEMICONDUCTOR WAFERS	0	0
90319012	PARTS & ACCESSORIES OF ELECTRICAL OPTICAL ERROR VERIFICATION & REPAIR APPARATUS OF PCB PWB OR PCA	0	0
90319013	PARTS & ACCESSORIES OF OTHER ELECTRICAL OPTICAL INSTRUMENTS & APPLIANCES FOR MEASURING OR CHECKING PCB PWB OR PCA	0	0
90319019	PARTS & ACCESSORIES FOR OTHER ELECTRICAL MEASURING OR CHECKING INSTRUMENTS APPLIANCES & MACHINES OF HEADING 9031	0	0
90319020	PARTS & ACCESSORIES FOR OTHER NON ELECTRICAL MEASURING OR CHECKING INSTRUMENTS APPLIANCES & MACHINES OF HEADING 9031	0	0
90321010	THERMOSTATS ELECTRICALLY OPERATED	0	0
90321020	THERMOSTATS NON-ELECTRICALLY OPERATED	0	0
90322010	MANOSTATS ELECTRICALLY OPERATED	0	0
90322020	MANOSTATS NON-ELECTRICALLY OPERATED	0	0
90328100	OTHER HYDRAULIC OR PNEUMATIC AUTOMATIC REGULATING OR CONTROLLING INSTRUMENTS & APPARATUS	0	0
90328910	INSTRUMENTS OR APPARATUS WORK WITH COMPUTER FOR AUTO REGULATING OR CONTROLLING PROPULSION BALLAST OR CARGO HANDLING OF SHIPS	0	0

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90328920	AUTOMATIC INSTRUMENTS & APPARATUS FOR REGULATING OR CONTROLLING CHEMICAL OR ELECTROCHEMICAL SOLUTION FOR PCB PWB OR PCA	0	0
90328931	AUTOMATIC REGULATING VOLTAGE UNITS (STABILIZERS)	0	0
90328939	OTHER AUTOMATIC REGULATING OR CONTROLLING ELECTRICALLY OPERATED INSTRUMENTS OR APPARATUS NES	0	0
90328990	OTHER AUTOMATIC REGULATING OR CONTROLLING NON-ELECTRICAL OPERATED INSTRUMENTS OR APPARATUS NES	0	0
90329010	PARTS & ACCESSORIES OF GOODS OF SUBHEADING 90328910	0	0
90329020	PARTS & ACCESSORIES OF GOODS OF SUBHEADING 90328920	0	0
90329030	PARTS & ACCESSORIES OF OTHER ELECTRICALLY OPERATED GOODS OF HEADING 9032	0	0
90329090	PARTS & ACCESSORIES OF OTHER NON ELECTRICALLY OPERATED GOODS OF HEADING 9032	0	0
90330010	PARTS & ACCESSORIES FOR ELECTRICALLY OPERATED MACHINES APPLIANCES INSTRUMENTS OR APPARATUS OF CHAP 90 NOT ELSEWHERE SPECIFIED	0	0
90330020	PARTS & ACCESSORIES FOR NOT ELECTRICALLY OPERATED MACHINES APPLIANCES INSTRUMENTS OR APPARATUS OF CHAP 90 NOT ELSEWHERE SPECIFIED	0	0
91011100	ELECTRICALLY OPERATED WRIST WATCHES OF PRECIOUS METAL CASE OR CLAD WITH PRECIOUS METALS MECHANICAL DISPLAY	0	0
91011900	OTHER ELECTRICALLY OPERATED WRIST WATCHES OF PRECIOUS METAL CASE OR CLAD WITH PRECIOUS METALS	0	0
91012100	OTHER WRIST WATCHES OF PRECIOUS METAL CASE OR CLAD WITH PRECIOUS METALS WITH AUTOMATIC WINDING	0	0
91012900	OTHER WRIST WATCHES OF PRECIOUS METAL CASE OR CLAD WITH PRECIOUS METALS	0	0
91019100	OTHER ELECTRICALLY OPERATED WATCHES OF PRECIOUS METAL CASE OR CLAD WITH PRECIOUS METALS	0	0
91019900	OTHER NON ELECTRICAL OPERATED WATCHES OF PRECIOUS METAL CASE OR CLAD WITH PRECIOUS METAL	0	0
91021100	ELECTRICALLY OPERATED WRIST WATCHES OTHER THAN OF HEADING 9101 WITH MECHANICAL DISPLAY	0	0
91021200	ELECTRICALLY OPERATED WRIST WATCHES OTHER THAN OF HEADING 9101 WITH OPTO ELECTRONIC DISPLAY	0	0
91021900	OTHER ELECTRICALLY OPERATED WRIST WATCHES OTHER THAN OF HEADING 9101	0	0
91022100	OTHER WRIST WATCHES OTHER THAN OF HEADING 9101 WITH AUTOMATIC WINDING	0	0
91022900	OTHER WRIST WATCHES OTHER THAN OF HEADING 9101	0	0

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91029100	OTHER WATCHES INCL POCKET WATCHES OTHER THAN OF HEADING 9101 ELECTRICALLY OPERATED	0	0
91029900	OTHER WATCHES INCL POCKET WATCHES OTHER THAN OF HEADING 9101 NOT ELECTRICALLY OPERATED	0	0
91031000	ELECTRICALLY OPERATED CLOCK WITH WATCH MOVEMENTS	0	0
91039000	OTHER CLOCKS WITH WATCH MOVEMENTS	0	0
91040010	INSTRUMENT PANEL CLOCKS & SIMILAR CLOCKS FOR VEHICLES	0	0
91040090	INSTRUMENT PANEL CLOCKS & SIMILAR CLOCKS FOR AIRCRAFT SPACECRAFT OR VESSELS	0	0
91051100	ELECTRICALLY OPERATED ALARM CLOCKS	0	0
91051900	NON ELECTRICALLY OPERATED ALARM CLOCKS	0	0
91052100	ELECTRICALLY OPERATED WALL CLOCKS	0	0
91052900	NON ELECTRICALLY OPERATED WALL CLOCKS	0	0
91059110	ELECTRICALLY OPERATED MARINE CHORONOMETERS	0	0
91059190	OTHER CLOCKS ELECTRICALLY OPERATED	0	0
91059910	NON ELECTRICALLY OPERATED MARINE CHORONOMETERS	0	0
91059990	OTHER CLOCKS NON ELECTRICALLY OPERATED	0	0
91061000	TIME REGISTERS & RECORDERS	0	0
91069010	PARKING METERS	0	0
91069090	OTHER APPARATUS FOR MEASURING RECORDING OR INDICATING INTERVALS OF TIME	0	0
91070000	TIME SWITCHES WITH CLOCK OR WATCH MOVEMENT OR WITH SYNCHRONOUS MOTOR	0	0
91081100	COMPLETE ASSEMBLED ELECTRICALLY OPERATED WATCH MOVEMENTS WITH MECHANICAL DISPLAY	0	0
91081200	COMPLETE ASSEMBLED ELECTRICALLY OPERATED WATCH MOVEMENTS WITH OPTOELECTRONIC DISPLAY	0	0
91081900	OTHER COMPLETE ASSEMBLED ELECTRICALLY OPERATED WATCH MOVEMENTS	0	0
91082000	COMPLETE ASSEMBLED WATCH MOVEMENTS WITH AUTOMATIC WINDING	0	0
91089000	OTHER COMPLETE ASSEMBLED WATCH MOVEMENTS	0	0
91091000	COMPLETE ASSEMBLED ELECTRICALLY OPERATED CLOCK MOVEMENTS	0	0
91099000	OTHER COMPLETE ASSEMBLED CLOCK MOVEMENTS	0	0
91101100	UNASSEMBLED OR PARTLY ASSEMBLED COMPLETE WATCH MOVEMENTS	0	0
91101200	ASSEMBLED INCOMPLETE WATCH MOVEMENTS	0	0
91101900	ROUGH WATCH MOVEMENTS	0	0
91109000	COMPLETE UNASSEMBLED OR PARTLY ASSEMBLED OR INCOMPLETE & ASSEMBLED OR ROUGH CLOCK MOVEMENTS	0	0
91111000	WATCH CASES OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METALS	0	0

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91112000	WATCH CASES OF BASE METAL	0	0
91118000	WATCH CASES OF OTHER MATERIALS	0	0
91119000	PARTS FOR WATCH CASES	0	0
91122000	CLOCK CASES & SIMILAR CASES FOR GOODS OF CHAP 91	0	0
91129000	PARTS FOR CLOCK CASES & SIMILAR CASES FOR GOODS OF CHAP 91	0	0
91131000	WATCH STRAPS BANDS & BRACELETS OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METALS	0	0
91132000	WATCH STRAPS BANDS & BRACELETS OF BASE METAL	0	0
91139000	WATCH STRAPS BANDS & BRACELETS OF OTHER MATERIALS	0	0
91141000	SPRINGS FOR CLOCKS OR WATCHES	0	0
91143000	DIALS FOR CLOCKS OR WATCHES	0	0
91144000	PLATES & BRIDGES FOR CLOCKS OR WATCHES	0	0
91149000	OTHER PARTS FOR CLOCKS OR WATCHES	0	0
92011000	UPRIGHT PIANOS	0	0
92012000	GRAND PIANOS	0	0
92019000	OTHER PIANOS HARPSICHORDS & OTHER KEYBOARD STRINGED INSTRUMENTS	0	0
92021000	OTHER STRING MUSICAL INSTRUMENTS PLAYED WITH A BOW	0	0
92029000	OTHER STRING MUSICAL INSTRUMENTS NOT PLAYED WITH A BOW	0	0
92051000	BRASS-WIND INSTRUMENTS	0	0
92059010	KEYBOARD PIPE ORGANS HARMONIUMS & THE LIKE WITH FREE METAL REEDS	0	0
92059090	OTHER WIND MUSICAL INSTRUMENTS EXCL FAIRGROUND & MECHANICAL STREET ORGANS	0	0
92060000	PERCUSSION MUSICAL INSTRUMENTS EG DRUMS XYLOPHONES CYMBALS CASTANETS & MARACAS	0	0
92071000	ELECTRIC KEYBOARD INSTRUMENTS EXCL ACCORDIONS	0	0
92079000	ELECTRIC MUSICAL INSTRUMENTS EXCL KEYBOARD INSTRUMENTS BUT INCL ACCORDIONS	0	0
92081000	MUSICAL BOXES	0	0
92089010	DECOY CALLS WHISTLES CALL HORNS & OTHER MOUTH BLOWN SOUND SIGNALLING INSTRUMENTS	0	0
92089090	FAIRGROUND ORGANS MECHANICAL STREET ORGANS MECHANICAL SINGING BIRDS MUSICAL SAWS & OTHER MUSICAL INSTRUMENTS NOT ELSEWHERE SPECIFIED IN CHAP 92	0	0
92093000	MUSICAL INSTRUMENT STRINGS	0	0
92099110	STRUNG BACKS KEYBOARDS & METAL FRAMES FOR UPRIGHT PIANOS	0	0
92099190	OTHER PARTS & ACCESSORIES FOR PIANOS	0	0
92099200	PARTS & ACCESSORIES FOR OTHER STRING MUSICAL INSTRUMENTS	0	0
92099400	PARTS & ACCESSORIES FOR ELECTRIC MUSICAL INSTRUMENTS	0	0
92099900	PARTS & ACCESSORIES FOR OTHER MUSICAL INSTRUMENTS EG CARDS DISCS & ROLLS FOR MECHANICAL INSTRUMENTS	0	0

93011000	ARTILLERY WEAPONS EG GUNS HOWITZERS MORTARS	0	0
93012000	ROCKET LAUNCHERS FLAME-THROWERS GRENADE LAUNCHERS TORPEDO TUBES & SIMILAR PROJECTORS	0	0
93019000	OTHER MILITARY WEAPONS EXCL REVOLVERS PISTOLS & ARMS OF HEADING 9307	0	0
93020000	REVOLVERS & PISTOLS EXCL THOSE OF HEADINGS 9303 & 9304	0	0
93031000	MUZZLE-LOADING FIREARMS	0	0
93032010	HUNTING SHOTGUNS	0	0
93032090	OTHER SPORTING HUNTING OR TARGET-SHOOTING SHOTGUNS EXCL HUNTING SHOTGUNS	0	0
93033010	HUNTING RIFLES	0	0
93033090	OTHER SPORTING HUNTING OR TARGET-SHOOTING RIFLES EXCL HUNTING RIFLES	0	0
93039000	OTHER FIREARMS & SIMILAR DEVICES WHICH OPERATE BY FIRING OF AN EXPLOSIVE CHARGE	0	0
93040010	AIR GUNS OPERATED AT PRESSURE LESS THAN 7 KG FORCE PER SQ CM	0	0
93040090	OTHER ARMS EXCL HEADING 9307 BUT INCL AIR GUNS OPERATED AT PRESSURE 7 KG FORCE PER SQ CM OR MORE	0	0
93051000	PARTS & ACCESSORIES OF REVOLVERS OR PISTOLS	0	0
93052000	PARTS & ACCESSORIES OF SHOTGUNS OR RIFLES OF HEADING 9303	0	0
93059110	PARTS & ACCESSORIES OF LEATHER OR TEXTILE MATERIALS OF MILITARY WEAPONS OF HEADING 9301	0	0
93059190	PARTS & ACCESSORIES OF OTHER MATERIALS EXCL LEATHER OR TEXTILE OF MILITARY WEAPONS OF HEADING 9301	0	0
93059911	PARTS & ACCESSORIES OF LEATHER OR TEXTILE MATERIALS OF OTHER ARMS OF SUBHEADING 93040090	0	0
93059919	PARTS & ACCESSORIES OF OTHER MATERIALS EXCL LEATHER OR TEXTILE OF OTHER ARMS OF SUBHEADING 93040090	0	0
93059991	PARTS & ACCESSORIES OF LEATHER OR TEXTILE MATERIALS OF OTHER ARMS OF HEADINGS 9303 & 9304	0	0
93059999	PARTS & ACCESSORIES OF OTHER MATERIALS EXCL LEATHER OR TEXTILE OF OTHER ARMS OF HEADINGS 9303 & 9304	0	0
93062100	SHOTGUN CARTRIDGES	0	0
93062900	AIR GUN PELLETS & PARTS OF SHOTGUN CARTRIDGES	0	0
93063011	.22 CALIBRE CARTRIDGES FOR REVOLVERS & PISTOLS OF HEADING 9302	0	0
93063019	OTHER CARTRIDGES & PARTS FOR REVOLVERS & PISTOLS OF HEADING 9302	0	0
93063020	CARTRIDGES FOR RIVETING & SIMILAR TOOLS OR FOR CAPTIVE BOLT HUMANE KILLERS & PARTS THEREOF	0	0
93063030	CARTRIDGES FOR SPORTING HUNTING OR TARGET-SHOOTING GUNS RIFLES & CARBINES OTHER THAN SHOTGUNS	0	0

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93063091	.22 CALIBRE CARTRIDGES FOR OTHER ARMS EXCL REVOLVERS & PISTOLS OF HEADING 9302	0	0
93063099	OTHER CARTRIDGES & PARTS FOR OTHER ARMS EXCL REVOLVERS & PISTOLS OF HEADING 9302	0	0
93069000	BOMBS GRENADES TORPEDOES MINES MISSILES & THE LIKE OTHER AMMUNITIONS & PROJECTILES & PARTS	0	0
93070000	SWORDS CUTLASSES BAYONETS LANCES & THE LIKE & PARTS SCABBARDS & SHEATHS	0	0
94011000	SEATS FOR AIRCRAFT	0	0
94012010	SEATS FOR MOTOR VEHICLES OF HEADING 8702 8703 OR 8704	0	0
94012090	SEATS FOR OTHER MOTOR VEHICLES	0	0
94013000	SWIVEL SEATS WITH VARIABLE HEIGHT ADJUSTMENT	0	0
94014000	SEATS CONVERTIBLE INTO BEDS EXCL GARDEN SEATS OR CAMPING EQUIPMENT	0	0
94015200	SEATS OF BAMBOO	0	0
94015300	SEATS OF RATTAN	0	0
94015900	SEATS OF OSIER CANE OR THE LIKE EXCL SEATS OF RATTAN & BAMBOO	0	0
94016100	OTHER SEATS WITH WOODEN FRAMES UPHOLSTERED	0	0
94016910	SEATS WITH WOODEN FRAMES WITH BACKREST AND/OR THE SEAT OF RATTAN	0	0
94016990	OTHER SEATS WITH WOODEN FRAMES NOT WITH BACKREST AND/OR THE SEAT OF RATTAN	0	0
94017100	OTHER SEATS WITH METAL FRAMES UPHOLSTERED	0	0
94017910	SEATS WITH METAL FRAMES WITH BACKREST AND/OR THE SEAT OF RATTAN	0	0
94017990	OTHER SEATS WITH METAL FRAMES NOT WITH BACKREST AND/OR THE SEAT OF RATTAN	0	0
94018000	OTHER SEATS OF ANY OTHER MATERIALS NES	0	0
94019010	PARTS FOR AIRCRAFT SEATS	0	0
94019031	HEADREST STIFFENERS FOR SEATS OF MOTOR VEHICLES OF HEADING 8702 8703 OR 8704	0	0
94019039	PARTS EXCL HEADREST STIFFENERS FOR SEATS OF MOTOR VEHICLES OF HEADING 8702 8703 OR 8704	0	0
94019040	PARTS OF SWIVEL SEATS WITH VARIABLE HEIGHT ADJUSTMENT	0	0
94019092	PARTS OF PLASTICS FOR SEATS EXCL AIRCRAFT MOTOR VEHICLES OR SWIVEL SEATS WITH VARIABLE HEIGHT ADJUSTMENT	0	0
94019099	PARTS OF OTHER MATERIALS EXCL PLASTICS FOR SEATS EXCL AIRCRAFT MOTOR VEHICLES OR SWIVEL SEATS WITH VARIABLE HEIGHT ADJUSTMENT	0	0
94021010	DENTISTS CHAIRS & PARTS THEREOF	0	0
94021030	BARBERS OR SIMILAR CHAIRS & PARTS THEREOF	0	0
94029010	MEDICAL SURGICAL DENTAL OR VETERINARY FURNITURE INCL PARTS THEREOF EXCL CHAIRS	0	0
94029020	COMMODES	0	0

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94029090	OTHER FURNITURE EXCL COMMODES & THOSE FOR MEDICAL SURGICAL DENTAL OR VETERINARY USE & PARTS THEREOF	0	0
94031000	METAL FURNITURE FOR OFFICES	0	0
94032010	METAL FUME CUPBOARDS	0	0
94032090	OTHER METAL FURNITURE EXCL FUME CUPBOARDS	0	0
94033000	WOODEN FURNITURE FOR OFFICES	0	0
94034000	WOODEN FURNITURE FOR KITCHEN	0	0
94035000	WOODEN FURNITURE FOR THE BEDROOM	0	0
94036010	WOODEN FUME CUPBOARDS	0	0
94036090	OTHER WOODEN FURNITURE NES EXCL FUME CUPBOARDS	0	0
94037010	BABY WALKERS OF PLASTICS	0	0
94037020	PLASTIC FUME CUPBOARDS	0	0
94037090	OTHER FURNITURE OF PLASTICS EXCL BABY WALKERS & FUME CUPBOARDS	0	0
94038200	FURNITURE OF BAMBOO	0	0
94038300	FURNITURE OF RATTAN	0	0
94038910	FUME CUPBOARDS OF CANE OSIER OR SIMILAR MATERIALS EXCL BAMBOO & RATTAN	0	0
94038990	OTHER FURNITURE OF CANE OSIER OR SIMILAR MATERIALS EXCL BAMBOO & RATTAN	0	0
94039010	PARTS OF BABY WALKERS OF PLASTICS	0	0
94039090	PARTS OF FURNITURE EXCL THOSE FOR BABY WALKERS OF PLASTICS	0	0
94041000	MATTRESS SUPPORTS	0	0
94042110	MATTRESSES OF CELLULAR RUBBER WHETHER OR NOT COVERED	0	0
94042120	MATTRESSES OF CELLULAR PLASTICS WHETHER OR NOT COVERED	0	0
94042910	SPRING MATTRESSES OF OTHER MATERIALS	0	0
94042920	MATTRESSES OF HYPERTHERMIA OR HYPOTHERMIA TYPE OF OTHER MATERIALS	0	0
94042990	MATTRESSES OF OTHER MATERIALS EXCL SPRING MATTRESSES & HYPERTHERMIA OR HYPOTHERMIA TYPE	0	0
94043000	SLEEPING BAGS	0	0
94049010	QUILTS BEDSPREADS & MATTRESS-PROTECTORS	0	0
94049090	OTHER ARTICLES OF BEDDING & SIMILAR FURNISHING EXCL MATTRESSES & SLEEPING BAGS	0	0
94051020	CEILING OR WALL LAMPS FOR OPERATING ROOMS	0	0
94051091	SPOTLIGHTS	0	0
94051092	FLUORESCENT LAMPS & LIGHTING FITTINGS	0	0
94051099	CHANDELIERS & OTHER ELECTRIC CEILING OR WALL LIGHTING FITTINGS EXCL SPOTLIGHTS FLUORESCENT LAMPS & LIGHTING FITTINGS	0	0
94052010	TABLE DESK BEDSIDE OR FLOOR STANDING LAMPS FOR OPERATING ROOMS	0	0
94052090	OTHER TABLE DESK BEDSIDE OR FLOOR STANDING LAMPS EXCL FOR OPERATING ROOMS	0	0
94053000	LIGHTING SETS FOR CHRISTMAS TREES	0	0
94054020	SEARCHLIGHTS	0	0
94054040	OTHER SPOTLIGHTS	0	0

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94054050	OTHER ELECTRIC LAMPS & LIGHTING FITTINGS USED FOR LIGHTING PUBLIC OPEN SPACES OR THOROUGHFARES	0	0
94054060	OTHER EXTERIOR LIGHTING EXCL FOR LIGHTING PUBLIC OPEN SPACES OR THOROUGHFARES	0	0
94054070	NON FLASHING AERODROME BEACONS LAMPS FOR RAILWAY ROLLING STOCK LOCOMOTIVES AIRCRAFT SHIPS OR LIGHTHOUSES OF BASE METAL	0	0
94054080	PILOT LAMP ASSEMBLIES FOR ELECTRO-THERMIC DOMESTIC APPLIANCES OF HEADING 8516	0	0
94054091	FIBRE OPTIC HEADBAND LAMPS FOR MEDICAL USE	0	0
94054099	OTHER ELECTRIC LAMPS & LIGHTING FITTINGS NES	0	0
94055011	OIL BURNING LAMPS & LIGHTING FITTINGS OF BRASS FOR RELIGIOUS RITES	0	0
94055019	OTHER OIL BURNING LAMPS & LIGHTING FITTINGS	0	0
94055040	HURRICANE LAMPS	0	0
94055050	MINERS' LAMPS OR QUARRYMEN'S LAMPS	0	0
94055090	OTHER NON-ELECTRIC LAMPS & LIGHTING FITTINGS	0	0
94056010	ILLUMINATED WARNING SIGNS STREET NAME SIGNS ROAD & TRAFFIC SIGNS	0	0
94056090	OTHER ILLUMINATED SIGNS NAME PLATES & THE LIKE	0	0
94059110	PARTS OF GLASS FOR LAMPS FOR OPERATING ROOMS	0	0
94059120	PARTS OF GLASS FOR SPOTLIGHTS	0	0
94059140	GLASS GLOBES & CHIMNEYS FOR LAMPS OR LIGHTING FITTINGS	0	0
94059150	PARTS OF GLASS FOR SEARCHLIGHTS	0	0
94059190	PARTS OF GLASS FOR OTHER LAMPS & LIGHTING FITTINGS	0	0
94059210	PARTS OF PLASTICS FOR LAMPS FOR OPERATING ROOMS	0	0
94059220	PARTS OF PLASTICS FOR SPOTLIGHTS	0	0
94059230	PARTS OF PLASTICS FOR SEARCHLIGHTS	0	0
94059290	OTHER PARTS OF PLASTICS FOR LAMPS OR LIGHTING FITTINGS	0	0
94059910	LAMPSHADES OF TEXTILE MATERIALS	0	0
94059920	LAMPSHADES OF OTHER MATERIALS EXCL TEXTILE	0	0
94059930	PARTS OF OTHER MATERIALS EXCL GLASS & PLASTICS OF OIL BURNING LAMPS & LIGHTING FITTINGS	0	0
94059940	PARTS OF OTHER MATERIALS EXCL GLASS & PLASTICS FOR SEARCHLIGHTS OR SPOTLIGHTS	0	0
94059950	OTHER CERAMIC OR METAL PARTS FOR LAMPS OR LIGHTING FITTINGS	0	0
94059990	OTHER PARTS OF OTHER MATERIALS EXCL GLASS PLASTICS CERAMIC & METAL FOR LAMPS OR LIGHTING FITTINGS	0	0
94061010	GREENHOUSES FITTED WITH MECHANICAL OR THERMAL EQUIPMENT OF WOOD	0	0
94061090	OTHER PREFABRICATED BUILDINGS OF WOOD	0	0

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94069011	GREENHOUSES FITTED WITH MECHANICAL OR THERMAL EQUIPMENT OF IRON OR STEEL	0	0
94069019	GREENHOUSES FITTED WITH MECHANICAL OR THERMAL EQUIPMENT OF OTHER MATERIALS EXCL IRON STEEL OR WOOD	0	0
94069020	OTHER PREFABRICATED BUILDINGS OF PLASTICS OR ALUMINIUM	0	0
94069030	OTHER PREFABRICATED BUILDINGS OF IRON OR STEEL	0	0
94069040	OTHER PREFABRICATED BUILDINGS OF CEMENT CONCRETE OR ARTIFICIAL STONE	0	0
94069090	OTHER PREFABRICATED BUILDINGS OF MATERIALS	0	0
95030010	TRICYCLES SCOOTERS PEDAL CARS & SIMILAR WHEELED TOYS DOLLS CARRIAGES	0	0
95030021	DOLLS	0	0
95030022	GARMENTS & GARMENT ACCESSORIES FOOTWEAR & HEADGEAR FOR DOLLS	0	0
95030029	OTHER PARTS & ACCESSORIES FOR DOLLS	0	0
95030030	ELECTRIC TRAINS INCL TRACKS SIGNALS & OTHER ACCESSORIES	0	0
95030040	REDUCED SIZE MODELS & SIMILAR RECREATIONAL MODELS	0	0
95030050	OTHER CONSTRUCTION SETS & CONSTRUCTIONAL TOYS OF MATERIALS EXCL PLASTICS	0	0
95030060	STUFFED TOYS REPRESENTING ANIMALS OR NON-HUMAN CREATURES	0	0
95030070	PUZZLES OF ALL KINDS	0	0
95030091	NUMERICAL ALPHABETICAL OR ANIMAL BLOCKS OR CUT OUTS WORD BUILDER OR WORD MAKING OR TALKING SETS TOY PRINTING SETS TOY COUNTING FRAMES TOY SEWING MACHINES TOY TYPEWRITERS	0	0
95030092	SKIPPING ROPES	0	0
95030093	MARBLES	0	0
95030094	OTHER TOYS OF RUBBER	0	0
95030099	OTHER TOYS	0	0
95042020	TABLES FOR BILLIARDS OF ALL KINDS	0	0
95042030	BILLIARD CHALKS	0	0
95042090	OTHER ARTICLES & ACCESSORIES FOR BILLIARDS OF ALL KINDS	0	0
95043010	PINTABLES OR SLOT MACHINES OPERATED BY COINS BANKNOTES BANK CARDS TOKENS ETC	0	0
95043020	PARTS OF GAMES OPERATED BY COINS BANKNOTES BANK CARDS TOKENS OR BY ANY OTHER MEANS OF PAYMENT OTHER THAN AUTOMATIC BOWLING ALLEY EQUIPMENT OF WOOD PAPER OR PLASTICS	0	0
95043090	OTHER GAMES OPERATED BY COINS BANKNOTES BANK CARDS TOKENS OR BY ANY OTHER MEANS OF PAYMENT OTHER THAN AUTOMATIC BOWLING ALLEY EQUIPMENT & PARTS EXCL WOOD PAPER OR PLASTICS	0	0
95044000	PLAYING CARDS	0	0
95045010	VIDEO GAME CONSOLES & MACHINES USED WITH TELEVISION RECEIVER EXCL SUBHEADING 950430	0	0

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95045090	OTHER VIDEO GAME CONSOLES & MACHINES NOT USED WITH TELEVISION RECEIVER EXCL SUBHEADING 950430	0	0
95049010	BOWLING REQUISITES OF ALL KINDS	0	0
95049021	DARTS & PARTS & ACCESSORIES THEREFOR OF WOOD PAPER OR PLASTICS	0	0
95049029	DARTS & PARTS & ACCESSORIES THEREOF OF OTHER MATERIALS EXCL WOOD PAPER OR PLASTICS	0	0
95049032	TABLES FOR CASINO GAMES OF WOOD OR PLASTICS	0	0
95049033	OTHER TABLES FOR CASINO GAMES	0	0
95049034	MAHJONG TILES OF WOOD PAPER OR PLASTICS	0	0
95049035	OTHER MAHJONG TILES	0	0
95049036	OTHER GAMBLING PARAPHERNALIA OF WOOD PAPER OR PLASTICS	0	0
95049039	OTHER GAMBLING EQUIPMENT & PARAPHERNALIA	0	0
95049092	TABLES OF WOOD OR PLASTICS DESIGNED FOR GAMES	0	0
95049093	TABLES OF OTHER MATERIALS DESIGNED FOR GAMES	0	0
95049095	OTHER ARTICLES OF WOOD PAPER OR PLASTICS FOR FUNFAIR TABLE PARLOUR GAMES	0	0
95049099	OTHER ARTICLES OF OTHER MATERIALS FOR FUNFAIR TABLE PARLOUR GAMES	0	0
95051000	ARTICLES FOR CHRISTMAS FESTIVITIES	0	0
95059000	OTHER FESTIVE CARNIVAL OR ENTERTAINMENT ARTICLES INCL CONJURING TRICKS & NOVELTY JOKES EXCL XMAS ARTICLES	0	0
95061100	SNOW SKIS	0	0
95061200	SNOW SKI FASTENINGS	0	0
95061900	OTHER SNOW SKI EQUIPMENT	0	0
95062100	SAILBOARDS	0	0
95062900	WATER SKIS SURFBOARDS & OTHER WATER SPORT EQUIPMENT	0	0
95063100	GOLF CLUBS COMPLETE	0	0
95063200	GOLF BALLS	0	0
95063900	OTHER GOLF EQUIPMENT	0	0
95064010	TABLES FOR TABLE TENNIS	0	0
95064090	OTHER ARTICLES & EQUIPMENT FOR TABLE TENNIS	0	0
95065100	LAWN TENNIS RACKETS	0	0
95065900	OTHER TENNIS BADMINTON OR SIMILAR RACKETS	0	0
95066100	LAWN TENNIS BALLS	0	0
95066200	INFLATABLE BALLS	0	0
95066900	OTHER BALLS EXCL GOLF & TABLE TENNIS BALLS	0	0
95067000	ICE SKATES ROLLER SKATES INCL SKATING BOOTS WITH SKATES ATTACHED	0	0
95069100	ARTICLES & EQUIPMENT FOR GENERAL PHYSICAL EXERCISE GYMNASTICS OR ATHLETICS	0	0
95069910	BOWS CROSSBOWS & ARROWS	0	0
95069920	NETS CRICKET PADS & SHIN GUARDS	0	0
95069930	SHUTTLECOCKS	0	0

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95069990	OTHER ARTICLES & EQUIPMENT FOR OTHER SPORTS OR OUTDOOR GAMES NES INCL SWIMMING & PADDING POOLS	0	0
95071000	FISHING RODS	0	0
95072000	FISH-HOOKS	0	0
95073000	FISHING REELS	0	0
95079000	OTHER LINE FISHING TACKLE FISH LANDING BUTTERFLY & SIMILAR NETS DECOY BIRDS & HUNTING OR SHOOTING REQUISITES	0	0
95081000	TRAVELLING CIRCUSES & TRAVELLING MENAGERIES	0	0
95089000	ROUNDABOUTS SWINGS SHOOTING GALLERIES & OTHER FAIRGROUND AMUSEMENTS	0	0
96011010	CIGAR OR CIGARETTE CASES TOBACCO JARS & ORNAMENTAL ARTICLES OF IVORY	0	0
96011090	WORKED IVORY & OTHER ARTICLES OF IVORY	0	0
96019011	CIGAR OR CIGARETTE CASES TOBACCO JARS & ORNAMENTAL ARTICLES OF MOTHER-OF-PEARL OR TORTOISE SHELL	0	0
96019012	PEARL NUCLEUS	0	0
96019019	WORKED MOTHER-OF-PEARL & TORTOISE SHELL & OTHER ARTICLES OF THE FOREGOING	0	0
96019090	WORKED BONE HORN ANTLERS CORAL & OTHER ANIMAL CARVING MATERIAL & ARTICLES OF THESE MATERIALS	0	0
96020010	GELATIN CAPSULES FOR PHARMACEUTICAL PRODUCTS	0	0
96020020	CIGAR OR CIGARETTE CASES TOBACCO JARS & ORNAMENTAL ARTICLES OF WORKED VEGETABLE OR MINERAL CARVING MATERIAL WAX STEARIN NATURAL GUMS NATURAL RESINS MODELLING PASTES OR OTHER MOULDED CARVED ARTICLES NES	0	0
96020090	WORKED VEGETABLE OR MINERAL CARVING MATERIALS OR UNHARDENED GELATIN & OTHER ARTICLES OF WORKED VEGETABLE OR MINERAL CARVING MATERIAL WAX STEARIN NATURAL GUMS NATURAL RESINS MODELLING PASTES UNHARDENED GELATIN OR OTHER MOULDED CARVED ARTICLES NES	0	0
96031010	BRUSHES OF TWIGS OR OTHER VEGETABLE MATERIALS BOUND TOGETHER	0	0
96031020	BROOMS OF TWIGS OR OTHER VEGETABLE MATERIALS BOUND TOGETHER	0	0
96032100	TOOTH BRUSHES INCL DENTAL PLATE BRUSHES	0	0
96032900	SHAVING HAIR NAIL EYELASH & OTHER TOILET BRUSHES	0	0
96033000	ARTISTS WRITING & SIMILAR COSMETICS BRUSHES	0	0
96034000	PAINTS DISTEMPER VARNISH & LIKE BRUSHES (EXCL BRUSHES OF SUBHEADING 960330) PAINTS PADS & ROLLERS	0	0
96035000	OTHER BRUSHES AS PARTS OF MACHINES APPLIANCES & VEHICLES	0	0
96039010	PREPARED KNOTS & TUFTS FOR BROOMS OR BRUSH MAKING	0	0

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96039020	HAND OPERATED MECHANICAL FLOOR SWEEPERS NOT MOTORISED	0	0
96039040	OTHER BRUSHES	0	0
96039090	OTHER BROOMS MOPS & FEATHER DUSTERS & SQUEEGEES (OTHER THAN ROLLER SQUEEGEES)	0	0
96040010	HAND SIEVES & HAND RIDDLES OF METAL	0	0
96040090	OTHER HAND SIEVES & HAND RIDDLES EXCL THOSE OF METAL	0	0
96050000	TRAVEL SETS FOR PERSONAL TOILET SEWING OR SHOE OR CLOTHES CLEANING	0	0
96061010	PRESS-FASTENERS SNAP FASTENERS & PRESS STUDS & PARTS OF PLASTIC	0	0
96061090	PRESS-FASTENERS SNAP FASTENERS & PRESS STUDS & PARTS OF OTHER MATERIAL	0	0
96062100	PLASTIC BUTTONS NOT COVERED WITH TEXTILE MATERIAL	0	0
96062200	BASE METAL BUTTONS NOT COVERED WITH TEXTILE MATERIAL	0	0
96062900	OTHER BUTTONS	0	0
96063010	BUTTON MOULDS & OTHER PARTS OF BUTTONS & BUTTON BLANKS OF PLASTIC	0	0
96063090	BUTTON MOULDS & OTHER PARTS OF BUTTONS & BUTTON BLANKS OF OTHER MATERIALS	0	0
96071100	SLIDE FASTENERS WITH CHAIN SCOOPS OF BASE METAL	0	0
96071900	OTHER SLIDE FASTENERS	0	0
96072000	PARTS OF SLIDE FASTENERS	0	0
96081010	PLASTIC BALL POINT PENS	0	0
96081090	BALL POINT PENS OF OTHER MATERIALS	0	0
96082000	FELT TIPPED & OTHER POROUS TIPPED PENS & MARKERS	0	0
96083020	FOUNTAIN PENS	0	0
96083090	STYLOGRAPH & OTHER PENS	0	0
96084000	PROPELLING OR SLIDING PENCILS	0	0
96085000	SETS OF ARTICLES OF 2 OR MORE OF BALL POINT FELT TIPPED POROUS TIPPED PENS & MARKERS FOUNTAIN STYLOGRAPH PENS PROPELLING OR SLIDING PENCILS	0	0
96086010	REFILLS FOR BALL POINT PENS WITH BALL POINT & INK RESERVOIR OF PLASTICS	0	0
96086090	REFILLS FOR BALL POINT PENS WITH BALL POINT & INK RESERVOIR OF OTHER MATERIALS	0	0
96089110	PEN NIBS & NIB POINTS OF GOLD OR GOLD-PLATED	0	0
96089190	OTHER PEN NIBS & NIB POINTS EXCL THOSE OF GOLD OR GOLD-PLATED	0	0
96089910	DUPLICATING STYLOS	0	0
96089991	PLASTIC PARTS OF BALL POINT PENS	0	0
96089999	PEN-HOLDERS PENCIL-HOLDERS & SIMILAR HOLDERS & PARTS (INCL CAPS & CLIPS) OF BALL POINT (EXCL OF PLASTICS) FELT TIPPED POROUS TIPPED PENS & MARKERS FOUNTAIN STYLOGRAPH PENS DUPLICATING STYLOS PROPELLING OR SLIDING PENCILS	0	0
96091010	BLACK PENCILS	0	0
96091090	OTHER PENCILS & CRAYONS WITH LEAD ENCASED IN A RIGID SHEATH	0	0
96092000	PENCIL LEADS BLACK OR COLOURED	0	0

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96099010	SLATE PENCILS FOR SCHOOL SLATES	0	0
96099030	PENCILS & CRAYONS EXCL THOSE OF SUBHEADING 960910	0	0
96099091	WRITING OR DRAWING CHALKS	0	0
96099099	PASTELS DRAWING CHARCOALS TAILORS' CHALKS	0	0
96100010	SCHOOL SLATES	0	0
96100090	OTHER SLATES & BOARDS WITH WRITING OR DRAWING SURFACES	0	0
96110000	HAND OPERATED DATE SEALING OR NUMBERING STAMPS & THE LIKE & HAND PRINTING SET OF COMPOSING STICKS	0	0
96121010	RIBBONS OF TEXTILE FABRIC	0	0
96121090	RIBBONS OF OTHER MATERIAL	0	0
96122000	INK PADS	0	0
96131010	POCKET LIGHTERS GAS FUELLED NON-REFILLABLE OF PLASTICS	0	0
96131090	POCKET LIGHTERS GAS FUELLED NON-REFILLABLE OF OTHER MATERIALS	0	0
96132010	POCKET LIGHTERS GAS FUELLED REFILLABLE OF PLASTICS	0	0
96132090	POCKET LIGHTERS GAS FUELLED REFILLABLE OF OTHER MATERIALS	0	0
96138010	PIEZO-ELECTRIC LIGHTERS FOR STOVES & RANGES	0	0
96138020	CIGARETTE LIGHTERS OR TABLE LIGHTERS OF PLASTICS	0	0
96138030	CIGARETTE LIGHTERS OR TABLE LIGHTERS EXCL OF PLASTICS	0	0
96138090	OTHER LIGHTERS	0	0
96139010	REFILLED CARTRIDGES OR OTHER RECEPTACLES CONTAINING LIQUID FUEL FOR MECHANICAL LIGHTERS	0	0
96139090	PARTS OF LIGHTERS OTHER THAN FLINTS & WICKS EXCL CARTRIDGES OR RECEPTACLES CONTAINING LIQUID FUEL FOR MECHANICAL LIGHTERS	0	0
96140010	ROUGHLY SHAPED BLOCKS OF WOOD OR ROOT FOR MAKING PIPES	0	0
96140090	SMOKING PIPES CIGAR OR CIGARETTE HOLDERS & OTHER PARTS	0	0
96151120	COMBS HAIR SLIDES & THE LIKE OF HARD RUBBER	0	0
96151130	COMBS HAIR SLIDES & THE LIKE OF PLASTICS	0	0
96151900	COMBS HAIR SLIDES & THE LIKE OF OTHER MATERIALS	0	0
96159011	DECORATIVE HAIR PINS OF ALUMINIUM	0	0
96159012	DECORATIVE HAIR PINS OF IRON OR STEEL	0	0
96159013	DECORATIVE HAIR PINS OF PLASTICS	0	0
96159019	DECORATIVE HAIR PINS OF OTHER MATERIALS	0	0
96159021	PARTS OF COMBS HAIR-SLIDES & THE LIKE HAIR PINS CURLING PINS CURLING GRIPS HAIR-CURLERS & THE LIKE OF PLASTICS	0	0
96159022	PARTS OF COMBS HAIR-SLIDES & THE LIKE HAIR PINS CURLING PINS CURLING GRIPS HAIR-CURLERS & THE LIKE OF IRON OR STEEL	0	0
96159023	PARTS OF COMBS HAIR-SLIDES & THE LIKE HAIR PINS CURLING PINS CURLING GRIPS HAIR-CURLERS & THE LIKE OF ALUMINIUM	0	0

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96159029	PARTS OF COMBS HAIR-SLIDES & THE LIKE HAIR PINS CURLING PINS CURLING GRIPS HAIR-CURLERS & THE LIKE OF OTHER MATERIALS	0	0
96159091	OTHER HAIR PINS CURLING PINS CURLING GRIPS HAIR CURLERS OF ALUMINIUM EXCL DECORATIVE HAIR PINS	0	0
96159092	OTHER HAIR PINS CURLING PINS CURLING GRIPS HAIR CURLERS OF IRON OR STEEL EXCL DECORATIVE HAIR PINS	0	0
96159093	OTHER HAIR PINS CURLING PINS CURLING GRIPS HAIR CURLERS OF PLASTICS EXCL DECORATIVE HAIR PINS	0	0
96159099	OTHER HAIR PINS CURLING PINS CURLING GRIPS HAIR CURLERS OTHER MATERIALS EXCL DECORATIVE HAIR PINS	0	0
96161010	SCENT & SIMILAR TOILET SPRAYS	0	0
96161020	MOUNTS & HEADS OF SCENT & SIMILAR TOILET SPRAYS	0	0
96162000	POWDER PUFFS & PADS FOR APPLYING COSMETICS OR TOILET PREPARATIONS	0	0
96170010	VACUUM FLASKS & OTHER VACUUM VESSELS	0	0
96170020	PARTS OF VACUUM FLASKS & VACUUM VESSELS EXCL GLASS INNERS	0	0
96180000	TAILORS DUMMIES LAY-FIGURES AUTOMATA & OTHER ANIMATED DISPLAYS FOR SHOP WINDOW DRESSING	0	0
96190011	DISPOSABLE SANITARY TOWELS TAMPONS NAPKINS NAPKIN LINERS & SIMILAR ARTICLES WITH ABSORBENT CORE OF WADDING OF TEXTILE MATERIALS	0	0
96190012	DISPOSABLE SANITARY TOWELS & TAMPONS OF PAPER PAPER PULP CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES	0	0
96190013	DISPOSABLE BABY NAPKINS & PAD FOR INCONTINENCE OF PAPER PAPER PULP CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES	0	0
96190014	OTHER DISPOSABLE ARTICLES OF PAPER PAPER PULP CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES	0	0
96190019	OTHER DISPOSABLE SANITARY TOWELS TAMPONS NAPKINS NAPKIN LINERS & SIMILAR ARTICLES OF OTHER MATERIALS	0	0
96190091	SANITARY TOWELS TAMPONS NAPKINS NAPKIN LINERS & SIMILAR ARTICLES KNITTED OR CROCHETED	0	0
96190099	SANITARY TOWELS TAMPONS NAPKINS NAPKIN LINERS & SIMILAR ARTICLES NOT KNITTED OR CROCHETED	0	0
96200010	MONOPODS BIPODS TRIPODS & SIMILAR ARTICLES OF PLASTICS	0	0
96200020	MONOPODS BIPODS TRIPODS & SIMILAR ARTICLES OF CARBON & GRAPHITE	0	0
96200030	MONOPODS BIPODS TRIPODS & SIMILAR ARTICLES OF IRON & STEEL	0	0
96200040	MONOPODS BIPODS TRIPODS & SIMILAR ARTICLES OF ALUMINIUM	0	0
96200090	OTHER MONOPODS BIPODS TRIPODS & SIMILAR ARTICLES OF OTHER MATERIALS	0	0

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97011000	PAINTINGS DRAWINGS & PASTELS BY HAND OTHER THAN OF HEADING 4906	0	0
97019000	COLLAGES & SIMILAR DECORATIVE PLAQUES	0	0
97020000	ORIGINAL ENGRAVINGS PRINTS & LITHOGRAPHS	0	0
97030000	ORIGINAL SCULPTURES & STATUARY	0	0
97040000	POSTAGE OR REVENUE STAMPS STAMP POSTMARKS FIRST DAY COVERS POSTAL STATIONERY & THE LIKE USED OR UNUSED OTHER THAN OF HEADING 4907	0	0
97050010	COLLECTIONS & COLLECTORS' PIECES OF HISTORICAL ARCHAELOGICAL PALAENTOLOGICAL & ETHNOGRAPHIC INTEREST	0	0
97050090	COLLECTIONS & COLLECTORS' PIECES OF ZOOLOGICAL BOTANICAL MINERALOGICAL ANATOMICAL OR NUMISMATIC INTEREST	0	0
97060000	ANTIQUES OVER 100 YEARS OLD	0	0

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CHAPTER 3

RULES OF ORIGIN

SECTION A

GENERAL PROVISIONS

ARTICLE 3.1

Definitions

For the purposes of this Chapter:

(a) "chapter", "heading" and "subheading" means a chapter (two-digit code), heading (four-digit code) or subheading (six-digit code) of the Harmonized System (HS);

(b) "classified" refers to the classification of a product or material under a particular chapter, heading or subheading;

(c) "competent authority" means:

(i) for Singapore: Singapore Customs;

(ii) for Argentina: Secretaría de Comercio or its successors;

(iii) for Brazil: Secretaria Especial da Receita Federal do Brasil and Secretaria de Comércio Exterior or its successors;

(iv) for Paraguay: Ministerio de Industria y Comercio or its successors;

(v) for Uruguay: Ministerio de Economía y Finanzas Política Comercial or its successors;

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(d) "custom value" means the value determined in accordance with the Customs Valuation Agreement;

(e) "ex-works price" means the price paid for a product to the manufacturer in the State Party where the last working or processing was carried out, in accordance with the international commercial terms "incoterms", provided the price includes the value of all the materials used, direct and indirect costs, and profit minus any internal taxes which are, or may be, repaid when the product obtained is exported;

(f) "goods" means both materials and products;

(g) "manufacture" means working or processing, including assembling;

(h) "material" means any ingredient, raw material, component or part used in the manufacture of a product;

(i) "product" means the manufactured or finished product, even if it is intended for later use in another manufacturing operation;

(j) "value of non-originating materials" means the custom value at the time of importation of the non-originating materials used including the freight and insurance to the place of import in a State Party, or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in a State Party, which may exclude all costs incurred in transporting the non-originating materials within a Party such as freight, insurance and packing costs as well as any other known and ascertainable cost incurred there.

SECTION B

CONCEPT OF "ORIGINATING PRODUCTS"

ARTICLE 3.2

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General requirements

For the purposes of this Agreement, a product shall be considered as originating in a Party if:

(a) it has been wholly obtained in the territory of a Party, in accordance with Article 3.3 (Wholly obtained products);

(b) it incorporates non-originating materials provided that they have undergone sufficient working or processing in the territory of a Party, in accordance with Article 3.4 (Sufficient working or processing); or

(c) it has been produced entirely in the territory of one or both of the Parties, exclusively from originating materials.

ARTICLE 3.3

Wholly obtained products

The following products shall be considered as wholly obtained in the territory of a Party:

(a) minerals and other naturally occurring substances extracted or taken from its soil, subsoil waters, seabed or beneath the seabed there;

(b) plants and vegetable products grown and harvested there;

(c) live animals born and raised there;

(d) products from live animals born and raised there;

(e) products from slaughtered animals born and raised there;

(f) products obtained by hunting, trapping, or fishing conducted there;

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(g) products of aquaculture where the fish, crustaceans, molluscs and other aquatic invertebrates are born or raised there;

(h) products, other than a fish, crustacean, mollusc and other marine life taken by a State Party or a person of a State Party from the Area[1], provided that State Party or the person of that State Party has the exclusive right to exploit it in accordance with international law, including the UNCLOS;

(i) a fish, crustacean, mollusc and other marine life taken from the high seas:

(i) by vessels that are registered, listed or recorded and entitled to fly the flag of that State Party; or

(ii) by chartered vessels where the fishing licenses are issued by the same State Party whose persons are chartering the vessel;

and that State Party has the right to exploit those waters in accordance with international law, including UNCLOS;

(j) a good, referred to in subparagraph (i), obtained or produced on board of a factory ship, provided that:

(i) the factory ship is registered, listed or recorded and entitled to fly the flag of that State Party; or

(ii) in the case of a chartered factory ship, the fishing license is issued by the same State Party whose persons are chartering the factory ship;

(k) goods extracted from "the Area" where it has exclusive exploitation rights, in accordance with UNCLOS;

(l) waste and scrap resulting from manufacturing operations conducted there;

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1 For the purposes of this Article, "Area" has the same meaning as in UNCLOS.

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(m) used products collected there fit only for the recovery of raw materials and not for their original purpose; or

(n) products manufactured in a Party exclusively from materials listed in subparagraphs (a) to (m).

ARTICLE 3.4

Sufficient working or processing

1. A product obtained from non-originating materials shall be considered to have undergone sufficient working or processing if the applicable product-specific rule of Annex 3-B (Product-specific Rules) is fulfilled.

2. Singapore shall give due consideration to any request from MERCOSUR for Paraguay to benefit from more flexible rules than those set in Annex 3-B (Product-specific Rules), for manufactured products obtained from non-originating materials. Such consideration shall be given taking into account the following parameters:

a) the request shall have a clear implementation period;

b) the request shall be made up to 15 (fifteen) years after the entry into force of this agreement; and

c) the request shall be limited to an additional 5 (five) percentage points of maximum non-originating materials on a value rule, when applicable.

3. Notwithstanding paragraph 1, the operations defined in Article 3.5 (Insufficient working or processing) are considered as insufficient to obtain originating status.

4. The product-specific rules referred to in paragraph 1 indicate the working or processing which must be carried out on non-originating materials used in manufacturing and concern only such

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materials. It follows that if a product, which has acquired originating status in a Party in accordance with paragraph 1, is further processed in that Party and used as material in the manufacture of another product, no account shall be taken of the non-originating components of that material.

5. Notwithstanding paragraph 1, non-originating materials which do not fulfil the conditions set out in Annex 3-B (Product-specific Rules) may be used, provided that:

(a) their total value does not exceed 10% of the ex-works price of a product; and

(b) no maximum value or weight of non-originating materials set out in Annex 3-B (Product-specific Rules) is exceeded through the application of this paragraph.

This paragraph shall not apply to products falling within Chapters 50 to 63 of the Harmonized System.

6. Notwithstanding paragraph 1, tolerances stipulated in Notes 6 and 7 of Annex 3-A (Introductory Notes) shall apply for products falling within Chapters 50 to 63 of the Harmonized System.

ARTICLE 3.5

Insufficient working or processing

1. Without prejudice to paragraph 3, the following operations shall be considered as insufficient working or processing to confer the status of originating products, whether or not the requirements of Article 3.4 (Sufficient working or processing) are satisfied:

(a) preserving operations to ensure that a product retains its condition during transport and storage, such as freezing or thawing;

(b) changes of packaging and breaking-up and assembly of packaging;

(c) washing, cleaning, removal of dust, oxide, oil, paint or other coverings;

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(d) ironing or pressing of textiles or textile products;

(e) simple painting and polishing;

(f) husking, partial or total bleaching, polishing, and glazing of cereals and rice;

(g) colouring of sugar or forming sugar lumps;

(h) peeling and removal of stones, cores, pips and shells from fruits, nuts and vegetables;

(i) sharpening, simple grinding or simple cutting;

(j) sifting, screening, sorting, classifying, grading, matching;

(k) simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations;

(l) simple addition of water or dilution or dehydratation or denaturation of products;

(m) affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging;

(n) simple mixing of products, whether or not of different kinds;

(o) simple assembly of parts of articles to constitute a complete article or disassembly of products into parts; or

(p) slaughter of animals.

2. For the purposes of paragraph 1, "simple" describes operations or processes which need neither special skills nor machines, apparatus or equipment especially produced or installed to carry out the operation or process.

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3. All operations or processes carried out in a Party on a product shall be taken into account when determining whether these operations or processes are considered as insufficient working or processing.

ARTICLE 3.6

Accumulation of origin

Originating goods or materials of any of the Parties used in the production of goods in the territory of another Party shall be considered to originate in the territory of the latter Party.

ARTICLE 3.7

Unit of qualification

For purposes of this Chapter:

(a) the tariff classification of a particular product or material shall be determined according to the Harmonized System;

(b) where a product composed of a group or assembly of articles or components is classified pursuant to the terms of the Harmonized System under a single tariff provision, the whole shall constitute the particular product; and

(c) where a shipment consists of a number of identical products classified under the same tariff provision of the Harmonized System, each product shall be considered separately.

ARTICLE 3.8

Packaging materials, packing materials and containers

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1. Each Party shall provide that if a product is subject to a maximum value of the non-originating materials requirement, the value of the packaging materials and containers in which the product is packaged for retail sale, if classified with the product, in accordance with Rule 5(b) of the General Rules for the Interpretation of the Harmonized System, shall be taken into account as originating or non-originating, as the case may be, in calculating the maximum value of the non-originating materials of the product. For other requirements, packaging materials and containers shall be disregarded in determining the origin of that product.

2. Packing materials and containers for shipment shall be disregarded in determining the origin of that product.

ARTICLE 3.9

Accessories, spare parts and tools

Accessories, spare parts and tools dispatched with a piece of equipment, machine, apparatus or vehicle, which are part of the normal equipment and included in the price thereof or which are not separately invoiced, shall be regarded as one with the piece of equipment, machine, apparatus or vehicle in question.

ARTICLE 3.10

Neutral elements

In order to determine whether a product originates in a Party, it shall not be necessary to determine the origin of the following which might be used in its manufacture:

(a) energy and fuel;

(b) plant and equipment;

(c) machines and tools; and

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(d) other goods which do not enter, and which are not intended to enter, into the final composition of the product.

ARTICLE 3.11

Accounting segregation

1. If originating and non-originating fungible materials are used in the working or processing of a product, the determination of whether the materials used are originating may be determined on the basis of an accounting segregation system without keeping the materials in separate stocks.

2. For the purposes of paragraph 1, "fungible materials" means materials that are of the same kind and commercial quality, with the same technical and physical characteristics, which cannot be distinguished from one another once they are incorporated into the finished product.

3. The accounting segregation system used on the basis of the general accounting principles applicable in the Parties, depending on where the product is manufactured, must ensure that no more final products receive originating status than would have been the case if the materials had been physically segregated.

4. A producer using an accounting segregation system must keep records of the operation of the system that are necessary for the respective customs authority to verify compliance with the provisions of this Chapter.

ARTICLE 3.12

Sets

Sets, as defined in Rule 3 of the General Rules for the Interpretation of the Harmonized System, shall be regarded as originating when all component products are originating. Nevertheless, when a set is composed of originating and non-originating products, the set as a whole shall be regarded as

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originating, provided that the value of the non-originating products does not exceed 15% per cent of the ex-works price of the set.

SECTION C

TERRITORIAL REQUIREMENTS

ARTICLE 3.13

Principle of territoriality

1. The conditions for acquiring originating status set out in the provisions of Section B (Concept of "originating products") must be fulfilled without any interruption in a Party.

2. Notwithstanding paragraph 1, if an originating product is returned to the exporting Party after having been exported to a non-Party without having undergone any operation there, beyond those necessary to preserve it in good condition, that product shall retain its originating status.

ARTICLE 3.14

Non-alteration

1. Originating products, for which preferential tariff treatment is requested in a Party, shall be the same products as exported from another Party. They must not be altered or transformed in any way nor undergo operations other than those to preserve their condition, or to add or affix marks, labels, seals or any documentation to ensure compliance with domestic requirements of the importing Party, prior to being declared for preferential tariff treatment.

2. Products mentioned in paragraph 1 shall be transported directly between Singapore and MERCOSUR. The products may undergo transit, storage, splitting of consignments, repacking, as

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well as the operations mentioned in paragraph 1 in a non-party and shall retain their originating status, provided they remain under customs control in that non-party.

3. Paragraphs 1 and 2 shall be considered fulfilled, unless the customs authority of the importing Party has reason to believe the contrary. In such case, the customs authority of the importing Party may request the importer or his/her representative to provide appropriate evidence of compliance, which may be given by any means, including contractual transport documents such as bills of lading or factual or concrete evidence based on marking or numbering of packages or any other evidence.

ARTICLE 3.15

Exhibitions

1. Originating products, sent for exhibition outside the Parties and sold after the exhibition for importation in a Party, shall benefit on importation from the provisions of this Agreement provided it is shown to the satisfaction of the customs authorities of the importing country that:

(a) an exporter has consigned these products from a Party to the country in which the exhibition is held and has exhibited them there;

(b) the products have been sold or otherwise disposed of by that exporter to a person in a Party;

(c) the products have been consigned during the exhibition or immediately thereafter in the state in which they were sent for exhibition; and

(d) the products have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition.

2. A proof of origin must be submitted to the customs authorities of the importing country in the normal manner. The name and address of the exhibition must be indicated thereon.

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3. Paragraph 1 shall apply to any trade, industrial, agricultural or crafts exhibition, fair or similar public show or display which is not organised for private purposes in shops or business premises with a view to the sale of foreign products, and during which the products remain under customs control.

SECTION D

PROOF OF ORIGIN

ARTICLE 3.16

Proof of origin

1. Products originating in a Party, on importation into another Party, shall benefit from preferential treatment under this Agreement upon submission of a proof of origin.

2. Either of the following shall be considered as a proof of origin:

(a) an origin declaration by an exporter or producer, in accordance with Article 3.17 (Origin declaration) [2,3]; or

(b) a certificate of origin by an issuing body in accordance with Article 3.18 (Procedure for the issuance of a certificate of origin).

3. A proof of origin shall:

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2 Products originating in Singapore shall, on importation into a MERCOSUR State, benefit from preferential treatment under this Agreement upon submission of an origin declaration completed by an exporter or producer established in a Party, in accordance with Article 17 (Origin declaration).

3 For exporters based in MERCOSUR, the application of paragraph 2(a) shall apply after MERCOSUR has notified to Singapore that such legislation applies to the exporters in the MERCOSUR State where the exporter completing the Origin declaration is based.

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(a) specify that the good is originating and meets the requirements of this Chapter;

(b) be in writing, or any electronic format as notified by an importing Party; and

(c) be in the English language.

4. Each Party shall provide that a proof of origin remains valid for one year from the date on which it is issued or completed. Preferential treatment shall be claimed within such period to the customs authorities of the importing Party.

5. A proof of origin may be issued or completed when the products to which it relates are exported, or after exportation.

ARTICLE 3.17

Origin declaration

1. An Origin declaration can be completed by an exporter or producer established in a State Party for products originating in that State Party and otherwise fulfilling the requirements of this Chapter.

2. The origin declaration must be completed on an invoice or any other commercial document that describes the originating product in sufficient detail to enable its identification and that contains a set of minimum data elements as set out in Annex 3-D (Minimum data elements).

3. The exporter or producer making out an origin declaration shall be prepared to submit, at any time, upon the request of the competent authority of the Party of export and, in accordance with Article 3.27 (Verification of origin), upon the request of the competent authority of the Party of import, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Chapter.

4. Each Party shall provide that if a producer certifies the origin of a good, the certification of origin is completed on the basis of the producer having information that the good is originating

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5. When the exporter is not the producer of the product, the exporter may complete the origin declaration on the basis of:

(a) its knowledge of whether the product qualifies as an originating product, based on information in the exporter's possession;

(b) its reasonable reliance on the producer's written representation that the product qualifies as an originating product; or

(c) a completed origin declaration for the product, voluntarily provided to the exporter by the producer.

ARTICLE 3.18

Procedure for the issuance of a certificate of origin

1. A certificate of origin shall be issued by the competent authorities of the exporting country on application having been made in writing by the exporter or producer. The application form should contain a signed statement by the producer which indicates the characteristics and components of the final product as well as it productive process.

2. For this purpose, the exporter or producer shall fill out both the certificate of origin and the application form. A specimen of the certificate of origin shall appear in Annex 3-C (Certificate of origin). If the certificate of origin is hand-written, it shall be completed in ink, in printed characters. The description of the products must be given in the box reserved for this purpose without leaving any blank lines. Where the box is not completely filled, a horizontal line must be drawn below the last line of the description, the empty space being crossed through.

3. Notwithstanding paragraph 1, the competent authorities may authorize a government office or a certifying office or institution to issue the certificate of origin, in accordance with the provisions of this Article.

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4. A certificate of origin shall be issued by the competent authorities of a Signatory MERCOSUR State if the products concerned can be considered as products originating in that State Party and fulfil the other requirements of this Chapter.

5. The exporter or producer applying for the issuance of a certificate of origin shall be prepared to submit, at any time, upon the request of the competent authorities of the Party of export and, in accordance with Article 3.27 (Verification of origin), upon the request of the competent authority of the Party of import, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Chapter.

6. The issuing competent authorities shall also ensure that the forms referred to in paragraph 2 are duly completed. In particular, they shall check whether the space reserved for the description of the products has been completed in such a manner as to exclude all possibility of fraudulent additions.

7. The competent authorities of the exporting country issuing a certificate of origin shall keep for at least 3 (three) years the application form referred to in paragraph 2.

ARTICLE 3.19

Issuance of a duplicate certificate of origin

1. In the event of theft, loss or destruction of a certificate of origin, the exporter may apply to the competent authorities which issued it for a duplicate made out on the basis of the export documents in their possession.

2. The duplicate issued in this way must be endorsed with the following word: "DUPLICATE".

3. The endorsement referred to in paragraph 2, the number and date of the original certificate of origin shall be inserted in the "Remarks" box of the duplicate certificate of origin.

ARTICLE 3.20

Issuance of a proof of origin on the basis of a proof of origin issued previously

1. If originating products for which a proof of origin has been submitted are stored in a warehouse or a free zone under customs control in a State Party, it could be possible for the customs or competent authority to issue one or more proofs of origin, based on the original proof of origin, for the purpose of sending all or some of these products elsewhere to another State Party.

2. In the case of MERCOSUR, the provisions of paragraph 1 shall apply only to the State Parties that have decided on its implementation and that have duly notified the Joint Committee thereof.

ARTICLE 3.21

Supporting documents

The documents referred to in Article 3.17 (3) (Origin declaration) and Article 3.18 (5) (Procedure for the issuance of the certificate of origin), in paper or electronic form, used for the purpose of proving that products covered by a proof of origin can be considered as products originating in a Party and fulfill the other requirements of this Chapter, may consist *inter alia* of the following:

(a) direct evidence of the processes carried out by the exporter or supplier to obtain the goods concerned, contained for example in his accounts or internal book-keeping;

(b) documents proving the originating status of materials used, issued or made out in a Party where these documents are used in accordance with domestic legislation;

(c) documents proving the working or processing of materials in a Party, issued or made out in a Party, where these documents are used in accordance with domestic legislation; and

(d) proof of origin proving the originating status of materials used, issued or made out in a Party in accordance with this Chapter.

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SECTION E

PREFERENTIAL TREATMENT

ARTICLE 3.22

Importation requirements

1. Each Party shall grant preferential tariff treatment in accordance with this Agreement to originating products of a Party imported from another Party, on the basis of a proof of origin referred to in Article 3.16 (Proof of origin).

2. Unless otherwise provided for in this Section, each Party shall require an importer in its territory that claims preferential tariff treatment for a product imported into its territory from the territory of another Party to:

(a) make a written statement that the product qualifies as an originating product and this written statement shall form part of the import document and be based on valid proof of origin;

(b) have the proof of origin in its possession at the time the written statement referred to in subparagraph (a) is made;

(c) provide, on request of that Party's customs administration, the proof of origin and, if required by that customs administration, such other documentation relating to the importation of the product in accordance with the domestic law of the importing Party; and

(d) promptly make a corrected statement and pay any duties owing when the importer has reason to believe that the proof of origin on which a written statement was based contains information that is not correct.

3. Where, at the time of importation, the customs authority of the importing Party has a reasonable doubt on the origin of a product, the product may be released upon a deposit or the payment of duties, pending the outcome of the verification. The deposit or duties paid shall be

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refunded once the outcome of the verification confirms that the product complies with the requirements under this Chapter.

ARTICLE 3.23

Importation by instalments

Where, at the request of an importer and on conditions laid down by the customs authority of the importing Party, a dismantled or non-assembled product within the meaning of Rule 2(a) of the General Rules for the Interpretation of the Harmonized System is imported by instalments, a proof of origin may be submitted to the customs authority upon importation of the first instalment.

ARTICLE 3.24

Obligations relating to exportation and importation

1. An exporter or producer who has provided a proof of origin shall keep a copy of the proof of origin and supporting documents for at least 5 (five) years from the date of completion or issuance, or longer if required by laws and regulations of the State Party of export, including records concerning the purchase of, cost of, value of, shipping of and payment for, the exported product.

2. For the same period mentioned in paragraph 1, the producer who has provided a proof of origin shall also keep a copy of records concerning:

(a) the purchase of, cost of, value of, and payment for all materials, including indirect materials, used in the production of the exported product; and

(b) the production of the product in the form in which it was exported.

3. When becoming aware of or having reason to believe that a proof of origin contains incorrect information, the exporter or producer who has provided the proof of origin shall immediately notify

the importer and the customs authority or competent governmental authorities of the exporting State Party of any change affecting the originating status of each product covered by that proof of origin.

4. An importer who has been granted preferential tariff treatment shall keep the proof of origin and other relevant documents for at least 3 (three) years from the date on which preferential treatment was granted, or longer if required by the laws and regulations of the State Party of import.

5. When becoming aware of or having reason to believe that a proof of origin contains incorrect information, an importer who has been granted preferential tariff treatment shall immediately notify the customs authority of the importing State Party of any change affecting the originating status of each product covered by that proof of origin.

6. When an importer claims preferential tariff treatment for a product imported from the territory of another State Party, the importing State Party may deny preferential tariff treatment to the product if the importer, exporter or producer fails to comply with any requirement under this Chapter.

ARTICLE 3.25

Discrepancies and formal errors

1. The discovery of slight discrepancies between the statements made in the proof of origin and those made in the documents submitted to the customs administration for the purpose of carrying out the formalities for importing the products shall not because of that fact render the proof of origin null and void if it is established that this document corresponds to the products submitted.

2. Obvious formal errors such as typing errors on a proof of origin shall not cause this document to be rejected if these errors do not create doubts concerning the correctness of the statements made in the document.

3. Each State Party shall provide that if the customs administration of the State Party into whose territory a product is imported determines that a proof of origin is illegible, defective on its face, or has not been completed in accordance with this Chapter, the importer shall be granted a period of

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30 (thirty) days from the date of receipt of the notification sent by the customs administration to provide the corrected proof of origin.

ARTICLE 3.26

Third party invoice

A State Party shall not reject a claim for preferential tariff treatment for the sole reason that the invoice was issued in a non-Party.

SECTION F

ORIGIN VERIFICATION AND OTHER MATTERS

ARTICLE 3.27

Verification of origin

1. For the purposes of determining whether a product imported into its territory qualifies as an originating product, the importing State Party may, through its competent authority, conduct a verification of any claim for preferential tariff treatment by means of:

(a) a written request or questionnaire seeking information, including records, from the exporter or producer of the product in the territory of another State Party, limited to information to determine whether the product is originating;

(b) a visit to the premises of an exporter or producer in the territory of another State Party to observe the facilities used in the production of the product, and review the records referred to in Article 3.24 (1) and (2) (Obligations relating to exportation and importation) limited to records on whether the product is originating; or

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(c) any other procedures as may be mutually decided by the State Parties.

2. Each State Party shall provide that verifications of origin concerning whether a product is originating or whether all other requirements of this Chapter are fulfilled shall be:

(a) based on risk assessment methods applied by the competent authority of the importing State Party, which may include random selection; or

(b) made when the importing State Party has reasonable doubts about whether the product is originating or whether all other requirements of this Chapter have been fulfilled.

3. If an importing State Party makes a verification request pursuant to paragraph 1, it shall inform the competent authorities of the exporting State Party at the time of its verification request to the exporter or producer. In addition, on request of the importing State Party, the State Party where the exporter or producer is located may, as it deems appropriate and in accordance with its laws and regulations, assist with the verification. This assistance may include providing a contact point for the verification, collecting information from the exporter or producer on behalf of the importing State Party, or other activities in order that the importing State Party may make a determination as to whether the good is originating. The importing State Party shall not deny a claim for preferential tariff treatment solely on the ground that the State Party where the exporter or producer is located did not provide requested assistance. If an importing State Party initiates a verification pursuant to subparagraph (b) of paragraph 1, it shall, at the time of the request for the visit, inform the State Party where the exporter or producer is located and provide the opportunity for the officials of the State Party where the exporter or producer is located to accompany them during the visit.

4. If an importing State Party has initiated a verification pursuant to paragraph 1, it shall inform the importer of the initiation of the verification.

5. For the purposes of verifying the origin of a product, the importing State Party may request the importer of the product to voluntarily obtain and supply information voluntarily provided by the exporter or producer of the product in the territory of another State Party, provided that the importing State Party shall not consider the failure or refusal of the importer to obtain and supply such information as a failure of the exporter or producer to supply the information or as a ground for denying preferential tariff treatment. If the importer does not provide information to the

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importing State Party or the information provided is not sufficient to support a claim for preferential tariff treatment, the importing State Party shall request information from the exporter or producer pursuant to subparagraph (a) or (b) of paragraph 1 before it may deny the claim for preferential tariff treatment.

6. If an importing State Party conducts a verification pursuant to this Article, it shall accept information, including records or documents, directly from the competent authority of the exporting party, exporter, producer, or importer.

7. A written request for information or for a verification pursuant to subparagraph (a) or (b) of paragraph 1 shall:

(a) be in English or in an official language of the State Party of the person to whom the request is made;

(b) include the identity of the government authority issuing the request;

(c) state the reason for the request, including the specific issue the requesting State Party seeks to resolve with the verification;

(d) include sufficient information to identify the good that is being verified; and

(e) include a copy of relevant information submitted with the good, including the certification of origin.

8. Each State Party shall allow an exporter or producer who receives a written request or questionnaire pursuant to subparagraph (a) of paragraph 1 not less than 30 (thirty) days from the date of receipt of such request or questionnaire to provide the information and documentation required or the completed questionnaire. On written request by the exporter or producer made during that period, the importing State Party shall grant the exporter or producer a single extension of the deadline for a period of 30 (thirty) days.

9. If an exporter or producer fails to provide the information and documentation required by a written request or questionnaire or fails to return a duly completed questionnaire within the period

or extension set out in paragraph 8, an importing State Party may deny preferential tariff treatment to the product in question in accordance with the procedures set out in paragraphs 18 to 21.

10. Prior to conducting a verification visit pursuant to subparagraph (b) of paragraph 1, a State Party shall, through its competent authority:

(a) deliver a written notification of its intention to conduct the visit:

(i) to the exporter or producer whose premises are to be visited;

(ii) to the competent authority of the State Party in whose territory the visit is to occur; and

(b) obtain the written consent of the exporter or producer whose premises are to be visited.

11. The notification referred to in paragraph 10 shall include:

(a) the name of the entity issuing the notification;

(b) the name of the exporter or producer whose premises are to be visited;

(c) the date and place of the proposed verification visit;

(d) the scope of the proposed verification visit, including specific reference to the product that is the subject of the verification;

(e) the names and titles of the officials performing the verification visit; and

(f) the legal authority for the verification visit.

12. When, within 30 (thirty) days of receipt of a notification pursuant to paragraph 10, an exporter or producer has not given its written consent to a proposed verification visit, the notifying State Party may deny preferential tariff treatment to the product that would have been the subject of the visit.

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13. Each State Party shall allow, when the exporter or producer receives notification pursuant to subparagraph (a)(i) of paragraph 10, the exporter or producer to, on a single occasion, within 15 (fifteen) days of receipt of the notification, request the postponement of the proposed verification visit for a period not exceeding 60 (sixty) days from the date of such receipt or for such longer period as agreed to by the notifying State Party.

14. The State Party whose competent authority receives notification pursuant to subparagraph (a)(ii) of paragraph 10, may, within 15 (fifteen) days of receipt of the notification, postpone the proposed verification visit for a period not exceeding 60 (sixty) days from the date of such receipt or for such longer period as the State Parties may decide.

15. A State Party shall not deny preferential tariff treatment to a product based solely on the postponement of a verification visit pursuant to paragraphs 13 or 14.

16. A State Party shall permit an exporter or a producer whose product is the subject of a verification visit by another State Party to designate two observers to be present during the visit, provided that:

(a) the observers shall only participate as such; and

(b) the failure of the exporter or producer to designate observers shall not result in the postponement of the visit.

17. When a State Party conducts a verification of origin involving a value test, ***de minimis*** calculation or any other provision in this Chapter to which Generally Accepted Accounting Principles may be relevant, it shall apply such principles as are applicable in the territory of the State Party in which the verification is taking place.

18. The State Party conducting a verification shall make a determination following a verification as expeditiously as possible and no later than 90 (ninety) days after it receives the information necessary to make the determination, including, if applicable, any information received pursuant to paragraph 21, and no later than 365 days after the first request for information or other action pursuant to paragraph 1. If permitted by its laws and regulations, a State Party may extend the 365

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Cooperation between customs authorities and other competent governmental authorities

1. The customs authorities or competent governmental authorities of the Signatory MERCOSUR States shall provide to the customs authorities of Singapore, by communication through the MERCOSUR Secretariat, specimens of stamps[4] used for the issue of certificates of origin and the addresses of the customs or competent governmental authorities responsible for verifying origin declarations.

2. Where the competent governmental authority of an exporting State Party designates other entities or bodies to carry out the issuance of certificate of origin, the exporting State Party shall notify in writing the other Parties of its designees.

3. For the purposes of Article 3.16 (Proof of origin), Singapore and, on the other side, one or more Signatory MERCOSUR States, may agree to establish systems that allow proofs of origin listed in subparagraphs (a) and (b) of paragraph 1 to be issued electronically or submitted electronically.

4. The Parties shall endeavour to resolve technical matters related to the implementation or application of this Chapter, to the extent possible, through direct consultations between the customs authority or competent governmental authorities or in the Sub-committee on Trade in Goods and Rules of Origin.

ARTICLE 3.29

Confidentiality

1. Each Party shall maintain, in accordance with its legislation, the confidentiality of the information collected under this Chapter and shall protect that information from disclosure that could prejudice the competitive position of a person to whom the information relates.

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[4] For greater certainty, the customs authorities or competent governmental authorities of the Signatory MERCOSUR States shall provide the customs authorities of Singapore information on the stamp specimens by providing the customs authorities of Singapore access to the ALADI database.

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2. Each Party shall ensure that the information collected under this Chapter is not used for purposes other than the administration or enforcement of determinations of origin and of customs matters, except with the authorisation of the person or State Party who provided the information.

3. Notwithstanding paragraph 2, each Party may use any information collected under this Chapter in any administrative, jurisdictional or judicial proceedings instituted for failure to comply with customs and tax related laws and regulations implementing this Chapter.

ARTICLE 3.30

Dispute settlement

1. Where the Parties raise a question as to the implementation or interpretation of this Chapter, they shall be submitted to the Subcommittee on Trade in Goods and Rules of Origin.

2. Nothing in this Article shall affect the procedures or the rights of the Parties under Chapter 18 (Dispute Settlement).

3. In all cases the settlement of disputes between the importer and the customs or competent governmental authorities of the importing country shall be under the legislation of the said country.

SECTION G

FINAL PROVISIONS

ARTICLE 3.31

Penalties

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Appropriate penalties shall be imposed on any person who draws up, or causes to be drawn up, a document which contains incorrect information for the purposes of obtaining preferential treatment for products.

ARTICLE 3.32

Products in transit or storage

The provisions of this Chapter may be applied to products which, on the date of entry into force of this Agreement, are either in transit or in temporary storage in a customs warehouse or free zone under customs control. For such products, a proof of origin may be completed retrospectively up to six months after the entry into force of this Agreement, provided that the provisions of this Chapter and in particular Article 3.14 (Non-alteration) have been fulfilled.

ARTICLE 3.33

Explanatory notes

The Parties may consider the need for "Explanatory notes" regarding the interpretation, application and administration of this Chapter.

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ANNEX 3-A

INTRODUCTORY NOTES TO THE LIST IN ANNEX 3-B

Note 1 – General introduction

The list sets out the conditions required for all products to be considered as sufficiently worked or processed within the meaning of Article 3.4 (Sufficient working or processing).

Note 2 – The structure of the list

2.1. The first two columns in the list describe the product obtained. The first column gives the subheading number, heading number or chapter number used in the Harmonized System and the second column gives the description of goods used in that system for that subheading, heading or chapter. For each entry in the first two columns, a rule is specified in column 3. Where, in some cases, the entry in the first column is preceded by an "ex", this signifies that the rules in column 3 apply only to the part of that subheading, heading or chapter as described in column 2.

2.2. Where several subheading or heading numbers are grouped together in column 1, or a chapter number is given and the description of products in column 2 is therefore given in general terms, the adjacent rules in column 3 apply to all products which, under the Harmonized System, are classified in subheadings or headings of the chapter or in any of the subheadings or headings grouped together in column 1.

2.3. Where there are different rules in the list applying to different products within a tariff item, each indent contains the description of that part of the tariff item covered by the adjacent rules in column 3.

2.4. Where two alternative rules are set out in column 3, separated by "or", it is at the choice of the exporter which one to use.

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Note 3 – Examples of how to apply the rules

3.1. Article 3.4 (Sufficient working or processing), concerning products having acquired originating status which are used in the manufacture of other products, shall apply, regardless of whether this status has been acquired inside the factory where these products are used or in another factory in a Party.

3.2. Pursuant to Article 3.5 (Insufficient working or processing), the working or processing carried out must go beyond the list of operations mentioned in that Article. If it does not, the goods shall not qualify for the granting of the benefit of preferential tariff treatment, even if the conditions set out in the list below are met.

Subject to the provision referred to in the first sub-paragraph, the rules in the list represent the minimum amount of working or processing required, and the carrying-out of more working or processing also confers originating status; conversely, the carrying-out of less working or processing cannot confer originating status.

Thus, if a rule provides that non-originating material, at a certain level of manufacture, may be used, the use of such material at an earlier stage of manufacture is allowed, and the use of such material at a later stage is not.

If a rule provides that non-originating material, at a certain level of manufacture, may not be used, the use of materials at an earlier stage of manufacture is allowed, and the use of materials at a later stage is not.

Example: when the rule for Chapter 19 requires that "the weight of materials of headings 1101 to 1108 used does not exceed 20 % of the weight of the final product", the use of non-originating cereals of Chapter 10 (materials at an earlier stage in the manufacturing process of goods of headings 1101 to 1108) is not limited by the requirement concerning the 20 % of the weight."

3.3. Without prejudice to Note 3.2, where a rule uses the expression "Manufacture from materials of any heading", then materials of any heading(s) (even materials of the same description and heading as the product) may be used, subject, however, to any specific limitations which may also be contained in the rule.

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The expression "Manufacture from materials of any heading, including other materials of heading ... " means that materials of any heading(s) may be used, except those of the same description as the product as given in column 2 of the list.

3.4. When a rule in the list specifies that a product may be manufactured from more than one material, this means that one or more materials may be used. It does not require that all be used.

3.5. Where a rule in the list specifies that a product must be manufactured from a particular material, the rule does not prevent the use of other materials which, because of their inherent nature, cannot satisfy this condition.

3.6. Where, in a rule in the list, two percentages are given for the maximum value of non-originating materials that can be used, then these percentages may not be added together. In other words, the maximum value of all the non-originating materials used may never exceed the higher of the percentages given. Furthermore, the individual percentages must not be exceeded, in relation to the particular materials to which they apply.

Note 4 – General provisions concerning certain agricultural goods

4.1. Agricultural goods falling within Chapters 6, 7, 8, 9, 10, 12 and heading 2401 which are grown or harvested in the territory of a beneficiary country shall be treated as originating in the territory of that country, even if grown from seeds, bulbs, rootstock, cuttings, grafts, shoots, buds, or other live parts of plants imported from another country.

Note 5 - Terminology used in respect of certain textile products

5.1. The term "natural fibres" is used in the list to refer to fibres other than artificial or synthetic fibres. It is restricted to the stages before spinning takes place, including waste, and, unless otherwise specified, includes fibres which have been carded, combed or otherwise processed, but not spun.

5.2. The term "natural fibres" includes horsehair of heading 0503, silk of headings 5002 and 5003, as well as wool-fibres and fine or coarse animal hair of headings 5101 to 5105,

cotton fibres of headings 5201 to 5203, and other vegetable fibres of headings 5301 to 5305.

5.3. The terms "textile pulp" and "chemical materials" are used in the list to describe the materials, not classified in Chapters 50 to 63, which can be used to manufacture artificial or synthetic fibres or yarns.

5.4. The term "man-made staple fibres" is used in the list to refer to synthetic or artificial filament tow, staple fibres or waste, of headings 5501 to 5507.

Note 6 – Tolerances applicable to products made of a mixture of textile materials

6.1. For products falling within Chapters 50 to 63, the conditions set out in column 3 shall not be applied to any basic textile materials (excluding elasatomeric yarns) used in the manufacture of this product and which, taken together, represent 10 % or less of the total weight of all the basic textile materials used.

6.2. The tolerance mentioned in Note 6.1 may be applied only to mixed products which have been made from two or more basic textile materials.

The following are the basic textile materials:

– silk;
– wool;
– coarse animal hair;
– fine animal hair;
– horsehair;
– cotton;
– paper-making materials and paper;
– flax;
– true hemp;
– jute and other textile bast fibres;
– sisal and other textile fibres of the genus Agave;
– coconut, abaca, ramie and other vegetable textile fibres;

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– synthetic man-made filaments;
– artificial man-made filaments;
– current-conducting filaments;
– synthetic man-made staple fibres of polypropylene;
– synthetic man-made staple fibres of polyester;
– synthetic man-made staple fibres of polyamide;
– synthetic man-made staple fibres of polyacrylonitrile;
– synthetic man-made staple fibres of polyimide;
– synthetic man-made staple fibres of polytetrafluoroethylene;
– synthetic man-made staple fibres of poly(phenylene sulphide);
– synthetic man-made staple fibres of poly(vinyl chloride);
– other synthetic man-made staple fibres;
– artificial man-made staple fibres of viscose;
– other artificial man-made staple fibres;
– yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped;
– yarn made of polyurethane segmented with flexible segments of polyester, whether or not gimped;
– products of heading 5605 (metallised yarn, incorporating strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film;
– other products of heading 5605;

Note 7 - Other tolerances applicable to certain textile products

7.1. Materials which are not classified within Chapters 50 to 63 may be used freely in the manufacture of textile products, whether or not they contain textiles.

Example:

If a rule in the list provides that, for a particular textile item (such as trousers), yarn must be used, this does not prevent the use of metal items such as buttons, because buttons are

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not classified within Chapters 50 to 63. For the same reason, it does not prevent the use of slide-fasteners, even though slide-fasteners normally contain textiles.

Note 8 - Definition of process referred to in chapters 27, 38 and 39 in Annex II

a) "chemical reaction" means a process (including biochemical processing) which results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule, with the exception of the following which are not considered to be chemical reactions for the purpose of this definition:

(i) dissolving in water or other solvents;

(ii) the elimination of solvents including solvent water; or

(iii) the addition or elimination of water of crystallisation.

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ANNEX-3B

PRODUCT SPECIFIC RULES

HS code	Description	Agreed Rule	Obs.
Chapter 1	Live animals	All the animals of chapter 1 are wholly obtained	
Chapter 2	Meat and edible meat offal	Manufacture in which all the meat and edible meat offal in the products of this chapter are wholly obtained	
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates	Manufacture in which all the materials of chapter 3 used are wholly obtained	
Chapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included	Manufacture in which: - all the materials of chapter 4 used are wholly obtained, and - all materials of heading 1701 used are originating	
ex Chapter 5	Products of animal origin, not elsewhere specified or included; except for:	Manufacture from materials of any heading	
ex 0511.91	Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of chapter 3: - Inedible fish eggs and roes	All the eggs and roes are wholly obtained	
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	Manufacture in which all the materials of chapter 6 used are wholly obtained	
Chapter 7	Edible vegetables and certain roots and tubers	Manufacture in which all the materials of chapter 7 used are wholly obtained	
Chapter 8	Edible fruit and nuts; peel of citrus fruits or melons	Manufacture in which: - all fruit, nuts and peels of citrus fruit or melons of chapter 8 used are wholly obtained, and - all materials of heading 1701 used are originating	
ex Chapter 9	Coffee, tea, maté and spices; except for:	Manufacture in which all the materials of chapter 9 used are wholly obtained	
0902.10 - 0902.20	0902.10 Green tea (not fermented) in inmediate packings of a content not exceeding 3kg 0902.20 Other green tea (not fermented)	Manufacture from materials of any chapter	
0902.30	-Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	Manufacture from materials of any subheading, except that of the product	
ex 0910	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices. - Mixtures of spices	Manufacture from materials of any heading	
Chapter 10	Cereals	Manufacture in which all the materials of chapter 10 used are wholly obtained	
Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten	Manufacture in which all the materials of chapters 10 and 11, headings 0701 and 2303, and subheadings 0710.10 and 0714.10 used are wholly obtained	
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Manufacture in which all the materials of chapter 12 used are wholly obtained	
1301	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)	Manufacture in which the value of all the materials of heading 1301 used does not exceed 50% of the ex works price of the product	
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products	Manufacture from materials of any heading, except that of the product	
ex Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included; except for:	Manufacture in which all the materials of chapter 14 used are wholly obtained	
1401.20	Vegetable materials of a kind used primarily for plaiting; Rattans	Manufacture from materials of any heading, except that of the product	
ex Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes; except for:	Manufacture in which: - all the materials of chapter 15 used are wholly obtained, and - all the materials of chapters 2 and 12 used are originating	
1501	Pig fat (including lard) and poultry fat, other than that of heading 0209 or 1503: - Fats from bones or waste	Manufacture from materials of any heading, except those of heading 0203, 0206 or 0207 or bones of heading 0506	
	Pig fat (including lard) and poultry fat, other than that of heading 0209 or 1503: - Other	Manufacture from meat or edible offal of swine of heading 0203 or 0206 or of meat and edible offal of poultry of heading 0207	

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1502	Fats of bovine animals, sheep or goats, other than those of heading 1503: - Fats from bones or waste	Manufacture from materials of any heading, except those of headings 0201, 0202, 0204 or 0206 or bones of heading 0506	
	Fats of bovine animals, sheep or goats, other than those of heading 1503: - Other	Manufacture in which all the materials of chapter 2 used are wholly obtained	
1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified	Manufacture in which: - all the materials of chapter 15 used are wholly obtained; and - all the materials of chapter 3 used are originating	
1505	Wool grease and fatty substances derived therefrom (including lanolin): - Refined lanolin	Manufacture from materials of any heading except that of the product	
	Wool grease and fatty substances derived therefrom (including lanolin): - Other	Manufacture in which: - all the materials of chapter 15 used are wholly obtained; and - all the materials of chapters 2 and 12 used are originating	
1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified	Manufacture from materials of any heading except that of the product	
1507 to 1515	1507 Soya-bean oil and its fractions, whether or not refined, but not chemically modified 1508 Ground-nut oil and its fractions, whether or not refined, but not chemically modified 1509 Olive oil and its fractions, whether or not refined, but not chemically modified 1510 Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 1509 ex 1511 Palm oil and its fractions, whether or not refined, but not chemically modified 1512 Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified 1513 Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified 1514 Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified 1515 Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified. Except for:	Manufacture in which: - all the materials of chapter 15 used are wholly obtained, and - all the materials of chapters 10 and 12 used are originating	
1511.90	Palm oil and its fractions, whether or not refined, but not chemically modified: - Other	Manufacture from materials of any heading, except that of the product	
ex 1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared; except for:	Manufacture in which: - all the materials of chapter 2 used are wholly obtained, and - all the vegetable materials used are wholly obtained	
1516.20	Vegetable fats and oils and their fractions	Manufacture from materials of any heading, except that of the product	
1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 1516	Manufacture in which: - all the materials of chapter 2 used are wholly obtained, - all the materials of chapter 4 used are wholly obtained, and - all the vegetable materials used are wholly obtained	
1520	Glycerol, crude; glycerol waters and glycerol lyes	Manufacture in which: - all the materials of chapter 15 used are wholly obtained, and - all the materials of chapters 2 and 12 used are originating	

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ex Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates; except for:	Manufacture: - from materials of any heading, except meat and edible meat offal of chapter 2 and materials of chapter 16 derived from meat and edible meat offal of chapter 2, and - in which all the materials of chapter 3 and materials of chapter 16 derived from fish and crustaceans, molluscs and other aquatic invertebrates of chapter 3 used are wholly obtained	
1601.00, 1602.32, 1602.41, 1602.49, 1602.50	1601.00 Sausages and similar products, of meat, meat offal or blood; food preparations based on these products. 1602.32 Of fowls of the species *Gallus domesticus* 1602.41 Hams and cuts thereof 1602.49 Other, including mixtures 1602.50 Of bovine animals	Manufacture from materials of any heading, except meat and edible meat offal of Chapter 2 and materials of Chapter 16 derived from meat and edible meat offal of Chapter 2	
1603.00	Extracts and juices of meat, fish or crustaceans, molluscs and other aquatic invertebrates	Manufacture from materials of any heading, except chapter 2 and that of the product.	
1604.16, 1604.20	1604.16 Anchovies 1604.20 Other prepared or preserved fish	Manufacture from materials of any heading, except that of the product	
ex Chapter 17	Sugars and sugar confectionery; except for:	Manufacture from materials of any heading except that of the product	
ex 1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel; except for:	Manufacture from materials of any chapter, except that of the chapters 11 and 23	
1702.50, ex 1702.90	1702.50 Chemically pure fructose; ex 1702.90 Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50 % by weight of fructose - Chemically-pure maltose	Manufacture from materials of any heading including other materials of heading 1702	
1703	Molasses resulting from the extraction or refining of sugar	Manufacture in which all the materials of heading 1701 used are wholly obtained	
ex 1704	Sugar confectionery (including white chocolate), not containing cocoa; except for:	Manufacture in which: - all the materials of chapter 4 used are originating, and - all material of heading 1701 originating	
ex 1704.90	-Other: White Chocolate	Manufacture in which the total combined weight of chapters 4,18 and heading 1701 does not exceed 40% of the weight of the final product	
1801	Cocoa beans, whole or broken, raw or roasted	Manufacture from materials of any heading, except that of the product.	
1802	Cocoa, shells, husk, skins and other cocoa waste	Manufacture from materials of any heading, except that of the product and 1801.	
1803 to 1805	1803 Cocoa paste, whether or not defatted; 1804 Cocoa butter, fat and oil; 1805 Cocoa powder, not containing added sugar or other sweetening matter	Manufacture in which the weight of the materials of chapter 18 used does not exceed 40% of the weight of the final product.	
1806	Chocolate and other food preparations containing cocoa	Manufacture in which the total combined weight of materials of chapters 4, 18 and heading 1701 used does not exceed 40% of the weight of final product.	
ex Chapter 19	Preparations of cereals, flour, starch or milk, pastrycooks' products; except for:	Manufacture from materials of any heading, except that of the product, in which the weight of materials of Chapters 2, 4, 16, headings 1701, 1006 and 1101 to 1108 used does not exceed 20% of the weight of the final product.	
1905.32	Waffles and Wafers	Manufacture in which the total combined weight of materials of chapters 4, 18, and heading 1701 used does not exceed 40% of the weight of final product	
ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants; except for:	Manufacture in which all the fruit, nuts or vegetables used are wholly obtained	
2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included	Manufacture from materials of any heading except that of the product and subheadings 0801.32, 0804.50, 0805.10, 0805.21, 0805.50, 0806.10, 0807.19, 0807.20, 0808.10, 0810.40	

ex Chapter 21	Miscellaneous edible preparations; except for:	Manufacture from materials of any heading, except that of the product, in which all the materials of chapter 4 and heading 1701 used does not exceed 20% of the weight of the final product	
2101.11	Extracts, essences and concentrates	Manufacture from materials of any heading, except that of the product, in which all the materials of heading 0901 used does not exceed 50% of the ex-works price of the product	
2101.12	Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	Manufacture from materials of any heading, except that of the product, in which all the materials of heading 0901 used does not exceed 50% of the ex-works price of the product	
2101.30	Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	Manufacture from materials of any heading, except that of the product, in which all the materials of heading 0901 used does not exceed 50% of the ex-works price of the product	
2103.10	Soya sauce	Manufacture from materials of any heading, except that of the product, in which: - all the materials of heading 1201 and subheading 1208.10 used are originating	
2105	Ice cream and other edible ice, whether or not containing cocoa	Manufacture from materials of any heading, except that of the product, in which all the materials of Chapter 4 and heading 1701 used does not exceed 20% of the weight of the final product	For greater clarity, mere freezing or cooling in the manufacture of ice cream or popsicles resulting in change of classification is on its own insufficient to confer originating status
ex Chapter 22	Beverages, spirits and vinegar; except for:	Manufacture from materials of any heading, except that of the product, in which all grapes or materials derived from grapes used are wholly obtained	
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 2009	Manufacture from materials of any heading, except that of the product, in which: - all the fruit juices of heading 2009 used are originating, and - all the materials of chapters 4, 12 and heading 1701 used are originating	
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher; ethyl alcohol and other spirits, denatured, of any strength	Manufacture from materials of any heading, except headings 2207 or 2208, in which: - all the grapes, cane, maize (corn) or materials derived from these materials used are originating	
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.; spirits, liqueurs and other spirituous beverages.	Manufacture from materials of any heading, except headings 2207 or 2208, in which: - all the grapes, cane, maize (corn) or materials derived from these materials used are originating	
Chapter 23	Residues and waste from the food industries; prepared animal fodder	Manufacture from materials of any heading, except that of the product, in which: - all the materials of chapters 2, 3, 7, 10,11, 12, 15 and heading 1701 used are originating, and - all the materials of chapter 4 used are wholly obtained;	
ex Chapter 24	Tobacco and manufactured tobacco substitutes, except for:	Manufacture in which all the materials of chapter 24 used are wholly obtained	
2402.10	Cigars, cheroots and cigarillos containing tobacco	Manufacture in which the weight of non-originating materials of heading 24.01 used does not exceed 20% of weight of the product.	
2402.20	Cigarettes containing tobacco	Manufacture in which the weight of non-originating materials of heading 24.01 used does not exceed 40% of weight of the product.	
2402.90	Other	Manufacture from materials of any heading, except that of the product	
ex 2403	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences. - Smoking tobacco	Manufacture in which the weight of non-originating materials of heading 24.01 used does not exceed 80% of weight of the product.	
Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement	Manufacture from materials of any heading, except that of the product	

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Chapter 26	Ores, slag and ash	Manufacture from materials of any heading, except that of the product	
ex Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes	Manufacture from materials of any heading, except that of the product	
2710	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous materials, these oils being the basic constituents of the preparations; waste oils	Manufacture from materials of any heading, except that of the product and non-originating biodiesel of subheading 3824.99 or 3826.00; OR Distillation or a chemical reaction is undergone, provided that biodiesel (including hydrotreated vegetable oil) of heading 27.10 and subheadings 3824.99 and 3826.00 used is obtained by esterification, transesterification or hydrotreatment.	
Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes	Manufacture from materials of any heading, except that of the product. OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
Chapter 29	Organic chemicals	Manufacture from materials of any heading, except that of the product. OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex Chapter 30	Pharmaceutical products	Manufacture from materials of any heading, except that of the product. OR Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
3004	Medicaments (excluding goods of heading 3002, 3005 or 3006) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale	Manufacture from materials of any heading, except that of the product	
Chapter 31	Fertilisers	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks	Manufacture from materials of any heading, except that of the product. OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations	Manufacture from materials of any heading, except that of the product. OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster	Manufacture from materials of any heading, except that of the product. OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
3404	Artificial waxes and prepared waxes	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

ex Chapter 35	Albuminoidal substances; modified starches; glues; enzymes, except for:	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
3506	Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg	Manufacture from materials of any heading, except that of the product. OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
Chapter 37	Photographic or cinematographic goods	Manufacture from materials of any heading, except that of the product. OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex Chapter 38	Miscellaneous chemical products	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex 3808	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers)	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
3808.91	Insecticides:		
	Presented in forms or packaging exclusively for direct use in domestic applications.	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
	Otherwise presented, containing bromomethane (methyl brometo) or bromochloromethane, based on acephate, Bacillus thuringiensis, cypermethrins, permethrin, dicrotophos, dissulfoton, aluminum phosphate, dichlorvos, trichlorfon, mineral oil, thiometon or sulfluramid	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
	Others	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	Applicable to Argentina, Paraguay and Uruguay
		Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	Applicable to Brazil
3811	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils.	Manufacture from materials of any subheading, except that of the product OR A chemical reaction is undergone OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	

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3815	Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product OR A chemical reaction is undergone OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
3822	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 30.02 or 30.06; certified reference materials.	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product OR A chemical reaction is undergone OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
3824	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included.	Manufacture from materials of any subheading, except that of the product OR A chemical reaction is undergone OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex Chapter 39	Plastics and articles thereof	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex 3901	Polymers of ethylene, in primary forms	Manufacture from materials of any subheading, except that of the product OR A chemical reaction is undergone OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
3901.20 and 3901.90	3901.20 - Polyethylene having a specific gravity of 0.94 or more 3901.90- Other	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product OR A chemical reaction is undergone OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
3902	Polymers of propylene or of other olefins, in primary forms	Manufacture from materials of any subheading, except that of the product OR A chemical reaction is undergone OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	

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3903 and 3904	3903 Polymers of styrene, in primary forms 3904 Polymers of vinyl chloride or of other halogenated olefins, in primary forms	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product. OR A chemical reaction is undergone OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
3905	Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary form	Manufacture from materials of any subheading, except that of the product OR A chemical reaction is undergone OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
3906	Acrylic polymers in primary forms	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product. OR A chemical reaction is undergone OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex 3907	Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
3907.10, 3907.40-3907.70, 3907.99	3907.10 Polyacetals 3907.40 Polycarbonates 3907.70 Poly(lactic acid) 3907.99 Other	Manufacture from materials of any subheading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
3908, 3909 - 3915	3908 Polyamides in primary forms 3909 Amino-resins, phenolic resins and polyurethanes, in primary forms 3910 Silicones in primary forms 3911 Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms 3912 Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms 3913 Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms. 3914 Ion-exchangers based on polymers of headings 3901 to 3913, in primary forms 3915 Waste, parings and scrap, of plastics	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product. OR A chemical reaction is undergone OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
3923.30	Carboys, bottles, flasks and similar articles	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex Chapter 40	Rubber and articles thereof; except for:	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

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4002	Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 4001 with any product of this heading, in primary forms or in plates, sheets or strip	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
4003-4005	**4003 Reclaimed rubber in primary forms or in plates, sheets or strip.** **4004 Waste, parings and scrap of rubber (other than hard rubber)** **and powders and granules obtained therefrom.** **4005 Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip.**	Manufacture from materials of any heading, except that of the product AND Manufacture in which the value of all materials used does not exceed 40% of the ex-works price of the product	
Chapter 41	Raw hides and skins (other than furskins) and leather	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut)	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
Chapter 43	Furskins and artificial fur; manufactures thereof	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
Chapter 44	Wood and articles of wood; wood charcoal	Manufacture from materials of any heading, except that of the product	
Chapter 45	Cork and articles of cork	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	Manufacture from materials of any heading, except that of the product	
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	Manufacture from materials of any chapter, except that of the product	
Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard	Manufacture from materials of any heading, except that of the product AND Manufacture in which the value of all materials used does not exceed 50% of the ex-works price of the product	
Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans	Manufacture from materials of any heading, except that of the product	
ex Chapter 50	Silk; except for:	Manufacture from materials of any heading, except that of the product	
5004 to 5006	5004 Silk yarn (other than yarn spun from silk waste) not put up for retail sale 5005 Yarn spun from silk waste, not put up for retail sale 5006 Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut	Spinning of natural fibres OR Extrusion of man-made continuous filament combined with spinning	
5007	Woven fabrics of silk or of silk waste	Spinning of natural fibres OR Extrusion of man-made continuous filament combined with spinning	
ex Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for:	Manufacture from materials of any heading, except that of the product	

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5106 to 5110	5106 Yarn of carded wool, not put up for retail sale 5107 Yarn of combed wool, not put up for retail sale 5108 Yarn of fine animal hair (carded or combed), not put up for retail sale 5109 Yarn of wool or of fine animal hair, put up for retail sale 5110 Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale	Spinning of natural fibres OR Extrusion of man-made fibres combined with spinning	
5111 to 5113	5111 Woven fabrics of carded wool or of carded fine animal hair 5112 Woven fabrics of combed wool or of combed fine animal hair 5113 Woven fabrics of coarse animal hair or of horsehair	Spinning of natural and/or man-made staple fibres combined with weaving	
ex Chapter 52	Cotton; except for:	Manufacture from materials of any heading, except that of the product	
5204 to 5207	5204 Cotton sewing thread, whether or not put up for retail sale 5205 Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale 5206 Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale 5207 Cotton yarn (other than sewing thread) put up for retail sale	Spinning of natural fibres OR Extrusion of man-made continuous filament combined with spinning	
5208 to 5212	5208 Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing not more than 200 g/ m² 5209 Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing more than 200 g/ m² 5210 Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/ m² 5211 Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/ m² 5212 Other woven fabrics of cotton	Spinning of natural and/or man-made staple fibres combined with weaving	
ex Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for:	Manufacture from materials of any heading, except that of the product	
5306 to 5308	5306 Flax yarn 5307 Yarn of jute or of other textile bast fibres of heading 5303 5308 Yarn of other vegetable textile fibre; paper yarn	Spinning of natural fibres OR Extrusion of man-made fibres combined with spinning	
5309 to 5311	5309 Woven fabrics of flax 5310 Woven fabrics of jute or of other textile bast fibres of heading 5303 5311 Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn	Spinning of natural and/or man-made staple fibres combined with weaving	

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5401 to 5406	5401 Sewing thread of man-made filaments, whether or not put up for retail sale 5402 Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament or less than 67 decitex 5403 Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex 5404 Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension excedds 1mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm 5405 Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1mm; strip and the like (for example, artifial straw) of artificial textile materials of an apparent width not exceeding 5 mm 5406 Man-made filament yarn (other than sewing thread), put up for retail sale	Spinning of natural fibres OR Extrusion of man-made fibres combined with spinning	
5407 and 5408	5407 Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 5404 5408 Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 5405	Spinning of natural and/or man-made staple fibres combined with weaving	
5501 to 5507	5501 Synthetic filament tow 5502 Artifical filament tow 5503 Synthetic filament fibres, not carded, combed or otherwise processed for spinning 5504 Artificial staple firbres, not carded, combed or otherwise processed for spinning 5505 Waste (including noils, yarn waste and garnetted stock) of man-made fibres 5506 Synthetic staple fibres, carded, combed or otherwise processed for spinning 5507 Artificial staple fibres, carded, combed or otherwise processed for spinning	Manufacture from chemical materials or textile pulp	
5503.20	Of polyesters	Manufacture from chemical materials or textile pulp except those from headings 3907 to 3912	
5508 to 5511	5508 Sewing thread of man-made staples fibres, whether or not put up for retail sale 5509 Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale 5510 Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale 5511 Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale	Spinning of natural fibres OR Extrusion of man-made fibres combined with spinning	
5512 to 5516	5512 Woven fabrics of synthetic staple fibres, containing 85 % or more by weight of synthetic staple fibres 5513 Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m² 5514 Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m² 5515 Other woven fabrics of synthetic staple fibres 5516 Woven fabrics of artificial staple fibres	Spinning of natural and/or man-made staple fibres combined with weaving	
ex Chapter 56	Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for:	Spinning of natural fibres OR Extrusion of man-made fibres combined with spinning	

5601	Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps.	Spinning of natural and/or man-made staple fibres combined with weaving or with tufting OR Extrusion of man-made fibres combined with spinning	
5602	Felt, whether or not impregnated, coated, covered or laminated	Extrusion of man-made fibres combined with fabric formation, OR Non-woven fabric formation alone in the case of other felt made from natural fibres	
5603	Nonwovens whether or not impregnated, coated, covered or laminated	Spinning of natural fibres OR Extrusion of man-made fibres combined with spinning	
ex 5604	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics: - Rubber thread and cord, textile covered	Manufacture from rubber thread or cord, not textile covered	
5604.90	- Other	Spinning of natural fibres OR Extrusion of man-made fibres combined with spinning	
5605	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal;	Spinning of natural fibres OR Extrusion of man-made fibres combined with spinning	
5606	Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn	Extrusion of man-made fibres combined with spinning OR Spinning of natural and/or man-made staple fibres.	
5607 to 5609	5607 Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics 5608 Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials 5609 Articles of yarn, strip or the like of heading No. 54.04 or 5405, twine, cordage, rope or cables, not elsewhere specified or included	Spinning of natural fibres OR Extrusion of man-made fibres combined with spinning	
Chapter 57	Carpets and other textile floor coverings	Spinning of natural and/or man-made staple fibres combined with weaving or with tufting OR Extrusion of man-made filament yarn combined with weaving or with tufting	
ex Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery	Spinning of natural and/or man-made staple fibres combined with weaving or with tufting OR Extrusion of man-made filament yarn combined with weaving or with tufting	
5805	Hand-woven tapestries of the types Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up	Spinning of natural and/or man-made staple fibres combined with weaving OR Extrusion of man-made filament yarn combined with weaving	
5810	Embroidery in the piece, in strips or in motifs	Spinning of natural and/or man-made staple fibres combined with weaving OR Extrusion of man-made filament yarn combined with weaving	
5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations	Spinning of natural and/or man-made staple fibres combined with fabric formation OR Extrusion of man-made filament yarn combined with fabric formation	

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5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon	Spinning of natural and/or man-made staple fibres combined with fabric formation OR Extrusion of man-made filament yarn combined with fabric formation	
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902	Spinning of natural and/or man-made staple fibres combined with fabric formation OR Extrusion of man-made filament yarn combined with fabric formation	
5904	Linoleum, whether or note cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape	Spinning of natural and/or man-made staple fibres combined with fabric formation OR Extrusion of man-made filament yarn combined with fabric formation	
5905	Textile wall coverings	Spinning of natural and/or man-made staple fibres combined with fabric formation OR Extrusion of man-made filament yarn combined with fabric formation	
5906	Rubberised textile fabrics, other than those of heading 5902	Spinning of natural and/or man-made staple fibres combined with fabric formation OR Extrusion of man-made filament yarn combined with fabric formation	
	Other fabrics made of synthetic filament yarn, containing more than 90% by weight of textile materials	Extrusion of man-made fibres combined with weaving	
5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like	Spinning of natural and/or man-made staple fibres combined with fabric formation OR Extrusion of man-made filament yarn combined with fabric formation	
5908	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated	Spinning of natural and/or man-made staple fibres combined with fabric formation OR Extrusion of man-made filament yarn combined with fabric formation	
5909 to 5911	5909 Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials 5910 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 5911 Textile products and articles, for technical uses, specified in Note 7 to this Chapter	Spinning of natural and/or man-made staple fibres combined with fabric formation OR Extrusion of man-made filament yarn combined with fabric formation	
Chapter 60	Knitted or crocheted fabrics	Spinning of natural and/or man-made staple fibres combined with knitting/crocheting OR Extrusion of man-made filament yarn combined with knitting/crocheting	
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted: - Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form	Spinning of natural and/or man-made staple fibres combined with knitting/crocheting and cutting and sewing OR Extrusion of man-made filament yarn combined with knitting/crocheting and cutting and sewing	
	- Other	Spinning of natural and/or man-made staple fibres combined with knitting and making-up in one operation OR Extrusion of man-made filament yarn combined with knitting and making-up in one operation	
Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted	Spinning of natural and/or man-made staple fibres combined with fabric formation and cutting and sewing OR Extrusion of man-made filament yarn combined with fabric formation and cutting and sewing	

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ex Chapter 63	Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for:	Spinning of natural and/or man-made staple fibres combined with fabric formation and cutting and sewing OR Extrusion of man-made filament yarn combined with fabric formation and cutting and sewing	
6305	Sacks and bags, of a kind used for the packing of goods	Extrusion of man-made fibres or spinning of natural and/or man-made staple fibres, combined with weaving or with knitting and making-up including cutting of fabric	
6308	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale	Each item in the set must satisfy the rule which would apply to it if it were not included in the set	
ex Chapter 64	Footwear, gaiters and the like; parts of such articles; except for:	Manufacture from materials of any heading, except that of the product and subheading 6406.10 AND Manufacture in which the value of all materials used does not exceed 40% of the ex-works price of the product	
6406	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof	Manufacture from materials of any heading, except that of the product	
Chapter 65	Headgear and parts thereof	Manufacture from materials of any heading, except that of the product	
Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	Manufacture from materials of any heading, except that of the product	
Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials	Manufacture from materials of any heading, except that of the product	
Chapter 69	Ceramic products	Manufacture from materials of any heading, except that of the product	
ex Chapter 70	Glass and glassware; except for:	Manufacture from materials of any heading, except that of the product	
7006 to 7009	7006 Glass of heading 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials 7007 Safety glass, consisting of toughened (tempered) or laminated glass 7008 Multiple-walled insulating units of glass 7009 Glass mirrors, whether or not framed, including rear-view mirrors	Manufacture from materials of any heading, except that of the product and headings 7003, 7004 and 7005.	
ex Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
7108.13	Other semi-manufactured forms	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 72	Iron and steel	Manufacture from materials of any heading, except those of headings 7206 to 7229	
Chapter 73	Articles of iron or steel	Manufacture from materials of any chapter, except that of the product and those of headings 7206 to 7229	

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ex Chapter 74	Copper and articles thereof; except for:	Manufacture from materials of any heading, except that of the product	
7410	Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.15 mm	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
Chapter 75	Nickel and articles thereof	Manufacture from materials of any heading, except that of the product	
Chapter 76	Aluminium and articles thereof	Manufacture from materials of any heading, except that of the product AND Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 77	Reserved for possible future use in the HS		
Chapter 78	Lead and articles thereof	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
Chapter 79	Zinc and articles thereof	Manufacture from materials of any heading, except that of the product	
Chapter 80	Tin and articles thereof	Manufacture from materials of any heading, except that of the product	
ex Chapter 81	Other base metals; cermets; articles thereof	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8105.20	Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all materials used does not exceed 50% of the ex-works price of the product	
ex Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for:	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all materials used does not exceed 50% of the ex-works price of the product	
8207	Interchangeable tools for hand tools, whether or not power- operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools.	Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product	
ex Chapter 83	Miscellaneous articles of base metal; except for:	Manufacture from materials of any heading, except that of the product	
ex 8302	Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal.	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8302.30	Other mountings, fittings and similar articles suitable for motor vehicles	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8305	Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal	Manufacture from materials of any heading except that of the product and those of headings 7206 to 7229	
Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof		
8401	Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors, machinery and apparatus for isotopic separation	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

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8402	Steam or other vapour generating boilers (other than central heating hot water boilers, capable also of producing low pressure steam), super heated water boilers	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8403	Central heating boilers other than those of heading 8402	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8404	Auxiliary plant for use with boilers of heading 8402 or 8403; (for example, economisers, super-heaters, soot removers, gas recoverers), condensers for steam or other vapour power units	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8405	Producer gas or water gas generators, with or without their purifiers acetylene gas generators and similar water process gas generators, with or without their purifiers	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8406	Steam turbines and other vapour turbines	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8407	Spark-ignition reciprocating or rotary internal combustion piston engines	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex 8409	Parts suitable for use solely or principally with the engines of heading 8407 or 8408	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8409.10	For aircraft engines	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8410	Hydraulic turbines, water wheels and regulators therefor	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex 8411	Turbo-jets, turbo-propellers and other gas turbines	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product	
8411.91, 8411.99	8411.91 Of turbo-jets or turbo-propellers 8411.99 Other	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8412, ex 8413	8412 Other engines and motors 8413 Pumps for liquids, whether or not fitted with a measuring device; liquid elevators	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8413.19, 8413.70, 8413.91	8413.19 Other 8413.70 Other centrifugal pumps 8413.91 Of pumps	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex 8414	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8414.30, 8414.60, 8414.80	8414.30 Compressors of a kind used in refrigerating equipment 8414.60 Hoods having a maximum horizontal side not exceeding 120 cm 8414.80 Other	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	

8414.90	Parts	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8415	Air conditioning machines; comprising a motor driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8416	Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8417	Industrial or laboratory furnaces and ovens, including incinerators, non-electric	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading no. 8415	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8419	Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8420 - 8421	8420 Calendering or other rolling machines, other than for metals or glass, and cylinders therefor 8421 Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8422	Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8423 - ex 8424	8423 Weighing machines (excluding balances of a sensitivity of 5cg or better), including weight operated counting or checking machines and weights of all kinds 8424 Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet proyecting machines	Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product	
8424.10	Fire extinguishers; whether or not charged	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	

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8424.30	Steam or sand blasting machines and similar jet projecting machines	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8424.82 - 8424.90	8424.82 Agricultural or horticultural 8424.89 Other 8424.90 Parts	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex 8425	Pulley tackle and hoists other than skip hoists; winches and capstans; jacks	Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product	
8425.31 - 8425.39	8425.31 Powered by electric motor 8425.39 Other	Manufacture from materials of any heading, except that of the product and heading 84.31 OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8425.42 - 8425.49	8425.42 Other jack and hoists, hydraulic 8425.49 Other	Manufacture from materials of any heading, except that of the product and heading 84.31 OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8426	Ships' derricks, cranes, including cable cranes, mobile lifting frames, straddle carriers and works trucks fitted with a crane	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8427	Fork-lift trucks; other works trucks fitted with lifting or handling equipment	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8428	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics)	Manufacture from materials of any heading, except that of the product and heading 84.31 OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8429	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8430	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers	Manufacture from materials of any heading, except that of the product and heading 84.31 OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8431	Parts suitable for use solely or principally with the machinery of headings 8425 to 8430	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8432	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8433 - 8434	8433 Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 8437 8434 Milking machines and dairy machinery	Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product	
8435	Presses, crushers and similar machinery; used in the manufacture of wine, cider, fruit juices or similar beverages	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

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8436	Other Agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery; including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8437	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm type machinery	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8438	Machinery n.e.c. in this chapter, for the industrial preparation or manufacture of food or drink; other than machinery for extraction or preparation of animal or fixed vegetable fats or oils	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product	
8439	Machinery for making pulp of fibrous cellulosic material, or for making or finishing paper or paperboard	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8440	Book-binding machinery; including book-sewing machines	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8441	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8442 - ex 8443	8442 Machinery, apparatus and equipment (other than the machines of headings 8456 to 8465) for preparing or making plates, cylinders or other printing components; plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished) 8443 Printing machinery; used for printing by means of plates, cylinders and other printing components of heading 8442; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8443.31 - 8443.32, 8443.99	8443.31 Machines which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to a network 8443.32 Other, capable of connecting to an automatic data processing machine or to a network 8443.99 Other	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8444	Machines for extruding, drawing, texturing or cutting man-made textile materials	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8445	Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 8446 or 8447	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8446	Weaving machines (looms)	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8447	Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

8448 - 8449	8448 Auxiliary machinery for use with machines of heading 8444, 8445, 8446 or 8447 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 8444, 8445, 8446 or 8447 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles) 8449 Machinery for the manufacture or finishing of felt or non-wovens in the piece or in shapes, including machinery for making felt hats, blocks for making hats	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product	
8450	Household or laundry-type washing machines; including machines which both wash and dry	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8451	Machinery (other than machines of heading 8450) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8452	Sewing machines; other than book-sewing machines of heading 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8453	Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8454	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8455	Metal-rolling mills and rolls therefor	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8456 - 8457	8456 Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro- discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes; water-jet cutting machines 8457 Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal	Manufacture from materials of any heading, except that of the product and heading 84.66 OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex 8458	Lathes (including turning centres) for removing metal; except for:	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8458.11	Horizontal lathes: - Numerically controlled	Manufacture from materials of any heading, except that of the product and heading 84.66 OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	

8459 - 8460	8459 Machine-tools; (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 8458 8460 Machine-tools; for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing products, other than gear cuttin, gear grinding or gear finishing machines of heading 8461	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8461	Machine-tools; for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting off and other machine-tools working by removing metal or cermets, not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8462	Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above	Manufacture from materials of any heading, except that of the product and heading 84.66 OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8463 - 8466	8463 Other machine-tools for working metal or cermets, without removing material 8464 Machine-tools for working stone, ceramics, concrete, asbestos- cement or like mineral materials or for cold working glass 8465 Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials 8466 Parts and accessories suitable for use solely or principally with the machines of headings 8456 to 8465, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for the machines; tool holders for any type of tool for working in the hand	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8467	Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8468	Machinery and apparatus for soldering, brazing, welding, whether or not capable of cutting, other than those of heading no. 8515; gas-operated surface tempering machines and appliances	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8470	Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8471	Automatic data processing machines and units thereof, magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included	Manufacture from materials of any heading, except that of the product and heading 84.73 OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8472	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines)	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

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ex 8473	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 8470 to 8472	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8473.21	Of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29	Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product	
8474	Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand.	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product	
8475	Machines; for assembling electric or electronic lamps, tubes, valves, flash-bulbs, in glass envelopes, machines for manufacturing or hot working glass or glassware	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8476	Automatic goods-vending machines (e.g. postage stamp, cigarette, food or beverage machines), including money-changing machines	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8477	Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8478	Machinery; for preparing or making up tobacco, n.e.c. in this chapter	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex 8479	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8479.10 - 8479.20	8479.10 Machinery for public works, building or the like 8479.20 Machinery; for the extraction or preparation of animal or fixed vegetable fats or oils	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8479.50	Industrial robots, n.e.c. or included	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8479.81 - 8479.90	8479.81 For treating metal, including electric wire coil-winders 8479.82 Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines 8479.89 Other 8479.90 Parts	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex 8480	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8480.10 - 8480.49 and 8480.71	8480.10 Moulding boxes for metal foundry 8480.20 Mould bases 8480.30 Moulding patterns 8480.41 Moulds for metals or metal carbides: Injection or compression types 8480.49 Moulds for metals or metal carbides: Other 8480.71 Moulds for rubber or plastics: Injection or compression types	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	

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ex 8481	Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8481.20, 8481.80, 8481.90	8481.20 Valves for oleohydraulic or pneumatic transmissions 8481.80 Other appliances 8481.90 Parts	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8482-8483	8482 - Ball or roller bearings. 8483 - Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints).	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8484	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8486	Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 9 (C) to this Chapter; parts and accessories	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product	
8487	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles		
ex 8501	Electric motors and generators (excluding generating sets)	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8501.10 - 8501.32	8501.10 Motors of an output not exceeding 37.5 W 8501.20 Universal AC/DC motors of an output exceeding 37.5 W 8501.31 Other DC motors; DC generators: Of an output not exceeding 750 W 8501.32 Other DC motors; DC generators: Of an output exceeding 750 W but not exceeding 75 kW	Manufacture from materials of any heading, except that of the product and heading 85.03 OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8501.40 - 8501.62	8501.40 Other AC motors, single-phase 8501.51 Other AC motors, multi-phase: Of an output not exceeding 750 W 8501.52 Other AC motors, multi-phase: Of an output exceeding 750 W but not exceeding 75 kW 8501.53 Other AC motors, multi-phase: Of an output exceeding 75 kW 8501.61 AC generators (alternators): Of an output not exceeding 75 kVA 8501.62 AC generators (alternators): Of an output exceeding 75 kVA but not exceeding 375 kVA	Manufacture from materials of any heading, except that of the product and heading 85.03 OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8501.64	AC generators, (alternators): of an output exceeding 750 kVA	Manufacture from materials of any heading, except that of the product and heading 85.03 OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex 8502	Electric generating sets and rotary converters	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	

8502.12 - 8502.20	8502.12 Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines): Of an output exceeding 75 kVA but not exceeding 375 Kva 8502.13 Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines): Of an output exceeding 375 kVA 8502.20 Generating sets with spark-ignition internal combustion piston engines	Manufacture from materials of any heading, except that of the product and heading 85.03 OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8502.39	Other generating sets: Other	Manufacture from materials of any heading, except that of the product and heading 85.03 OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8503	Parts suitable for use solely or principally with the machines of heading 8501 or 8502	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8504 and 8505	8504 Electrical transformers, static converters (for example, rectifiers) and inductors 8505 Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electro- magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8506	Primary cells and primary batteries	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8507	Electric accumulators, including separators therefor; whether or not rectangular (including square)	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8508	Vacuum cleaners	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8509	Electro-mechanical domestic appliances; with self-contained electric motor, other than vacuum cleaners of heading 8508.	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8510	Shavers, hair clippers and hair removing appliances, with self-contained electric motor	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8511	Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8512 - ex 8514	8512 Electrical lighting or signalling equipment (excluding articles of heading 8539), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles 8513 Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 8512 8514 Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	

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8514.90	Parts	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex 8515 - ex 8517	8515 Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets. 8516 Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45 8517 Telephone sets, including telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data,including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 8443, 8525, 8527 or 8528	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8515.11 - 8515.21	8515.11 Brazing or soldering machines and apparatus: soldering irons and guns 8515.19 Brazing or soldering machines and apparatus: other 8515.21 Machines and apparatus for resistance welding of metal: fully or partly automatic	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8515.31 - 8516.10	8515.31 Machines and apparatus for arc (including plasma arc) welding of metals: Fully or partly automatic 8515.39 Machines and apparatus for arc (including plasma arc) welding of metals: Other 8515.80 Machines and apparatus for arc (including plasma arc) welding of metals: Other machines and apparatus 8515.90 Machines and apparatus for arc (including plasma arc) welding of metals: Parts 8516.10 Electric instantaneous or storage water heaters and immersion heaters	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8516.29	Electric space heating apparatus and electric soil heating apparatus: Other	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8516.32	Electro-thermic hair-dressing or hand-drying apparatus: Other hair-dressing apparatus	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8516.60	Other ovens, cookers, cooking plates, boiling rings, grillers and roasters	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	

8516.79 - 8516.90	8516.79 Other electro-thermic appliances: Other 8516.80 Electric heating resistors 8516.90 Parts	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8517.12	Telephone sets, including telephones for cellular networks or for other wireless networks: Telephones for cellular networks or for other wireless networks	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8517.62 - 8517.70	8517.62 Other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network): Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus 8517.69 - Other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network): Other 8517.70 Parts	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex 8518 - ex 8519	8518 Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audiofrequency electric amplifiers; electric sound amplifier sets 8519 Sound recording or reproducing apparatus	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8518.10 - 8518.40	8518.10 Microphones and stands therefor 8518.21 Loudspeakers, whether or not mounted in their enclosures: Single loudspeakers, mounted in their enclosures 8518.22 Loudspeakers, whether or not mounted in their enclosures: Multiple loudspeakers, mounted in the same enclosure 8518.29 Loudspeakers, whether or not mounted in their enclosures: Other 8518.30 Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers 8518.40 Audio-frequency electric amplifiers	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8518.90	Parts	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8522 - 8523	8522 Parts and accessories suitable for use solely or principally with the apparatus of heading 85.19 or 85.21 8523 Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of chapter 37	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	

8525	Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders	Manufacture from materials of any heading, except that of the product and heading 85.29 OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	Manufacture from materials of any heading, except that of the product and heading 85.29 OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8527	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock.	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8528	Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus	Manufacture from materials of any heading, except that of the product and heading 85.29 OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8529 - 8532	8529 Parts suitable for use solely or principally with the apparatus of heading 8525 to 8528 8530 Electrical signalling, safety or traffic control equipment, for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 8608) 8531 Electric sound or visual (e.g. bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 8512 or 8530 8532 Electrical capacitors, fixed, variable or adjustable (pre-set)	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8533 - 8534	8533 Electrical resistors (including rheostats and potentiometers), other than heating resistors 8534 Printed circuits	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8535 - ex 8537	8535 Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1,000 volts 8536 Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders and other connectors, junction boxes), for a voltage not exceeding 1,000 volts; connectors for optical fibres, optical fibre bundles or cables 8537 Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 85.17	Manufacture from materials of any heading, except that of the product and heading 85.38 OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8537.10	For a voltage not exceeding 1,000 V	Manufacture from materials of any heading, except that of the product and heading 85.38 OR Manufacture in which the value of all the materials used does not exceed 55% of the ex-works price of the product	

8538	Parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36 or 85.37	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8539 - 8540	8539 Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps, arc lamps, light-emitting diode (LED) lamps 8540 Thermionic, cold cathode or photo-cathode valves and tubes (e.g. vacuum, vapour, gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray and television camera tubes)	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8541 - 8542	8541 Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED); mounted piezo-electric crystals 8542 Electronic integrated circuits	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex 8543	Electrical machines and apparatus; having individual functions, not specified or included elsewhere in this chapter	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8543.20 - 8543.90	8543.20 Signal generators 8543.30 Machines and apparatus for electroplating, electrolysis or electrophoresis 8543.70 Other machines and apparatus 8543.90 Parts	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8544	Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8545	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon; with or without metal, of a kind used for electrical purposes	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8546	Electrical insulators of any material	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 85.46; electrical conduit tubing and joints therefor, of base metal lined with insulating material	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8548	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, n.e.c. or included elsewhere in chapter 85	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
Chapter 86	Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

8708	Parts and accessories of the motor vehicles of heading 8701 to 8705	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
Chapter 88	Aircraft, spacecraft, and parts thereof	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex Chapter 89	Ships, boats and floating structures	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8905	Light-vessels, fire-floats, dredgers, floating cranes and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms	Manufacture from materials of any chapter, except that of the product OR Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof		
9001	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 8544; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
9002	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts or fittings for instruments or apparatus, other than such elements of glass not optically worked	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
9003	Frames and mountings; for spectacles, goggles or the like, and parts thereof	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9004	Spectacles, goggles and the like; corrective, protective or other	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9005	Binoculars, monoculars, other optical telescopes, mountings therefore; other astronomical instruments, mountings therefore, but not including instruments for radio-astronomy	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9006 - 9007	9006 Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 8539 9007 Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
9008	Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9010	Apparatus and equipment Photographic (including cinematographic) laboratories, n.e.c. in this chapter; negatoscopes; projection screens	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9011 - 9013	9011 Compound optical microscopes; including those for photomicrography, cinephotomicrography or microprojection 9012 Microscopes (other than optical microscopes); diffraction apparatus 9013 Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments n.e.c. in this chapter	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	

9014	Direction finding compasses; other navigational instruments and appliances	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex 9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses, rangefinders; except for:	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
9015.90	Parts and accessories	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
9016	Balances; of a sensitivity of 5cg or better, with or without weights	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9017	Drawing, marking-out, mathematical calculating instruments (for example, drafting machines, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (e.g. measuring rods, tapes, micrometers, callipers) n.e.c. in this chapter	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9018 - 9021	9018 Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments 9019 Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus 9020 Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters 9021 Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
9022	Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
9023	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9024	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (e.g. metals, wood, textiles, paper, plastics)	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9025	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, any combination of these instruments	Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product	

9026 - 9027	9026 Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 9014, 9015, 9028 or 9032 9027 Instruments and apparatus; for physical or chemical analysis (e.g. polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
9028	Gas, liquid or electricity supply or production meters, including calibrating meters therefor	Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product	
ex 9029	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 9014 or 9015; stroboscopes	Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product	
9029.90	Parts and accesories	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
9030	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex 9031	Measuring or checking instruments, appliances and machines, n.e.c. or included in this chapter; profile projectors	Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product	
9031.20 - 9031.90	9031.20 Test benches 9031.41 Other optical instruments and appliances: For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices 9031.49 Other optical instruments and appliances: Other 9031.80 Other instruments, appliances and machines 9031.90 Parts and accessories	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex 9032	Automatic regulating or controlling instruments and apparatus	Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product	
9032.89 - 9032.90	9032.89 Other instruments and apparatus: Other 9032.90 Parts and accessories	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
9033	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90	Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product	
Chapter 91	Clocks and watches and parts thereof	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
Chapter 92	Musical instruments; parts and accessories of such articles	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
Chapter 93	Arms and ammunition; parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

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ex Chapter 94	Furniture; bedding, maturesses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings; except for:	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9403	Other furniture and parts thereof	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
9404.90	Other	Spinning of natural and/or man- made staple fibres and/or extrusion of man-made filament yarn, combined with fabric formation and making up including cutting of fabric	
9406	Prefabricated buildings	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex Chapter 95	Toys, games and sports requisites; parts and accessories thereof; except for:	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9504.50	Video games consoles and machines, other than those of subheading 9504.30	Manufacture in which the value of all non-originating materials used does not exceed 40% of the ex-works price of the product	
ex Chapter 96	Miscellaneous manufactured articles; except for:	Manufacture from materials of any heading, except that of the product	
9603	Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees)	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9606	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9612	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9613.80 and 9613.90	9613.80 Other lighters 9613.90 Parts	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
Chapter 97	Works of art, collectors' pieces and antiques	Manufacture from materials of any heading, except that of the product	

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ANNEX 3-C

CERTIFICATE OF ORIGIN

1. Producer or Exporter (name, address, country, e-mail address, and telephone number)			Certificate No.
2. Importer (name, address, country, e-mail address, and telephone number)			Name of the Issuing Authority Address City: Country: 3. Commercial invoices Number: Date:
4. N° of Order	5. HS classification of the good to the 6-digit level[1]	6. Description of the goods	
7. Remarks (if any)			

[1] HS in accordance with Article 2.4 (Classification of goods) of Chapter 2 (National Treatment and Market Access for Goods)

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ORIGIN CERTIFICATION	
8. Declaration by the producer or the exporter (if not the producer) The undersigned hereby declares that the goods comply with the origin requirements specified in the Agreement. Date Stamp and Signature	9. Certification by the issuing Authority We hereby certify the authenticity of this certificate and that it was issued in accordance with the provisions of the Agreement. Date Stamp and Signature

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ANNEX 3-D

MINIMUM DATA ELEMENTS

An origin declaration that is the basis for a claim for preferential tariff treatment under this Agreement shall include the following elements:

(a) Exporter

Provide the exporter's name, address in a Party's territory, e-mail address, and telephone number.

(b) Producer

Provide the producer's name, address, e-mail address, and telephone number, if different from the exporter or, if there are multiple producers, provide a list of producers. An exporter wishing this information to remain confidential may state "Available upon request by the importing authorities".

(c) Importer or consignee

Provide the importer or consignee's name, address, e-mail address, and telephone number.

(d) Description and HS tariff classification of the good[1]

Provide a description of the good and the HS tariff classification of the good to the 6-digit level. The description should be sufficient to relate it to the good covered by the origin declaration.

(e) Invoice number

(f) Authorised signature, full name and date

The origin declaration must be signed and dated by the exporter or producer and accompanied by the following statement:

I certify that the goods described in this document qualify as originating and assume responsibility for proving such representations and agree to maintain and present upon request, or to make available during a verification visit, documentation necessary to support this declaration, in accordance with the Rules of Origin Chapter of the MERCOSUR-Singapore Free Trade Agreement.

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1 HS in accordance with Article 2.4 (Classification of goods) of Chapter 2 (National Treatment and Market Access for Goods).

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CHAPTER 4

CUSTOMS PROCEDURES AND TRADE FACILITATION

ARTICLE 4.1

Scope

This Chapter shall apply to import, export and transit procedures required for goods traded between the State Parties, in accordance with their respective laws and regulations.

ARTICLE 4.2

Objectives

The objectives of this Chapter are to:

(a) ensure that procedures and practices related to the importation, exportation, and transit of goods are predictable, consistent, transparent, and facilitate trade, including through the expeditious clearance of goods;

(b) promote efficient administration of procedures related to the importation, exportation, and transit of goods, and the expeditious clearance of goods;

(c) simplify import, export and transit procedures of the State Parties and harmonise them to the extent possible with relevant international standards;

(d) promote cooperation between the competent authorities of the State Parties; and

(e) facilitate trade between the State Parties, including through a strengthened environment for global and regional supply chains.

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ARTICLE 4.3

Transparency

1. Each State Party shall publish online, free of charge, and as far as practicable in the English language, all its laws, regulations, trade-related guidelines, procedures and administrative rulings subject to the State Parties' laws and regulations.

2. Each State Party shall designate or maintain one or more enquiry points to address enquiries from interested persons related to import, export and transit procedures and shall make information concerning the procedures for making such enquiries publicly available online. Such inquiries will be addressed, as far as possible, in the language in which the consultation was conducted.

3. Import, export and transit procedures of each State Party shall, where possible and to the extent permitted by its laws and regulations, conform with the standards and recommended practices of the World Customs Organisation (hereinafter referred to as "WCO") and the WTO.

4. Each State Party shall review its customs import, export and transit procedures with a view to their simplification to facilitate trade.

5. Each State Party shall, in a manner consistent with its laws and regulations and its legal system, provide opportunities and an appropriate time period to traders and other interested parties to comment on the proposed introduction or amendment of laws and regulations of general application related to the movement, release, and clearance of goods, including of goods in transit.

6. Each State Party shall provide for regular consultations between its relevant authorities and traders within its territory in order to identify their needs regarding the development and implementation of trade facilitation measures.

ARTICLE 4.4

Customs cooperation

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1. Each State Party shall, in accordance with its laws and regulations, cooperate with the other State Parties, through:

(a) information sharing and other activities, as appropriate, in the following areas:

(i) simplification and modernisation of procedures;

(ii) initiatives on trade facilitation;

(iii) customs valuation;

(iv) border agency coordination;

(v) single window systems;

(vi) relations with the business community; and

(vii) supply chain security and risk management;

(b) providing regular updates on changes in their respective laws and regulations on the matters listed above;

(c) developing joint initiatives related to import, export, and transit procedures including technical assistance, capacity building, and measures to improve the delivery of services to the business community; and

(d) exchanging experiences on trade facilitation, their functions and their work towards facilitating domestic coordination and implementation of WTO commitments.

2. For the purposes of this Article, each State Party shall designate at least one contact point and inform the other State Parties upon entry into force of the Agreement.

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ARTICLE 4.5

Advance rulings

1. Each State Party shall issue an advance ruling in accordance with its laws and regulations with respect to:

(a) tariff classification of a product; and

(b) origin of goods.

2. In addition to the advance rulings specified under subparagraphs (a) and (b) of paragraph 1, the State Parties shall endeavour to issue advance rulings with respect to the appropriate method or criteria, and the application thereof, to be used for determining the customs value under a particular set of facts in accordance with the Customs Valuation Agreement.

3. Each State Party shall issue an advance ruling with respect to tariff classification and origin as expeditiously as possible, and in no case later than 150 (one-hundred and fifty) days after it receives all necessary information to issue the advance ruling or such time as specified in its laws and regulations, whichever is shorter.

4. Each State Party shall establish a validity period for an advance ruling of at least 3 (three) years from the date of the issuance of the advance ruling.

5. A State Party may modify, revoke or invalidate an advance ruling which it has issued if:

(a) the ruling was based on an error of fact;

(b) the information provided is false or inaccurate;

(c) there is a change in the material facts or circumstances on which the ruling was based;

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(d) any of the conditions to which the advance ruling was made subject cease to be met or complied with; or

(e) a change is required to conform with a judicial decision or a change in its laws and regulations.

6. Each State Party shall provide that any modification, revocation, or invalidation of an advance ruling shall be effective on the date on which the modification, revocation, or invalidation is issued, or on such later date as may be specified therein, and shall not be applied to importations of a good that have occurred prior to that date. Where a State Party revokes or modifies or invalidates an advance ruling with retroactive effect, it may only do so where the ruling was based on incomplete, incorrect, false or misleading information.

7. Where a State Party revokes, modifies, or invalidates an advance ruling, it shall provide written notice to the applicant setting out the relevant facts and the basis for its decision.

ARTICLE 4.6

Review and appeal

1. Each State Party shall ensure that any person to whom it issues a determination on a customs matter has access to:

(a) administrative review of the determination, independent[1] of the employee or office that issued the determination; or

(b) judicial review of the determination.

[1] The level of administrative review may include any authority supervising the customs administration.

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2. Each State Party shall ensure that an authority that conducts a review pursuant to paragraph 1 notifies the parties to the matter in writing of its decision and the reasons for the decision. A State Party may require a request as a condition for providing the reasons for a decision in the review.

ARTICLE 4.7

Single window and use of automated system

1. Each State Party shall establish or maintain a single window, enabling traders to submit documentation and/or data requirements for importation, exportation, or transit of goods through a single entry point to the participating authorities or agencies. After the examination by the participating authorities or agencies of the documentation and/or data, the results shall be made available to the applicants through the single window in a timely manner.

2. In cases where documentation and/or data requirements have already been received through the single window, the same documentation and/or data requirements shall not be requested by participating authorities or agencies except in urgent circumstances and other limited exceptions which are made public.

3. Each State Party shall adopt or maintain procedures to determine duties and taxes upon the submission of the customs declaration and to allow electronic payment of duties and taxes upon approval of the customs declaration.

4. The State Parties shall endeavour to promote the interoperability between the National Single Windows which allows the creation of conditions for the mutual recognition of electronic documentation and data requirements necessary to carry out trade activities. For these purposes, the State Parties shall endeavour to develop institutional, legal and technical basis to ensure information exchange between each State Party's National Single Windows.

ARTICLE 4.8

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Express shipments

Each State Party shall adopt or maintain expedited customs procedures for express shipments, while maintaining appropriate control and customs selection. These procedures shall:

(a) provide for pre-arrival processing of information related to express shipments;

(b) allow the single submission of information covering all goods contained in an express shipment, if possible through electronic means;

(c) minimise, to the extent possible, the documentation required for the release of express shipments; and

(d) provide, in normal circumstances, for an express shipment to be released within 6 (six) business hours after the submission of the necessary information for the shipment, provided that the shipment has arrived and all requirements have been met.

ARTICLE 4.9

Risk management

1. Each State Party shall adopt or maintain a risk management system for assessment and targeting that enables its customs administration and relevant authorities to focus its inspection activities on high-risk consignments and expedite the release of low-risk consignments.

2. Each State Party shall design and apply risk management in a manner as to avoid arbitrary or unjustifiable discrimination, or a disguised restriction on international trade.

3. Each State Party shall base risk management on an assessment of risk through appropriate selectivity criteria. Such selectivity criteria may include, *inter alia*, the Harmonized System code, nature and description of the goods, country of origin, country from which the goods were shipped, value of the goods, compliance record of traders, and type of means of transport.

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ARTICLE 4.10

Authorised Economic Operator ("AEO")

A State Party operating an AEO program shall:

(a) afford another State Party the possibility of negotiating mutual recognition of AEO programs for the purpose of facilitating international trade while ensuring effective customs control;

(b) work together on the customs-related aspects of securing and facilitating the international trade supply chain in accordance with the Framework of Standards to Secure and Facilitate Global Trade of the WCO; and

(c) foster cooperation between the State Parties' customs authorities and other government authorities or agencies in relation to authorised economic operator programs.

ARTICLE 4.11

Perishable goods

In order to prevent deterioration of perishable goods, each State Party shall:

(a) provide for the release of perishable goods, under normal circumstances, within the shortest possible time;

(b) give the appropriate priority to perishable goods when scheduling any examinations that may be required;

(c) in cases of delays in the release of perishable goods, provide, upon request, a communication on the reasons for the delay;

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(d) either arrange, or allow an importer to arrange, for proper storage of perishable goods whose release is pending. Each State Party may require that any storage facilities arranged by the importer have been approved or designated by its relevant authorities; and

(e) provide for the release of perishable goods in exceptional circumstances where it would be appropriate to do so, and provided that all regulatory requirements have been met, outside the business hours of customs and other relevant authorities.

ARTICLE 4.12

Release of goods

1. Each State Party shall adopt or maintain procedures that:

(a) provide for the release of goods within a period of time no longer than required to ensure compliance with its laws and regulations;

(b) provide, in normal circumstances, for goods to be released within 48 (forty-eight) business hours of arrival unless the importer fails to fulfil the requirements of the importing State Party's laws and regulations or where the release is delayed by virtue of *force majeure*;

(c) provide for electronic submission and processing of information in advance of the arrival of the goods to enable release of the goods on arrival; and

(d) allow the release of imported goods prior to the final determination by its customs administration of the applicable customs duties, taxes, fees and charges, provided the good is otherwise eligible for release.[2]

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[2] Uruguay shall comply with this provision in accordance with its notification under Article 16 of the Trade Facilitation Agreement of the WTO (G/TFA/NFURV/1 signed on March 7, 2019).

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2. Notwithstanding subparagraph (d) of paragraph 1, each State Party may require importers to provide security as a condition for the release of goods when such security is required to ensure that obligations arising from the importation of the goods will be fulfilled.

3. If a State Party allows for the release of goods conditioned on a security, it shall adopt or maintain procedures that:

(a) ensure that the amount of any security is no greater than that required to ensure that obligations arising from the importation of the goods will be fulfilled;

(b) ensure that any security shall be discharged as soon as possible after its customs authorities are satisfied that the obligations arising from the importation of the goods have been fulfilled; and

(c) allow importers to provide security:

(i) in the form of bank guarantees, bonds, or other non-cash financial instruments covering multiple entries; and

(ii) in any other forms specified by its customs authorities.

ARTICLE 4.13

Temporary import

1. Each State Party shall allow goods to be brought into its customs territory conditionally relieved, totally or partially, from payment of import duties and taxes if such goods are brought into its customs territory for a specific purpose, are intended for re-exportation within a specific period, and have not undergone any change except normal depreciation and wastage due to the use made of them.

2. Each State Party may accept, for the temporary imports of goods, ATA Carnets issued by an association that is part of the ATA international guarantee chain, certified by the relevant authorities

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and valid in the customs territory of the importing State Party. Alternatively, the State Parties may establish different simplified procedures that include a guarantee system.

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CHAPTER 5

TRADE REMEDIES

SECTION A

GLOBAL SAFEGUARD MEASURES

ARTICLE 5.1

Global safeguard measures

1. The State Parties affirm their rights and obligations concerning global safeguard measures under Article XIX (Emergency Action on Imports of Particular Products) of GATT 1994 and the Safeguards Agreement.

2. Except as provided for in paragraph 3, no provision of this Agreement shall be construed as imposing any rights or obligations on the State Parties with respect to global safeguard measures.

3. A State Party that initiates a safeguard investigatory process shall provide to another State Party an electronic copy of the notification given to the WTO Committee on Safeguards pursuant to subparagraph (a) of Article 12.1 (Notification and Consultation) of the Safeguards Agreement.

SECTION B

ANTI-DUMPING AND COUNTERVAILING MEASURES

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ARTICLE 5.2

General provisions

1. The State Parties affirm their rights and obligations under Article VI (Anti-dumping and Countervailing Duties) of GATT 1994, the Anti-Dumping Agreement and the SCM Agreement and shall apply anti-dumping and countervailing measures in accordance with this Chapter. To this end, this Agreement shall apply to the extent not specifically provided for in the Anti-Dumping Agreement and the SCM Agreement.

2. The State Parties should use anti-dumping and countervailing measures in full compliance with the relevant WTO requirements. Those measures should be based on a fair and transparent system and careful consideration should be given to the interests of the State Party against which such a measure is to be imposed.

ARTICLE 5.3

Practices relating to anti-dumping and countervailing duty proceedings

1. In any proceeding in which the investigating authorities determine to conduct an in-person verification of information that is provided by a respondent[1], and that is pertinent to the calculation of anti-dumping duty margins or the level of a countervailable subsidy, the investigating authorities shall promptly notify each respondent of their intent, and:

(a) at least 10 (ten) days prior to an in-person verification, provide the respondent a list of topics that the respondent should be prepared to address during the verification visit and that describes the types of supporting documentation to be made available for review; and

[1] For the purposes of this paragraph, "respondent" means a producer, manufacturer, exporter, importer, and, where appropriate, a government or government entity, that is required by a State Party's investigating authorities to respond to an antidumping or countervailing duty questionnaire.

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(b) after an in-person verification is completed, and subject to the protection of confidential information[2], issue a written report that describes the methods and procedures followed in carrying out the verification and the extent to which the information provided by the respondent was supported by the documents reviewed during the verification. The report shall be made available to all interested parties in sufficient time for the parties to defend their interests.

2. A State Party's investigating authorities shall maintain a non-confidential file for each investigation and review that contains:

(a) all non-confidential documents that are part of the record of the investigation or review; and

(b) to the extent feasible without revealing confidential information, non-confidential summaries of confidential information that is contained in the record of each investigation or review.

3. The non-confidential file and a list of all documents that are contained in the record of the investigation or review shall be physically available for inspection and copying during the investigating authorities' normal business hours or electronically available for download.

4. If, in an anti-dumping or countervailing duty action that involves imports from another State Party, a State Party's investigating authorities determine that a timely response to a request for information does not comply with the request, the investigating authorities shall inform the interested party that submitted the response of the nature of the deficiency and, to the extent practicable in light of time limits established to complete the anti-dumping or countervailing duty action, provide that interested party with an opportunity to remedy or explain the deficiency.

[2] For the purposes of this chapter, "confidential information" includes information which is provided on a confidential basis and which is by its nature confidential, for example, because its disclosure would be of significant competitive advantage to a competitor or because its disclosure would have a significantly adverse effect upon a person supplying the information or upon a person from whom that person acquired the information.

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ARTICLE 5.4

Notifications and consultations

1. Upon receipt by a State Party's competent authorities of a properly documented anti-dumping application with respect to imports from another State Party, as soon as possible in accordance with each State Party's laws and regulations before initiating such anti-dumping investigation, the State Party shall provide written notification to another State Party of its receipt of the application.

2. Upon receipt by a State Party's competent authorities of a properly documented countervailing duty application with respect to imports from another State Party, and before initiating an investigation, the State Party shall provide written notification to that other State Party of its receipt of the application as soon as possible in accordance with each State Party's laws and regulations in advance of the date of initiation and invite that other State Party for consultations on the application.

ARTICLE 5.5

Treatment of confidential information

1. The investigating authority of a State Party shall require interested parties providing confidential information to furnish non-confidential summaries thereof, referred to in subparagraph (6.5.1) of Article 6(6.5) (Evidence) of the Anti-Dumping Agreement. These non-confidential summaries referred to in subparagraph (6.5.1) of Article 6(6.5) (Evidence) of the Anti-Dumping Agreement shall be in sufficient detail to permit a reasonable understanding of the substance of the information submitted in confidence in order to allow the other interested parties in the investigation an opportunity to respond and defend their interest.

2. The exceptional circumstances referred to in subparagraph (6.5.1) of Article 6(6.5) (Evidence) of the Anti-Dumping Agreement shall be limited to the cases where summarisation necessarily leads to disclosure of the confidential information or a failure to provide a sufficient

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level of detail to permit a reasonable understanding of the substance of the information submitted in confidence.

ARTICLE 5.6

Disclosure of the essential facts

The investigating authorities shall, before a final determination is made, inform all interested parties of the essential facts under consideration. Such disclosure shall take place in sufficient time for the parties to defend their interests, and they should be allowed to make their comments in accordance with each State Party's laws and regulations.

ARTICLE 5.7

Undertakings

1. After a State Party's competent authorities initiate an anti-dumping or countervailing duty investigation, upon request of another State Party, the State Party shall transmit to that other State Party's competent authorities written information regarding the State Party's procedures for requesting its authorities to consider an undertaking on price including the timeframes for offering and concluding any such undertaking.

2. In an anti-dumping investigation, where a State Party's competent authorities have made a preliminary affirmative determination of dumping and injury caused by such dumping, the State Party shall afford due consideration and opportunity for meetings to exporters of another State Party regarding proposed price undertakings which, if accepted, may result in suspension of the investigation without imposition of anti-dumping duties, consistent with the State Party's laws and regulations.

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3. In a countervailing duty investigation, where a State Party's competent authorities have made a preliminary affirmative determination of subsidisation and injury caused by such subsidisation, the State Party shall afford due consideration and opportunity for meetings to another State Party and exporters of that other State Party regarding proposed price undertakings, which, if accepted, may result in suspension of the investigation without imposition of countervailing duties, consistent with the State Party's laws and regulations.

ARTICLE 5.8

Lesser duty rule

If a State Party decides to apply an anti-dumping or countervailing duty in respect of goods from another State Party, it shall, in accordance with its laws and regulations, apply a duty that is less than the margin of dumping or total amount of the subsidy if that level is adequate to remove the injury to the domestic industry.

ARTICLE 5.9

Sunset reviews

1. A State Party shall not initiate a review pursuant to Article 11(11.3) (Duration and Review of Anti-Dumping Duties and Price Undertakings) of the Anti-Dumping Agreement without a request submitted by or on behalf of its domestic industry.

2. A request to initiate a review pursuant to Article 11(11.3) (Duration and Review of Anti-Dumping Duties and Price Undertakings) of the Anti-Dumping Agreement should be submitted by or on behalf of the domestic industry no later than 3 (three) months prior to the end of the five (5) year period following the date of the imposition of the anti-dumping duty or of the five (5) year period following the effective date of the most recent review of the anti-dumping duty. The review shall normally be completed within 12 (twelve) months from the date of initiation.

3. Each State Party shall analyse with special care requests for the extension of measures in force against exporters of another State Party.

ARTICLE 5.10:

Exemption from investigation after termination

Except where circumstances have changed, the State Parties shall not initiate an investigation where a previous investigation of the same product from the same State Party resulted in a negative final determination within 1 (one) year prior to the filing of the application. If an investigation is initiated in such a case, the State Parties shall, in the notice of initiation, explain the change in circumstances which warrants initiation.

SECTION C

GENERAL PROVISIONS

ARTICLE 5.11

Special agricultural safeguards

The State Parties shall exempt bilateral trade subject to preferential treatment from the application of Article 5 (Special Safeguard Provisions) of the Agreement on Agriculture.

ARTICLE 5.12

Rules of origin

The preferential rules of origin under this Agreement shall not apply to this Chapter.

ARTICLE 5.13

Non-application of dispute settlement

The Parties shall not have recourse to dispute settlement under Chapter 18 (Dispute Settlement) for any matter arising under this Chapter.

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CHAPTER 6

BILATERAL SAFEGUARD MEASURES

SECTION A

DEFINITIONS

ARTICLE 6.1

For the purposes of this Chapter:

(a) "competent investigating authority" means:

(i) in the case of Singapore, the competent investigating authority, which will be appointed in the event of a bilateral safeguard investigation; and

(ii) in the case of Signatory MERCOSUR States, the Ministerio de Economía or its successor in Argentina; Ministério do Desenvolvimento, Indústria, Comércio e Serviço or its successor in Brazil; Ministerio de Industria y Comercio or its sucessor in Paraguay; and Política Comercial del Ministerio de Economía y Finanzas or its sucessor in Uruguay;

(b) "domestic industry" means the producers as a whole of the like or directly competitive products operating within the territory of the State Party, or those whose collective output of the like or directly competitive products constitutes a major proportion of the total domestic production of those products;

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(c) "interested parties" shall include:

(i) exporters or foreign producers or importers of a product subject to investigation, or a trade or business association, a majority of the members of which are producers, exporters or importers of such product;

(ii) the government of the exporting State Party; and

(iii) producers of the like or directly competitive product in the importing State Party or a trade and business association, a majority of the members of which produces the like or directly competitive product in the territory of the importing State Party.

(d) "serious injury" means a significant overall impairment in the position of a domestic industry;

(e) "threat of serious injury" means serious injury that is clearly imminent, based on facts and not merely on allegation, conjecture or remote possibility; and

(f) "transition period" means:

(i) the total period of the Tariff Liberalisation Schedule plus an additional five-year period for goods for which the Tariff Liberalisation Schedule of the State Party applying the measure provides for tariff elimination in less than 8 (eight) years; and

(ii) the total period of the Tariff Liberalisation Schedule plus an additional three-year period for goods for which the Tariff Liberalisation Schedule of the State Party applying the measure provides for tariff elimination in 8 (eight) or more years.

SECTION B

CONDITIONS FOR THE APPLICATION OF BILATERAL SAFEGUARD MEASURES

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ARTICLE 6.2

1. Considering the reduction or elimination of a customs duty after the entry into force of this Agreement, a State Party may, in exceptional circumstances, apply bilateral safeguard measures against another State Party under the conditions established in this Section, when the imports of a product under preferential terms originating in such State Party have increased in such quantities, absolute or relative to domestic production of the importing State Party, and under such conditions as to cause or threaten to cause serious injury to the domestic industry of the importing State Party.

2. The bilateral safeguard measure shall be applied only to the extent necessary to prevent or remedy serious injury or threat thereof.

3. Bilateral safeguard measures shall only be applied following an investigation by the competent investigating authorities of the importing State Party under the procedures established in this Chapter.

4. A State Party shall not apply, with respect to the same good, at the same time:

(a) a safeguard measure in accordance with paragraph 1; and

(b) a measure under Article XIX (Emergency Action on Imports of Particular Products) of GATT 1994 and the Safeguards Agreement or a measure with equivalent effect.

ARTICLE 6.3

A State Party shall not apply, extend or keep in force a bilateral safeguard measure beyond the expiration of the transition period.

ARTICLE 6.4

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Bilateral safeguard measures shall only be applied between Singapore on the one side and individual Signatory MERCOSUR States on the other. Singapore may conduct bilateral safeguard investigations on exports of the same good originating in more than one Signatory MERCOSUR States simultaneously, provided that the conditions established in this Section are considered for each one of them separately.

ARTICLE 6.5

Bilateral safeguard measures adopted under this Chapter shall consist of:

(a) a temporary suspension of the schedule of tariff reduction of the good concerned provided for under this Agreement; or

(b) a reduction of the tariff preference of the product concerned so that the rate of customs duty does not exceed the lesser of:

(i) the most-favoured-nation applied rate of customs duty on the product in effect at the time the measure is taken; or

(ii) the base rate of customs duty referred to in the Tariff Schedules under Appendices 2-A-1 and 2-A-2 of Annex 2-A (Elimination of Customs Duties).

ARTICLE 6.6

1. Bilateral safeguard measures shall be applied only for the period necessary to prevent or remedy the serious injury and to facilitate adjustment of the domestic industry. This period shall not exceed 2 (two) years, including the period of application of any provisional measure.

2. Upon termination of the bilateral safeguard measure, the margin of preference shall be the one that would be applied to the product in the absence of the measure, according to the Tariff Elimination Schedule.

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ARTICLE 6.7

1. The bilateral safeguard measure may be extended only once and for a maximum period identical to the initial period of application, provided that it has been determined, in accordance with the procedures set out in this Chapter, that the measure continues to be necessary to prevent or remedy serious injury and that the domestic industry provides evidence that it is adjusting. The measure extended shall not be more restrictive than it was at the end of the initial period. In order to facilitate adjustment in a situation where the expected duration of a bilateral safeguard measure is over 1 (one) year, the State Party that applies the measure shall progressively liberalise it at regular intervals during the period of application.

2. No safeguard measure shall be applied again to the same product imported under the Tariff Elimination Schedule, unless a period equal to the half of the total duration of the previous measures has elapsed.

ARTICLE 6.8

1. The investigation to determine serious injury or threat thereof as a result of increased imports of a product under preferential terms shall take into consideration all relevant factors of an objective and quantifiable nature having a bearing on the situation of the domestic industry affected, particularly the following:

(a) the amount and rate of the increase in preferential imports of the product concerned in absolute and relative terms;

(b) the share of the internal market taken by increased preferential imports;

(c) the price of the preferential imports;

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(d) the consequent impact on the domestic industry of the like or directly competitive products, based on factors, including: production, productivity, capacity utilisation, inventories, sales, market share, prices, profits and losses, return on investment, cash flow and employment;

(e) the relationship between the preferential and non-preferential imports, as well as between the increase of one and the other;

(f) the existence of a causal link between the increased imports of the product under preferential terms and the serious injury or threat thereof to the domestic industry; and

(g) other factors that, although not related to the evolution of preferential imports, may have a causal relationship with the injury or the threat of injury to the domestic industry in question.

2. The investigation to determine serious injury or threat thereof shall demonstrate the existence of a causal link between the increased imports of the product under preferential terms and the serious injury or threat thereof to the domestic industry.

3. When factors other than increased preferential imports are causing injury to the domestic industry at the same time, such injury shall not be attributed to the increased preferential imports.

4. The period of data collection for the investigation to determine serious injury or threat thereof should normally be of at least the last 36 (thirty-six) months, unless otherwise duly justified and in exceptional circumstances, and shall end as close to the date of the submission of the request as is practicable.

SECTION C

INVESTIGATION AND TRANSPARENCY PROCEDURES

ARTICLE 6.9

A State Party may only initiate an investigation for a bilateral safeguard measure upon request of

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the domestic industry or of a trade and business association of domestic producers of the like or directly competitive products in the importing State Party.

ARTICLE 6.10

The request to initiate an investigation shall contain at least the following information:

(a) a description of the product: the name and description of the imported product concerned, its tariff heading and the tariff treatment in force, as well as the name and description of the like or directly competitive product;

(b) the names and addresses of the producers or association that submit the request;

(c) a list of all other known producers of the like or directly competitive product; and

(d) evidence that the conditions for imposing the safeguard measure set out in Article 2(1) are met. In this respect, the request shall generally contain the following information:

(i) the production volume of producers submitting or represented in the application and an estimation of the production of other known producers of the like or directly competitive product;

(ii) the rate and amount of the increase in total and bilateral imports of the product concerned in absolute and relative terms, including at least the last 36 (thirty-six) months prior to the date of the lodging of the application, for which information is available;

(iii) the level of import prices during the same period; and

(iv) where information is available, objective and quantifiable data regarding the like or directly competitive product, on the volume of total production and of total sales on the internal market, inventories, prices for the internal market, productivity, capacity

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utilisation, employment, profits and losses, market share, of the requesting firms or of those represented in the request, including at least the last 36 (thirty-six) months previous to the presentation of the request, for which information is available.

ARTICLE 6.11

1. Any information which is by nature confidential or which is provided on a confidential basis shall, upon cause being shown, be treated as such by the competent investigating authorities. Such information shall not be disclosed without permission of the party submitting it. Parties providing confidential information may be requested to furnish non-confidential summaries thereof or, if such parties indicate that such information cannot be summarised, the reasons why a summary cannot be provided. However, if the competent authorities find that a request for confidentiality is not warranted and if the party concerned is either unwilling to make the information public or to authorise its disclosure in generalised or summary form, the authorities may disregard such information unless it can be demonstrated to their satisfaction from appropriate sources that the information is correct.

2. Request for confidentiality will not be granted for information regarding basic uses and characteristics of the product concerned.

3. If information regarding production, production capacity, employment, wages, volume and value of domestic sales, average price is presented on a confidential basis, the competent investigating authorities shall ensure that the petitioner or the domestic industry provides meaningful non-confidential summaries disclosing at least aggregated data or, in cases in which the disclosure of aggregated data would endanger the confidentiality of the company's data, indexes for each 12 (twelve) month period under investigation are submitted, so as to ensure the appropriate right of defense of the interested parties. In this regard, confidentiality requests should be considered in situations in which particular market or domestic industry structures so justify it. This provision does not prevent the presentation of more detailed non-confidential summaries.

ARTICLE 6.12

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The period between the date of publication of the decision to initiate the investigation and the publication of the final decision shall not exceed 1 (one) year. No bilateral safeguard measures shall be applied in case the timeframe is not observed by the competent investigating authorities.

ARTICLE 6.13

Each State Party shall establish or maintain transparent, effective and equitable procedures for the impartial and reasonable application of bilateral safeguard measures, in compliance with this Chapter.

SECTION D

PROVISIONAL BILATERAL SAFEGUARDS

ARTICLE 6.14

In critical circumstances, where delay may cause damage which would be difficult to repair, a State Party, after due notification, may apply a provisional safeguard measure pursuant to a preliminary determination that there is clear evidence that increased preferential imports have caused or are threatening to cause serious injury. The duration of the provisional measure shall not exceed 200 (two hundred) days, during which period the requirements of this Chapter shall be met. If the final determination concludes that there was no serious injury or threat thereof to the domestic industry caused by imports under preferential terms, the increased tariff or provisional guarantee, if collected or imposed under provisional measures, shall be promptly refunded, according to the laws and regulations of the relevant State Party.

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SECTION E

PUBLIC NOTICE

ARTICLE 6.15

The public notice of the initiation of an investigation for bilateral safeguard measures shall include the following information:

(a) the name of the petitioner;

(b) the complete description of the imported product under investigation, and its classification under the Harmonized System;

(c) the deadline for the request for hearings and the venue where hearings shall be held;

(d) the deadline to register as an interested party and for the submission of information, statements and other documents;

(e) the address where the request or other documents related to the investigation can be examined;

(f) the name, address and e-mail address or telephone number of the institution which can provide further information; and

(g) a summary of the facts upon which the initiation of the investigation was based, including data on imports that have supposedly increased in absolute or relative terms to total production and analysis of the domestic industry situation based on all the elements conveyed in the request.

ARTICLE 6.16

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1. The public notice of the decision to apply a provisional bilateral safeguard measure, to apply or not or to extend a definitive bilateral safeguard measure shall include the following information:

(a) the complete description of the product subject to the preferential safeguard measure, and its tariff classification under the Harmonized System;

(b) information and evidence leading to the decision,

(i) the increasing or increased preferential imports, if it is the case;

(ii) the situation of the domestic industry, including, in the case of an extension of the bilateral safeguard measure, evidence that the domestic industry concerned is adjusting;

(iii) the existence of a causal link between the increased preferential imports of the goods concerned and the serious injury or threat thereof to the domestic industry, if it is the case; and

(iv) in the case of preliminary determination, the existence of critical circumstances.;

(c) other reasoned findings and conclusions on all relevant issues of fact and law;

(d) a precise description of the measure to be adopted, if it is the case; and

(e) the date of entry into force of the measure and its duration and, if applicable, a timetable for progressive liberalisation of the measure, if it is the case.

SECTION F

NOTIFICATIONS AND CONSULTATIONS

ARTICLE 6.17

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1. The importing State Party shall notify the exporting State Party of:

(a) the decision to initiate the investigation under this Chapter;

(b) the decision to apply a provisional bilateral safeguard measure;

(c) the decision to apply or not or to extend a definitive bilateral safeguard measure; and

(d) the decision to modify a bilateral safeguard measure previously undertaken.

2. The decision shall be notified by the importing State Party as soon as possible and shall be accompanied by the appropriate public notice. In the case of a decision to initiate an investigation, a copy of the request to initiate the investigation shall be included in the notification.

ARTICLE 6.18

1. When a State Party has determined that the conditions to impose definitive measures are met, it should notify and at the same time invite the other State Party for consultations.

2. The notification and invitation for consultations referred to in paragraph 1 shall be made at least 30 (thirty) days before definitive measures are expected to come into force. No definitive measures shall be applied in the absence of notification.

3. The notification provided in paragraph 1 shall include:

(a) the data and objective information demonstrating the existence of serious injury or threat of serious injury to the domestic industry caused by the increased preferential imports;

(b) complete description of the imported product subject to the measure, and its classification under the Harmonized System;

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(c) description of the measure proposed;

(d) the date of entry into force of the measure and its duration; and

(e) the period for consultations.

3. The objective of the consultations referred to in paragraph 1 shall be a mutual knowledge of the public facts and the exchange of opinions, aimed at reaching a mutually satisfactory solution. If no satisfactory solution is reached within 30 (thirty) days of the notification under paragraph 1, a State Party may apply the measure at the end of the thirty-day period. Should this be the case, the State Parties shall discuss adequate means of trade compensation for the adverse effects of the measure on their trade.

4. At any stage of the investigation, the notified State Party may request consultations with the other State Party, or any additional information that it considers necessary.

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CHAPTER 7

SANITARY AND PHYTOSANITARY MEASURES

ARTICLE 7.1

Scope

This Chapter applies to all sanitary and phytosanitary measures of the State Parties, that may, directly or indirectly, affect trade between the Parties.

ARTICLE 7.2

General provisions

1. Unless otherwise provided for in this Chapter, the SPS Agreement applies between the State Parties and is incorporated into and form part of this Agreement, ***mutatis mutandis***.

2. In implementing this Chapter, each State Party shall take into account the relevant guidance of the WTO Committee on Sanitary and Phytosanitary Measures (hereinafter referred to as "WTO SPS Committee") and base its SPS measures on international standards, guidelines, and recommendations adopted by the international organisations identified in the SPS Agreement.

ARTICLE 7.3

Objectives

The objectives of this Chapter are to:

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(a) facilitate trade between the Parties within the scope of sanitary and phytosanitary measures while protecting human, animal or plant life or health in the territories of the State Parties;

(b) reinforce and build on the SPS Agreement and cooperate on the further implementation of the SPS Agreement;

(c) strengthen communication, consultation and cooperation between the Parties, and particularly between the State Parties' competent authorities and contact point;

(d) ensure that sanitary or phytosanitary measures implemented by a State Party are science-based, taking into account risk analysis principles;

(e) ensure that sanitary or phytosanitary measures implemented by a State Party do not create unjustified obstacles to trade;

(f) enhance transparency in and understanding of the application of each State Party's sanitary and phytosanitary measures;

(g) encourage the development and adoption of international standards, guidelines and recommendations, by the international organisations identified in the SPS Agreement and promote their implementation by the State Parties; and

(h) provide effective means to resolve any sanitary and phytosanitary concerns that may affect trade between the Parties.

ARTICLE 7.4

Definitions

1. For the purposes of this Chapter, the following apply:

(a) the definitions contained in Annex A of the SPS Agreement;

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(b) the definitions adopted by the Codex Alimentarius Commission (hereinafter referred to as the "Codex");

(c) the definitions adopted by the World Organisation for Animal Health (hereinafter referred to as the "WOAH");

(d) the definitions adopted by the International Plant Protection Convention (hereinafter referred to as the "IPPC");

(e) "import check" means an inspection, examination, sampling, review of documentation, test or procedure, including laboratory, organoleptic or identity, carried out at the border by an importing State Party or its representative to determine if a consignment complies with the sanitary and phytosanitary requirements of the importing State Party; and

(f) "international standards, guidelines and recommendations" means documents adopted by the relevant international organisations identified in the SPS Agreement.

2. In the event of an inconsistency between the definitions of the SPS Agreement and the definitions agreed by both Parties or the definitions adopted by Codex, WOAH and IPPC, the definitions set out in the SPS Agreement shall prevail.

ARTICLE 7.5

Adaptation to regional conditions, including pest- or disease-free areas and areas of low pest or disease prevalence

1. The State Parties shall act in accordance with Article 6 (Adaption to Regional Conditions, Including Pest-or Disease- Free Areas and Areas of Low Pest or Disease Prevalence) of the SPS Agreement, guidelines adopted by the WTO SPS Committee by Decision G/SPS/48 and the standards, guidelines and recommendations of the IPPC and WOAH, to facilitate the recognition of the pest- or disease-free areas and areas of low pest or disease prevalence.

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2. The State Parties shall accept their respective disease-free areas, zones or compartments recognised by the WOAH, expeditiously and without undue delay.

3. The exporting State Party shall provide appropriate science-based and technical information to objectively demonstrate to the importing State Party that its territory, or any region or regions of its territory, are pest or disease-free areas or areas of low pest or disease prevalence and that such condition is likely to remain.

4. When an importing State Party receives a request for the recognition of a pest- or disease-free area or an area of low pest or disease prevalence from the exporting State Party, it shall initiate an assessment and present a timeframe for the recognition process.

5. If the assessment results in recognition, the importing State Party shall communicate this recognition to the exporting State Party in writing without undue delay, and shall apply these conditions to trade within a reasonable period of time.

6. If the assessment does not result in recognition, the importing State Party shall provide the exporting State Party with the rationale for its decision including any scientific and technical reasons in writing without undue delay. The importing State Party will allow the exporting State Party to provide more information or clarifications with the purpose of reviewing the decision.

7. The State Parties shall promote cooperation of their competent authorities in order to facilitate the implementation of this Article.

ARTICLE 7.6

Equivalence

1. The State Parties recognise equivalence as an important means to facilitate trade.

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2. The determination of equivalence between the State Parties shall be established in accordance with the Decisions adopted by the WTO SPS Committee and based on the standards, guidelines and recommendations adopted by the relevant international organisations of the SPS Agreement.

3. The State Parties may recognise the equivalence of a measure, a group of measures, or a system for a product or group of products.

4. The importing State Party shall recognise the equivalence of a sanitary or phytosanitary measure if the exporting State Party objectively demonstrates to the importing State Party that the exporting State Party's measure:

(a) achieves the same level of protection as the importing State Party's measure; or

(b) has the same effect in achieving the objective as the importing State Party's measure.

5. On request of the exporting State Party, the importing State Party shall explain the objective and rationale of its sanitary or phytosanitary measure and clearly identify the risk the sanitary or phytosanitary measure is intended to address.

6. The exporting State Party shall communicate its interest in an equivalence determination and provide appropriate science-based and technical information with a view to objectively demonstrating the equivalence.

7. When an importing State Party receives a request for an equivalence assessment and determines that the information provided by the exporting State Party is sufficient, it shall initiate the equivalence assessment according to a timeframe established between the importing and exporting parties.

8. When an importing State Party commences an equivalence assessment, that State Party shall promptly, on request of the exporting State Party, explain its equivalence process and timetable for making the equivalence determination and, if the determination results in recognition, for enabling trade.

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9. In determining the equivalence of a sanitary or phytosanitary measure, an importing State Party shall take into account available knowledge, information and relevant experience, as well as the regulatory competence of the exporting State Party.

10. Upon request of the exporting State Party, the importing State Party shall inform the exporting State Party of the status of the equivalence assessment.

11. If the importing State Party requires an "on-site" inspection to verify the equivalence, and this request is duly justified, the exporting State Party shall organise such inspections.

12. When an importing State Party recognises the equivalence of an exporting State Party 's specific sanitary or phytosanitary measure, group of measures or a system for a product or group of products, the importing State Party shall communicate this to the exporting State Party in writing without undue delay and shall apply this recognition within a reasonable period of time.

13. If an equivalence determination does not result in recognition by the importing State Party, the importing State Party shall provide the exporting State Party with the rationale for its decision including any scientific and technical reasons for the decision, in writing and without undue delay.

ARTICLE 7.7

Risk analysis

1. The State Parties recognise the importance of ensuring that their respective sanitary and phytosanitary measures are based on scientific principles.

2. Each State Party shall base its sanitary and phytosanitary measures on international standards, guidelines, and recommendations unless no applicable international standards, guidelines and recommendations exist, or if a State Party has established a higher level of sanitary or phytosanitary protection. In such cases, the State Party shall ensure that its sanitary or phytosanitary measure is based on an assessment, as appropriate to the circumstances, of the risk to human, animal or plant life or health.

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3. Recognising the State Parties' rights and obligations under the relevant provisions of the SPS Agreement, nothing in this Chapter shall be construed to prevent a State Party from:

(a) establishing the level of protection it determines to be appropriate;

(b) establishing or maintaining an approval procedure that requires a risk analysis to be carried out before the State Party grants a product access to its market; or

(c) adopting or maintaining a sanitary or phytosanitary measure on a provisional basis.

4. When conducting its risk analysis, each State Party shall:

(a) take into account relevant guidance of the WTO SPS Committee and international standards, guidelines and recommendations;

(b) ensure that its sanitary and phytosanitary measures do not arbitrarily or unjustifiably discriminate between State Parties where identical or similar conditions prevail, including between its own territory and that of other State Parties;

(c) ensure that each risk assessment it conducts is appropriate to the circumstances of the risk at issue and takes into account reasonably available and relevant scientific information; and

(d) ensure that it is documented.

5. Each State Party shall consider and select risk management options that are not more trade restrictive[1] than required to achieve the level of protection that the State Party has determined to be appropriate, including taking no measure if that would achieve the State Party's appropriate level of protection.

[1] For greater certainty, a risk management option is not more trade restrictive than required unless there is another option that is reasonably available, taking into account technical and economic feasibility, that achieves the appropriate level of sanitary or phytosanitary protection and is significantly less restrictive to trade.

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6. When the importing State Party makes a risk analysis for a new product, if there are similarities with other products and associated risk from the same exporting State Party or the other State Parties, the importing State Party shall be able to take into account previous risk assessments where applicable, in order to simplify the process.

7. If an importing State Party requires a risk analysis to evaluate a request from an exporting State Party to authorise importation of a good of that exporting State Party, the importing State Party shall provide, on request of the exporting State Party, an explanation of the information required for the risk assessment. On receipt of the required information from the exporting State Party, the importing State Party shall endeavour to facilitate the evaluation without undue delay.

8. On request of the exporting State Party, the importing State Party shall inform the progress of a specific risk analysis request, and of any delay that may occur during the process.

9. If the importing State Party, as a result of a risk analysis, adopts a sanitary or phytosanitary measure that allows trade to commence or resume, the importing State Party shall implement the measure within a reasonable period of time.

10. If a State Party adopts or maintains a provisional sanitary or phytosanitary measure, in case where relevant scientific evidence is insufficient, the State Party shall without undue delay and in any case no longer than 6 (six) months:

(a) seek to obtain the additional information necessary for a more objective risk assessment;

(b) take into consideration any information provided by the other State Party in response to the provisional measure;

(c) complete the risk assessment after obtaining the requisite information; and

(d) review and, if appropriate, revise the provisional measure in light of the risk assessment.

11. Without prejudice to Article 7.12 (Emergency measures), a State Party shall not stop the importation of a good of another State Party solely for the reason that the importing State Party is

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undertaking a review of its sanitary or phytosanitary measure, if the importing State Party permitted the importation of that good of the other State Party when the review was initiated.

ARTICLE 7.8

Audits[2]

1. To determine an exporting State Party's ability to provide required assurances and meet the sanitary and phytosanitary measures of the importing State Party, the importing State Party shall have the right, subject to this Article, to audit the exporting State Party's competent authorities and associated or designated inspection systems. That audit may include an assessment of the control systems and programmes including, if appropriate, reviews of the inspection and audit programmes; and on-site inspections of facilities or establishments.

2. In undertaking an audit, a State Party shall take into account relevant guidance of the WTO SPS Committee and international standards, guidelines and recommendations.

3. An audit shall be systems-based and designed to check the effectiveness of the regulatory controls of the competent authorities of the exporting State Party.

4. When an exporting State Party receives a request for an audit to verify compliance with sanitary or phytosanitary requirements by an importing State Party, the importing State Party shall provide the rationale for the said audit.

5. In the case of an on-site inspection, it shall be limited exclusively to the verification of what is technically necessary, without causing undue delays and unnecessary costs.

6. Prior to the commencement of an audit, the importing State Party and exporting State Party involved shall discuss the rationale and decide: the objectives and scope of the audit; the criteria or

[2] For greater certainty, nothing in this Article prevents an importing State Party from performing an inspection of a facility for the purposes of determining if the facility conforms with: (i) the importing State Party' s sanitary or phytosanitary requirements; or (ii) sanitary or phytosanitary measures that the importing State Party has determined to be equivalent.

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requirements against which the exporting State Party will be assessed; and the itinerary and procedures for conducting the audit. The exporting State Party shall facilitate the organisation and the itinerary to the audit.

7. The importing State Party shall provide a report setting out its conclusions in writing to the exporting State Party within 90 (ninety) working days. The report shall clearly document any corrective actions, timeframes, and follow-up procedures. The importing State Party shall take into consideration, without undue delay, any information provided by the exporting State Party. Comments made by the exporting State Party shall be attached to and, where appropriate, included in the report, without undue delay.

8. A decision or action taken by the importing State Party as a result of the audit shall be supported by objective evidence and data that can be verified, taking into account the importing State Party's knowledge of, relevant experience with, and confidence in, the exporting State Party. This objective evidence and data shall be provided to the exporting State Party on request.

9. The costs incurred by the importing State Party shall be borne by the importing State Party, unless both parties agree otherwise.

10. The importing State Party and the exporting State Party shall each ensure that procedures are in place to prevent the disclosure of confidential information that is acquired during the audit process.

11. For animal products, animal by-products, live animals and genetic materials, when the result of the audit of the official control system of the competent authority of the exporting State Party is favourable, the importing State Party shall notify to the exporting State Party, without undue delay, the specific category or categories of products, facilities and establishments, which the importing State Party has authorised. The import of such products shall be based on one of the following approval procedures of facilities or establishments, along with the rationale for its choice:

(a) individual facilities or establishments are approved without prior inspection. The exporting State Party shall inform the list of facilities or establishments to be approved. The competent authority of the exporting State Party shall guarantee that the facilities or establishments from

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authority of the exporting State Party shall guarantee that the facilities or establishments from the list meet the sanitary requirements of the importing State Party. The importing State Party shall notify the exporting State Party of its acceptance or rejection of any facility or establishment without undue delay. The exporting State Party shall suspend or withdraw the export approval of those facilities or establishments that do not comply with the sanitary requirements of the importing State Party and shall promptly notify it to the importing State Party; or

(b) only specific facilities or establishments are approved to export to the importing State Party upon compliance with its sanitary import requirements. For additional facilities or establishments to be considered for approval, the exporting State Party shall provide the relevant information as required by the importing State Party for further assessment. The importing State Party may conduct on-site inspections where necessary. The evaluation procedure shall be done in a reasonable period of time, and the exchange of information between the State Parties including the outcome of the evaluation shall be done without undue delay.

12. After a reasonable period of time, as it gains more confidence in the exporting State Party's system, the importing State Party may unilaterally change the approval procedure from subparagraph (b) to subparagraph (a) of paragraph 11. Alternatively, the exporting State Party may request this reassessment from the importing State Party and provide any relevant information to support its request. In this reassessment, the rationale used for the original decision, the existing risks, the number of establishments already approved and notifications that have occurred since the original assessment and the additional information provided by the exporting State Party should be considered.

13. In accordance with international standards, guidelines and recommendations, when the result of the audit of the official phytosanitary system of the competent authority of the exporting State Party is favourable, the exporting State Party may provide the list of places of production registered for export, whenever available.

14. When the result of the audit of the official control system of the competent authority of the exporting State Party is unfavourable, the importing State Party shall inform without undue delay

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the exporting State Party of any denial of approval of places of production facilities or establishments, providing the scientific justification and indicating the corrective actions and timeframe for implementation, which the exporting State Party should implement for the re-evaluation of the importing State Party.

ARTICLE 7.9

Import checks[3]

1. The application of import checks by the importing State Party shall not become disguised restrictions on trade between the Parties and shall be carried out in accordance with the SPS Agreement and the international standards, guidelines and recommendations.

2. Each State Party shall ensure that its import programmes are based on the risks associated with importations, and that import checks are carried out without undue delay[4].

3. A State Party shall make available to another State Party, upon request, information on its import procedures.

4. An importing State Party shall provide to another State Party, upon request, information regarding the analytical methods, quality controls, sampling procedures and facilities that the importing State Party has used to test a good. The importing State Party shall ensure that any testing is carried out using appropriate and validated methods in a facility that operates under a quality assurance programme that is consistent with international laboratory standards. The importing State Party shall maintain physical or electronic documentation regarding the identification, collection, sampling, transportation and storage of the test sample, and the analytical methods used on the test sample.

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3 For greater certainty, the State Parties recognise that import checks are one of many tools available to assess compliance with an importing Party's sanitary and phytosanitary measures.

4 For greater certainty, nothing in this Article prohibits a State Party from performing import checks to obtain information to assess risk or to determine the need for, develop or periodically review a risk-based import programme.

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5. In the event that import checks demonstrate that products do not conform with the relevant import requirements of the importing State Party, any action taken by the importing State Party should be proportionate to the sanitary and phytosanitary risk associated with the import of the non-compliant product.

6. Unless otherwise provided for in this Chapter, an importing State Party normally shall not suspend trade with another State Party on the basis that one consignment has failed to conform to its SPS requirements.

7. If an importing State Party takes an action regarding the importation of a good of another State Party on the basis of an adverse result of an import check, the importing State Party shall provide a notification, where practicable by electronic means, about the adverse result to at least one of the following: the importer or its agent; the exporter; the manufacturer; or the exporting State Party.

8. If an importing State Party determines that there is a significant non-conformity with a sanitary or phytosanitary measure; or a sustained, or a recurring pattern of non-conformity with a sanitary or phytosanitary measure, the importing State Party shall notify the exporting State Party of the non-conformity.

9. When the importing State Party provides a notification pursuant to paragraph 8, it shall:

(a) include:

(i) the reason for the non-conformity and the action taken;

(ii) the legal basis or authorisation for the action; and

(iii) information on the status of the affected goods and, if appropriate, on their disposition; and

(b) transmit the notification by electronic means, if practicable and not already been provided through another channel.

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10. Upon request, an importing State Party shall provide to the exporting State Party available information on goods from the exporting State Party that were found not to conform to a sanitary or phytosanitary measure of the importing State Party.

ARTICLE 7.10

Certification

1. The State Parties recognise that assurances with respect to sanitary or phytosanitary requirements may be provided through means other than certificates.

2. In applying certification requirements, an importing State Party shall take into account relevant guidance of the WTO SPS Committee and international standards, guidelines and recommendations.

3. If an importing State Party requires certification for trade in a good, that State Party shall ensure that the certification requirement is applied only to the extent necessary to protect human, animal or plant life or health. The importing State Party shall limit the attestations and information it requires on the certificates to what is essential to provide assurances to the importing State Party that its sanitary or phytosanitary requirements have been met.

4. An importing State Party should provide to another State Party, upon request, the rationale for any attestations or information that it requires to be included on a certificate.

5. The State Parties may agree to work cooperatively to develop model certificates to accompany specific goods traded between the Parties, taking into account relevant guidance of the WTO SPS Committee and international standards, guidelines and recommendations.

6. The State Parties shall promote the implementation of electronic certification and other technologies to facilitate trade, taking into account the international standards, guidelines and recommendations, when applicable.

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ARTICLE 7.11

Transparency[5]

1. The State Parties recognise the value of sharing information about their sanitary and phytosanitary measures on an on-going basis. The State Parties shall exchange information on issues related to the development and application of sanitary and phytosanitary measures affecting trade between them as well as on scientific evidence or new scientific information available that is relevant to this Chapter, upon request.

2. Each State Party shall observe the notification provisions of the SPS Agreement and the relevant guidance of the WTO SPS Committee and international standards, guidelines and recommendations. A State Party shall be deemed to have fulfilled their notification obligations pursuant to this Article if it has met their WTO notification obligations.

3. A State Party shall notify a proposed sanitary or phytosanitary measure that may have an effect on the trade of another State Party, including any that conforms to international standards, guidelines or recommendations, by using the WTO SPS notification submission system as a means of notifying the other State Parties.

4. Unless urgent problems of human, animal or plant life or health protection arise or threaten to arise, or the measure is of a trade-facilitating nature, a State Party shall normally allow at least 60 (sixty) days for interested persons and other Parties to provide written comments on the proposed measure after it makes the notification pursuant to paragraph 3. If feasible and appropriate, the State Party should allow more than 60 (sixty) days.

[5] For greater certainty, this Article applies only to a sanitary or phytosanitary measure that constitutes a sanitary or phytosanitary regulation for the purposes of Annex B of the SPS Agreement.

5. The State Party, in accordance with its own internal procedures, shall make available to the public, by electronic means in an official journal or on websites, the proposed sanitary or phytosanitary measure notified pursuant to paragraph 3, as well as the adopted measures.

6. If a State Party proposes a sanitary or phytosanitary measure which does not conform to an international standard, guideline or recommendation, the State Party shall provide to another State Party, upon request, and to the extent permitted by the confidentiality and privacy requirements of the State Party's laws and regulations, the relevant information that the State Party considered in developing the proposed measure.

7. A State Party that proposes to adopt a sanitary or phytosanitary measure shall discuss with another State Party, upon request and if appropriate and feasible, any scientific or trade concerns that the other State Party may raise regarding the proposed measure and the availability of alternative, less trade-restrictive approaches for achieving the objective of the measure.

8. An exporting State Party shall notify the importing State Party through the contact points referred to in Article 7.16 (Competent authorities and contact points) or the already established communication channels with the competent authority of the importing State Party without undue delay:

(a) if it has knowledge of a significant sanitary or phytosanitary risk related to the export of a good from its territory;

(b) of urgent situations where a change in animal or plant health status in the territory of the exporting State Party may affect current trade;

(c) of significant changes in the status of a regionalised pest or disease;

(d) of new scientific findings of importance which affect the regulatory response with respect to food safety, pests or diseases; and

(e) of significant changes in food safety, pest or disease management, control or eradication policies or practices that may affect current trade.

9. If feasible and appropriate, a State Party should provide an interval of more than 6 (six) months between the date it publishes a final sanitary or phytosanitary measure and the date on which the measure takes effect, unless the measure is intended to address an urgent problem of human, animal or plant life or health protection or the measure is of a trade-facilitating nature.

10. A State Party shall provide to another State Party without undue delay, upon request, all sanitary or phytosanitary measures related to the importation of a good into that State Party's territory.

ARTICLE 7.12

Emergency measures

1. If a State Party adopts an emergency measure that is necessary to address an urgent problem of human, animal or plant life or health protection that arises or threatens to arise, the State Party shall promptly notify the affected State Party of that measure through the relevant contact point referred to in Article 7.16 (Competent authorities and contact points) or the already established communication channels with the competent authority of the affected State Party. The State Party that adopts the emergency measure shall take into consideration any information provided by other State Parties in response to the notification.

2. If a State Party adopts an emergency measure, it shall review the scientific basis of that measure within 6 (six) months and make available the results of the review to any State Party upon request.

ARTICLE 7.13

Cooperation

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1. The Parties shall explore opportunities for further cooperation, collaboration and information exchange between the State Parties on sanitary and phytosanitary matters of mutual interest, consistent with this Chapter. Those opportunities may include trade facilitation initiatives and technical assistance. The State Parties shall cooperate to facilitate the implementation of this Chapter. Such cooperation shall be based on mutually agreed terms and conditions.

2. The State Parties shall cooperate and may jointly identify work on sanitary and phytosanitary matters with the goal of eliminating unnecessary obstacles to trade between the Parties.

ARTICLE 7.14

Information exchange

A State Party may request relevant and reasonable information from another State Party on any matter arising under this Chapter. A State Party that receives a request pursuant to this paragraph shall provide that information, within a mutually agreed timeframe, in English and preferably by electronic means.

ARTICLE 7.15

Technical consultations

1. Where a State Party has serious concerns regarding a risk to human, animal or plant life or health, affecting commodities for which trade takes place, consultations regarding the situation shall, upon request, take place as soon as possible. In this case, each State Party shall endeavour to provide in due time all necessary information to avoid disruption in trade.

2. Consultations referred to in paragraph 1 may be held by e-mail, video or telephone conference, or any means agreed between the State Parties. The requesting State Party shall ensure the preparation of the minutes of the consultation.

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ARTICLE 7.16

Competent authorities and contact points

1. Competent authority means a government body of each State Party responsible for the implementation of the provisions included in this Chapter.

2. Each State Party shall designate a contact point which shall have the responsibility for coordinating the operation of this Chapter.

3. Within 60 (sixty) days after the date of entry into force of this Agreement for each State Party, that State Party shall notify to the other State Parties:

(a) the contact points for information exchange in accordance with this Chapter; and

(b) their designated competent authorities and the areas of responsibility of such competent authorities.

4. The State Parties shall inform each other of any change to their contact points or any significant change in the structure or competence of their competent authorities.

5. The functions of the competent authorities and the designated contact points shall include:

(a) monitoring the implementation and administration of this Chapter;

(b) when necessary, reviewing this Chapter and recommending any potential amendments;

(c) addressing any issue that any State Party raises on matters covered by this Chapter in a timely manner;

(d) encouraging cooperation among the State Parties on matters covered by this Chapter;

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(e) exchanging information on matters covered by this Chapter;

(f) facilitating technical discussions on matters covered by this Chapter and trade-facilitating initiatives; and

(g) exchanging information in the field of private standards in order to facilitate the understanding of private standards between the State Parties.

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CHAPTER 8

TECHNICAL BARRIERS TO TRADE

ARTICLE 8.1

Objective

The objective of this Chapter is to facilitate trade in goods between the Parties by, among others, eliminating unnecessary technical barriers to trade, enhancing transparency, and promoting greater cooperation and good regulatory practices.

ARTICLE 8.2

Scope of application and definitions

1. This Chapter shall apply to the preparation, adoption and application of standards, technical regulations, and conformity assessment procedures of the Parties, that may affect trade in goods between the Parties.

2. For the purposes of this Chapter, the definitions under Annex 1 of the TBT Agreement shall apply.

3. This Chapter shall not apply to technical specifications prepared by a governmental entity for its production or consumption requirements.

4. This Chapter shall not apply to sanitary and phytosanitary measures.

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ARTICLE 8.3

Incorporation of the TBT Agreement

The State Parties affirm their existing rights and obligations with respect to each other under the TBT Agreement, which is incorporated into and made part of this Agreement, ***mutatis mutandis***.

ARTICLE 8.4

Cooperation on trade facilitating initiatives

1. The Parties recognise the importance of intensifying cooperation in the field of standards, technical regulations and conformity assessment procedures with a view to increasing mutual understanding of their respective systems and eliminating unnecessary technical barriers to trade and facilitating access to their respective markets. In this regard, the Parties shall work towards the identification, promotion, development and implementation, as appropriate, of trade facilitating initiatives, on a case-by-case basis.

2. A Party may propose to another Party such joint trade facilitating initiatives on products or sectors in areas covered by this Chapter. These proposals, which shall be transmitted through the contact points designated under Article 8.12 (Contact points), may include amongst others:

(a) information exchanges on regulatory approaches and practices;

(b) facilitating greater alignment or harmonisation with international standards through the greater use of relevant international standards, guides and recommendations as the bases for technical regulations and conformity assessment procedures;

(c) promoting the use of accreditation to assess the competence of conformity assessment bodies;

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(d) mutually or unilaterally recognising and accepting results of conformity assessment procedures; or

(e) promoting equivalence of technical regulations.

3. A Party shall, on request of another Party, consider any trade facilitating initiative proposal under this Article and reply to the request within a reasonable period of time. As part of the process, a preliminary joint analysis of the trade facilitating initiative proposal may be undertaken in order to identify any elements, data or evidence that may support the negotiation of a trade facilitating initiative. Proposals for a trade facilitating initiative shall be made in writing. If the requested Party rejects a proposal, it shall explain the reasons for its decision to the requesting Party.

4. When mutually agreed and necessary for the implementation of the initiatives under this Article, the Parties shall facilitate the access of technical teams of another Party to demonstrate their conformity assessment schemes and system in order to increase mutual understanding.

5. The Parties shall encourage the participation of competent regulatory and governmental authorities, at the national or regional level.

6. The terms of the work envisaged in this Article will be defined by the Parties engaged in such work, when needed. This may include establishing ad hoc working groups. In order to benefit from non-governmental perspectives on matters related to this Article, each Party may, as appropriate and in accordance with its rules and procedures, consult with stakeholders and other interested persons.

7. The results of the understandings reached under this Article should be incorporated into an appropriate instrument, depending on the subject matter and the agreed tool.

8. Further to paragraph 7, if the Parties decide that an Annex to this Chapter is the appropriate instrument to incorporate the results of a trade facilitating initiative, the Annex shall constitute an integral part of this Agreement.

ARTICLE 8.5

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Standards

1. The Parties recognise the important role that international standards, guides and recommendations can play in supporting greater regulatory alignment, good regulatory practice and reducing unnecessary barriers to trade.

2. In this respect, and further to Article 2 (2.4) (Preparation, Adoption and Application of Technical Regulations by Central Government Bodies), Article 5 (5.4) (Procedures for Assessment of Conformity) and Annex 3 (Code of Good Practice for the Preparation, Adoption and Application of Standards) of the TBT Agreement, to determine whether an international standard, guide or recommendation within the meaning of Article 2 (Preparation, Adoption and Application of Technical Regulations by Central Government Bodies), Article 5 Procedures for Assessment of Conformity) and Annex 3 (Code of Good Practice for the Preparation, Adoption and Application of Standards) of the TBT Agreement exists, each Party shall apply the Decisions and Recommendations adopted by the WTO Committee on Technical Barriers to Trade Since 1 January 1995 (G/TBT/1/Rev.14), as may be revised, issued by the WTO Committee on Technical Barriers to Trade.

3. Recognising their responsibility under Article 4 (4.1) (Preparation, Adoption and Application of Standards) of the TBT Agreement, the Parties shall ensure, in cases where their standardising bodies are governmental, that they accept and comply with the Code of Good Practice for the Preparation, Adoption and Application of Standards in Annex 3 (Code of Good Practice for the Preparation, Adoption and Application of Standards) of the TBT Agreement. For non-governmental bodies, the Parties shall take all reasonable measures to ensure similar acceptance and compliance.

4. Whenever a Party's standardising bodies, including its regional standardising bodies, develop national or regional standards, for which modifications of contents of the relevant international standards were necessary, upon request of another Party, Parties shall encourage their standardising bodies, as well as regional standardising bodies, to provide what the differences in the contents are, and reason(s) for those differences.

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5. The Parties shall encourage the standardising bodies in their territories, as well as the regional standardising bodies of which the Parties or their standardising bodies within their territories are Members, to:

(a) use relevant international standards as a basis for the standards they develop, except where such international standards would be ineffective or inappropriate, for instance because of an insufficient level of protection or fundamental climatic or geographical factors or fundamental technological problems;

(b) participate in the preparation of international standards by relevant international standardising bodies; and

(c) avoid duplication of or overlap with the work of international standardising bodies.

6. The Parties undertake to promote the exchange of information on:

(a) their use of standards or the relevant parts of them as a basis for their technical regulations;

(b) each other's standardisation processes and the use of international or regional standards as a basis for their national standards; and

(c) cooperation agreements implemented by a Party on standardisation, provided such information can be made available to the public.

ARTICLE 8.6

Technical regulations

1. The Parties agree to make best use of good regulatory practices with regard to the preparation, adoption and application of technical regulations, as provided for in the TBT Agreement, and agree to:

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(a) use relevant international standards or the relevant parts of them to the extent provided in Article 2(2.4) (Preparation, Adoption and Application of Technical Regulations by Central Government Bodies) of the TBT Agreement as a basis for their technical regulations. Where a Party does not use such international standards, or their relevant parts, as a basis for its technical regulations which may have a significant effect on trade, it shall, upon request of another Party, explain the reasons for its decision.

(b) in implementing Article 2(2.2) (Preparation, Adoption and Application of Technical Regulations by Central Government Bodies) of the TBT Agreement, in accordance with their respective rules and procedures, endeavour to carry out the regulatory impact analysis of planned technical regulations and consider available alternatives and the potential impacts on micro, small and medium-sized enterprises, in order to ensure that the proposed technical regulations to be adopted are not more trade-restrictive than necessary to fulfil a legitimate objective.

2. For the purposes of applying Article 2(2.12) (Preparation, Adoption and Application of Technical Regulations by Central Government Bodies) of the TBT Agreement, the term "reasonable interval" means normally a period of not less than 6 (six) months, except when this would be ineffective in fulfilling the legitimate objectives pursued by the technical regulation.

3. For greater certainty, a Party may decide to set an interval of less than 6 (six) months between the publication of a measure and its entry into force in certain circumstances, including those where the measure is trade facilitative or is addressing an urgent problem of safety, health, environmental protection, or national security.

4. Each State Party shall ensure that goods, once placed on the market and fully compliant with the relevant technical regulations and its conformity assessment procedures, may freely move within its territory without any further technical requirement related to this Chapter.

5. When a State Party detains at the point of entry a good originating in the territory of another State Party, due to non-fulfilment of a technical regulation, it must notify the importer, or, where applicable, its agent, as soon as possible of the reasons for the detention.

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ARTICLE 8.7

Conformity assessment procedures

1. The Parties recognise that a broad range of mechanisms exist to facilitate the acceptance of results of the conformity assessments carried out in the territory of another State Party, including:

(a) agreements on the mutual recognition of the results of conformity assessment procedures, with respect to specific technical regulations, performed by bodies located in the territory of the State Parties concerned;

(b) use of accreditation to qualify conformity assessment bodies;

(c) government approval or designation of conformity assessment bodies;

(d) unilateral recognition of the results of conformity assessment procedures performed in another State Party's territory;

(e) voluntary arrangements between the conformity assessment bodies in the territory of the State Parties;

(f) acceptance by the importing State Party of a supplier's declaration of conformity; or

(g) the use of regional or international multilateral recognition agreements and arrangements of which the Parties concerned are parties.

2. With respect to the mechanisms listed in paragraph 1, the Parties recognise that the choice of the appropriate mechanisms in a given regulatory context depends on the legal framework of each State Party and a variety of factors, such as the product and sector involved, the volume and direction of trade, the legitimate objectives pursued, and the risks of non-fulfilment of those objectives.

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3. Upon request by a State Party, the Parties concerned may decide to engage in consultations with a view to defining sectoral initiatives regarding the use of conformity assessment procedures or the facilitation of acceptance of conformity assessment results that are appropriate for the respective sectors, pursuant to Article 8.4 (Cooperation on trade facilitating initiatives).

4. When a State Party allows the participation of conformity assessment bodies located in the territory of another State Party in its conformity assessment procedures, such State Party shall apply the same or equivalent criteria and other conditions to accredit, approve, license, or otherwise recognise such conformity assessment bodies, on terms no less favourable than those it accords to conformity assessment bodies in its own territory.

5. Paragraphs 3 and 4 shall not preclude a State Party from undertaking conformity assessment in relation to a specific product solely within specified government bodies located in its own territory or in another State Party's territory, in a manner consistent with its obligations under the TBT Agreement.

6. If a State Party requires non-governmental third party conformity assessment body or bodies to carry out a conformity assessment procedure, the State Party shall:

(a) use international standards for accreditation and conformity assessment, as well as international agreements involving the Parties' accreditation bodies;

(b) where applicable, consider joining, or encourage the State Party's testing, inspection and certification bodies to join the relevant international agreements or arrangements;

(c) ensure that, insofar as two or more conformity assessment bodies are authorised by a State Party to carry out conformity assessment procedures required for placing the product on the market, economic operators may choose among them;

(d) ensure that conformity assessment bodies operate objectively and independently of manufacturers, importers and distributors in the sense that they carry out their activities with objectivity and independence of judgment;

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(e) ensure that there are no conflicts of interest between the conformity assessment bodies and accreditation bodies as well as market surveillance authorities; and

(f) make publicly available the bodies that it has recognised to perform such conformity assessment and relevant information on the scope of each body's designation.

7. For the purposes of applying Article 5 (5.9) (Procedures for Assessment of Conformity) of the TBT Agreement, the term "reasonable interval" means normally a period of not less than 6 (six) months, except when this would be ineffective in fulfilling the legitimate objectives pursued by the requirements concerning the conformity assessment procedure.

8. Further to subparagraph 5.2.5 of Article 5 (5.2) (Procedures for Assessment of Conformity) the TBT Agreement, each State Party shall endeavour to establish any conformity assessment fee imposed by government authorities of the State Party, in accordance with the approximate cost of the services rendered.

ARTICLE 8.8

Marking and labelling

1. The Parties affirm that their technical regulations that include or deal exclusively with marking or labelling requirements shall comply with Article 2 of the TBT Agreement.

2. For the purposes of this Agreement, where a Party requires mandatory marking or labelling of products:

(a) the Party shall restrict its requirements only to those which are relevant for consumers, users of the product, regulatory authorities or to indicate the product's conformity with the mandatory requirements;

(b) where a Party requires, as a precondition for placing on the market, any prior approval, registration or certification of the markings or labels of products which otherwise comply with

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its technical regulations, it shall ensure that the requests submitted by the economic operators of another Party are decided without undue delay and on a non-discriminatory basis;

(c) where the Party requires the use of a unique identification number by economic operators, the Party shall ensure that such numbers are issued to the relevant economic operators without undue delay and on a non-discriminatory basis;

(d) provided that it is not misleading, contradictory or confusing in relation to the importing State Party's regulatory requirements, and the legitimate objectives under the TBT Agreement are not compromised, the Party shall permit, in addition to such requirements:

(i) information in other languages in addition to the language required in the importing State Party of the goods; and

(ii) internationally-accepted nomenclatures, pictograms, symbols, or graphics; and

(e) the Party, in cases where it considers that legitimate objectives under the TBT Agreement are not compromised and where applicable:

(i) shall accept that supplementary labelling, and corrections to labelling, take place, where relevant, in authorised premises (for example in customs warehouses at the point of import) in the importing State Party prior to the distribution and sale of the product as an alternative to labelling in the place of origin; and

(ii) shall endeavour to accept alternative forms of labelling, such as electronic labels, non-permanent or detachable labels, or marking or labelling in the accompanying materials packaged with the product.

ARTICLE 8.9

Transparency

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1. Each Party shall publish preferably by electronic means, in a single official journal or website, all proposals for new technical regulations and conformity assessment procedures and proposals for amendments to existing technical regulations and conformity assessment procedures, and all new final technical regulations and conformity assessment procedures and final amendments to existing technical regulations and conformity assessment procedures, that a Party is required to notify or publish under the TBT Agreement or this Chapter, and that may have a significant effect on trade.[1]

2. Each Party shall ensure that its proposals contain sufficient detail about the likely content of the proposed technical regulations and conformity assessment procedures to enable interested persons and another Party to assess how their trade interests might be affected.

3. Each Party shall notify proposed technical regulations and conformity assessment procedures that may have a significant effect on the trade of another State Party according to the procedures established under Article 2(2.9) (Preparation, Adoption and Application of Technical Regulations by Central Government Bodies) or Article 5(5.6) (Procedures for Assessment of Conformity) or, if appropriate, Article 2(2.10) (Preparation, Adoption and Application of Technical Regulations by Central Government Bodies) or Article 5(5.7) (Procedures for Assessment of Conformity) of the TBT Agreement, even when they are in accordance with the technical content of relevant international standards, guides, or recommendations.

4. For the purposes of determining whether a proposed technical regulation or conformity assessment procedure may have a significant effect on trade and should be notified in accordance with Article 2(2.9) (Preparation, Adoption and Application of Technical Regulations by Central Government Bodies), 2(2.10) (Preparation, Adoption and Application of Technical Regulations by Central Government Bodies), 3(3.2) (Preparation, Adoption and Application of Technical Regulations by Local Government Bodies and Non-Governmental Bodies), 5(5.6) (Procedures for Assessment of Conformity), 5(5.7) (Procedures for Assessment of Conformity) or 7(7.2) (Procedures for Assessment of Conformity by Local Government Bodies) of the TBT Agreement or this Chapter, a Party shall consider, among other things, the relevant Decisions and

[1] For greater certainty, a Party may comply with this obligation by ensuring that the proposed and final measures in this paragraph are published on, or otherwise accessible through, the WTO's official website.

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Recommendations Adopted by the WTO Committee on Technical Barriers to Trade Since 1 January 1995 (G/TBT/1/Rev. 14), as may be revised.

5. Each Party shall allow normally 60 (sixty) days, from the date it submits a notification under paragraph 3, in order to enable another Party or interested persons from another Party to make written comments on the proposals, except when urgent problems of safety, health, environmental protection or national security, arise or threaten to arise. Each Party shall consider reasonable requests of the other Parties to extend the comment period.

6. Each Party shall endeavour to notify final versions of a technical regulation or conformity assessment procedure as an addendum to the original notification at the same time it is adopted and made available to the public on a government website.

7. Each Party shall respond in writing to the comments received from another Party during the consultation period stipulated in the notification, and, whenever possible, no later than the date of publication of the final version of the technical regulation or conformity assessment procedure.

8. Each Party shall allow, in accordance with its own internal procedures, interested persons of another Party a reasonable opportunity to provide comments on the development of technical regulations and conformity assessment procedures on terms no less favourable than those that it accords its own persons.

9. Each Party is encouraged to consider methods to provide additional transparency in the development of technical regulations, standards, and conformity assessment procedures, including through the use of electronic tools and public outreach or consultations.

10. If a Party has a central government standardising body, the Party shall ensure that the body's work program, containing the standards it is preparing and the standards it has adopted, is available:

(a) on the central government standardising body's website; or

(b) in the Party's official gazette.

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11. A Party may request relevant and reasonable information or explanation from another Party on any matter arising under this Chapter. A Party that receives a request under this paragraph shall endeavour to provide that information and explanation, within a mutually agreed timeframe, in English and preferably by electronic means.

ARTICLE 8.10

Technical cooperation

1. The Parties recognise the importance of technical cooperation in the fields of standards, technical regulations, conformity assessment procedures and metrology, with a view to facilitate the implementation of this Chapter. To this end, when mutually agreed, the Parties may undertake technical cooperation which may include but are not limited to:

(a) promoting cooperation between the Parties' respective bodies, whether governmental or non-governmental, with a view to building trust between the these bodies;

(b) promoting regulatory cooperation through the exchange of information, experiences and best practices;

(c) exchanging views on market surveillance;

(d) promoting the exchange of information on different technical regulations and conformity assessment procedures in force;

(e) promoting and facilitating the Parties' participation in international organisations and other fora related to the fields covered by this Article; and

(f) promoting and supporting the use and implementation of relevant international standards.

2. Upon request, a Party shall give appropriate consideration to proposals for cooperation presented under the terms of this Chapter.

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ARTICLE 8.11

Technical discussions

1. A Party which considers that a technical regulation or conformity assessment procedure of another Party might have a significant and adverse effect on trade between the State Parties may request that another Party engage in technical discussions regarding the matter.

2. Upon request of a Party, technical discussions shall be held with the objective of finding a mutually acceptable solution. The Parties concerned shall discuss the matter identified within 60 (sixty) days, unless otherwise mutually agreed, from the receipt of the request by the contact point of the requested Party. The technical discussions may be conducted by any method agreed by the Parties involved in the technical discussions.

3. Following the technical discussions, the Parties may conclude that the issue could be better addressed through a trade facilitating initiative, in accordance with the provisions of Article 8.4 (Cooperation on trade facilitating initiatives).

4. Unless the Parties that participate in the technical discussions agree otherwise, the discussions and any information exchanged in the course of the discussions shall be confidential. For greater certainty, this Article is without prejudice to a Party's rights and obligations under Chapter 18 (Dispute Settlement).

ARTICLE 8.12

Contact points

1. Each Party shall designate a contact point and notify it to the other Parties for matters arising under this Chapter. A Party shall promptly notify the other Parties of any change of its contact point or the details of the relevant officials.

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2. The functions of the designated contact points shall include:

(a) monitoring the implementation and administration of this Chapter;

(b) when necessary, reviewing this Chapter and recommending any potential amendments;

(c) addressing any issue that any Party raises on matters covered by this Chapter in a timely manner;

(d) encouraging cooperation among the Parties on matters covered by this Chapter;

(e) exchanging information on matters covered by this Chapter;

(f) facilitating technical discussions pursuant to Article 8.11 (Technical discussions) and trade facilitating initiatives pursuant to Article 8.4 (Cooperation on trade facilitating initiatives), as appropriate;

(g) exchanging information in the field of private standards in order to facilitate the understanding of private standards between the Parties; and

(h) carrying out any additional function specified by the Joint Committee.

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CHAPTER 9

INVESTMENT

ARTICLE 9.1

Definitions

For the purposes of this Chapter:

(a) "commercial presence" means any type of business establishment within the territory of a State Party, for the purpose of performing an economic activity, including through:

(i) the constitution, acquisition or maintenance[1] of a juridical person; or

(ii) the creation or maintenance[2] of a branch or a representative office.

(b) "juridical person of a State Party" means a juridical person constituted or otherwise organised under the laws and regulations of a State Party and engaged in substantive business operations in the territory of that State Party;

(c) "juridical person" means any legal entity duly constituted or otherwise organised under applicable laws and regulations, whether for profit or otherwise, and whether privately owned or governmentally-owned, including any corporation, trust, partnership, joint venture, sole proprietorship or association;

(d) "freely usable currency" means "freely usable currency" as determined by the IMF under its Articles of Agreement;

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1 For greater certainty, maintenance includes management, conduct and operation.
2 For greater certainty, maintenance includes management, conduct and operation.

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(e) "natural person of a State Party" means a person who, under the laws and regulations of that State Party, is a national of that State Party.

ARTICLE 9.2

Scope and coverage[3]

1. This Chapter applies to measures by a State Party affecting:

(a) juridical persons or natural persons of another State Party in respect of their constitution, acquisition, maintenance[4] or expansion of a commercial presence within the territory of the first-mentioned State Party; and

(b) commercial presence of such juridical or natural persons of another State Party within the territory of the first-mentioned State Party,

such commercial presence being in all sectors, with the exception of services sectors under the scope of Chapter 10 (Trade in Services).[5]

2. Notwithstanding paragraph 1, the provisions Article 9.5 (Access to Justice and Due Process of Law), Article 9.13 (Subcommittee on Investment), Article 9.14 (Focal Points or Ombudspersons) and Article 9.15 (Dispute Prevention and Mediation) apply also to measures affecting commercial presence within the territory of a State Party of juridical persons or

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3 For greater certainty, this Chapter shall not apply to measures affecting natural persons seeking access to the employment market of a State Party, nor shall it apply to measures regarding citizenship, residence or employment on a permanent basis. This Chapter shall not prevent a State Party from applying measures to regulate the entry of natural persons into, or their temporary stay in, its territory.

4 For greater certainty, maintenance includes management, conduct and operation.

5 It is understood that services excluded from the scope of Chapter 10 (Trade in Services) under paragraph 3 of Article 10.1 (Scope and Coverage) of Chapter 10 (Trade in Services) shall not fall within the scope of this Chapter.

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natural persons of another State Party in services sectors under the scope of Chapter 10 (Trade in Services).

3. Nothing in any other international agreements relating to investment to which Singapore and one or more Signatory MERCOSUR States are parties shall be interpreted or applied so as to invalidate, extend or otherwise affect the rights and obligations of the State Parties arising out of this Chapter.

4. This Chapter shall not apply to:

(a) government procurement, which shall be subject to Chapter 13 (Government Procurement);

(b) any taxation measure; and

(c) subsidies or grants provided by a State Party, including government-supported loans, guarantees, and insurance. For greater certainty, the State Parties understand that this includes conditions attached to the receipt or continued receipt of such subsidies or grants, whether or not such subsidies or grants are offered exclusively to its own juridical persons or natural persons and to the commercial presence of such persons.

5. For greater certainty, this Chapter does not impose any obligation on a State Party in relation to any act or fact that took place or any situation that ceased to exist before the date of entry into force of this Agreement.

ARTICLE 9.3

National Treatment

1. Where a State Party schedules commitments in accordance with Article 9.8 (Schedules of Specific Commitments) in the sectors inscribed in its Schedule of Specific Commitments in Annex I (Schedules of Specific Commitments for Investment), and subject to any

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conditions and qualifications set out therein, it shall accord to the juridical persons or natural persons of another State Party, and to the commercial presence of such persons, treatment no less favourable than that it accords, in like circumstances, to its own juridical persons or natural persons, and to the commercial presence of such persons, with respect to the constitution, acquisition, maintenance[6] and expansion of a commercial presence.

2. For a State Party making commitments in accordance with Article 9.9 (Schedules of Non-Conforming Measures), it shall accord to the juridical persons or natural persons of another State Party, and to the commercial presence of such persons treatment no less favourable than that it accords, in like circumstances, to its own juridical persons or natural persons, and to the commercial presence of such persons, with respect to the constitution, acquisition, maintenance[7] and expansion of a commercial presence.

3. For greater certainty, whether treatment is accorded in "like circumstances" pursuant to this Article depends on the totality of the circumstances, including whether the treatment distinguishes between juridical persons, natural persons, or commercial presence on the basis of legitimate public welfare objectives.

ARTICLE 9.4

Special Formalities and Information Requirements

1. Nothing in Article 9.3 (National Treatment) shall be construed to prevent a State Party from adopting or maintaining any measure that prescribes special formalities in connection with a commercial presence within its territory of a juridical person or a natural person of the another State Party, such as a residency requirement for registration or a requirement that such commercial presence be legally constituted under the laws or regulations of the State Party, provided that such formalities do not materially impair the protections afforded by a

6 For greater certainty, maintenance includes management, conduct and operation.
7 For greater certainty, maintenance includes management, conduct and operation.

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State Party to natural persons and juridical persons of the another State Party and to the commercial presence of such persons pursuant to this Chapter.

2. Notwithstanding Article 9.3 (National Treatment), a State Party may require a natural person or juridical person of another State Party or the commercial presence within its territory of such persons to provide information concerning that commercial presence solely for informational or statistical purposes. The State Party shall protect such information that is confidential from any disclosure that would prejudice the competitive position of the natural person or juridical person of another State Party or the commercial presence of such persons. Nothing in this paragraph shall be construed to prevent a State Party from otherwise obtaining or disclosing information in connection with the equitable and good faith application of its laws and regulations.

ARTICLE 9.5

Access to Justice and Due Process of Law

1. A State Party shall not deny to a commercial presence within its territory of a juridical person or a natural person of another State Party access to justice, including in criminal, civil or administrative proceedings conducted in accordance with the laws and regulations of the first-mentioned State Party.

2. Each State Party shall grant to a commercial presence within its territory of a juridical person or a natural person of another State Party treatment in accordance with due process of law, including in criminal, civil or administrative proceedings.

ARTICLE 9.6

Senior Management and Boards of Directors

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1. Where a State Party schedules commitments in accordance with Article 9.8 (Schedules of Specific Commitments), in the sectors inscribed in its Schedule of Specific Commitments in Annex I (Schedules of Specific Commitments for Investment), and subject to any conditions and qualifications set out therein, it shall not require that a commercial presence within its territory of a juridical person or a natural person of another State Party appoint to senior management positions natural persons of any particular nationality.

2. For a State Party making commitments in accordance with Article 9.9 (Schedules of Non-Conforming Measures), it shall not require that a commercial presence within its territory of a juridical person or a natural person of another State Party appoint to senior management positions natural persons of any particular nationality.

3. A State Party may require that a majority of the board of directors, or any committee thereof, of a commercial presence within its territory of a juridical person or a natural person of another State Party, be of a particular nationality, or resident in the territory of the State Party, provided that the requirement does not materially impair the ability of the natural person or juridical person of another State Party to exercise control over that commercial presence.

ARTICLE 9.7

Schedules of Specific Commitments for Investment and Schedules of Reservations and Non-Conforming Measures for Services and Investment

Schedules of Specific Commitments for Investment are annexed to this Agreement as Annex I (Schedules of Specific Commitments for Investment), in the case of Argentina, Paraguay and Uruguay (Positive Listing Approach). Schedules of Reservations and Non-Conforming Measures for Services and Investment are annexed to this Agreement as Annex III (Schedules of Reservations and Non-Conforming Measures for Services and Investment), in the case of Brazil and Singapore (Negative Listing Approach).

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ARTICLE 9.8

Schedules of Specific Commitments

1. A State Party making commitments in accordance with this Article shall set out in Annex I (Schedules of Specific Commitments for Investment) the specific commitments it undertakes under Article 9.3 (National Treatment) and Article 9.6 (Senior Management and Boards of Directors). With respect to sectors where such commitments are undertaken, each list shall specify:

(a) conditions and qualifications on National Treatment; and

(b) conditions and qualifications on Senior Management and Boards of Directors.

ARTICLE 9.9

Schedules of Non-Conforming Measures

1. For a State Party making commitments in accordance with this Article, Article 9.3 (National Treatment) and Article 9.6 (Senior Management and Boards of Directors) shall not apply to:

(a) any existing non-conforming measure that is maintained by that State Party at:

(i) the central level of government as set out by that State Party in List A of its Schedule in Annex III (Schedules of Reservations and Non-conforming Measures for Services and Investment);

(ii) a regional level of government; or

(iii) local level of government;

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(b) the continuation or prompt renewal of any non-conforming measure referred to in subparagraph (a); or

(c) an amendment to any non-conforming measure referred to in subparagraph (a) to the extent that the amendment does not decrease the conformity of the measure, as it existed at the date of entry into force of the Agreement, with Article 9.3 (National Treatment), or Article 9.6 (Senior Management and Boards of Directors).

2. Article 9.3 (National Treatment) and Article 9.6 (Senior Management and Boards of Directors) shall not apply to any measure that a State Party adopts or maintains with respect to sectors, sub-sectors or activities set out in List B of its Schedule in Annex III (Schedules of Reservations and Non-conforming Measures for Services and Investment).

3. Articles 9.3 (National Treatment) shall not apply to any measure that is an exception to, or derogation from, a State Party's obligations under Chapter 15 (Intellectual Property Rights) and the TRIPS Agreement, as specifically provided for in that Agreement.

ARTICLE 9.10

Payments and Transfers

1. Except under the circumstances envisaged in Article 19.10 (Temporary Safeguard Measures) of Chapter 19 (Institutional, General and Final Provisions), each State Party shall permit all transfers relating to a commercial presence of a juridical person or natural person of another State Party within its territory, to be made freely and without undue delay into and out of its territory. Such transfers include:

(a) contributions to capital, including the initial contribution;

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(b) profits, dividends, capital gains, and proceeds from the sale of all or any part of the commercial presence or from the partial or complete liquidation of the commercial presence;

(c) interest, royalty payments, management fees, and technical assistance and other fees; and

(d) payments made under a contract, including a loan agreement.

2. Each State Party shall permit such transfers to be made in a freely usable currency at the market rate of exchange prevailing at the time of transfer.

3. Notwithstanding paragraphs 1 and 2, a State Party may delay or prevent a transfer through the equitable, non-discriminatory, and good faith application of its laws and regulations relating to:

(a) bankruptcy, insolvency, or the protection of the rights of creditors;

(b) issuing, trading, or dealing in securities, futures, options, or derivatives;

(c) financial reporting or record keeping of transfers when necessary to assist law enforcement or financial regulatory authorities;

(d) criminal or penal offences;

(e) ensuring compliance with orders or judgments in judicial or administrative proceedings; or

(f) social security, public retirement or compulsory savings schemes.

4. Nothing in this Chapter shall affect the rights and obligations of the State Parties under the Articles of Agreement of the IMF, including the use of exchange actions, which are in

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conformity with the Articles of Agreement of the IMF, provided that a State Party shall not impose restrictions on capital transactions inconsistent with its commitments under this Chapter regarding such transactions, except under Article 19.10 (Temporary Safeguard Measures) of Chapter 19 (Institutional, General and Final Provisions Chapter) or on request of the IMF.

ARTICLE 9.11

Right to Regulate

1. The State Parties reaffirm their inherent right to regulate within their territories to achieve legitimate public welfare objectives, such as the protection of public health, safety, the environment or public morals, social or consumer protection, the conservation of living or non-living exhaustible natural resources, or the promotion and protection of cultural diversity.

2. The State Parties recognize that it is inappropriate to encourage the constitution, acquisition or maintenance[8] of a commercial presence in its territory by relaxing or reducing the protections set out in paragraph 1.

ARTICLE 9.12

Responsible Business Conduct

1. Each State Party shall encourage juridical and natural persons of another State Party and their commercial presence within its territory to voluntarily incorporate into their business practices and internal policies internationally recognized principles, standards and

[8] For greater certainty, maintenance includes management, conduct and operation.

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guidelines of responsible business conduct that have been endorsed or are supported by that State Party.

2. In accordance with its laws and regulations, each State Party should encourage juridical and natural persons of another State Party and their commercial presence within its territory to undertake and maintain meaningful engagement and dialogue, in accordance with international Responsible Business Conduct principles, standards and guidelines that have been endorsed or are supported by that State Party, with Indigenous peoples, traditional communities and local communities.

3. Each State Party recognises the importance of juridical and natural persons of another State Party and their commercial presence within its territory implementing due diligence in order to identify and address adverse impacts, such as on the environment and labour conditions, in their operations, their supply chains and other business relationships.

4. Within the framework of the Subcommittee on Investment, the State Parties shall exchange information and best practices on issues covered by paragraphs 1 and 2, including on possible ways to facilitate the uptake of Responsible Business Conduct practices by juridical and natural persons of another State Party and their commercial presence within its territory.

ARTICLE 9.13

Subcommittee on Investment

1. This Chapter shall be administered by the Subcommittee on Investment, under the Joint Committee established on Article 19.1 of the Chapter 19 (Institutional, General and Final Provisions Chapter).

2. The Subcommittee shall meet within 1 (one) year of the date of entry into force of this Agreement. Thereafter, it shall meet whenever necessary but at least every 2 (two) years. Its

meetings shall be chaired jointly by Singapore and one of the Signatory MERCOSUR States, and occur in such places and through such means as agreed by the State Parties.

3. The Subcommittee shall have the following functions and responsibilities:

(a) oversee the implementation and operation of this Chapter and, if necessary, recommend amendments to this Chapter;

(b) discuss relevant subjects for commercial presence covered by this Chapter and share opportunities for the expansion of commercial presence, in consultations with private sector and civil society when appropriate;

(c) identify opportunities for cooperation and further investment facilitation, with a view to developing and coordinating, as appropriate, the implementation of cooperation and facilitation programmes which have been mutually agreed by the interested State Parties;

(d) endeavour to resolve and prevent disputes that may arise regarding the interpretation or application of this Chapter; and

(e) to the extent possible provide information on measures to promote and facilitate investments.

4. The Subcommittee shall establish its rules of procedure.

ARTICLE 9.14

Focal Points or Ombudspersons

1. Subject to its laws and regulations, the State Parties shall establish, designate, or maintain focal points or Ombudspersons in order to facilitate communication, information

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flow and respond to inquiries from another State Party regarding measures affecting matters covered by this Chapter.

2. The focal points or Ombudspersons shall:

(a) interact and cooperate with the focal points or Ombudspersons of other State Parties;

(b) interact with natural persons or juridical persons of another State Party, including in the event of inquiries brought by such persons or facilitate their interaction, when deemed appropriate, with its own competent governmental authorities or agencies; and

(c) facilitate access for another State Party to the information referred to in Article 17.3 (Notification and provision of information) of Chapter 17 (Transparency).

3. The focal points or Ombudspersons referred to in paragraph 1 are set out in Annex 9-B (Focal Points or Ombudspersons).

ARTICLE 9.15

Dispute Prevention and Mediation

1. Without prejudice to a State Party's rights and obligations under Chapter 18 (Dispute Settlement), the State Parties shall endeavour to settle any differences arising out of this Chapter in an amicable manner and on the basis of mutually satisfactory solutions in particular through the Subcommittee on Investment.

2. A State Party and the natural persons or juridical persons of another State Party may agree at any time to resolve differences arising out of this Chapter through the use of voluntary procedures, such as mediation, which shall be without prejudice to their legal position or rights under this Agreement.

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ARTICLE 9.16

Annexes

The following Annexes form an integral part of this Chapter:

(a) Annex 9-A (Additional Investment Provisions for Brazil, Paraguay, Uruguay and Singapore);

(b) Annex 9-B (Focal Points or Ombudspersons);

(c) Annex I (Schedules of Specific Commitments for Investment); and

(d) Annex III (Schedules of Reservations and Non-conforming Measures for Services and Investment).

ARTICLE 9.17

Savings Clause

1. For 2 (two) years from the date of termination of this Agreement, this Chapter (including the relevant Annexes) and other provisions in the Agreement as may be necessary for the application or interpretation of this Chapter shall continue to apply to a commercial presence which is in existence at the date of termination.

2. For the avoidance of doubt, paragraph 1 shall not apply to the constitution, acquisition or expansion of such commercial presence after the date of termination.

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ANNEX 9-A

ADDITIONAL INVESTMENT PROVISIONS FOR BRAZIL, PARAGUAY, URUGUAY AND SINGAPORE[1]

ARTICLE 9-A.1

Definitions

For the purposes of this Annex:

"covered investment" means, with respect to a State Party, a commercial presence of the juridical persons or natural persons of another State Party within the territory of the first-mentioned State Party; "covered investment" also means such commercial presence's assets[2] that it owns or controls, directly or indirectly, or over which it exerts a significant degree of influence. These assets include:

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1 The rights and obligations of this Annex shall not apply to Argentina.
Except as otherwise provided in this Annex:
(a) this Annex applies only to Brazil, Paraguay and Uruguay, on the one part, and Singapore on the other part;
(b) treatment accorded under the Articles in this Annex shall apply only: (i) as regards Singapore, to the covered investments of juridical persons or natural persons of Brazil, Paraguay and Uruguay in Singapore; and (ii) as regards Brazil, Paraguay and Uruguay, to the covered investments of juridical persons or natural persons of Singapore in the respective territories of Brazil, Paraguay and Uruguay; and
(c) "another State Party" means (i) for Singapore: Brazil, Paraguay or Uruguay; and (ii) for Brazil, Paraguay and Uruguay: Singapore.

2 For greater certainty, the assets of such commercial presence are covered under this Annex only to the extent that they have the characteristics of an investment, including the commitment of capital, the objective of establishing a lasting interest, the expectation of gain or profit and the assumption of risk.

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(a) shares, stocks and other forms of equity instruments of that commercial presence and those held in another commercial presence within the territory of the first-mentioned State Party;

(b) debt instruments or securities held in another commercial presence within the territory of the first-mentioned State Party;

(c) licences, authorisations, permits, concessions or similar rights conferred in accordance with the laws and regulations of a State Party;[3]

(d) loans to another commercial presence within the territory of the first-mentioned State Party;

(e) intellectual property rights as defined or referenced to in the TRIPS Agreement; and

(f) movable or immovable property and related rights.

but do not include:

(i) an order or judgment issued as a result of a lawsuit or an administrative process;

(ii) sovereign debt, regardless of original maturity, of a State Party or state-enterprise debt;

[3] Whether a type of licence, authorization, permit or similar instrument (including a concession, to the extent that it is of the same nature as this type of instrument) has the characteristics of an investment depends on factors such as the nature and scope of the rights of the holder, pursuant to the laws and regulations of the State Party conferring such licence, authorization, permit or similar instrument. Licences, authorizations, permits or similar instruments that lack the characteristics of an investment include those that do not give rise to protected rights under the laws and regulations of the State Party conferring such licence, authorization, permit or similar instrument.

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(iii) portfolio investments, i.e. those that do not allow that commercial presence to exert a significant degree of influence in the management of another commercial presence within the territory of the first-mentioned State Party; and

(iv) claims to money that arise solely from commercial contracts for the sale of goods or services, or the extension of credit in connection with such commercial contracts, or any other claims to money that do not involve the kind of interests set out in subparagraphs (a) to (f) above.

ARTICLE 9-A.2

Scope and coverage

In addition to Article 9.2 (Scope and coverage) of Chapter 9 (Investment):

1. Article 9-A.3 (Treatment of Investments), Article 9-A.5 (Direct Expropriation) and Article 9-A.6 (Compensation for Losses) apply to measures by a State Party affecting covered investments in all sectors, including services sectors under the scope of Chapter 10 (Trade in Services).[4]

2. Article 9-A.4 (Most-Favoured-Nation Treatment) applies to measures by a State Party affecting covered investments in all sectors, with the exception of services sectors under the scope of Chapter 10 (Trade in Services).[5]

ARTICLE 9-A.3

[4] It is understood that services excluded from the scope of Chapter 10 (Trade in Services) under paragraph 3 of Article 10.1 (Scope and Coverage) of Chapter 10 (Trade in Services) shall not fall within the scope of this Chapter.

[5] It is understood that services excluded from the scope of Chapter 10 (Trade in Services) under paragraph 3 of Article 10.1 (Scope and Coverage) of Chapter 10 (Trade in Services) shall not fall within the scope of this Chapter.

Treatment of Investments[6]

Based on the applicable rules and customs of international law as recognised by each of the State Parties and their respective laws and regulations, no State Party shall subject covered investments of another State Party to measures which constitute:

(a) manifestly abusive treatment, such as coercion, duress and harassment; or

(b) discrimination in matters of law enforcement, including the provision of physical security.

ARTICLE 9-A.4

Most-Favoured-Nation Treatment[7]

1. A State Party shall accord to covered investments of juridical persons or natural persons of another State Party, treatment no less favourable than that it accords, in like circumstances, to investments in its territory of juridical persons or natural persons of a non-State Party with respect to the constitution, acquisition, maintenance[8], expansion, and sale or other disposition of investments.

2. For greater certainty, paragraph 1 shall not be construed as granting to such juridical persons or natural persons of another State Party options or procedures for the settlement of disputes.

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6 This Article shall not apply to Paraguay. The treatment under this Article shall not be accorded to covered investments of juridical persons or natural persons of Paraguay. For the purposes of this Article, "another State Party" means (a) for Singapore: Brazil or Uruguay; and (b) for Brazil and Uruguay: Singapore.

7 This Article shall not apply to Uruguay and Paraguay. The treatment under this Article shall not be accorded to covered investments of juridical persons or natural persons of Uruguay and Paraguay. For the purposes of this Article, "another State Party" means (a) for Singapore; Brazil; and (b) for Brazil: Singapore.

8 For greater certainty, maintenance includes management, conduct and operation.

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3. For greater certainty, whether treatment is accorded in "like circumstances" depends on the totality of the circumstances, including whether the relevant treatment distinguishes between juridical persons, natural persons or investments on the basis of legitimate public welfare objectives.

ARTICLE 9-A.5

Direct Expropriation[9]

1. A State Party shall not expropriate a covered investment of a juridical person or natural person of another State Party, except:

(a) for a public purpose;

(b) in a non-discriminatory manner;

(c) in accordance with due process of law; and

(d) on payment of adequate and effective compensation, according to the laws and regulations of the expropriating State Party and paragraphs 2 to 3.

2. The compensation shall:

(a) be paid without undue delay in convertible currency at the market rate of the exchange prevailing at the time of transfer;

[9] This Article shall not apply to Paraguay in respect of covered investments in services sectors. The protection under this Article shall not be accorded to covered investments of juridical persons or natural persons of Paraguay in respect of investments in services sectors. For the purposes of this Article, "another State Party" means (a) for Singapore: Brazil, Paraguay or Uruguay; and (b) for Brazil, Paraguay and Uruguay: Singapore.

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(b) be equivalent to the fair market value of the expropriated asset, immediately before the expropriating measure has taken place ("expropriation date");

(c) not reflect any change in the market value due to the knowledge of the intention to expropriate, before the expropriation date; and

(d) be completely payable and transferable, in accordance with Article 9.10 (Payments and Transfers) of Chapter 9 (Investment).

3. The compensation to be paid shall not be inferior to the fair market value on the expropriation date, plus interests at a rate determined according to market criteria accrued since the expropriation date until the date of payment, according to the laws and regulations of the expropriating State Party.

4. For greater certainty, this Article only provides for direct expropriation, where a covered investment is nationalized or otherwise directly expropriated through formal transfer of title or ownership rights, and does not cover indirect expropriation.

5. Juridical persons or natural persons of a State Party whose covered investment is affected by the expropriation carried out by another State Party shall have the right to review of their case, including the valuation of its covered investment and the payment of compensation in accordance with this Article, by a judicial authority or another competent authority of the latter State Party.

6. This Article shall not apply to the issuance of compulsory licenses in compliance with the provisions of the TRIPS Agreement.

7. For Singapore, notwithstanding paragraphs 1, 2, 3 and 5, any measure of expropriation relating to land, which shall be as defined in its existing laws and regulations on the date of entry into force of this Agreement, shall be for a purpose and upon payment of compensation in accordance with the aforesaid laws and regulations.

ARTICLE 9-A.6

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Compensation for Losses[10]

Juridical persons or natural persons of a State Party whose covered investments in the territory of another State Party suffers losses due to war or other armed conflict, revolution, state of emergency, insurrection, riot or any other similar events, shall enjoy, with regard to restitution, indemnity or other form of compensation, the same treatment that the latter State Party accords to its own juridical persons or natural persons or the treatment accorded to juridical persons or natural persons of a non-State Party. For greater certainty, Article 9.10 (Payments and Transfers) of Chapter 9 (Investment) shall apply to such compensation.

ARTICLE 9-A.7

Schedules of Non-Conforming Measures[11]

1. Article 9-A.4 (Most-Favoured-Nation Treatment) shall not apply to:

(a) any existing non-conforming measure that is maintained by a State Party at:

(i) the central level of government as set out by that State Party in List A of its Schedule in Annex III (Schedule of Reservations and Non-Conforming Measures for Services and Investment);

(ii) a regional level of government; or

10 This Article shall not apply to Paraguay in respect of covered investments in services sectors. The protection under this Article shall not be accorded to covered investments of juridical persons or natural persons of Paraguay in services sectors. For the purposes of this Article, "another State Party" means (a) for Singapore: Brazil, Paraguay or Uruguay; and (b) for Brazil, Paraguay and Uruguay: Singapore.

11 For greater certainty, this Article applies only to Brazil and Singapore. For the purposes of this Article, reference to "State Party" means Brazil or Singapore.

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(iii) local level of government;

(b) the continuation or prompt renewal of any non-conforming measure referred to in subparagraph (a); or

(c) an amendment to any non-conforming measure referred to in subparagraph (a) to the extent that the amendment does not decrease the conformity of the measure, as it existed at the date of entry into force of the Agreement with Article 9-A.4 (Most-Favoured-Nation Treatment).

2. Article 9-A.4 (Most-Favoured-Nation Treatment) shall not apply to any measure that a State Party adopts or maintains with respect to sectors, sub-sectors or activities set out in List B of its Schedule in Annex III (Schedule of Reservations and Non-Conforming Measures for Services and Investment).

3. Article 9-A.4 (Most-Favoured-Nation Treatment) shall not apply to any measure that is an exception to, or derogation from, a State Party's obligations under Chapter 15 (Intellectual Property Rights) and the TRIPS Agreement, as specifically provided for in that Agreement.

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ANNEX 9-B

FOCAL POINTS OR OMBUDSPERSONS

As referred to in Article 9.14 (Focal Points or Ombudspersons) of Chapter 9 (Investment), the focal points or Ombudspersons of the State Parties are:

(a) For Argentina, Dirección Nacional de la Promoción de Inversiones (DNPRI) (National Directorate for Investment Promotion of the Ministry of Foreign Affairs, International Trade and Worship);

(b) For Brazil, Ombusdman de Investimentos Diretos (OID) da Câmara de Comércio Exterior (CAMEX) (Ombudsman of Direct Foreign Investment (DIO) of the Foreign Trade Board);

(c) For Paraguay, Subsecretaría de Estado de Industria del Ministerio de Industria y Comercio (Sub-secretariat of Industry of the Ministry of Industry and Commerce);

(d) For Uruguay, Asesoría de Política Comercial del Ministerio de Economía y Finanzas (Trade Policy Advisory of the Ministry of Economy and Finance); and

(e) For Singapore, the Americas Division of the Ministry of Trade and Industry, or its successor.

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ANNEX I

SCHEDULE OF SPECIFIC COMMITMENTS FOR INVESTMENT FOR ARGENTINA

Explanatory Notes

The classification of sectors in this Schedule is based on the International Standard Industrial Classification of All Economic Activities, Rev.3 (ISIC).

For greater certainty, where no reference is made to a specific sector or subsector, it should be interpreted that Argentina is not taking any commitments for that specific sector or sub-sector.

I. SECTORS OR SUBSECTORS	LIMITATIONS ON NATIONAL TREATMENT	LIMITATIONS ON SENIOR MANAGEMENT AND BOARDS OF DIRECTORS
HORIZONTAL COMMITMENTS		
ALL SECTORS	The acquisition, possession, transference, and assignment of rights of possession of rural lands by foreign natural or legal persons, as well as those properties that contain or are riparian of large and permanent water bodies, or that are located in border "security areas" are limited by law. Security zones: With the exceptions provided under domestic legislation, property located in "security zones" shall be owned by Argentine citizens. Any form of real property rights or personal rights under which possession or tenancy of a real estate must be granted; the transfer of shares and changes of	

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I. SECTORS OR SUBSECTORS	LIMITATIONS ON NATIONAL TREATMENT	LIMITATIONS ON SENIOR MANAGEMENT AND BOARDS OF DIRECTORS
	ownership of companies whose capital stocks involve one or more real properties in security zones are also subject to prior authorisation from the competent authority.	
ALL SECTORS	The absolute majority of the board of directors of an Argentine juridical person must have real domicile in Argentina (Article 256, Law 19.550). At least one of the legal representatives of a branch/permanent representation must have real domicile in Argentina (Articles 118, 121 & 256, Law 19.550). At least one of the legal representatives of an international company that wants to participate in an Argentine company must have real domicile in Argentina (Article 123, Law 19550, Particular Resolution IGJ 93/2022).	The absolute majority of the board of directors of an Argentine juridical person must have real domicile in Argentina (Article 256, Law 19.550). At least one of the legal representatives of a branch/permanent representation must have real domicile in Argentina (Articles 118, 121 & 256, Law 19.550). At least one of the legal representatives of an international company that wants to participate in an Argentine company must have real domicile in Argentina (Article 123, Law 19550, Particular Resolution IGJ 93/2022).
ALL SECTORS	In cases of state enterprises subject to privatisation, Argentina reserves the right to establish special share arrangements (such as the retention of "golden shares") and/or to grant	

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I. SECTORS OR SUBSECTORS	LIMITATIONS ON NATIONAL TREATMENT	LIMITATIONS ON SENIOR MANAGEMENT AND BOARDS OF DIRECTORS
	preferences in the purchase of shares to the employees of such state enterprise subject to privatisation.	
ALL SECTORS	Argentina reserves the right to adopt or maintain any measure aimed at stimulating the development of its least developed regions, borders areas or at reducing regional inequalities, as well as those necessary to ensure social inclusion and industrial development.	
ALL SECTORS	Argentina reserves the right to adopt or maintain any measure affecting or relating to nuclear energy, including products produced by nuclear energy, nuclear fuel production and supply, nuclear materials, treatment and disposal of radioactive waste, and radioisotope and radiation generating facilities.	
II.SECTOR SPECIFIC COMMITMENTS		
A. AGRICULTURE, HUNTING AND FORESTRY		
01. Agriculture, hunting	None	None
02. Forestry, logging	None	None

CONGRESO LEGISLATIVO DE LA NACIÓN ARGENTINA

I. SECTORS OR SUBSECTORS	LIMITATIONS ON NATIONAL TREATMENT	LIMITATIONS ON SENIOR MANAGEMENT AND BOARDS OF DIRECTORS
B. FISHING		
05. Fishing, operation of fish hatcheries and fish farms	None, except as stated below. Argentina reserves the right to adopt or maintain measures related to fishing, aquaculture and related activities, regarding domicile, residence or nationality requirements for natural or juridical persons, in connection with the exploitation of living resources in Argentine internal waters and maritime areas under its jurisdiction and its continental shelf. Argentina also reserves the right to adopt or maintain regulations, including sanctions, with regard to navigation in maritime areas subject to its jurisdiction, and composition of the crew and content (fish caught, equipment and fishing gear) of vessels used in the fishing industry. In particular, Argentina maintains the following measures: (a) exploitation of live maritime resources is only granted to natural persons with residence in Argentina or to	None

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I. SECTORS OR SUBSECTORS	LIMITATIONS ON NATIONAL TREATMENT	LIMITATIONS ON SENIOR MANAGEMENT AND BOARDS OF DIRECTORS
	juridical persons established according to domestic laws and regulations. (b) foreign flag vessels activity must comply with the terms of Law No. 24.922. Foreign flag vessels are only admitted jointly with one or more companies locally registered, as determined by Law No. 19.550. (c) vessels employed in the fishing industry must be enrolled in the corresponding Argentine registry and raise the Argentine flag. (d) crew members of all fishing vessels must comply with the following requirements: (i) captains and officers must be Argentine nationals, either by birth, option or naturalisation; (ii) 75 % of the rest of crew members aboard fishing	

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I. SECTORS OR SUBSECTORS	LIMITATIONS ON NATIONAL TREATMENT	LIMITATIONS ON SENIOR MANAGEMENT AND BOARDS OF DIRECTORS
	vessels must be either Argentine nationals or foreigners with more than ten years of permanent residence in Argentina effectively accredited; and (iii) in case the percentage established in sub-paragraph (ii) is not possible due to lack of personnel, foreign personnel may provisionally board until such percentage is re-established, subject to compliance with all current legal requirements. When Argentine crew members are available, the crew must be completed with them. (e) In case of violation of domestic laws or regulations foreign vessels may, in addition to paying the corresponding penalty, be retained at an Argentine port until payment of fines is complied with or satisfactory guarantees are constituted thereof.	

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I. SECTORS OR SUBSECTORS	LIMITATIONS ON NATIONAL TREATMENT	LIMITATIONS ON SENIOR MANAGEMENT AND BOARDS OF DIRECTORS
D. MANUFACTURING		
15. Manufacture of food products and beverages	None	None
16. Manufacture of tobacco products	None	None
17. Manufacture of textiles	None	None
18. Manufacture of wearing apparel; dressing and dyeing of fur	None	None
19. Tanning and dressing of leather; manufacture of luggage, handbags, harness and footwear	None	None
20. Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials	None	None
21. Manufacture of paper and paper products	None	None
24. Manufacture of chemicals and chemical products	None, except that Law No. 26.334 establishes that, in order to enjoy the benefits listed in Chapters I and II of Law No. 26.093, controlling shareholders of juridical persons producing bioethanol must be	None

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I. SECTORS OR SUBSECTORS	LIMITATIONS ON NATIONAL TREATMENT	LIMITATIONS ON SENIOR MANAGEMENT AND BOARDS OF DIRECTORS
	Argentine nationals or juridical persons controlled by Argentine nationals.	
25. Manufacture of rubber and plastics products	None	None
26. Manufacture of other non-metallic mineral products	None	None
27. Manufacture of basic metals	None	None
28. Manufacture of fabricated metal products, except machinery and equipment	None	None
29. Manufacture of machinery and equipment n.e.c., except for manufacture of weapons and ammunition (ISIC 2927)	None. For the purposes of transparency, investment in the manufacture of engines and turbines, except aircraft, vehicle and cycle engines (ISIC 2911) and the manufacture of special purpose machinery (ISIC 292) might be subject to measures aimed at fostering the local value chain of these sectors.	None
30. Manufacture of office, accounting and computing machinery	None	None

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I. SECTORS OR SUBSECTORS	LIMITATIONS ON NATIONAL TREATMENT	LIMITATIONS ON SENIOR MANAGEMENT AND BOARDS OF DIRECTORS
31. Manufacture of electrical machinery and apparatus n.e.c.	None. For the purposes of transparency, investment in the manufacture of electric motors, generators and transformers (ISIC 3110) and the manufcture of electricity distribution and control apparatus (ISIC 3120) might be subject to measures aimed at fostering the local value chain of these sectors.	None
32. Manufacture of radio, television and communication equipment and apparatus	None	None
33. Manufacture of medical, precision and optical instruments, watches and clocks	None. For the purposes of transparency, investment in the manufacture of medical and surgical equipment and orthopaedic appliances (ISIC 3311) might be subject to measures aimed at fostering the local value chain of this sector.	None
34. Manufacture of motor vehicles, trailers and semi-trailers	None. For the purposes of transparency, investment in the manufacture of motor vehicles, trailers and semi-trailers (ISIC 34) might be subject to measures aimed at fostering the local value chain of this sector.	None
35. Manufacture of other transport equipment, except	None. For the purposes of transparency, investment in the manufacture of motorcycles (ISIC 3591)	None

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I. SECTORS OR SUBSECTORS	LIMITATIONS ON NATIONAL TREATMENT	LIMITATIONS ON SENIOR MANAGEMENT AND BOARDS OF DIRECTORS
for building and repairing of ships and boats (ISIC 351)	might be subject to measures aimed at fostering the local value chain of this sector.	
36. Manufacture of furniture; manufacturing n.e.c.	None	None
37. Recycling	None	None
E. PRODUCTION OF ELECTRICITY, GAS, STEAM AND HOT WATER (EXCLUDING RELATED SERVICES)	For the purposes of transparency, investment in this sector is subject to the terms and conditions specified in the permits, concessions or other rights granted by the relevant authority.	
4010. Production, transmission and distribution of electricity	None, except electricity generated by nuclear energy.	None
4020. Manufacture of gas except petroleum gases and derivatives	None	None

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ANNEX I

SCHEDULE OF SPECIFIC COMMITMENTS FOR INVESTMENT FOR PARAGUAY

Explanatory Notes

The classification of sectors in this Schedule is based on the International Standard Industrial Classification of All Economic Activities, Rev.3 (ISIC).

I. SECTORS OR SUBSECTORS	LIMITATIONS ON NATIONAL TREATMENT	LIMITATIONS ON SENIOR MANAGEMENT AND BOARDS OF DIRECTORS
HORIZONTAL COMMITMENTS		
ALL SECTORS INCLUDED IN THIS SCHEDULE	Paraguay reserves the right to establish special share arrangements (such as the retention of "golden shares") and to grant preferences in the purchase of shares to the employees of state company subject to privatisation. For the acquisition of land, residence requirements apply to foreign investors; unbound in border areas (50 (fifty) km in land frontiers). Paraguay reserves the right to maintain or adopt any measure or disposition with the purpose of statistical controls of foreign investment registration and its transferences, after the	

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I. SECTORS OR SUBSECTORS	LIMITATIONS ON NATIONAL TREATMENT	LIMITATIONS ON SENIOR MANAGEMENT AND BOARDS OF DIRECTORS
	date of entry into force of this agreement. Paraguay reserves the right to adopt or maintain any measure aimed at developing less privileged regions or at reducing regional inequalities, as well as those necessary to ensure social inclusion and rural development.	
II.SECTOR SPECIFIC COMMITMENTS		
A. AGRICULTURE, HUNTING AND FORESTRY		
01. Agriculture, hunting	None	None
02. Forestry, logging	None	None
B. FISHING	None	None
C. MINING AND QUARRYING	None	None
D. MANUFACTURING		
15. Manufacture of food products and beverages	None	None
16. Manufacture of tobacco products	None	None
17. Manufacture of textiles	None	None

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I. SECTORS OR SUBSECTORS	LIMITATIONS ON NATIONAL TREATMENT	LIMITATIONS ON SENIOR MANAGEMENT AND BOARDS OF DIRECTORS
18. Manufacture of wearing apparel; dressing and dyeing of fur	None	None
19. Tanning and dressing of leather; manufacture of luggage, handbags, harness and footwear.	None	None
20. Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials	None	None
21. Manufacture of paper and paper products	None	None
23. Manufacture of coke, refined petroleum products and nuclear fuel	None.	None.
24. Manufacture of chemicals and chemical producs	None	None
25. Manufacture of rubber and plastics products	None	None
26. Manufacture of other non-metallic mineral products	None	None
27. Manufacture of basic metals	None	None

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I. SECTORS OR SUBSECTORS	LIMITATIONS ON NATIONAL TREATMENT	LIMITATIONS ON SENIOR MANAGEMENT AND BOARDS OF DIRECTORS
28. Manufacture of fabricated metal products, except machinery and equipment	None	None
29. Manufacture of machinery and equipment n.e.c.	None	None
30. Manufacture of office, accounting and computing machinery	None	None
31. Manufacture of electrical machinery and apparatus n.e.c	None	None
32. Manufacture of radio, television and communication equipment and apparatus	None	None
33. Manufacture of medical, precision and optical instruments, watches and clocks	None	None
34. Manufacture of motor vehicles, trailers and semi-trailers	None	None
35. Manufacture of other transport equipment	None	None

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I. SECTORS OR SUBSECTORS	LIMITATIONS ON NATIONAL TREATMENT	LIMITATIONS ON SENIOR MANAGEMENT AND BOARDS OF DIRECTORS
36. Manufacture of furniture; manufacturing n.e.c.	None	None
37. Recycling	None	None

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ANNEX I

SCHEDULE OF SPECIFIC COMMITMENTS FOR INVESTMENT FOR URUGUAY

Explanatory Notes

The classification of sectors in this Schedule is based on the International Standard Industrial Classification of All Economic Activities, Rev.3 (ISIC).

I. SECTORS OR SUBSECTORS	LIMITATIONS ON NATIONAL TREATMENT	LIMITATIONS ON SENIOR MANAGEMENT AND BOARDS OF DIRECTORS
HORIZONTAL COMMITMENTS		
ALL SECTORS INCLUDED IN THIS SCHEDULE	Uruguay reserves the right to maintain or adopt any measure or disposition with the purpose of statistical controls of foreign investment registration and its transferences, after the date of entry into force of this agreement. The purchase and ownership of rural properties and agricultural exploitations to enterprises that are owned by, or which directly or indirectly involves a foreign State property or sovereign funds thereof is regulated in Law N° 19.283. Uruguay reserves the right to adopt or maintain any measure tending towards the establishment of a Border Security Zone along land and river boundaries of the national territory. Uruguay reserves the right to adopt or maintain any	

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I. SECTORS OR SUBSECTORS	LIMITATIONS ON NATIONAL TREATMENT	LIMITATIONS ON SENIOR MANAGEMENT AND BOARDS OF DIRECTORS
	measure that accords rights or preferences to minorities due to social or economic reasons. Uruguay reserves the right to adopt or maintain any measure that limits the transfer or disposal of any interest held in an existing State Enterprise, such that only an Uruguayan national may obtain such interest. The limitation in the preceding paragraph above, however, pertains only to the initial transfer or disposal of such interest, and not to subsequent transfers or disposals. Uruguay reserves the right to adopt or maintain any measure that limits control of, or imposes requirements on, any new enterprise created by the transfer or disposal of any interest as described in the preceding paragraph, such as through measures relating to the structure of the board of directors, but not through limitations on the ownership of the interest transferred. Uruguay also reserves the right to adopt or maintain any measure related to the nationality of senior management and members	

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I. SECTORS OR SUBSECTORS	LIMITATIONS ON NATIONAL TREATMENT	LIMITATIONS ON SENIOR MANAGEMENT AND BOARDS OF DIRECTORS
	of the board of directors in such new enterprise. A "State Enterprise" means any enterprise owned or controlled through participation in its property by the Uruguayan State, and shall include any enterprise established after the date of entry into force of this Agreement. Uruguay reserves the right to adopt or maintain any measure with respect to the public concessions as well as the renewal or re-negotiation of existing concessions. Uruguay reserves the right to adopt or maintain any measure that restricts the acquisition, sale, or other disposition of bonds, treasury bills or other debt instrument issued by the Central Bank or by the Government of Uruguay.	
II.SECTOR SPECIFIC COMMITMENTS		
A. AGRICULTURE, HUNTING AND FORESTRY		
01. Agriculture, hunting	None	None

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I. SECTORS OR SUBSECTORS	LIMITATIONS ON NATIONAL TREATMENT	LIMITATIONS ON SENIOR MANAGEMENT AND BOARDS OF DIRECTORS
02. Forestry, logging[1]	None	None
B. FISHING	None	None
05. Fishing, operation of fish hatcheries and fish farms	None, except as stated below. Commercial fishing and marine hunting activities performed in internal waters and in the territorial sea within a 12 (twelve) miles area, measured from the base lines, are reserved exclusively to duly licensed Uruguayan-flagged vessels. Such vessels must be commanded by captains, merchant marine officials, or fishing masters that are Uruguayan nationals and at least 90 (ninety) percent of the crew of such vessels must be Uruguayan nationals. The crew of fishing vessels licensed in Uruguay that operate exclusively in international waters, must have a minimum of 70 (seventy) percent of Uruguayan nationals. Commercial foreign-flagged vessels shall only be allowed to exploit living resources between the 12 (twelve) mile area referred to in the preceding	

1 The related services activities are included in the Schedules of Specific Commitments for Services under Chapter 10 (Trade in Services).

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I. SECTORS OR SUBSECTORS	LIMITATIONS ON NATIONAL TREATMENT	LIMITATIONS ON SENIOR MANAGEMENT AND BOARDS OF DIRECTORS
	paragraph and 200 (two hundred) nautical miles, subject to authorisation of the Executive Branch, granted in accordance with Law N° 13.833, and as recorded in the register maintained by the *"Dirección Nacional de Recursos Acuáticos"*. The processing and marketing of fish is authorized by the Executive Branch, and may be subject to a requirement that the fish be totally or partially processed in Uruguay.	
C. MINING	None, except as stated below. Mining licenses or titles are given by the Mining Authority depending from the National Government. Requirements for individual exploitations are also regulated for the Mining Authority. Prospecting and exploration of mineral deposits and mining shall only be done: (a) by the State or State Entities; or (b) under a mining title. The enjoyment of mining rights attributed by the respective title is regulated by specific provisions and	None

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I. SECTORS OR SUBSECTORS	LIMITATIONS ON NATIONAL TREATMENT	LIMITATIONS ON SENIOR MANAGEMENT AND BOARDS OF DIRECTORS
	the provisions of the specific contract. The holder of a concession to operate that is in a position to export metal ores shall provide the domestic market 15 (fifteen) percent of the value of each export operation at "free on board" price.	
10. Mining of coal and lignite; extraction of peat	None, except as indicated above.	None
12. Mining of uranium and thorium ores	None, except as indicated above.	None
13. Mining of metal ores	None, except as indicated above.	None
14. Other mining and quarrying	None, except as indicated above.	None
D. MANUFACTURING		
15. Manufacture of food products and beverages	None	None
17. Manufacture of textiles	None	None
18. Manufacture of wearing apparel; dressing and dyeing of fur	None	None
19. Tanning and dressing of leather; manufacture of	None	None

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I. SECTORS OR SUBSECTORS	LIMITATIONS ON NATIONAL TREATMENT	LIMITATIONS ON SENIOR MANAGEMENT AND BOARDS OF DIRECTORS
luggage, handbags, harness and footwear		
20. Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials	None	None
21. Manufacture of paper and[2] paper products	None	None
22. Publishing, printing and reproduction of recorded media	None, except that the responsible editor, director or manager, of a newspaper, magazine, or periodical, shall be Uruguayan nationals.	None, except that only Uruguayan nationals may be the redactor o gerente responsable (the responsible editor or manager) of a newspaper, magazine, or periodical in Uruguay. The redactor o gerente responsable (the responsible director or manager) of a television subscriber enterprise (cable, satellite, MMDS and UHF coded) shall be Uruguayan national. The redactor o gerente responsable (the resposible editor or manager) is the person liable under civil and criminal law for the content of a particular newspaper, magazine, or periodical publications.

2 The related services activities are included in the Schedules of Specific Commitments for Services under Chapter 10 (Trade in Services).

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I. SECTORS OR SUBSECTORS	LIMITATIONS ON NATIONAL TREATMENT	LIMITATIONS ON SENIOR MANAGEMENT AND BOARDS OF DIRECTORS
24. Manufacture of chemicals and chemical products	None	None
25. Manufacture of rubber and plastics products	None	None
26. Manufacture of other non-metallic mineral products	None	None
27. Manufacture of basic metals	None	None
28. Manufacture of fabricated metal products, except machinery and equipment	None	None
29. Manufacture of machinery and equipment n.e.c: 291. Manufacture of general purpose machinery 293 - Manufacture of domestic appliances n.e.c.	None	None
30. Manufacture of office, accounting and computing machinery	None	None
31. Manufacture of electrical machinery and apparatus n.e.c.	None	None

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I. SECTORS OR SUBSECTORS	LIMITATIONS ON NATIONAL TREATMENT	LIMITATIONS ON SENIOR MANAGEMENT AND BOARDS OF DIRECTORS
32. Manufacture of radio, television and communication equipment and apparatus	None	None
33. Manufacture of medical, precision and optical instruments, watches and clocks	None	None
34. Manufacture of motor vehicles, trailers and semi-trailers	None	None
35. Manufacture of other transport equipment	None	None
36. Manufacture of furniture; manufacturing n.e.c.	None	None
37. Recycling	None	None

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CHAPTER 10

TRADE IN SERVICES

SECTION A

ARTICLE 10.1

Scope and coverage

1. This Chapter applies to measures by the State Parties affecting trade in services taken by central, regional or local governments and authorities as well as by non-governmental bodies in the exercise of powers delegated by central, regional or local governments or authorities.

2. Nothing in this Chapter shall be construed to impose any obligation on the State Parties regarding government procurement.

3. This Chapter applies to measures of the State Parties affecting trade in services, with the exception of:

(a) national maritime cabotage [1];

(b) air services, including domestic and international air transport services, whether scheduled or non-scheduled, and related services in support of air services, other than:

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1 Without prejudice to the scope of activities which may be considered as cabotage under the relevant laws and regulations of a State Party , national maritime cabotage under this Chapter covers transportation of passengers or goods between a port or point located in a Signatory MERCOSUR State and another port or point located in the same Signatory MERCOSUR State, including on its continental shelf (as provided in UNCLOS) and traffic originating and terminating in the same port or point located in the Signatory MERCOSUR State.

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(i) aircraft repair and maintenance services during which an aircraft is withdrawn from service;

(ii) the selling and marketing of air transport services; and

(iii) computer reservation system (CRS) services;

(c) inland navigation.

4. The provisions of this Chapter shall not apply to subsidies granted or grants provided by a State Party, including government-supported loans, guarantees, and insurance.[2]

5. This Chapter shall not apply to measures affecting natural persons seeking access to the employment market of a State Party, nor shall it apply to measures regarding nationality, citizenship, residence or employment on a permanent basis.

6. The State Parties shall negotiate an Annex on Telecommunications Services, in a period not exceeding 3 (three) years after the date of entry into force of this Agreement, or as otherwise agreed by the State Parties.

7. This chapter shall not apply to any taxation measures.

ARTICLE 10.2

Definitions

For the purposes of this Chapter:

(a) "trade in services" means the supply of a service:

[2] For greater certainty, this paragraph includes any conditions attached to the receipt or continued receipt of such subsidies or grants, whether or not such subsidies or grants are offered exclusively to domestic services, service consumers, or service suppliers.

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(i) from the territory of a State Party into the territory of another State Party;

(ii) in the territory of a State Party to the service consumer of another State Party;

(iii) by a service supplier of a State Party, through commercial presence in the territory of another State Party;

(iv) by a service supplier of a State Party, through presence of natural persons of a State Party in the territory of another State Party;

(b) "services" means any service in any sector, except services supplied in the exercise of governmental authority;

(c) "a service supplied in the exercise of governmental authority" means any service which is supplied neither on a commercial basis nor in competition with one or more service suppliers;

(d) "service supplier" means any person that supplies, or seeks to supply, a service;[3]

(e) "natural person of a State Party" means a person having the nationality of one of the State Parties according to their respective laws and regulations;

(f) "juridical person of a State Party" means a juridical person which is either:

(i) constituted or otherwise organised under the law of that State Party, and is engaged in substantive business operations in the territory of a State Party; or

[3] Where the service is not supplied or sought to be supplied directly by a juridical person but through other forms of commercial presence such as a branch or a representative office, the service supplier shall, nonetheless, through such commercial presence be accorded the treatment provided for service suppliers under this Chapter. Such treatment shall be extended to the commercial presence through which the service is supplied or sought to be supplied and need not be extended to any other parts of the service supplier located outside the territory where the service is supplied or sought to be supplied.

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(ii) in the case of the supply of a service through commercial presence, owned or controlled by:

(A) natural persons of that State Party; or

(B) juridical persons of that State Party identified under subparagraph (f)(i);

(g) "measure" means a law, regulation, rule, procedure, decision, administrative action or any other form of a measure by a State Party;

(h) "supply of a service" includes the production, distribution, marketing, sale and delivery of a service;

(i) "measures by a State Party affecting trade in services" include measures with respect to:

(i) the purchase, payment or use of a service;

(ii) the access to and use of, in connection with the supply of a service, services which are required by that State Party to be offered to the public generally;

(iii) the presence, including commercial presence, of persons of a State Party for the supply of a service in the territory of another State Party;

(j) "commercial presence" means any type of business or professional establishment, including through:

(i) the constitution, acquisition or maintenance of a juridical person; or

(ii) the creation or maintenance of a branch or a representative office;

within the territory of a State Party for the purpose of supplying a service;

(k) "sector" of a service means:

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(i) with reference to a commitment, one or more subsectors of that service, as specified in a State Party's Schedule in Annex II (Schedules of Specific Commitments for Services) or Schedule in Annex III (Schedules of Reservations and Non-Conforming Measures for Services and Investment); or

(ii) the whole of that service sector, including all of its subsectors;

(l) "service of another State Party" means a service which is supplied,

(i) from or in the territory of that other State Party, or in the case of maritime transport, by a vessel registered under the laws and regulations of that other State Party, or by a person of that other State Party which supplies the service through the operation of a vessel or its use in whole or in part; or

(ii) in the case of the supply of a service through commercial presence or through the presence of natural persons, by service supplier of that other State Party;

(m) "monopoly supplier of a service" means any person, public or private, which in the relevant market of the territory of a State Party is authorised or established formally or in effect by that State Party as the sole supplier of that service;

(n) "service consumer" means any person that receives or uses a service;

(o) "person" means either a natural person or a juridical person;

(p) "juridical person" means any legal entity duly constituted or otherwise organised under applicable law, whether for profit or otherwise, and whether privately-owned or governmentally-owned, including any corporation, trust, partnership, joint venture, sole proprietorship or association;

(q) a juridical person is:

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(i) "owned" by persons of a State Party if more than 50 % of the equity interest in it is beneficially owned by persons of that State Party;

(ii) "controlled" by persons of a State Party if such persons have the power to name a majority of its directors or otherwise to legally direct its actions;

(iii) "affiliated" with another person if it controls, or is controlled by, that other person; or if it and the other person are both controlled by the same person.

ARTICLE 10.3

Market Access

1. With respect to market access through the modes of supply identified in subparagraph (a) of Article 10.2 (Definitions), a State Party making commitments in accordance with Article 10.7 (Schedules of Specific Commitments) shall accord services and service suppliers of another State Party treatment no less favourable than that provided for under the terms, limitations and conditions agreed and specified in its Schedule of Specific Commitments for Services.[4]

2. The measures which a State Party shall not maintain or adopt either on the basis of a regional subdivision or on the basis of its entire territory, either in sectors where market access commitments are undertaken and in accordance with its specific commitments, as provided in Article 10.7 (Schedules of Specific Commitments), or subject to its non-conforming measures, as provided in Article 10.8 (Schedules of Non-Conforming Measures) are defined as:

(a) limitations on the number of service suppliers whether in the form of numerical quotas, monopolies, exclusive service suppliers or the requirement of an economic needs test;

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[4] If a State Party undertakes a market access commitment in relation to the supply of a service through the mode of supply referred to in subparagraph (a)(i) of Article 10.2 (Definitions) and if the cross-border movement of capital is an essential part of the service itself, that State Party is thereby committed to allow such movement of capital. If a State Party undertakes a market access commitment in relation to the supply of a service through the mode of supply referred to in subparagraph (a)(iii) of Article 10.2 (Definitions), it is thereby committed to allow related transfers of capital into its territory.

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(b) limitations on the total value of service transactions or assets in the form of numerical quotas or the requirement of an economic needs test;

(c) limitations on the total number of service operations or on the total quantity of service output expressed in terms of designated numerical units in the form of quotas or the requirement of an economic needs test;[5]

(d) limitations on the total number of natural persons that may be employed in a particular service sector or that a service supplier may employ and who are necessary for, and directly related to, the supply of a specific service in the form of numerical quotas or the requirement of an economic needs test;

(e) measures which restrict or require specific types of legal entity or joint venture through which a service supplier may supply a service; and

(f) limitations on the participation of foreign capital in terms of maximum percentage limit on foreign shareholding or the total value of individual or aggregate foreign investment.

ARTICLE 10.4

National Treatment

1. A State Party making commitments in accordance with Article 10.7 (Schedules of Specific Commitments) shall, in the sectors inscribed in its Schedule of Specific Commitments for Services, and subject to any conditions and qualifications set out therein, accord to services and service

5 Subparagraph(c) of paragraph 2 does not cover measures of a State Party which limit inputs for the supply of services.

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suppliers of another State Party, with respect to all measures affecting the supply of services, treatment no less favourable than it accords to its own like services and service suppliers.[6]

2. A State Party making commitments in accordance with Article 10.8 (Schedules of Non-Conforming Measures) shall accord to services and service suppliers of another State Party, in respect of all measures affecting the supply of services, treatment no less favourable than that it accords to its own like services and service suppliers, subject to its non-conforming measures as provided in Article 10.8.[7]

3. A State Party may meet the requirement of paragraph 1 or 2 by according to services and service suppliers of another State Party, either formally identical treatment or formally different treatment to that it accords to its own like services and service suppliers.

4. Formally identical or formally different treatment shall be considered to be less favourable if it modifies the conditions of competition in favour of services or service suppliers of a State Party compared to like services or service suppliers of another State Party.

ARTICLE 10.5

Formal Requirements

Article 10.4 (National Treatment) does not prevent a State Party from adopting or maintaining a measure that prescribes formal requirements in connection with the supply of a service, provided that such requirements are not applied in a manner which would constitute a means of arbitrary or unjustifiable discrimination. These measures include requirements:

(a) to obtain a licence, registration, certification, or authorisation in order to supply a service or as a membership requirement of a particular profession, such as requiring membership in a

6 Specific commitments assumed under this Article shall not be construed to require any State Party to compensate for any inherent competitive disadvantages which result from the foreign character of the relevant services or service suppliers.

7 Nothing in this Article shall be construed to require any State Party to compensate for any inherent competitive disadvantages which result from the foreign character of the relevant services or service suppliers.

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professional organisation or participation in collective compensation funds for members of professional organisations;

(b) for a service supplier to have a local agent for service or maintain a local address;

(c) to speak a national language or hold a driver's licence; or

(d) that a service supplier:

(i) post a bond or other form of financial security;

(ii) establish or contribute to a trust account;

(iii) maintain a particular type and amount of insurance;

(iv) provide other similar guarantees; or

(v) provide access to records.

SECTION B

ARTICLE 10.6

Scheduling of Commitments

1. Each State Party shall make commitments under Article 10.3 (Market Access) and Article 10.4 (National Treatment) in accordance with either Article 10.7 (Schedules of Specific Commitments) or Article 10.8 (Schedules of Non-Conforming Measures).

2. A State Party making commitments in accordance with Article 10.7 (Schedules of Specific Commitments) shall make commitments under the applicable paragraphs in Article 10.3 (Market Access) and Article 10.4 (National Treatment).

3. A State Party making commitments in accordance with Article 10.8 (Schedules of Non-Conforming Measures) shall make commitments under the applicable paragraphs in Article 10.3

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(Market Access), Article 10.4 (National Treatment), Article 10.9 (Local Presence) and Article 10.10 (Most-Favoured-Nation Treatment).

ARTICLE 10.7

Schedules of Specific Commitments

1. A State Party making commitments in accordance with this Article shall set out in its Schedule in Annex II (Schedules of Specific Commitments for Services), the specific commitments it undertakes under Article 10.3 (Market Access) and Article 10.4 (National Treatment). With respect to sectors where such commitments are undertaken, each Schedule in Annex II (Schedules of Specific Commitments for Services) shall specify:

(a) terms, limitations and conditions on market access;

(b) conditions and qualifications on national treatment;

(c) undertakings relating to additional commitments; and

(d) where appropriate, the timeframe for implementation of such commitments.

2. Measures inconsistent with both Article 10.3 (Market Access) and Article 10.4 (National Treatment) shall be inscribed in the column relating to Article 10.3 (Market Access). In this case, the inscription will be considered to provide a condition or qualification to Article 10.4 (National Treatment) as well.

ARTICLE 10.8

Schedules of Non-Conforming Measures

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1. For a State Party making commitments in accordance with this Article, Article 10.3 (Market Access), Article 10.4 (National Treatment), Article 10.9 (Local Presence) and Article 10.10 (Most-Favoured-Nation Treatment) shall not apply to:

(a) any existing non-conforming measure that is maintained by that State Party at:

(i) the central level of government as set out by that State Party in List A of its Schedule in Annex III (Schedules of Reservations and Non-Conforming Measures for Services and Investment);

(ii) the regional level of government; or

(iii) the local level of government;

(b) the continuation or prompt renewal of any non-conforming measure referred to in subparagraph (a); or

(c) an amendment to any non-conforming measure referred to in subparagraph (a) to the extent that the amendment does not decrease the conformity of the measure, as it existed at the date of entry into force of this Agreement, with Article 10.3 (Market Access), Article 10.4 (National Treatment), Article 10.9 (Local Presence) or Article 10.10 (Most-Favoured-Nation Treatment).

2. Article 10.3 (Market Access), Article 10.4 (National Treatment), Article 10.9 (Local Presence) and Article 10.10 (Most-Favoured-Nation Treatment) shall not apply to any measure that a State Party adopts or maintains with respect to sectors, sub-sectors or activities set out in List B of its Schedule in Annex III (Schedules of Reservations and Non-Conforming Measures for Services and Investment).

ARTICLE 10.9

Local Presence

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A State Party making commitments in accordance with Article 10.8 (Schedules of Non-Conforming Measures) shall not require a service supplier of another State Party to establish or maintain a representative office, a branch, or any form of juridical person, or to be resident, in its territory as a condition for the supply of a service as described in subparagraphs (a)(i), (ii), or (iv) of Article 10.2 (Definitions), subject to its non-conforming measures as provided in Article 10.8 (Schedules of Non-Conforming Measures).

ARTICLE 10.10

Most-Favoured-Nation Treatment[8]

1. A State Party making commitments in accordance with Article 10.8 (Schedules of Non-Conforming Measures) shall, subject to its non-conforming measures set out in its Schedule in Annex III (Schedules of Reservations and Non-Conforming Measures for Services and Investment), accord to services and services suppliers of another State Party making commitments in accordance with Article 10.8 treatment no less favourable than that it accords, in like circumstances, to services and services suppliers of a non-State Party.

2. For greater certainty, whether treatment is accorded in "like circumstances" depends on the totality of the circumstances, including whether the relevant treatment distinguishes between services or services suppliers on the basis of legitimate public welfare objectives.

SECTION C

ARTICLE 10.11

[8] This Article shall not apply to Argentina, Paraguay and Uruguay. The treatment under this Article shall not be accorded to services and services suppliers of Argentina, Paraguay and Uruguay. For the purposes of this Article, "another State Party" means (a) for Singapore: Brazil; and (b) for Brazil: Singapore.

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Domestic Regulation[9]

1. Disciplines in this Article apply to measures by a State Party relating to licensing requirements and procedures and qualification requirements and procedures affecting trade in services.

2. For State Parties making commitments in accordance with Article 10.7 (Schedule of Specific Commitments), disciplines in this Article shall only apply to sectors for which the State Party has undertaken specific commitments and to the extent that these commitments apply.

3. For State Parties making commitments in accordance with Article 10.8 (Schedule of Non-Conforming Measures), disciplines in this Article do not apply to measures that a State Party adopts or maintains with respect to sectors, sub-sectors, or activities as set out by that State Party in its Schedule in Annex III (Schedules of Reservations and Non-Conforming Measures for Services and Investment).

4. The State Parties recognise the right to regulate and to introduce new regulations on the supply of services within their territories in order to meet their policy objectives.

5. In accordance with paragraphs 2 or 3, each State Party shall ensure that all measures of general application affecting trade in services are administered in a reasonable, objective and impartial manner.

6. Where a State Party adopts or maintains a measure relating to licensing requirements and procedures, or qualification requirements and procedures, relating to trade in services, the State Party shall, with respect to that measure:

(a) ensure that requirements or procedures are based on criteria that are objective and transparent, such as competence and ability to supply a service; and

[9] For greater certainty, this Article will not apply to measures of the State Parties relating to licensing requirements and procedures and qualification requirements and procedures that affect trade in financial services as defined in Annex 10-B (Financial Services).

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(b) ensure that procedures are reasonable, simple, and do not in themselves unduly prevent fulfilment of a requirement.

7. Each State Party shall ensure that licensing procedures, or qualification procedures used by the competent authority and decisions of the competent authority in the authorisation process are impartial with respect to all applicants. The competent authority should reach its decisions in an independent manner and in particular, should not be accountable to any person supplying a service.

8. To the extent practicable, each State Party shall avoid requiring an applicant to approach more than one competent authority for each application for authorisation.[10]

9. Where authorisation is required for the supply of a service, the competent authorities of a State Party shall:

(a) to the extent practicable, permit an applicant to submit an application at any time throughout the year;[11]

(b) allow a reasonable period for the submission of an application where specific time periods for applications exist;

(c) to the extent practicable, ascertain without undue delay the completeness of an application for processing under a State Party's laws and regulations;

(d) if they consider an application complete for processing under the State Party's laws and regulations,[12] within a reasonable period of time after the submission of the application ensure that:

(i) the processing of the application is completed; and

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10 For greater certainty, a State Party may require multiple applications for authorisation where a service is within the jurisdiction of multiple competent authorities.

11 Competent authorities are not required to start considering applications outside of their official working hours and working days.

12 Competent authorities may require that all information is submitted in a specified format to consider it "complete for processing".

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(ii) the applicant is informed of the decision concerning the application[13] to the extent possible in writing[14];

(e) on request of an applicant, provide without undue delay, information concerning the status of the application;

(f) taking into account their competing priorities and resource constraints, endeavour to accept applications in electronic format; and

(g) accept copies of documents, that are authenticated in accordance with the State Party's laws and regulations, in place of original documents, unless the competent authorities require original documents to protect the integrity of the authorisation process.

10. Each State Party shall ensure that the authorisation fees[15] charged by its competent authorities are reasonable, transparent, based on authority set out in a measure, and do not in themselves restrict the supply of the relevant service.

11. Each State Party shall ensure that an authorisation, once granted, enters into effect without undue delay, subject to applicable terms and conditions.[16]

12. If an application is considered incomplete under a State Party's laws and regulations, the State Party's competent authority shall, within a reasonable period of time, to the extent practicable, inform the applicant.

13 Competent authorities may meet this requirement by informing an applicant in advance in writing, including through a published measure, that lack of response after a specified period of time from the date of submission of an application indicates acceptance of the application or rejection of the application.

14 "In writing" may include in electronic form.

15 Authorisation fees do not include payments for auction, the use of natural resources, royalties, tendering or other non-discriminatory means of awarding concessions, or mandated contributions to universal service provision.

16 Competent authorities are not responsible for delays due to reasons outside their competence.

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13. If an application is rejected, to the extent possible under a State Party's laws and regulations, either upon their own initiative or upon request of the applicant, the State Party's competent authority shall inform the applicant of the reasons for rejection and, if applicable, the procedures for resubmission of an application; an applicant should not be prevented from submitting another application[17] solely on the basis of a previously rejected application.

14. Each State Party shall maintain or institute as soon as practicable judicial, arbitral, or administrative tribunals or procedures that provide for, on request of an affected service supplier of a State Party, a prompt review of, and if justified, appropriate remedies for, administrative decisions affecting trade in services. If such procedures are not independent of the agency entrusted with the administrative decision concerned, each State Party shall ensure that the procedures are applied in a way that provides for an objective and impartial review.

15. Nothing in paragraph 14 shall be construed to require a State Party to institute such tribunals or procedures where this would be inconsistent with its constitutional structure or the nature of its legal system.

16. Where a State Party requires authorisation to supply a service, the State Party shall provide the information necessary to comply with the requirements and procedures for obtaining, maintaining, amending and renewing such authorisation. Such information shall include, where it exists:

(a) fees;

(b) contact information of relevant competent authorities;

(c) procedures for appeal or review of decisions concerning applications;

(d) procedures for monitoring or enforcing compliance with the terms and conditions of licenses or qualifications;

(e) opportunities for public involvement, such as through hearings or comments;

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17 Competent authorities may require that the content of such an application be revised.

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(f) indicative timeframes for processing of an application; and

(g) the requirements and procedures.

ARTICLE 10.12

Recognition

1. For the purposes of fulfilment, in whole or in part, of its relevant standards or criteria for authorisation, licensing or certification of service suppliers, and subject to the requirements of paragraph 3, a State Party may recognise the education or experience obtained, requirements met, or licences or certifications granted in a particular country, including any State Party and non-State Parties. Such recognition may be based upon an agreement or arrangement with the country concerned, or accorded autonomously.

2. Where a State Party recognises, by agreement or arrangement, the education or experience obtained, requirements met, or licences or certifications granted, in a non-State Party, that State Party shall afford another State Party adequate opportunity to negotiate its accession to such an agreement or arrangement, whether existing or future, or to negotiate a comparable agreement or arrangement with it. Where a State Party accords recognition autonomously, it shall afford adequate opportunity for another State Party to demonstrate that the education or experience obtained, requirements met, or licences or certifications granted, in the territory of that State Party should also be recognised.

3. A State Party shall not accord recognition in a manner which would constitute a means of discrimination between countries in the application of its standards or criteria for the authorisation, licensing or certification of services suppliers, or a disguised restriction on trade in services.

4. For State Parties making commitments in Article 10.10 (Most Favoured-Nation Treatment), nothing in that Article shall be construed to require any State Party to accord such recognition to the

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education or experience obtained, requirements met, or licences or certifications granted in another State Party.

ARTICLE 10.13

Disclosure of confidential information

Nothing in this Chapter shall require any State Party to provide confidential information, the disclosure of which would impede law enforcement, or otherwise be contrary to the public interest, or which would prejudice legitimate commercial interests of particular enterprises, public or private.

ARTICLE 10.14

Monopolies and Exclusive Service Suppliers

1. Each State Party shall ensure that any monopoly supplier of a service in its territory does not, in the supply of the monopoly service in the relevant market, act in a manner inconsistent with that State Party's commitments under this Chapter.

2. Where a State Party's monopoly supplier competes, either directly or through an affiliated company, in the supply of a service outside the scope of its monopoly rights and which is subject to that State Party's commitments, that State Party shall ensure that such a supplier does not abuse its monopoly position to act in its territory in a manner inconsistent with such commitments.

3. If a State Party has a reason to believe that a monopoly supplier of a service of another State Party is acting in a manner inconsistent with paragraph 1 or 2, it may request that other State Party establishing, maintaining, or authorising such a supplier to provide specific information concerning the relevant operations.

4. This Article shall also apply to cases of exclusive service suppliers, where a State Party, formally or in effect:

(a) authorises or establishes a small number of service suppliers; and

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(b) substantially prevents competition among those suppliers in its territory.

ARTICLE 10.15

Payments and transfers

1. Except under the circumstances referred to in Article 19.10 (Temporary Safeguard Measures) of Chapter 19 (Institutional, General and Final Provisions), a State Party shall not apply restrictions on international transfers and payments for current transactions relating to its commitments.

2. Nothing in this Chapter shall affect the rights and obligations of the State Parties under the Articles of Agreement of the IMF, including the use of exchange actions, which are in conformity with the Articles of Agreement of the IMF, provided that a State Party shall not impose restrictions on capital transactions inconsistent with its commitments under this Chapter regarding such transactions, except under Article 19.10 (Temporary Safeguard Measures) of Chapter 19 (Institutional, General and Final Provisions Chapter) or on request of the IMF.

ARTICLE 10.16

Denial of Benefits

A State Party may deny the benefits of this Chapter to:

(a) the supply of a service, if it establishes that this service is supplied from or in the territory of a non-State Party;

(b) a juridical person, if it establishes that it is a juridical person of a non-State Party;

(c) in the case of the supply of a maritime transport service, if it establishes that the service is supplied:

(i) by a vessel registered under the laws and regulations of a non-State Party; and

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(ii) by a person of a non-State Party which operates or uses the vessel in whole or in part.

ARTICLE 10.17

Subcommittee on Trade in Services

1. A Subcommittee on Trade in Services is hereby established, composed of representatives of each State Party.

2. The functions of the Subcommittee on Trade in Services shall include monitoring, collaborating and considering any matter arising under or relating to the implementation or operation of this Chapter and its Annexes. This includes the support of relevant bodies or authorities in pursuing the activities listed in this Chapter and its Annexes.

3. The Subcommittee may meet as necessary, as mutually agreed by the State Parties.

ARTICLE 10.18

Annexes

The following Annexes form an integral part of this Chapter:

(a) Annex 10-A (Professional Services);

(b) Annex 10-B (Financial Services);

(c) Annex 10-C (Postal Services);

(d) Annex II (Schedules of Specific Commitments for Services);

(e) Annex III (Schedules of Reservations and Non-Conforming Measures for Services and Investment).

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ANNEX 10-A

PROFESSIONAL SERVICES

1. Each State Party shall consult with relevant bodies[1] in its territory to seek to identify professional services where at least two of the State Parties are mutually interested in establishing a dialogue on issues that relate to the recognition of professional qualifications, licensing or registration.

2. If a professional service described in paragraph 1 is identified, each State Party shall encourage its relevant bodies to establish dialogues with the relevant bodies of the other State Parties, with a view to facilitating trade in professional services. The dialogues may consider, as appropriate:

(a) recognition of professional qualifications and facilitating licensing and registration procedures through mutual recognition agreements;

(b) autonomous recognition of the education or experience obtained by a candidate in the territory of another State Party, for the purposes of fulfilling some or all of the licensing or examination requirements of that profession;

(c) the development of mutually acceptable standards and criteria for authorisation, licensing or certification of professional service suppliers from the territory of the other State Party;

(d) temporary or project-specific licensing or registration based on a foreign service supplier's home license or recognised professional body membership, without the need for further written examination; or

[1] For the purposes of this Annex, relevant bodies may include both governmental authorities and professional bodies.

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(e) the form of association and procedures whereby a foreign-licensed service supplier may work in association with a professional service supplier of the State Party.

3. If a Mutual Recognition Agreement has been entered into by a relevant body at the national level, each State Party shall work with the relevant body to encourage application and implementation of the Mutual Recognition Agreement throughout the territory of the State Party.

4. Any temporary or project-specific licensing or registration of the type referred to in subparagraph (d) of paragraph 2 should not operate to prevent a foreign supplier from gaining a local licence once that supplier satisfies the applicable local licensing requirements.

5. Each State Party shall encourage its relevant bodies to take into account agreements that relate to professional services in the development of agreements on the recognition of professional qualifications, licensing, and registration.

6. Further to any dialogue referred to in subparagraphs (a) to (e) of paragraph 2, each State Party shall encourage its respective relevant bodies to consider undertaking any related activity within a mutually agreed time.

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ANNEX 10-B

FINANCIAL SERVICES

ARTICLE 10-B.1

Scope and definitions

1. This Annex applies to measures by a State Party affecting the supply of financial services. References to the supply of a financial service shall mean the supply of a service as defined in subparagraph (a) of Article 10.2 (Definitions) of Chapter 10 (Trade in Services).

2. For the purposes of subparagraph (b) of Article 10.2 (Definitions) of Chapter 10 (Trade in Services), "services supplied in the exercise of governmental authority" means:

(a) activities conducted by a central bank or monetary authority or by any other public entity in pursuit of monetary or exchange rate policies;

(b) activities forming part of a statutory system of social security or public retirement plans; and

(c) other activities conducted by a public entity for the account or with the guarantee or using the financial resources of the Government.

3. For the purposes of subparagraph (b) of Article 10.2 (Definitions) of Chapter 10 (Trade in Services), if a State Party allows any of the activities referred to in subparagraphs (b) or (c) of paragraph 2 to be conducted by its financial service suppliers in competition with a public entity or a financial service supplier, "services" shall include such activities.

4. Subparagraph (c) of Article 2 (Definitions) of Chapter 10 (Trade in Services) shall not apply to services covered by this Annex.

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5. In case of inconsistency between the provisions of this Annex and any other provision of this Agreement, the provisions of this Annex shall prevail to the extent of such inconsistency.

6. For the purposes of this Annex:

(a) "financial service" means any service of a financial nature offered by a financial service supplier of a State Party. Financial services include all insurance and insurance-related services, and all banking and other financial services (excluding insurance). Financial services include the following activities:

Insurance and insurance-related services

(i) direct insurance (including co-insurance):

(A) life;

(B) non-life;

(ii) reinsurance and retrocession;

(iii) insurance intermediation, such as brokerage and agency;

(iv) services auxiliary to insurance, such as consultancy, actuarial, risk assessment and claim settlement services;

Banking and other financial services (excluding insurance)

(v) acceptance of deposits and other repayable funds from the public;

(vi) lending of all types, including consumer credit, mortgage credit, factoring and financing of commercial transaction;

(vii) financial leasing;

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(viii) all payment and money transmission services, including credit, charge and debit cards, travellers cheques and bankers drafts;

(ix) guarantees and commitments;

(x) trading for own account or for account of customers, whether on an exchange, in an over-the-counter market or otherwise, the following:

(A) money market instruments (including cheques, bills, certificates of deposits);

(B) foreign exchange;

(C) derivative products including, but not limited to, futures and options;

(D) exchange rate and interest rate instruments, including products such as swaps, forward rate agreements;

(E) transferable securities;

(F) other negotiable instruments and financial assets, including bullion;

(xi) participation in issues of all kinds of securities, including underwriting and placement as agent (whether publicly or privately) and provision of services related to such issues;

(xii) money broking;

(xiii) asset management, such as cash or portfolio management, all forms of collective investment management, pension fund management, custodial, depository and trust services;

(xiv) settlement and clearing services for financial assets, including securities, derivative products and other negotiable instruments;

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(xv) provision and transfer of financial information, and financial data processing and related software by suppliers of other financial services;

(xvi) advisory, intermediation and other auxiliary financial services on all the activities listed in subparagraphs (v) to (xv), including credit reference and analysis, investment and portfolio research and advice, advice on acquisitions and on corporate restructuring and strategy;

(b) "financial service supplier" means any natural or juridical person of a State Party wishing to supply or supplying financial services but the term "financial service supplier" does not include a public entity;

(c) "public entity" means:

(i) a government, a central bank or a monetary authority of a State Party, or an entity owned or controlled by a State Party, that is principally engaged in carrying out governmental functions or activities for governmental purposes, not including an entity principally engaged in supplying financial services on commercial terms; or

(ii) a private entity, performing functions normally performed by a central bank or monetary authority, when exercising those functions;

(d) "self-regulatory organisation" means any non-governmental body, including any organisation or association that is recognised by a State Party as a self-regulatory organisation, and exercises regulatory or supervisory authority over financial services suppliers by statute or delegation from the government or relevant authorities;

(e) "new financial service" means a service of a financial nature, including services related to existing and new financial products or the manner in which a financial product is delivered, that is not supplied by any financial service supplier in the territory of a State Party but which is supplied in the territory of another State Party.

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ARTICLE 10-B.2

New Financial Services[1]

1. A State Party [A] shall permit a financial service supplier of another State Party [B] (who is authorised, regulated or supervised to supply financial services in B), to supply through commercial presence in A's territory, any new financial services that A would permit its own financial service suppliers (who are authorised, regulated or supervised to supply financial services in A), in like circumstances, to supply without adopting a law or modifying an existing law.[2]

2. A "new financial service" shall be permitted and provided in accordance with laws and regulations of the State Party in whose territory it is intended to be supplied and is subject to the approval, regulation and supervision of competent authorities of that State Party.

3. Notwithstanding subparagraph (e) of Article 10.3(2) (Market Access) of Chapter 10 (Trade in Services), a State Party may determine the institutional and juridical form through which the new financial service may be supplied and may require authorisation for the supply of the service. Where a State Party requires such authorisation to supply a new financial service, the State Party shall decide within a reasonable time whether to issue the authorisation.

ARTICLE 10-B.3

Prudential Carve-Out

1. Nothing in this Agreement shall be construed as preventing a State Party from adopting or maintaining measures for prudential reasons, such as:

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1 The State Parties understand that nothing in this Article prevents a financial service supplier of a State Party from applying to another State Party to consider authorising the supply of a financial service that is not supplied in the territory of any State Party. Such application shall be subject to the law of the State Party to which the application is made and, for greater certainty, shall not be subject to the obligations of this Article.

2 For greater certainty, a State Party may issue a new regulation or other subordinate measure in permitting the supply of the new financial service.

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(a) the protection of investors, depositors, policy-holders or persons to whom a fiduciary duty is owed by a financial service supplier;

(b) the maintenance of the safety, soundness, integrity, or financial responsibility of a financial service supplier; or

(c) ensuring the integrity and stability of a State Party's financial system.

2. Where such measures do not conform with the provisions of this Agreement, they shall not be used as a means of avoiding a State Party's commitments or obligations under this Agreement.

3. Nothing in this Agreement shall be construed to require a State Party to furnish or allow access to information relating to the affairs and accounts of individual clients or any confidential or proprietary information in the possession of public entities.

ARTICLE 10-B.4

Domestic Regulation

1. These provisions apply to measures of the State Parties relating to licensing requirements and procedures and qualification requirements and procedures that affect trade in financial services as defined in this Annex.

2. Disciplines in this Article shall only apply to sectors for which a State Party has undertaken specific commitments and to the extent that these commitments apply.

3. The State Parties recognise the right to regulate, and to introduce new regulations, on the supply of financial services within their territories in order to meet their policy objectives.

4. Each State Party shall ensure that all measures of general application relating to supply of financial services are:

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(a) administered in a reasonable, objective and impartial manner; and

(b) promptly published or otherwise made available in a manner so as to enable interested persons to become acquainted with them.

5. If a State Party requires authorisation for the supply of a service, the competent authorities of a State Party shall make publicly available the necessary licensing requirements and procedures, or qualification requirements and procedures for completing applications relating to the supply of financial services.

6. To the extent practicable, and in accordance with its laws and regulations, each State Party shall endeavour to:

(a) publish in advance any measure of general application relating to the supply of financial services that it proposes to adopt and the purpose of the measure, and

(b) provide interested persons with a reasonable opportunity to comment on such proposed measures.

7. To the extent practicable, each State Party shall endeavour to allow a reasonable time between the publication of final measures of general application relating to the supply of financial services and their effective date.

8. The competent authorities of each State Party shall process without undue delay applications related to the supply of financial services submitted by service suppliers of another State Party.

9. Each State Party shall maintain appropriate mechanismos for responding to enquiries from interested persons regarding measures of general application relating to the supply of financial services.

10. Where a State Party requires authorisation for the supply of a financial service, the competent authorities of the State Party shall:

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(a) to the extent practicable, permit an applicant to submit an application at any time throughout the year[3];

(b) allow a reasonable period for the submission of an application where specific time periods for applications exist;

(c) to the extent practicable, ascertain without undue delay the completeness of an application for processing under the State Party's laws and regulations;

(d) if they consider an application complete for processing under the State Party's laws and regulations,[4] within a reasonable period of time after the submission of the application ensure that:

(i) the processing of the application is completed; and

(ii) the applicant is informed of the decision concerning the application[5], to the extent possible in writing[6];

(e) at the request of an applicant, provide without undue delay, information concerning the status of the application;

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3 Competent authorities are not required to start considering applications outside of their official working hours and working days.

4 Competent authorities may require that all information is submitted in a specified format to consider it "complete for processing".

5 Competent authorities may meet this requirement by informing an applicant in advance in writing, including through a published measure, that lack of response after a specified period of time from the date of submission of an application indicates acceptance of the application or rejection of the application.

6 "In writing" may include in electronic form.

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(f) taking into account their competing priorities and resource constraints, endeavour to accept applications in electronic format; and

(g) accept copies of documents, that are authenticated in accordance with the State Party's laws and regulations, in place of original documents, unless the competent authorities require original documents to protect the integrity of the authorisation process.

11. Each State Party shall ensure that its competent authorities, with respect to authorisation fees[7], they charge, provide applicants with a schedule of fees or information on how fee amounts are determined.

12. Each State Party shall make its best endeavours to ensure that internationally agreed standards for regulation and supervision in the financial services sector and for the fight against tax evasion and avoidance are implemented and applied in its territory.[8]

13. Each State Party shall maintain or institute as soon as practicable judicial, arbitral, or administrative tribunals or procedures that provide for, at the request of an affected financial service supplier of a State Party, a prompt review of, and if justified, appropriate remedies for, administrative decisions affecting trade in financial services. If such procedures are not independent of the agency entrusted with the administrative decision concerned, each State Party shall ensure that the procedures are applied in a way that provides for an objective and impartial review.

14. Nothing in paragraph 13 shall be construed to require a State Party to institute such tribunals or procedures where this would be inconsistent with its constitutional structure or the nature of its legal system.

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7 Authorisation fees do not include fees for the use of natural resources, payments for auction, tendering or other non-discriminatory means of awarding concessions, or mandated contributions to universal service provision.

8 For greater certainty, for the purposes of this Annex, regulatory standards adopted by international standard-setting bodies may be considered as internationally agreed standards, where the State Parties' financial regulatory authorities have agreed on such regulatory standards and participate in such bodies.

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ARTICLE 10-B.5

Self-Regulatory Organisations

1. Where a State Party requires a financial service supplier of another State Party established in its territory to be a member of, participate in, or have access to, a self-regulatory organisation, to provide a financial service in the territory of that State Party, that State Party shall ensure observance of the obligations set out in Article 10.4 (National Treatment) of Chapter 10 (Trade in Services) by such self-regulatory organisation.

2. For greater certainty, nothing in this Article prevents a self-regulatory organisation referred to in paragraph 1 from adopting its own requirements or procedures that are consistent with the obligations set out in Article 10.4 (National Treatment) of Chapter 10 (Trade in Services), which, insofar as such measures are taken by non-governmental bodies and are not taken in relation to the exercise of powers delegated by central, regional, or local governments or authorities, are not considered to be measures of a State Party and do not fall within the scope of this Annex.

ARTICLE 10-B.6

Recognition of prudential measures

1. A State Party may recognise prudential measures of another State Party or a non-State Party in the application of measures covered by this Annex. That recognition may be:

(a) accorded autonomously;

(b) achieved through harmonisation or other means; or

(c) based upon an agreement or arrangement with another State Party or a non-State Party.

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2. In the case a State Party accords recognition as set out in paragraph 1, the State Party shall provide adequate opportunity to another State Party to demonstrate that circumstances exist in which there are or would be equivalent regulation, oversight, implementation of regulation and, if appropriate, procedures concerning the sharing of information between the relevant State Parties.

3. If a State Party accords recognition of prudential measures under subparagraph (c) of paragraph 1 and the circumstances laid out in paragraph 2 exist, that State Party at the date of the entry into force of this Agreement or thereafter, shall provide adequate opportunity to another State Party to negotiate accession to the agreement or arrangement, or to negotiate a comparable agreement or arrangement.

ARTICLE 10-B.7

Payment and Clearing Systems

Under terms and conditions that accord national treatment, each State Party shall, as permitted by each State Party's access criteria, grant to financial service suppliers of another State Party, established in its territory and regulated or supervised as financial service suppliers under its relevant laws and regulations, access to payment and clearing facilities operated by public entities and to official funding and refinancing facilities available in the normal course of ordinary business. This Article is not intended to confer access to the State Party's lender of last resort facilities.

ARTICLE 10-B.8

Transfer and processing of information

1. Each State Party shall, in accordance with its laws and regulations and subject to appropriate safeguards on privacy and confidentiality, permit a financial service supplier of another State Party to transfer information in electronic or other form, into and out of its territory, for data processing, where such processing is required in the ordinary course of business of such financial service supplier.

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2. Nothing in this Article restricts the right of a State Party to adopt or maintain measures to protect personal data, personal privacy and the confidentiality of individual records and accounts, provided that such measures are not used to circumvent this Article.

ARTICLE 10-B.9

Consultations

1. A State Party may request consultations with another State Party regarding any matter arising under this Agreement that affects financial services. The other State Party shall give sympathetic consideration to the request. The consulting State Parties shall report the results of their consultations to the Joint Committee established pursuant to Article 19.1 (Joint Committee) of Chapter 19 (Institutional, General and Final Provisions).

2. Consultations under this Article shall include officials of the relevant authorities.

3. Nothing in this Article shall be construed to require regulatory authorities participating in consultations under paragraph 1 to disclose information or take any action that would interfere with specific regulatory, supervisory, administrative, or enforcement matters.

4. Nothing in this Article shall be construed to require a State Party to derogate from its relevant laws and regulations regarding sharing of information among financial regulators or the requirements of an agreement or arrangement between financial authorities of the State Parties.

5. Consultations in accordance with this Article are without prejudice to and do not replace consultations under Article 18.6 (Consultations) of Chapter 18 (Dispute Settlement).

ARTICLE 10-B.10

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Dispute Settlement

1. Except otherwise provided for, Chapter 18 (Dispute Settlement) applies as modified by this Article to the settlement of disputes arising under this Annex.

2. When a State Party claims that a dispute arises under this Annex, including when there is a dispute in which a State Party invokes Article 10-B.3 (Prudential Carve-Out):

(a) the chairperson of the arbitration panel shall have expertise or experience in financial services law or practice, which may include the regulation of financial institutions; and

(b) the arbitration panel shall compose of arbitrators meeting the criteria set out in paragraph 3 of Article 18.9 (Composition and establishment of the arbitration panel) of Chapter 18 (Dispute Settlement).

If disputing State Parties so agree, the arbitration panel may compose entirely of arbitrators who have expertise or experience in financial services law or practice, which may include the regulation of financial institutions.

3. Notwithstanding Article 18.15 (Compensation and suspension of concessions or other obligations) of Chapter 18 (Dispute Settlement), where an arbitration panel finds a measure to be inconsistent with this Agreement and the measure under dispute affects:

(a) only the financial services sector, the complaining State Party may suspend benefits only in the financial services sector;

(b) the financial services sector and any other sector, the complaining State Party may suspend benefits in the financial services sector that have an effect equivalent to the effect of the measure in the State Party's financial services sector; or

(c) only a sector other than the financial service sector, the complaining State Party may not suspend benefits in the financial services sector.

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ANNEX 10-C

POSTAL SERVICES

ARTICLE 10-C.1

Scope

1. This Annex sets out the principles of the regulatory framework for postal services regarding which each State Party has undertaken commitments, as listed in Annex II (Schedules of Specific Commitments for Services) and Annex III (Schedules of Reservations and Non-Conforming Measures for Services and Investment) in accordance with either Article 10.7 (Schedules of Specific Commitments) or Article 10.8 (Schedules of Non-Conforming Measures) of Chapter 10 (Trade in Services).

2. This Annex does not require a State Party to liberalise services reserved to 1 (one) or more designated operators as listed in its Schedule of Specific Commitments for Services or Schedule of Reservations and Non-Conforming Measures for Services and Investment.

3. In case of inconsistency between the provisions of this Annex and any other provision of this Agreement, the provisions of this Annex shall prevail to the extent of such inconsistency.

ARTICLE 10-C.2

Definitions

For the purposes of this Annex:

(a) "essential requirements" means general non-economic reasons for imposing conditions on the supply of postal services and may include the confidentiality of correspondence, the security

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of the network as regards the transport of dangerous goods, data protection, environmental protection and regional planning;

(b) "licence" means any form of authorisation or permission[1] setting out rights and obligations specific to the postal sector, granted to an individual supplier by a regulatory authority, or any other competent body, and which is required before supplying a given service;

(c) "postal service"[2] means services involving the collection, sorting, transport and delivery of postal items, irrespective of the destination (domestic or foreign), the speed of the service, (priority, non-priority, urgent, express or others), or the operator (public or private);

(d) "postal item" means an item addressed in the final form in which it is to be carried by a postal service provider, whether public or private, and may include items such as a letter, parcel, newspaper, catalogue and others;

(e) "regulatory authority" means the independent body or bodies charged with the regulation of postal services mentioned in this Annex;

(f) "universal service" means the permanent provision of a postal service of specified quality at all points in the territory of a State Party at affordable prices for all users;

(g) "postal monopoly" means a measure maintained by a State Party making a postal operator within the State Party's territory the exclusive supplier of specified collection, transport, sorting and delivery services; and

(h) "designated operator" means any governmental or non-governmental entity officially designated by a State Party to operate postal services and to fulfil the related obligations arising out of the Universal Postal Service and under the relevant domestic law on its territory

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1 For greater certainty, this includes the grant of a concession, registration, declaration, notification or individual licences.

2 "Postal services" covers the Central Products Classification as set out in Statistical Office of the United Nations, Statistical Papers, CPC prov 1991 ("CPC"), CPC 7511 and CPC 7512.

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ARTICLE 10-C.3

Prevention of anti-competitive practices in the postal sector

Each State Party shall endeavour to ensure that a supplier of postal services subject to a universal service obligation or a postal monopoly does not engage in anti-competitive practices such as:

(a) using revenues derived from the supply of such service to cross-subsidise the supply of an express postal service or any non-universal postal service; and

(b) differentiating among customers such as businesses, large volume mailers or consolidators with respect to tariffs or other terms and conditions for the supply of a service subject to a universal service obligation or a postal monopoly, if such differentiation is not based on objective or impartial criteria.

ARTICLE 10-C.4

Universal Services

Each State Party has the right to define the kind of universal service obligation it wishes to maintain and to decide on its scope and implementation. Each State Party may adopt the necessary measures in order to safeguard the implementation, development and maintenance of the universal postal service. Such measures and obligations shall not be regarded as anti-competitive *per se* if they are applied in a transparent, non-discriminatory and proportionate way.

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ARTICLE 10-C.5

Licences to provide postal services

1. Each State Party may require licences for the supply of postal services. A licence should be granted wherever possible, by means of a simplified authorisation procedure in accordance with the State Party's laws and regulations.

2. A licence may require compliance with essential requirements, including quality standards and respect for the exclusive and special rights of designated operators of reserved services or of universal postal services.

3. If a State Party requires a licence:

(a) it shall make publicly available in an easily accessible form:

(i) the rights and obligations resulting from such a licence;

(ii) the criteria, terms and conditions for licensing; and

(iii) to the extent possible, the period of time normally required to reach a decision concerning an application for a licence;

(b) the procedures for granting a licence shall be transparent, non-discriminatory, proportionate and based on objective criteria; and

(c) any licensing fees[3] which the applicants may incur from their application shall be reasonable and shall not in themselves restrict the supply of the service.

[3] Licensing fees do not include payments for auction, tendering or other non-discriminatory means of awarding concessions or mandated contributions to the provision of universal services.

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4. The status of an application for a licence and the reasons for the refusal to grant a licence shall be made known to the applicant upon request. Each State Party shall, in accordance with its laws and regulations, maintain or establish a procedure for applicants to appeal against the refusal to grant a licence to a domestic independent body. Such a procedure shall be transparent, non-discriminatory and based on objective criteria.

ARTICLE 10-C.6

Independence of the regulatory body

Each State Party may designate a regulatory body, whether specific to the postal service sector or not. The regulatory body shall be legally separate from, and not accountable to, any supplier of postal services. The decisions of, and the procedures used by, the regulatory bodies shall be impartial with respect to all market participants.

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ANNEX

SCHEDULE OF SPECIFIC COMMITMENTS FOR SERVICES FOR ARGENTINA

General conditions

The Schedule of Specific Commitments for individual services sectors and subsectors is identified in accordance with the classification list in document MTN.GNS/W/120 of the World Trade Organization and the corresponding numbers in the Provisional Central Product Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, No. 77, CPC Prov, 1991, hereinafter referred to as "CPC".

Where no reference is made to one or more specific sector or subsector, it should be interpreted that Argentina is not taking any commitments for that specific sector or sub-sector.

Measures that are inconsistent with both Articles 10.3 (Market Access) and Article 10.4 (National Treatment) are listed in the column relating to Article 10.3 (Market Access).

Specific Conditions:

Argentina reserves the right to adopt or maintain any measure relating to the international transfer of personal data to and the storage of personal data in, countries or international organisations that do not ensure adequate data protection levels. For the purposes of this reservation, adequate data protection level means a level essentially equivalent to that required by Argentine law.

Argentina reserves the right to use exchange rate regulations which are in conformity with the Articles of Agreement of the International Monetary Fund, done at Bretton Woods, New Hampshire, on July 22, 1944.

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Modes of Supply (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional Commitments
I. HORIZONTAL COMMITMENTS			
ALL SERVICES INCLUDED IN THIS SCHEDULE	The supply of certain services may depend on public concessions and the conditions thereby established. (3), (4) The acquisition, possession, transference, and assignment of rights of possession of rural lands by foreign natural or legal persons, as well as those properties that contain or are riparian of large and permanent water bodies, or that are located in border "security areas" are limited by law. (3) Security Zones: With the exceptions provided under domestic legislation, property located in "security zones" shall be owned by Argentine citizens. Any form of real property rights or personal rights under which possession or	(1), (2), (3) Argentina reserves the right to adopt or maintain any measure aimed at developing less developed regions, borders areas, or at reducing regional inequalities, as well as those necessary to ensure social inclusion and industrial development. In cases of state enterprises subject to privatisation, Argentina reserves the right to establish special share arrangements (such as the retention of "golden shares") and/or to grant preferences in the purchase of shares to the employees of such state enterprises subject to privatisation. (4) Unbound, except for measures concerning the	

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Modes of Supply (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional Commitments
	tenancy of a real estate must be granted; the transfer of shares and changes of ownership of companies whose capital stocks involve one or more real properties in security zones are also subject to prior authorisation from the competent authority. (3) The absolute majority of the board of directors of an Argentine juridical person must have real domicile in Argentina. (Article 256 Law 19.550) At least one of the legal representatives of a branch/permanent representation must have real domicile in Argentina (Articles 118, 121 & 256, Law 19.550) At least one of the legal representatives of an international company that wants to participate in an Argentine company must have real domicile	categories of natural persons indicated in the market access column.	

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Modes of Supply (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional Commitments
	in Argentina (Article 123, Law 19.550, Particular Resolution IGJ 93/2022). (1), (3) When hiring non-resident foreigners to carry out teleworking, authorisation from the competent authority is required. Limitations on the total number of natural persons to be employed in a particular service sector or by a service supplier may be maintain or adopted. (4) Unbound, except for measures affecting the entry and temporary stay of the categories of natural persons, subject to Chapter 11 (Movement on Natural Persons) and the conditions and limitation thereby established.		
II. SECTOR-SPECIFIC COMMITMENTS			
1. BUSINESS SERVICES			

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Modes of Supply (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional Commitments
A. Professional Services	(1), (3), (4) Persons seeking to provide professional services must obtain recognition of their professional degree, license with the relevant professional association and establish legal or special domicile in Argentina. Legal and special domicile does not involve residence requirement.		
(a) Legal services (CPC 861)	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	
(b) Accounting, auditing and bookkeeping services (CPC 862)	(1), (3), (4) Public accountants who audit externally the financial statements of the issuers, firms and other entities under the control and/or regulation of the Comisión Nacional de Valores (CNV) must be registered in the CNV's registry of external auditors and comply with the	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	

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Modes of Supply (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional Commitments
	requirements and documentation needed. Professional auditing associations whose members carry out external audit functions in the aforementioned entities must be registered in the CNV's Registry of Associations of Auditing Professionals to obtain prior accreditation of the required documentation. (1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.		
(d) Architectural services (CPC 8671)	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	

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Modes of Supply (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional Commitments
(e) Engineering services (CPC 8672)	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	
B. Computer and Related Services			
(a) Consultancy services related to the installation of computer hardware (CPC 841)	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	
(b) Software implementation services (CPC 842)	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	
(c) Data-processing services (CPC 843)	(1) None (2) None (3) None	(1) None (2) None (3) None	

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Modes of Supply (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional Commitments
	(4) Unbound, except as indicated in the horizontal section.	(4) Unbound, except as indicated in the horizontal section.	
(d) Database services (CPC 844)	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	
(e) Other (CPC 845 +849)	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	
F. Other Business Services			
(a) Advertising services (CPC 871)	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	
(b) Market research and public opinion polling services (CPC 864)	(1) None (2) None (3) None	(1) None (2) None (3) None	

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Modes of Supply (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional Commitments
	(4) Unbound, except as indicated in the horizontal section.	(4) Unbound, except as indicated in the horizontal section.	
(c) Management consulting services (CPC 865)	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	
(e) Technical testing and analysis services (CPC 8676)	(1) Unbound (2) None (3) None (4) Unbound, except as indicated in the horizontal section. For all modes of supply: For greater certainty, the provision of technical testing and analysis services to be used in conformity assessment procedures is subject to authorisation of the competent authorities and specific regulations may apply.	(1) Unbound (2) None (3) None (4) Unbound, except as indicated in the horizontal section. For all modes of supply: For greater certainty, the provision of technical testing and analysis services to be used in conformity assessment procedures is subject to authorisation of the competent authorities and specific regulations may apply.	
(h) Services incidental to	(1) None	(1) None	

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Modes of Supply (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional Commitments
mining (CPC 833 + 5115)	(2) None (3) None (4) Unbound, except as indicated in the horizontal section.	(2) None (3) None (4) Unbound, except as indicated in the horizontal section.	
(i) Services incidental to manufacturing (CPC 884 + 885)	(1) Unbound (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	(1) Unbound (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	
(n) Maintenance and repair of equipment (not including maritime vessels, aircraft or other transport equipment) (CPC 633 + 8861 + 8866, except 63309)	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	
(o) Building cleaning services (CPC 874)	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	
(s) Assembly or convention services (CPC 87909*)	(1) None (2) None	(1) None (2) None	

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Modes of Supply (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional Commitments
	(3) None (4) Unbound, except as indicated in the horizontal section.	(3) None (4) Unbound, except as indicated in the horizontal section.	
(t) Other (CPC 8790)	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	
2. COMMUNICATION SERVICES			
A. Postal services (CPC 7512)	(1) None (2) None (3) Unbound (4) Unbound	(1) None (2) None (3) Unbound (4) Unbound	
B. Courier services (CPC 7512)	(1) None (2) None (3) None (4) Unbound	(1) None (2) None (3) None (4) Unbound	
C. Telecommunications services[1]	This Schedule of Specific Commitments does not include		

[1] Argentina considers the cable or broadcast distribution of radio or television programming to be outside the scope of this Schedule in accordance with paragraph 2(b) of the GATS Annex on Telecommunications.

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Modes of Supply (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional Commitments
All subsectors The services included in this column may be supplied by any technological means (e.g. fibre optics, radio links, satellites, cable), except as otherwise stated in the limitations in the market access column.	the provision of satellite facilities of geostationary artificial satellites for the Fixed Satellite Service. The aforementioned provision may be authorised under reciprocity conditions.		
- Local and domestic long-distance basic telephone services (CPC 7521)	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	
- International telephone services (CPC 7521)	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	

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Modes of Supply (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional Commitments
- Domestic data services (CPC 7523**)	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	
- Domestic telex services (CPC 7523**)	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	
- Domestic facsimile services, store-and-forward (CPC 7521** and 7529**)	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	
- International data services (CPC 7523**)	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	

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Modes of Supply (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional Commitments
- International telex services (CPC 7523**)	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	
- International facsimile services, store-and-forward (CPC 7521** and 7529**)	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	
- Leased telephone circuits	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	
- Leased circuits for international voice and data	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	
Mobile services:	(1) None	(1) None	

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Modes of Supply (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional Commitments
- Mobile Telephone Services (MTS) - Personal Communication Services (PCS) - Paging - SMR trunking - Mobile data services	(2) None (3) None (4) Unbound, except as indicated in the horizontal section.	(2) None (3) None (4) Unbound, except as indicated in the horizontal section.	
(h) Electronic mail (CPC 7523**)	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	
(i) Voice mail (CPC 7523**)	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	
(j) On-line information and database retrieval (CPC 7523**)	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	

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Modes of Supply (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional Commitments
(k) Electronic data interchange (EDI) (CPC 7523**)	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	
(l) Enhanced/value-added facsimile services, including store-and-forward, store-and-retrieve (CPC 7523**)	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	
(m) Code and protocol conversion	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	
(n) On-line information and/or data processing (including transaction processing) (CPC 843**)	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	
(o) Other	(1) None	(1) None	

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Modes of Supply (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional Commitments
	(2) None (3) None (4) Unbound, except as indicated in the horizontal section.	(2) None (3) None (4) Unbound, except as indicated in the horizontal section.	
3. CONSTRUCTION AND RELATED ENGINEERING SERVICES			
	(1), (3), (4) Persons seeking to provide construction and related engineering services must obtain recognition of their professional degree and license with the control professional association or Board of the District or other relevant authorities, and establish legal or special address in Argentina. Legal and special address does not need residence requirement.		
A. General construction work for buildings (CPC 512)	(1) None (2) None (3) None	(1) None (2) None (3) None	

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Modes of Supply (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional Commitments
	(4) Unbound, except as indicated in the horizontal section.	(4) Unbound, except as indicated in the horizontal section.	
C. Assembly and erection of prefabricated constructions (CPC 514 and 516)	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	
D. Building completion and finishing work (CPC 517)	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	
E. Other (CPC 511 +, 515 + 518)	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	
4. DISTRIBUTION SERVICES			
B. Wholesale trade services (CPC 622)	(1) None (2) None (3) None	(1) None (2) None (3) None	

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Modes of Supply (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional Commitments
	(4) Unbound, except as indicated in the horizontal section.	(4) Unbound, except as indicated in the horizontal section.	
C. Retail trade services (CPC 631, 632, 6111, 6113 and 6121)	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	
D. Franchising (CPC 8929)	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	
7. FINANCIAL SERVICES			
The following applies to all subsectors. Financial service suppliers regulated by the Banco Central de la República Argentina (BCRA) shall not commence business nor carry out any activity without BCRA's prior authorisation and / or fulfilment of requirements it may lay down. Financial service suppliers regulated by CNV shall not commence business nor carry out any activity without CNV's prior authorisation and / or fulfilment of requirements as it may lay down.			

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Modes of Supply (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional Commitments
In the case of activities requiring the intervention of professionals, the practice of which requires registration or affiliation in professional councils or colleges, such professionals are required to enrol in the respective jurisdictions. Branches of foreign financial institutions shall set up a representative office, and be vested with sufficient powers to act in Argentina. Any advertisement or action leading to raise funds from the public by unauthorised institutions or natural persons is forbidden. Financial assistance to residents abroad is permitted, provided that it is aimed at financing investment, production, trade and consumption of goods and services within the territory of Argentina. Foreign investments in Argentina must comply with the "Survey of External Assets and Liabilities" of the BCRA (BCRA - Com. "A" 6401 and its amendments). Nothing in this Agreement shall impair Argentina from applying domestic laws related to banking secrecy and confidentiality. For purposes of interpretation, the cross-border supply of services through electronics means, including the internet, will be limited to mode 1. The outsourcing and decentralisation of financial services will be subject to the limitations and conditions laid down in the existing legislation for the entities controlled by the BCRA.			
A. All insurance and insurance-related services.			
(a) Life, accident and health insurance services (CPC 8121)	(1) Unbound (2) Unbound (3) None	(1) Unbound (2) Unbound (3) None	

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Modes of Supply (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional Commitments
	(4) Unbound, except as indicated in the horizontal section.	(4) Unbound, except as indicated in the horizontal section.	
(b) - Non-life insurance services (CPC 8129)	(1) Unbound (2) Unbound (3) None (4) Unbound, except as indicated in the horizontal section.	(1) Unbound (2) Unbound (3) None (4) Unbound, except as indicated in the horizontal section.	
- Maritime and air transport insurance services (CPC 81293)	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	
(c) Reinsurance and retrocession (CPC 81299*)	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	
B. Banking and other financial services (excluding insurance)	Financial operations carried out by the government and state-owned enterprises, which may be effected through designated entities, are excluded from the		

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Modes of Supply (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional Commitments
	conditions specified in this Schedule. In order to participate in transactions of the stock exchange, it is necessary to be registered in the Registry of Authorised Intermediaries ("Registro de Agentes") administered by the CNV. The supply of financial services in (CPC 81339**, CPC 81321*, CPC 81339**, CPC 8132, CPC (CPC 8119** + 81323*), (CPC 81339** or 81319**), (CPC 8131 or 8133), (CPC 8131) in the Argentine capital market must be carried out in compliance with: - Capital Markets Law 26.831; - Productive Financing Law 27.440; - Functions of the National Securities Commission Law 22.169;		

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Modes of Supply (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional Commitments
	- Mutual Funds Law 24.083; - Negotiable Securities Law 23.576; - Regime for the Purchase of Private Securities Law 20.643; - Housing and Construction Financing Law 24.441; and its supplements and amendments, and the regulations established by the CNV. (4) For CPC 81339** (B, (f) and (j)), CPC 81321*; (CPC 81339** or 81319**) CPC 8132; (CPC 8131 or 8133); , to carry out advisory activities in the field of capital markets and distribute and promote negotiable securities authorised for public offering in Argentina, a natural person who has contact with investors must be an employee of an agent registered with CNV in one of the following categories:		

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Modes of Supply (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional Commitments
	- Settlement and Clearing Intermediary (Agente de Liquidación y Compensación – AlyC); - Trading Intermediary (Agente de Negociación - AN); and/or - Global Investment Advisor (Agente Asesor Global de Inversiones - AAGI); and must be registered in the CNV's Registry of Qualified Persons.		
(a) Acceptance of deposits and other repayable funds from the public (CPC 81115-81119)	(1) Unbound (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	(1) Unbound (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	
(b) Lending of all types including consumer credit, mortgage credit, factoring and financing of commercial	(1) Unbound (2) None (3) None	(1) Unbound (2) None (3) None	

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Modes of Supply (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional Commitments
transactions (CPC 81113)	(4) Unbound, except as indicated in the horizontal section.	(4) Unbound, except as indicated in the horizontal section.	
(c) Financial leasing services (CPC 8112)	(1) Unbound (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	(1) Unbound (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	
(d) Payment and money transmission services (CPC 81339**)	(1) Unbound (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	(1) Unbound (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	
(e) Guarantees and commitments (CPC 81199**)	(1) Unbound (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	(1) Unbound (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	
(f) Trading on own account or for clients, whether on an exchange or not, or in any other form, of the following:			

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Modes of Supply (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional Commitments
- money market instruments (cheques, bills, certificate of deposits, etc.) (CPC 81339**)	(1) Unbound (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	(1) Unbound (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	
- foreign exchange (CPC 81333)	(1) Unbound (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	(1) Unbound (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	
- derivative products including, but not limited to, futures and options (CPC 81339**)	(1) Unbound (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	(1) Unbound (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	
- exchange rate and interest rate instruments, such as swaps, forward interest rate agreements (forward transactions) etc. (CPC 81339*)	(1) Unbound (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	(1) Unbound (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	

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Modes of Supply (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional Commitments
- transferable securities (CPC 81321*)	(1) Unbound (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	(1) Unbound (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	
- other negotiable instruments and financial assets, including bullion (CPC 81339**)	(1) Unbound (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	(1) Unbound (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	
(g) Participation in issues of all kinds of securities, including underwriting and placement as agent (whether publicly or privately) and provision of services related to such issues (CPC 8132)	(1) Unbound (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	(1) Unbound (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	
(h) Money broking (CPC 81339**)	(1) Unbound (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	(1) Unbound (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	

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Sector or subsector	Limitations on market access	Limitations on national treatment	Additional Commitments
(i) Asset management, such as cash or portfolio management, all forms of collective investment management, pension fund management, custodial depository and trust services (CPC 8119** + 81323*)	Mutual Funds shall be managed and controlled by a corporation empowered for such purposes, which shall act under the name of a managing corporation, or by a financial institution authorised by the Financial Institutions Law to act as manager of the securities portfolio. Assets of mutual funds shall be under the custody of a financial institution governed by the Financial Institutions Law No. 21.526, as amended and supplemented. Trust services may only be provided by financial institutions and/or corporations regulated by the CNV. Management and custody of mutual funds and trust services are reserved to corporations and/or financial institutions authorised by the CNV. It is not	(1) Unbound (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	

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Modes of Supply (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional Commitments
	admissible that such tasks be performed by natural persons. (1) Unbound (2) None (3) None (4) Unbound, except as indicated in the horizontal section.		
(j) Settlement and clearing services for financial assets, including securities, derivative products, and other negotiable instruments (CPC 81339** or 81319**)	(1) Unbound (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	(1) Unbound (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	
(k) Advisory and other auxiliary financial services for any of the activities listed in Article I.B of document MTN.TNC/W/50, including credit reference and analysis, investment and portfolio research and advice, and advice on acquisitions and on corporate restructuring and strategy. (CPC 8131 or 8133)	(1) None. A foreign financial service supplier or a financial institution that wishes to provide financial services in Argentina from its territory may only do so with the intermediation of a certain category of agent authorised by the CNV Settlement and Clearing	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	

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Modes of Supply (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional Commitments
	Intermediary (Agente de Liquidación y Compensación - ALyC) with whom it must sign a financial intermediation agreement. (2) None (3) None (4) Unbound, except as indicated in the horizontal section.		
(l) Provision and transfer of financial information, financial data processing and related software by suppliers of other financial services (CPC 8131)	(1) None. A foreign financial service supplier or a financial institution that wishes to provide financial services in Argentina from its territory may only do so with the intermediation of a certain category of agent authorised by the CNV Settlement and Clearing Intermediary (Agente de Liquidación y Compensación - ALyC) with whom it must sign a	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	

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Modes of Supply (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional Commitments
	financial intermediation agreement. (2) None (3) None (4) Unbound, except as indicated in the horizontal section.		
9. TOURISM AND TRAVELRELATED SERVICES			
A. Hotels and restaurants (including catering) (CPC 641/643)	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	
B. Travel agency and tour operator services (CPC 7471)	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	
C. Tourist guide services (CPC 7472)	(1) None (2) None (3) None	(1) None (2) None (3) None	

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Modes of Supply (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional Commitments
	(4) Unbound, except as indicated in the horizontal section.	(4) Unbound, except as indicated in the horizontal section.	
D. Other	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	

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ANNEX II

SCHEDULE OF SPECIFIC COMMITMENTS FOR SERVICES FOR PARAGUAY

Explanatory Notes

The Schedule of Specific Commitments for individual services sectors and subsectors is identified in accordance with the classification list in document MTN.GNS/W/120 of the World Trade Organization and the corresponding numbers in the Provisional Central Product Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, No. 77, CPC Prov., 1991, hereinafter referred to as "CPC".

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Modes of Supply (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
Horizontal Commitments			
PARAGUAY ALL SERVICES INCLUDED IN THIS SCHEDULE	Paraguay reserves the right to adopt or maintain any measure aimed at developing less privileged regions or at reducing regional inequalities, as well as those necessary to ensure social inclusion and rural development. The supply of certain services may depend on public concessions and the conditions thereby established. (3) For acquisition of land, residence requirements apply to foreign investors; unbound in border areas (50 (fifty) km in land frontiers) (3) The Paraguayan Civil Act (law 1183/85) establishes that an enterprise constituted abroad is governed, in relation to its existence and capacity, by the laws and regulations of the country of its domicile. The type of enterprise determines its ability to fully exercise in the Republic of		

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Modes of Supply (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	Paraguay the actions and rights that correspond to the enterprise in its country of domicile. Nevertheless, for the regular exercise of acts included in the objectives of the enterprise, it must comply with the laws and regulations of the Republic of Paraguay. The domicile of a foreign enterprise is considered to be the place where its core business is. However, establishments, agencies or branch offices set up in the Republic of Paraguay are considered to be domiciled in it for the acts practiced in the territory of the Republic of Paraguay, therefore, they have to fulfil the formalities and obligations set up for the Paraguayan type of enterprise that is the most similar to the type of foreign enterprise concerned. The Paraguayan Civil Act establishes that for the fulfillment of the formalities mentioned, every firm set up abroad that wishes to exercise its activity in the territory of the Republic of Paraguay must:		

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Modes of Supply (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	(a) set up a representation with a specific address in the Republic of Paraguay and particular addresses of the representatives for other legal causes; (b) confirm that the firm has been set up in accordance with the laws and regulations of its country; and (c) justify in the same way, the agreement or decision to create a branch or representation, the capital to be assigned, in its case, and the designation of the representatives. (4) The categories assumed in this section are detailed in Appendix 11-A-3 of Chapter 11 (Movement of Natural Persons). Natural persons must fulfil requirements established in the laws and regulations of the Republic of Paraguay.		
Specific Commitments			
1. BUSINESS SERVICES			
A. Professional Services			
a. Legal advisory and representation services in statutory procedures	(1) None (2) None (3) None, except that foreign lawyers must	(1) None (2) None (3) None, except that foreign lawyers must	

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Modes of Supply (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
of quasi-judicial (CPC 86120)	homologate their diplomas and register before the Court. (4) Unbound, except as indicated in the horizontal section.	homologate their diplomas and register before the Court. (4) Unbound, except as indicated in the horizontal section.	
b. Accounting, auditing and book-keeping services (CPC 862)	(1) Unbound (2) Unbound (3) None, this category will be subject to requirement of registration and compliance with regulations. (4) Unbound, except as indicated in the horizontal section	(1) Unbound (2) Unbound (3) None, this category will be subject to requirement of registration and compliance with regulations. (4) Unbound, except as indicated in the horizontal section	
B. Computer and Related Services			
B. Computer and Related Services (CPC 84)	(1) Unbound (2) Unbound (3) None (4) Unbound	(1) Unbound (2) Unbound (3) None (4) Unbound	
F. Other Business Services			
Management Consulting Services (CPC 865)	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	
n) Maintenance and repair of equipment	(1) None (2) None (3) None	(1) None (2) None (3) None	

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Modes of Supply (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
(not including maritime vessels, aircraft or other transport equipment) (CPC 633)	(4) Unbound, except as indicated in the horizontal section	(4) Unbound, except as indicated in the horizontal section	
o) Building-cleaning services (CPC 874) q) Packaging services (CPC 876)	(1) Unbound* (2) None (3) None (4) Unbound, except as indicated in the horizontal section	(1) Unbound* (2) None (3) None (4) Unbound, except as indicated in the horizontal section	
s) Convention services (CPC 87909*)	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section	
Testing and composition and purity analysis services (CPC 86761)	(1) Unbound (2) Unbound (3) None. Subject to internal procedures for registration and authorisation. (4) Unbound, except as indicated in the horizontal section.	(1) Unbound (2) Unbound (3) None. Subject to internal procedures for registration and authorisation. (4) Unbound, except as indicated in the horizontal section.	
2. COMMUNICATION SERVICES **2.C. TELECOMMUNICATION SERVICES** 1. Each telecommunications service provider in the Republic of Paraguay will require a license granted by the Paraguayan State and through a transparent, non-discriminatory procedure.			

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Modes of Supply (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
2. The licenses referred to in the preceding paragraph shall be granted exclusively to legal persons incorporated in the Republic of Paraguay in accordance with the laws and regulations of the Republic of Paraguay, with a commercial office in the Paraguayan territory. 3. The present list refers to the transport of data or information, and not to the content of the data or information transported. 4. Professionals and companies that provide project, assembly, equipment, installation and maintenance services in the sectors and sub-sectors in which commitments are assumed must be registered with Comisión Nacional de Telecomunicaciones (CONATEL), in accordance with current laws and regulations. 5. To carry out an interconnection, a commercial presence of the supplier or the telecommunications service company is required in the Republic of Paraguay.			
a. Telephone services (CPC 7521) b. Packet-switched data transmission services (CPC 7523) c. Circuit-switched data transmission services (CPC 7523) d. Telex services (CPC 7523)	(1) Unbound (2) Unbound (3) None (4) Unbound, except as indicated in the horizontal section.	(1) None (2) None (3) None (4) Unbound	
e. Telegraph services (CPC 7522)	(1) None (2) None (3) None	(1) None (2) None (3) None	

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Modes of Supply (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
f. Facsimile services (CPC 7521 + 7529)	(4) Unbound, except as indicated in the horizontal section.	(4) Unbound, except as indicated in the horizontal section.	
h. Electronic mail (CPC 7523)	(1) None (2) None (3) None (4) Unbound, except for measures concerning the entry, permanence and work of natural persons with a temporary contract with companies that carry out direct foreign investment.	(1) None (2) None (3) None (4) Unbound, except for measures concerning the entry, permanence and work of natural persons with a temporary contract with companies that carry out direct foreign investment.	
g. Private leased circuit services (CPC 7522 + 7523) i. Voice mail (CPC 7523) j. On-line information and database retrieval (CPC 7523) k. Electronic data interchange services (CPC 7523) l. Enhanced/value-added facsimile	(1) Unbound (2) Unbound (3) None (4) Unbound, except for measures concerning the entry, permanence and work of natural persons with a temporary contract with companies that carry out direct foreign investment.	(1) Unbound (2) Unbound (3) None (4) Unbound, except for measures concerning the entry, permanence and work of natural persons with a temporary contract with companies that carry out direct foreign investment.	

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Modes of Supply (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
services (including store and forward, store and retrieve) (CPC 7523)			
o) Other o.1 Mobile services (CPC n.d.) o.2 Personal communications (CPC n.d.) o.3 Paging services (CPC n.d.) o.4 Trunking services (CPC n.d.)	(1) Unbound (2) Unbound (3) None (4) Unbound, except for measures concerning the entry, permanence and work of natural persons with a temporary contract with companies that carry out direct foreign investment.	(1) Unbound (2) Unbound (3) None (4) Unbound, except for measures concerning the entry, permanence and work of natural persons with a temporary contract with companies that carry out direct foreign investment.	
4. DISTRIBUTION SERVICES (1) (2) (3) Subject to current domestic regulation.			
WHOLESALE TRADE SERVICES (CPC 622, not including CPC 62271)	(1) Unbound (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	(1) Unbound (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	
RETAILING SERVICES	(1) Unbound (2) None	(1) Unbound (2) None	

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Modes of Supply (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
(CPC 632)	(3) None (4) Unbound, except as indicated in the horizontal section.	(3) None (4) Unbound, except as indicated in the horizontal section.	
FRANCHISING (CPC 8929)	(1) None (2) None (3) None (4) Unbound	(1) None (2) None (3) None (4) Unbound	
5. EDUCATIONAL SERVICES			
A. Primary education services (CPC 921) (only for private companies)	(1) Unbound (2) None (3) None (4) Unbound	(1) Unbound (2) Unbound (3) Unbound (4) Unbound	
B. Higher education services (CPC 92310) Post-secondary technical and vocational education services	(1) Unbound (2) Unbound (3) None (4) Unbound, except as indicated in the horizontal section	(1) Unbound (2) Unbound (3) None (4) Unbound, except as indicated in the horizontal section	
6. ENVIRONMENTAL SERVICES (3) Suppliers of environmental services wishing to set up operations in the Republic of Paraguay require prior authorisation (such as licenses) from the competent authorities. These services suppliers will be subject to the limitations laid down in the existing laws and regulations for the entities controlled by the competent authorities. The licenses granted in the past allow exclusive rights for exploitation to private companies.			

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Modes of Supply (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
(3) They are also required to have prior authorisation in accordance with municipal legislation and the conditions approved by the Municipal Board in each case.			
Sewage services (CPC 9401)	(1) Unbound* (2) Unbound (3) None (4) Unbound, except as indicated in the horizontal section.	(1) Unbound* (2) Unbound (3) None (4) Unbound, except as indicated in the horizontal section.	
Sanitation and similar services (CPC 9403)	(1) Unbound* (2) Unbound (3) None (4) Unbound	(1) Unbound* (2) Unbound (3) None (4) Unbound	
7. FINANCIAL SERVICES (1) and (2) The firms that are not legally set up in the Republic of Paraguay are not authorised to market in the domestic territory. The commitments taken under mode 2 do not give rights to the consumers to complain to the authorities of the Republic of Paraguay. (3) Suppliers of financial services wishing to set up operations in the Republic of Paraguay require prior authorisation from the competent authorities. These service suppliers will be subject to the limitations laid down in the existing laws and regulations for the entities controlled by the Central Bank.			
A. <u>Insurance</u> Insurance (excluding reinsurance and retrocession)	(1) Unbound (2) Unbound (3) None (4) Unbound, except for senior personnel and specialists included in the category of intra-	(1) Unbound (2) Unbound (3) None (4) Unbound, except for senior personnel and specialists included in the category of intra-	

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Modes of Supply (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
(CPC 812)	corporate transferees	corporate transferees	
Reinsurance and retrocession (CPC 81299)	(1) None (2) None (3) None (4) Unbound, except for senior personnel and specialists included in the category of intra-corporate transferees	(1) None (2) None (3) None (4) Unbound, except for senior personnel and specialists included in the category of intra-corporate transferees	
Marine, aviation and other transport insurance services (81293)	(1) Unbound (2) Unbound (3) None (4) Unbound, except for superior personnel and specialists	(1) Unbound (2) Unbound (3) None (4) Unbound, except for superior personnel and specialists	
Insurance intermediation: Agencies and insurance brokers services (excluding pension fund) (CPC 81401)	(1) Unbound (2) Unbound (3) None (4) Unbound	(1) Unbound (2) Unbound (3) None (4) Unbound	
Agencies and reinsurance and retrocession broker services	(1) Unbound (2) None, except in the case of foreign companies, these companies must appoint an attorney by a Power of Attorney (POA) granting the said attorney broad administrative and judicial powers, including being summoned in a lawsuit; the said attorney must have a domicile in the	(1) Unbound (2) None, except in the case of foreign companies, these companies must appoint an attorney by a Power of Attorney (POA) granting the said attorney broad administrative and judicial powers, including being summoned in a lawsuit; the said attorney must have a domicile in the	

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Modes of Supply (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	Republic of Paraguay where all notifications shall be valid. (3) None, except that administrators and legal representatives must have permanent or temporary residence in the Republic of Paraguay. (4) None, except that individuals must have permanent residence in the Republic of Paraguay.	Republic of Paraguay where all notifications shall be valid. (3) None (4) None	
Claims settlement services (CPC 81403)	(1) Unbound, except when in consortium with a Paraguayan service provider according to Article 88 of the Insurance Law. (2) None, except when in consortium with a Paraguayan service provider according to Article 88 of the Insurance Law. (3) None, except that administrators and legal representatives must have permanent or temporary residence in the Republic of Paraguay. (4) None, except that individuals must have permanent or temporary residence in the Republic of Paraguay.	(1) Unbound (2) None, except when in consortium with a Paraguayan service provider according to Article 88 of the Insurance Law. (3) None (4) None	
B. Banking services Acceptance of deposits and other repayable funds from	(1) Unbound (2) Unbound (3) None (4) Unbound, except for senior personnel and specialists included in the category of intra-	(1) Unbound (2) Unbound (3) None (4) Unbound, except for senior personnel and specialists included in the category of intra-	

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Modes of Supply (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
the public (CPC 81115-81119)	corporate transferees	corporate transferees	
Lending of all types, including consumer credit, mortgage credit, etc.(CPC 8113)	(1) Unbound (2) Unbound (3) None (4) Unbound, except for senior personnel and specialists included in the category of intra-corporate transferees	(1) Unbound (2) Unbound (3) None (4) Unbound, except for senior personnel and specialists included in the category of intra-corporate transferees	
Other services auxiliary to financial intermediation (CPC 81331-81334)	(1) None (2) None (3) None (4) Unbound, except for senior personnel and specialists included in the category of intra-corporate transferees	(1) None (2) None (3) None (4) Unbound, except for senior personnel and specialists included in the category of intra-corporate transferees	
8. HEALTH RELATED AND SOCIAL SERVICES			
Welfare services provided to elderly and handicapped (CPC 93311)	(1) Unbound (2) None (3) None (4) Unbound, except as indicated in the horizontal section	(1) Unbound (2) None (3) None (4) Unbound, except as indicated in the horizontal section	
9.TOURISM SERVICES (3) All persons or companies should be registered and approved by Secretaría Nacional de Turismo (SENATUR). (4) The foreign directors and manager must present permanent residence in the Republic of Paraguay.			
A. Hotels and restaurants	(1) None (2) None	(1) None (2) None	

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Modes of Supply (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
(CPC 641-643)	(3) None (4) Unbound, except for senior managerial personnel included in the category of intra-corporate transferees as indicated in the horizontal section, with staff training programmes.	(3) None (4) Unbound, except for senior managerial personnel included in the category of intra-corporate transferees as indicated in the horizontal section, with staff training programmes. Partners, managing directors and officers must have permanent residence in the Republic of Paraguay.	
B. Travel agencies and tour operators services (CPC 7471)	(1) None (2) None (3) None. Except it must be incorporated in the Republic of Paraguay, have a license to provide services granted by SENATUR and the main objective of the company must be the provision of tourist services. (4) Unbound, except for senior managerial personnel included in the category of intra-corporate transferees as indicated in the horizontal section, with staff training programmes.	(1) None (2) None (3) Unbound (4) Unbound, except for senior managerial personnel included in the category of intra-corporate transferees as indicated in the horizontal section, with staff training programmes. Partners, managing directors and officers must have permanent residence in the Republic of Paraguay.	
C. Tourist guide services (CPC 7472)	(1) None (2) None (3) None (4) Unbound, except for intra-corporate transferees/ specialists[1]	(1) None (2) None (3) None (4) Unbound, except for intra-corporate transferees/ specialists[1]	

1 Specialists are those suitable persons exercising the profession of tourist guide.

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ANNEX II

SCHEDULE OF SPECIFIC COMMITMENTS FOR SERVICES FOR URUGUAY

Explanatory Notes

The Schedule of Specific Commitments for individual services sectors and subsectors is identified in accordance with the classification list in document MTN.GNS/W/120 of the World Trade Organization and the corresponding numbers in the Provisional Central Product Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, No. 77, CPC Prov., 1991, hereinafter referred to as "CPC".

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Modes of Supply (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional Commitments
I. HORIZONTAL COMMITMENTS			
ALL SECTORS INCLUDED IN THIS SCHEDULE	The supply of certain services may depend on public concessions and the conditions thereby established. (3) Acquisition of rural land to foreigners is limited by law.	All modes of supply: Uruguay reserves the right to adopt or maintain any measure that accords rights or preferences to minorities due to social or economic disadvantages. (3) Uruguay reserves the right to adopt or maintain any measure tending towards the establishment of a Border Security Zone along land and river boundaries of the national territory.	
II. SECTOR-SPECIFIC COMMITMENTS			
1. BUSINESS SERVICES			
A. Professional Services	Persons seeking to provide professional services must obtain recognition of their professional degree and establish legal domicile in Uruguay. Uruguayan Authorities will regulate the provision of these professions in the future. Legal domicile does not imply residence in Uruguay.		
(a) Legal services (CPC 861, except 86130)	(1) Unbound (2) None (3) None	(1) Unbound (2) None (3) None	

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Modes of Supply (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional Commitments
	(4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	(4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	
(a) Legal documentation and certification services (CPC 86130)	(1) Natural or legal citizenship with more than two years of exercise is required. Residence in the country is required. (2) None (3) Natural or legal citizenship with more than two years of exercise is required. Residence in the country is required. (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons).	(1) Natural or legal citizenship with more than two years of exercise is required. Residence in the country is required. (2) None (3) Natural or legal citizenship with more than two years of exercise is required. Residence in the country is required. (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	
(b) Accounting, auditing and bookkeeping services (CPC 862)	(1) Unbound (2) None (3) None (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	(1) Unbound (2) None (3) None (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	
(c) Taxation services (CPC 863)	(1) Unbound (2) None (3) None (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	(1) Unbound (2) None (3) None (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	
(d) Architectural services (CPC 8671)	(1) Unbound (2) None (3) None	(1) Unbound (2) None (3) None	

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Modes of Supply (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional Commitments
	(4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	(4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	
(e) Engineering services (CPC 8672)	(1) Unbound (2) None (3) None (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	(1) Unbound (2) None (3) None (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	
(f) Integrated Engineering Services (CPC 8673)	(1) None (2) None (3) None (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	(1) None (2) None (3) None (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	
(g) Urban planning and landscape architectural services (CPC 8674)	(1) None (2) None (3) None (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	(1) None (2) None (3) None (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	
(h) Medical and dental services (CPC 9312)	(1) Unbound (2) None (3) None (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	(1) Unbound (2) None (3) None (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	

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Modes of Supply (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional Commitments
B. Computer and related services			
(a) Consultancy services related to the installation of computer hardware (CPC 841)	(1) None (2) None (3) None (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	(1) None (2) None (3) None (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	
(b) Software implementation services (CPC 842)	(1) None (2) None (3) None (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	(1) None (2) None (3) None (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	
(c) Data-processing services (CPC 843)	(1) None (2) None (3) None (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	(1) None (2) None (3) None (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	
C. Research and development services		Research and development subsidies available only for national suppliers.	
(b) R&D services on social sciences and humanities	(1) Unbound (2) None (3) None	(1) Unbound (2) None (3) None	

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Modes of Supply (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional Commitments
(CPC 852)	(4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	(4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	
(c) Interdisciplinary R&D services (CPC 853)	(1) Unbound (2) None (3) None (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	(1) Unbound (2) None (3) None (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	
(e) Other (CPC 849)	(1) None (2) None (3) None (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	(1) None (2) None (3) None (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	
D. Real estate services			
(a) Real estate services involving own or leased property (CPC 8210)	(1) None (2) None (3) None (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	(1) None (2) None (3) None (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	
(b) Real estate services on a fee or contract basis (CPC 8220)	(1) None (2) None (3) None	(1) None (2) None (3) None	

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Modes of Supply (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional Commitments
	(4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	(4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	
E. Leasing or rental services without operator (CPC 831)			
(a) Leasing or rental services concerning private cars without operator (CPC 83101) (CPC 83102)	(1) None (2) None (3) None (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	(1) None (2) None (3) None (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	
(b) Leasing or rental services concerning other machinery and equipment without operator (CPC 83106); (CPC 83109)	(1) None (2) None (3) None (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	(1) None (2) None (3) None (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	
(c) Other (CPC 832); (CPC 83201); (CPC 83203); (CPC 83204); (CPC 83209)	(1) None (2) None (3) None (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	(1) None (2) None (3) None (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	
F. Other business services			
(a) Advertising services	(1) None	(1) None	

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Modes of Supply (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional Commitments
(CPC 871)	(2) None (3) None (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	(2) None (3) None (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	
(b) Market research and public opinion polling services (CPC 864)	(1) None (2) None (3) None (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	(1) None (2) None (3) None (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	
(c) Management consulting services (CPC 8650)	(1) None (2) None (3) None (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	(1) None (2) None (3) None (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	
(d) Services related to management consulting (CPC 866)	(1) None (2) None (3) None (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	(1) None (2) None (3) None (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	
(k) Placement and supply services of personnel (CPC 872)	(1) None (2) None (3) None	(1) None (2) None (3) None	

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Modes of Supply (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional Commitments
	(4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	(4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	
(l) Investigation and security (CPC 873)	(1) Companies and individual investigation and security services suppliers, must obtain from the "Ministerio del Interior" prior authorisation and registration. Domicile or legal residence in Uruguay is required. (2) None (3) Companies and individual investigation and security services suppliers, must obtain from the "Ministerio del Interior" prior authorisation and registration. Domicile or legal residence in Uruguay is required. (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	(1) Companies and individual investigation and security services suppliers, must obtain from the "Ministerio del Interior" prior authorisation and registration. Domicile or legal residence in Uruguay is required. (2) None (3) Companies and individual investigation and security services suppliers, must obtain from the "Ministerio del Interior" prior authorisation and registration. Domicile or legal residence in Uruguay is required. (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	
(n) Maintenance and repair of equipment (not including maritime vessels, aircraft or other transport equipment) (CPC 633 – 8861- 8866)	(1) Unbound* (2) None (3) None (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	(1) Unbound* (2) None (3) None (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	
(o) Building-cleaning services (CPC 874)	(1) None (2) None (3) None	(1) None (2) None (3) None	

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Modes of Supply (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional Commitments
	(4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	(4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	
(p) Portrait photography services (CPC 87501)	(1) None (2) None (3) None (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	(1) None (2) None (3) None (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	
(p) Advertising and related photography services (CPC 87502)	(1) None (2) None (3) None (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	(1) None (2) None (3) None (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	
(p) Action photograph services (CPC 87503)	(1) None (2) None (3) None (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	(1) None (2) None (3) None (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	
(p) Photography processing services (CPC 87505)	(1) None (2) None (3) None (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	(1) None (2) None (3) None (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	

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Modes of Supply (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional Commitments
(p) Restoration, copying and retouching services of photography (CPC 87507)	(1) None (2) None (3) None (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	(1) None (2) None (3) None (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	
(p) Other photographic services (CPC 87509)	(1) None (2) None (3) None (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	(1) None (2) None (3) None (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	
(q) Packaging services (CPC 876)	(1) Unbound * (2) None (3) None (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	(1) Unbound * (2) None (3) None (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	
(s) Convention services (CPC 87909*)	(1) None (2) None (3) None (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	(1) None (2) None (3) None (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	
(t) Other business services (CPC 8790)	(1) None (2) None (3) None	(1) None (2) None (3) None	

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Modes of Supply (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional Commitments
	(4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	(4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	
(t) Translation and interpretation services (CPC 87905)	(1) None (2) None (3) None (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	(1) None (2) None (3) None (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	
(t) Interior design services (CPC 87907)	(1) None (2) None (3) None (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	(1) None (2) None (3) None (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	
2. COMMUNICATION SERVICES			
A. Postal Services B. Courier services Postal and courier services	(1) The National Post Office Communication Services Regulatory Unit ("URSEC") grants temporary operating licences which lapse after three years unless the licence-holding enterprise expresses its intention to renew the licence prior to the expiry date. (2) None (3) "URSEC" grants temporary operating licences which lapse after three years unless the licence-holding enterprise	(1) None (2) None (3) None (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	

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Modes of Supply (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional Commitments
	expresses its intention to renew the licence prior to the expiry date. (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)		
C. Telecommunication services	Public services shall be defined pursuant to the laws and regulations in effect for each case. Services awarded under the prior concession or prior authorisation regime shall be governed pursuant to the laws and regulations and contractual conditions agreed upon with the service supplier. All services that imply the use of basic telecommunications are subject to the National Administration of Telecommunications (ANTEL) monopoly. For the supply of telecommunication services, authorisation from the Executive Branch is required.		
(a) Mobile telephone services (CPC 75213)	(1) None. Local presence is required. (2) None (3) None. Local presence is required. (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	(1) None. Local presence is required. (2) None (3) None. Local presence is required. (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	
(f) Facsimile services (CPC 7521**+7529**)	(1) None, except for the supply of services under "ANTEL" monopoly. (2) None (3) None, except for the supply of services under "ANTEL" monopoly. (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	(1) None, except for the supply of services under "ANTEL" monopoly. (2) None (3) None, except for the supply of services under "ANTEL" monopoly. (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	
(h) Electronic mail (CPC 7523**)	(1) None (2) None	(1) None (2) None	

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Modes of Supply (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional Commitments
	(3) None (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	(3) None (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	
(i) Voice mail (CPC 7523**)	(1) None, except for the supply of services under "ANTEL" monopoly. (2) None, except for the supply of services under "ANTEL" monopoly. (3) None, except for the supply of services under "ANTEL" monopoly. (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	(1) None, except for the supply of services under "ANTEL" monopoly. (2) None, except for the supply of services under "ANTEL" monopoly. (3) None, except for the supply of services under "ANTEL" monopoly. (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	
(n) On-line information and /or data processing (incl. Transaction processing) (CPC 843**)	(1) None, except for the supply of services under "ANTEL" monopoly. (2) None, except for the supply of services under "ANTEL" monopoly. (3) None, except for the supply of services under "ANTEL" monopoly. (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	(1) None, except for the supply of services under "ANTEL" monopoly. (2) None, except for the supply of services under "ANTEL" monopoly. (3) None, except for the supply of services under "ANTEL" monopoly. (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	
3. CONSTRUCTION AND RELATED ENGINEERING SERVICES			
A. General construction work for buildings	(1) Unbound* (2) None	(1) Unbound* (2) None	

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Modes of Supply (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional Commitments
(CPC 512)	(3) None (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	(3) None (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	
B. General construction work for civil engineering (CPC 513)	(1) Unbound* (2) None (3) None (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	(1) Unbound* (2) None (3) None (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	
C. Installation and assembly work (CPC 514+516)	(1) Unbound* (2) None (3) None (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	(1) Unbound* (2) None (3) None (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	
D. Building completion and finishing work (CPC 517)	(1) Unbound* (2) None (3) None (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	(1) Unbound* (2) None (3) None (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	
E. Others (CPC 511+515+518)	(1) Unbound* (2) None (3) None (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	(1) Unbound* (2) None (3) None (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	

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Modes of Supply (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional Commitments
4. DISTRIBUTION SERVICES			
A. Commission agents services (CPC 621)	(1) None (2) None (3) None (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	(1) None (2) None (3) Domicile requirement in the country and the company shall be registered in the National Registry of foreign firms representatives in the "Ministerio de Economía y Finanzas". (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	
B. Wholesale trade services (CPC 622) CPC 62271 is excluded (wholesale trade services involving solid fuel, liquid and gaseous fuel and similar products)	(1) None (2) None (3) None (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	(1) None (2) None (3) None (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	
C. Retailing trade services (CPC 631, CPC 632, CPC 6111+6113+6121) (CPC 63297 is excluded)	(1) None (2) None (3) Prior authorisation, which will depend on the conditions on the market, is needed for current or new commercial enterprises,	(1) None (2) None (3) None (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	

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Modes of Supply (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional Commitments
	should total public area of business exceed 300 square meters. (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)		
D. Franchising services (CPC 8929)	(1) None (2) None (3) None (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	(1) None (2) None (3) None (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	
7. FINANCIAL SERVICES	(3) Suppliers of financial services wishing to set up operations in Uruguay require prior authorisation from the competent authorities. Applications may be rejected on precautionary grounds, including the current state of the market. Outsourcing of financial services require prior authorisation from the competent authorities and will be subject to the limitations laid down in the existing laws and regulations for the entities controlled by the Central Bank.	Financial Intermediation (Banking) senior management and board of directors: Branches or subsidiaries of foreign financial institutions may not in their by-laws prohibit Uruguayan nationals from participating on the board of directors, in management, or any other position in the institution. Financial Intermediation (Banking): the maximum amount of bank deposits covered by deposit insurance may differ depending on whether the deposits are denominated in Uruguayan pesos or another currency. The Uruguayan Government and state enterprises may deposit funds only in the	

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Modes of Supply (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional Commitments
		"Banco de la República Oriental de Uruguay". Insurance: "Banco de Seguros del Estado" is the sole entity permitted to provide worker's compensation insurance, and as a result it may derive a competitive advantage with respect to its overall operations.	
<u>All Insurance services and insurance- related services (including reinsurance) and pension fund services, except social security.</u>			
a.1.1) Life insurance services a.1.2) Pensions and annuities.	(1) Unbound (2) Unbound (3) None, except that in order to have commercial presence in Uruguay, enterprises must be organised as Uruguayan public limited companies, subject to the limitations laid down in the existing laws and regulations. This requirement does not apply to the reinsurance sector. (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	(1) Unbound (2) Unbound (3) None (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	

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Modes of Supply (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional Commitments
b. Insurance services different than life insurance - Motor vehicle insurance services - Fire insurance and other property damage - Civil liability insurance - Pecuniary loss insurance services - General liabilities insurance services	(1) Unbound (2) Unbound (3) None, except that in order to have commercial presence in Uruguay, enterprises must be organized as Uruguayan public limited companies, subject to the limitations laid down in the existing laws and regulations. This requirement does not apply to the reinsurance sector (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	(1) None (2) None (3) None (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	
Marine, aviation and other international transport insurance services	(1) None, except for bare boat charter. The exclusion of bare boat chapter does not apply to the bare boat charter of fishing fleet. (2) None, except for bare boat charter. The exclusion of bare boat charter does not apply to the bare boat charter of fishing fleet. (3) None, except as indicated in the horizontal section. (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	(1) None, except for bare boat charter. The exclusion of bare boat charter does not apply to the bare boat charter of fishing fleet. (2) None, except for bare boat charter. The exclusion of bare boat charter does not apply to the bare boat charter of fishing fleet. (3) None, except as indicated in the horizontal section (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	

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Modes of Supply (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional Commitments
Reinsurance and retrocession services	(1) None (2) None (3) None, except as indicated in the horizontal section. (4) Unbound. except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	(1) None (2) None (3) None (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	
Insurance and pension consultancy services	(1) None (2) None (3) None (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	(1) None (2) None (3) None (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	
Freight insurance services	(1) Unbound (2) Unbound (3) Limitation as indicated for motor vehicle insurance services. (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	(1) None (2) None (3) None (4) Unbound, except for the categories indicated in Appendix 11-A-4of Chapter 11 (Movement of Natural Persons)	
Actuarial services (81404) and Other services auxiliary to insurance (81401, 81403 and 81405)	(1) None (2) None (3) None (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	(1) None (2) None (3) None (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	
Banking and other financial services.	(3) The authorisation for enterprises established abroad to set up branches or		

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Modes of Supply (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional Commitments
	agencies in Uruguay to engage in financial intermediation activities is subject to the requirement that their by-laws or statutes do not prohibit Uruguayan citizens from being members of the management board or board of directors or from holding any other senior post or position in the institution, within the territory of Uruguay. Representatives of financial institutions established abroad, must register with Central Bank of Uruguay For public offer proposals, the notes and its issuers must be registered in the Central Bank. The Central Bank requires that clearing houses and all services related to liquidation, compensation and custody must be authorised by the competent authority. Investment funds enterprises must be organised as Uruguayan public limited companies, subject to the limitations laid down in the existing laws and regulations.		
Wholesale deposit services	(1) None (2) None	(1) None (2) None	

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Modes of Supply (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional Commitments
	(3) Banks wishing to become established in Uruguay must be organized as Uruguayan public limited companies with registered shares or as branches of foreign banks. This provision applies exclusively to institutions which are defined by law as banks and does not affect other financial intermediation enterprises. (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	(3) None (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	
Personal instalment loan services Credit card services	(1) Unbound (2) Unbound (3) Limitation as indicated for wholesale deposit services. (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	(1) None (2) None (3) None (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	
Financial Leasing services	(1) None (2) None (3) None, except as indicated in the horizontal section (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	(1) None (2) None (3) None, except as indicated in the horizontal section. (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	
Payment and money transfer services	(1) Unbound (2) Unbound	(1) Unbound (2) Unbound (3) None	

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Modes of Supply (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional Commitments
	(3) None, except as indicated in the horizontal section (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	(4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	
Participation in issues of all kinds of securities, including under-writing and placement as agent (whether publicly or privately) and provision of services related to such issues	(1) Unbound (2) Unbound (3) Limitation as indicated for wholesale deposit services. (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	(1) None (2) None (3) None (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	
Money broking	(1) Unbound (2) Unbound (3) Limitation as indicated for wholesale deposit services. (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	(1) None (2) None (3) None (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	
Guarantees and commitments	(1) Unbound (2) Unbound (3) Limitation as indicated for wholesale deposit services. (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	(1) None (2) None (3) None (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	

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Modes of Supply (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional Commitments
Other bank deposit services	(1) Unbound (2) Unbound (3) Limitation as indicated for wholesale deposit services. (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	(1) None (2) None (3) None (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	
9. TOURISM AND TRAVEL-RELATED SERVICES			
A. Hotels and restaurants (including catering) (CPC 641-643)	(1) None (2) None (3) None (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	(1) None (2) None (3) None (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	
B. Travel agency and tour operator services (CPC 74710)	(1) None (2) None (3) None (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	(1) None (2) None (3) None (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	
C. Tourist guide services (CPC 74720)	(1) None (2) None (3) None (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	(1) None (2) None (3) None (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	

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Modes of Supply (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional Commitments
10. RECREATIONAL, CULTURAL AND SPORTING SERVICES (other than audiovisual services)			
A. Entertainment services (including theatre, live bands and circus services)	(1) None (2) None (3) None (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	(1) None (2) None (3) None (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	
11. TRANSPORT SERVICES			
H. Services auxiliary to all modes of transport			
(b) Storage and warehousing services (CPC 742) (except the regime of fiscal storage or warehousing)	(1) None (2) None (3) None (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	(1) None (2) None (3) None (4) Unbound, except for the categories indicated in Appendix 11-A-4 of Chapter 11 (Movement of Natural Persons)	

*A commitment on this mode of delivery is not feasible.

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ANNEX III

SCHEDULE OF RESERVATIONS AND NON-CONFORMING MEASURES FOR SERVICES AND INVESTMENT FOR BRAZIL

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LIST A OF BRAZIL

Explanatory Notes

1. This List A indicates, in accordance with Article 9.9 (Schedules of Non-Conforming Measures), Article 9-A.7 (Schedules of Non-Conforming Measures) and Article 10.8 (Schedules of Non-Conforming Measures), the existing measures that are not subject to one or all the obligations imposed by:

(a) Article 9.3 (National Treatment) or Article 10.4 (National Treatment);

(b) Article 9.6 (Senior Management and Boards of Directors);

(c) Article 9-A.4 (Most-Favoured-Nation Treatment) or Article 10.10 (Most-Favoured-Nation Treatment);

(d) Article 10.3 (Market Access); or

(e) Article 10.9 (Local Presence).

2. Each entry in this List sets out the following elements:

(a) **Sector** refers to the sector for which the entry was made;

(b) **Subsector** refers to the sub-sector for which the entry was made;

(c) **Obligations Concerned** specifies the obligations (National Treatment, Senior Management and Boards of Directors, Most-Favoured-Nation Treatment, Market Access, and Local Presence) which do not apply to the measures scheduled;

(d) **Level of Government** indicates the level of government that maintains the scheduled measure;

(e) **Measures** identify the laws, regulations or other measures in respect of which the registration was made. One measure cited in the element Measures:

i. means the modified, continued, renewed measure from the date of entry into force of this Agreement; and

ii. includes any subordinate measure, adopted or maintained under the faculty of that measure and consistent with it;

(f) **Description** provides a general description of the reservation.

3. In accordance with Article 9.9 (Schedules of Non-Conforming Measures), Article 9-A.7 (Schedules of Non-Conforming Measures) and Article 10.8 (Schedules of Non-Conforming Measures), the obligations of this Agreement specified in the **Obligations Concerned** element of an

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entry do not apply to the law, regulation or other measure identified in the Measures element of such entry.

4. For greater certainty, subparagraph (c) of Article 9.9(1) (Schedules of Non-Conforming Measures), subparagraph (c) of Article 9-A.7(1) (Schedules of Non-Conforming Measures and subparagraph (c) of Article 10.8(1) (Schedules of Non-Conforming Measures) refer only to amendments of the non-conforming aspects of the Measures element.

5. Brazil may, no later than 6 (six) months after the date of entry into force of the Agreement for Brazil, rectify this List to include non-conforming measures already existing at the date of signature of the Agreement, for inclusion in the Agreement in accordance with subparagraph (c) of Article 19.1(4)(Joint Committee) of Chapter 19 (Institutional, General and Final Provisions).

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1.

Sector:	All
Sub-Sector:	
Obligations Concerned:	Market Access (Article 10.3) National Treatment (Article 10.4)
Level of Government:	Central
Measures:	Law No. 6,099, dated September 12th, 1974, article 10 and article 24, with the wording given by Law No. 7,132, of October 26th, 1983. Resolution n° 2.309, of August 28th, 1996, of the National Monetary Council/*Conselho Monetário Nacional*, Annex, Article 25.
Description:	Trade in Services The assignment of a lease contract to a non-resident legal entity requires prior authorisation from the Central Bank of Brazil. The National Monetary Council may establish additional conditions for the leasing of foreign assets produced abroad to resident foreign owned legal entities.

CONGRESO LEGISLATIVO DE LA REPÚBLICA ARGENTINA

2.

Sector:	All
Sub-Sector:	
Obligations Concerned:	National Treatment (Article 9.3 and Article 10.4) Market Access (Article 10.3)
Level of Government:	Central
Measures:	Law No. 9,279, May 14th, 1996, Article 211. Law No. 4,131, September 3rd, 1962. Law No. 8,383, December 30, 1991, Article 50 Decree Law 1730, December 17, 1979, Article 6 Resolution No. 3,844, March 23rd, 2010, of the National Monetary Council Resolution No. 156, November 9th, 2015, of the Presidency of the National Institute of Intellectual Property/ *Instituto Nacional de Propriedade Intelectual* (INPI).
Description:	<u>Investment and Trade in Services</u> The registration before the National Institute of Intellectual Property (INPI) of contracts that provide for the payment of royalties for the exploitation of industrial property rights and payments for know-how, technical and scientific assistance and complementary technical services rendered by foreign companies is a requirement for the fulfilment of the Electronic Declaratory Register of Financial Operations (RDE/ROF) of the Central Bank of Brazil, and, consequently, for the remittance of such payments abroad. There are restrictions on the payment of royalties for the use of patents and trademarks: a) from the branch in Brazil to their headquarters abroad: the payments are prohibited (Law 4131 of 1962, Article 14); b) from companies headquartered in Brazil to their foreign parent companies or to majority shareholders abroad: the payments are

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determined by limits of tax deduction established by Law 4,131 of 1962 (Art. 12), Law 8,383 of 1991 (Art. 50), and Decree Law 1730 of 1979 (Art. 6), which are in the range of 1% to 5% of net sales of products and services.

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3.

Sector:	All
Sub-Sector:	
Obligations Concerned:	Market Access (Article 10.3)
Level of Government:	Central
Measures:	Decree-Law No. 5,452, "Consolidation of Labor Laws/*Consolidação das Leis do Trabalho*", May 1st, 1943, Article 354.
Description:	Trade in Services The proportionality of two thirds of Brazilian employees must be observed by juridical persons. A smaller proportionality can be established, taking into account special circumstances of each activity, through an act of the Executive Power, once the insufficiency of Brazilians in the respective activity has been duly confirmed by the competent authority. This proportionality is mandatory not only in relation to the entire staff but also in relation to the corresponding payroll.

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4.

Sector:	All
Sub-Sector:	
Obligations Concerned:	Senior Management and Boards of Directors (Article 9.6)
Level of Government:	Central
Measures:	Law No 6,404/1976, of December 15th, Article 146
Description:	Investment

In order to take position in the management body of Joint Stock Companies ("Sociedades Anônimas"), non-resident administrators must have a permanent representative in Brazil. This representative must be able, until three years after the end of the administration term, to receive:

(a) summons in actions against him in accordance with societal legislation.

(b) summons or subpoenas in administrative processes by the Securities and Exchange Comission (*Comissão de Valores Mobiliários),* when occupying management in open companies.

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5.

Sector:	Professional Services
Sub-Sector:	Accounting, Auditing and Bookkeeping Services
Obligations Concerned:	Market Access (Article 10.3) National Treatment (Article 10.4)
Level of Government:	Central
Measures:	Decree Law No. 9,295, May 27th, 1946. Resolution No. 1,495 of the Federal Accounting Council of November 20, 2015. Resolution No. 1,502 of the Federal Accounting Council of February 19, 2016 Resolutions No. 1,554 and 1,555 of the Federal Accounting Council of December 6, 2018.
Description:	Trade in Services The participation of non-residents as shareholders in juridical persons controlled by Brazilians is prohibited. The duration of the professional registration for non-resident foreign accountants is limited by the duration of their temporary visa term.

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6.

Sector:	Real Estate Services
Sub-Sector:	
Obligations Concerned:	National Treatment (Article 10.4) Local Presence (Article 10.9)
Level of Government:	Central
Measures:	Law No. 6,530, of May 12th, 1978, Articles 4, 5, 16 and 17. Decree No. 81,871, of June 29th, 1978, Articles 1, 6, 7, 10 and 16. Resolution No. 327 of June 25th, 1992, of the Federal Council of Realtors, Article 9.
Description:	Trade in Services To obtain the mandatory registration in the Regional Councils of Real Estate Brokers, the foreigner must prove legal and uninterrupted permanence in the country during the last year.

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7.

Sector:	Architectural, Agronomy, Urban Planning and Engineering Services
Sub-Sector:	
Obligations Concerned:	National Treatment (Article 10.4)
Level of Government:	Central
Measures:	Law No. 5,194, of December 24th, 1966, Articles 2, 6, 26, 27, 34, 55, 56, 59 and 85. Resolution No. 1,007, of December 5th, 2003, of the Federal Council of Engineering and Agronomy, Articles 8 and 21. Law No. 12,378, of December 31st, 2010, Articles 1, 2, 3, 5 6, 24, 28, 31, 55. Resolution No. 35, of October 5th, 2012 of the Federal Council of Architecture and Urban Planning, Articles 2, 3
Description:	Trade in Services For each foreign professional with a temporary work visa, with due registration in the Federal Council of Engineering and Agronomy, the contracting juridical person must maintain, for the term of the contract or its extension, a Brazilian professional with an identical or higher education degree, who also has a contractual relationship with the contracting juridical person, to assist the foreigner, as an assistant or deputy. The temporary registration of a non-resident foreign professional in the Federal Council of Architecture and Urban Planning (CAU) is conditioned by the effective participation of a professional or a professional association, registered by CAU and resident or with headquarters in Brazil, to watch over all phases of the activities to be developed by the foreign professional.

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8.

Sector:	Professional Services
Sub-Sector:	Surveillance and Security Services
Obligations Concerned:	Market Access (Article 10.3) National Treatment (Article 10.4)
Level of Government:	Central
Measures:	Law No. 7,102 June 20th, 1983, Articles 10, 11 and 16. Ordinance 3,233, December 10th, 2012, of the Federal Police Department, Articles 4, 20, 74, 155, 196
Description:	Trade in Services The ownership and management of enterprises that provide training courses for security guards, security transport services, surveillance services or security services are prohibited to foreigners. The profession of security guard can be exercised only by Brazilians.

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9.

Sector:	Professional Services
Sub-Sector:	Tourist guides
Obligations Concerned:	Market Access (Article 10.3) National Treatment (Article 10.4) Local Presence (Article 10.9)
Level of Government:	Central
Measures:	Decree No. 946, of October 1st, 1993, Article 5, I. Ordinance No. 37, November 11th, 2021, of the Ministry of Tourism, Articles 3, 5, 7, 14.
Description:	Trade in Services Only Brazilians or residents in Brazil, with appropriate qualification, can exercise the profession of tourist guide.

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10.

Sector:	Newspaper Services and Sound and Image Broadcasting
Sub-Sector:	
Obligations Concerned:	National Treatment (Article 9.3 and Article 10.4) Senior Management and Boards of Directors (Article 9.6) Market Access (Article 10.3)
Level of Government:	Central
Measures:	Federal Constitution, Article 222. Law 10,610, of December 20th, 2002, Articles 1, 2 and 7. Law No. 5,250, of February 9th, 1967. Law No. 4,117, of August 27th, 1962, Articles 38. Decree-Law No. 236, of February 28th, 1967, Article 7. Decree No. 52,795, of October 31st 1963, Articles 8 and 28.
Description:	Investment and Trade in Services The participation of foreigners or Brazilians naturalised for less than 10 (ten) years in the capital share of newspaper and broadcasting companies may not exceed 30 (thirty) % of the total capital and the voting capital of these enterprises. This participation shall only occur indirectly through a legal juridical person organised in accordance with Brazilian laws and regulations and with a head office in the country. The editorial responsibility and the activities of selection and direction of broadcast programming pertain exclusively to native Brazilians or Brazilians naturalised for over 10 (ten) years, in any means of social communication. Broadcasting companies are prohibited from maintaining technical assistance contracts with foreign enterprises or organisations which allow the foreign juridical person to intervene or acquire knowledge of the administration or guidance of the broadcaster.

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11.

Sector:	Communication Services
Sub-Sector:	Satellite Telecommunications Services
Obligations Concerned:	National Treatment (Article 10.4)
Level of Government:	Central
Measures:	Federal Constitution, Article 21, XI. Law No. 9,472, of July 16th, 1997, Article 171. Resolution No 748, of October 22nd, 2021, of the National Telecommunications Agency, Annex, Articles 3, 16, 17, 21, 28, 30
Description:	Trade in Services

For the delivery of satellite telecommunications services, preference should be given to Brazilian satellites when they provide equivalent conditions to those of third parties. The use of foreign satellites will only be admitted through the contracting of an enterprise constituted under the terms of Brazilian laws and regulations and with headquarters and administration in Brazil, that acts as the legal representative of the foreign operator.

There will be equivalence when the following conditions are met simultaneously:

(a) deadlines compatible with the needs of the provider;

(b) equivalent or more favorable price conditions;

(c) technical parameters in accordance with the requirements of the operator's project.

A Brazilian satellite is one that uses orbital resources and the radioelectric spectrum notified by or distributed or consigned to Brazil, and whose control and monitoring station is in the Brazilian territory.

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12.

Sector:	Transport Services
Sub-Sector:	Maritime Transport Services
Obligations Concerned:	Market Access (Article 10.3) National Treatment (Article 10.4)
Level of Government:	Central
Measures:	Law No. 9,432, January 8th, 1997, Articles 4 and 11.
Description:	Trade in Services In vessels flying the Brazilian flag, the captain, the chief engineer and two-thirds of the crew must be Brazilian nationals. In vessels that are registered in the Special Brazilian Registry (*Registro Especial Brasileiro*/REB), only its captain and chief engineer must be Brazilian citizens.

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13.

Sector:	Transport Services
Sub-Sector:	Maritime Transport Services
Obligations Concerned:	Market Access (Article 10.3) National Treatment (Article 10.4) Most-Favored Nation Treatment (Article 10.10)
Level of Government:	Central
Measures:	Law No. 9,432, of January 8th, 1997. Decree-Law no. 666, of July 2nd, 1969. Decree-Law no. 1,023, of October 21st, 1969, regulated by Decree No. 70,198 of 24th February 1972. Federal Constitution, Article 177, IV.
Description:	Trade in Services

The establishment of a Brazilian Shipping Company (EBN) is required to supply maritime transport services, including freight transport, towing services, and auxiliary services to maritime transport. The establishment of an EBN implies, *inter alia*, the ownership of at least one vessel and capital resources adequate to the trade to be exploited. To fly the Brazilian flag, vessels must hold a National Registry or an Especial National Registry (REB).

Foreign vessels may only participate in navigation support when chartered by Brazilian Shipping Companies.

In ship traffic between Brazil and other countries, the national shipowners of the exporting and importing country shall prevail, until equal participation is obtained between the shipowners.

The transportation of crude oil and its by-products of Brazilian origin is reserved to the Brazilian flag.

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Import or export cargo compulsorily bound to vessels flying the Brazilian flag may be released in favour of the flag of the exporting or importing country, in a balanced manner, observing the limit of 50 % of the total cargo, provided that the laws and regulations of the buying or selling country grant, at least, equal treatment to vessels flying the Brazilian flag.

Where there is an absolute unavailability of Brazilian vessels, which are those either owned or chartered by Brazilian companies, to transport the total cargo or the part of the percentage of the cargo they are entitled to transport as referred to in the paragraph above, the remaining cargo shall be allowed to be transported by vessels flying the flag of the exporting or importing country.

The chartering of a foreign vessel for long-distance in an international itinerary will depend on authorisation, when the chartering takes place due to the suspension of the legal provisions that establish the obligation to transport by a Brazilian flagged vessel.

Authorisation from the competent authority is required for the chartering to foreign companies or business organisations of Brazilian vessels mortgaged to the Merchant Marine Fund by companies based in Brazil.

Foreign vessels are subject to the payment of the Fee for the Use of Lighthouses (*Tarifa de Utilização de Faróis*/TUF).

14.

Sector:	Transport Services
Sub-Sector:	Auxiliary Services to Maritime Transport
Obligations Concerned:	Market Access (Article 10.3) National Treatment (Article 10.4)
Level of Government:	Central
Measures:	Federal Constitution, Article 21, XII, f. Law No. 12,815, of June 5, 2013, Article 1. Normative Resolution No. 7, of May 30th , 2016, of the National Agency for Waterway Transportation, Article 13. Resolution No. 71, of March 30th, 2022, of the National Agency for Waterway Transportation.

Description:

Trade in Services

The Brazilian central level of government (the Union) is responsible for exploiting, directly or indirectly - through authorisation, concession or permission - maritime ports.

For port facilities located inside an Organised Port Area, only juridical persons established under Brazilian laws and regulations, with headquarters and administration in the country, may request authorisation for construction, exploitation and expansion, as well as respond to public bidding or notices, in the modalities of private use terminal, transshipment station of cargo, small public port facility and tourist port facility.

The indirect operation of an Organised Port and the port facilities located therein requires concession and lease of the public good. The concession and lease of the public good shall be carried out through a contract, preceded by a public bidding, establishing cession for exploitation for a specific duration.

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For the purposes of this entry:

(a) Organised Port means a public good built and equipped to meet the needs of navigation, passenger handling or goods handling and storage, and whose traffic and port operations are under the jurisdiction of a port authority;

(b) Organised Port Area means an area encircled by an act of the Executive Branch that includes the port facilities and the infrastructure of protection and access to the organised port; and

(c) Port facility means installation located inside or outside the port area organised and used in moving passengers, moving or storing goods, destined for or coming from waterway transport.

LIST B OF BRAZIL

Explanatory Notes

1. This List B indicates, in accordance with Article 9.9 (Schedules of Non-Conforming Measures), Article 9-A.7 (Schedules of Non-Conforming Measures) and Article 10.8 (Schedules of Non-Conforming Measures), the specific sectors, subsectors or activities for which it may maintain or adopt new or more restrictive measures that are inconsistent with the obligations imposed by:

   (a) Article 9.3 (National Treatment) or Article 10.4 (National Treatment);

   (b) Article 9.6 (Senior Management and Boards of Directors);

   (c) Article 9-A.4 (Most-Favoured-Nation Treatment) or Article 10.10 (Most-Favoured Nation Treatment);

   (d) Article 10.3 (Market Access); or

   (e) Article 10.9 (Local Presence).

2. Each entry in this List sets out the following elements:

   (a) **Sector** refers to the sector for which the entry was made;

   (b) **Subsector** refers to the sub-sector for which the entry was made;

   (c) **Obligations Concerned** specifies the obligations referred to in paragraph 1 against which a reservation taken;

   (d) **Description** provides a general description of the reservation.

3. In accordance with Article 9.9 (Schedules of Non-Conforming Measures), Article 9-A.7 (Schedules of Non-Conforming Measures) and Article 10.8 (Schedules of Non-Conforming Measures), the obligations of this Agreement specified in the **Obligations Concerned** element of an entry do not apply to the sectors, subsectors, and activities listed, within the scope inscribed in the **Description** element of that entry.

4. For greater certainty, in the case an entry is prescribed for all sectors, such entry applies to all sectors included in the scope of Chapter 10 (Trade in Services) and Chapter 9 (Investment).

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1.

Sector: All

Sub-Sector:

Obligations Concerned: National Treatment (Article 9.3 and Article 10.4)
Senior Management and Boards of Directors (Article 9.6)
Most-Favoured Nation Treatment (Article 9-A.4 and Article 10.10)
Market Access (Article 10.3)
Local Presence (Article 10.9)

Description: Investment and Trade in Services

Brazil reserves the right to adopt or maintain any measure aimed at reducing regional inequalities, promoting equitable access to development opportunities across regions in its territory, as well as ensuring social inclusion.

2.

Sector:	All
Sub-Sector:	
Obligations Concerned:	National Treatment (Article 9.3 and Article 10.4) Senior Management and Boards of Directors (Article 9.6) Most-Favoured Nation Treatment (Article 9-A.4 and Article 10.10) Market Access (Article 10.3) Local Presence (Article 10.9)
Description:	Investment and Trade in Services Brazil reserves the right to adopt or maintain any measure related to the development of activities in border areas (within 150 (one hundred and fifty) km from national boundaries) and in the following areas: the Amazon Basin, the *Mata Atlântica*, the *Serra do Mar* and the *Pantanal*.

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3.

Sector: All

Sub-Sector:

Obligations Concerned: Most-Favoured Nation Treatment (Article 9-A.4 and Article 10.10)

Description: Investment and Trade in Services

Brazil reserves the right to adopt or maintain any measure providing for more favourable treatment for Signatory MERCOSUR States and for any other ALADI (Latin American Integration Association) members.

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4.

Sector:	All
Sub-Sector:	
Obligations Concerned:	National Treatment (Article 9.3 and Article 10.4) Senior Management and Boards of Directors (Article 9.6) Most-Favoured Nation Treatment (Article 9-A.4 and Article 10.10) Market Access (Article 10.3) Local Presence (Article 10.9)
Description:	<u>Investment and Trade in Services</u> Brazil reserves the right to adopt or maintain any measure related to the acquisition or lease of rural property or to the acquisition of any other real estate right over rural property by foreign natural persons, foreign juridical persons or Brazilian juridical persons with foreign participation. For the purposes of this reservation, rural property is an area or property that is used or can be used for agriculture, livestock, vegetal extraction, forestry and agro-industry.

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5.

Sector: All

Sub-Sector:

Obligations Concerned: National Treatment (Article 9.3 and Article 10.4)
Senior Management and Boards of Directors (Article 9.6)
Most-Favoured Nation Treatment (Article 9-A.4 and Article 10.10)
Market Access (Article 10.3)
Local Presence (Article 10.9)

Description: Investment and Trade in Services

Brazil reserves the right to adopt or maintain any measure relating to access, economic exploitation and the transfer of its genetic heritage abroad, so as to preserve its diversity and integrity.

For the purpose of this reservation, genetic heritage means information of genetic origin of plant, animal, microbial or other species, including substances derived from the metabolism of these living beings.

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6.

Sector: All

Sub-Sector:

Obligations Concerned: National Treatment (Article 9.3 and Article 10.4)
Senior Management and Boards of Directors (Article 9.6)
Most-Favoured Nation (Article 9-A.4 and Article 10.10)
Market Access (Article 10.3)
Local Presence (Article 10.9)

Description: Investment and Trade in Services

When transferring or disposing of its equity interests in, or the assets of, a state enterprise or a governmental entity, Brazil reserves the right to:

(a) prohibit or impose limitations on the ownership of such interests or assets by foreign investors or their investments;

(b) impose limitations on the ability of foreign investors or their investments as owners of such interests or assets to control any resulting enterprise; and

(c) adopt or maintain a measure relating to the nationality of senior management or members of the board of directors.

7.

Sector: All

Sub-Sector:

Obligations Concerned: Market Access (Article 10.3)
National Treatment (Article 10.4)
Local Presence (Article 10.9)
Most-Favoured Nation Treatment (Article 10.10)

Description: Trade in Services

Brazil reserves the right to adopt or maintain measures relating to a new service that cannot be classified under CPC 1991.

The reservation does not apply to an existing service which could be classified in CPC 1991, but which previously could not be provided on a cross-border basis due to lack of technical feasibility.

For the purposes of this reservation, "CPC 1991" means the Provisional Central Product Classification (Statistical Documents, Series M, No. 77, Department of International Economic and Social Affairs, United Nations Statistical Office, New York, 1991).

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8.

Sector: All

Sub-Sector:

Obligations Concerned: Market Access (Article 10.3)
National Treatment (Article 10.4)
Most-Favoured Nation Treatment (Article 10.10)

Description: Trade in Services

Brazil reserves the right to adopt or maintain any measure with respect to the supply of a service by the presence of natural persons, or other movement of natural persons, except as provided for in List A.

For greater certainty, this reservation does not affect the commitments undertaken by Brazil in Chapter 11 (Movement of Natural Persons).

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9.

Sector: All

Sub-Sector:

Obligations Concerned: Most-Favoured Nation Treatment (Article 9-A.4 and Article 10.10)

Description: Investment and Trade in Services

With respect to matters covered or disciplined by Chapter 9 (Investment) and Chapter 10 (Trade in Services), Brazil reserves the right to adopt or maintain any measure that accords differential treatment to countries, under any bilateral or multilateral international agreement in force or signed prior to the date of entry into force of this Agreement.

With respect to matters not covered or not disciplined by Chapter 9 (Investment) and Chapter 10 (Trade in Services), Brazil reserves the right to adopt or maintain any measure that accords differential treatment to countries, under any bilateral or multilateral international agreements in force or signed prior or after date of entry into force of this Agreement.

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10.

Sector:	Communication Services
Sub-Sector:	Telecommunication Services
Obligations Concerned:	National Treatment (Article 10.4)
Description:	Trade in Services Brazil reserves the right to adopt or maintain limits to foreign participation in the capital of telecommunications service providers.

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11.

Sector:	Financial Services
Sub-Sector:	
Obligations Concerned:	Market Access (Article 10.3) National Treatment (Article 10.4) Local Presence (Article 10.9) Most-Favoured Nation Treatment (Article 10.10)
Description:	Trade in Services Brazil reserves the right to adopt or maintain any measures affecting the supply of financial services with respect to Article 10.9 (Local Presence) or Article 10.10 (Most-Favoured Nation Treatment). Brazil reserves the right to adopt or maintain any measure with respect to Article 10.3 (Market Access) or Article 10.4 (National Treatment), except as specified in the Appendix to this List B (Commitments for Financial Services – Brazil) and subject to the limitations, conditions and qualifications specified therein.

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12.

Sector:	Communication Services
Sub-Sector:	Telecommunication services supplied for distribution of radio or television programming for direct reception by service consumers.
Obligations Concerned:	Most-Favoured Nation Treatment (Article 10.10)
Description:	<u>Trade in Services</u> Brazil reserves the right to adopt or maintain measures allowing for access to markets on a reciprocity basis or providing for differential treatment to specific countries.

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13.

Sector:	Health Services and Social Services
Sub-Sector:	
Obligations Concerned:	National Treatment (Article 10.4) Most-Favoured Nation (Article 10.10)
Description:	<u>Trade in Services</u> Brazil reserves the right to adopt or maintain any measure related to health care.

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14.

Sector:	Professional Services
Sub-Sector:	Research and Development Services
Obligations Concerned:	National Treatment (Article 10.4)

Description: Trade in Services

Brazil reserves the right to limit, throughout the national territory, including the continental shelf and waters under its jurisdiction, field activities and scientific research that imply movement of human and material resources, with the objective of collecting data, materials, biological and mineral specimens, and parts of native culture and popular culture.

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15.

Sector:	Professional Services
Sub-Sector:	
Obligations Concerned:	Most-Favoured Nation Treatment (Article 10.10)
Description:	Trade in Services Brazil reserves the right to adopt or maintain any measure relating to procedures for registration of professionals arising from bilateral or multilateral agreements signed by professional bodies or other competent authorities.

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16.

Sector:	Educational Services
Sub-Sector:	
Obligations Concerned:	National Treatment (Article 10.4) Most-Favoured Nation Treatment (Article 10.10)
Description:	<u>Trade in Services</u> Brazil reserves the right to adopt or maintain any measures related to authorisation or registration related to qualifications for the issuance of Brazilian diplomas and education certificates.

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17.

Sector:	Audiovisual Services and Cultural Industries
Sub-Sector:	
Obligations Concerned:	Senior Management and Boards of Directors (Article 9.6) Most-Favoured Nation Treatment (Article 9-A.4 and Article 10.10) National Treatment (Article 10.4) Local Presence (Article 10.9)

Description:

Investment and Trade in Services

Brazil reserves the right to maintain any measure for audiovisual services and cultural industries sectors.

For the purposes of this entry, "cultural industries" includes persons engaged in any of the following activities:

(a) the publication, distribution or sale of books, magazines, periodicals or newspapers in print or machine-readable form but not including the sole activity of printing or composing any of the foregoing;

(b) production, distribution, sale or display of films, videogames or video recordings;

(c) production, distribution, sale or display of audio recordings or music videos;

(d) publication, distribution or sale of music in printed or machine-readable form;

(e) exhibitions of films or recordings; or

(f) radiocommunications in which transmissions are carried out for direct reception by the general public, and all radio, television and cable companies and all satellite programming and transmission network services.

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18.

Sector:	Transport Services
Sub-Sector:	Maritime Transport Services International Freight Transportation
Obligations Concerned:	Most-Favoured Nation Treatment (Article 10.10)
Description:	<u>Trade in Services</u> Brazil reserves the right to adopt or maintain any measures that accords differential treatment to countries under any international agreement in force or signed prior or after the date into force of this agreement involving maritime and services auxiliary to maritime matters and port matters. For greater certainty, this reservation includes, among others, the right to adopt or maintain measures concerning cargo sharing and cargo reservation and measures providing for access to cargo on a reciprocity basis with countries with whom it enters into bilateral maritime transport agreements.

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19.

Sector:	Transport Services
Sub-Sector:	Land Transport International Freight Transportation International Passenger Transportation
Obligations Concerned:	Most-Favoured Nation Treatment (Article 10.10)
Description:	Trade in Services Brazil reserves the right to adopt or maintain any measure providing for more favourable treatment within the Agreement on International Land Transport (ATIT) framework for authorised suppliers of its signatory parties.

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20.

Sector:	Mining and Quarrying
Sub-Sector:	
Obligations Concerned:	National Treatment (Article 9.3 and Article 10.4) Senior Management and Boards of Directors (Article 9.6) Most-Favoured Nation Treatment (Article 9-A.4 and Article 10.10)
Description:	Investment and Trade in Services Brazil reserves the right to maintain any measure related to the exploitation, use, mining and research of mineral deposits and other mineral resources.

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21.

Sector:	Energy
Sub-Sector:	
Obligations Concerned:	National Treatment (Article 9.3 and Article 10.4) Senior Management and Boards of Directors (Article 9.6) Most-Favoured Nation Treatment (Article 9-A.4 and Article 10.10)
Description:	Investment and Trade in Services Brazil reserves the right to adopt or maintain any measure relating to the transportation, treatment, refining, processing, storage, distribution, compression, liquefaction, decompression, regasification, sale to the public and commercialisation of hydrocarbons, petroleum products and petrochemicals, in the national territory, including the continental shelf and the exclusive economic zone situated outside the territorial sea and adjacent to it, in mantles or deposits, whatever their physical state.

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22.

Sector: Energy

Sub-Sector:

Obligations Concerned: National Treatment (Article 9.3 and Article 10.4)
Most-Favoured Nation Treatment (Article 9-A.4 and Article 10.10)

Description: Investment and Trade in Services

Brazil reserves the right to adopt or maintain any measure regarding the use of hydraulic energy potentials by foreign persons.

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23.

Sector:	Energy
Sub-Sector:	
Obligations Concerned:	National Treatment (Article 9.3 and Article 10.4) Senior Management and Boards of Directors (Article 9.6) Most-Favoured Nation Treatment (Article 9-A.4 and Article 10.10)
Description:	<u>Investment and Trade in Services</u> Brazil reserves the right to adopt or maintain any measure regarding the exploitation of nuclear services and facilities of any nature, as well as to exercise state monopoly over research, mining, enrichment and reprocessing, industrialisation and trade of nuclear ores and their derivatives.

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24.

Sector:	All
Sub-Sector:	
Obligations Concerned:	Market Access (Article 10.3)
Description:	Trade in Services

In addition to the horizontal reservations in this List B and non-conforming measures indicated under List A, Brazil reserves the right to adopt or maintain any measure related to Article 10.3 (Market Access), except for the following sectors and subsectors, which are subject to the limitations and conditions listed below.

For the purposes of this entry:

(1) refers to the supply of a service from the territory of Singapore to the territory of Brazil;

(2) refers to the supply of a service in the territory of Singapore to a service consumer of Brazil;

(3) refers to the supply of a service by a service supplier of Singapore through commercial presence in the territory of Brazil.

Legal services (legal advisory on international and Singaporean law only)

(1) and (2) None.

(3) Firms providing legal advisory on international and foreign law must be established under Brazil's laws and regulations, limiting their business purposes solely to advisory on international and foreign law. All the firms' partners must be advisors on international and foreign law.

Accounting, auditing and book-keeping services

(1) Establishment is required.

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(2) None.

(3) It is necessary to establish a juridical person solely for the provision of professional auditing services and other services related to the accountancy profession.

Taxation advisory services (does not include legal services)

(1) Unbound.

(2) and (3) None.

Architectural services, engineering services, integrated engineering services, urban planning and landscape architectural services

(1) Professionals must be first registered in the Conselho Regional under whose jurisdiction the place of their activity is located.

(2) None.

(3) For purposes of legal liability, foreign service suppliers must join Brazilian service suppliers in the form of a "consórcio".

Veterinary Services

(1), (2) and (3) None.

Others (biology, pharmacy, psychology, librarianship)

(1), (2) and (3) None.

Computer and related services - except for time-stamping (n.d) and digital certification (n.d)

(1), (2) and (3) None.

Research and development services in the natural sciences

(1) Mineral research can only be performed by Brazilian natural and juridical persons who have been authorised or granted concessions for that purpose by the Union, considering national interests.

(2) None.

(3) No authorisation shall be granted to carry out operations and activities of research, exploration, removal or demolition of sunken, submerged, stranded and lost objects or goods in waters of national

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jurisdiction, in areas and extension areas belonging to the Navy and in marginal lands, as a result of a casualty or maritime accident, to foreign persons or Brazilian juridical persons controlled by foreign persons, which cannot be subcontracted by Brazilian natural or juridical persons. Authorisation will only be granted for research and scientific investigations by foreign persons or by international organisations when they derive from contracts, agreements or conventions with Brazilian institutions, except in cases in which no entity in Brazil has shown interest in signing such commitments. Marine scientific research on the continental shelf and in the exclusive economic zone can only be carried out by foreign providers with the prior consent of the Brazilian government.

Research and development services in social sciences and humanities

(1) Unbound.

(2) and (3) None.

Interdisciplinary research and development services

(1) Unbound.

(2) None.

(3) None. In the case of interdisciplinary research and development activities involving research and development in the natural sciences, the restrictions of the corresponding subsector should be observed.

Real estate services involving own or leased real estate and on a fee or contract basis

(1), (2) and (3) None.

Rental or leasing services without operators: relating to ships without crew; relating to aircraft (excluding the concession of public air services) without crew; relating to other transport equipment without operators; relating to other machinery and equipment without operators; and relating to personal and household goods

(1) and (2) None.

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(3) Leasing companies must adopt the legal form of corporations (S.A.s).

Market research and public opinion polling services

(1), (2) and (3) None.

Management consulting services and services related to management consulting

(1), (2) and (3) None.

Technical testing and analysis services

(1), (2) and (3) None.

Services incidental to agriculture and forestry (does not include services incidental to hunting)

(1) Unbound.

(2) and (3) None.

Services incidental to fishing (does not include the property of fishing boats)

(1) Foreign vessels may only carry out fishing activities in Brazil when authorised by an act of the competent authority.

(2) and (3) None.

Services incidental to mining

(1) The extraction of mineral resources can only be performed by Brazilian natural and juridical persons who have been authorised or granted concessions for that purpose by the Union, considering national interests.

(2) None.

(3) Foreign service providers may only carry out activities in the national territory if they are associated with Brazilian service providers through a "consórcio", in which the Brazilian partner maintains the leadership.

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Services incidental to manufacturing

(1), (2) and (3) None.

Placement and supply services of personnel

(1), (2) and (3) None.

Scientific and technical consulting services

(1), (2) and (3) None.

Maintenance and repair services of equipment (except transport equipment)

(1) Unbound.

(2) and (3) None.

Building cleaning services

(1) Unbound.

(2) and (3) None.

Photographic services

(1), (2) and (3) None.

Packaging services

(1) Unbound.

(2) and (3) None.

Convention services

(1), (2) and (3) None.

Other translation and interpretation services (excluding official translators)

(1), (2) and (3) None.

Postal services (not including the activities reserved to the Brazilian designated operator, which comprise pick-up, receiving, handling,

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transport and delivery of letters, postcards and grouped correspondence, whether to domestic or foreign destinations, including any form of consignment, whether priority, non-priority, urgent, express, etc., as well as the issuance of stamps and other postage payments)

(1), (2) and (3) None.

Telecommunication services: local, long distance and international services, for public and non-public use, provided with the use of any network technology (cable, satellite, etc) - voice telephone services, packet-switched data transmission services, circuit-switched data transmission services, facsimile services, private leased circuit services, E-mail, voice mail, access online data streams and information, Electronic Data Interchange (EDI), advanced facsimile, including "store-and-forward" and "store-and-retrieve", conversion of codes and protocols, online processing of data or information (including transaction processing, other mobile services (analogue and digital cellular services; global mobile satellite services; paging services; and trunked services)

(1) and (2) Unbound.

(3) None, except that only juridical persons, established according to Brazil's domestic laws and regulations, which require head office and management located in the Brazilian territory, can obtain a licence from the competent authority to supply telecommunication services in Brazil.

Construction and related engineering services: general construction work for buildings; general construction work for civil engineering; installation and assembly work and maintenance and repair of fixed structures; building completion and finishing work; and others

(1) Unbound.

(2) and (3) None.

Distribution services: commission agents' services; wholesale trade services; retailing services; and franchising

(1), (2) and (3) None.

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Environmental services: sewage services; refuse disposal services; sanitation and similar services; cleaning services of exhaust gases, noise and vibration abatement, Remediation and clean-up of soil and waters

(1) and (2) None.

(3) None, except that the provision of these services to the Brazilian government (at federal, state and municipal levels) requires a public concession.

Tourism and travel related services: hotels and restaurants

(1) Unbound.

(2) and (3) None.

Tourism and travel related services: travel agencies and tour operators services; tourist guide services

(1) Unbound

(2) Unbound.

(3) None.

Sporting and other recreational services (except sports event promotion services, sports event organisation services, sports facility operation services, gambling and betting services and multiplex services)

(1) Unbound.

(2) None.

(3) Unbound, except that sports entities participating in professional competitions as well as the leagues in which they are organised, which are not constituted as commercial companies or which do not hire a commercial company to manage their professional activities, for all legal purposes, are treated as de facto or irregular business organisations, in accordance with commercial law.

Sporting services: sports event promotion services, sports event organisation services and sports facility operation services

(1) Unbound.

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(2) and (3) None.

Maritime Transport Services: Passenger Transport Services

(1) Unbound.

(2) and (3) None.

Air transport services: computer reservation system services

(1), (2) and (3) None.

Rail transport services: freight transportation

(1) The commitments made in this subsector are subject to the provisions of the Agreement on International Land Transportation (ATIT/ALADI). Internal transport is prohibited.

(2) None.

(3) A governmental concession is required for the provision of the service. The granting of new concessions is discretionary. The number of service providers may be limited.

Road transport services: freight transport

(1) An international agreement is necessary. The commitments entered into in this subsector are subject to the provisions of the Agreement on International Land Transportation (ATIT/ALADI) and internal transport is prohibited.

(2) None.

(3) None, except for international land transportation, as provided for in the Agreement on International Land Transportation (ATIT/ALADI).

Pipeline transport services: Transportation of other goods (excluding hydrocarbon products)

(1) and (2) Unbound.

(3) None.

Services auxiliary to all modes of transport: cargo handling services; storage and warehouse services

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(1), (2) and (3) None.

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APPENDIX TO LIST B

COMMITMENTS FOR FINANCIAL SERVICES

BRAZIL

EXPLANATORY NOTES

1. This Appendix should be read together with all measures and reservations in the Schedule of Reservations and Non-Conforming Measures for Services and Investment for Brazil in Annex III. For greater certainty, this Appendix does not include commitments on Most-Favoured Nation, Local Presence and the supply of services through the presence of natural persons of a State Party in the territory of another State Party.

2. For the purposes of this Appendix:

(1) refers to the supply of a service from the territory of Singapore to the territory of Brazil;

(2) refers to the supply of a service in the territory of Singapore to a service consumer of Brazil;

(3) refers to the supply of services by a service supplier of Singapore through commercial presence in the territory of Brazil.

3. For the purposes of this Appendix, "section" refers to the sector "7. Financial Services", and "subsection" refers to that particular financial services subsector.

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4. For greater certainty, measures inconsistent with both Article 10.3 (Market Access) and Article 10.4 (National Treatment) of Chapter 10 (Trade in Services) shall be inscribed in the column relating to Article 10.3 (Market Access). In this case, the inscription will be considered to provide a condition or qualification to Article 10.4 (National Treatment) as well.

Modes of Supply:	**(1) Cross-border supply**	**(2) Consumption abroad**	**(3) Commercial presence**
Sector or subsector	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
7. FINANCIAL SERVICES			
(a) Brazil reserves the right to adopt or maintain any type of prudential measure that is not applied as an arbitrary or unjustifiable discrimination against financial services or financial service suppliers of another State Party or as a disguised restriction on trade in financial services.			
(b) Financial service suppliers shall be organised as a "sociedade anônima" (publicly-held company), unless otherwise specified.			
(c) Financial service suppliers of banking services shall be authorised by Presidential decree in order to be incorporated under Brazil's laws and regulations.			
(d) Business service sellers, contractual service suppliers and independent professionals are not allowed to supply financial services in Brazil.			
(e) There are legal limits to the acquisition of foreign financial services by Brazilian financial institutions.			
(f) Transfer of information, including personal information, into and out of Brazil's territory by electronic or other means for the conduct of business within the scope of the license, authorisation, or registration granted by a Brazilian financial authority to a financial service supplier of Singapore must be undertaken in accordance with terms and conditions set forth in Brazil's laws and regulations.			

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Modes of Supply:	(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence
Sector or subsector	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
(g) Financial services supplied by an offshore financial service supplier[1] are not covered by this list.			

[1] Offshore financial service supplier means a financial service supplier, set up in accordance with the laws and regulations of a State Party, which is owned of controlled by non-residents of any State Party and whose activities are mostly related to non-residents, generally on a scale out of proportion to the size of the economy of the host State. These non-resident-owned or non-resident-controlled institutions, if considered as a juridical person of a State Party, could benefit from the Agreement in a way they would not if their transactions were done from the owner or controller country of origin. http://www.imf.org/external/pubs/ft/eds/Eng/Guide/file6.pdf.

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Modes of Supply:	(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence
Sector or subsector	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
7.A. Insurance and insurance-related services			
(a) Insurance defined as mandatory by law can only be placed in Brazil.			
(b) Reinsurers domiciled abroad must be registered before the insurance supervisor as occasional reinsurer without representative office or as admitted reinsurer with representative office in Brazil and meet specific prudential requirements.			
(c) Reinsurers domiciled in countries or jurisdictions where corporate income is either not taxed or taxed at a rate lower than 20% or whose domestic laws and regulations impose secrecy on the ownership of corporations are not allowed to register as occasional reinsurers. However, registration is possible for the supply of reinsurance services as admitted reinsurers.			
(d) Admitted reinsurers must hold a minimum amount deposit in a foreign currency account in Brazil, bound to the insurance supervisor. For transparency purposes, in 2022, this amount is USD$1 million for Life business and USD$5 million for Non – Life business.			
(e) Reinsurance for endowment life insurance, pension plans and other products with cash value savings features can only be placed in Brazil with local reinsurers. Exemption for risk coverages sold within those plans (for example death and disability coverages).			
(f) Cross-border reinsurance is subject to the condition that 40 % of each cession has to be first offered to local reinsurers with right of first refusal, provided they offer similar conditions to the international market.			
(g) Technical representatives of insurance, reinsurance and retrocession service suppliers, as well as related service suppliers, shall have permanent residency in Brazil.			
(h) Direct insurance (including co-insurance) and Insurance and Retrocession – with the exception of CPC 81299 and CPC 8140 – can only be provided by juridical persons.			

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Modes of Supply:	(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence
Sector or subsector	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
7.A.1. Direct insurance (including co-insurance)			(3) The establishing of foreign companies' branches without the need for incorporation as a Brazilian juridical person can be individually allowed by a Presidential authorisation.
(a) Life (except closed pension funds) (CPC 8121)	(1) Unbound, except for insurance covering risks for which there is no insurance available in Brazil, in accordance with the provisions defined horizontally in this sub-sector (2) Unbound, except for insurance covering risks for which there is no insurance available in Brazil, in accordance with the provisions defined horizontally in this subsector (3) None, except that pension plan suppliers are not allowed to	(1) Unbound, except for insurance covering risks for which there is no insurance available in Brazil, in accordance with the provisions defined horizontally in this sub-sector (2) Unbound, except for insurance covering risks for which there is no insurance available in Brazil, in accordance with the provisions defined horizontally in this sub-sector (3) None	

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Modes of Supply:	(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence
Sector or subsector	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
	engage in other business activities, including other non-life insurance services; life insurance suppliers are allowed to supply non-life insurance, but not to engage in other business activities; horizontal provisions apply		
(b) Non-life (CPC 8129)	(1) Unbound, except for insurance covering risks for which there is no insurance available in Brazil, in accordance with the provisions defined horizontally in this sub-sector (2) Unbound, except for insurance covering risks for which there is no insurance available in Brazil, in accordance with the provisions defined horizontally in this sub-sector (3) None other than horizontally indicated in this section	(1) Unbound, except for insurance covering risks for which there is no insurance available in Brazil, in accordance with the provisions defined horizontally in this sub-sector (2) Unbound, except for insurance covering risks for which there is no insurance available in Brazil, in accordance with the provisions defined horizontally in this sub-sector (3) None	

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Modes of Supply:	(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence
Sector or subsector	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
(b.1) Health insurance services (except pre-paid systems) (CPC 81291)	(1) Unbound, except for insurance covering risks for which there is no insurance available in Brazil, in accordance with the provisions defined horizontally in this sub-sector (2) Unbound, except for insurance covering risks for which there is no insurance available in Brazil, in accordance with the provisions defined horizontally in this sub-sector (3) None other than horizontally indicated in this section	(1) Unbound, except for insurance covering risks for which there is no insurance available in Brazil, in accordance with the provisions defined horizontally in this sub-sector (2) Unbound, except for insurance covering risks for which there is no insurance available in Brazil, in accordance with the provisions defined horizontally in this sub-sector (3) None	
(b.2) Freight insurance services (maritime, aeronautical and terrestrial and others) (CPC 81294)	(1) None for exported goods. Unbound for imported goods, except for insurance covering risks for which there is no insurance available in Brazil, in accordance with the provisions defined horizontally in this sub-sector	(1) None for exported goods. Unbound for imported goods, except for insurance covering risks for which there is no insurance available in Brazil, in accordance with the provisions defined horizontally in this sub-sector	

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Modes of Supply:	(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence
Sector or subsector	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
	(2) None for exported goods. Unbound for imported goods, except for insurance covering risks for which there is no insurance available in Brazil, in accordance with the provisions defined horizontally in this sub-sector (3) None other than horizontally indicated in this section	(2) None for exported goods. Unbound for imported goods, except for insurance covering risks for which there is no insurance available in Brazil, in accordance with the provisions defined horizontally in this sub-sector (3) None	
(b.3) Hull, machinery and civil liability insurance services for vessels (CPC 81293)	(1) None for vessels registered in the Brazilian Special Register ("Registro Especial Brasileiro" – REB) if the insurance is not offered in Brazil or if domestic prices differ from international ones. Unbound for vessels not registered in the REB (2) None for vessels registered in the Brazilian Special Register ("Registro Especial Brasileiro" – REB) if the insurance is not offered in Brazil or if domestic	(1) None for vessels registered in the Brazilian Special Register ("Registro Especial Brasileiro" – REB) if the insurance is not offered in Brazil or if domestic prices differ from international ones. Unbound for vessels not registered in the REB (2) None for vessels registered in the Brazilian Special Register ("Registro Especial Brasileiro" – REB) if the insurance is not offered in Brazil or if domestic	

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Modes of Supply:	(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence
Sector or subsector	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
	prices differ from international ones. Unbound for vessels not registered in the REB. (3) None other than horizontally indicated in this section	prices differ from international ones. Unbound for vessels not registered in the REB. (3) None	
7.A.2. Reinsurance and retrocession	(1) None, in accordance with the terms and conditions applicable to reinsurance and retrocession as defined horizontally in the sub-sector, but subject to limits of premiums ceded in reinsurance/retrocession to non-resident providers (2) None, in accordance with the terms and conditions applicable to reinsurance and retrocession as defined horizontally in the sub-sector, but subject to limits of premiums ceded in reinsurance/retrocession to non-resident providers	(1) None, in accordance with the terms and conditions applicable to reinsurance and retrocession as defined horizontally in the sub-sector (2) None, in accordance with the terms and conditions applicable to reinsurance and retrocession as defined horizontally in the sub-sector	

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Modes of Supply:	(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence
Sector or subsector	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
	(3) None, in accordance with the terms and conditions applicable to reinsurance and retrocession as defined horizontally in the sub-sector	(3) None, in accordance with the terms and conditions applicable to reinsurance and retrocession as defined horizontally in the sub-sector	
(c) Insurance and reinsurance inter-mediation, such as brokerage and agency (CPC 81299)	(1) Unbound (2) Unbound (3) None, except that the brokerage service supplier must be organised in the form of either a "sociedade anônima" or a "sociedade ltda" (corporation or limited partnership) and, for reinsurance inter-mediation, its sole business purpose must be to act as intermediary in reinsurance and retrocession contracting	(1) Unbound (2) Unbound (3) None, except that, for insurance inter-mediation, the technical representative and technical director (or managing partner) must be a permanent resident in Brazil	
(d) Services auxiliary to insurance, such as consultancy, actuarial, risk assessment and claims settlement services (CPC 8140)	(1) Unbound (2) Unbound	(1) Unbound (2) Unbound	

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Modes of Supply:	(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence
Sector or subsector	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
	(3) None other than horizontally indicated in this subsection and section	(3) None other than horizontally indicated	

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Modes of Supply:	(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence
Sector or subsector	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**

7.B. Banking and other financial services (excluding insurance)

Horizontal sub-sector provisions:

(a) For commitments under mode (3): The establishment of financial institutions, such as any type of banks, consumer or real estate/mortgage finance companies, credit cooperatives or companies, leasing companies, brokers and dealers, as well as increases in the participation of foreign persons (individual or firms) in the capital of financial institutions incorporated under Brazil's laws and regulations, requires a specific authorisation granted on a case-by-case basis by the Executive Branch, by means of a Presidential decree. Specific conditions may be required. Institutions authorised to perform financial activities may perform only authorised activities, according to laws and regulations. Representative offices may not engage in commercial business.

(b) Securities are: corporate shares, debentures, secured bonds, founder's shares (extinguished in 2001, existing ones grandfathered), coupons of these securities; subscription warrants, and rights or receipts; securities certificates of deposit; any type of derivatives, including options, forwards swaps and futures contracts; commercial paper issued by public companies, except financial institutions; open or closed-ended mutual funds, including real estate-funds (shares of real estate investment funds) any type of collective investment instrument offered to the public that creates the right of participation in profits or other type of capital remuneration.

(c) All members of senior level management of financial service suppliers must be permanent residents in Brazil. Domicile in Brazil is needed, but this concept is non-discriminatory, as it is currently extendable to non-resident foreigners. In practice, only an address in Brazil is needed to register, with a working address being acceptable for these purposes.

Note for sub-sector 7.B:

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Modes of Supply:	(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence
Sector or subsector	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
(1) Note for transparency purposes regarding domestic regulation: the activities listed in this sector are regulated by specific rules enacted by the Brazilian Securities Commission – CVM. Current regulations are available at CVM's website (www.cvm.gov.br). The commitments are specific for the listed activities.			
(a) Acceptance of deposits and other repayable funds from the public (CPC 81115-81119)	(1) Unbound (2) None for advisory services (item k) and for the financial leasing of capital goods, including vessels and aircraft, in accordance with the import conditions for internalisation of such goods in Brazil. None for acquisition of depository receipts of Brazilian Securities traded abroad (under items f and k). Unbound for other items (3) None other than horizontally indicated	(1) Unbound (2) None for advisory services (item k) and for the financial leasing of capital goods, including vessels and aircraft, in accordance with the import conditions for internalisation of such goods in Brazil. None for acquisition of depository receipts of Brazilian Securities traded abroad (under items f and k). Unbound for other items (3) None	
(b) Lending of all types, including consumer credit, mortgage credit, factoring and financing of commercial transaction (CPC 8113)	(1) Unbound (2) None for advisory services (item k) and for the financial leasing of capital goods, including	(1) Unbound (2) None for advisory services (item k) and for the financial leasing of capital goods, including	

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Modes of Supply:	(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence
Sector or subsector	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
	vessels and aircraft, in accordance with the import conditions for internalisation of such goods in Brazil. None for acquisition of depository receipts of Brazilian Securities traded abroad (under items f and j). Unbound for other items (3) None other than horizontally indicated in this subsection and section. Unbound for factoring	vessels and aircraft, in accordance with the import conditions for internalisation of such goods in Brazil. None for acquisition of depository receipts of Brazilian Securities traded abroad (under items f and j). Unbound for other items (3) Unbound	
(c) Financial leasing (CPC 8112)	(1) Unbound (2) None for advisory services (item k) and for the financial leasing of capital goods, including vessels and aircraft, in accordance with the import conditions for internalisation of such goods in Brazil. None for acquisition of depository receipts of Brazilian Securities traded abroad (under items f and j). Unbound for other items	(1) Unbound (2) None for advisory services (item k) and for the financial leasing of capital goods, including vessels and aircraft, in accordance with the import conditions for internalisation of such goods in Brazil. None for acquisition of depository receipts of Brazilian Securities traded abroad (under items f and j). Unbound for other items	

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Modes of Supply:	(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence
Sector or subsector	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
	(3) None other than horizontally indicated in this subsection and section	(3) None	
(d) All payment and money transmission services, including credit, charge and debit cards, travellers cheques and bankers drafts (CPC 81339**)	(1) Unbound (2) None for advisory services (item k) and for the financial leasing of capital goods, including vessels and aircraft, in accordance with the import conditions for internalisation of such goods in Brazil. None for acquisition of depository receipts of Brazilian Securities traded abroad (under items f and j). Unbound for other items (3) None other than horizontally indicated in this subsection and section	(1) Unbound (2) None for advisory services (item k) and for the financial leasing of capital goods, including vessels and aircraft, in accordance with the import conditions for internalisation of such goods in Brazil. None for acquisition of depository receipts of Brazilian Securities traded abroad (under items f and j). Unbound for other items (3) None	
(e) Guarantees and commitments (CPC 81199**)	(1) Unbound	(1) Unbound	

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Modes of Supply:	(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence
Sector or subsector	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
	(2) None for advisory services (item k) and for the financial leasing of capital goods, including vessels and aircraft, in accordance with the import conditions for internalisation of such goods in Brazil. None for acquisition of depository receipts of Brazilian securities traded abroad (under items f and j). Unbound for other items (3) None other than horizontally indicated in this subsection and section	(2) None for advisory services (item k) and for the financial leasing of capital goods, including vessels and aircraft, in accordance with the import conditions for internalisation of such goods in Brazil. None for acquisition of depository receipts of Brazilian securities traded abroad (under items f and j). Unbound for other items (3) None	
(f) Trading for own account or for account of customers, whether on an exchange, in an over-the-counter market or otherwise, the following: - money market instruments (including cheques, bills, certificates of deposits) (CPC 81339**);	(1) Unbound (2) None for advisqry services (item k) and for the financial leasing of capital goods, including vessels and aircraft, in accordance with the import conditions for internalisation of such goods in Brazil. None for acquisition of depository receipts of Brazilian	(1) Unbound (2) None for advisory services (item k) and for the financial leasing of capital goods, including vessels and aircraft, in accordance with the import conditions for internalisation of such goods in Brazil. None for acquisition of depository receipts of Brazilian	

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Modes of Supply:	(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence
Sector or subsector	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
- foreign exchange (CPC 81333); - derivative products including, but not limited to, futures and options (CPC 81339**); - exchange rate and interest rate instruments, including products such as swaps, forward rate agreements (CPC 81339**); - transferable securities (CPC 81321*); - other negotiable instruments and financial assets, including bullion (CPC 81339**)	securities traded abroad (under items f and j). Unbound for other items (3) None other than horizontally indicated in this subsection and section	securities traded abroad (under items f and j). Unbound for other items (3) None	
(g) Participation in issues of all kinds of securities, including underwriting and placement as agent (whether publicly or privately) and provision of services related to such issues (CPC 8132)	(1) Unbound (2) None for advisory services (item k) and for the financial leasing of capital goods, including vessels and aircraft, in accordance with the import conditions for internalisation of such goods in	(1) Unbound (2) None for advisory services (item k) and for the financial leasing of capital goods, including vessels and aircraft, in accordance with the import conditions for internalisation of such goods in	

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Modes of Supply: **(1) Cross-border supply** **(2) Consumption abroad** **(3) Commercial presence**

Sector or subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	Brazil. None for acquisition of depository receipts of Brazilian securities traded abroad (under items f and j). Unbound for other items (3) None other than horizontally indicated in this subsection and section	Brazil. None for acquisition of depository receipts of Brazilian securities traded abroad (under items f and j). Unbound for other items (3) None	
(h) Money broking (CPC 81339**)	(1) Unbound (2) None for advisory services (item k) and for the financial leasing of capital goods, including vessels and aircraft, in accordance with the import conditions for internalisation of such goods in Brazil. None for acquisition of depository receipts of Brazilian Securities traded abroad (under items f and j). Unbound for other items.	(1) Unbound (2) None for advisory services (item k) and for the financial leasing of capital goods, including vessels and aircraft, in accordance with the import conditions for internalisation of such goods in Brazil. None for acquisition of depository receipts of Brazilian Securities traded abroad (under items f and j). Unbound for other items.	

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Modes of Supply:	(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence
Sector or subsector	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
	(3) None other than horizontally indicated in this subsection and section	(3) None	
(i) Asset management, such as cash or portfolio management, all forms of collective investment management, pension fund management, custodial, depository and trust services (CPC 8119**+81323*)	(1) Unbound (2) None for advisory services (item k) and for the financial leasing of capital goods, including vessels and aircraft, in accordance with the import conditions for internalisation of such goods in Brazil. None for acquisition of depository receipts of Brazilian Securities traded abroad (under items f and j). Unbound for other items. (3) None other than horizontally indicated in this subsection and section	(1) Unbound (2) None for advisory services (item k) and for the financial leasing of capital goods, including vessels and aircraft, in accordance with the import conditions for internalisation of such goods in Brazil. None for acquisition of depository receipts of Brazilian Securities traded abroad (under items f and j). Unbound for other items. (3) None	
(j) Settlement and clearing services for financial assets, including securities, derivative	(1) Unbound (2) None for advisory services (item k) and for the financial	(1) Unbound (2) None for advisory services (item k) and for the financial	

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Modes of Supply:	(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence
Sector or subsector	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
products, and other negotiable instruments (CPC 81339**)	leasing of capital goods, including vessels and aircraft, in accordance with the import conditions for internalisation of such goods in Brazil. None for acquisition of depository receipts of Brazilian Securities traded abroad (under items f and j). Unbound for other items (3) None other than horizontally indicated in this subsection and section	leasing of capital goods, including vessels and aircraft, in accordance with the import conditions for internalisation of such goods in Brazil. None for acquisition of depository receipts of Brazilian Securities traded abroad (under items f and j). Unbound for other items (3) None	
(k) Advisory, intermediation and other auxiliary financial services on all the activities listed in items (a) through (j) and item (l), including credit reference and analysis, investment and portfolio research and advice, advice on acquisitions and on corporate restructuring and strategy (CPC 8131)	(1) Unbound (2) None (3) None other than horizontally indicated in this subsection and section	(1) Unbound (2) None (3) None	

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Modes of Supply:	(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence
Sector or subsector	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
(l) Provision and transfer of financial information, and financial data processing and related software by suppliers of other financial services (CPC 8133)	(1) Unbound (2) None for advisory services (item k) and for the financial leasing of capital goods, including vessels and aircraft, in accordance with the import conditions for internalisation of such goods in Brazil. None for acquisition of depository receipts of Brazilian Securities traded abroad (under items f and j). Unbound for other items. (3) None other than horizontally indicated in this subsection and section	(1) Unbound (2) None for advisory services (item k) and for the financial leasing of capital goods, including vessels and aircraft, in accordance with the import conditions for internalisation of such goods in Brazil. None for acquisition of depository receipts of Brazilian Securities traded abroad (under items f and j). Unbound for other items. (3) None	

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ANNEX III

SCHEDULE OF RESERVATIONS AND NON-CONFORMING MEASURES FOR SERVICES AND INVESTMENT FOR SINGAPORE

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LIST A OF SINGAPORE

Explanatory Notes

1. This List A sets out, pursuant to Article 9.9 (Schedules of Non-Conforming Measures), Article 9-A.7 (Schedules of Non-Conforming Measures) and Article 10.8 (Schedules of Non-Conforming Measures), the reservations taken by Singapore with respect to measures that do not conform with obligations imposed by:

   (a) Article 9.3 (National Treatment) or Article 10.4 (National Treatment);

   (b) Article 9.6 (Senior Management and Boards of Directors);

   (c) Article 9-A.4 (Most-Favoured-Nation Treatment) or Article 10.10 (Most-Favoured Nation Treatment);

   (d) Article 10.3 (Market Access); or

   (e) Article 10.9 (Local Presence).

2. The sectors, subsectors, or activities to which a reservation applies shall be stated in the Description element. In the interpretation of a reservation, all elements of the reservation shall be considered in their totality.

3. With respect to trade in services, Local Presence and National Treatment are separate disciplines and a measure that is only inconsistent with Local Presence need not be reserved against National Treatment.

4. The reservations and commitments relating to trade in services shall be read together with the relevant guidelines stated in *Scheduling of Initial Commitments in Trade in Services: Explanatory Note* dated 3 September 1993 (MTN.GNS/W/164) and *Scheduling of Initial Commitments in Trade in Services: Explanatory Note: Addendum* dated 30 November 1993 (MTN.GNS/W/164 Add. 1).

5. Each entry in List A sets out the following elements:

   (a) **Sector** refers to the general sector for which the entry is made;

   (b) **Subsector** refers to the specific subsector for which the entry is made;

   (c) **Industry Classification** refers where applicable, to the activity covered by the non-conforming measure, according to the provisional CPC codes as used in the Provisional Central Product Classification (Statistical Papers Series M No. 77,

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Department of International Economic and Social Affairs, Statistical Office of the United Nations, New York, 1991);

(d) **Obligations Concerned** specifies the obligations (Market Access, National Treatment, Most-Favoured-Nation Treatment, Local Presence and Senior Management and Boards of Directors) against which a reservation is taken;

(e) **Description** sets out the non-conforming measures to which the reservation applies; and

(f) **Source of Measure** identifies, for transparency purposes, the laws, regulations, or other measures to which the entry applies. The measures stipulated therein are not exhaustive.

6. References in this List A to any enterprise or entity apply as well to any successor enterprise or entity, which shall be entitled to benefit from any listing of a non-conforming measure with respect to that enterprise or entity.

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1.	Sector	:	All
	Subsector	:	-
	Industry Classification	:	-
	Obligations Concerned	:	National Treatment (Article 9.3 and Article 10.4) Market Access (Article 10.3)
	Description	:	<u>Trade in Services and Investment</u>: A non-resident financial institution may in certain circumstances be unable to borrow in Singapore dollars more than S$5 million from a resident financial institution owing to the following restrictions placed on financial institutions' lending of the Singapore dollar to non-resident financial institutions. A financial institution shall not extend to any non-resident financial institution Singapore dollar (S$) credit facilities exceeding S$5 million per non-resident financial institution: (a) where the S$ proceeds are to be used outside of Singapore, unless: (i) such proceeds are swapped or converted into foreign currency upon draw-down or before remittance abroad; or (ii) such proceeds are for the purpose of preventing settlement failures where the financial institution extends a temporary S$ overdraft to any vostro account of any non-resident financial institution, and the financial institution takes reasonable efforts to ensure that the overdraft is covered within two business days; and (b) where there is reason to believe that the S$ proceeds may be used for S$ currency speculation, regardless of whether the S$ proceeds are to be used in Singapore or outsideof Singapore. A financial institution shall not arrange S$ equity or bond issues for any non-resident financial institution where the S$ proceeds are to be used outside Singapore, unless the proceeds are swapped or converted into foreign currency upon draw-down or before remittance abroad.

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			"Non-resident financial institution" means any financial institution which is not a resident as defined in the relevant notice.
	Source of Measure	:	*Insurance Act 1966*, MAS Notice 109 *Banking Act 1970*, MAS Notice 757 *Finance Companies Act 1967*, MAS Notice 816 *Monetary Authority of Singapore Act 1970*, MAS Notice 1105 *Securities and Futures Act 2001*, MAS Notice SFA 04-N04

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2.	Sector	:	All
	Subsector	:	-
	Industry Classification	:	-
	Obligations Concerned	:	National Treatment (Article 9.3 and Article 10.4) Market Access (Article 10.3)
	Description	:	Trade in Services and Investment: The aggregate of foreign shareholdings in PSA Corporation or its successor body is subject to a 49 % limit. The "aggregate of foreign shareholdings" is defined as the total number of shares owned by: (a) any individual who is not a Singapore citizen; (b) any corporation which is not more than 50 % owned by Singapore citizens or by the Singapore Government; or (c) any other enterprise which is not owned or controlled by the Singapore Government.
	Source of Measure	:	This is an administrative policy of the Singapore Government and is inscribed in the Memorandum and Articles of Association of the PSA Corporation.

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3.	Sector	:	All
	Subsector	:	-
	Industry Classification	:	-
	Obligations Concerned	:	National Treatment (Article 9.3 and Article 10.4) Market Access (Article 10.3)
	Description	:	<u>Trade in Services and Investment:</u> All individual investors, apart from the Singapore Government, will be subject to the following equity ownership limits in the enterprises, or its successor bodies, as listed below: (a) Singapore Technologies Engineering – 15 %; (b) PSA Corporation – 5 %; (c) Singapore Airlines – 5 %; and (d) PowerGas, SP PowerGrid, SP PowerAssets, Singapore LNG Corporation – 10 %. For the purposes of this reservation, ownership of equity by an investor in these enterprises or its successor bodies includes both direct and indirect ownership of equity.
	Source of Measure	:	This is an administrative policy of the Singapore Government and is inscribed in the Memorandum and Articles of Association of the relevant enterprises. *Gas Act 2001,* 2020 Revised Edition, Section 63B *Electricity Act 2001,* 2020 Revised Edition, Section 30B

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4.	Sector	:	All
	Subsector	:	-
	Industry Classification	:	-
	Obligations Concerned	:	National Treatment (Article 9.3 and Article 10.4) Senior Management and Boards of Directors (Article 9.6) Most-Favoured-Nation Treatment (Article 9-A.4 and Article 10.10) Market Access (Article 10.3) Local Presence (Article 10.9)
	Description	:	Trade in Services and Investment: Where a person is required to be registered, or, in the case of any corporation, the directors, or secretaries of the corporation, do not reside in Singapore, an authorised representative who must be ordinarily resident* in Singapore must be appointed. * Persons who qualify to be appointed in such a capacity are primarily Singapore citizens, Singapore permanent residents and EntrePass holders (all with local address).
	Source of Measure	:	*Business Names Registration Act 2014*, 2020 Revised Edition *Business Names Registration Regulations 2015*

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5.	Sector	:	Business Services
	Subsector	:	Architectural Services Architectural services includes preparing and selling or supplying for gain or reward any architectural plan, drawing, tracing, design, specification, or the like for use in the construction, enlargement, or alteration of any building or part thereof. It includes the certification and inspection of buildings for compliance with a building authority or public authority.
	Industry Classification	:	-
	Obligations Concerned	:	National Treatment (Article 9.3 and Article 10.4) Market Access (Article 10.3) Local Presence (Article 10.9)
	Description	:	Trade in Services and Investment: Only persons who are registered with the Board of Architects (BOA) or its successor body and resident in Singapore are allowed to provide architectural services. All corporations, limited liability partnerships and partnerships (including those which are providing architectural services as part of a multi-disciplinary corporation or practice) providing architectural services shall obtain a licence from the BOA or its successor body. To qualify for the licence, the corporation or partnership shall: (a) be under the control and management of a director or partner who is a Singapore-registered architect; where a multi-disciplinary corporation or partnership is concerned, the business of the corporation or partnership relating to architectural services shall be under the control and management of a director or partner who is a Singapore-registered architect; and (b) where limited corporations are concerned, the majority of the directors of a corporation shall be Singapore-registered architects or allied professionals; where unlimited corporations are concerned, the majority of directors shall be registered professional architects or allied professionals who have in force practising

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			certificates; where partnerships are concerned, the beneficial interest in the capital assets and profits of the partnership shall be held by Singapore-registered architects or allied professionals who have in force practising certificates. "Allied professionals" are Singapore-registered land surveyors and engineers.
	Source of Measure	:	*Architects Act 1991*, 2020 Revised Edition

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6.	Sector	:	Business Services
	Subsector	:	Public Accountancy Services (including statutory audit)
	Industry Classification	:	CPC 86211 Financial auditing services CPC 86309 Other Tax-related services
	Obligations Concerned	:	National Treatment (Article 9.3 and Article 10.4) Senior Management and Boards of Directors (Article 9.6) Market Access (Article 10.3) Local Presence (Article 10.9)
	Description	:	<u>Trade in Services and Investment:</u> Only public accountants, accounting firms, accounting corporations or accounting limited liability partnerships (LLPs) may provide public accountancy services. Public accountants must be registered with the Accounting and Corporate Regulatory Authority (ACRA) and fulfil the registration requirements under the *Accountants Act*, including requirements pertaining to qualifications, experience as well as membership with the Institute of Singapore Chartered Accountants (ISCA). Accounting firms, accounting corporations and accounting LLPs must be approved by the Public Accountants Oversight Committee, which is a Board Committee of ACRA under the *Accountants Act*. The business of an accounting firm, accounting corporation or an accounting LLP, so far as it relates to the provision or supply of public accountancy services in Singapore, shall be under the control and management of one or more directors (in the case of accounting corporation) or a partner (in the case of accounting firm and accounting LLP) who is a public accountant ordinarily resident in Singapore[1].
	Source of Measure	:	*Accountants Act 2004*, 2020 Revised Edition, Sections 2, 10(1), 17(3)(d),18(3)(c), and 18A(3)(e) *Accountants (Public Accountants) Rules*, Second Schedule, Paragraph 7

[1] Reference: See Sections 17, 18, and 18A of the *Accountants Act*.

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			Companies Act 1967, 2020 Revised Edition, Section 9

7.	Sector	:	Business Services – Professional Services
	Subsector	:	Land Surveying Services
	Industry Classification	:	-
	Obligations Concerned	:	National Treatment (Article 9.3 and Article 10.4) Senior Management and Boards of Directors (Article 9.6) Market Access (Article 10.3) Local Presence (Article 10.9)
	Description	:	<u>Trade in Services and Investment:</u> All persons seeking to provide land surveying services in Singapore are required to register with the Land Surveyors Board (LSB) or its successor body, and be physically present in Singapore for the duration of the land surveying project which requires his supervision or certification. All corporations, limited liability partnerships and partnerships (including those which are providing land surveying services as part of a multi-disciplinary corporation or practice) seeking to provide land surveying services must obtain a licence from the LSB. To qualify for the licence, the corporation or partnership must: (a) be under the control and management of a director or partner who is a Singapore-registered surveyor; where a multi-disciplinary corporation or partnership is concerned, the business of the corporation or partnership relating to land surveying services must be under the control and management of a director or partner who is a Singapore-registered surveyor; and (b) where limited corporations are concerned, a simple majority of its directors must be Singapore- registered surveyors or allied professionals; where unlimited corporations are concerned, the directors or members shall be Singapore-registered surveyors or allied professionals; where partnerships are concerned, only Singapore- registered surveyors and allied professionals can have a beneficial interest in the capital assets and profits of the partnership.

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			"Allied professionals" are Singapore-registered engineers and architects.
	Source of Measure	:	*Land Surveyors Act 1991*, 2020 Revised Edition, Sections 12 through 23 *Land Surveyors Rules*, Rules 2 through 20

8.	Sector	:	Business Services
	Subsector	:	Patent Agent Services
	Industry Classification	:	-
	Obligations Concerned	:	National Treatment (Article 9.3 and Article 10.4) Senior Management and Boards of Directors (Article 9.6) Market Access (Article 10.3) Local Presence (Article 10.9)
	Description	:	Trade in Services and Investment: Only service suppliers registered with the Intellectual Property Office of Singapore (IPOS) or its successor body and resident in Singapore shall be allowed to carry on a business, practise or act as a patent agent in Singapore. Only service suppliers which have at least one Singapore-registered patent agent resident in Singapore either as a director or partner, shall be allowed to carry on a business, practise or act as a patent agent in Singapore.
	Source of Measure	:	*Patents Act 1994*, 2020 Revised Edition

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9.	Sector	:	Business Services
	Subsector	:	Placement and supply services of personnel
	Industry Classification	:	-
	Obligations Concerned	:	Market Access (Article 10.3) Local Presence (Article 10.9)
	Description	:	Trade in Services: Only service suppliers with local presence shall be allowed to set up employment agencies and place foreign workers in Singapore.
	Source of Measure	:	*Employment Agencies Act 1958*, 2020 Revised Edition

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10.	Sector	:	Business Services
	Subsector	:	Professional Engineering Services Professional engineering services includes any professional service, consultation, investigation, evaluation, planning, design or responsible supervision of construction or operation in connection with any public or privately owned public utilities, buildings, machines, equipment, processes, works or projects wherein the public interest and welfare, or the safeguarding of life, public health or property is concerned or involved, and that requires the application of engineering principles and data.
	Industry Classification	:	-
	Obligations Concerned	:	National Treatment (Article 9.3 and Article 10.4) Market Access (Article 10.3) Local Presence (Article 10.9)
	Description	:	<u>Trade in Services and Investment:</u> Only persons who are registered with or firms which are licensed by the Professional Engineers Board (PEB) are allowed to provide professional engineering services in Singapore in prescribed branches of engineering, namely: civil, electrical and mechanical engineering. The implementation in Singapore of professional engineering works which require approval by the authorities shall be carried out by a professional engineer physically present in Singapore for the duration when the project is being implemented. All corporations, multi-discipline partnerships and limited liability partnerships providing professional engineering services shall obtain a licence from the PEB or its successor body. To qualify for the licence, the corporation, multi-disciplinary partnership or limited liability partnership shall meet the following requirements: (a) the business of the corporation, multi-disciplinary partnership or limited liability partnership relating to professional engineering services shall be under the control and management of a director or a partner who is a Singapore-registered professional engineer and who has a valid practising certificate and who, in the case of corporations or limited

			liability partnerships, is authorised under a resolution of the board of directors of the corporation or partners of the limited liability partnership to make all final engineering decisions on behalf of the corporation or limited liability partnership; and (b) where limited or unlimited corporations are concerned, not less than 51 % of the directors shall be Singapore-registered professional engineers or allied professionals; where multi-disciplinary partnerships are concerned, the beneficial interest in the capital assets and profits of the partnerships shall be held by Singapore-registered professional engineers or allied professionals; where limited liability partnerships are concerned, partners shall be Singapore–registered professional engineers or allied professionals, licensed corporations or licensed limited liability partnerships. "Allied professionals" are Singapore-registered land surveyors and architects.
	Source of Measure	:	*Professional Engineers Act 1991*, 2020 Revised Edition, Sections 10, 11, and 20 through 26

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11.	Sector	:	Business Services
	Subsector	:	Real Estate Services
	Industry Classification	:	CPC 82202 Non-residential property management services on a fee or contract basis
	Obligations Concerned	:	National Treatment (Article 9.3 and Article 10.4) Market Access (Article 10.3)
	Description	:	Trade in Services and Investment: Only the Sentosa Development Corporation or its successor body shall be allowed to develop and manage the resort island of Sentosa and its waterways. Only the Singapore Land Authority, the National Parks Board, or their successor bodies shall be allowed to develop and manage the Southern Islands of Singapore. For the purpose of this reservation, the "Southern Islands of Singapore" are St. John's Island, Lazarus Island, Kusu Island, Pulau Renggit, Sisters' Island, Pulau Hantu, Pulau Biola, Pulau Jong and Pulau Tekukor.
	Source of Measure	:	*Sentosa Development Corporation Act 1972*, 2020 Revised Edition Section 9 *Singapore Land Authority Act 2001*, 2020 Revised Edition, Section 6(1)(e)(ii)

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12.	Sector	:	Business Services
	Subsector	:	Private Investigation Services Unarmed Guard Services
	Industry Classification	:	CPC 87301 Investigation Services CPC 87302 Security Consultation Services CPC 87305 Guard Services (only applies to unarmed security guard services)
	Obligations Concerned	:	National Treatment (Article 9.3 and Article 10.4) Senior Management and Boards of Directors (Article 9.6) Most-Favoured-Nation Treatment (Article 9-A.4 and Article 10.10) Market Access (Article 10.3) Local Presence (Article 10.9)
	Description	:	Trade in Services and Investment: Foreigners are permitted to set up security agencies to provide unarmed guards for hire but must register a company with local participation. At least one of the directors must be a Singapore citizen or Singapore permanent resident. Foreigners, except Malaysians, shall not be allowed to work as security officers, but can be involved in the administration of the company. The foreign directors shall produce a certificate of no criminal conviction from their country of origin to the effect that they have never been convicted in any court of law for any criminal offence.
	Source of Measure	:	*Private Security Industry Act 2007*, 2020 Revised Edition

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13.	Sector	:	Education Services
	Subsector	:	Higher Education Services in relation to the training of doctors
	Industry Classification	:	CPC 92390 Other Higher Education Services (Only applies to Higher Education Services in relation to the training of doctors)
	Obligations Concerned	:	National Treatment (Article 9.3 and Article 10.4) Market Access (Article 10.3)
	Description	:	Trade in Services and Investment: Only local tertiary institutions which are established pursuant to an Act of Parliament, or as designated by the Ministry of Education shall be allowed to operate undergraduate or graduate programmes for the training of doctors in Singapore. Currently, only the National University of Singapore, Nanyang Technological University, and Duke-NUS Graduate Medical School are allowed to operate undergraduate or graduate programmes for the training of doctors in Singapore.
	Source of Measure	:	*Medical Registration Act 1997*, 2020 Revised Edition, Sections 2, 3, 34 and 35 *Private Education Act 2009*, 2020 Revised Edition

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14.	Sector	:	Health and Social Services
	Subsector	:	Medical Services Pharmacy Services Deliveries and related services, nursing services, para-medical services and allied health services[2] Optometrists and Opticians
	Industry Classification	:	-
	Obligations Concerned	:	Local Presence (Article 10.9)
	Description	:	Trade in Services: Only persons who are resident in Singapore are allowed to provide the following services: medical services, pharmacy services, deliveries and related services, nursing services, para-medical services and allied health services and optometry and opticianry services.
	Source of Measure	:	*Medical Registration Act 1997*, 2020 Revised Edition *Pharmacists Registration Act 2007*, 2020 Revised Edition *Medicines Act 1975*, 2020 Revised Edition *Health Products (Licensing of Retail Pharmacies) Regulations 2016* *Nurses and Midwives Act 1999*, 2020 Revised Edition *Allied Health Professions Act 2011*, 2020 Revised Edition *Optometrists and Opticians Act 2007*, 2020 Revised Edition

[2] Includes physiotherapy services.

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15.	Sector	:	Import, export and trading services
	Subsector	:	-
	Industry Classification	:	-
	Obligations Concerned	:	Local Presence (Article 10.9)
	Description	:	Trade in Services: Only services suppliers with local presence shall be allowed to apply for import or export permits, certificates of origin or other trade documents from the relevant authorities.
	Source of Measure	:	*Regulation of Imports and Exports Act 1995*, 2020 Revised Edition *Regulation of Imports and Exports Regulations*

16.	Sector	:	Telecommunication Services
	Subsector	:	Telecommunication Services
	Industry Classification	:	-
	Obligations Concerned	:	National Treatment (Article 9.3 and Article 10.4) Market Access (Article 10.3) Local Presence (Article 10.9)
	Description	:	Trade in Services and Investment: Facilities-based operators and service-based operators must be locally incorporated under the *Companies Act 1967*, -2020 Revised Edition. "Facilities-based operators" are operators who deploy any form of telecommunication networks, systems and facilities, outside of their own property boundaries, to offer telecommunication services to third parties, which may include other licensed telecommunication operators, business customers, or the general public. "Service-based operators" are operators who lease telecommunication network elements (such as transmission capacity and switching services) from any Facilities-Based Operator (FBO) licensed by Infocomm Media Development Authority of Singapore (IMDA) so as to provide their own telecommunication services, or to resell the telecommunication services of EBOs to third parties. The number of licences granted will be limited only by resource constraints, such as the availability of radio frequency spectrum. In view of spectrum constraints, parties interested in deploying networks based on wireless technology may be licensed to use radio frequency spectrum via a tender or auction process.
	Source of Measure	:	*Info-communications Media Development Authority Act2016*, 2020 Revised Edition *Telecommunications Act 1999*, 2020 Revised Edition

17.	Sector	:	Power Supply
	Subsector	:	-
	Industry Classification	:	-
	Obligations Concerned	:	National Treatment (Article 9.3 and Article 10.4) Market Access (Article 10.3)
	Description	:	Trade in Services and Investment: Power producers shall not be allowed to sell power directly to consumers and shall only sell power through the Singapore electricity wholesale market operators licensed by the Energy Market Authority. The amount of power supplied cumulatively by power producers located outside of Singapore to Singapore's wholesale power market shall not exceed 600 (six hundred) megawatt. Singapore reserves the right and flexibility to revise or reduce the power supply threshold of 600 (six hundred) megawatt.
	Source of Measure	:	*Electricity Act 2001,* 2020 Revised Edition, Sections 6(1) and 9(1)

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18.	Sector	:	Power Supply
	Subsector	:	-
	Industry Classification	:	-
	Obligations Concerned	:	National Treatment (Article 9.3 and Article 10.4) Market Access (Article 10.3) Local Presence (Article 10.9)
	Description	:	<u>Trade in Services and Investment</u>: Only a Market Support Service Licensee shall be allowed to supply electricity to: (a) all household consumers of electricity; and (b) non-household consumers of electricity whose Average monthly consumption is below 2,000 (two thousand) kilowatt-hour. Only retail electricity licensees with local presence may supply electricity in Singapore.* *With the full liberalisation of Singapore's retail electricity market (i.e. Open Electricity Market Initiative), the retailing of electricity to all consumers shall be subject to competition as consumers could buy electricity from retail electricity licensees as well.
	Source of Measure	:	*Electricity Act 2001*, 2020 Revised Edition, Sections 6(1) and 9(1)

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19.	Sector	:	Power Transmission and Distribution
	Subsector	:	-
	Industry Classification	:	-
	Obligations Concerned	:	National Treatment (Article 9.3 and Article 10.4) Market Access (Article 10.3)
	Description	:	Trade in Services and Investment: Only a Transmission Licensee shall be the owner and operator of the electricity transmission and distribution network in Singapore.
	Source of Measure	:	*Electricity Act 2001*, 2020 Revised Edition, Sections 6(1) and 9(1)

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20.	Sector	:	Tourism and Travel Related Services
	Subsector	:	Beverage serving services for consumption on the premises Meal serving services in eating facilities run by the Singapore Government Retail sales of food
	Industry Classification	:	CPC 643 Beverage serving services for consumption on the premises CPC 642 Food serving services CPC 6310 Retail sales of food
	Obligations Concerned	:	National Treatment (Article 9.3 and Article 10.4) Market Access (Article 10.3) Local Presence (Article 10.9)
	Description	:	Trade in Services and Investment: Only a Singapore citizen or permanent resident can apply for a licence to operate a stall in government-run markets or hawker centres in his or her personal capacity. To provide food or beverage catering services in Singapore, a foreign service supplier must incorporate as a limited company in Singapore, and apply for the food establishment licence in the name of the limited company to operate a food or beverage establishment in non-government run eating facilities. Only Singapore citizens or permanent residents can apply to run stalls at hawker centres managed by the National Environment Agency or the National Environment Agency's appointed managing agents.
	Source of Measure	:	*Environmental Public Health Act 1987*, 2020 Revised Edition

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21.	Sector	:	Sewage and Refuse Disposal, Sanitation and other Environmental Protection Services
	Subsector	:	Waste Management, including collection, disposal, and treatment of hazardous waste
	Industry Classification	:	-
	Obligations Concerned	:	National Treatment (Article 9.3 and Article 10.4) Market Access (Article 10.3) Local Presence (Article 10.9)
	Description	:	Trade in Services and Investment: Foreign service suppliers must be locally incorporated in Singapore. The public waste collectors (PWCs) rendering services to domestic and trade premises are appointed by public competitive tender. The number of PWCs is limited by the number of geographical sectors in Singapore. For industrial and commercial waste, the market is opened to any licensed general waste collectors (GWCs).
	Source of Measure	:	*Environmental Public Health Act 1987*, -2020 Revised Edition

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22.	Sector	:	Trade Services
	Subsector	:	Distribution and Sale of Hazardous Substances
	Industry Classification	:	-
	Obligations Concerned	:	National Treatment (Article 9.3 and Article 10.4) Market Access (Article 10.3) Local Presence (Article 10.9)
	Description	:	Trade in Services and Investment: Only companies with local presence and a valid hazardous substances licence shall be allowed to distribute and sell hazardous substances as defined in the *Environmental Protection and Management Act* and the *Environmental Protection and Management (Hazardous Substances) Regulations*. Singapore reserves the right and flexibility to modify or increase the list of hazardous substances as defined or listed in the *Environmental Protection and Management Act* and the *Environmental Protection and Management (Hazardous Substances) Regulations*.
	Source of Measure	:	*Environmental Protection and Management Act 1999*, 2020 Revised Edition, Section 22 *Environmental Protection and Management (Hazardous Substances) Regulations*

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23.	Sector	:	Manufacturing and Services Incidental to Manufacturing
	Subsector	:	-
	Industry Classification	:	-
	Obligations Concerned	:	National Treatment (Article 9.3 and Article 10.4) Most-Favoured-Nation Treatment (Article 9-A.4 and Article 10.10) Market Access (Article 10.3)
	Description	:	Trade in Services and Investment: Singapore reserves the right to adopt or maintain any measures affecting the imposition of duty, restrictions on the manufacture of goods, or penalties for offences under the *Control of Manufacture Act 1959*. Singapore reserves the right and flexibility to modify or increase the list of goods as scheduled in the *Control of Manufacture Act 1959*. The current list of scheduled goods is: (a) beer and stout; (b) cigars; (c) drawn steel products; (d) chewing gum, bubble gum, dental chewing gum or any like substance, not being a health product categorised as an oral dental gum or a therapeutic product in the First Schedule to the *Health Products Act 2007*; (e) cigarettes; and (f) matches.
	Source of Measure	:	*Control of Manufacture Act 1959*, 2020 Revised Edition *Health Products Act 2007*, 2020 Revised Edition

CONGRESO LEGISLATIVO DE LA NACION ARGENTINA

24.	Sector	:	Trade Services
	Subsector	:	Distribution Services Retailing Services Wholesale Trade Services
	Industry Classification	:	-
	Obligations Concerned	:	National Treatment (Article 9.3 and Article 10.4) Market Access (Article 10.3) Local Presence (Article 10.9)
			<u>Trade in Services and Investment</u>: Only service suppliers with local presence shall be allowed to supply wholesale, retail and distribution services for medical and health-related products and materials as defined under the *Medicines Act 1975* and *Health Products Act 2007*. Singapore reserves the right and flexibility to modify or increase the list of medical and health-related products and materials as defined or listed in the *Medicines Act 1975* and *Health Products Act 2007*.
	Source of Measure	:	*Medicines Act 1975*, 2020 Revised Edition *Health Products Act 2007*, 2020 Revised Edition

25.	Sector	:	Transportation and Distribution of Manufactured Gas and Natural Gas
	Subsector	:	-
	Industry Classification	:	-
	Obligations Concerned	:	National Treatment (Article 9.3 and Article 10.4) Market Access (Article 10.3)
	Description	:	Trade in Services and Investment: Only the holder of a gas transporter licence shall be allowed to transport and distribute manufactured and natural gas. Only one gas transporter licence has been issued given the size of the Singapore market.
	Source of Measure	:	*Gas Act 2001*, 2020 Revised Edition

26.	Sector	:	Business Services
	Subsector	:	Leasing or rental services concerning private cars, goods transport vehicles and other land transport equipment without operator
	Industry Classification	:	CPC 83101, 83102, 83105 Leasing or rental services concerning private cars, goods transport vehicles and other land transport equipment without operator
	Obligations Concerned	:	National Treatment (Article 9.3 and Article 10.4) Market Access (Article 10.3)
	Description	:	Trade in Services and Investment: The cross-border rental of private cars, goods transport vehicles and other land transport equipment without operator by Singapore residents with the intent to use the vehicles in Singapore is prohibited.
	Source of Measure	:	*Road Traffic Act 1961*, 2020 Revised Edition

CONGRESO LEGISLATIVO DE LA NACIÓN ARGENTINA

27.	Sector	:	Transport Services
	Subsector	:	Maritime Transport Services Cargo Handling Services Pilotage Services Supply of Desalinated Water to Ships berthed at Singapore ports or in Singapore territorial waters
	Industry Classification	:	CPC 741 Cargo Handling Services CPC 74520 Pilotage and Berthing Services (only applies to Pilotage Services) CPC 74590 Other Supporting Services for Water Transport
	Obligations Concerned	:	National Treatment (Article 9.3 and Article 10.4) Most-Favoured-Nation Treatment (Article 9-A.4 and Article 10.10) Market Access (Article 10.3)
	Description	:	Trade in Services and Investment: Only PSA Corporation Ltd and Jurong Port Pte Ltd or their respective successor bodies are allowed to provide cargo handling services. Only PSA Marine (Pte) Ltd or its successor bodies are allowed to provide pilotage services and supply desalinated water to ships berthed at Singapore ports or in Singapore territorial waters.
	Source of Measure	:	*Maritime and Port Authority of Singapore Act 1996*, 2020 Revised Edition, Section 81

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28.	Sector	:	Transport Services
	Subsector	:	Maritime Transport Services
	Industry Classification	:	-
	Obligations Concerned	:	National Treatment (Article 9.3 and Article 10.4) Market Access (Article 10.3) Local Presence (Article 10.9)
	Description	:	Trade in Services and Investment: Only local service suppliers shall be allowed to operate and manage cruise and ferry terminals. Local service suppliers are either Singapore citizens or juridical persons which are more than 50 % owned by Singapore citizens.
	Source of Measure	:	*Maritime and Port Authority of Singapore Act 1996*, 2020 Revised Edition, Section 81

CONGRESO LEGISLATIVO DE LA NACIÓN ARGENTINA

29.	Sector	:	Transport Services
	Subsector	:	Maritime Transport Services – Registration of ships under Singapore flag
	Industry Classification	:	CPC 74590 Other Supporting Services for Water Transport
	Obligations Concerned	:	National Treatment (Article 9.3 and Article 10.4) Market Access (Article 10.3) Local Presence (Article 10.9)
	Description	:	Trade in Services and Investment: Only a Singapore citizen, permanent resident or Singapore legal person may register a ship under the Singapore flag. All Singapore legal persons seeking to register ships under the Singapore flag shall appoint a ship manager who is resident in Singapore. Vessels or ships owned by Singapore legal persons that are not majority owned by Singapore citizens or Singapore permanent residents shall be of at least 1,600 (one thousand six hundred) Gross Tonnage and be self-propelled before they can be registered under the Singapore flag. For the purposes of this reservation, a "Singapore legal person" is a locally incorporated company.
	Source of Measure	:	*Merchant Shipping Act 1995*, 2020 Revised Edition *Merchant Shipping (Registration of Ships) Regulations*

CONGRESO LEGISLATIVO DE LA NACION ARGENTINA

30.	Sector	:	Transport Services
	Subsector	:	Maritime Transport Services – Seaman Services
	Industry Classification	:	-
	Obligations Concerned	:	National Treatment (Article 9.3 and Article 10.4) Market Access (Article 10.3)
	Description	:	Trade in Services and Investment: Only Singapore citizens and permanent residents can register as Singapore seamen as defined in the *Maritime and Port Authority of Singapore Act 1996*.
	Source of Measure	:	*Maritime and Port Authority of Singapore Act 1996*, 2020 Revised Edition, Section 40 *Maritime and Port Authority of Singapore (Registration and Employment of Seamen) Regulations*

CONGRESO LEGISLATIVO DE LA NACIÓN ARGENTINA

31.	Sector	:	Telecommunications Services
	Subsector	:	Telecommunications services Domain name allocation policies in Internet country code top level domains (ccTLDs) corresponding to Singapore territories (.sg)
	Industry Classification	:	-
	Obligations Concerned	:	Market Access (Article 10.3) Local Presence (Article 10.9)
	Description	:	Trade in Services: A registrar must be a company incorporated or a foreign company registered under the *Companies Act 1967*, 2020 Revised Edition.
	Source of Measure	:	*Info-communications Media Development Authority Act 2016*, 2020 Revised Edition *Telecommunications Act 1999*, 2020 *Revised Edition* The Internet Corporation for Assigned Names and Numbers (ICANN), which recognises the ultimate authority of sovereign Governments over ccTLDs corresponding to their territories.

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32.	Sector	:	Nature Reserve Services (includes national parks, nature reserves and parklands)
	Subsector	:	-
	Industry Classification	:	-
	Obligations Concerned	:	National Treatment (Article 9.3 and Article 10.4) Senior Management and Boards of Directors (Article 9.6) Most-Favoured-Nation Treatment (Article 9-A.4 and Article 10.10) Market Access (Article 10.3)
	Description	:	<u>Trade in Services and Investment:</u> National Parks Board or its successor body is the only agency authorised to control, administer and manage national parks, nature reserves and parklands as defined under the *National Parks Board Act 1996*.
	Source of Measure	:	*National Parks Board Act 1996*, 2020 Revised Edition *Parks and Trees Act 2005*, 2020 Revised Edition

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33.	Sector	:	Postal Services
	Subsector	:	-
	Industry Classification	:	-
	Obligations Concerned	:	Market Access (Article 10.3) Local Presence (Article 10.9)
	Description	:	Trade in Services: For the provision of basic letter services, all service suppliers must be incorporated as companies under the *Companies Act 1967*, 2020 Revised Edition.
	Source of Measure	:	*Postal Services Act 1999*, 2020 Revised Edition

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APPENDIX TO LIST B

COMMITMENTS FOR FINANCIAL SERVICES

SINGAPORE

EXPLANATORY NOTES

This Appendix shall be read together with entry 44 in List B of the Schedule of Reservations and Non-Conforming Measures for Services and Investment for Singapore in Annex III. This Appendix does not include Singapore's commitments on the supply of a service by the presence of natural persons, or other movement of natural persons, including immigration, entry or temporary stay.

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Modes of Supply: **(1) Cross-border supply** **(2) Consumption abroad** **(3) Commercial presence**

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
7. FINANCIAL SERVICES			
A. Insurance and insurance-related services All the commitments in this Appendix are also subject to entry requirements, domestic laws, guidelines, rules and regulations, terms and conditions of the Monetary Authority of Singapore (MAS) or any other relevant authority or body in Singapore, as the case may be, which are consistent with Article 10.11 (Domestic Regulation) of Chapter 10 (Trade in Services) and Article 10-B.4 (Domestic Regulation) of Annex 10-B (Financial Services).			
(a) Life insurance services including annuity, disability income, accident and health insurance services	(1) Unbound (2) None (3) These measures are also limitations on national treatment. Foreign parties can only acquire equity stakes of up to 49 % in aggregate in locally-owned insurance companies provided the acquisition does not result in any foreign party	(1) Unbound (2) None (3) None	

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Modes of Supply:	(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence
Sector or Subsector	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
	being the largest shareholder. Unbound for licensing of new insurance companies and establishment of new representative offices and activities relating to the use including via investment, of monies from any social security, public retirement or statutory savings scheme.		
(b) Non-life insurance services including disability income, accident and health insurance and contracts of fidelity bonds, performance bonds or similar contracts of guarantee	(1) Unbound (2) None except that compulsory insurance of Motor Third Party Liability and Workmen's Compensation may only be purchased from	(1) Unbound (2) None	

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Modes of Supply:	(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence
Sector or Subsector	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
	licensed insurance companies in Singapore. (3) Foreign parties can only acquire equity stakes of up to 49 % in aggregate in locally owned insurance companies provided the acquisition does not result in any foreign party being the largest shareholder. Unbound for licensing of new insurance companies and establishment of new representative offices.	(3) None	
(c) Reinsurance and retrocession	(1) None (2) None (3) None except that reinsurance companies must be	(1) None (2) None (3) None	

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Modes of Supply:	(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence
Sector or Subsector	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
	established as branches or subsidiaries.		
(d) Insurance intermediation comprising broking and agency services	(1) Unbound (2) These measures are also limitations on national treatment. Agents are not allowed to act for unlicensed insurers. The placement of domestic risks outside Singapore by brokers is subject to the approval of MAS, with the exception of reinsurance risks and insurance risks relating to maritime liabilities of shipowners insured by	(1) Unbound (2) None	

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Modes of Supply:	(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence
Sector or Subsector	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
	protection and indemnity clubs. (3) These measures are also limitations on national treatment. Unbound except for admission of direct[1] insurance and reinsurance brokers as locally incorporated subsidiaries.	(3) Unbound	
(e) Services auxiliary to insurance comprising actuarial, loss adjustors, average adjustors and consultancy services	(1) None (2) None (3) None	(1) None (2) None (3) None	
B. Banking and other financial services			

[1] Direct insurance broker means an insurance broker which is licensed under the Insurance Act in respect of insurance policies relating to general insurance and long term accident and health policies, other than insurance policies relating to reinsurance business.

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Modes of Supply: **(1) Cross-border supply** **(2) Consumption abroad** **(3) Commercial presence**

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
All the commitments in this Appendix are also subject to entry requirements, domestic laws, guidelines, rules and regulations, terms and conditions of MAS or any other relevant authority or body in Singapore, as the case may be, which are consistent with Article 10.11 (Domestic Regulation) of Chapter 10 (Trade in Services) and Article 10-B.4 (Domestic Regulation) of the Annex 10-B (Financial Services).			
(a) Acceptance of deposits and other repayable funds from the public	(1) Unbound (2) None (3) These measures are also limitations on national treatment. Only institutions licensed or approved as banks, merchant banks and finance companies can accept deposits. Where a foreign financial institution is subject to legislation in its home country which requires that	(1) Unbound (2) None (3) <u>Commercial banks</u> Foreign banks can operate from only one office (excluding back-office operations). They cannot establish off-premise ATMs and ATM networking and new sub-branches. Unbound for provision of all electronic banking services. Location of banks and	

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Modes of Supply:	(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence
Sector or Subsector	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
	institution to confer lower priority to depositors of its foreign offices vis-à-vis the home country depositors in receivership or winding-up proceedings, the MAS may exercise appropriate differentiated measures against that foreign financial institution in Singapore to safeguard the interest of the Singapore office's depositors. MAS may require foreign banks to incorporate under Singapore law. Establishment and operation of foreign banks, merchant	relocation of banks and sub-branches require prior approval from MAS. Wholesale banks can only accept foreign currency fixed deposits from and operate current accounts for residents and non-residents. For Singapore dollar deposits, they can only accept fixed deposits of S$250,000 or more per deposit. Offshore banks can accept foreign currency fixed deposits from residents and non-residents. For Singapore dollar	

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Modes of Supply:	(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence
Sector or Subsector	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
	banks and finance companies are also subject to the limitations listed under activities B(a) to B(l) and the following limitations: <u>Commercial banks</u> No new full and Wholesale banks. New foreign banks may only establish as offshore bank branches or representative offices. Representative offices cannot conduct business or act as agents. Banks, with MAS' approval,	deposits, they can only accept fixed deposits of S$250,000 or more per deposit from non-residents. A majority of the directors of a bank incorporated in Singapore must be either Singapore citizens or Singapore permanent residents[2]. <u>Merchant banks</u> Merchant banks can operate from only one office (excluding back-office operations). Location and relocation of merchant banks	

[2] MAS may permit a bank incorporated in Singapore which is a wholly owned subsidiary of a bank of another State Party incorporated outside Singapore, to have less than a majority of directors who are either Singapore citizens or Singapore permanent residents.

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CONGRESO LEGISLATIVO DE LA NACION ARGENTINA

Modes of Supply:	(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence
Sector or Subsector	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
	can operate foreign currency savings accounts only for non-residents. A single / related group of foreign shareholders can only hold up to 5 % of a local bank's shares. <u>Merchant banks</u> Foreign banks and merchant banks may establish as merchant bank subsidiaries or merchant bank branches. <u>Finance companies</u> No new finance companies.	require MAS' prior approval. Merchant banks can, with MAS' authorisation, raise foreign currency funds from residents and non-residents, operate foreign currency savings accounts for non-residents and raise Singapore dollar funds from their shareholders and companies controlled by their shareholders, banks, other merchant banks and finance companies. <u>Finance companies</u> Location of finance companies	

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Modes of Supply:	(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence
Sector or Subsector	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
	No foreign person shall acting alone or in concert with other persons, assume control of any finance company. A foreign person is a person that is: (a) in the case of a natural person, not a citizen of Singapore and (b) in the case of a juridical person, not controlled by citizens of Singapore. Approval from the MAS is required before a person	and relocation of sub-branches require MAS' prior approval. Foreign-owned finance companies cannot establish off-premise ATMs, ATM networking and new sub-branches.	

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Modes of Supply:	(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence
Sector or Subsector	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
	(together with associated persons) is allowed to acquire shareholdings or voting control in a finance company of or exceeding 5 %, 12 % and 20 %, and before he obtains effective control of the finance company. In approving applications to exceed the threshold limits, MAS may impose conditions it considers necessary to prevent undue control, protect public interests, and ensure the integrity of the financial system. All finance companies, local		

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Modes of Supply: **(1) Cross-border supply** **(2) Consumption abroad** **(3) Commercial presence**

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	and foreign-owned, can only conduct Singapore dollar business. With MAS' prior approval, eligible finance companies can also deal in foreign currencies, gold or other precious metals, and acquire foreign currency stocks, shares or debt/convertible securities.		
(b) Lending of all types including consumer credit, mortgage credit, factoring and financing of commercial transaction	(1) Unbound. Measures taken are also limitations on national treatment. (2) None (3) These measures are also limitations on national treatment.	(1) None. (2) None (3) Each offshore bank's lending in Singapore dollars to residents shall not exceed S$200 million in aggregate. Offshore banks	

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Modes of Supply:	(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence
Sector or Subsector	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
	(i) Other than in-house credit cards, credit and charge cards may be issued by card issuers approved by MAS subject to MAS' guidelines. (ii) Financial institutions extending Singapore dollar (S$) credit facilities exceeding S$5 million per entity to non-resident financial entities or arranging S$ equity or bond issues for non-residents, shall ensure that where the	should not use their related merchant banks to circumvent the S$200 million lending limit. Unbound for establishment of off-premise cash dispensing machines for credit and charge cards issuers.	

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Modes of Supply:	(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence
Sector or Subsector	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
	S$ proceeds are to be used outside Singapore, they are swapped or converted into foreign currency upon draw-down or before remittance abroad. Financial entities shall not extend S$ credit facilities to non-resident financial entities if there is reason to believe that the S$ proceeds may be used for S$ currency speculation.		

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Modes of Supply: **(1) Cross-border supply** **(2) Consumption abroad** **(3) Commercial presence**

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	(iii) Establishment of credit companies which do not conduct activities requiring MAS' approval is allowed.		
(c) Financial leasing	(1) None (2) None (3) None except as indicated for activity B(b) above.	(1) None (2) None (3) None except as indicated for activity B(b) above.	
(d) Payment and money transmission services, including credit, charge and debit cards, travellers cheques and bankers' drafts	(1) Unbound (2) None (3) These measures are also limitations on national treatment. Remittance shops, except where the remittance business	(1) Unbound (2) None (3) None	

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Modes of Supply:	(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence
Sector or Subsector	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
	is conducted by banks and merchant banks, are required to be majority owned by Singapore citizens. Bankers' drafts can only be issued by banks. Multi-purpose stored value cards can only be issued by a bank in Singapore licensed by MAS. The limitations indicated in B(b)(3) above also apply to the activities in B(d).		
(e) Guarantees and commitments	(1) None except for the limitations indicated in	(1) None	

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Modes of Supply:	(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence
Sector or Subsector	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
	activity A(b) for insurance companies providing contracts of fidelity bonds, performance bonds or similar contracts of guarantee. (2) None (3) None except for the limitations indicated in activity A(b) for insurance companies providing contracts of fidelity bonds, performance bonds or similar contracts of guarantee, and B(b)(3)(ii) above.	(2) None (3) None	
(f) Trading for own account or for account of customers, whether on an exchange, in an over-the-counter market or	(1) Unbound except for trading in products listed in B(f) for own account. Trading in money market instruments,	(1) None	

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Modes of Supply:	(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence
Sector or Subsector	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
otherwise, the following: - money market instruments (including cheques, bills, certificates of deposit) - foreign exchange - derivative products, including financial futures and options - exchange rate and interest rate instruments, including swaps and forward rate agreements - transferable securities - other negotiable	foreign exchange, as well as exchange rate and interest rate instruments can be conducted with financial institutions only. Measures taken are also limitations on national treatment. (2) None (3) These measures are also limitations on national treatment. Banks and merchant banks are required to set up separate subsidiaries to trade financial futures for customers. Financial futures brokers can	(2) None (3) None except as indicated for activity B(b) above.	

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Modes of Supply:	(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence
Sector or Subsector	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
instruments and financial assets, including bullion	establish as branches or subsidiaries. The offer of derivative products by both local and foreign-owned financial institutions is allowed provided: - the product has been offered by the financial institution in other internationally-reputable financial centres and the supervisory authorities of those centres agree to the offer of such products in their markets;		

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CONGRESO LEGISLATIVO DE LA NACION ARGENTINA

Modes of Supply:	(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence
Sector or Subsector	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
	- the financial institution's parent supervisor and its head office must be aware and have no objection to the offer of such products in the Singapore branch / subsidiary; and - MAS is satisfied that the financial institution has and continues to have the financial strength and adequate internal controls and risk management		

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HONORABLE CONGRESO DE LA NACIÓN ARGENTINA

Modes of Supply:	(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence
Sector or Subsector	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
	systems to trade in these products. The offer of derivative products involving the Singapore dollar is subject to the requirement indicated in B(b)(3)(ii) above. Moneychangers, except where the moneychanging business is conducted by banks and merchant banks, are required to be majority owned by Singapore citizens.		
(g) Participation in issues of all kinds of securities, including underwriting and placement	(1) Unbound except for participation in issues of securities for own account,	(1) None	

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Modes of Supply:	(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence
Sector or Subsector	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
as agent and provision of service related to such issues	and underwriting and placement of securities through stockbroking companies, banks or merchant banks in Singapore. Measures taken are also limitations on national treatment. (2) None (3) Measures taken are also limitations on national treatment. Singapore Exchange Securities Trading Ltd (SGX-ST) will admit new trading members. New members will	(2) None (3) None except as indicated for activity B(b) above.	

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Modes of Supply:	(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence
Sector or Subsector	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
	be able to trade directly in S$ denominated securities of Singapore incorporated companies with resident investors for a minimum value of S$200,000. Representative offices cannot conduct business or act as agents. Unbound for foreign acquisition of new and existing equity interests in SGX-ST member companies. Banks' and merchant banks' membership on SGX-ST and Singapore Exchange Derivatives Trading Ltd		

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Modes of Supply:	(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence
Sector or Subsector	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
	(SGX-DT) must be held through subsidiaries. Unbound for new Primary and Registered dealers of Singapore Government Securities.		
(h) Money broking	(1) Unbound (2) None (3) Unbound for new money brokers. Measures taken are also limitations on national treatment.	(1) Unbound (2) None (3) None	
(i) Asset management, such as cash or portfolio management, all forms of collective investment management, pension fund management,	(1) Unbound (2) None (3) These measures are also limitations on national treatment.	(1) Unbound (2) None (3) None	

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Modes of Supply:	(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence
Sector or Subsector	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
custodial, depository and trust services	Asset management companies, custodial depositories, and trust services companies can establish as branches, or subsidiaries. Only the Central Depositary Pte Ltd is authorised to provide securities custodial depository services under the scripless trading system. Unbound for activities relating to the use, including via investment, of monies from any social security, public retirement, or statutory saving scheme.		

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Modes of Supply:	(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence
Sector or Subsector	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
(j) Settlement and clearing services for financial assets, including securities, derivative products and other negotiable instruments	(1) Unbound, except for the provision of settlement and clearing services for financial assets which are listed on overseas exchanges only. (2) None (3) These measures are also limitations on national treatment. Settlement and clearing services for exchange traded securities and financial futures can only be provided by Central Depository (Pte) Limited and SGX-DT respectively.	(1) Unbound (2) None (3) Unbound	

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Modes of Supply:	(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence
Sector or Subsector	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
	Only one clearing house established under the Banking Act may provide clearing services for Singapore dollar cheques and interbank fund transfer.		
(k) Advisory and other auxiliary financial services, including credit reference and analysis, investment and portfolio research and advice, advice on acquisitions and on corporate restructuring and strategy	(1) Commercial presence is required for provision of investment and portfolio research and advice to the public. (2) None (3) Financial advisers can establish as branches, subsidiaries or representative offices. Representative offices cannot conduct business or act as agents.	(1) None (2) None (3) None	

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Modes of Supply:	(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence
Sector or Subsector	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
(l) Provision and transfer of financial information, and financial data processing and related software by providers of other financial services	(1) Unbound except for the provision of financial information by providers such as Reuters and Bloomberg. Measures taken are also limitations on national treatment. The Singapore branches of foreign banks can transmit data to their head offices and sister branches for processing provided proper controls exist, the integrity and confidentiality of the data/ information are safeguarded, and MAS is allowed on-site access to the data / information at the place where the data / information	(1) None for the provision of financial information by providers such as Reuters and Bloomberg.	

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Modes of Supply:	(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence
Sector or Subsector	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
	is processed. (2) Only the provision of financial information by providers such as Reuters and Bloomberg is allowed. Measures taken are also limitations on national treatment. (3) The provision of financial information by providers, such as Reuters and Bloomberg, is allowed. The provision of financial data processing services to banks and merchant banks is subject to domestic laws on protection of confidentiality of information of customers	(2) None (3) None	

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Modes of Supply: **(1) Cross-border supply** **(2) Consumption abroad** **(3) Commercial presence**

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	of banks and merchant banks.		

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LIST B OF SINGAPORE

Explanatory Notes

1. This List B of Singapore sets out, pursuant to Article 9.9 (Schedules of Non-Conforming Measures), Article 9-A.7 (Schedules of Non-Conforming Measures) and Article 10.8 (Schedules of Non-Conforming Measures), the reservations taken by Singapore for sectors, subsectors or activities for which it may maintain existing or adopt new or more restrictive measures that do not conform with obligations imposed by:

   (a) Article 9.3 (National Treatment) or Article 10.4 (National Treatment);

   (b) Article 9.6 (Senior Management and Boards of Directors);

   (c) Article 9-A.4 (Most-Favoured-Nation Treatment) or Article 10.10 (Most-Favoured Nation Treatment);

   (d) Article 10.3 (Market Access); or

   (e) Article 10.9 (Local Presence).

2. The sectors, subsectors, or activities to which a reservation applies shall be stated in the Description element. In the interpretation of a reservation, all elements of the reservation shall be considered in their totality.

3. With respect to trade in services, Local Presence and National Treatment are separate disciplines and a measure that is only inconsistent with Local Presence need not be reserved against National Treatment.

4. The reservations and commitments relating to trade in services shall be read together with the relevant guidelines stated in *Scheduling of Initial Commitments in Trade in Services: Explanatory Note* dated 3 September 1993 (MTN.GNS/W/164) and *Scheduling of Initial Commitments in Trade in Services: Explanatory Note: Addendum* dated 30 November 1993 (MTN.GNS/W/164 Add. 1).

5. Each entry in List B sets out the following elements:

   (a) **Sector** refers to the general sector for which the entry is made;

   (b) **Subsector** refers to the specific subsector for which the entry is made;

   (c) **Industry Classification** refers where applicable, to the activity covered by the non-conforming measure, according to the provisional CPC codes as used in the

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Provisional Central Product Classification (Statistical Papers Series M No. 77, Department of International Economic and Social Affairs, Statistical Office of the United Nations, New York, 1991);

(d) **Type of Reservation** specifies the obligations (Market Access, National Treatment, Most-Favoured-Nation Treatment, Local Presence and Senior Management and Boards of Directors) against which a reservation is taken;

(e) **Description** sets out the non-conforming measures to which the reservation applies; and

(f) **Existing Measures** identifies, for transparency purposes, existing measures that apply to the sector, subsector, or activities covered by the entry. The measures stipulated therein are not exhaustive.

6. References in this List B to any enterprise or entity apply as well to any successor enterprise or entity, which shall be entitled to benefit from any listing of a non-conforming measure with respect to that enterprise or entity.

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1.	Sector	:	All
	Subsector	:	-
	Industry Classification	:	-
	Type of Reservation	:	Market Access (Article 10.3) National Treatment (Article 10.4) Local Presence (Article 10.9) Most-Favoured-Nation Treatment (Article 10.10)
	Description	:	Trade in Services: Singapore reserves the right to adopt or maintain any measure with respect to the supply of a service by the presence of natural persons, or other movement of natural persons, subject to the provisions of Chapter 11 (Movement of Natural Persons).
	Existing Measure	:	

2.	Sector	:	All
	Subsector	:	-
	Industry Classification	:	-
	Type of Reservation	:	National Treatment (Article 9.3 and Article 10.4) Most-Favoured-Nation Treatment (Article 9-A.4 and Article 10.10) Market Access (Article 10.3) Local Presence (Article 10.9)
	Description	:	Trade in Services and Investment: Singapore reserves the right to adopt or maintain any measure in relation to the development or usage of land or the type of activities which may be conducted on land in accordance with its land zoning, land use, urban planning policies, development control, conservation and preservation policies as well as policies relating to environmental protection, nature reserves and national parks.
	Existing Measure	:	*Planning Act 1998*, 2020 Revised Edition

3.	Sector	:	All
	Subsector	:	-
	Industry Classification	:	-
	Type of Reservation	:	National Treatment (Article 9.3 and Article 10.4) Senior Management and Boards of Directors (Article 9.6) Most-Favoured-Nation Treatment (Article 9-A.4 and Article 10.10) Market Access (Article 10.3) Local Presence (Article 10.9)
	Description	:	Trade in Services and Investment: Singapore reserves the right to adopt or maintain any measure affecting the supply of health services by government-owned or controlled healthcare institutions, including but not limited to, hospitals, national specialist centres, and polyclinics, including investments in these institutions, hospitals and polyclinics.
	Existing Measure	:	-

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4.	Sector	:	All
	Subsector	:	-
	Industry Classification	:	-
	Type of Reservation	:	National Treatment (Article 9.3 and Article 10.4) Senior Management and Boards of Directors (Article 9.6) Most-Favoured-Nation Treatment (Article 9-A.4 and Article 10.10) Market Access (Article 10.3) Local Presence (Article 10.9)
	Description	:	Trade in Services and Investment: Singapore reserves the right to adopt or maintain any measure affecting the supply of the following services: (a) social services; (b) social security; (c) public training; (d) public law enforcement; (e) ambulance services; (f) correctional services; and (g) fire-fighting services.
	Existing Measure	:	-

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5.	Sector	:	All
	Subsector	:	-
	Industry Classification	:	-
	Type of Reservation	:	National Treatment (Article 9.3 and Article 10.4) Senior Management and Boards of Directors (Article 9.6) Most-Favoured-Nation Treatment (Article 9-A.4 and Article 10.10) Market Access (Article 10.3) Local Presence (Article 10.9)
	Description	:	Trade in Services and Investment: Singapore reserves the right to adopt or maintain any measure affecting, including the alienation and divestment of, real estate owned by the State.
	Existing Measure	:	*State Lands Act 1920*, 2020 Revised Edition

6.	Sector	:	All
	Subsector	:	-
	Industry Classification	:	-
	Type of Reservation	:	National Treatment (Article 9.3 and Article 10.4) Senior Management and Boards of Directors (Article 9.6) Most-Favoured-Nation Treatment (Article 9-A.4 and Article 10.10) Market Access (Article 10.3) Local Presence (Article 10.9)
	Description	:	Trade in Services and Investment: Singapore reserves the right to adopt or maintain any measure affecting: (a) the full or partial devolvement to the private sector of services provided in the exercise of governmental authority; (b) the divestment of its equity interests in, or the assets of, an enterprise that is wholly owned by the Singapore Government; and (c) the divestment of its equity interests in, or the assets of, an enterprise that is partially owned by the Singapore Government.
	Existing Measure	:	-

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7.	Sector	:	All
	Subsector	:	-
	Industry Classification	:	-
	Type of Reservation	:	National Treatment (Article 9.3 and Article 10.4) Senior Management and Boards of Directors (Article 9.6) Most-Favoured-Nation Treatment (Article 9-A.4 and Article 10.10) Market Access (Article 10.3) Local Presence (Article 10.9)
	Description	:	Trade in Services and Investment: Singapore reserves the right to adopt or maintain any measure affecting real estate. This includes measures affecting the ownership, sale, purchase, development and management of real estate. This reservation does not apply to real estate consultancy services, real estate agency services, real estate auction services, real estate valuation services, and renting or leasing services involving owned or leased non-residential property.
	Existing Measure	:	*Residential Property Act 1976*, 2020 Revised Edition *State Lands Act 1920*, 2020 Revised Edition *Housing and Development Act 1959*, 2020 Revised Edition *Jurong Town Corporation Act 1968*, 2020 Revised Edition *Executive Condominium Housing Scheme Act 1996*, 2020 Revised Edition *Planning Act 1998*, 2020 Revised Edition

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8.	Sector	:	Administration and Operation of National Electronic Systems
	Subsector	:	-
	Industry Classification	:	-
	Type of Reservation	:	National Treatment (Article 9.3 and Article 10.4) Senior Management and Boards of Directors (Article 9.6) Most-Favoured-Nation Treatment (Article 9-A.4 and Article 10.10) Market Access (Article 10.3) Local Presence (Article 10.9)
	Description	:	Trade in Services and Investment: Singapore reserves the right to adopt or maintain any measure relating to or affecting the collection and administration of proprietary information by national electronic systems.
	Existing Measure	:	-

9.	Sector	:	Arms and Explosives
	Subsector	:	-
	Industry Classification	:	-
	Type of Reservation	:	National Treatment (Article 9.3 and Article 10.4) Senior Management and Boards of Directors (Article 9.6) Most-Favoured-Nation Treatment (Article 9-A.4 and Article 10.10) Market Access (Article 10.3) Local Presence (Article 10.9)
	Description	:	Trade in Services and Investment: Singapore reserves the right to adopt or maintain any measure affecting the arms and explosives sector.
	Existing Measure	:	*Arms and Explosives Act 1913*, 2020 Revised Edition

10.	Sector	:	Broadcasting Services Broadcasting is defined as the transmission of signs or signals via any technology for the reception or display of aural or visual programme signals by all or part of the public.
	Subsector	:	-
	Industry Classification	:	-
	Type of Reservation	:	National Treatment (Article 9.3 and Article 10.4) Senior Management and Boards of Directors (Article 9.6) Most-Favoured-Nation Treatment (Article 9-A.4 and Article 10.10) Market Access (Article 10.3) Local Presence (Article 10.9)
	Description	:	Trade in Services and Investment: Singapore reserves the right to adopt or maintain any measure affecting broadcasting services receivable by Singapore's domestic audience or originating from Singapore and to the allocation of spectrum in relation to broadcasting services. This entry does not apply to: (a) the sole activity of transmitting licensed broadcasting services to a final consumer; (b) the production, distribution and public display of motion pictures, video recordings and sound recordings. Commitments in the production, distribution and public display of motion pictures, video recordings and sound recordings shall not include all the broadcasting and audio-visual services and materials that are broadcasting-related. Examples of services that are reserved include: free-to-air broadcasting, cable and pay television, direct broadcasting by satellite and teletext. (c) value-added network (VAN) services such as electronic-mail, voice-mail, online information and data-base retrieval, electronic data interchange, and online information and/or data

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			processing.
	Existing Measure	:	-

11.	Sector	:	Entertainment and Cultural Services
	Subsector	:	-
	Industry Classification	:	-
	Type of Reservation	:	National Treatment (Article 9.3 and Article 10.4) Senior Management and Boards of Directors (Article 9.6) Most-Favoured-Nation Treatment (Article 9-A.4 and Article 10.10) Market Access (Article 10.3) Local Presence (Article 10.9)
	Description	:	Trade in Services and Investment: Singapore reserves the right to adopt or maintain any measure relating to the creative arts, cultural heritage and other cultural industries, including entertainment services and other cultural services. "Creative arts" includes: the performing arts – including theatre, dance and music – visual arts and craft, literature, film, television, video, radio, creative online, indigenous traditional practice and contemporary cultural expression, and digital interactive media and hybrid arts work which uses new technologies to transcend discrete artform divisions. "Cultural heritage" includes: ethnological, archaeological, historical, literary, artistic, scientific or technological moveable or built heritage, including the collections which are documented, preserved and exhibited by museums, galleries, libraries, archives and other heritage collecting institutions, as well as intangible cultural heritage.
	Existing Measure	:	-

12.	Sector	:	Business Services
	Subsector	:	Patent Agent Services
	Industry Classification	:	-
	Type of Reservation	:	National Treatment (Article 9.3 and Article 10.4) Market Access (Article 10.3) Local Presence (Article 10.9)
	Description	:	Trade in Services and Investment: Singapore reserves the right to adopt or maintain any measure affecting the recognition of educational and professional qualifications for purposes such as admission, registration and qualification for patent agents.
	Existing Measure	:	*Patents Act 1994*, 2020 Revised Edition

13.	Sector	:	Business Services
	Subsector	:	Armed Escort Services and Armoured Car Services Armed Guard Services
	Industry Classification	:	CPC 87305 Guard Services
	Type of Reservation	:	National Treatment (Article 9.3 and Article 10.4) Senior Management and Boards of Directors (Article 9.6) Most-Favoured-Nation Treatment (Article 9-A.4 and Article 10.10) Market Access (Article 10.3) Local Presence (Article 10.9)
	Description	:	Trade in Services and Investment: Singapore reserves the right to adopt or maintain any measure affecting the provision of armed escort, armoured car and armed guard services.
	Existing Measure	:	*Police Force Act 2004,* 2020 Revised Edition, Part 9

14.	Sector	:	Business Services
	Subsector	:	Betting and Gambling Services
	Industry Classification	:	-
	Type of Reservation	:	National Treatment (Article 9.3 and Article 10.4) Senior Management and Boards of Directors (Article 9.6) Most-Favoured-Nation Treatment (Article 9-A.4 and Article 10.10) Market Access (Article 10.3) Local Presence (Article 10.9)
	Description	:	Trade in Services and Investment: Singapore reserves the right to adopt or maintain any measure affecting the supply of betting and gambling services.
	Existing Measure	:	*Gambling Control Act 2022* (No. 15 of 2022) *Gambling Regulatory Authority of Singapore Act 2022* (No. 14 of 2022) *Casino Control Act 2006*, 2022 Revised Edition

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15.	Sector	:	Business Services - Professional Services (Legal Services)
	Subsector	:	-
	Industry Classification	:	-
	Type of Reservation	:	National Treatment (Article 9.3 and Article 10.4) Senior Management and Boards of Directors (Article 9.6) Most-Favoured-Nation Treatment (Article 9-A.4 and Article 10.10) Market Access (Article 10.3) Local Presence (Article 10.9)
	Description	:	Trade in Services and Investment: Singapore reserves the right to adopt or maintain any measure affecting the supply of legal services in Singapore.
	Existing Measure	:	-

16.	Sector	:	Community, Personal and Social Services
	Subsector	:	Services furnished by co-operative societies Services furnished by trade unions
	Industry Classification	:	-
	Type of Reservation	:	National Treatment (Article 9.3 and Article 10.4) Senior Management and Boards of Directors (Article 9.6) Most-Favoured-Nation Treatment (Article 9-A.4 and Article 10.10) Market Access (Article 10.3) Local Presence (Article 10.9)
	Description	:	Trade in Services and Investment: Singapore reserves the right to adopt or maintain any measure affecting services provided by co-operative societies and trade unions.
	Existing Measure	:	*Co-operative Societies Act 1979*, 2020 Revised Edition *Trade Unions Act 1940*, 2020 Revised Edition

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17.	Sector	:	All
	Subsector	:	-
	Industry Classification	:	-
	Type of Reservation	:	National Treatment (Article 9.3 and Article 10.4) Senior Management and Boards of Directors (Article 9.6) Most-Favoured-Nation Treatment (Article 9-A.4 and Article 10.10) Market Access (Article 10.3)
	Description	:	Trade in Services and Investment: Singapore reserves the right to adopt or maintain any measure in relation to the retention of a controlling interest by the Singapore Government in Singapore Technologies Engineering (the Company) or its successor body, including but not limited to controls over the appointment and termination of members of the Board of Directors, divestment of equity and dissolution of the Company.
	Existing Measure	:	-

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18.	Sector	:	Distribution, Publishing and Printing of Newspapers
	Subsector	:	-
	Industry Classification	:	-
	Type of Reservation	:	National Treatment (Article 9.3 and Article 10.4) Senior Management and Boards of Directors (Article 9.6) Most-Favoured-Nation Treatment (Article 9-A.4 and Article 10.10) Market Access (Article 10.3) Local Presence (Article 10.9)
	Description	:	Trade in Services and Investment: Singapore reserves the right to adopt or maintain any measure affecting the publishing or printing of newspapers, including shareholding limits and management control. The distribution of any newspaper, whether published outside of Singapore or in Singapore, shall be subject to the laws of Singapore. "Newspapers" means any publication containing news, intelligence, reports of occurrences, or any remarks, observations or comments, in relation to such news, intelligence, reports of occurrences, or to any matter of public interest, printed in any language and published for sale or free distribution at regular intervals or otherwise, but does not include any publication published by or for the Singapore Government.
	Existing Measure	:	*Newspaper and Printing Presses Act 1974*, 2020 Revised Edition

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19.	Sector	:	Trade Services
	Subsector	:	Distribution Services Commission Agents' Services Wholesale Trade Services Retailing Services Franchising
	Industry Classification	:	-
	Type of Reservation	:	National Treatment (Article 9.3 and Article 10.4) Market Access (Article 10.3) Local Presence (Article 10.9)
	Description	:	Trade in Services and Investment: Singapore reserves the right to adopt or maintain any measure affecting the supply of any products subject to import prohibition or non-automatic import or export licensing. Singapore reserves the right to modify or increase the list of products stipulated in the laws, regulations and other measures governing Singapore's import or export prohibition or non-automatic import or export licensing regime.
	Existing Measure	:	-

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20.	Sector	:	Educational Services
	Subsector	:	Primary Education Services Secondary Education Services
	Industry Classification	:	CPC 921 Primary Education Services CPC 92210 General Secondary Education Services CPC 92220 Higher Secondary Education Services (only applies to junior colleges and pre-university centres under the Singapore educational system)
	Type of Reservation	:	National Treatment (Article 9.3 and Article 10.4) Senior Management and Boards of Directors (Article 9.6) Most-Favoured-Nation Treatment (Article 9-A.4 and Article 10.10) Market Access (Article 10.3) Local Presence (Article 10.9)
	Description	:	Trade in Services and Investment: Singapore reserves the right to adopt or maintain any measure affecting the supply of primary, general secondary and higher secondary (only applies to junior colleges and pre-university centres under the Singapore educational system) education services for Singapore citizens, including Sports Education Services.
	Existing Measure	:	*Education Act 1957*, 2020 Revised Edition Administrative Guidelines *Private Education Act 2009*, 2020 Revised Edition

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21.	Sector	:	Health and Social Services
	Subsector	:	Medical Services Pharmacy Services Deliveries and related services, nursing services, para-medical services and allied health services[1] Optometrists and Opticians
	Industry Classification	:	-
	Type of Reservation	:	National Treatment (Article 9.3 and Article 10.4) Market Access (Article 10.3)
	Description	:	Trade in Services and Investment: Singapore reserves the right to adopt or maintain any limit on the number of service suppliers providing, including the following services: medical services, pharmacy services, deliveries and related services, nursing services, para-medical services and allied health services and optometry and opticianry services. Singapore reserves the right to adopt or maintain any measure with respect to the regulation of service suppliers providing, including the following services: medical services, pharmacy services, deliveries and related services, nursing services, para-medical services and allied health services and optometry and opticianry services.
	Existing Measure	:	*Allied Health Professions Act 2011*, 2020 Revised Edition *Medical Registration Act 1997*, 2020 Revised Edition *Pharmacists Registration Act 2007*, 2020 Revised Edition *Medicines Acts 1975*, 2020 Revised Edition *Health Products (Licensing of Retail Pharmacies) Regulations 2016* *Nurses and Midwives Act 1999*, 2020 Revised Edition *Optometrists and Opticians Act 2007*, 2020 Revised Edition

[1] Includes physiotherapy services.

22.	Sector	:	Recreational, Cultural and Sporting Services
	Subsector	:	Archive services for government records
	Industry Classification	:	CPC 96312 Archive services
	Type of Reservation	:	National Treatment (Article 9.3 and Article 10.4) Most-Favoured-Nation Treatment (Article 9-A.4 and Article 10.10) Market Access (Article 10.3) Local Presence (Article 10.9)
	Description	:	Trade in Services and Investment: Singapore reserves the right to adopt or maintain any measure affecting the supply of archive services for government records specified under the National Heritage Board or its successor body.
	Existing Measure	:	-

23.	Sector	:	Recreational, Cultural and Sporting Services
	Subsector	:	Museum services Preservation of historical sites, monuments and buildings
	Industry Classification	:	-
	Type of Reservation	:	National Treatment (Article 9.3 and Article 10.4) Most-Favoured-Nation Treatment (Article 9-A.4 and Article 10.10) Market Access (Article 10.3) Local Presence (Article 10.9)
	Description	:	Trade in Services and Investment: Singapore reserves the right to adopt or maintain any measure affecting the supply of museum services and the preservation services of historical sites, monuments and buildings.
	Existing Measure	:	-

24.	Sector	:	Foreign Employee Dormitory Services
	Subsector	:	-
	Industry Classification	:	-
	Type of Reservation	:	National Treatment (Article 9.3 and Article 10.4) Senior Management and Boards of Directors (Article 9.6) Most-Favoured-Nation Treatment (Article 9-A.4 and Article 10.10) Market Access (Article 10.3) Local Presence (Article 10.9)
	Description	:	Trade in Services and Investment: Singapore reserves the right to adopt or maintain any measure affecting the supply of dormitory services for foreign employees.
	Existing Measure	:	-

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25.	Sector	:	Sewage Services
	Subsector	:	Waste Water Management, including collection, disposal and treatment of solid waste and waste water.
	Industry Classification	:	CPC 9401 Sewage Services
	Type of Reservation	:	National Treatment (Article 9.3 and Article 10.4) Senior Management and Boards of Directors (Article 9.6) Most-Favoured-Nation Treatment (Article 9-A.4 and Article 10.10) Market Access (Article 10.3) Local Presence (Article 10.9)
	Description	:	Trade in Services and Investment: Singapore reserves the right to adopt or maintain any measure affecting waste water management, including the collection, treatment and disposal of waste water.
	Existing Measure	:	Code of Practice on Sewerage and Sanitary Works *Sewerage and Drainage Act 1999*, 2020 Revised Edition

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26.	Sector	:	Sewage and Refuse Disposal, Sanitation and other Environmental Protection Services
	Subsector	:	Other Environmental Protection Services
	Industry Classification	:	CPC 9409 – Other environmental protection services not elsewhere classified
	Type of Reservation	:	National Treatment (Article 9.3 and Article 10.4) Senior Management and Boards of Directors (Article 9.6) Most-Favoured-Nation Treatment (Article 9-A.4 and Article 10.10) Market Access (Article 10.3) Local Presence (Article 10.9)
	Description	:	Trade in Services and Investment: Singapore reserves the right to adopt or maintain any measure affecting the supply of any other environmental protection services not elsewhere classified.
	Existing Measure	:	-

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27.	Sector	:	Postal Services
	Subsector	:	-
	Industry Classification	:	-
	Type of Reservation	:	National Treatment (Article 9.3 and Article 10.4) Senior Management and Boards of Directors (Article 9.6) Most-Favoured-Nation Treatment (Article 9-A.4 and Article 10.10) Market Access (Article 10.3) Local Presence (Article 10.9)
	Description	:	Trade in Services and Investment: Singapore reserves the right to adopt or maintain any measure affecting the supply of postal services.
	Existing Measure	:	-

28.	Sector	:	Telecommunications Services[2]
	Subsector	:	Telecommunications Services
	Industry Classification	:	-
	Type of Reservation	:	National Treatment (Article 9.3 and Article 10.4) Senior Management and Boards of Directors (Article 9.6) Most-Favoured-Nation Treatment (Article 9-A.4 and Article 10.10) Market Access (Article 10.3) Local Presence (Article 10.9)
	Description	:	Trade in Services and Investment: Singapore reserves the right to adopt or maintain any measure affecting the supply of Telecommunications Services, except for the following sectors and subsectors which are subject to the limitations, conditions and qualifications listed herein: (a) Basic Telecommunication Services[3], including resale (facilities-based and services-based): (i) Public Switched Services[4] (local and international); (ii) Leased Circuit Services (local and international); (b) Mobile Services[5] including resale (facilities-based and services-based):

[2] Telecommunication services exclude broadcasting services, which is defined as the transmission of signs or signals via any technology for the reception or display of aural or visual programme signals by all or part of the public. For supply of service from the territory of another State Party into the territory of Singapore, market access is subject to commercial arrangements with licensed operators.

[3] Basic Telecommunication Services may be provided using satellite technology.

[4] This includes voice, data and facsimile services.

[5] Mobile Services may be provided using satellite technology. For supply of service from the territory of another State Party into the territory of Singapore, market access is subject to commercial arrangements with licensed operators.

			(i) Public Mobile Data Service (PMDS); (ii) Public Trunked Radio Service (PTRS); (iii) Public Radio Paging Service (PRPS); (iv) Public Cellular Mobile Telephone Service (PCMTS); and (c) The following value-added Network (VAN) services: (i) electronic-mail; (ii) voice-mail; (iii) on-line information and data-base retrieval; (iv) electronic data interchange; and (v) on-line information or data processing.
	Existing Measure	:	

29.	Sector	:	Trade Services
	Subsector	:	Supply of potable water for human consumption
	Industry Classification	:	CPC 18000 Natural Water The sectors listed above apply only insofar as they relate to the supply of potable water.
	Type of Reservation	:	National Treatment (Article 9.3 and Article 10.4) Senior Management and Boards of Directors (Article 9.6) Most-Favoured-Nation Treatment (Article 9-A.4 and Article 10.10) Market Access (Article 10.3) Local Presence (Article 10.9)
	Description	:	Trade in Services and Investment: Singapore reserves the right to adopt or maintain any measure affecting the supply of potable water. For greater certainty, this reservation does not affect the supply of bottled water.
	Existing Measure	:	*Public Utilities Act 2001*, 2020 Revised Edition

30.	Sector	:	Transport Services
	Subsector	:	Transportation services via pipeline
	Industry Classification	:	-
	Type of Reservation	:	National Treatment (Article 9.3 and Article 10.4) Most-Favoured-Nation Treatment (Article 9-A.4 and Article 10.10) Market Access (Article 10.3) Local Presence (Article 10.9)
	Description	:	Trade in Services and Investment: Only service suppliers with local presence shall be allowed to provide transportation services via pipeline of goods such as chemical and petroleum products and petroleum, and other related products. Singapore reserves the right and flexibility to modify or increase the list of the chemical and petroleum products, and other related products that are subject to this reservation.
	Existing Measure	:	-

31.	Sector	:	Transport Services
	Subsector	:	Air transport services
	Industry Classification	:	-
	Type of Reservation	:	National Treatment (Article 9.3 and Article 10.4) Senior Management and Boards of Directors (Article 9.6) Most-Favoured-Nation Treatment (Article 9-A.4 and Article 10.10) Market Access (Article 10.3) Local Presence (Article 10.9)
	Description	:	Trade in Services and Investment: Singapore reserves the right to adopt or maintain any measure affecting cross-border supply of: (a) aircraft repair and maintenance services; (b) the selling and marketing of air transport services; (c) computer reservation system services; Singapore reserves the right to adopt or maintain any measure affecting investments in air services.
	Existing Measure	:	*Civil Aviation Authority of Singapore Act 2009*, 2020 Revised Edition

32.	Sector	:	Transport Services
	Subsector	:	Air transport services
	Industry Classification	:	-
	Type of Reservation	:	National Treatment (Article 9.3 and Article 10.4) Senior Management and Boards of Directors (Article 9.6) Most-Favoured-Nation Treatment (Article 9-A.4 and Article 10.10) Market Access (Article 10.3)
	Description	:	Trade in Services and Investment: Singapore reserves the right to adopt or maintain any measure affecting the supply of the following: (a) surveying; (b) mapping; and (c) photography.
	Existing Measure	:	-

33.	Sector	:	Transport Services
	Subsector	:	Air Transport Services - Passengers Transportation by Air Freight Transportation by Air
	Industry Classification	:	CPC 731 Passenger Transportation by Air CPC 732 Freight Transportation by Air
	Type of Reservation	:	National Treatment (Article 9.3 and Article 10.4) Senior Management and Boards of Directors (Article 9.6) Most-Favoured-Nation Treatment (Article 9-A.4 and Article 10.10) Market Access (Article 10.3) Local Presence (Article 10.9)
	Description	:	Trade in Services and Investment: Service suppliers providing air transport services (for both passenger and freight) as a Singapore designated airline may have to be effectively controlled or substantially owned by the Singapore Government or citizens of Singapore or both.
	Existing Measure	:	*Air Navigation (Licensing of Air Services) Regulations*

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34.	Sector	:	All
	Subsector	:	-
	Industry Classification	:	-
	Type of Reservation	:	National Treatment (Article 9.3 and Article 10.4) Senior Management and Boards of Directors (Article 9.6) Most-Favoured-Nation Treatment (Article 9-A.4 and Article 10.10) Market Access (Article 10.3) Local Presence (Article 10.9)
	Description	:	Trade in Services and Investment: Singapore reserves the right to adopt or maintain any measure in relation to the divestment of the administrator and operator of airports.
	Existing Measure	:	-

35.	Sector	:	Transport Services
	Subsector	:	Land Transport Services – Passenger transport services, including but not limited to passenger transportation services by railway, urban and suburban regular transportation services, taxi services; third-party taxi booking service providers; bus and rail station services and ticketing services related to public transport services. Passenger transport services are services which are used by and accessible to members of the public for the purposes of transporting themselves within Singapore.
	Industry Classification	:	-
	Type of Reservation	:	National Treatment (Article 9.3 and Article 10.4) Senior Management and Boards of Directors (Article 9.6) Most-Favoured-Nation Treatment (Article 9-A.4 and Article 10.10) Market Access (Article 10.3) Local Presence (Article 10.9)
	Description	:	Trade in Services and Investment: Singapore reserves the right to adopt or maintain any measure affecting the supply of passenger transport services.
	Existing Measure	:	*Rapid Transit Systems Act 1995*, 2020 Revised Edition *Land Transport Authority of Singapore Act 1995*, 2020 Revised Edition *Public Transport Council Act 1987*, 2020 Revised Edition *Road Traffic Act 1961*, 2020 Revised Edition *Point-to-point Passenger Transport Industry Act 2019*, 2020 Revised Edition

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36.	Sector	:	Transport Services
	Subsector	:	Land Transport Services – Rail and road freight transportation. Supporting services for rail and road transport services.
	Industry Classification	:	-
	Type of Reservation	:	National Treatment (Article 9.3 and Article 10.4) Senior Management and Boards of Directors (Article 9.6) Most-Favoured-Nation Treatment (Article 9-A.4 and Article 10.10) Market Access (Article 10.3) Local Presence (Article 10.9)
	Description	:	Trade in Services and Investment: Singapore reserves the right to adopt or maintain any measure affecting the supply of land transport services as set out above.
	Existing Measure	:	-

37.	Sector	:	Transport Services
	Subsector	:	Services Auxiliary to All Modes of Transport
	Industry Classification	:	CPC 742 Storage and warehousing services CPC 742** Container station and depot services CPC 748 Freight transport agency services CPC 7123** Inland trucking services
	Type of Reservation	:	National Treatment (Article 9.3 and Article 10.4) Senior Management and Boards of Directors (Article 9.6) Most-Favoured-Nation Treatment (Article 9-A.4 and Article 10.10) Market Access (Article 10.3) Local Presence (Article 10.9)
	Description	:	Trade in Services and Investment: Singapore reserves the right to adopt or maintain any measure that accords equivalent treatment to storage and warehousing, freight forwarding, inland trucking, container station and depot services of another State Party.
	Existing Measure	:	-

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38.	Sector	:	Transport Services
	Subsector	:	Maritime Transport Services – Towing and tug assistance; provisioning, fuelling and watering; garbage collection and ballast waste disposal; port captain's services; navigation aids; emergency repair facilities; anchorage; and other shore-based operational services essential to ship operations, including communications, water and electrical supplies.
	Industry Classification	:	CPC 74510 Port and Waterway Operation Services CPC 74520 Pilotage and Berthing Services CPC 74530 Navigation Aid Services CPC 74590 Other Supporting Services for Water Transport
	Type of Reservation	:	National Treatment (Article 9.3 and Article 10.4) Senior Management and Boards of Directors (Article 9.6) Most-Favoured-Nation Treatment (Article 9-A.4 and Article 10.10) Market Access (Article 10.3) Local Presence (Article 10.9)
	Description	:	Trade in Services and Investment: Singapore reserves the right to adopt or maintain any measure affecting the supply of towing and tug assistance; provisioning, fuelling and watering; garbage collection and ballast waste disposal; port captain's services; navigation aids; emergency repair facilities; anchorage; and other shore-based operational services essential to ship operations, including communications, water and electrical supplies. For greater certainty, no measures shall be applied which deny international maritime transport operators reasonable and non-discriminatory access to the above port services.
	Existing Measure	:	*Maritime and Port Authority of Singapore Act 1996*, 2020 Revised Edition, Section 41

39.	Sector	:	Trade Services
	Subsector	:	Wholesale trade services and retail trade services of alcoholic beverages and tobacco
	Industry Classification	:	-
	Type of Reservation	:	National Treatment (Article 9.3 and Article 10.4) Senior Management and Boards of Directors (Article 9.6) Most-Favoured-Nation Treatment (Article 9-A.4 and Article 10.10) Market Access (Article 10.3) Local Presence (Article 10.9)
	Description	:	Trade in Services and Investment: Singapore reserves the right to adopt or maintain any measure affecting the supply of wholesale and retail trade services of tobacco products and alcoholic beverages.
	Existing Measure	:	-

40.	Sector	:	Energy
	Subsector	:	-
	Industry Classification	:	-
	Type of Reservation	:	National Treatment (Article 9.3 and Article 10.4) Senior Management and Boards of Directors (Article 9.6) Most-Favoured-Nation Treatment (Article 9-A.4 and Article 10.10) Market Access (Article 10.3) Local Presence (Article 10.9)
	Description	:	Trade in Services and Investment: Singapore reserves the right to adopt or maintain any measure affecting or relating to nuclear energy, including energy products (e.g. electricity, heat and steam) produced by nuclear energy.
	Existing Measure	:	-

41.	Sector	:	All
	Subsector	:	-
	Industry Classification	:	-
	Type of Reservation	:	Most-Favoured-Nation Treatment (Article 9-A.4 and Article 10.10)
	Description	:	Trade in Services and Investment: Singapore reserves the right to adopt or maintain any measure that accords differential treatment to countries under any bilateral or multilateral international agreement in force or signed prior to the date of entry into force of this Agreement.* Singapore reserves the right to adopt or maintain any measure that accords differential treatment to Member States of ASEAN under any international agreement in force or signed after the date of entry into force of this Agreement. Singapore reserves the right to adopt or maintain any measure that accords differential treatment to countries under any international agreement in force or signed after the date of entry into force of this Agreement involving: (a) aviation matters, including air services; (b) maritime and services auxiliary to maritime matters; and port matters; (c) land transport matters; (d) postal and courier services matters; (e) telecommunications and information technology matters; (f) electronic commerce matters; and (g) environmental matters. * For greater certainty, the wording in this paragraph extends to any differential treatment accorded to a country pursuant to a subsequent review or amendment of the relevant bilateral or multilateral agreement mentioned in this paragraph.
	Existing Measure	:	-

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42.	Sector	:	All
	Subsector	:	-
	Industry Classification	:	-
	Type of Reservation	:	Market Access (Article 10.3) Local Presence (Article 10.9)
	Description	:	Trade in Services and Investment: Singapore reserves the right to adopt or maintain any limit on the number of suppliers of credit bureau services where information provided by the supplier of credit bureau services is obtained from financial institutions in Singapore. The supplier must be established in Singapore.
	Existing Measure	:	*Monetary Authority of Singapore* Act 1970, 2020 Revised Edition

43.	Sector	:	All
	Subsector	:	-
	Industry Classification	:	-
	Type of Reservation	:	National Treatment (Article 9.3 and Article 10.4) Senior Management and Boards of Directors (Article 9.6) Most-Favoured-Nation Treatment (Article 9-A.4 and Article 10.10) Market Access (Article 10.3) Local Presence (Article 10.9)
	Description	:	Trade in Services and Investment: Singapore reserves the right to adopt or maintain any measure affecting the supply of the following services: (a) Geological, geophysical and other scientific prospecting services (CPC 86751); (b) Subsurface surveying services (CPC 86752); (c) Surface surveying services (CPC 86753); and (d) Map making services (CPC 86754)
	Existing Measure	:	-

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44.	Sector	:	Financial services
	Subsector	:	-
	Type of Reservation	:	National Treatment (Article 9.3 and Article 10.4) Senior Management and Boards of Directors (Article 9.6) Most-Favoured-Nation Treatment (Article 9-A.4 and Article 10.10) Market Access (Article 10.3) Local Presence (Article 10.9)
	Description	:	Trade in Services and Investment Singapore reserves the right to adopt or maintain any measure affecting the supply of financial services with respect to Most-Favoured-Nation Treatment (Article 9-A.4 and Article 10.10), Local Presence (Article 10.9), and Senior Management and Boards of Directors (Article 9.6). Singapore reserves the right to adopt or maintain any measure with respect to National Treatment (Article 9.3 and Article 10.4) and Market Access (Article 10.3), except as specified in the Appendix to this List B (Commitments for Financial Services – Singapore) and subject to the limitations, conditions and qualifications specified therein.
	Existing Measures	:	-

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CHAPTER 11

MOVEMENT OF NATURAL PERSONS

ARTICLE 11.1

Scope

1. This Chapter applies to measures affecting the temporary entry and stay of natural persons of a State Party into the territory of another State Party under any of the categories referred to in the latter-mentioned State Party's Appendix in Annex 11-A (Schedules of Commitments on Movement of Natural Persons).

2. This Chapter shall not apply to measures affecting natural persons of a State Party seeking access to the employment market of another State Party, nor shall it apply to measures regarding citizenship, nationality, permanent residence, or employment on a permanent basis.

3. The sole fact of requiring a visa for natural persons shall not be regarded as nullifying or impairing the provisions of this Agreement.

4. Nothing in this Agreement shall be construed to prevent a State Party from applying measures to regulate the entry of natural persons of another State Party into, or their temporary stay in its territory, including those measures necessary to protect the integrity of its borders, and to ensure the orderly movement of natural persons across its borders, provided that such measures are not applied in such a manner as to nullify or impair the benefits accruing to another State Party under this Chapter.

ARTICLE 11.2

Definitions

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For the purposes of this Chapter:

(a) "natural person" means a natural person of a State Party as defined in subparagraph (e) of Article 10.2 of Chapter 10 (Trade in Services);

(b) "temporary entry and stay" means entry and stay by a natural person of a State Party as covered by this Chapter without the intent to establish permanent residence; and

(c) "immigration formality" means a visa, permit, pass or electronic authorisation or other document granting temporary entry and stay.

ARTICLE 11.3

General principles

This Chapter reflects the common objective to facilitate the temporary entry and stay of natural persons in accordance with the State Parties' commitments in their respective Appendices in Annex 11-A (Schedules of Commitments on Movement of Natural Persons), and the need to establish transparent information on and procedures for the temporary entry and stay.

ARTICLE 11.4

Grant of temporary entry and stay

1. Each State Party shall grant temporary entry and stay to natural persons who comply with measures applicable to temporary entry and stay and other related measures, such as those related to public health and safety and national security, in accordance with this Chapter, to the extent provided for in that State Party's commitments in its Appendix in Annex 11-A (Schedules of Commitments on Movement of Natural Persons).

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2. Each State Party shall set out in its Appendix in Annex 11-A (Schedules of Commitments on Movement of Natural Persons) the commitments it makes with regard to temporary entry and stay of natural persons which shall specify the conditions and limitations for temporary entry and stay, including the length of stay, for each category of persons specified by that State Party.

3. For greater certainty, nothing in this Chapter shall prevent a State Party or its relevant professional bodies from adopting or maintaining any applicable licensing or other requirements.

4. The sole fact that a State Party grants temporary entry and stay to a natural person of another State Party pursuant to this Chapter shall not be construed to exempt that natural person from meeting any applicable licensing or other requirements, including any mandatory codes of conduct, to practise a profession or otherwise engage in business activities.

ARTICLE 11.5

Application procedures

1. The competent authorities of each State Party shall, as expeditiously as possible, process applications for an immigration formality of natural persons of another State Party, including applications for extensions thereof.

2. Upon request by an applicant, the competent authorities of a State Party shall provide, without undue delay, information concerning the status of the application.

3. The competent authorities of each State Party shall notify the applicant of the outcome of the application after a decision has been taken. The notification shall include, if applicable, the period of stay and any other terms and conditions.

4. The State Parties shall endeavour to accept and process applications in electronic format.

ARTICLE 11.6

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Provision of information

1. Recognising the importance of the transparency of information pertaining to the temporary entry and stay of natural persons, each State Party shall make publicly available information necessary for an effective application for the granting of temporary entry and stay in its territory. Such information shall be kept updated.

2. The information referred to in paragraph 1 shall include, in particular, a description of:

(a) categories of immigration formalities relevant to the temporary entry and stay of natural persons covered by this Chapter;

(b) requirements and procedures for application for, and issuance of, temporary entry and stay, including information on documentation required, conditions to be met and method of filing; and

(c) requirements and procedures for application for, and issuance of, renewed temporary stay.

3. Each State Party shall provide the other State Parties with details of relevant publications or websites where information referred to in paragraph 2 is made available.

ARTICLE 11.7

Dispute Settlement

1. A State Party may not initiate proceedings under Chapter 18 (Dispute Settlement) regarding a refusal to grant temporary entry and stay of natural persons under this Chapter unless:

(a) the matter involves a pattern of practice; and

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(b) the natural persons affected have exhausted all available administrative remedies regarding the refusal of temporary entry and stay.

2. The remedies referred to in subparagraph (b) of paragraph 1 shall be deemed to be exhausted if a final determination in the matter has not been issued by the competent authority within 1 (one) year of the date of the institution of an administrative proceedings for the remedy, including any proceedings for review or appeal, and the failure to issue such a determination is not attributable to delays caused by the natural persons concerned.

ARTICLE 11.8

Contact points

1. Each State Party shall establish contact points to facilitate access for natural persons of another State Party to the information referred to in Article 11.6 (Provision of information). The contact points are:

(a) for Singapore, the Ministry of Trade and Industry;

(b) for Argentina, el Ministerio de Relaciones Exteriores, Comercio Internacional y Culto (the Ministry of Foreign Affairs, International Trade and Worship);

(c) for Brazil, o Ministério das Relações Exteriores (the Ministry of Foreign Affairs);

(d) for Paraguay, el Ministerio de Relaciones Exteriores (the Ministry of Foreign Affairs); and

(e) for Uruguay, el Ministerio de Relaciones Exteriores (the Ministry of Foreign Affairs).

2. The contact points shall meet as necessary to exchange information as described in Article 11.6 (Provision of information) and to consider matters pertaining to this Chapter, such as the implementation and administration of this Chapter.

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ARTICLE 11.9

Relation to other Chapters

1. Nothing in this Agreement shall impose any obligation on a State Party regarding its immigration measures, except as provided in this Chapter and Chapter 1 (Initial Provisions and Definitions), Chapter 18 (Dispute Settlement) and Chapter 19 (Institutional, General and Final Provisions).

2. Nothing in this Chapter shall be construed to impose obligations or commitments with respect to other Chapters of this Agreement.

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ANNEX 11-A

APPENDIX 11-A-1

SCHEDULE OF COMMITMENTS ON MOVEMENT OF NATURAL PERSONS
ARGENTINA

The following sets out Argentina's commitments in accordance with Article 11.4 (Grant of Temporary Entry) in Chapter 11 (Movement of Natural Persons) in respect of the temporary entry and stay of natural persons of a State Party into the territory of another State Party.

Horizontal Provisions for Movement of Natural Persons	
Limitations on the total number of natural persons that may be employed in a particular service sector or that a service supplier may employ, may maintain, or adopt.	
Description of Category	Conditions and Limitations (including length of stay)
A. Intra-corporate transferees: for Managers, Executives and Specialists	
(a) **Managers** – persons in an enterprise or organization who primarily direct a department or subdivision. They supervise and control the work of other supervisory, professional or managerial staff. They have the authority to hire or dismiss personnel, recommend their hiring or dismissal or take other personnel action such as promotion or leave authorization. They exercise discretionary authority over day-to-day activities. Does not include first-line supervisors unless those supervised are professionals, nor employees who primarily	Entry of Intra-Corporate Transferees shall be subject to the fulfilment of eligibility requirements prevailing at the time of application. For Managers, Executives or Specialists, visa is required. Managers, Executives or Specialists are entitled to an initial duration of stay of one year. For greater certainty, an extension period is subject to approval, and is subject to the eligibility requirements prevailing at the time of application of extension.

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perform tasks required for the provision of the service. (b) **Executives** – persons in the organisation who primarily direct the management of the organisation. They exercise wide latitude in decision-making and receive only supervision or direction from high-level executives, the board of directors or stockholders. They do not directly perform tasks related to the provision of the service(s) of the organization. (c) **Specialists** – persons in an enterprise or organisation who possess knowledge at an advanced level of expertise and who possess proprietary knowledge of the organisation's services, research equipment, techniques or management. Independent professionals may be included in this category.	

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ANNEX 11-A

APPENDIX 11-A-2

SCHEDULE OF COMMITMENTS ON MOVEMENT OF NATURAL PERSONS
BRAZIL

The following sets out Brazil's commitments in accordance with Article 11.4 (Grant of Temporary Entry) of Chapter 11 (Movement of Natural Persons) in respect of the temporary entry and stay of natural persons of a State Party into the territory of another State Party.

Horizontal Provisions for the Movement of Natural Persons	
• Foreign workers may apply for a temporary work visa with or without an employment link in Brazil, by providing proof of a job offer in the country. For the granting of a temporary residence permit, the competent authority may require the foreigner to submit a labour contract and other documents as proof of the job offer and the purpose of entering the national territory, in accordance with the situations provided for in the Brazilian laws and regulations. • The proportionality of two-thirds of Brazilian employees must be observed by juridical persons. A smaller proportionality can be established, taking into account special circumstances of each activity, through an act of the Executive Power, once the insufficiency of Brazilians in the respective activity has been duly confirmed by the competent authority. This proportionality is mandatory not only in relation to the entire staff but also in relation to the corresponding payroll.	
Description of Category	Conditions and limitations (including length of stay)
A. Business Visitors For this category, Brazil shall not require: (a) labour certification tests or other procedures of similar effect; or (b) impose or maintain any horizontal numerical restriction relating to temporary entry.	
The conditions and limitations set in this Appendix for the **Business Visitors category** are applicable to Singaporean natural persons seeking to enter the country, on a temporary	For activities (a) to (d), Brazil can grant a stay of up to 90 (ninety) days, which may be extended for another 90 (ninety) days.

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basis, without establishing residence, and specifically intending to engage in the following business-related activities: (a) participation in meetings, fairs and corporate events; (b) journalistic coverage or filming and reporting; (c) prospecting for business opportunities; (d) signing contracts; (e) performing auditing or consulting; (f) acting as a crew member of a foreign aircraft or vessel; and (g) performing artistic activities or taking part in sporting events.	For activities (e) to (g), Brazil can grant a stay of up to 90 (ninety) days, without extensions.

B. Intra-Corporate Transferees

For this category, Brazil shall not require:

(a) labour certification tests or other procedures of similar effect; or

(b) impose or maintain any numerical restriction relating to temporary entry, other than those listed in the horizontal provisions.

Brazil shall grant temporary entry to spouses of Singaporean Intra-Corporate Transferees. Spouses that have been granted temporary stay may perform any activity in the country, including income-earning activities, on equal terms with Brazilian nationals, under the terms of the current laws and regulations.

(1) For the purposes of this Appendix, **Executives and Managers** mean natural persons working in a senior position within a juridical person, who primarily direct the management of the enterprise receiving general supervision or direction principally from the board of directors or stockholders of the business or their equivalent, including:	For Executives and Managers with an employment link – Brazil can grant a stay of up to 2 (two) years. For Executives and Managers without an employment link, provided that they: (i) perform functions of representation in Brazil of a financial or similar institution headquartered abroad; or (ii) represent a non-profit juridical

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(a) directing the enterprise or a department or sub-division thereof; (b) supervising and controlling the work of other supervisory, professional or managerial employees; (c) having the authority personally to recruit and dismiss or to recommend recruiting, dismissing or other personnel actions.	person – Brazil can grant a stay of up to 2 (two) years. For Executives and Managers without an employment link, provided that they: (i) are representing a civil or commercial society, group or economic conglomerate that makes foreign investment in an enterprise established in Brazil, with potential for employment or income generation in Brazil; or (ii) exercise a position, function or assignment that requires, under Brazilian laws and regulations, residence in Brazil – Brazil can grant a stay for an indefinite period.
(2) For the purposes of this Appendix, **Specialists** mean natural persons working within a juridical person who possess specialised knowledge essential to the enterprise's economic activity, techniques or management.	For Specialists with an employment link – Brazil can grant a stay of up to 2 (two) years. For Specialists without an employment link, provided that they exercise a position, function or assignment that requires, under Brazilian laws and regulations, residence in Brazil – Brazil can grant a stay for an indefinite period.
C. Investors For this category, Brazil shall not require: (a) labour certification tests or other procedures of similar effect; or (b) impose or maintain any numerical restriction relating to temporary entry. Brazil shall grant temporary entry to spouses of Investors. Spouses that have been granted temporary stay may perform any activity in the country, including income-earning activities, on equal terms with Brazilian nationals, under the terms of the current laws and regulations. legislation.	
For the purposes of this entry, investment in a juridical person in the Brazil covers:	For Investors, Brazil can grant a stay for an indefinite period, conditional upon proof of investment:

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(a) foreign investment in a Brazilian company, according to the Central Bank's regulations; (b) the constitution of a limited partnership company or corporation; and (c) other cases provided for in the policies for the attraction of foreign investment.	(1) in foreign currency, in an amount equal to or greater than R$500,000.00 (five hundred thousand reais); and (2) in foreign currency, in an amount equal to or greater than R$150,000.00 (one hundred and fifty thousand reais), if the Singaporean natural person who is seeking to settle in Brazil intends to invest in activities related to innovation, basic or applied research, or that of a scientific or technological nature.

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ANNEX 11-A

APPENDIX 11-A-3

SCHEDULE OF COMMITMENTS ON MOVEMENT OF NATURAL PERSONS PARAGUAY

The following sets out Paraguay's commitments in accordance with Article 11.4 (Grant of Temporary Entry) in Chapter 11 (Movement of Natural Persons) in respect of the temporary entry and stay of natural persons of a State Party into the territory of another State Party.

Description of Category	Conditions and Limitations (including length of stay)
A. Business Visitors	
Business visitors means natural persons working in a senior position who are responsible for establishing an enterprise. They do not engage in direct transactions with the general public and do not receive remuneration from a source located within Paraguay.	The period of stay for this category is 90 (ninety) days renewable for the same period.
B. Business Sellers	
Business sellers means natural persons who are representatives of a juridical person of a State Party seeking entry and temporary stay into the territory of another State Party for the purpose of negotiating the sale of services or entering into agreements to sell services for that supplier. They do not engage in making direct sales to the general public and do not receive remuneration from a source located within Paraguay, nor are they commission agents.	The period of stay for this category is 1 (one) year up to 2 (two) years.
C. Contractual Services Suppliers	

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Contractual Services Suppliers refer to employees of a company established abroad that temporarily enter the territory in order to provide a service under a contract.	The term of stay is up to 1 (one) year renewable for the same period.
D. Intra-corporate transferees	
Intra-corporate transferees includes managers, executives, senior personnel and specialists as follows: (a) **Executives and senior personnel** – persons in the organisation who primarily direct the management of the organisation. They exercise wide latitude in decision-making and receive only supervision or direction from high-level executives, the board of directors or stockholders. They do not directly perform tasks related to the provision of the service(s) of the organisation. (b) **Managers** – persons in an enterprise or organisation who primarily direct a department or subdivision. They supervise and control the work of other supervisory, professionals or managerial staff. They have the authority to hire or dismiss personnel, recommend their hiring or dismissal or take other personnel action such as promotion or leave authorisation. They exercise discretionary authority over day-to-day activities. Does not include first-line supervisors unless those supervised are professionals, nor employees who primarily	The period of stay for this category is at least 1 (one) year up to 2 (two) years.

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perform tasks required for the provision of the service. (c) **Specialists** – persons in an enterprise or organisation who possess knowledge at an advanced level of expertise and who possess proprietary knowledge of the organisation's services, research equipment, techniques or management.	

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ANNEX 13-A
APPENDIX 13-A-4

SCHEDULE OF COMMITMENTS ON GOVERNMENT PROCUREMENT
URUGUAY

SECTION A

(CENTRAL ENTITIES)

This Agreement applies to public procurement conducted by the Uruguayan entities listed in Sections A and C, when the value of public procurement has been estimated, in accordance with Article 13.4 (Valuation of contracts), which is the same or that exceeds:

For Goods and Services:

- From the entry into force of the Agreement until the end of the 10th from its entry into force: SDR 284,091 (two hundred, eighty-four thousand and ninety-one).
- From the 11th (eleventh) year until the end of the 15th (fifteenth) year from the entry into force of this Agreement: SDR 200,000 (two hundred thousand).
- From the 16th (sixteenth) year from the entry into force of the Agreement onwards: SDR 130,000 (one hundred, thirty thousand).

For Construction Services:

- SDR 5,652,032 (five million, six hundred fifty-two thousand and thirty-two) for the construction or public works services specified in Section F.

LIST OF ENTITIES

Unless otherwise specified in this Section, all entities / agencies listed below are covered by this Agreement.

A) PODER EJECUTIVO (EXECUTIVE BRANCH)

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1. Presidencia de la República (1) (Presidency of the Republic)
2. Ministerio de Defensa Nacional (2) (Ministry of National Defense)
3. Ministerio del Interior (2) (Ministry of Interior)
4. Ministerio de Economía y Finanzas (Ministry of Economy and Finances)
5. Ministerio de Relaciones Exteriores (Ministry of Foreign Affairs)
6. Ministerio de Ganadería, Agricultura y Pesca (Ministry of livestock, farming and fishing)
7. Ministerio de Industria, Energía y Minería (Ministry of Energy and Mining Industry)
8. Ministerio de Turismo (Ministry of Tourism)
9. Ministerio de Transporte y Obras Públicas (Ministry of Transport and Construction services)
10. Ministerio de Educación y Cultura (Ministry of Education and Culture)
11. Ministerio de Salud Pública (Ministry of Public Health)
12. Ministerio de Trabajo y Seguridad Social (Ministry of Labor and Social Security)
13. Ministerio de Vivienda y Ordenamiento Territorial (Ministry of Housing and Territorial Planning)
14. Ministerio de Desarrollo Social (Development Ministry)
15. Ministerio de Ambiente (Ministry of Environment)

B) PODER LEGISLATIVO (LEGISLATIVE BRANCH)

1. Cámara de Senadores. (Chamber of Senators)
2. Cámara de Representantes (House of Representatives).
3. Asamblea General (General Assembly)
4. Comisión Permanente (Permanent Commission)
5. Comisión Administrativa (Administrative Commission)

C) PODER JUDICIAL (JUDICIAL BRANCH)

1. Suprema Corte de Justicia (Supreme Court of Justice)
2. Tribunales de Apelaciones (Courts of Appeals)
3. Juzgados Letrados de Primera Instancia (Trial Courts of First Instance)
4. Juzgados de Paz Departamentales de la Capital (Departmental Courts of Peace of the Capital)
5. Juzgados de Faltas (Fault Courts)
6. Juzgados de Paz Departamentales del Interior (Departmental Courts of Peace of the Interior)
7. Juzgados de Paz de las Ciudades, Villas o Pueblos del Interior (Courts of Peace of the Cities, Towns or Peoples of the Interior)

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8. Juzgados de Paz Rurales (Rural Peace Courts)
9. Corte Electoral (Electoral Court)
10. Tribunal de Cuentas (Court of Accounts)
11. Tribunal de lo Contencioso Administrativo (Administrative Litigation Court)

URUGUAY'S NOTES TO ITS LIST OF ENTITIES:

(1) The hiring of goods and services by the Presidency of the Republic does not include those carried out by the Central Operative Unit "Plan de Integración Socio-Habitacional "Juntos"", regulated by law number 18829 of 24 October 2011.

(2) Purchases made by the Ministry of Defense and by the Ministry of the Interior do not include purchases of strategic goods listed below:

- armament
- nuclear war material
- fire control equipment
- ammunition and explosives
- missiles
- aircraft and components for aircraft
- equipment for takeoff, landing and ground handling of aircraft
- boats and maritime equipment

Neither are the procurement of goods made by the Ministry of Defense and the Ministry of the Interior covered by Section 2 (Food, Beverage and Tobacco, Textile and Clothing and Leather Products) of the Central Product Classifier (CPC version 1.0. of the United Nations) covered.

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SECTION B

(SUB-CENTRAL ENTITIES)

Uruguay shall consult with its departmental governments with a view to achieving their inclusion in Uruguay's market access offer on a voluntary basis.

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SECTION C

(OTHER ENTITIES)

A) AUTONOMOUS ENTITIES

1. Administración Nacional de Educación Pública (ANEP) (1)
2. Consejo Directivo Central (CODICEN)
3. Instituto Nacional de Colonización (INC)
4. Universidad de la República (UDELAR) (2)
5. Universidad Tecnológica (UTEC)

B) DECENTRALIZED SERVICES

6. Administración Nacional de Correos (ANC)
7. Instituto Uruguayo de Meteorología (INUMET)

URUGUAY'S NOTES TO ITS LIST OF ENTITIES:

(1) Purchases of the ANEP do not include those that are made to acquire, execute, repair goods or contract services for the maintenance and infrastructure improvements of teaching premises under its dependency.

(2) Purchases of the University of the Republic do not include those that are made to acquire, execute, repair goods or contract services for scientific research.

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SECTION D

(GOODS)

This Agreement applies to all public procurement of goods acquired by entities included in the Sections A and C unless otherwise specified in the Agreement, including its Annexes.

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SECTION E

(SERVICES)

This Agreement applies to all public procurement of services contracted by entities included in Sections A and C unless otherwise specified in the Agreement, including its Annexes.

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SECTION F

(CONSTRUCTION SERVICES)

The following construction services in the sense of Division 51 of the Central Product Classification as contained in document MTN.GNS/W/120 are covered (others being excluded):

LIST OF CONSTRUCTION SERVICES COVERED

CPC	Description
512	General construction work for buildings
513	General construction work for civil engineering
514, 516	Installation and assembly work
517	Building completion and finishing work
511, 515, 518	Others

NOTES TO SECTION F:

The offer regarding services is subject to the measures listed in Uruguay's Schedule of Specific Commitments in Annex II (Schedules of Specific Commitments for Services)

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SECTION G

(GENERAL NOTES)

Unless otherwise provided, the following general notes apply without exception to this Agreement.

1. This Agreement does not apply to:

(a) purchases of crude oil and its derivatives, basic oils, lubricant additives and their respective freight charges;

(b) energy purchases;

(c) purchases of livestock by selection, in the case of specimens with special characteristics;

(d) the contracting of financial services;

(e) contracts for the delegation of services, such as authorizations, permits and concessions, including the concession of public works;

(f) hiring carried out within the framework of the Public Procurement for Development Program.

(g) the acquisition of services of agencies or services of fiscal deposits, services of liquidation and administration for regulated financial institutions, nor the services of sale and distribution of public debt;

(h) the hiring of non-profit institutions dedicated to social assistance, teaching, research and institutional development.

2. Notwithstanding any provision of this Agreement, in construction services contracts or public works, Uruguay may grant a margin of preference in the price of the offers which may be conditioned to hiring of nationals, in accordance with the requirements of qualification established in Uruguayan laws and regulations.

3. Notwithstanding Chapter 13 (Government Procurement), Uruguay may reserve in each year, purchase contracts subject to the Agreement for an amount equivalent to 15% (fifteen percent) of its total purchases of the previous year, with the object of promoting specific plans of promotion of

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some sector or activity, founded on public policies and instrumented in rules that specify their content and scope.

EXCEPTIONS TO THE PUBLIC BIDDING PROCEDURE

Entities may award contracts by other means than the open tender procedures, in any of the following circumstances:

(a) in the case of construction services or public works, if construction services additional to those originally contracted are required, which respond to unforeseen circumstances and which are necessary for the fulfilment of the objectives of the contract that originated them. However, the total value of the contracts awarded for such additional construction or public works services may not exceed 50 % of the amount of the main contract; and

(b) if an entity requires consulting services related to aspects of a confidential nature, whose dissemination could reasonably be expected to compromise confidential information of the public sector, cause serious economic disturbances or, similarly, be contrary to the public interest.

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SECTION H

(MEANS OF PUBLICATION)

Website of the ARCE (State Procurement Regulatory Agency)

http://www.comprasestatales.gub.uy

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SECTION I

(THRESHOLD ADJUSTMENT FORMULA)

Uruguay shall calculate and convert the value of its thresholds into its national currency, using the conversion rates of the International Monetary Fund (IMF). The conversion rates will be the average of the values of its national currency in terms of the SDR published by the IMF in its monthly "International Financial Statistics", over the two-year period preceding 1 October of the year prior to the thresholds becoming effective. The converted thresholds shall apply from 1 January of the following year and shall be fixed for one year.

The value of the newly calculated thresholds shall be made available by Uruguay, in its national currency, before the respective thresholds take effect.

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ANNEX 11-A

APPENDIX 11-A-5

SCHEDULE OF COMMITMENTS ON MOVEMENT OF NATURAL PERSONS SINGAPORE

The following sets out Singapore's commitments in accordance with Article 11.4 (Grant of Temporary Entry) in Chapter 11 (Movement of Natural Persons) in respect of the temporary entry and stay of natural persons of a State Party into the territory of another State Party.

Description of Category	Conditions and Limitations (including length of stay)
A. Business Visitors	
Business Visitors are business persons who are seeking temporary entry into Singapore for business activity that is international in scope, and not seeking employment or residence in Singapore. Their primary source of remuneration, principal place of business and predominant place of accrual of profits remain outside Singapore. They may seek entry for the purpose of: a) conducting or attending business-related conferences, seminars or workshops; b) negotiating the sale of services or goods where such negotiations do not involve direct sales to the general public.	Entry of Business Visitors shall be subject to the fulfilment of eligibility requirements prevailing at the time of application. Entry for these Business Visitors is for up to 30 (thirty) days.
B. Intra-Corporate Transferees	

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Intra-corporate transferees refers to managers, executives and specialists, as defined below, who are employees of firms that provide services within Singapore through a branch, subsidiary, or affiliate established in Singapore and who have been in the prior employ of their firms outside Singapore for a period of not less than 1 (one) year immediately preceding the date of their application for admission and who are one of the following: (a) **Managers** - persons within an organisation who primarily direct the organisation, or a department or subdivision of the organisation, supervise and control the work of other supervisory, professional or managerial employees, have the authority to hire and fire or recommend hiring, firing, or other personnel actions (such as promotion or leave authorisation), and exercise discretionary authority over day-to-day operations. Does not include first-line supervisors, unless the employees supervised are professionals, nor does it include employees who primarily perform tasks necessary for the provision of the service. (b) **Executives** - persons within the organisation who primarily direct the management of the organisation, exercise wide latitude in decision-making, and	Entry of Intra-Corporate Transferees shall be subject to the fulfilment of eligibility requirements prevailing at the time of application. Entry for these Intra-Corporate Transferees is limited to a three-year period that may be extended for up to 2 (two) additional years, for a total term not exceeding 5 (five) years. For greater certainty, the extension period is subject to approval, and is subject to the eligibility requirements prevailing at the time of application of extension.

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	receive only general supervision or direction from higher-level executives, the board of directors, or stockholders of the business. Executives would not directly perform tasks related to the actual provision of the service or services of the organisation.	
(c)	**Specialists** - persons within an organisation who possess knowledge at an advanced level of expertise and who possess proprietary knowledge of the organisation's service, research equipment, techniques, or management. (Specialists may include, but are not limited to, members of licensed professions).	

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CHAPTER 12

ELECTRONIC COMMERCE

ARTICLE 12.1

Definitions

For purposes of this Chapter:

(a) "electronic authentication" means the process or act of verifying the identity of a party to an electronic communication or transaction or[1] ensuring the integrity of an electronic communication;

(b) "personal information" means any information, including data, about an identified or identifiable natural person;

(c) "commercial electronic message" means an electronic message which is sent for commercial purposes to an electronic address of a person[2] through telecommunication services, comprising at least electronic mail and to the extent provided for under domestic laws and regulations, other types of messages; and

(d) "unsolicited commercial electronic message" means a commercial electronic message that is sent without the consent of the recipient or despite the explicit rejection of the recipient.

ARTICLE 12.2

1 It is understood that 'or' includes 'and' and thus encompasses situations where both or either functions are performed.

2 For greater certainty, the "electronic address of a person" does not cover IP addresses.

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Scope and general principles

1. This Chapter applies to measures adopted or maintained by a State Party with respect to trade by electronic means.

2. Considering the potential that electronic commerce has as an instrument for social and economic development, the State Parties recognise the importance of:

(a) clarity, transparency and predictability of their national policy frameworks to facilitate, to the extent possible, the development of electronic commerce;

(b) interoperability, innovation and competition to facilitate electronic commerce; and

(c) international and national policies concerning electronic commerce taking into account the interests of all users, including enterprises, consumers, non-governmental organisations and relevant public institutions.

3. For greater certainty, measures adopted or maintained by a State Party with respect to trade by electronic means are subject to the relevant provisions of other Chapters and Annexes of this Agreement, including exceptions, reservations, specific commitments or non-conforming measures that are applicable to those obligations.

4. This Chapter shall not apply to:

(a) government procurement;

(b) information held or processed by, or on behalf of, a State Party or measures related to that information; or

(c) subsidies or grants provided by a State Party or a state enterprise, including government-supported loans, guarantees, and insurance.

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5. In the event of an inconsistency between this Chapter and another Chapter, the other Chapter prevails to the extent of the inconsistency.

ARTICLE 12.3

Domestic electronic transactions framework

1. Each State Party shall not deny the legal validity of a transaction, including a contract, solely on the basis that the transaction is in electronic form, except in circumstances provided for under its laws and regulations.

2. For greater certainty, paragraph 1 does not prevent a State Party from requiring that certain categories of contracts be concluded by non-electronic means.

3. Each State Party shall endeavour to:

(a) avoid any undue regulatory burden on electronic transactions;

(b) facilitate input by interested persons, where appropriate, in the development of its legal framework for electronic transactions; and

(c) foster transparency regarding the legal framework for electronic transactions.

ARTICLE 12.4

Electronic authentication

1. Except in circumstances provided for under its laws and regulations, a State Party shall not deny the legal validity of a signature solely on the basis that the signature is in electronic form.

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2. A State Party shall not adopt or maintain measures for electronic authentication that would:

(a) prohibit parties to an electronic transaction from mutually determining the appropriate authentication methods for that transaction; or

(b) prevent parties to an electronic transaction from having the opportunity to establish before judicial or administrative authorities that their transaction complies with any legal requirements with respect to authentication.

3. Notwithstanding paragraph 2, a State Party may require that, for a particular category of transactions, the method of authentication meets certain performance standards or is certified by an authority accredited in accordance with its laws and regulations.

4. The State Parties shall encourage the use of interoperable electronic authentication and work towards the mutual recognition of electronic authentication.

ARTICLE 12.5

Online consumer protection

1. The State Parties recognise the importance of transparent and effective measures that enhance consumer confidence and trust in electronic commerce. Each State Party shall adopt or maintain measures to proscribe misleading, fraudulent and deceptive commercial activities that cause harm, or potential harm, to consumers engaged[3] in electronic commerce.

2. Misleading, fraudulent and deceptive commercial activities include:

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3 For the purposes of this Article, the term 'engaged' includes the pre-transaction phase of electronic commerce.

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(a) making material misrepresentations[4], including implied factual misrepresentations, or false claims as to matters such as qualities, price, suitability for purpose, quantity or origin of goods or services;

(b) advertising goods or services for supply without intention or reasonable capability to supply;

(c) failing to deliver goods or provide services to a consumer after the consumer is charged unless justified on reasonable grounds; or

(d) charging a consumer for services or goods not requested.

3. To protect consumers engaged in electronic commerce, each State Party shall endeavour to adopt or maintain measures that aim to ensure:

(a) that suppliers of goods and services deal fairly and honestly with consumers;

(b) that suppliers provide complete, accurate, and transparent information on goods and services including any terms and conditions of purchase; and

(c) the safety of goods and, where applicable, services during normal or reasonably foreseeable use.

4. The State Parties recognise the importance of affording to consumers who are engaged in electronic commerce consumer protection at a level not less than that afforded to consumers who are engaged in other forms of commerce.

5. The State Parties recognise the importance of cooperation between their respective consumer protection agencies or other relevant bodies including the exchange of information and experience, as well as cooperation in appropriate cases of mutual concern regarding the violation of consumer

[4] For the purposes of this Article, material misrepresentations refer to misrepresentations that are likely to affect a consumer's conduct or decision to use or purchase a good or service.

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rights in relation to electronic commerce in order to enhance online consumer protection, where mutually agreed.

6. The State Parties shall endeavour to promote access to, and awareness of, consumer redress or recourse mechanisms, including for consumers transacting cross-border.

ARTICLE 12.6

Unsolicited commercial electronic communication

1. State Parties recognise the importance of promoting confidence and trust in electronic commerce, including through transparent and effective measures that limit unsolicited commercial electronic messages.

2. Each State Party shall adopt or maintain measures that:

(a) require suppliers of commercial electronic messages to facilitate the ability of recipients to prevent ongoing reception of those messages;

(b) require the consent, as specified in the laws or regulations of each State Party, of recipients to receive commercial electronic messages; or

(c) otherwise provide for the minimisation of unsolicited commercial electronic messages.

3. Each State Party shall endeavour to ensure that commercial electronic messages are clearly identifiable as such, clearly disclose on whose behalf they are sent, and contain the necessary information to enable recipients to request cessation free of charge and at any time.

4. Each State Party shall endeavour to provide access to either redress or recourse against suppliers of unsolicited commercial electronic messages that do not comply with the measures adopted or maintained pursuant to paragraph 2.

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5. The State Parties shall endeavour to cooperate in appropriate cases of mutual concern regarding the regulation of unsolicited commercial electronic messages.

ARTICLE 12.7

Paperless trading

1. Each State Party shall endeavour to make any form issued or controlled by its customs authority and other government agencies for export, import and transit available to the public in electronic format.

2. Each State Party shall endeavour to accept any form issued or controlled by its customs authority and other government agencies for export, import and transit submitted electronically as the legal equivalent of the paper version of those documents.

3. A State Party shall not be required to apply paragraphs 1 and 2 where:

(a) there is an international legal requirement to the contrary; or

(b) doing so would reduce the effectiveness of the trade administrative process.

4. Each State Party shall endeavour to develop data exchange systems to support the exchange of electronic records used in commercial cross-border trading activities of enterprises within each State Party's respective territory.

ARTICLE 12.8

Electronic invoicing

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1. The State Parties recognise the importance of electronic invoicing to increase the efficiency, accuracy and reliability of commercial transactions.

2. The State Parties also recognise the benefits of interoperable electronic invoicing systems in the context of international trade and the importance of exchanging information on the adoption of best practices related to interoperable systems for electronic invoicing.

ARTICLE 12.9

Cooperation

Recognising the global nature of electronic commerce, the State Parties shall endeavour to:

(a) work together to facilitate the use of electronic commerce by small and medium sized enterprises;

(b) share information and experiences on laws, regulations, and programs in the sphere of electronic commerce, including those related to the protection of personal information, consumer confidence and protection, security in electronic communication, e-government, the recognition of electronic signatures, including digital signatures, and facilitation of interoperable cross border electronic authentication;

(c) work together to promote cross-border information flows to support a dynamic environment for electronic commerce;

(d) encourage development by the private sector of methods of self-regulation that foster electronic commerce, including codes of conduct, model contracts, guidelines and enforcement mechanisms;

(e) participate actively in regional and multilateral forums to promote the development of electronic commerce, including in relation to the development and application of international

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standards for electronic commerce; and

(f) promote information and communications technologies accessibility for people with specific needs, including persons with disabilities, and under-represented groups, including indigenous peoples, people living in rural and remote areas, women and girls, and youth and children.

ARTICLE 12.10

Cooperation on cybersecurity matters

The State Parties recognise the importance of:

(a) building the capabilities of their national entities responsible for cyber security, including computer security incident response; and

(b) using existing collaboration mechanisms to cooperate on matters related to cyber security, including to identify and mitigate malicious intrusions or dissemination of malicious code that affect the electronic networks of the State Parties.

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CHAPTER 13

GOVERNMENT PROCUREMENT

ARTICLE 13.1

Introduction

This Chapter is based on Special and Differential Treatment for Signatory MERCOSUR States with a view to enabling the opportunity for Signatory MERCOSUR States to enjoy the full benefits of this Chapter in an effective and balanced manner. Special and Differential Treatment provisions for Signatory MERCOSUR States –necessary to preserve and promote their economic development through, *inter alia*, differentiated thresholds, the possibility to apply offsets, policies favoring Micro, Small and Medium Enterprises (hereinafter referred to as "MSMEs"), or excluding specific goods and services– shall be reflected in this Chapter, taking into consideration the different levels of development amongst the State Parties. Paraguay's double asymmetric condition being landlocked and of a relatively lower economic development shall be given additional considerations than those given to other Signatory MERCOSUR States in general.

ARTICLE 13.2

Scope and coverage

1. This Chapter shall apply to any measure regarding covered procurement, whether or not it is conducted by electronic means.

2. For the purposes of this Chapter, covered procurement means procurement for governmental purposes:

(a) of goods, services, or any combination thereof:

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(i) as specified in each State Party's Appendix in Annex 13-A (Schedule of Commitments on Government Procurement); and

(ii) not procured with a view to commercial sale or resale, or for use in the production or supply of goods or services for commercial sale or resale;

(b) by any contractual means, including: purchase; lease; and rental or hire purchase, with or without an option to buy;

(c) for which the value, as estimated in accordance with Article 13.4 (Valuation of Contracts), equals or exceeds the relevant threshold specified in a State Party's Appendix in Annex 13-A (Schedule of Commitments on Government Procurement) at the time of publication of a notice in accordance with Article 13.13 (Notices);

(d) by a procuring entity; and

(e) that is otherwise not excluded from coverage in paragraph 3 or in a State Party's Appendix in Annex 13-A (Schedule of Commitments on Government Procurement).

3. Except where provided otherwise in a State Party's Appendix, this Chapter shall not apply to:

(a) the acquisition or rental of land, existing buildings or other immovable property or the rights thereon;

(b) non-contractual agreements or any form of assistance that a State Party provides, including cooperative agreements, grants, loans, equity infusions, guarantees and fiscal incentives;

(c) the procurement or acquisition of fiscal agency or depository services, liquidation and management services for regulated financial institutions or services related to the sale, redemption and distribution of public debt, including loans and government bonds, notes and other securities;

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(d) public employment contracts;

(e) procurement conducted:

(i) for the specific purpose of providing international assistance, including development aid;

(ii) under the particular procedure or condition of an international agreement relating to the stationing of troops or relating to the joint implementation by the signatory countries of a project; or

(iii) under the particular procedure or condition of an international organisation, or funded by international grants, loans or other assistance where the applicable procedure or condition would be inconsistent with this Chapter.

(f) public procurement undertaken among public entities, regardless of whether they are included in Sections A, B and C of a State Party's Appendix in Annex 13-A (Schedule of Commitments on Government Procurement); or

(g) procurement made outside the territory of a State Party, for consumption outside the territory of that State Party;

4. Each State Party shall specify the following information in its Appendix in Annex 13-A (Schedule of Commitments on Government Procurement):

(a) in Section A (Central Entities), the central government entities whose procurement is covered by this Chapter;

(b) in Section B (Sub-central Entities), the sub-central government entities whose procurement is covered by this Chapter;

(c) in Section C (Other Entities), all other entities whose procurement is covered by this Chapter;

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(d) in Section D (Goods), the goods covered by this Chapter;

(e) in Section E (Services), the services, other than construction services, covered by this Chapter;

(f) in Section F (Construction Services), the construction services covered by this Chapter;

(g) in Section G (General Notes), any General Notes;

(h) In Section H (Means of Publication), means of publications; and

(i) In Section I (Threshold Adjustment Formula), the applicable Threshold Adjustment Formula.

ARTICLE 13.3

Definitions

For the purposes of this Chapter:

(a) "commercial goods or services" means goods or services of a type generally sold or offered for sale in the commercial marketplace to, and customarily purchased by, nongovernmental buyers for nongovernmental purposes;

(b) "construction service" means a service that has as its objective the realisation by whatever means of civil or building works, based on Division 51 of the United Nations Provisional Central Product Classification ("CPC");

(c) "days" means calendar days;

(d) "electronic auction" means an iterative process that involves the use of electronic means for the presentation by suppliers of either new prices, or new values for quantifiable non-price elements of the tender related to the evaluation criteria, or both, resulting in a ranking or re-ranking of tenders;

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(e) "in writing" or "written" means any worded or numbered expression that can be read, reproduced and later communicated. It may include electronically transmitted and stored information;

(f) "juridical person" means any legal entity duly constituted or otherwise organised under applicable law, whether for profit or otherwise, and whether privately-owned or governmentally-owned, including any branch, corporation, trust, partnership, joint venture, sole proprietorship or association;

(g) "limited tendering" means a procurement procedure whereby the procuring entity contacts a supplier or suppliers of its choice;

(h) "measure" means any law, regulation, procedure, administrative guidance or practice, or any action of a procuring entity relating to a covered procurement;

(i) "multi-use list" means a list of suppliers that a procuring entity has determined satisfy the conditions for participation in that list, and that the procuring entity intends to use more than once;

(j) "natural person" means a national or permanent resident of a Signatory MERCOSUR State or a national of Singapore;

(k) "notice of intended procurement" means a notice published by a procuring entity inviting interested suppliers to submit a request for participation, a tender, or both;

(l) "offsets" means any condition or undertaking that encourages local development or improves a State Party's balance-of-payments accounts, such as the use of domestic content, the licensing of technology, investment, counter-trade and similar action or requirement;

(m) "open tendering" means a procurement procedure whereby all interested suppliers may submit a tender;

(n) "person" means a natural person or a juridical person;

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(o) "procuring entity" means an entity covered under a State Party's Sections A, B or C to this Chapter;

(p) "publish" means to disseminate information through paper or electronic means that is distributed widely and is readily accessible to the general public;

(q) "qualified supplier" means a supplier that a procuring entity recognises as having satisfied the conditions for participation;

(r) "selective tendering" means a procurement procedure whereby only qualified suppliers are invited by the procuring entity to submit a tender;

(s) "services" includes construction services, unless otherwise specified;

(t) "standard" means a document approved by a recognised body that provides for common and repeated use, rules, guidelines or characteristics for goods or services, or related processes and production methods, with which compliance is not mandatory. It may also include or deal exclusively with terminology, symbols, packaging, marking or labelling requirements as they apply to a good, service, process or production method;

(u) "supplier" means a person or group of persons that provides or could provide goods or services to a procuring entity; and

(v) "technical specification" means a tendering requirement that:

(i) lays down the characteristics of goods or services to be procured, including quality, performance, safety and dimensions, or the processes and methods for their production or provision; or

(ii) addresses terminology, symbols, packaging, marking or labelling requirements, as they apply to a good or service.

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ARTICLE 13.4

Valuation of contracts

1. In estimating the value of a procurement for the purpose of ascertaining whether it is a covered procurement, a procuring entity shall:

(a) neither divide a procurement into separate procurements nor select or use a particular valuation method for estimating the value of a procurement with the intention of totally or partially excluding it from the application of this Chapter; and

(b) include the estimated maximum total value of the procurement over its entire duration, whether awarded to one or more suppliers, taking into account:

(i) all forms of remuneration, including premiums, fees, commissions, interest or other revenue stream that may be provided for under the contract; and

(ii) where the procurement provides for the possibility of options, the total value of such options.

2. Where an individual requirement for a procurement results in the award of more than one contract, or in the award of contracts in separate parts ("recurring contracts"), the calculation shall be based on the estimated maximum total value of the procurement. The estimation of the maximum total value may be based on:

(a) the value of recurring contracts of the same type of good or service awarded during the preceding 12 (twelve) months or the procuring entity's preceding fiscal year, adjusted, where possible, to take into account anticipated changes in the quantity or value of the good or service being procured over the following 12 (twelve) months; or

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(b) The estimated value of recurring contracts of the same type of good or service to be awarded during the 12 (twelve) months following the initial contract award or the procuring entity's fiscal year.

3. In the case of procurement by lease, rental or hire purchase of goods or services, or procurement for which a total price is not specified, the basis for valuation may be:

(a) in the case of a fixed-term contract:

(i) where the term of the contract is 12 (twelve) months or less, the total estimated maximum value for its duration; or

(ii) where the term of the contract exceeds 12 (twelve) months, the total estimated maximum value, including any estimated residual value;

(b) where a State Party's laws and regulations allow for contracts to be concluded for an indefinite period and a total price is not specified, the estimated monthly installment multiplied by 48 (forty-eight); and

(c) where it is not certain whether the contract is to be a fixed-term contract, valuation based on subparagraph (b).

ARTICLE 13.5

Security and general exceptions

1. Nothing in this Chapter shall be construed to prevent any State Party from taking any action or not disclosing any information that it considers necessary for the protection of its essential security interests relating to the procurement of arms, ammunition or war materials, or to procurement indispensable for national security or for national defence purposes.

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2. Subject to the requirement that such measures are not applied in a manner that would constitute a means of arbitrary or unjustifiable discrimination between State Parties where the same conditions prevail, or a disguised restriction on international trade, nothing in this Chapter shall be construed to prevent any State Party from imposing or enforcing measures:

(a) necessary to protect public morals, order or safety;

(b) necessary to protect human, animal or plant life or health;

(c) necessary to protect intellectual property; or

(d) relating to goods or services of persons with disabilities, philanthropic institutions or prison labour.

3. The State Parties understand that subparagraph (b) of paragraph 2 includes environmental measures necessary to protect human, animal, or plant life or health.

Article 13.6

National Treatment and non-discrimination

1. With respect to any measure related to covered procurement:

(a) Singapore, including its procuring entities, shall accord immediately and unconditionally to the goods and services of the Signatory MERCOSUR States and to the suppliers of the Signatory MERCOSUR States offering such goods and services, treatment no less favorable than the treatment accorded to its own goods, services and suppliers; and

(b) each Signatory MERCOSUR State, including its procuring entities, shall accord immediately and unconditionally to the goods and services of Singapore and to the suppliers of Singapore offering such goods and services, treatment no less favorable than the treatment accorded to its own goods, services and suppliers.

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2. With respect to any measure regarding covered procurement, Singapore and each Signatory MERCOSUR State, including their respective procuring entities, shall not:

(a) treat a locally established supplier of another State Party less favourably than another locally established supplier on the basis of degree of foreign affiliation to, or ownership by, a person of that other State Party; nor

(b) discriminate against a locally established supplier on the basis that the goods or services offered by that supplier for a particular procurement are goods or services of another State Party.

3. This Article shall not apply to customs duties and charges of any kind imposed on, or in connection with, importation, the method of levying such duties and charges, or to other import regulations or formalities and measures affecting trade in services different from the ones which specifically regulate covered procurement under this Chapter.

ARTICLE 13.7

Use of electronic means

1. The State Parties shall conduct covered procurement by electronic means to the widest extent possible and may cooperate in developing and expanding the use of electronic means in government procurement systems.

2. When conducting covered procurement by electronic means, a procuring entity shall:

(a) ensure that the procurement is conducted using information technology systems and software, including those related to authentication and encryption of information, that are generally available and inter-operable with other generally available information technology systems and software; and

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(b) maintain mechanisms that ensure the integrity of requests for participation and tenders, including establishment of the time of receipt and the prevention of inappropriate access.

ARTICLE 13.8

Conduct of procurement

1. A procuring entity shall conduct covered procurement in a transparent and impartial manner that:

(a) is consistent with this Chapter, using procedures such as open tendering, selective tendering and limited tendering;

(b) avoids conflicts of interest; and

(c) prevents corrupt practices.

2. A State Party may establish or maintain sanctions against such corrupt practices consistent with its laws and regulations.

3. For greater certainty, nothing in this Chapter shall be construed to prevent a State Party from developing new procurement policies, procedures or contractual means, provided that they are not inconsistent with this Chapter.

ARTICLE 13.9

Rules of origin

For the purposes of covered procurement, a State Party shall not apply rules of origin to goods imported from another State Party that are different from the rules of origin that the State Party applies at the same time in the normal course of trade to imports of the same goods from the same State Party.

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ARTICLE 13.10

Denial of benefits

A State Party may deny the benefits of this Chapter to a service supplier of another State Party if such supplier:

(a) is a juridical person of that other State Party not engaged in substantive business operation in the territory of that other State Party; or

(b) is a person that supplies the service from the territory of a non-Party.

ARTICLE 13.11

Offsets

Signatory MERCOSUR States may, in the qualification and selection of suppliers, goods or services, or in the evaluation of tenders and award of contracts, impose, seek or consider offsets.

ARTICLE 13.12

Information on the procurement system

Each State Party shall:

(a) promptly publish any law, regulation, judicial decision or administrative ruling of general application, standard contract clause mandated by law or regulation and incorporated by reference in notices or tender documentation and procedure regarding covered procurement,

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and any modifications thereof, in an officially designated electronic or paper medium that is widely disseminated and remains readily accessible to the public; and

(b) provide an explanation thereof to another State Party, on request.

2. Each State Party shall list in Section H (Means of Publication) of its Appendix in Annex 13-A (Schedule of Commitments on Government Procurement):

(a) the electronic or paper media in which the State Party publishes the information described in subparagraph (a) of paragraph 1; and

(b) the electronic or paper media in which the State Party publishes the notices required by Article 13.13 (Notices), Article 13.15(7) (Qualification of Suppliers), and Article 13.22(2) (Transparency of Procurement Information).

3. Each State Party shall promptly notify the other State Parties of any modification to the State Party's information listed in Section H (Means of Publication) of its Appendix in Annex 13-A (Schedule of Commitments on Government Procurement).

ARTICLE 13.13

Notices

1. For each covered procurement, a procuring entity shall publish a notice of intended procurement in the appropriate paper or electronic medium listed in Section H (Means of Publication) of the State Party's Appendix in Annex 13-A (Schedule of Commitments on Government Procurement), except in the circumstances described in Article 13.19 (Limited Tendering). Such medium shall be widely disseminated and such notice shall remain readily accessible to the public, at least until the expiration of the time period indicated in the notice. Procuring entities are encouraged to publish their notices by electronic means free of charge through a single point of access.

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2. Unless otherwise provided for in this Chapter, each notice of intended procurement shall include the following information, unless that information is provided in the tender documentation that is made available free of charge to all interested suppliers at the same time as the notice of intended procurement:

(a) the name and address of the procuring entity and other information necessary to contact the procuring entity and obtain all relevant documents relating to the procurement, and their cost and terms of payment, if any;

(b) a description of the procurement, including the nature and the quantity of the goods or services to be procured or, where the quantity is not known, the estimated quantity;

(c) for recurring contracts, an estimate, if possible, of the timing of subsequent notices of intended procurement;

(d) a description of options, if any;

(e) the timeframe for delivery of goods or services or the duration of the contract;

(f) the procurement procedure that will be used and whether it will involve negotiation or electronic auction;

(g) where applicable, the address and any final date for the submission of requests for participation in the procurement;

(h) the address and the final date for the submission of tenders;

(i) the language or languages in which tenders or requests for participation may be submitted, if they may be submitted in a language other than an official language of the State Party of the procuring entity;

(j) a list and brief description of any conditions for participation of suppliers, including any requirements for specific documents or certifications to be provided by suppliers in connection therewith; and

(k) where, pursuant to Article 13.15 (Qualification of Suppliers), a procuring entity intends to select a limited number of qualified suppliers to be invited to tender, the criteria that will be used to select them and, where applicable, any limitation on the number of suppliers that will be permitted to tender.

3. For each case of intended procurement, a procuring entity shall publish a summary notice that is readily accessible, at the same time as the publication of the notice of intended procurement in one of the WTO official languages. The summary notice shall contain at least the following information:

(a) the subject matter of the procurement;

(b) the final date for the submission of tenders or, where applicable, any final date for the submission of requests for participation in the procurement or for inclusion on a multi-use list; and

(c) the address from which documents relating to the procurement may be requested.

4. Procuring entities are encouraged to publish in the appropriate paper or electronic medium listed in Section H (Means of Publication) of the State Party's Appendix in Annex 13-A (Schedule of Commitments on Government Procurement), as early as possible in each fiscal year, a notice regarding their future procurement plans ("notice of planned procurement"). The notice of planned procurement should include the subject matter of the procurement and the planned date or indicative period of the publication of the notice of intended procurement.

5. A procuring entity covered under Section B (Sub-Central Entities) and Section C (Other Entities) of a State Party's Appendix in Annex 13-A (Schedule of Commitments on Government Procurement) may use a notice of planned procurement as a notice of intended procurement

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provided that the notice of planned procurement includes as much of the information referred to in paragraph 2 as is available to the procuring entity and a statement that interested suppliers should express their interest in the procurement to the procuring entity.

ARTICLE 13.14

Conditions for participation

1. A procuring entity shall limit any conditions for participation in a procurement to those that are essential to ensure that a supplier has the legal and financial capacities and the commercial and technical abilities to undertake the relevant procurement.

2. In establishing the conditions for participation, a procuring entity:

(a) shall not impose the condition that, in order for a supplier to participate in a procurement, the supplier has previously been awarded one or more contracts by a procuring entity of that State Party or that the supplier has prior work experience in the territory of a given State Party; and

(b) may require relevant prior experience where essential to meet the requirements of the procurement.

3. In assessing whether a supplier satisfies the conditions for participation, a procuring entity:

(a) shall evaluate the financial capacity and the commercial and technical abilities of a supplier on the basis of that supplier's business activities both inside and outside the territory of the State Party of the procuring entity; and

(b) shall base its evaluation on the conditions that the procuring entity has specified in advance in notices or tender documentation.

4. Where there is supporting evidence, a State Party, including its procuring entities, may exclude a supplier on grounds such as:

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(a) bankruptcy;

(b) false declarations;

(c) significant or persistent deficiencies in performance of any substantive requirement or obligation under a prior contract or contracts;

(d) final judgments in respect of serious crimes or other serious offences;

(e) professional misconduct or acts or omissions that adversely reflect on the commercial integrity of the supplier;

(f) failure to pay taxes; or

(g) other sanctions and grounds provided for in a State Party's laws and regulations that disqualify the supplier to contract with entities of that State Party provided that these sanctions and grounds are not inconsistent with the Chapter.

ARTICLE 13.15

Qualification of suppliers

1. A State Party may maintain a supplier registration system under which interested suppliers are required to register and provide certain information.

2. Each State Party shall endeavour to ensure that:

(a) its procuring entities make efforts to minimise differences in their qualification procedures; and

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(b) where its procuring entities maintain registration systems, the entities make efforts to minimise differences in their registration systems.

3. A State Party that uses supplier registration systems or qualification procedures shall not adopt or apply such systems or procedures with the purpose or the effect of creating unnecessary obstacles to the participation of suppliers of another State Party in its procurement. A State Party shall ensure that all requirements for inclusion in such supplier registration system or for participation in such qualification procedure are publicly available.

4. If a State Party provides for the possibility for a procuring entity to use selective tendering, the procuring entity shall:

(a) include in the notice of intended procurement at least the information specified in subparagraphs (a), (b), (f), (g), (j) and (k) of Article 13.13(2) (Notices) and invite suppliers to submit a request for participation; and

(b) provide, by the commencement of the time period for tendering, at least the information specified in subparagraphs (c), (d), (e), (h) and (i) of Article 13.13(2) (Notices) to the qualified suppliers that it notifies as specified in sub-paragraph (b) of Article 13.17(3) (Time periods).

5. A procuring entity shall allow all qualified suppliers to participate in a particular procurement, unless the procuring entity states in the notice of intended procurement any limitation on the number of suppliers that will be permitted to tender and the criteria for selecting the limited number of suppliers.

6. Where the tender documentation is not made publicly available from the date of publication of the notice referred to in paragraph 4, a procuring entity shall ensure that those documents are made available at the same time to all the qualified suppliers selected in accordance with paragraph 5.

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7. A procuring entity, where the laws and regulations of the State Party to which it belongs permit, may maintain a multi-use list of suppliers, provided that a notice inviting interested suppliers to apply for inclusion on the list is:

(a) published annually; and

(b) where published by electronic means, made available continuously,

in the appropriate medium listed in Section H (Means of Publication) of the State Party's Appendix in Annex 13-A (Schedule of Commitments on Government Procurement).

8. The notice provided for in paragraph 7 shall include:

(a) a description of the goods or services, or categories thereof, for which the list may be used;

(b) the conditions for participation to be satisfied by suppliers for inclusion on the list and the methods that the procuring entity will use to verify that a supplier satisfies the conditions;

(c) the name and address of the procuring entity and other information necessary to contact the procuring entity and obtain all relevant documents relating to the list;

(d) the period of validity of the list and the means for its renewal or termination, or, where the period of validity is not provided, an indication of the method by which notice will be given of the termination of use of the list; and

(e) an indication that the list may be used for procurement covered by this Chapter.

9. Notwithstanding paragraph 7, where a multi-use list will be valid for 3 (three) years or less, a procuring entity may publish the notice referred to in paragraph 7 only once, at the beginning of the period of validity of the list, provided that the notice:

(a) states the period of validity and that further notices will not be published; and

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(b) is published by electronic means and is made available continuously during the period of its validity.

10. A procuring entity shall allow suppliers to apply at any time for inclusion on a multi-use list and shall include on the list all qualified suppliers within a reasonably short time.

11. Where a supplier that is not included on a multi-use list submits a request for participation in a procurement based on a multi-use list and all required documents, within the time period provided for in Article 13.17(2) (Time periods), a procuring entity shall examine the request. The procuring entity shall not exclude the supplier from consideration in respect of the procurement on the grounds that the procuring entity has insufficient time to examine the request, unless, in exceptional cases, due to the complexity of the procurement, the procuring entity is not able to complete the examination of the request within the time period allowed for the submission of tenders.

12. A procuring entity covered under Section B (Sub-Central Entities) and Section C (Other Entities) of a State Party's Appendix in Annex 13-A (Schedule of Commitments on Government Procurement)may use a notice inviting suppliers to apply for inclusion on a multi-use list as a notice of intended procurement, provided that:

(a) the notice is published in accordance with paragraph 7 and includes the information required under paragraph 8, as much of the information required under Article 13.13(2) (Notices) as is available, and a statement that it constitutes a notice of intended procurement or that only the suppliers on the multi-use list will receive further notices of procurement covered by the multi-use list; and

(b) the procuring entity promptly provides to suppliers that have expressed to the procuring entity an interest in a given procurement, sufficient information to permit them to assess their interest in the procurement, including all remaining information required in Article 13.13(2) (Notices), to the extent that such information is available.

13. A procuring entity covered under Section B (Sub-Central Entities) and Section C (Other Entities) of a State Party's Appendix in Annex 13-A (Schedule of Commitments on Government Procurement) may allow a supplier that has applied for inclusion on a multi-use list in accordance

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with paragraph 10 to tender in a given procurement, where there is sufficient time for the procuring entity to examine whether the supplier satisfies the conditions for participation.

14. A procuring entity shall promptly inform any supplier that submits a request for participation in a procurement or application for inclusion on a multi-use list of the procuring entity's decision with respect to the request or application.

15. Where a procuring entity rejects a supplier's request for participation in a procurement or application for inclusion on a multi-use list, ceases to recognise a supplier as qualified, or removes a supplier from a multi-use list, the procuring entity shall promptly inform the supplier and, on request of the supplier, promptly provide the supplier with a written explanation of the reasons for its decision.

ARTICLE 13.16

Technical specifications and tender documentation

1. A procuring entity shall not prepare, adopt or apply any technical specification or prescribe any conformity assessment procedure with the purpose or the effect of precluding competition, discriminating between suppliers, or otherwise creating unnecessary obstacles to trade between the State Parties.

2. In prescribing the technical specifications for the goods or services being procured, a procuring entity shall, where appropriate:

(a) set out the technical specification in terms of performance and functional requirements, rather than design or descriptive characteristics; and

(b) base the technical specification on international standards, where such exist; otherwise, on national technical regulations, recognised national standards or building codes.

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3. Where design or descriptive characteristics are used in the technical specifications, a procuring entity should indicate, where appropriate, that it will consider tenders of equivalent goods or services that demonstrably fulfill the requirements of the procurement by including words such as "or equivalent" in the tender documentation.

4. A procuring entity shall not prescribe technical specifications that require or refer to a particular trademark or trade name, patent, copyright, design, type, specific origin, producer or supplier, unless there is no other sufficiently precise or intelligible way of describing the procurement requirements and provided that, in such cases, the procuring entity includes words such as "or equivalent" in the tender documentation.

5. A procuring entity shall not seek or accept, in a manner that would have the effect of precluding competition, advice that may be used in the preparation or adoption of any technical specification for a specific procurement from a person that may have a commercial interest in the procurement.

6. For greater certainty, a State Party, including its procuring entities, may, in accordance with this Article, prepare, adopt or apply technical specifications to promote the conservation of natural resources or protect the environment.

7. A procuring entity shall make available to suppliers tender documentation that includes all information necessary to permit suppliers to prepare and submit responsive tenders. Unless already provided in the notice of intended procurement, such documentation shall include a complete description of:

(a) the procurement, including the nature and the quantity of the goods or services to be procured or, where the quantity is not known, the estimated quantity and any requirements to be fulfilled, including any technical specifications, conformity assessment certification, plans, drawings or instructional materials;

(b) any conditions for participation of suppliers, including a list of information and documents that suppliers are required to submit in connection with the conditions for participation;

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(c) all evaluation criteria the procuring entity will apply in the awarding of the contract, and, except where price is the sole criterion, the relative importance of such criteria;

(d) where the procuring entity will conduct the procurement by electronic means, any authentication and encryption requirements or other requirements related to the submission of information by electronic means;

(e) where the procuring entity will hold an electronic auction, the rules, including identification of the elements of the tender related to the evaluation criteria, on which the auction will be conducted;

(f) where there will be a public opening of tenders, the date, time and place for the opening and, where appropriate, the persons authorised to be present;

(g) any other terms or conditions, including terms of payment and any limitation on the means by which tenders may be submitted, such as whether on paper or by electronic means; and

(h) any dates for the delivery of goods or the supply of services.

8. In establishing any date for the delivery of goods or the supply of services being procured, a procuring entity shall take into account such factors as the complexity of the procurement, the extent of subcontracting anticipated and the realistic time required for production, de-stocking and transport of goods from the point of supply or for supply of services.

9. The evaluation criteria set out in the notice of intended procurement or tender documentation may include, among others, price and other cost factors, quality, technical merit, environmental characteristics and terms of delivery.

10. A procuring entity shall promptly provide, on request, the tender documentation to any interested supplier, and reply to any reasonable request for relevant information by an interested or participating supplier, or make the information available, provided that the information does not

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give that supplier an advantage over other suppliers and that the request was presented within the time limits set out in the notice of intended procurement or the tender documentation.

11. A procuring entity may require bidders to provide guarantees for maintaining the offer, and the successful bidder to provide a guarantee for the execution of the contract.

12. Where, prior to the award of a contract, a procuring entity modifies the criteria or requirements set out in the notice of intended procurement or tender documentation provided to participating suppliers, or amends or reissues a notice or tender documentation, it shall transmit in writing all such modifications or amended or reissued notice or tender documentation:

(a) to all suppliers that are participating at the time of the modification, amendment or reissuance, where such suppliers are known to the procuring entity, and in all other cases, in the same manner as the original information was made available; and

(b) in adequate time to allow such suppliers to modify and resubmit amended tenders, as appropriate.

ARTICLE 13.17

Time periods

1. A procuring entity shall, consistent with its own reasonable needs, provide sufficient time for suppliers to prepare and submit requests for participation and responsive tenders, taking into account such factors as:

(a) the nature and complexity of the procurement;

(b) the extent of subcontracting anticipated; and

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(c) the time necessary for transmitting tenders by nonelectronic means from foreign as well as domestic points where electronic means are not used.

Such time periods, including any extension of the time periods, shall be the same for all interested or participating suppliers.

2. A procuring entity that uses selective tendering shall establish that the final date for the submission of requests for participation shall not, in principle, be less than 25 (twenty-five) days from the date of publication of the notice of intended procurement. Where a state of urgency duly substantiated by the procuring entity renders this time period impracticable, the time period may be reduced to not less than 10 (ten) days.

3. Except as provided for in paragraphs 4, 5, 7 and 8, a procuring entity shall establish that the final date for the submission of tenders shall not be less than 40 (forty) days from the date on which:

(a) in the case of open tendering, the notice of intended procurement is published; or

(b) in the case of selective tendering, the procuring entity notifies suppliers that they will be invited to submit tenders, whether or not it uses a multi-use list.

4. A procuring entity may reduce the time period for tendering established in accordance with paragraph 3 to not less than 10 (ten) days where:

(a) The procuring entity has published a notice of planned procurement as described in Article 13.13(4) (Notices) at least 40 (forty) days and not more than 12 (twelve) months in advance of the publication of the notice of intended procurement, and the notice of planned procurement contains:

(i) a description of the procurement;

(ii) the approximate final dates for the submission of tenders or requests for participation;

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(iii) the address from which documents relating to the procurement may be obtained; and

(iv) as much of the information that is required for the notice of intended procurement under Article 13.13(2) (Notices), as is available;

(b) the procuring entity, for recurring contracts, indicates in an initial notice of intended procurement that subsequent notices will provide time periods for tendering based on this paragraph; or

(c) a state of urgency duly substantiated by the procuring entity renders the time period for tendering established in accordance with paragraph 3 impracticable.

5. A procuring entity may reduce the time period for tendering established in accordance with paragraph 3 by 5 (five) days for each one of the following circumstances:

(a) the notice of intended procurement is published by electronic means;

(b) all the tender documentation is made available by electronic means from the date of the publication of the notice of intended procurement; or

(c) the procuring entity accepts tenders by electronic means.

6. The use of paragraph 5, in conjunction with paragraph 4, shall in no case result in the reduction of the time period for tendering established in accordance with paragraph 3 to less than 10 (ten) days from the date on which the notice of intended procurement is published.

7. Notwithstanding any other provision in this Article, where a procuring entity purchases commercial goods or services, or any combination thereof, it may reduce the time period for tendering established in accordance with paragraph 3 to not less than 13 (thirteen) days, provided that it publishes by electronic means, at the same time, both the notice of intended procurement and the tender documentation. In addition, where the procuring entity accepts tenders for commercial goods or services by electronic means, it may reduce the time period established in accordance with paragraph 3 to not less than 10 (ten) days.

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8. Where a procuring entity that is covered under Section B (Sub-Central Entities) or Section C (Other Entities) of a State Party's Appendix in Annex 13-A (Schedule of Commitments on Government Procurement)has selected all or a limited number of qualified suppliers, the time period for tendering may be fixed by mutual agreement between the procuring entity and the selected suppliers. In the absence of agreement, the period shall not be less than 10 (ten) days.

ARTICLE 13.18

Negotiations

1. A State Party may provide for its procuring entities to conduct negotiations:

(a) where the procuring entity has indicated its intent to conduct negotiations in the notice of intended procurement required under Article 13.13(2) (Notices); or

(b) where it appears from the evaluation that no tender is obviously the most advantageous in terms of the specific evaluation criteria set out in the notice of intended procurement or tender documentation.

2. A procuring entity shall:

(a) ensure that any elimination of suppliers participating in negotiations is carried out in accordance with the evaluation criteria set out in the notice of intended procurement or tender documentation; and

(b) where negotiations are concluded, provide a common deadline for the remaining participating suppliers to submit any new or revised tenders.

ARTICLE 13.19

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Limited tendering

1. Provided that it does not use this provision for the purpose of avoiding competition among suppliers or in a manner that discriminates against suppliers of another State Party or protects domestic suppliers, a procuring entity may use limited tendering, and according to its laws and regulations, may choose not to apply Article 13.13 (Notices), Article 13.14 (Conditions for Participation), Article 13.15 (Qualification of Suppliers), Article 13.16(7) to (11) (Technical Specifications and Tender Documentation), Article 13.17 (Time periods), Article 13.18 (Negotiations), Article 13.20 (Electronic Auctions) and Article 13.21 (Treatment of Tenders and Awarding of Contracts) only under any of the following circumstances:

(a) where:

(i) no tenders were submitted or no suppliers requested participation;

(ii) no tenders that conform to the essential requirements of the tender documentation were submitted;

(iii) no suppliers satisfied the conditions for participation; or

(iv) the tenders submitted have been collusive,

provided that the requirements of the tender documentation are not substantially modified;

(b) where the goods or services can be supplied only by a particular supplier and no reasonable alternative or substitute goods or services exist for any of the following reasons:

(i) the requirement is for a work of art;

(ii) the protection of patents, copyrights or other exclusive rights; or

(iii) due to an absence of competition for technical reasons;

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(c) for additional deliveries by the original supplier of goods or services that were not included in the initial procurement where a change of supplier for such additional goods or services:

(i) cannot be made for economic or technical reasons such as requirements of inter-changeability or inter-operability with existing equipment, software, services or installations procured under the initial procurement; and

(ii) would cause significant inconvenience or substantial duplication of costs for the procuring entity;

(d) insofar as is strictly necessary where, for reasons of extreme urgency brought about by events unforeseeable by the procuring entity, the goods or services could not be obtained in time using open tendering or selective tendering;

(e) for goods purchased on a commodity market;

(f) where a procuring entity procures a prototype or a first good or service that is developed at its request in the course of, and for, a particular contract for research, experiment, study or original development. Original development of a first good or service may include limited production or supply in order to incorporate the results of field testing and to demonstrate that the good or service is suitable for production or supply in quantity to acceptable quality standards, but does not include quantity production or supply to establish commercial viability or to recover research and development costs. Subsequent procurements of these developed goods or services, however, shall not be subject to this subparagraph.

(g) for purchases made under exceptionally advantageous conditions that only arise in the very short term in the case of unusual disposals such as those arising from liquidation, receivership or bankruptcy, but not for routine purchases from regular suppliers;

(h) where a contract is awarded to a winner of a design contest provided that:

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(i) the contest has been organised in a manner that is consistent with the principles of this Chapter, in particular relating to the publication of a notice of intended procurement; and

(ii) the participants are judged by an independent jury with a view to a design contract being awarded to a winner; or

(i) where additional construction services that were not included in the initial contract but that were within the objectives of the original tender documentation have, due to unforeseeable circumstances by the procuring entity, become necessary to complete the construction services described therein. However, the total value of contracts awarded for additional construction services shall not exceed the limits set forth in the laws and regulations of a State Party, which shall in no case exceed 50 % of the value of the main contract.

2. A procuring entity shall maintain records or prepare a report in writing on each contract awarded under paragraph 1. The records or the report shall include the name of the procuring entity, the value and kind of goods or services procured and a statement indicating the circumstances and conditions described in paragraph 1 that justified the use of limited tendering.

ARTICLE 13.20

Electronic auctions

1. Where a procuring entity intends to conduct a covered procurement using an electronic auction, the procuring entity shall provide each participant, before commencing the electronic auction, with:

(a) the automatic evaluation method, including the mathematical formula, that is based on the evaluation criteria set out in the tender documentation and that will be used in the automatic ranking or reranking during the auction;

(b) the results of any initial evaluation of the elements of its tender where the contract is to be awarded on the basis of the most advantageous tender; and

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(c) any other relevant information relating to the conduct of the auction.

ARTICLE 13.21

Treatment of tenders and awarding of contracts

1. A procuring entity shall receive, open and treat all tenders in accordance with procedures that guarantee the fairness and impartiality of the procurement process, and the confidentiality of tenders.

2. Where a procuring entity provides a supplier with an opportunity to correct errors of form between the opening of tenders and the awarding of the contract, the procuring entity shall provide the same opportunity to all participating suppliers, provided that the correction of the error does not substantially alter the submitted tender, nor affect the principles of transparency and fair competition between suppliers.

3. To be considered for an award, a tender shall be submitted in writing and shall, at the time of opening, comply with the essential requirements set out in the notices and tender documentation and be from a supplier that satisfies the conditions for participation.

4. Unless a procuring entity determines that it is not in the public interest to award a contract, the procuring entity shall award the contract to the supplier that the procuring entity has determined to be capable of fulfilling the terms of the contract and that, based solely on the evaluation criteria specified in the notices and tender documentation, has submitted:

(a) the most advantageous tender; or

(b) where price is the sole criterion, the lowest price.

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5. Where a procuring entity receives a tender with a price that is abnormally lower than the prices in other tenders submitted or the estimated procurement value, the procuring entity may verify with the supplier that it satisfies the conditions for participation and is capable of fulfilling the terms of the contract.

6. A procuring entity shall not use options, cancel a procurement or modify awarded contracts in a manner that circumvents the obligations under this Chapter.

7. A State Party may provide that if, for reasons imputable to the successful supplier, the contract is not concluded within a reasonable time, or the successful supplier does not fulfil the required guarantee for the execution of the contract, or does not comply with the contract terms, the contract may be awarded to the next tenderer and so forth.

ARTICLE 13.22

Transparency of procurement information

1. A procuring entity shall promptly inform participating suppliers of the procuring entity's contract award decisions and, on request of a supplier, shall do so in writing. Subject to Article 13.23(2) and (3) (Disclosure of Information), a procuring entity shall, on request, provide an unsuccessful supplier with an explanation of the reasons why the procuring entity did not select its tender and the relative advantages of the successful supplier's tender.

2. No later than 72 (seventy-two) days after the award of each contract covered by this Chapter, a procuring entity shall promptly publish a notice in the appropriate paper or electronic medium listed in Section H (Means of Publication of the State Party's Appendix in Annex 13-A (Schedule of Commitments on Government Procurement)). Where the procuring entity publishes the notice only in an electronic medium, the information shall remain readily accessible for a reasonable period of time. The notice shall include at least the following information:

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(a) a description of the goods or services procured;

(b) the name and address of the procuring entity;

(c) the name of the successful supplier;

(d) the value of the successful tender or the highest and lowest offers taken into account in the award of the contract;

(e) the date of award; and

(f) the type of procurement procedure used, and in cases where limited tendering was used in accordance with Article 13.19 (Limited Tendering), a description of the circumstances justifying the use of limited tendering.

3. Each procuring entity shall, for a period of at least 3 (three) years from the date it awards a contract, maintain:

(a) the documentation and reports or records of tendering procedures and contract awards relating to covered procurement, including the reports or records required under Article 13.19 (Limited Tendering); and

(b) data that demonstrate how covered procurement by electronic means has been conducted from the publication of the notice to the award of the contract.

4. Each State Party shall communicate to the other State Parties the available and comparable statistics relevant to the procurement covered by this Chapter.

ARTICLE 13.23

Disclosure of information

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1. On request of a State Party, another State Party shall provide promptly any information necessary to determine whether a procurement was conducted fairly, impartially and in accordance with this Chapter, including information on the characteristics and relative advantages of the successful tender. In cases where release of the information would prejudice competition in future tenders, the State Party that receives the information shall not disclose it to any supplier, except after consulting with, and obtaining the agreement of, the State Party that provided the information.

2. Notwithstanding any other provision of this Chapter, a State Party, including its procuring entities, shall not provide to any supplier information that might prejudice fair competition between suppliers.

3. Nothing in this Chapter shall be construed to require a State Party, including its procuring entities, authorities and review bodies, to disclose confidential information where disclosure:

(a) would impede law enforcement;

(b) might prejudice fair competition between suppliers;

(c) would prejudice the legitimate commercial interests of particular persons, including the protection of intellectual property; or

(d) would otherwise be contrary to the public interest.

ARTICLE 13.24

Domestic review procedures

1. Each State Party shall provide a timely, effective, transparent and non-discriminatory administrative or judicial review procedure through which a supplier may challenge:

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(a) breaches of this Chapter; or

(b) a failure to comply with a State Party's measures implementing this Chapter, where the supplier does not have a right to challenge directly a breach of this Chapter under the laws and regulations of a State Party

arising in the context of a covered procurement, in which the supplier has, or has had, an interest. The procedural rules for all challenges shall be in writing and made generally available.

2. In the event of a complaint by a supplier, arising in the context of covered procurement in which the supplier has, or has had, an interest, that there has been a breach or a failure as referred to in paragraph 1, the State Party of the procuring entity may encourage that procuring entity and the supplier to seek resolution of the complaint through consultations. The procuring entity shall accord impartial and timely consideration to any such complaint in a manner that is not prejudicial to the supplier's participation in ongoing or future procurement or its right to seek corrective measures under the administrative or judicial review procedure.

3. Each supplier shall be allowed a sufficient period of time to prepare and submit a challenge, which in no case shall be less than 10 (ten) days from the time when the basis of the challenge became known or reasonably should have become known to the supplier.

4. Each State Party shall establish or designate at least one impartial administrative or judicial authority that is independent of its procuring entities to receive and review a challenge by a supplier arising in the context of a covered procurement.

5. Where a body other than an authority referred to in paragraph 4 initially reviews a challenge, the State Party shall ensure that the supplier may appeal the initial decision to an impartial administrative or judicial authority that is independent of the procuring entity whose procurement is the subject of the challenge.

6. Each State Party shall ensure that a review body that is not a court shall have its decision subject to judicial review or have procedures that provide that:

(a) the procuring entity shall respond in writing to the challenge and disclose all relevant documents to the review body;

(b) the participants to the proceedings (hereinafter referred to as "participants") shall have the right to be heard prior to a decision of the review body being made on the challenge;

(c) the participants shall have the right to be represented and accompanied;

(d) the participants shall have access to all proceedings;

(e) the participants shall have the right to request that the proceedings take place in public and that witnesses may be presented; and

(f) the review body shall make its decisions or recommendations in a timely fashion, in writing, and shall include an explanation of the basis for each decision or recommendation.

7. Each State Party shall adopt or maintain procedures that provide for:

(a) Rapid interim measures to preserve the supplier's opportunity to participate in the procurement. Such interim measures may result in suspension of the procurement process. The procedures may provide that overriding adverse consequences for the interests concerned, including the public interest, may be taken into account when deciding whether such measures should be applied. Just cause for not acting shall be provided in writing; and

(b) Corrective action or compensation for the loss or damages suffered, which may be limited to either the costs for the preparation of the tender or the costs relating to the challenge, or both, if a review body determines that there has been a breach or a failure as referred to in paragraph 1.

ARTICLE 13.25

Modifications and rectifications to coverage

1. A State Party may propose to modify or rectify its Appendix in Annex 13-A (Schedule of Commitments on Government Procurement).

2. When a State Party intends to modify an Appendix in Annex 13-A (Schedule of Commitments on Government Procurement), the State Party shall:

(a) notify the other State Parties in writing; and

(b) include in the notification a proposal for appropriate compensatory adjustments to the other State Parties to maintain a level of coverage comparable to that existing prior to the modification.

3. Notwithstanding subparagraph (b) of paragraph 2, a State Party does not need to provide compensatory adjustments if the proposed modification covers a procuring entity over which the State Party has effectively eliminated its control or influence over that procuring entity's covered procurement.

4. If another State Party disputes that:

(a) an adjustment proposed under subparagraph (b) of paragraph 2 is adequate to maintain a comparable level of mutually agreed coverage; or

(b) the modification covers an entity over which the State Party has effectively eliminated its control or influence under paragraph 3,

it shall object in writing within 45 (forty-five) days of receipt of the notification referred to in sub-paragraph (a) of paragraph 2. If no such objection is submitted within 45 (forty-five) days after having received the notification, the proposed modification shall become effective.

5. The following changes to a State Party's Appendix in Annex 13-A (Schedule of Commitments on Government Procurement) shall be considered a rectification of a purely formal nature, provided that they do not affect the mutually agreed coverage provided for in this Chapter:

(a) a change in the name of a procuring entity;

(b) a merger of 2 (two) or more procuring entities listed within its Appendix in Annex 13-A (Schedule of Commitments on Government Procurement); and

(c) the separation of a procuring entity listed in its Appendix in Annex 13-A (Schedule of Commitments on Government Procurement) into 2 (two) or more procuring entities that are all added to the entities listed in the same Appendix in Annex 13-A (Schedule of Commitments on Government Procurement).

The State Party making such rectification of a purely formal nature shall not be obliged to provide for compensatory adjustments.

6. In the case of proposed rectifications to a State Party's Appendix in Annex 13-A (Schedule of Commitments on Government Procurement), the State Party shall notify the other State Parties every 2 (two) years following the entry into force of this agreement.

7. A State Party may notify the other State Parties of an objection to a proposed rectification within 45 (forty-five) days from having received the notification. Where a State Party submits an objection, it shall set out the reasons why it believes the proposed rectification is not a change provided for in paragraph 5, and describe the effect of the proposed rectification on the mutually agreed coverage provided for in the Agreement. If no such objection is submitted in writing within 45 (forty-five) days after having received the notification, the proposed rectification shall become effective.

8. If another State Party objects to the proposed modification or rectification, or to the proposed compensatory adjustments, the State Parties shall seek to resolve the issue through consultations, including any request of additional information. If no agreement is found within 60 (sixty) days after the receipt of the objection, the State Parties may refer the matter to the dispute settlement procedures under Chapter 18 (Dispute Settlement) unless the State Parties agree to extend the deadline. Once the State Parties agree through consultations or on the basis of a final arbitral award of an arbitration panel under Article 18.13 (Interim Report and Final Arbitral Award) of 18 (Dispute Settlement), the Joint Committee shall modify forthwith the relevant Appendix in

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Annex 13-A (Schedule of Commitments on Government Procurement) to reflect the agreed modifications or rectifications or the agreed compensatory adjustments.

9. The consultation procedure pursuant to paragraph 8 is without prejudice to the consultation pursuant to Article 18.6 (Consultations) of Chapter 18 (Dispute Settlement).

ARTICLE 13.26

Facilitation of participation of Micro, Small and Medium Enterprises

1. The State Parties recognise the important contribution that MSMEs can make to economic growth and employment, and the importance of facilitating their participation in government procurement.

2. If available, a State Party shall, upon request of another State Party, grant information regarding its measures aimed at promoting, encouraging and facilitating the participation of MSMEs in government procurement.

3. To facilitate participation by MSMEs in government procurement, each State Party shall, to the extent possible and if appropriate:

(a) share information relevant to MSMEs;

(b) endeavour to make all tender documentation available free of charge; and

(c) undertake activities aimed at facilitating the participation of MSMEs in government procurement.

ARTICLE 13.27

Government procurement subcommittee

The State Parties hereby establish a Subcommittee on Government Procurement (hereinafter referred to as "Subcommittee"), composed of government representatives of each State Party. On request of a State Party, the Subcommittee shall meet to address matters related to the operation of this Chapter, such as:

(a) exchange of information on topics of mutual interest, including exchanges on procurement statistical data;

(b) cooperation between the State Parties, as provided for in Article 13.28 (Cooperation in Government Procurement);

(c) facilitation of participation by MSMEs in covered procurement, as provided for in Article 13.26 (Facilitation of participation of Micro, Small and Medium Enterprises); and

(d) discussion of any other matters related to the operation of this Chapter.

ARTICLE 13.28

Cooperation in government procurement

1. The State Parties recognise the importance of cooperation with a view to achieving a better understanding of their respective government procurement systems as well as better access to their respective markets, in particular for MSMEs.

2. The State Parties shall endeavour to cooperate to ensure an effective implementation of this Chapter.

3. The State Parties shall endeavour to cooperate in matters such as, *inter alia*:

(a) facilitating participation by suppliers in government procurement, in particular, with respect to MSMEs;

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(b) exchanging experiences and information, such as regulatory frameworks, best practices and statistics including sustainable procurement;

(c) developing and expanding the use of electronic means in government procurement systems;

(d) providing capacity building and technical assistance to suppliers with a view to facilitate access to the government procurement markets of each State Party; and

(e) institutional strengthening for the fulfilment of this Chapter including *inter alia*, capacity building activities, transfer of knowledge and training of government officials.

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ANNEX 13-A

APPENDIX 13-A-1

SCHEDULE OF COMMITMENTS ON GOVERNMENT PROCUREMENT
ARGENTINA

SECTION A

(CENTRAL ENTITIES)

Entities at Federal Government Level:

Unless otherwise specified, and subject to the respective Notes in each Section and to the General Notes in Section G, Chapter 13 (Government Procurement) applies to government procurement carried out by entities at a federal level of Argentina listed in this Section, when the estimated value of the procurement is equal or exceeds the following thresholds:

For Goods and Services:

- From the date of entry into force of this Agreement until the end of the 5th year after its entry into force: SDR 800,000.
- From the 6th year until the end of the 10th year after the entry into force of this Agreement: SDR 500,000.
- From the 11th year until the end of the 15th year after the entry into force of this Agreement: SDR 300,000.
- From the 16th year after the entry into force of this Agreement onwards: SDR 130,000.

For Construction Services:

- From the entry into force of the Agreement until the end of the 5th year from its entry into force: SDR 8,000,000.

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- From the 6th year from the entry into force of the Agreement onwards: SDR 5,000,000.

LIST OF ENTITIES

Chapter 13 (Government Procurement) applies to the Argentine government entities listed below:

A) CENTRAL ADMINISTRATION[1]

Chapter 13 (Government Procurement) applies to all entities of the Central administration listed below, including its subordinate centralized entities (Secretariats, Undersecretariats, National Directorates, Simple Directorates and Deconcentrated entities or bodies), unless specifically excluded:

1. Presidencia de la Nación (excluding Agencia Federal de Inteligencia)
2. Jefatura de Gabinete de Ministros
3. Ministerio de Ambiente y Desarrollo Sostenible
4. Ministerio de Ciencia, Tecnología e Innovación
5. Ministerio de Cultura
6. Ministerio de Defensa
7. Ministerio de Salud
8. Ministerio de Desarrollo Social
9. Ministerio de Desarrollo Territorial y Hábitat
10. Ministerio de Economía
11. Ministerio de Educación
12. Ministerio del Interior
13. Ministerio de Justicia y Derechos Humanos
14. Ministerio de las Mujeres, Géneros y Diversidad
15. Ministerio de Obras Públicas
16. Ministerio de Relaciones Exteriores, Comercio Internacional y Culto
17. Ministerio de Seguridad

[1] For greater certainty, decentralized entities or bodies, state enterprises and other entities or bodies of the national public administration do not form part of the Central administration.

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18. Ministerio de Trabajo, Empleo y Seguridad Social
19. Ministerio de Transporte
20. Ministerio de Turismo y Deportes

B) DECENTRALIZED ENTITIES

1. Sindicatura General de la Nación
2. Instituto Nacional del Agua
3. Dirección Nacional del Registro Nacional de las Personas
4. Dirección Nacional de Migraciones
5. Tribunal de Tasaciones de la Nación
6. Instituto Nacional de Asuntos Indígenas
7. Instituto Nacional contra la Discriminación, la Xenofobia y el Racismo
8. Centro Internacional para la Promoción de los Derechos Humanos
9. Comisión Nacional de Valores
10. Superintendencia de Seguros de la Nación
11. Superintendencia de Servicios de Salud
12. Tribunal Fiscal de la Nación
13. Unidad de Información Financiera
14. Instituto Nacional de Tecnología Industrial
15. Instituto Nacional de la Propiedad Industrial
16. Instituto Nacional de Tecnología Agropecuaria
17. Instituto Nacional de Investigación y Desarrollo Pesquero
18. Instituto Nacional de Vitivinicultura
19. Instituto Nacional de Semillas
20. Servicio Nacional de Sanidad y Calidad Agroalimentaria
21. Instituto Nacional de Promoción Turística
22. Comisión Nacional de Regulación del Transporte
23. Organismo Regulador del Sistema Nacional de Aeropuertos
24. Administración Nacional de Aviación Civil
25. Junta de seguridad en el transporte
26. Servicio Geológico Minero Argentino
27. Ente Nacional Regulador del Gas

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28. Ente Nacional Regulador de la Electricidad
29. Ente Nacional de Comunicaciones
30. Comisión Nacional de Evaluación y Acreditación Universitaria (CONEAU)
31. Consejo Nacional de Investigaciones Científicas y Técnicas (CONICET)
32. Biblioteca Nacional "Doctor Mariano Moreno"
33. Instituto Nacional del Teatro
34. Fondo Nacional de las Artes
35. Superintendencia de Riesgos del Trabajo
36. Instituto Nacional Central Único Coordinador de Ablación e Implante
37. Administración Nacional de Laboratorios e Institutos de Salud "Dr. Carlos Malbrán"
38. Instituto Nacional de Rehabilitación Psicofísica del Sur "Dr. Juan OtimioTesone"
39. Administración de Parques Nacionales
40. Instituto Nacional de Asociativismo y Economía Social
41. Teatro Nacional Cervantes
42. Dirección Nacional de Vialidad
43. Servicio Meteorológico Nacional
44. Administración Nacional de Medicamentos, Alimentos y Tecnología Médica (ANMAT).

C) SOCIAL SECURITY INSTITUTIONS

1. Caja de Retiros, Jubilaciones y Pensiones de la Policía Federal
2. Instituto de Ayuda Financiera para pago de Retiros y Pensiones Militares
3. Administración Nacional de la Seguridad Social

NOTES TO SECTION A (ARGENTINA'S LIST OF ENTITIES)

1. Chapter 13 (Government Procurement) shall not apply to the following government procurement expressed in Harmonized System (HS) nomenclature:

(a) Government procurement undertaken by Ministerio de Defensa and Ministerio de Seguridad of:

- 61: articles of apparel and clothing accessories, knitted or crocheted;
- 62: articles of apparel and clothing accessories, not knitted or crocheted;
- 4203: articles of apparel and clothing accessories, of leather or of composition leather;

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- 64: footwear, gaiters and the like, parts of such articles;
- 6506.10: only bulletproof helmets
- 6307.90.90: only bulletproof vests.
- Military equipment.

(b) Government procurement undertaken by Ministerio de Seguridad of:

- 8702: motor vehicles for the transport of ten or more persons, including the driver;
- 8703: motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 8702), including station wagons and racing cars;
- 8704: motor vehicles for the transport of goods;
- 8705: special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete- mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units);
- 8903: only boats.

(c) Government procurement undertaken by Ministerio de Salud of:

- 2106.90.30: alimentary complements.
- 3002.12.23: factor VIII concentrate.
- 3002.15.10: interferon beta; peginterferon alfa-2-a.
- 3002.15.20: basiliximab (DCI); bevacizumab (DCI); daclizumab (DCI); etanercept (DCI); gemtuzumab ozogamicin (DCI); oprelvekin (DCI); rituximab (DCI); trastuzumab (DCI).
- 3002.20: vaccines for human medicine;
- 3003: medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale;
- 3004: medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale;
- 3005: wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes;

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- 3006: pharmaceutical goods specified in Note 4 to the corresponding HS Chapter;
- 8419.20: medical, surgical or laboratory sterilisers;
- 9018: instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments:
- 9019: mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus;
- 9021: orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability;
- 9022: apparatus based on the use of X-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like;
- 9025: hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments;

(d) Government procurement undertaken by Ministerio de Desarrollo Social of:

- 2005: other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06;
- 0402: milk and cream, concentrated or containing added sugar or other sweetening matter;
- 1006: rice;
- 1902: pasta, whether or not cooked or stuffed (with meat or other substance) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni, couscous, whether or not prepared.

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SECTION B

(SUB-CENTRAL ENTITIES)

Entities at Sub-federal Government Level:

Argentina shall initiate internal consultations proceedings with its provincial governments and the government of the Autonomous City of Buenos Aires with a view to achieving their inclusion in Argentina's market access offer on a voluntary basis.

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SECTION C

(OTHER ENTITIES)

No other entities are covered by Argentina's offer.

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SECTION D

(GOODS)

Unless otherwise specified, and subject to the respective Notes in each Section and to the General Notes in Section G, Chapter 13 (Government Procurement) covers all government procurement of goods carried out by Argentine entities listed in Section A, with the exception of goods that correspond to the Harmonized System (HS) listed below:

- 8528: monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus;
- 9403: other furniture and parts thereof;
- 8415: air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated;
- 9401.30: swivel seats with variable height adjustment;
- 4802: uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punchcards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 48.01 or 48.03; hand-made paper and paperboard;
- 3215: printing ink, writing or drawing ink and other inks, whether or not concentrated or solid
- 4901: printed books, brochures, leaflets and similar printed matter, whether or not in single sheets

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SECTION E

(SERVICES)

Unless otherwise specified, and subject to the respective Notes in each Section and to the General Notes in Section G, Chapter 13 (Government Procurement) covers all government procurement of the below-listed services carried out by Argentine entities listed in Section A. The services are identified in accordance with the United Nations Provisional Central Product Classification (CPC Prov.), as contained in document MTN.GNS/W/120.

1. BUSINESS SERVICES

A. Professional Services	
a. Legal Services	861
b. Accounting, auditing and bookkeeping services	862
c. Taxation Services	863
B. Computer and Related Services	
a. Consultancy services related to the installation of computer hardware	841
b. Software implementation services	842
c. Data processing services	843
d. Data base services	844
e. Other	845+849
D. Real Estate Services	
a. Involving own or leased property	821
b. On a fee or contract basis	822
E. Rental/Leasing Services without Operators	
d. Relating to other machinery and equipment	83106-83109
F. Other services provided to businesses	
a. Advertising services	871
b. Market research and public opinion polling services	864

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c. Management consulting services	865
d. Services related to man. Consulting	866
h. Mining-related services	883+5115
n. Maintenance and repair of equipment (not including maritime vessels, aircraft or other transport equipment)	633+ 8861-8866
o. Services provided for the cleaning of buildings	874
q. Packaging services	876
s. Services provided in assemblies or conventions	87909*
t. Other (only translation and interpretation services)	87905

2. COMMUNICATION SERVICES

B. Courier services	7512

C. Telecommunication services: Does not include the provision of satellite facilities for geostationary satellites pertaining to the fixed satellite services.

a. Telephone services	7521
b. Data transmission	7523**
d. Telex services	7523**
e. Telegraph services	7522
f. Facsimile services	7521**+7529**
g. Leased telephone circuits/Leased circuits for international voice and data	n/a
h. Electronic mail	7523**
i. Voice mail	7523**
j. Information gathered on-line and from data bases	7523**
k. Electronic data exchange (EDE)	7523**
l. Increased value-added facsimile services, including Storage and retransmission services and storage and recovery services	7523**
m. Conversion of codes and protocol	n/a
n. Data and on-line information and/or Processing (including transaction processing)	843**
o. Others.	

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6.	ENVIRONMENTAL SERVICES	
	A. Sewage services	9401
	B. Refuse disposal services	9402
	C. Sanitation and similar services	9403
	D. Other	
9.	TOURISM AND TRAVEL RELATED SERVICES	
	A. Hotels and restaurants (including catering services)	641-643
	B. Travel agencies and group travel services	7471
	C. Tourist guide services	7472

The (*) indicates that the specified service is a component of a more aggregated CPC item specified elsewhere in this classification list.

The (**) indicates that the service specified constitutes only a part of the total range of activities covered by the CPC concordance (e.g. voice mail is only a component of CPC item 7523).

NOTES TO SECTION E

1. Government procurement by Argentine entities covered under Section A of any of the services listed under this Section shall be a covered procurement with regard to a particular service provider of Singapore only to the extent that Singapore has covered that service under its Section.

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SECTION F

(CONSTRUCTION SERVICES)

Unless otherwise specified, and subject to the respective Notes in each Section and to the General Notes in Section G, Chapter 13 (Government Procurement) covers government procurement of the following construction services listed in Division 51 of the Provisional Central Product Classification (CPC Prov.) as contained in document MTN.GNS/W/120 (others being excluded) carried out by the Argentinian entities listed in Section A:

LIST OF CONSTRUCTION SERVICES COVERED

CPC	*Description*
512	General construction work for buildings
513	General construction work for civil engineering
514, 516	Installation and assembly work
517	Building completion and finishing work
511, 515, 518	Others

NOTES TO SECTION F

1. The government procurement of the following goods in connection with a contract of construction services, expressed in HS nomenclature, is excluded from the application of Chapter 13 (Government Procurement):

- 8410: hydraulic turbines, water wheels, and regulators therefor;
- 8504: electric transformers, static converters (for example, rectifiers) and inductors;
- 8414: Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters;
- 8428: Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics).

2. Government procurement by Argentine entities listed under Section A of any of the construction services covered under this Section shall be a covered procurement with regard to a

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particular construction service provider of Singapore only to the extent that Singapore has covered that construction service under its Section.

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SECTION G

(GENERAL NOTES)

The following general notes apply to all government procurement covered by Chapter 13 (Government Procurement):

1. Chapter 13 (Government Procurement) shall not apply to any form of preference or advantage aimed at favouring Micro, Small and Medium Enterprises or minority - or/and women-owned businesses[2]. The preference or advantage may include any price preference, the right to improve the original tender, or the exclusive right to provide a good or service.

2. Chapter 13 (Government Procurement) shall not apply to pre-commercial government procurement aimed at promoting the development of innovative solutions for public sector needs. Pre-commercial government procurement includes the product idea, solution design, prototyping, original development and validation/testing of a limited set of first products.

3. Chapter 13 (Government Procurement) shall not apply to public concessions, such as public services concessions and public work concessions.

4. Notwithstanding the provisions set forth in Article 13.14(4) (Conditions for participation), Argentina may exclude a supplier if:

(a) there is a confirmed indictment against the supplier for crimes against property, or against the Public Administration, or against public faith, or against the economic and financial order, or for crimes set forth in the Inter-American Convention against Corruption.

(b) the supplier is (i) an agent or official of Argentine public sector, or (ii) an enterprise in which such agent or official has sufficient participation so as to control the company's decision-making process, or (iii) an enterprise in which such agent or official is linked for reasons of management, participation or dependency.

[2] For greater certainty, minority - or/and women-owned businesses may include the property, control, management or operation by women or other/non-binary gender identities.

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(c) the supplier is a natural or juridical person that breached its accountability and reporting obligations when granted a subsidy or contribution.

(d) the supplier has acted as advisors to the procuring entity in the implementation of the project in which it intends to participate as a potential bidder.

(e) the supplier is undergoing an insolvency proceeding.

(f) the supplier lacks capacity or legitimacy to contract with the National State in general, or with the contracting entities in particular.

(g) the supplier has been subject to any of the sanctions that, according to Argentina's laws and regulations, prevent him from contracting with the National Public Administration.

5. Argentina reserves the right to award contracts by means other than open or selective tendering procedures in the case of procurements undertaken for the repair of machinery, vehicles, equipment or engines whose disarmament, transfer or prior examination is essential to determine the necessary repair and the adoption of another contracting procedure will prove to be more expensive. This exception may not be used for common maintenance repairs of such items.

6. For greater certainty, the commitments with regard to services covered in Section E and Section F are subject to terms, limitations, conditions and qualifications specified in the list of commitments undertaken by Argentina under its schedule in Annex II (Schedules of Specific Commitments for Services) of Chapter 10 (Trade in Services).

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SECTION H

(MEANS OF PUBLICATIONS)

- Boletín Oficial de la República Argentina.

- Portal de Compras Públicas de la República Argentina (COMPR.AR).

- Portal electrónico de Contratación de Obra Pública (CONTRAT.AR).

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SECTION I

(THRESHOLD ADJUSTMENT FORMULA)

Argentina shall calculate and convert the value of its thresholds into its national currency, using the conversion rates of the International Monetary Fund (IMF). The conversion rates will be the average of the values of its national currency in terms of the SDR published by the IMF in its monthly "International Financial Statistics", over the two-year period preceding 1 October of the year prior to the thresholds becoming effective. The converted thresholds shall apply from 1 January of the following year and shall be fixed for one year.

The value of the newly calculated thresholds shall be made available by Argentina, in its national currency, before the respective thresholds take effect.

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ANNEX 13-A

Appendix 13-A-2

SCHEDULE OF COMMITMENTS ON GOVERNMENT PROCUREMENT

BRAZIL

SECTION A

(CENTRAL ENTITIES)

Unless otherwise specified, Chapter 13 (Government Procurement) covers procurement by entities listed in this Section, including their respective related agencies[1], subject to the following thresholds:

THRESHOLDS:

- Goods SDR 130,000.
- Services SDR 130,000.
- Construction services SDR 5,000,000.

LIST OF ENTITIES:

A) EXECUTIVE BRANCH

1. Presidency of the Republic (Presidência da República) (Note 2);
2. Vice-Presidency of the Republic (Vice-Presidência da República);
3. Office of the Federal Attorney General (Advocacia-Geral da União);
4. Ministry of Civil Affairs of the Presidency of the Republic (Casa Civil da Presidência da República);
5. Brazilian Government Accountability Office (Controladoria-Geral da União);

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1 For greater certainty, "related agencies" comprises all subordinate bodies and agencies of public law with separate legal personality within the structure of the entities listed in this Section.

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6. Institutional Security Office of the Presidency of the Republic (Gabinete de Segurança Institucional da Presidência da República);
7. Ministry of Agriculture and Livestock (Ministério da Agricultura e Pecuária);
8. Ministry of Cities (Ministério das Cidades);
9. Ministry of Citizenship (Ministério da Cidadania);
10. Ministry of Culture (Minstério da Cultura);
11. Ministry of Science, Technology and Innovation (Ministério da Ciência, Tecnologia e Inovações);
12. Ministry of Communications (Ministério das Comunicações);
13. Ministry of Defense (Ministério da Defesa) (Note 3);
14. Ministry of Agrarian Development and Family Agriculture (Ministério do Desenvolvimento Agrário e Agricultura Familiar);
15. Ministry of Integration and Regional Development (Ministério da Integração e do Desenvolvimento Regional);
16. Ministry of Social Development and Assistance, Family and Fight against Hunger (Ministério do Desenvolvimento e Assistência Social, Família e Combate à Fome);
17. Ministry of Human Rights and Citizenship (Minnistério dos Direitos Humanos e da Cidadania);
18. Ministry of Finance (Ministério da Fazenda);
19. Ministry of Education (Ministério da Educação);
20. Ministry of Sports (Ministério do Esporte);
21. Ministry of Management and Innovation in Public Services (Ministério da Gestão e da Inovação em Serviços Públicos);
22. Ministry of Racial Equality (Ministério da Igualdade Racial);
23. Ministry of Development, Industry, Trade and Services (Ministério do Desenvolvimento, Indústria, Comércio e Serviços);
24. Ministry of Justice and Public Security (Ministério da Justiça e Segurança Pública) (Note 2);
25. Ministry of the Environment and Climate Change (Ministério do Meio Ambiente e Mudança do Clima);
26. Ministry of Entrepreneurship, Micro and Small Enterprises (Ministério do Empreendedorismo, da Microempresa e da Empresa de Pequeno Porte);
27. Ministry of Fishing and Aquaculture; (Ministério da Pesca e Aquicultura);
28. Ministry of Mines and Energy (Ministério de Minas e Energia);

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29. Ministry of Women (Ministério das Mulheres);
30. Ministry of Ports and Airports (Ministério de Portos e Aeroportos);
31. Ministry of Indigenous People (Ministério dos Povos Indígenas);
32. Ministry of Social Security (Ministério da Previdência Social);
33. Ministry of Foreign Affairs (Ministério das Relações Exteriores) (Note 2);
34. Ministry of Health (Ministério da Saúde);
35. Ministry of Labour and Employment (Ministério do Trabalho e Emprego);
36. Ministry of Planning and Budget (Ministério do Planejamento e Orçamento);
37. Ministry of Transport (Ministério dos Transportes);
38. Ministry of Tourism (Ministério do Turismo);
39. General Office of the Presidency of the Republic (Secretaria-Geral da Presidência da República);
40. Institutional Relations Office of the Presidency of the Republic (Secretaria de Relações Institucionais da Presidência da República);
41. Social Communication Office of the Presidency of the Republic (Secretaria de Comunicação Social da Presidência da República);
42. Central Bank of Brazil (Banco Central do Brasil).

B) JUDICIAL BRANCH

1. Brazilian Supreme Court (Supremo Tribunal Federal – STF);
2. Federal Courts (Justiça Federal) - Regional Federal Courts (Tribunais Regionais Federais);
3. Superior Court of Justice (Superior Tribunal de Justiça – STJ);
4. Superior Military Court (Superior Tribunal de Justiça Militar – STM) - Military Federal Courts (Justiça Militar da União);
5. Superior Electoral Court (Tribunal Superior Eleitoral – TSE);
6. Electoral Courts (Justiça Eleitoral) - Regional Electoral Courts (Tribunais Regionais Eleitorais);
7. Superior Labor Court (Tribunal Superior do Trabalho);
8. Labor Courts (Justiça do Trabalho) - Regional Labor Courts (Tribunais Regionais do Trabalho);
9. Courts of the Federal District and the Brazilian Territories (Justiça do Distrito Federal e dos Territórios;
10. National Council of Justice (Conselho Nacional de Justiça).

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C) LEGISLATIVE BRANCH

1. House of Representatives (Câmara dos Deputados);
2. Federal Senate (Senado Federal);
3. Brazilian Audit Court (Tribunal de Contas da União).

D) OTHER

1. Federal Prosecution Service (Ministério Público da União);
2. Federal Public Defender's Office (Defensoria Pública da União).

NOTES TO SECTION A

1. The following entities are not included in Section A: National Institute for Colonization and Agrarian Reform (Instituto Nacional de Colonização e Reforma Agrária – INCRA); Brazilian Space Agency (Agência Espacial Brasileira – AEB); National Commission for Nuclear Energy (Comissão Nacional de Energia Nuclear – CNEN); and, National Institute for Industrial Property (Instituto Nacional da Propriedade Industrial – INPI).

2. When procured by Presidency of the Republic (Presidência da República), Ministry of Management and Innovation in Public Services (Ministério da Gestão e da Inovação em Serviços Públicos), Ministry of Foreign Affairs (Ministério das Relações Exteriores) and Ministry of Justice and Public Security (Ministério da Justiça e Segurança Pública), Chapter 13 (Government Procurement) does not apply to services related to:

(a) Information technology, such as the development and maintenance of software used in the encryption of communications;

(b) Storage and maintenance of databases containing personal information of Brazilian citizens, resulting from requests for documents or passport;

(c) Development and maintenance of computer programs responsible for the process of preparation of documents issued by the diplomatic service to Brazilian citizens;

(d) Passport book production (CPC 32610); and

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(e) Services related to the activities of boundaries demarcation.

3. When procured by Ministry of Defense (Ministério da Defesa), Chapter 13 (Government Procurement) generally does not cover procurement of any service described below, due to the application of Article 13.5(1) (Security and general exceptions):

(a) Maintenance, repair or installation of the goods not covered by Chapter 13 (Government Procurement), according to the second paragraph of Section D;

(b) Consulting or training services related to the goods not covered by Chapter 13 (Government Procurement), according to the second paragraph of Section D; or

(c) Information technology and communication services.

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SECTION B

(SUB-CENTRAL ENTITIES)

Unless otherwise specified, Chapter 13 (Government Procurement) covers procurement by entities listed in this Section, subject to the following thresholds:

THRESHOLDS:

- Goods SDR 200,000
- Services SDR 200,000
- Construction services SDR 5,000,000

LIST OF ENTITIES:

1. ACRE

1.1. All entities of the Executive Branch, including their respective related agencies. For greater certainty, "related agencies" comprises all subordinate bodies and agencies of public law with separate legal personality within the structure of the entities included in this Section.

2. AMAPÁ

2.1. All entities of the Executive Branch, including their respective related agencies. For greater certainty, "related agencies" comprises all subordinate bodies and agencies of public law with separate legal personality within the structure of the entities included in this Section.

3. AMAZONAS

3.1. All entities of the Executive Branch, including their respective subordinate agencies. For greater certainty, "subordinate agencies" comprises all subordinate bodies and agencies of public law with separate legal personality within the structure of the entities included in this Section.

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3.2. For the entities listed in Amazonas in this Section, this Agreement does not cover procurement of:

(a) artistic or cultural goods or services;

(b) goods and services related to the environmental economy of the Amazon rainforest.

4. CEARÁ

4.1 All entities of the Executive Branch, including their respective related agencies. For greater certainty, "related agencies" comprises all subordinate bodies and agencies of public law with separate legal personality within the structure of the entities included in this Section.

5. DISTRITO FEDERAL

5.1. Executive Branch

1. Regional Administration of Arniqueira (Administração Regional da Arniqueira);
2. Regional Administration of Candangolândia (Administração Regional da Candangolândia);
3. Regional Administration of Águas Claras (Administração Regional de Águas Claras);
4. Regional Administration of Brazlândia (Administração Regional de Brazlândia);
5. Regional Administration of Ceilândia (Administração Regional de Ceilândia);
6. Regional Administration of Planaltina (Administração Regional de Planaltina);
7. Regional Administration of Samambaia (Administração Regional de Samambaia);
8. Regional Administration of Santa Maria (Administração Regional de Santa Maria);
9. Regional Administration of São Sebastião (Administração Regional de São Sebastião);
10. Regional Administration of Sobradinho (Administração Regional de Sobradinho);
11. Regional Administration of Sobradinho 2 (Administração Regional de Sobradinho 2);
12. Regional Administration of Taguatinga (Administração Regional de Taguatinga);
13. Regional Administration of Vicente Pires (Administração Regional de Vicente Pires);
14. Regional Administration of Cruzeiro (Administração Regional do Cruzeiro);
15. Regional Administration of Fercal (Administração Regional do Fercal);
16. Regional Administration of Gama (Administração Regional do Gama);
17. Regional Administration of Guará (Administração Regional do Guará);

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18. Regional Administration of Itapoã (Administração Regional do Itapoã);
19. Regional Administration of Jardim Botânico (Administração Regional do Jardim Botânico);
20. Regional Administration of Lago Norte (Administração Regional do Lago Norte);
21. Regional Administration of Lago Sul (Administração Regional do Lago Sul);
22. Regional Administration of N. Bandeirante (Administração Regional do N. Bandeirante);
23. Regional Administration of Paranoá (Administração Regional do Paranoá);
24. Regional Administration of Park Way (Administração Regional do Park Way);
25. Regional Administration of Plano Piloto (Administração Regional do Plano Piloto);
26. Regional Administration of Recanto das Emas (Administração Regional do Recanto das Emas);
27. Regional Administration of Riacho Fundo 1 (Administração Regional do Riacho Fundo 1);
28. Regional Administration of Riacho Fundo 2 (Administração Regional do Riacho Fundo 2);
29. Regional Administration of the Complementary Industry and Supply Sector (SCIA) and of the Structural City (Administração Regional do SCIA e Estrutural);
30. Regional Administration of the Industry and Supply Sector – SIA (Administração Regional do SIA);
31. Regional Administration of Sol Nascente and Pôr do Sol (Administração Regional do Sol Nascente e Pôr do Sol);
32. Regional Administration of Sudoeste/Octogonal (Administração Regional do Sudoeste/Octogonal);
33. Regional Administration of Varjão (Administração Regional do Varjão);
34. Military House (Casa Militar);
35. Military Fire Department of the Federal District (Corpo de Bombeiros Militar do Distrito Federal);
36. Botanical Garden Foundation in Brasília (Fundação Jardim Botânico de Brasília);
37. University of the Federal District (Universidade do Distrito Federal – UnDF);
38. Civil Police of the Federal District (Polícia Civil do Distrito Federal);
39. Military Police of the Federal District (Polícia Militar do Distrito Federal);
40. Office of the Prosecutor General of the Federal District (Procuradoria-Geral do Distrito Federal) (Note 5.3.b.);
41. Office of Communications of the Federal District (Secretaria de Comunicação do Distrito Federal);

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42. State Office of Penitentiary Administration (Secretaria de Estado da Administração Penitenciária);
43. State Office of Agriculture, Food Supply, and Rural Development (Secretaria de Estado da Agricultura, Abastecimento e Desenvolvimento Rural);
44. State Office of Civil Affairs (Secretaria de Estado da Casa Civil);
45. State Office of Youth and Young Adults (Secretaria de Estado da Juventude);
46. State Office of Women (Secretaria de Estado da Mulher);
47. State Office of Public Security (Secretaria de Estado da Segurança Pública);
48. State Office of Cities (Secretaria de Estado das Cidades);
49. State Office of Community Services (Secretaria de Estado de Atendimento à Comunidade);
50. State Office of Science, Technology, and Innovation (Secretaria de Estado de Ciência, Tecnologia e Inovação);
51. State Office of Culture and Creative Economy (Secretaria de Estado de Cultura e Economia Criativa) (Note 5.3.a.);
52. State Office for Development of the Metropolitan Area (Secretaria de Estado de Desenvolvimento da Região Metropolitana);
53. State Office of Economic Development (Secretaria de Estado de Desenvolvimento Econômico);
54. State Office of Social Development (Secretaria de Estado de Desenvolvimento Social);
55. State Office of Urban and Housing Development (Secretaria de Estado de Desenvolvimento Urbano e Habitação);
56. State Office of Economy (Secretaria de Estado de Economia);
57. State Office of Education (Secretaria de Estado de Educação);
58. State Office of Sports and Leisure (Secretaria de Estado de Esporte e Lazer);
59. State Office of Government (Secretaria de Estado de Governo);
60. State Office of Justice and Citizenship (Secretaria de Estado de Justiça e Cidadania);
61. State Office of Works and Infrastructure (Secretaria de Estado de Obras e Infraestrutura);
62. State Office for Protection of the Urban Order (Secretaria de Estado de Proteção da Ordem Urbanística);
63. State Office of Institutional Relations (Secretaria de Estado de Relações Institucionais);
64. State Office of Parliamentary Relations (Secretaria de Estado de Relações Parlamentares);
65. State Office of Labor (Secretaria de Estado de Trabalho);

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66. State Office of Transportation and Mobility (Secretaria de Estado de Transporte e Mobilidade);
67. State Office of Tourism (Secretaria de Estado de Turismo);
68. State Office of Environment (Secretaria de Estado do Meio Ambiente);
69. Extraordinary Office of Family Assistance (Secretaria de Extraordinária da Família);
70. Office of Special Projects (Secretaria de Projetos Especiais);
71. Extraordinary Office for People with Disabilities (Secretaria Extraordinária da Pessoa com Deficiência).

5.2. Legislative Branch

1. Audit Court of the Federal District (Tribunal de Contas do Distrito Federal).

5.3. For the entities listed in Distrito Federal, this Agreement does not cover:

(a) procurement by State Office of Culture and Creative Economy (Secretaria de Estado de Cultura e Economia Criativa) of cultural or artistic services;

(b) procurement by Office of the Prosecutor General of the Federal District (Procuradoria-Geral do Distrito Federal) of the following services: information technology, communication, management consulting and research and development.

6. GOIÁS

6.1 All entities of the Executive Branch, including their respective related agencies. For greater certainty, "related agencies" comprises all subordinate bodies and agencies of public law with separate legal personality within the structure of the entities included in this Section.

7. MARANHÃO

7.1 All entities of the Executive Branch, including their respective related agencies. For greater certainty, "related agencies" comprises all subordinate bodies and agencies of public law with separate legal personality within the structure of the entities included in this Section.

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8. MATO GROSSO

8.1 All entities of the Executive Branch, including their respective related agencies. For greater certainty, "related agencies" comprises all subordinate bodies and agencies of public law with separate legal personality within the structure of the entities included in this Section.

9. MINAS GERAIS

9.1. Executive Branch

1. Agency for Development of the Metropolitan Area of Belo Horizonte (Agência de Desenvolvimento da Região Metropolitana de Belo Horizonte);
2. Agency for Development of the Metropolitan Area of Vale do Aço (Agência de Desenvolvimento da Região Metropolitana do Vale do Aço);
3. Regulatory Agency for Water Supply and Sanitary Sewer Services in the State of Minas Gerais (Agência Reguladora de Serviços de Abastecimento de Água e de Esgotamento Sanitário do Estado de Minas Gerais);
4. State Board of Education (Conselho Estadual de Educação);
5. State Government Accountability Office (Controladoria Geral do Estado);
6. Military Fire Department of Minas Gerais (Corpo de Bombeiros Militar de Minas Gerais);
7. Technical Assistance and Rural Extension Company in the State of Minas Gerais (Empresa de Assistência Técnica e Extensão Rural do Estado de Minas Gerais);
8. Clóvis Salgado Foundation (Fundação Clóvis Salgado);
9. Research Support Foundation of the State of Minas Gerais (Fundação de Amparo à Pesquisa do Estado de Minas Gerais);
10. Ouro Preto Art Foundation (Fundação de Arte de Ouro Preto);
11. Minas Gerais Work Education Foundation (Fundação de Educação para o Trabalho de Minas Gerais);
12. Caio Martins Educational Foundation (Fundação Educacional Caio Martins);
13. State Environmental Foundation (Fundação Estadual do Meio Ambiente);
14. Helena Antipoff Foundation (Fundação Helena Antipoff);
15. João Pinheiro Foundation (Fundação João Pinheiro);

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16. Military Office of the Governor (Gabinete Militar do Governador);
17. Social Security Institute of the Civil Servants of State of Minas Gerais (Instituto de Previdência dos Servidores do Estado de Minas Gerais);
18. Social Security Institute of the Military Servants of State of Minas Gerais (Instituto de Previdência dos Servidores Militares do Estado de Minas Gerais);
19. State Institute of Forests (Instituto Estadual de Florestas);
20. Water Management Institute of Minas Gerais (Instituto Mineiro de Gestão das Águas);
21. Commercial Registry of the State of Minas Gerais (Junta Comercial do Estado de Minas Gerais);
22. State Office of the Ombudsman (Ouvidoria Geral do Estado);
23. Civil Police of the State of Minas Gerais (Polícia Civil do Estado de Minas Gerais);
24. Military Police of the State of Minas Gerais (Polícia Militar do Estado de Minas Gerais);
25. Office of Culture and Tourism (Secretaria de Cultura e Turismo);
26. Office of Economic Development (Secretaria de Desenvolvimento Econômico);
27. Office of Social Development (Secretaria de Desenvolvimento Social);
28. Office of Education (Secretaria de Educação);
29. Office of Government (Secretaria de Governo);
30. Office of Infrastructure and Mobility (Secretaria de Infraestrutura e Mobilidade);
31. Office of Environment and Sustainable Development (Secretaria de Meio Ambiente e Desenvolvimento Sustentável);
32. Office of Planning and Management (Secretaria de Planejamento e Gestão);
33. University of the State of Minas Gerais (Universidade do Estado de Minas Gerais);
34. State University of Montes Claros (Universidade Estadual de Montes Claros);
35. Secretary of Agriculture, Livestock and Supply (Secretaria de Agricultura, Pecuária e Abastecimento) (Note 9.4).

9.2. Legislative Branch

1. Minas Gerais Audit Court (Tribunal de Contas de Minas Gerais).

9.3. Other

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1. Public Defender's Office in the State of Minas Gerais (Defensoria Pública do Estado de Minas Gerais).

9.4. For the entities listed in Minas Gerais, this Agreement does not cover procurement by Secretary of Agriculture, Livestock and Supply (Secretaria de Agricultura, Pecuária e Abastecimento) of services or construction services.

10. PARÁ

1. All entities of the Executive Branch, including their respective subordinate agencies. For greater certainty, "subordinate agencies" comprises all subordinate bodies and agencies of public law with separate legal personality within the structure of the entities included in this Section.

11. PARAÍBA

1. All entities of the Executive Branch, including their respective related agencies. For greater certainty, "related agencies" comprises all subordinate bodies and agencies of public law with separate legal personality within the structure of the entities included in this Section.

12. PARANÁ

12.1. Executive Branch

1. All entities of the Executive Branch, including their respective related agencies. For greater certainty, "related agencies" comprises all subordinate bodies and agencies of public law with separate legal personality within the structure of the entities included in this Section.

12.2. Judicial Branch

1. Paraná State Court of Appeals (Tribunal de Justiça do Paraná).

12.3. Legislative Branch

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1. Legislative Assembly (Assembleia Legislativa);
2. Paraná State Audit Court (Tribunal de Contas do Estado do Paraná).

12.4. Other

1. State Public Prosecution Service (Ministério Público Estadual);
2. State Public Defender's Office (Defensoria Pública do Estado).

13. PERNAMBUCO

13.1. Executive Branch

1. Office of State Administration and State Procurement Central (Secretaria de Administração do Estado e Central de Licitações do Estado);
2. State Government Accountability Office (Secretaria da Controladoria Geral do Estado);
3. State Office of the Prosecutor General (Procuradoria-Geral do Estado).

14. RIO DE JANEIRO

14.1. Executive Branch

1. All entities of the Executive Branch, including their respective related agencies. For greater certainty, "related agencies" comprises all subordinate bodies and agencies of public law with separate legal personality within the structure of the entities included in this Section.

14.2. Legislative Branch

1. Rio de Janeiro State Audit Court (Tribunal de Contas do Estado do Rio de Janeiro).

14.3. Other

1. State Public Prosecution Service (Ministério Público Estadual).

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15. RIO GRANDE DO NORTE

1. All entities of the Executive Branch, including their respective related agencies. For greater certainty, "related agencies" comprises all subordinate bodies and agencies of public law with separate legal personality within the structure of the entities included in this Section.

16. RIO GRANDE DO SUL

16.1. Executive Branch

1. Ministry of Civil Affairs (Casa Civil);
2. State Agency for Regulation of Delegated Public Services in Rio Grande do Sul (Agência Estadual de Regulação dos Serviços Públicos Delegados do Rio Grande do Sul);
3. Military Brigade (Brigada Militar);
4. Military House and Civil Defense (Casa Militar e Defesa Civil);
5. Military Fire Department (Corpo de Bombeiros Militar);
6. Independent Road Department (Departamento Autônomo de Estradas de Rodagem);
7. State Traffic Department (Departamento Estadual de Trânsito);
8. Project Development Office (Escritório de Desenvolvimento de Projetos);
9. Research Support Foundation of the State of Rio Grande do Sul (Fundação de Amparo à Pesquisa do Estado do Rio Grande do Sul);
10. Foundation for Social and Educational Assistance (Fundação de Atendimento Sócio-Educativo);
11. Rio Grande do Sul Special Protection Foundation (Fundação de Proteção Especial do Rio Grande do Sul);
12. Liberato Salzano Vieira da Cunha Technical School Foundation (Fundação Escola Técnica Liberato Salzano Vieira da Cunha);
13. State Foundation for Metropolitan and Regional Planning (Fundação Estadual de Planejamento Metropolitano e Regional);
14. State Foundation for Environmental Protection (Fundação Estadual de Proteção Ambiental);
15. Rio Grande do Sul Social Work and Action Foundation (Fundação Gaúcha do Trabalho e Ação Social);

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16. Porto Alegre Symphonic Orchestra Foundation (Fundação Orquestra Sinfônica de Porto Alegre);
17. São Pedro Theater Foundation (Fundação Teatro São Pedro);
18. Zoobotanical Foundation (Fundação Zoobotânica);
19. Office of the Governor (Gabinete do Governador);
20. Office of the Vice-Governor (Gabinete do Vice-Governador);
21. Rio Grande do Sul Rice Institute (Instituto Rio Grandense do Arroz);
22. General Institute of Expert Examinations (Instituto-Geral de Perícias);
23. Social-Security Institute of the State of Rio Grande do Sul (Instituto de Previdência do Estado do Rio Grande do Sul);
24. Service, Industrial, and Commercial Registry of Rio Grande do Sul (Junta Comercial, Industrial e Serviços do Rio Grande do Sul);
25. Civil Police (Polícia Civil);
26. State Office of the Prosecutor General (Procuradoria-Geral do Estado);
27. Office of Penitentiary Administration (Secretaria da Administração Penitenciária);
28. Office of Agriculture, Livestock, and Rural Development (Secretaria da Agricultura, Pecuária e Desenvolvimento Rural);
29. Office of Culture (Secretaria da Cultura);
30. Office of Education (Secretaria da Educação);
31. Treasury Department (Secretaria da Fazenda) (Note 16.2.c.);
32. Office of Public Security (Secretaria da Segurança Pública) (Note 16.2.b.);
33. Office of Coordination and Support to Municipalities (Secretaria de Articulação e Apoio Aos Municípios);
34. Office of Communications (Secretaria de Comunicação);
35. Office of Economic Development and Tourism (Secretaria de Desenvolvimento Econômico e Turismo);
36. Office of Innovation, Science, and Technology (Secretaria de Inovação, Ciência e Tecnologia);
37. Office of Justice, Citizenship, and Human Rights (Secretaria de Justiça, Cidadania e Direitos Humanos);
38. Office of Logistics and Transportation (Secretaria de Logística e Transportes);
39. Office of Works and Housing (Secretaria de Obras e Habitação);

40. Office of Planning, Governance, and Management (Secretaria de Planejamento, Governança e Gestão);
41. Extraordinary Office of Partnerships (Secretaria Extraordinária de Parcerias);
42. Office of Social Work and Assistance (Secretaria de Trabalho e Assistência Social);
43. Office of Sports and Leisure (Secretaria do Esporte e Lazer);
44. Office of Environment and Infrastructure (Secretaria do Meio Ambiente e Infraestrutura);
45. Extraordinary Office of Federative and International Relations (Secretaria Extraordinária de Relações Federativas e Internacionais);
46. Sub-Office of the Assis Brasil State Exhibition Park (Subsecretaria do Parque Estadual de Exposições Assis Brasil);
47. Superintendent's Office of the Port of Rio Grande (Superintendência do Porto do Rio Grande);
48. Superintendent's Office of Penitentiary Services (Superintendência dos Serviços Penitenciários);
49. Rio Grande do Sul State University (Universidade Estadual do Rio Grande do Sul).

16.2. For the entities listed in Rio Grande do Sul, this Agreement does not cover:

(a) procurement of food for the prison system;
(b) procurement by Office of Public Security (Secretaria de Segurança Pública) of motor vehicles;
(c) procurement by Treasury Department (Secretaria da Fazenda) involving sensitive data and information or data and information protected by secrecy rules or national security rules;
(d) procurement of transportation services for public authorities, including the rental of air and ground vehicles.

17. RONDÔNIA

17.1 Executive Branch

1. State Office of Economic Development (Secretaria de Desenvolvimento Econômico).

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18. RORAIMA

18.1 Executive Branch

1. Standing Bidding Committee (Comissão Permanente de Licitação – CPL)
2. Sectoral Commission for Bidding of the Secretariat of State for Infrastructure (Comissão Setorial de Licitação da Secretaria de Estado da Infraestrutura – CSL/SEINF)
3. Sectoral Commission for Bidding of the Secretary of State for Education and Sport (Comissão Setorial de Licitação da Secretaria de Estado da Educação e Desporto – CSL/SEED)
4. Bidding Committee of the State Traffic Department of Roraima (Comissão de Licitação do Departamento Estadual de Trânsito de Roraima)
5. Bidding Committee of the Institute of Social Security of the State of Roraima (Comissão de Licitação do Instituto de Previdência do Estado de Roraima)
6. Bidding Committee of the Institute of Weights and Measures of the State of Roraima (Comissão de Licitação do Instituto de Pesos e Medidas do Estado de Roraima)
7. Bidding Committee of the Institute of Support to Science, Technology and Innovation of the State of Roraima (Comissão de Licitação do Instituto de Amparo à Ciência, Tecnologia e Inovação do Estado de Roraima)
8. Bidding Committee of the State University of Roraima (Comissão de Licitação da Universidade Estadual de Roraima)
9. Bidding Committee of the State Foundation for the Environment and Water Resources (Comissão de Licitação da Fundação Estadual do Meio Ambiente e Recursos Hídricos)
10. Bidding Committee of the Agricultural Defense Agency of Roraima (Comissão de Licitação da Agência de Defesa Agropecuária de Roraima)
11. Bidding Committee of the Commercial Registry of the State of Roraima (Comissão de Licitação da Junta Comercial do Estado de Roraima)
12. Committee of the Virtual University of Roraima (Comissão de Licitação da Universidade Virtual de Roraima)
13. Bidding Committee of the Institute of Land and Colonization of the State of Roraima (Comissão de Licitação do Instituto de Terras e Colonização do Estado de Roraima)

18.2 Judicial Branch

CONGRESO LEGISLATIVO DE LA NACION ARGENTINA

1. Roraima State Court of Appeals (Tribunal de Justiça de Roraima) – TJ/RR

19. SANTA CATARINA

1. All entities of the Executive Branch, including their respective related agencies. For greater certainty, "related agencies" comprises all subordinate bodies and agencies of public law with separate legal personality within the structure of the entities included in this Section.

20. SÃO PAULO

1. All entities of the Executive Branch, including their respective related agencies. For greater certainty, "related agencies" comprises all subordinate bodies and agencies of public law with separate legal personality within the structure of the entities included in this Section.

21. TOCANTINS

1. All entities of the Executive Branch, including their respective related agencies. For greater certainty, "related agencies" comprises all subordinate bodies and agencies of public law with separate legal personality within the structure of the entities included in this Section.

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SECTION C

(OTHER ENTITIES)

Unless otherwise specified, Chapter 13 (Government Procurement) covers procurement by entities listed in this Section, subject to the following thresholds:

THRESHOLDS:

- Goods SDR 400,000
- Services SDR 400,000
- Construction services SDR 5,000,000

LIST OF ENTITIES:

1. Brazilian Mint (Casa da Moeda do Brasil);
2. Brazilian Airport Infrastructure Company (Empresa Brasileira de Infraestrutura Aeroportuária) – INFRAERO;
3. INFRA S.A (previously, Planning and Logistics Company (Empresa de Planejamento e Logística S.A.) – EPL and Engineering, Construction, and Railway Company (VALEC Engenharia, Construções e Ferrovias S.A.).

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SECTION D

(GOODS)

Unless otherwise specified, Chapter 13 (Government Procurement) covers procurement of all goods by the entities listed in Sections A through C.

When procured by Ministry of Defense (Ministério da Defesa), Ministry of Justice and Public Security (Ministério da Justiça e Segurança Pública), and entities related to public security listed in Section B, Chapter 13 (Government Procureemnt) generally covers only procurement of the following Harmonized System (HS) classifications subject to Brazil's Government determinations pursuant to Article 13.5(1) (Security and general exceptions):

HS CHAPTER	DESCRIPTION
Chapter 1	Live Animals
Chapter 2	Meat and edible meat offal
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates
Chapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included
Chapter 5	Products of animal origin, not elsewhere specified or included;
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage
Chapter 7	Edible vegetables and certain roots and tubers
Chapter 8	Edible fruit and nuts; peel of citrus fruit or melons
Chapter 9	Coffee, tea, maté and spices
Chapter 10	Cereals
Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder;
Chapter 13	Lac; gums, resins and other vegetable saps and extracts

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Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included
Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates
Chapter 17	Sugars and sugar confectionery
Chapter 18	Cocoa and cocoa preparations
Chapter 19	Preparations of cereals, flour, starch or milk; pastrycooks' products
Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants
Chapter 21 ex.	Miscellaneous edible preparations; excluding Field Ration
Chapter 22	Beverages, spirits and vinegar
Chapter 23	Residues and waste from the food industries; prepared animal fodder
Chapter 24	Tobacco and manufactured tobacco substitutes
Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement
Chapter 26	Ores, slag and ash
Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes
Chapter 28 ex.	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes; except: 28.50
Chapter 29 ex.	Organic chemicals; except: ex. 29.04; ex. 29.20; ex. 29.21
Chapter 30	Pharmaceutical products
Chapter 31	Fertilisers
Chapter 32 ex.	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks; except:

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	32.08
Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations
Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster
Chapter 35	Albuminoidal substances; modified starches; glues; enzymes
Chapter 37	Photographic or cinematographic goods
Chapter 38	Miscellaneous chemical products
Chapter 39 ex.	Plastics and articles thereof; except: ex.39.26
Chapter 40	Rubber and articles thereof
Chapter 41	Raw hides and skins (other than furskins) and leather
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)
Chapter 43	Furskins and artificial fur; manufactures thereof
Chapter 44	Wood and articles of wood; wood charcoal
Chapter 45	Cork and articles of cork
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard
Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard
Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans
Chapter 50	Silk
Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric
Chapter 52	Cotton
Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn
Chapter 54	Man-made filaments; strip and the like of man-made textile materials;
Chapter 55	Man-made staple fibres

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Chapter 56	Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof
Chapter 57	Carpets and other textile floor coverings
Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery
Chapter 59	Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use
Chapter 60	Knitted or crocheted fabrics
Chapter 61 ex.	Articles of apparel and clothing accessories, knitted or crocheted except. for military use
Chapter 62 ex.	Articles of apparel and clothing accessories, not knitted or crocheted except. for military use
Chapter 63 ex.	Other made up textile articles, sets; worn clothing and worn textile articles; rags except for military use
Chapter 64 ex.	Footwear, gaiters and the like; parts of such articles; except for military use
Chapter 65 ex.	Headgear and parts thereof; except 65.06
Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair
Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials
Chapter 69	Ceramic products
Chapter 70	Glass and glassware
Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal and articles thereof; imitation jewellery; coin
Chapter 72	Iron and steel
Chapter 73	Articles on iron and steel

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Chapter 74	Copper and articles thereof
Chapter 75	Nickel and articles thereof
Chapter 76	Aluminium and articles thereof
Chapter 78	Lead and articles thereof
Chapter 79	Zinc and articles thereof
Chapter 80	Tin and articles thereof
Chapter 81	Other base metals; cermets; articles thereof
Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal
Chapter 83	Miscellaneous articles of base metal
Chapter 87	Vehicles, tractors, cycles and other land vehicles, parts and accessories
Chapter 91	Clocks and watches and parts thereof;
Chapter 92	Musical instruments; parts and accessories of such articles
Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings
Chapter 95	Toys, games and sports requisites; parts and accessories thereof
Chapter 96	Miscellaneous manufactured articles
Chapter 97	Works of art, collectors' pieces and antiques

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SECTION E

(SERVICES)

With the exception of financial services, and unless otherwise specified, this Agreement covers procurement of all services specified in this Appendix by the entities listed in Sections A through C only to the extent that Singapore has provided reciprocal access to that service in its schedule.

Notwithstanding the exception above, the following subsector of financial services is included:
Services auxiliary to insurance classified under W120 code 7. A (d) and CPC 8140:

- consultancy services;
- actuarial services;
- surveys.

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SECTION F

(CONSTRUCTION SERVICES)

LIST OF CONSTRUCTION SERVICES (DIVISION 51, CPC PROV.):

Unless otherwise specified, Chapter 13 (Government Procurement) covers procurement by the entities listed in Sections A through C of the following construction services listed in Division 51 of the Provisional Central Product Classification (CPC Prov.) (others being excluded):

List of construction services covered

CPC	*Description*
512	General construction work for buildings
513	General construction work for civil engineering
514, 516	Installation and assembly work
517	Building completion and finishing work
511, 515, 518	Others

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SECTION G

(GENERAL NOTES)

Unless otherwise specified, the following general notes apply without exception to Chapter 13 (Government Procurement), including to Sections A through F.

1. Chapter 13 (Government Procurement) does not apply to:

(a) procurement made outside the territory of a State Party, for consumption outside the territory of that State Party;

(b) contracting related to the delegation of services, such as authorizations, permits and concessions, including the concession of public works;

(c) public procurement of goods and services purchased under food and nutritional security and school feeding programs that support family farmers or family farming cooperatives carrying specific registration, according to the laws and regulations of a State Party or those of its Sub-central entities;

(d) procurement related to the National Health System (Sistema Único de Saúde – SUS);

(e) procurement conducted between public entities.

2. Brazil reserves the right of applying preferences in accordance with its laws and regulations, as well as set-aside policies in favor of its Micro, Small and Medium Enterprises (MSMEs).

3. Brazil reserves the right of conducting a limited tendering procedure in the procurement of goods and services from nonprofit institutions dedicated to social assistance, public services or social services of public interest.

4. Brazil reserves the right of, in addition to the provisions set forth in subparagraph (f) of Article 13.19(1) (Limited tendering), conducting limited tendering with the same developer of the prototype for the subsequent purchase of the good or service.

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5. Article 13.13(3) (Notices) shall be enforced by Brazil only three years after the entry into force of the Agreement for Brazil.

6. This Agreement covers services specified in Section E and construction services specified in Section F with respect to Singapore only to the extent that Singapore has provided reciprocal access to that service.

7. For greater certainty, the commitments with regard to services in Section E and Section F are subject to limitations, conditions and qualifications specified in List A of Brazil and List B of Brazil in Annex III (Schedule of Reservations and Non-Conforming Measures for Services and Investment for Brazil).

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SECTION H

(MEANS OF PUBLICATION)

Notices of intended procurement shall be publicized in the Brazilian National Portal for Public Procurement (Portal Nacional de Compras Públicas – PNCP), in the terms of Brazilian laws, more specifically Brazilian Civil Code (10.406, January 10th, 2002) and Brazilian Law for Public Procurement (14.133, April 1st, 2021)

https://www.gov.br/pncp/pt-br

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SECTION I

(THRESHOLD ADJUSTMENT FORMULA)

Brazil shall calculate and convert the value of the thresholds into its national currency, using the conversion rates of the International Monetary Fund (IMF). The conversion rates will be the average of the values of its national currency in terms of the SDR published by the IMF in its monthly "International Financial Statistics", over the two-year period preceding 1 October of the year prior to the thresholds becoming effective. The converted thresholds shall apply from 1 January of the following year and shall be fixed for one year.

The value of the newly calculated thresholds shall be made available by Brazil, in its national currency, before the respective thresholds take effect.

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ANNEX 13-A

APPENDIX 13-A-3

SCHEDULE OF COMMITMENTS ON GOVERNMENT PROCUREMENT
PARAGUAY

NOTE ON THE APPLICATION OF CHAPTER GOVERNMENT PROCUREMENT BETWEEN PARAGUAY AND SINGAPORE

Application of Chapter 13 (Government Procurement) shall be subject to receipt by Singapore within three years after entry into force of the Agreement of a written notification by Paraguay stating the consent of Paraguay to apply these Sections.

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SECTION A

(CENTRAL ENTITIES)

THRESHOLDS:

For Goods and Services:

- From the entry into force of the Agreement until the end of the tenth year from its entry into force: SDR 1,067,568.
- From the 11th year until the end of the 15th year from the entry into force of the Agreement: SDR 900,000.
- From the 16th year until the end of the 18th year from the entry into force of the Agreement: SDR 700,000.
- From the 19th year from the entry into force of the Agreement onwards: SDR 650,000.

LIST OF ENTITIES:

A) CENTRAL ADMINISTRATION

1. Ministry of Foreign Affairs (Ministerio de Relaciones Exteriores)
2. Ministry of Justice (Ministerio de Justicia)
3. Ministry of Labor, Employment and Social Security (Ministerio de Trabajo, Empleo y Seguridad Social)
4. Ministry of Industry and Commerce (Ministerio de Industria y Comercio)
5. Ministry of Women (Ministerio de la Mujer)
6. Ministry of Economy and Finance (Ministerio de Economía y Finanzas)
7. Vice President of the Republic (Vicepresidencia de la República)
8. Ministry of Social Development (Ministerio de Desarrollo Social)
9. Ministry of Environment and Sustainable Development (Ministerio del Ambiente y Desarrollo Sostenible)
10. National Secretariat for the Human Rights of People with Disabilities (Secretaría Nacional por los Derechos Humanos de las Personas con Discapacidad)
11. National Secretariat of the Youth (Secretaría Nacional de la Juventud)

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12. General Audit of the Executive Power (Auditoría General del Poder Ejecutivo)
13. National Council of Science and Technology (Consejo Nacional de Ciencia y Tecnología)
14. National Statistics Institute (Instituto Nacional de Estadística)
15. Senior Government Notary (Escribanía Mayor de Gobierno)
16. Office of the Attorney General of the Republic (Procuraduría General de la República)
17. Secretariat of Language Policies (Secretaría de Políticas Lingüísticas)
18. National Secretariat of Anticorruption (Secretaría Nacional Anticorrupción)
19. National Secretariat of Repatriation (Secretaría de Desarrollo para Repatriados y Refugiados Connacionales)
20. Space Agency of Paraguay (Agencia Espacial del Paraguay)
21. National Secretariat of Tourism (Secretaría Nacional de Turismo)

B) LEGISLATIVE POWER

1. National Congress (Congreso Nacional)

C) JUDICIAL POWER

1. Public Ministry (Ministerio Público)
2. Council of the Magistracy (Consejo de la Magistratura)
3. Jury for the Prosecution of Magistrates (Jurado de Enjuiciamiento de Magistrados)
4. Ministry of Public Defense (Ministerio de la Defensa Pública)

D) AUTONOMOUS AND AUTARCHIC ENTITIES

1. National Institute of Technology, Standardization and Metrology (Instituto Nacional de Tecnología, Normalización y Metrología)
2. National Institute for Rural and Land Development (Instituto Nacional de Desarrollo Rural y de la Tierra)
3. Paraguayan Institute of Indigenous (Instituto Paraguayo del Indígena)
4. National Securities Commissioner (Superintendencia de Valores)
5. Directorate of Charity and Social Assistance (Dirección de Beneficiencia y Ayuda Social)
6. National Directorate of the Paraguayan Post Office (Dirección Nacional de Correos del Paraguay)
7. National Directorate of Income Taxes (Dirección Nacional de Ingresos Tributarios)

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8. National Directorate of Intellectual Property Rights (Dirección Nacional de Propiedad Intelectual)
9. Paraguayan Institute of Agricultural Technology (Instituto Paraguayo de Tecnología Agraria)
10. National Service for Plant and Seed Quality and Health (Servicio Nacional de Calidad y Sanidad Vegetal y de Semillas)
11. National Fund for Culture and the Arts (Fondo Nacional de la Cultura y las Artes)
12. National Forestry Institute (Instituto Nacional Forestal)
13. Paraguayan Institute of Crafts (Instituto Paraguayo de Artesanía)
14. Radiological and Nuclear Regulatory Authority (Autoridad Reguladora Radiológica y Nuclear)
15. Secretariat of Consumer Defense and the User (Secretaría de Defensa del Consumidor y el Usuario)
16. National Traffic and Road Safety Agency (Agencia Nacional de Tráfico y Seguridad Vial)
17. National Higher Education Council (Consejo Nacional de Educación Superior)
18. National Secretariat of Culture (Secretaría Nacional de Cultura)

E) FINANCIAL ENTITIES

1. National Promotion Bank (Banco Nacional de Fomento)
2. Agricultural Credit of Enabling (Crédito Agrícola de Habilitación)
3. Livestock Fund (Fondo Ganadero)
4. Financial Development Agency (Agencia Financiera de Desarrollo)

F) SOCIAL SECURITY

Social Security Fund for Employees and Railway Workers (Caja de Seguros Sociales de Empleados y Obreros Ferroviarios)

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SECTION B

(SUB-CENTRAL ENTITIES)

Excluded.

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SECTION C

(OTHER ENTITIES)

Excluded.

SECTION D

(GOODS)

Unless otherwise specified, and subject to the respective Notes in each Section and to the General Notes in Section G, Chapter 13 (Government Procurement) covers all government procurement of goods carried out by the entities listed in Section A, with the exception of goods that correspond to the Harmonized System (HS) listed below

HS Nomenclature	Description
04	Dairy produce; birds' eggs; natural honey; edible products of animal origin not elsewhere specified or included
1101.00	Wheat or meslin flour
11.02	Cereal flours other than of wheat or meslin
1108.12.00	Maize (corn) starch
1108.14.00	Manioc (cassava) starch
15.15	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.
15.16	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised whether or not refined, but not further prepared
1517.10.00	Margarine, excluding liquid margarine
1601.00.00	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products
17.01	Cane or beet sugar and chemically pure sucrose, in solid form
19.02	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagna, gnocchi, ravioli, cannelloni; couscous, whether or not prepared
19.04	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour,

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	groats and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included
19.05	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.
20.09	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.
2101.20.20	Of maté
2201.10.00	Mineral waters and aerated waters
2804.30.00	Nitrogen
2804.40.00	Oxygen
2815.20.00	Potassium hydroxide (caustic potash)
30	Pharmaceutical products
32.08	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter.
32.09	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium.
32.14	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for façades, indoor walls, floors, ceilings or the like.
32.15	Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid.
34.01	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, molded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent.

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39.17	Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics.
39.23	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.
39.25	Builders' ware of plastics, not elsewhere specified or included.
3926.10.00	Office or school supplies
4011.40.00	Of a kind used on motorcycles
44.18	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.
48.19	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like.
48.20	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other),folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard.
48.21	Paper or paperboard labels of all kinds, whether or not printed.
49.01	Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.
49.11	Other printed matter, including printed pictures and photographs.
61	Articles of apparel and clothing accessories, knitted or crocheted
63.02	Bed linen, table linen, toilet linen and kitchen linen.
70.07	Safety glass, consisting of toughened (tempered) or laminated glass
72.14	Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling.
72.15	Other bars and rods of iron or non-alloy steel.
72.16	Angles, shapes and sections of iron or non-alloy steel.
72.17	Wire of iron or non-alloy steel.

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73.05	Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel
73.07	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.
73.08	Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel.
7309.00	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.
7310	Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 l, whether or not lined or heat insulated, but not fitted with mechanical or thermal equipment.
7311.00.00	Containers for compressed or liquefied gas, of iron or steel.
7313.00.00	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel
73.14	Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.
73.17.00	Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper
8303.00.00	Boxes of flow, armored doors and chambers for vaults, chests and safety boxes and similar articles, of common metal.
83.11	Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides;

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	wire and rods, of agglomerated base metal powder, used for metal spraying
8701.95.90	Tractors (other than tractors of heading 87.09. Other, of an engine power. Exceeding 130 kW.
8703.22	Other vehicles, with only spark-ignition internal combustion reciprocating piston engine. Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc
8703.23	Other vehicles, with only spark-ignition internal combustion reciprocating piston engine. Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc
8704.21.90	Motor vehicles for the transport of goods. Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel). g.v.w. not exceeding 5 tonnes.
8704.22.90	Motor vehicles for the transport of goods. Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel). g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes.
8704.31.90	Motor vehicles for the transport of goods. Other, with spark-ignition internal combustion piston engine. g.v.w. not exceeding 5 tonnes.
8711.20.20	Motorcycles with a cylinder capacity greater than 125 cm3.
8711.20.10	Motorcycles with a cylinder capacity not exceeding 125 cm3.
9020.00	Other respirators and gas masks, other than protective masks with no mechanism or removable filter element.

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SECTION E

(SERVICES)

POSITIVE LIST OF SERVICES

SECTORS AND SUBSECTORS	OF THE CPC Section B
1. SERVICES PROVIDED TO COMPANIES	
B. Computer Services and related services	
a. Consulting services in Computer equipment installation	84100
b. System Analysis Services	84220
c. Data processing Services	843
d. Database services	844
C. Research and Development Services	
b. Research and development services of social sciences and humanities	852
F. Other services provided to companies	
b. Public Opinion Survey Services	86402
c. Management Consultants Services	865
d. Services related to those of administration consultations	866
h. Mining-related services	883+5115
n. Equipment maintenance and repair services (excluding ships, aircraft and other transport equipment)	663+8861-8866
s. Services rendered on the occasion of assemblies or conventions	87909*
2. COMMUNICATIONS SERVICES	
C. Telecommunications services	
4. DISTRIBUTION SERVICES	
B. Wholesale Trade Services	622
C. Retail Trade Services	631+632 6111 +6113+6121

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D. Franchise Services	8929

7. FINANCIAL SERVICES

9. TOURISM SERVICES AND TRAVEL-RELATED SERVICES

A. Hotels and restaurants (including food supply services from outside by contract)	641-643
C. Tour guide Services	7472

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SECTION F

(CONSTRUCTION SERVICES)

Excluded.

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SECTION G

(GENERAL NOTES)

1. In view of the asymmetries existing between Paraguay and Singapore and considering that Paraguay is a country without Maritime Coastal and Less Relative Economic Development, a Special and Differential Treatment for Paraguay is requested in the Chapter of Government Procurement for negotiations between MERCOSUR and Singapore.

2. In view of the application of the principle mentioned above, Paraguay will reserve the right to adopt the following measures, among others:

(a) Apply a margin of price preference to goods and services of national origin, established in the internal legislation, guaranteeing that the rules of preferences and their applications are transparent and clearly described.

(b) Use support programs to stimulate national development, innovation, scientific and technological research, including offsets provided that their conditions and their assessment are non-discriminatory and it is indicated in the notice of intended procurement as well as clearly defined in the procurement documents.

3. The coverage of the Chapter will be defined by negative list of goods, positive list of services and list of governmental entities.

4. Exceptions to the scope of application. This Chapter does not apply to:

(a) Purchases of "State Owned Enterprises" and any other public institution not listed in Section A (Central Entities).

(b) Contracts carried out within national policies directed to: education, health, social, industry, environment, defense and national security, family agriculture, and other programs declared of strategic by the Government.

(c) Construction services.

(d) Contracts for the delegation of services, such as authorizations, permits and concessions, including the concession of public works.

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(e) Non-contractual agreements or any form of assistance provided by a State Party or by a State enterprise, including contracting under programs financed with loans from international financial organizations, donations, capital increases, subsidies, public provision of goods and services, to people or governments at the regional, province or local level.

(f) The acquisition of services of agencies or services of tax warehouses, services of liquidation and administration for regulated financial institutions, nor the services of sale and distribution of public debt.

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SECTION H

(MEANS OF PUBLICATION)

1. For subparagraph (a) of Article 13.12(2) (Information on the procurement system)

   Sistema de Información de las Contrataciones Públicas.

2. For subparagraph (b) of Article 13.12(2) (Information on the procurement system)

   Sistema de Información de las Contrataciones Públicas.

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SECTION I

(THRESHOLD ADJUSTMENT FORMULA)

Paraguay shall calculate and convert the value of the thresholds into its national currency, using the conversion rates of the International Monetary Fund (IMF). The conversion rates will be the average of the values of its national currency in terms of the SDR published by the IMF in its monthly "International Financial Statistics", over the two-year period preceding 1 October of the year prior to the thresholds becoming effective. The converted thresholds shall apply from 1 January of the following year and shall be fixed for one year.

The value of the newly calculated thresholds shall be made available by Paraguay, in its national currency, before the respective thresholds take effect.

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ANNEX 13-A
APPENDIX 13-A-4

SCHEDULE OF COMMITMENTS ON GOVERNMENT PROCUREMENT
URUGUAY

SECTION A

(CENTRAL ENTITIES)

This Agreement applies to public procurement conducted by the Uruguayan entities listed in Sections A and C, when the value of public procurement has been estimated, in accordance with Article 13.4 (Valuation of contracts), which is the same or that exceeds:

For Goods and Services:

- From the entry into force of the Agreement until the end of the 10th from its entry into force: SDR 284,091 (two hundred, eighty-four thousand and ninety-one).
- From the 11th (eleventh) year until the end of the 15th (fifteenth) year from the entry into force of this Agreement: SDR 200,000 (two hundred thousand).
- From the 16th (sixteenth) year from the entry into force of the Agreement onwards: SDR 130,000 (one hundred, thirty thousand).

For Construction Services:

- SDR 5,652,032 (five million, six hundred fifty-two thousand and thirty-two) for the construction or public works services specified in Section F.

LIST OF ENTITIES

Unless otherwise specified in this Section, all entities / agencies listed below are covered by this Agreement.

A) PODER EJECUTIVO (EXECUTIVE BRANCH)

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1. Presidencia de la República (1) (Presidency of the Republic)
2. Ministerio de Defensa Nacional (2) (Ministry of National Defense)
3. Ministerio del Interior (2) (Ministry of Interior)
4. Ministerio de Economía y Finanzas (Ministry of Economy and Finances)
5. Ministerio de Relaciones Exteriores (Ministry of Foreign Affairs)
6. Ministerio de Ganadería, Agricultura y Pesca (Ministry of livestock, farming and fishing)
7. Ministerio de Industria, Energía y Minería (Ministry of Energy and Mining Industry)
8. Ministerio de Turismo (Ministry of Tourism)
9. Ministerio de Transporte y Obras Públicas (Ministry of Transport and Construction services)
10. Ministerio de Educación y Cultura (Ministry of Education and Culture)
11. Ministerio de Salud Pública (Ministry of Public Health)
12. Ministerio de Trabajo y Seguridad Social (Ministry of Labor and Social Security)
13. Ministerio de Vivienda y Ordenamiento Territorial (Ministry of Housing and Territorial Planning)
14. Ministerio de Desarrollo Social (Development Ministry)
15. Ministerio de Ambiente (Ministry of Environment)

B) PODER LEGISLATIVO (LEGISLATIVE BRANCH)

1. Cámara de Senadores. (Chamber of Senators)
2. Cámara de Representantes (House of Representatives).
3. Asamblea General (General Assembly)
4. Comisión Permanente (Permanent Commission)
5. Comisión Administrativa (Administrative Commission)

C) PODER JUDICIAL (JUDICIAL BRANCH)

1. Suprema Corte de Justicia (Supreme Court of Justice)
2. Tribunales de Apelaciones (Courts of Appeals)
3. Juzgados Letrados de Primera Instancia (Trial Courts of First Instance)
4. Juzgados de Paz Departamentales de la Capital (Departmental Courts of Peace of the Capital)
5. Juzgados de Faltas (Fault Courts)
6. Juzgados de Paz Departamentales del Interior (Departmental Courts of Peace of the Interior)
7. Juzgados de Paz de las Ciudades, Villas o Pueblos del Interior (Courts of Peace of the Cities, Towns or Peoples of the Interior)

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8. Juzgados de Paz Rurales (Rural Peace Courts)
9. Corte Electoral (Electoral Court)
10. Tribunal de Cuentas (Court of Accounts)
11. Tribunal de lo Contencioso Administrativo (Administrative Litigation Court)

URUGUAY'S NOTES TO ITS LIST OF ENTITIES:

(1) The hiring of goods and services by the Presidency of the Republic does not include those carried out by the Central Operative Unit "Plan de Integración Socio-Habitacional "Juntos"", regulated by law number 18829 of 24 October 2011.

(2) Purchases made by the Ministry of Defense and by the Ministry of the Interior do not include purchases of strategic goods listed below:

- armament
- nuclear war material
- fire control equipment
- ammunition and explosives
- missiles
- aircraft and components for aircraft
- equipment for takeoff, landing and ground handling of aircraft
- boats and maritime equipment

Neither are the procurement of goods made by the Ministry of Defense and the Ministry of the Interior covered by Section 2 (Food, Beverage and Tobacco, Textile and Clothing and Leather Products) of the Central Product Classifier (CPC version 1.0. of the United Nations) covered.

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SECTION B

(SUB-CENTRAL ENTITIES)

Uruguay shall consult with its departmental governments with a view to achieving their inclusion in Uruguay's market access offer on a voluntary basis.

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SECTION C

(OTHER ENTITIES)

A) AUTONOMOUS ENTITIES

1. Administración Nacional de Educación Pública (ANEP) (1)
2. Consejo Directivo Central (CODICEN)
3. Instituto Nacional de Colonización (INC)
4. Universidad de la República (UDELAR) (2)
5. Universidad Tecnológica (UTEC)

B) DECENTRALIZED SERVICES

6. Administración Nacional de Correos (ANC)
7. Instituto Uruguayo de Meteorología (INUMET)

URUGUAY'S NOTES TO ITS LIST OF ENTITIES:

(1) Purchases of the ANEP do not include those that are made to acquire, execute, repair goods or contract services for the maintenance and infrastructure improvements of teaching premises under its dependency.

(2) Purchases of the University of the Republic do not include those that are made to acquire, execute, repair goods or contract services for scientific research.

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SECTION D

(GOODS)

This Agreement applies to all public procurement of goods acquired by entities included in the Sections A and C unless otherwise specified in the Agreement, including its Annexes.

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SECTION E

(SERVICES)

This Agreement applies to all public procurement of services contracted by entities included in Sections A and C unless otherwise specified in the Agreement, including its Annexes.

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SECTION F

(CONSTRUCTION SERVICES)

The following construction services in the sense of Division 51 of the Central Product Classification as contained in document MTN.GNS/W/120 are covered (others being excluded):

LIST OF CONSTRUCTION SERVICES COVERED

CPC	Description
512	General construction work for buildings
513	General construction work for civil engineering
514, 516	Installation and assembly work
517	Building completion and finishing work
511, 515, 518	Others

NOTES TO SECTION F:

The offer regarding services is subject to the measures listed in Uruguay's Schedule of Specific Commitments in Annex II (Schedules of Specific Commitments for Services)

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SECTION G

(GENERAL NOTES)

Unless otherwise provided, the following general notes apply without exception to this Agreement.

1. This Agreement does not apply to:

(a) purchases of crude oil and its derivatives, basic oils, lubricant additives and their respective freight charges;

(b) energy purchases;

(c) purchases of livestock by selection, in the case of specimens with special characteristics;

(d) the contracting of financial services;

(e) contracts for the delegation of services, such as authorizations, permits and concessions, including the concession of public works;

(f) hiring carried out within the framework of the Public Procurement for Development Program.

(g) the acquisition of services of agencies or services of fiscal deposits, services of liquidation and administration for regulated financial institutions, nor the services of sale and distribution of public debt;

(h) the hiring of non-profit institutions dedicated to social assistance, teaching, research and institutional development.

2. Notwithstanding any provision of this Agreement, in construction services contracts or public works, Uruguay may grant a margin of preference in the price of the offers which may be conditioned to hiring of nationals, in accordance with the requirements of qualification established in Uruguayan laws and regulations.

3. Notwithstanding Chapter 13 (Government Procurement), Uruguay may reserve in each year, purchase contracts subject to the Agreement for an amount equivalent to 15% (fifteen percent) of its total purchases of the previous year, with the object of promoting specific plans of promotion of

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some sector or activity, founded on public policies and instrumented in rules that specify their content and scope.

EXCEPTIONS TO THE PUBLIC BIDDING PROCEDURE

Entities may award contracts by other means than the open tender procedures, in any of the following circumstances:

(a) in the case of construction services or public works, if construction services additional to those originally contracted are required, which respond to unforeseen circumstances and which are necessary for the fulfilment of the objectives of the contract that originated them. However, the total value of the contracts awarded for such additional construction or public works services may not exceed 50 % of the amount of the main contract; and

(b) if an entity requires consulting services related to aspects of a confidential nature, whose dissemination could reasonably be expected to compromise confidential information of the public sector, cause serious economic disturbances or, similarly, be contrary to the public interest.

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SECTION H

(MEANS OF PUBLICATION)

Website of the ARCE (State Procurement Regulatory Agency)
http://www.comprasestatales.gub.uy

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SECTION I

(THRESHOLD ADJUSTMENT FORMULA)

Uruguay shall calculate and convert the value of its thresholds into its national currency, using the conversion rates of the International Monetary Fund (IMF). The conversion rates will be the average of the values of its national currency in terms of the SDR published by the IMF in its monthly "International Financial Statistics", over the two-year period preceding 1 October of the year prior to the thresholds becoming effective. The converted thresholds shall apply from 1 January of the following year and shall be fixed for one year.

The value of the newly calculated thresholds shall be made available by Uruguay, in its national currency, before the respective thresholds take effect.

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ANNEX 13-A
APPENDIX 13-A-5

SCHEDULE OF COMMITMENTS ON GOVERNMENT PROCUREMENT SINGAPORE

SECTION A

(CENTRAL ENTITIES)

Thresholds:

Unless otherwise specified, Chapter 13 (Government Procurement) shall cover procurement by the entities listed in Section A, subject to the following thresholds:

50,000 SDR	Goods (specified in Section D)
50,000 SDR	Services (specified in Section E)
5,000,000 SDR	Construction Services (specified in Section F)

List of Entities:

1. Auditor-General's Office
2. Attorney-General's Chambers
3. Cabinet Office
4. Istana
5. Judicature
6. Ministry of Communications and Information
7. Ministry of Culture, Community and Youth
8. Ministry of Education
9. Ministry of Finance
10. Ministry of Foreign Affairs
11. Ministry of Health
12. Ministry of Home Affairs
13. Ministry of Law
14. Ministry of Manpower
15. Ministry of National Development
16. Ministry of Social and Family Development
17. Ministry of Sustainability and the Environment
18. Ministry of Trade and Industry
19. Ministry of Transport
20. Parliament

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21. Presidential Councils
22. Prime Minister's Office
23. Public Service Commission
24. Ministry of Defence

Notes to Section A:

1. Chapter 13 (Government Procurement) applies to purchases by the Singapore Ministry of Defence of the following Federal Supply Categories (FSC) of the United States of America (others being excluded) subject to the Government of Singapore's determinations under the provision of paragraph 1 of Article 13.5 (Security and general exceptions).

FSC	*Description*
22	Railway Equipment
23	Ground Effect Vehicles, Motor Vehicles, Trailers and Cycles
24	Tractors
25	Vehicular Equipment Components
26	Tires and Tubes
29	Engine Accessories
30	Mechanical Power Transmission Equipment
31	Bearings
32	Woodworking Machinery and Equipment
34	Metalworking Machinery
35	Service and Trade Equipment
36	Special Industry Machinery
37	Agricultural Machinery and Equipment
38	Construction, Mining, Excavating and Highway Maintenance Equipment
39	Materials Handling Equipment
40	Rope, Cable, Chain and Fittings
41	Refrigeration, Air Conditioning and Air Circulating Equipment
42	Fire Fighting, Rescue and Safety Equipment
43	Pumps and Compressors
44	Furnace, Steam Plant and Drying Equipment
45	Plumbing, Heating and Sanitation Equipment
46	Water Purification and Sewage Treatment Equipment
47	Pipe, Tubing, Hose and Fittings
48	Valves
51	Handtools
52	Measuring Tools
53	Hardware and Abrasives
54	Prefabricated Structures and Scaffolding
55	Lumber, Millwork, Plywood and Veneer
56	Construction and Building Materials

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61 Electric Wire, and Power and Distribution Equipment
62 Lighting, Fixtures and Lamps
63 Alarm, Signal and Security Detection Systems
65 Medical, Dental and Veterinary Equipment and Supplies
67 Photographic Equipment
68 Chemicals and Chemical Products
69 Training Aids and Devices
70 General Purpose Automatic Data Processing Equipment, Software, Supplies and Support Equipment
71 Furniture
72 Household and Commercial Furnishings and Appliances
73 Food Preparation and Serving Equipment
74 Office Machines, Text Processing Systems and Visible Record Equipment
75 Office Supplies and Devices
76 Books, Maps and other Publications
77 Musical Instruments, Phonographs and Home-Type Radios
78 Recreational and Athletic Equipment
79 Cleaning Equipment and Supplies
80 Brushes, Paints, Sealers and Adhesives
81 Containers, Packaging and Packing Supplies
83 Textiles, Leather, Furs, Apparel and Shoe Findings, Tents and Flags
84 Clothing, Individual Equipment, and Insignia
85 Toiletries
87 Agricultural Supplies
88 Live Animals
89 Subsistence
91 Fuels, Lubricants, Oils and Waxes
93 Non-metallic Fabricated Materials
94 Non-metallic Crude Materials
95 Metal Bars, Sheets and Shapes
96 Ores, Minerals, and their Primary Products
99 Miscellaneous

2. Chapter 13 (Government Procurement) shall not apply to any procurement in respect of:

(a) construction contracts for chanceries abroad and headquarters buildings made by the Ministry of Foreign Affairs; and

(b) contracts made by the Internal Security Department, Criminal Investigation Department, Security Branch and Central Narcotics Bureau of the Ministry of Home Affairs as well as procurement that have security considerations made by the Ministry.

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SECTION B

(SUB-CENTRAL ENTITIES)

Not applicable for Singapore as Singapore does not have any sub-central government entities.

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SECTION C

(OTHER ENTITIES)

Thresholds:

Unless otherwise specified, Chapter 13 (Government Procurement) shall cover procurement by the entities listed in Section C, subject to the following thresholds:

400,000 SDR	Goods (specified in Section D)
400,000 SDR	Services (specified in Section E)
5,000,000 SDR	Construction Services (specified in Section F)

List of Entities:

1. Accounting and Corporate Regulating Authority
2. Agency for Science, Technology and Research
3. Board of Architects
4. Building and Construction Authority
5. Casino Regulatory Authority
6. Central Provident Fund
7. Civil Aviation Authority of Singapore
8. Civil Service College
9. Competition and Consumer Commission of Singapore
10. Council for Estate Agencies
11. Economic Development Board
12. Energy Market Authority
13. Enterprise Singapore
14. Government Technology Agency
15. Health Promotion Board
16. Health Sciences Authority
17. Hotels Licensing Board
18. Housing and Development Board
19. Info-communications Media Development Authority
20. Inland Revenue Authority of Singapore
21. Institute of Technical Education
22. Intellectual Property Office of Singapore
23. ISEAS-Yusof Ishak Institute
24. Jurong Town Corporation
25. Land Transport Authority
26. Maritime and Port Authority of Singapore
27. Monetary Authority of Singapore
28. Nanyang Polytechnic

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29. National Arts Council
30. National Environment Agency
31. National Heritage Board
32. National Library Board
33. National Parks Board
34. Ngee Ann Polytechnic
35. Professional Engineers Board
36. Public Transport Council
37. Republic Polytechnic
38. Science Centre Board
39. Sentosa Development Corporation
40. Singapore Examinations and Assessment Board
41. Singapore Food Agency
42. Singapore Land Authority
43. Singapore Nursing Board
44. Singapore Pharmacy Council
45. Singapore Polytechnic
46. Singapore Tourism Board
47. SkillsFuture Singapore
48. SPORT Singapore
49. Temasek Polytechnic
50. Tote Board
51. Traditional Chinese Medicine Practitioners Board
52. Urban Redevelopment Authority
53. Workforce Singapore
54. Yellow Ribbon Singapore

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SECTION D

(GOODS)

Chapter 13 (Government Procurement) shall cover procurement of all goods by the entities listed in Sections A and C, unless otherwise specified in Chapter 13 (Government Procurement).

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SECTION E

(SERVICES)

The following services as contained in document MTN.GNS/W/120 are covered (others being excluded):

CPC	*Description*
61	Sale, Maintenance and Repair Services of Motor Vehicles and Motorcycles
633	Repair Services of Personal and Household Goods
641 - 643	Hotels and Restaurants (including Catering)
712	Other Land Transport Services
74710	Travel Agencies and Tour Operators
7472	Tourist Guide Services
7512	Courier Services
7523	Electronic Mail
7523	Voice Mail
7523	On-Line Information and Database Retrieval
7523	Electronic Data Interchange
81	Financial Services - *Except asset management and other financial services procured by the Ministry of Finance and the Monetary Authority of Singapore for the purpose of managing official foreign reserves and other foreign assets of the Government of Singapore.* - *Except asset management and other financial services procured by the Central Provident Fund Board.*
82	Real Estate Services - *Includes only real estate consultancy services, auction and valuation services.*
84	Computer and Related Services
862	Accounting, Auditing and Book-keeping Services
864	Market Research and Public Opinion Polling Services
865	Management Consulting Services
866	Services Related to Management Consulting
8671	Architectural Services
8672	Engineering Services
8673	Integrated Engineering Services
86742	Landscape Architectural Services
8675	Engineering Related Scientific and Technical Consulting Services
8676	Technical Testing and Analysis Services
871	Advertising Services
87201	Executive Search Services
87202	Placement Services of Office Support Personnel and Other Workers
87203	Supply Services of Office Support Personnel
874	Building-Cleaning Services
87905	Translation and Interpretation Services
88442	Publishing and Printing Services on a Fee or Contract Basis - *Except for the printing of Government legislation and gazette as well as question papers and other documents, specimens, materials or items relating to national examinations.*

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924	Adult Education Services
932	Veterinary Services
94	Sewage and Refuse Disposal, Sanitation and other Environmental Protection Services
96112	Motion Picture or Video Tape Production Services
96113	Motion Picture or Video Tape Distribution Services
96121	Motion Picture Projection Services
96122	Video Tape Projection Services
9619	Other Entertainment Services
96311	Library Services
964	Sporting and other Recreational Services - *Except gambling and betting services.*
-	Biotechnology Services
-	Exhibition Services - *Except exhibition services for museums and other facilities related to the functions of the National Heritage Board.*
-	Commercial Market Research
-	Interior Design Services, Excluding Architecture
-	Professional, Advisory and Consulting Services Relating to Agriculture, Forestry, Fishing and Mining, Including Oilfield Services
-	Telecommunications Services[1] Basic Telecommunication Services[2], including resale (facilities-based and services-based): (a) Public Switched Services[3] (local and international) (b) Leased Circuit Services (local and international) Mobile Services[4], including resale (facilities-based and services-based): (a) Public Mobile Data Service (PMDS) (b) Public Trunked Radio Service (PTRS) (c) Public Radio Paging Service (PRPS) (d) Public Cellular Mobile Telephone Service (PCMTS) *[1]Telecommunication services exclude broadcasting services, which are services consisting of the uninterrupted chains of transmission by wired or wireless means required for the reception and/or display of aural and/or visual programme signals by all or part of the public.* *[2]Basic Telecommunication Services may be provided using satellite technology.* *[3]Includes voice, data and facsimile services.* *[4]Mobile Services may be provided using satellite technology.*

Notes to Section E:

1. The offer regarding services is subject to the measures listed in List A of Singapore and List B of Singapore in Annex III (Schedule of Reservations and Non-Conforming Measures for Services and Investment for Singapore).

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SECTION F

(CONSTRUCTION SERVICES)

The following construction services in the sense of Division 51 of the Central Product Classification as contained in document MTN.GNS/W/120 are covered (others being excluded):

List of construction services covered

CPC	*Description*
512	General construction work for buildings
513	General construction work for civil engineering
514, 516	Installation and assembly work
517	Building completion and finishing work
511, 515, 518	Others

Notes to Section F:

1. The offer regarding services is subject to the measures listed in List A and List B of the Schedules of Reservations and Non-Conforming Measures for Services and Investment for Singapore in Annex III.

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SECTION G

(GENERAL NOTES)

Chapter 13 (Government Procurement) shall not apply to any procurement made by a covered entity on behalf of a non-covered entity.

SECTION H

(MEANS OF PUBLICATION)

1. For subparagraph (a) of Article 13.12(2) (Information on the Procurement System):

   The Republic of Singapore Government Gazette

2. For subparagraph (b) of Article 13.12(2) (Information on the Procurement System):

   The Government Electronic Business portal (GeBIZ)

   https://www.gebiz.gov.sg/

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SECTION I

(THRESHOLD ADJUSTMENT FORMULA)

1. The thresholds for the procurement of goods and services by entities listed in Sections A through C, and the thresholds for procurement of construction services by entities listed in Sections A through C shall be adjusted in every even-numbered year with each adjustment taking effect on January 1, beginning on January 1 of the first even-numbered year after the date of entry into force of this Agreement for Singapore.

2. The adjustments shall be based on the average of the daily conversion rates of the Singapore currency in terms of the Special Drawing Rights (SDR), published by the International Monetary Fund in its monthly *International Financial Statistics* over the two-year period preceding October 1 or November 1 of the year prior to the thresholds in Singapore currency becoming effective which will be from January 1.

3. Singapore shall consult if a major change in its national currency relative to the SDR or to the national currency of another Party were to create a significant problem with regard to the application of Chapter 13 (Government Procurement).

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CHAPTER 14

COMPETITION POLICY

ARTICLE 14.1

Definitions

For the purposes of this Chapter:

(a) "Competition Advocacy" means non-enforcement actions by the competition authorities to promote competition; where applicable, such non-enforcement actions may be defined under the competition laws of a State Party;

(b) "Competition Authority" means any authority responsible for the enforcement of each State Party's respective competition laws;

(c) "Competition Laws" means laws and regulations of a State Party governing anticompetitive business conduct;

(d) "Enforcement Proceedings" means judicial or administrative proceedings following an investigation into an alleged violation of the Competition Laws.

ARTICLE 14.2

Objectives

1. The State Parties recognise that anticompetitive business conduct has the potential to distort the proper functioning of markets and undermine the benefits of trade liberalisation. The State Parties seek to take appropriate measures to proscribe such conduct, implement policies to promote

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competition and cooperate on matters covered by this Chapter to help secure the benefits of this Agreement.

2. The State Parties agree that the following anticompetitive business conduct, which is subject to the imposition of sanctions or other penalties in accordance with their respective Competition Laws, is incompatible with this Agreement, in so far as such conduct may affect trade between the State Parties:

(a) agreements between enterprises, decisions by associations of enterprises and concerted practices, which have as their object or effect the prevention, restriction or distortion of competition;

(b) any abuse by one or more enterprises of a dominant position or a substantial market power; and

(c) concentrations between enterprises, which significantly impede effective competition, as specified in the respective Competition Laws of the State Parties.

ARTICLE 14.3

Competition Laws and Competition Authorities

1. Each State Party shall adopt or maintain Competition Laws that proscribe anticompetitive business conduct, with the objective of encouraging competition in order to promote economic efficiency, and shall take appropriate action with respect to such conduct.

2. Each State Party shall apply its Competition Laws to all commercial activities within its territory. This paragraph does not prevent a State Party from applying its Competition Laws to commercial activities outside its territory that have anticompetitive effects within its jurisdiction.

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3. Each State Party may provide for certain exclusions or exemptions from the application of its Competition Laws provided that those exclusions or exemptions are transparent, are in accordance with its Competition Laws, and are based on public policy grounds or public interest grounds.

4. Each State Party shall maintain a Competition Authority that enforces its Competition Laws in accordance with the objectives of this Chapter, and shall ensure that its Competition Authority does not discriminate on the basis of nationality.

5. Each State Party shall ensure independence in decision-making by its Competition Authority in relation to the enforcement of its Competition Laws.

ARTICLE 14.4

Due Process in Enforcement of Competition Laws

1. The State Parties recognise the importance of enforcing their respective Competition Laws in a transparent, timely, and non-discriminatory manner, respecting the principles of procedural fairness and rights of defence of the persons under investigation for possible violation of Competition Laws.

2. Each State Party shall ensure that its Competition Authority affords a person under investigation for possible violation of the Competition Laws of that State Party reasonable opportunity to be heard by that Competition Authority with respect to significant legal, factual or procedural issues that arise during the investigation.

3. Each State Party shall ensure that before it imposes a sanction or remedy against a person for violating its Competition Laws, it affords that person:

(a) information about its Competition Authority's competition concerns, including the identification of the specific Competition Laws alleged to have been violated and the associated maximum potential penalties, if not publicly available;

(b) a reasonable opportunity to have access to information within the Competition Authority's possession that is necessary to prepare an adequate defence to the Competition Authority's allegations, in a manner that is consistent with each State Party's laws and regulations;

(c) a reasonable opportunity to be represented by legal counsel; and

(d) a reasonable opportunity to be heard and present evidence or testimony in that person's defence.

4. Each State Party shall provide a person that is subject to the imposition of a sanction or remedy for violation of its Competition Laws with the opportunity to seek review of the sanction or remedy, including review of alleged substantive or procedural errors, in a court or other independent tribunal established under that State Party's laws and regulations.

5. Each State Party may authorise its Competition Authority to resolve alleged violations voluntarily by consent of the Competition Authority and the person subject to the investigation. A State Party may provide for this voluntary resolution to be subject to approval in accordance with each State Party's laws and regulations.

6. Each State Party shall provide for the protection of confidential information obtained by its Competition Authority during the investigative process. If a State Party's Competition Authority uses or intends to use that information in an enforcement proceeding, the State Party shall, if it is permissible under its law and as appropriate, allow the person under investigation or the person's legal counsel timely access to information that is necessary to prepare an adequate defence to the Competition Authority's allegations.

ARTICLE 14.5

Transparency

1. The State Parties recognise the value of making their competition enforcement policies as transparent as possible.

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2. Each State Party shall ensure that its Competition Laws are publicly available.

3. On request of another State Party, a State Party shall make available to the requesting State Party public information concerning:

(a) its competition law enforcement policies and practices;[1] and

(b) exclusions or exemptions under its Competition Laws, provided that the request specifies the particular good or service and market of concern and includes information explaining how the exclusions or exemptions may hinder trade or investment between the State Parties.

4. Each State Party shall ensure that a final decision by its Competition Authority finding a violation of its Competition Laws is made available in writing and sets out findings of fact and the reasoning, including legal and, if applicable, economic analysis, on which the decision is based.

5. Each State Party shall further ensure that a final decision referred to in paragraph 4 and any order implementing that decision are published, or, if publication is not practicable, are otherwise made available to the public in a manner that enables interested persons and other Parties to become acquainted with them.

6. Each State Party shall ensure that the version of the decision or order that is published or otherwise made available to the public is redacted to the extent necessary to be consistent with that State Party's laws and regulations regarding confidentiality and privilege and the need to safeguard information on the grounds of public policy or public interest. A State Party's Competition Authority will oppose, to the fullest extent possible, the disclosure of confidential information protected under that State Party's Competition Laws.

ARTICLE 14.6

[1] For greater certainty, disclosure of competition enforcement policies and practices would not necessarily involve the provision of internal operating procedures and documents.

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Cooperation

1. The State Parties recognise that anticompetitive business conduct transcends national borders and that cooperation and coordination between the State Parties to foster effective competition law enforcement is important and in the public interest.

2. The State Parties shall cooperate pursuant to this Article in a manner compatible with their respective laws, regulations and mutual interests, and within their reasonably available resources.

3. Each State Party shall cooperate, as appropriate:

(a) in the areas of competition policy by exchanging information on the development of those policies;

(b) on issues of competition law enforcement, including through notification, exchange of non-confidential information, investigative and enforcement assistance, and consultation and coordination on investigations of a cross-border dimension[2]; and

(c) in exceptional circumstances, the competition authorities may exchange confidential information after careful examination, on a case-by-case basis, and only either under specific written waiver from the person providing such confidential information or as authorised by each State Party's laws and regulations.

4. A State Party's Competition Authority may consider entering into a cooperation arrangement or agreement with the respective authorities of another State Party that sets out mutually agreed terms of cooperation.

5. Recognising that the State Parties can benefit by sharing their diverse experience in developing, administering and enforcing their competition laws and policies, the State Parties' Competition Authority shall consider undertaking mutually agreed technical cooperation activities

[2] For greater certainty, cooperation under this Article shall not prevent the State Party's Competition Authority from making independent decisions.

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to strengthen and improve effective enforcement and advocacy of Competition Laws in their respective jurisdictions, including:

(a) providing advice or training on relevant issues, including through the exchange of officials;

(b) exchanging information and experiences on Competition Advocacy, including ways to promote a culture of competition; and

(c) assisting a State Party as it implements a new competition law.

ARTICLE 14.7

Consultations

1. Each State Party shall designate a contact point to facilitate consultations under this Article.

2. In order to foster understanding between the State Parties, or to address specific matters that arise under this Chapter, on request of another State Party, a State Party may enter into consultations with the requesting State Party. In its request, the requesting State Party shall indicate, if relevant, how the matter affects trade or investment between the State Parties. The State Party addressed may accord full and sympathetic consideration to the concerns of the requesting State Party.

3. To facilitate the discussion regarding the matter of consultations, each State Party shall endeavour to provide relevant non-confidential or non-privileged information to the State Party requesting consultations.

4. It is recognised that entering into such consultations is without prejudice to any action under each State Party's Competition Laws and to the full freedom of ultimate decision of the Party concerned.

ARTICLE 14.8

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Non-application of dispute settlement

The Parties shall not have recourse to dispute settlement under Chapter 18 (Dispute Settlement) for any matter arising under this Chapter.

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CHAPTER 15

INTELLECTUAL PROPERTY

SECTION A

GENERAL PROVISIONS

ARTICLE 15.1

Scope

1. The State Parties recall their commitments under the international treaties dealing with intellectual property, including the TRIPS Agreement and the Paris Convention for the Protection of Industrial Property done in Paris on 20 March 1883, as revised at Stockholm on 14 July 1967 (hereinafter referred to as "Paris Convention"). The provisions of this Chapter shall complement the rights and obligations of the State Parties under the TRIPS Agreement and other international treaties in the field of intellectual property to which the State Parties are party.

2. For the purposes of this Chapter, the term "intellectual property rights" refers to:

(a) copyright and related rights;

(b) patents;

(c) trademarks;

(d) designs;

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(e) layout-designs (topographies) of integrated circuits;

(f) geographical indications; and

(g) protection of undisclosed information.

ARTICLE 15.2

Objectives

The Parties recognise that the protection and enforcement of intellectual property rights should contribute to the promotion of technological innovation and to the transfer and dissemination of technology, to the mutual advantage of producers and users of technological knowledge and in a manner conducive to social and economic welfare, and to a balance of rights and obligations.

ARTICLE 15.3

Principles

A State Party may, in formulating or amending its laws and regulations, adopt measures necessary to protect public health and nutrition, and to promote the public interest in sectors of vital importance to their socio-economic and technological development, provided that such measures are consistent with the provisions of this Chapter.

ARTICLE 15.4

Public health

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1. The State Parties recognise the importance of the Declaration on the TRIPS Agreement and Public Health, adopted in Doha on 14 November 2001 by the Ministerial Conference of the WTO (hereinafter referred to as the "Doha Declaration"). In interpreting and implementing the rights and obligations under this Chapter, the State Parties shall ensure consistency with this Declaration. Accordingly, the State Parties affirm that this Chapter can and shall be interpreted in a manner supportive of each State Party's right to protect public health and, in particular, to promote access to medicines for all.

2. The State Parties shall respect the Decision of the WTO General Council on Implementation of Paragraph 6 of the Doha Declaration on the TRIPS Agreement and Public Health, adopted on 30 August 2003, as well as the Decision of the WTO General Council on Amendment of the TRIPS Agreement, adopting the Protocol Amending the TRIPS Agreement, adopted on 6 December 2005.

ARTICLE 15.5

Exhaustion

Each State Party shall be free to establish its own regime for the exhaustion of intellectual property rights subject to the relevant provisions of the TRIPS Agreement.

SECTION B

STANDARDS CONCERNING INTELLECTUAL PROPERTY RIGHTS

SUB-SECTION 1

COPYRIGHT AND RELATED RIGHTS

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ARTICLE 15. 6

Protection granted

1. The State Parties reaffirm their rights and obligations under the following international agreements taking into consideration that the obligations and rights under these treaties are not binding on those that are not parties to them:

(a) Articles 2 through 20 of the Berne Convention for the Protection of Literary and Artistic Works, done in Berne on 9 September 1886 as amended on 28 September 1979 (hereinafter referred to as "the Berne Convention");

(b) Articles 1 through 22 of the International Convention for the Protection of Performers, Producers of Phonograms and Broadcasting Organisations, done at Rome on 18 May 1984 (hereinafter referred to as the "Rome Convention");

(c) Articles 1 through 12 of the Marrakesh Treaty to facilitate access for persons who are blind, visually impaired, or otherwise print disabled, done in Marrakesh on 27 June 2013 (hereinafter referred to as the "Marrakesh Treaty");

(d) Article 1 through 14 of the WIPO Copyright Treaty, done in Geneva on 20 December 1996 (hereinafter referred to as the "WCT"); and

(e) Articles 1 through 23 of the WIPO Performances and Phonograms Treaty, done in Geneva on 20 December 1996 (hereinafter referred to as the "WPPT").

ARTICLE 15.7

Term of protection

1. The rights of an author of a literary or artistic work within the meaning of Article 2 of the Berne Convention shall run for the life of the author and not less than for 50 (fifty) years

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or, where the laws and regulations of the State Party so provide, for 70 (seventy) years after the author's death.

2. In the case of anonymous or pseudonymous works, the term of protection shall run for not less than 50 (fifty) years or, where the laws and regulations of the State Party so provide, for 70 (seventy) years, after the work is lawfully made available to the public. However, when the pseudonym adopted by the author leaves no doubt about his or her identity, or if the author discloses his or her identity during the period referred to in the first sentence, the term of protection applicable shall be that laid down in paragraph 1.

3. The term of protection of photographic and cinematographic works shall be established by each State Party according to its laws and regulations.

4. The rights of performers and producers of phonograms shall expire in no less than 50 (fifty) years or, where the laws and regulations of the State Party so provide, 70 (seventy) years[1]. This Chapter shall not prevent each State Party from limiting the protection that it accords to those performances that are fixed in phonograms.

5. The term of protection for broadcasts shall be no less than 20 (twenty) years from the end of the year in which the broadcast was first made.

6. The terms laid down in this Article shall be calculated based on the event which gives rise to them in the manner provided by the State Parties' respective laws and regulations.

ARTICLE 15.8

Presumptions relating to copyright or related rights

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1 Each State Party may provide that the publication or lawful communication to the public of the fixation of the performance or of the phonogram must occur within a defined period of respectively the date of the performance (in the case of the performers) or the date of the fixation (in the case of producers of phonograms). Each State Party may also provide that failing such publication of the phonogram within the defined period, the term of protection may be calculated based on when the phonogram was fixed.

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In civil proceedings involving copyright or related rights, each State Party shall provide for a presumption that, at least with respect to a literary or artistic work, performance or phonogram, in the absence of proof to the contrary, the person whose name appears on such work, performance or phonogram in the usual manner, is the right holder and is consequently entitled to institute infringement proceedings.

SUB-SECTION 2

TRADEMARKS

ARTICLE 15.9

International agreements

The State Parties shall comply with all international agreements on trademarks which they have ratified and shall make their best efforts to ratify or accede to the Protocol Relating to the Madrid Agreement Concerning the International Registration of Marks, adopted at Madrid on June 27, 1989, as amended on October 3, 2006 and on November 12, 2007 (hereinafter referred to as the "Madrid Protocol").

ARTICLE 15.10

Registration procedure

Each State Party shall provide for a system for the registration of trademarks in which the relevant trademark administration shall give reasons for a refusal to register a trademark in writing. The applicant shall have the opportunity to appeal against such refusal before a judicial authority. Each State Party shall introduce the possibility for third parties to oppose

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trademark applications. Each State Party shall provide a publicly available electronic database of trademark applications and trademark registrations[2].

ARTICLE 15.11

Well-known trademarks

The Parties shall protect well-known trademarks in accordance with the TRIPS Agreement. In determining whether a trademark is well-known, the Parties agree to take into consideration the Joint Recommendation Concerning Provisions on the Protection of Well-Known Marks (adopted by the Assembly of the Paris Union for the Protection of Industrial Property and the General Assembly of the WIPO at the Thirty-Fourth Series of Meetings of the Assemblies of the Member States of WIPO on 20 to 29 September 1999)[3].

ARTICLE 15.12

Exceptions to the rights conferred by a trademark

The State Parties may provide limited exceptions to the rights conferred by a trademark, such as fair use of descriptive terms, provided that such exceptions take account of the legitimate interests of the owner of the trademark and of third parties.

SUB-SECTION 3

[2] For greater certainty, the Parties agree that for the purposes of this paragraph, the opportunity to appeal includes the possibility of review by a judicial or quasi-judicial authority, according to each State Party's laws and regulations.

[3] For greater certainty, the Parties recognise that laws and regulations may differ amongst the State Parties.

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GEOGRAPHICAL INDICATIONS[4]

ARTICLE 15.13

Protection of Geographical Indications

1. Recognising the importance of the protection of geographical indications, each State Party shall provide a system for the protection of geographical indications in accordance with the TRIPS Agreement and protect the geographical indications of another State Party in accordance with its laws and regulations.

2. Each State Party agrees that the system for the registration and protection of geographical indications in its territory for such categories of wines and spirits and agricultural products and foodstuffs as it deems appropriate shall contain the following elements, such as:

(a) a register for the geographical indications protected in their respective territories;

(b) an administrative process to verify that geographical indications comply with the conditions set forth in the laws and regulations of the respective State Party; and

(c) an objection procedure that allows the legitimate interests of third parties to be taken into account.

3. Each State Party shall, through their competent national agencies, provide for a system that facilitates, in an expeditious manner, the registration and protection of the geographical indications of each State Party listed in Annex 15-A1.

[4] For the purposes of this Chapter, "geographical indications" means indications which identify a good as originating in the territory of a State Party, or a region or locality in that territory, where a given quality, reputation or other characteristic of the good is essentially attributable to its geographical origin.

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4. For the purposes of expediting the registration and protection of geographical indications, each State Party shall:

(a) maintain a focal point in charge of receiving all the enquiries from applicants or authorities of the other State Party during the procedure of registration of the geographical indications;

(b) process all the applications for the registration and protection of a geographical indication without the imposition of unreasonable formalities;

(c) provide for the appointment of an authorised representative to accomplish all the procedures related to the registration and protection of a geographical indication on behalf of eligible applicants in the territory of the other State Party;

(d) provide for the establishment of an electronic online system for the purposes of handling all notifications and communications with the competent authorities; and

(e) provide for the use of digital means to accomplish all the administrative formalities for the registration of geographical indications.

5. Upon requirement of the Joint Committee, the State Parties shall inform the Joint Committee of the geographical indications listed in Annex 15-A1 that have been registered. Annex 15-A3 shall be updated accordingly by decision of the Joint Committee.

6. A State Party shall maintain a publicly accessible online enquiry channel to provide information and respond to questions related to the registration process of the geographical indications in each territory.

7. Annex 15-A2 sets out a representative list of geographical indications (other than listed in Annex 15-A1) in the territory of the State Parties. Where a geographical indication of a State Party not listed in Annex 15-A1, whether listed or not in Annex 15-A2, is registered, upon requirement of the Joint Committee, the State Parties shall inform the Joint Committee

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of this registration. Annex 15-A3 shall be updated accordingly by decision of the Joint Committee.

8. In the case of homonymous geographical indications, protection shall be accorded to each indication, subject to the provisions of Article 22(4) of the TRIPS Agreement. Each State Party shall determine the practical conditions under which the homonymous indications in question will be differentiated from each other, taking into account the need to ensure equitable treatment of the producers concerned and that consumers are not misled.

SUB-SECTION 4

DESIGNS

Article 15.14

Requirements for protection of registered designs

1. The State Parties shall provide for the protection of independently created industrial designs that are new or original. This protection shall be provided by registration and shall confer exclusive rights upon their holders in accordance with the provisions of this Sub-Section.[5]

2. Design protection shall not extend to designs dictated essentially by technical or functional considerations.

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5 It is understood that designs are not excluded from protection simply on the basis that they constitute a part of an article or product, provided that they are visible, fulfil the criteria of this paragraph, and:
(a) fulfil any other criteria for design protection; and
(b) are not otherwise excluded from design protection, under the State Parties' respective laws and regulations.
For greater certainty, this article does not require a State Party to provide design protection for parts of articles in isolation if not already provided for in its laws and regulations.

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3. A design right shall not subsist in a design which is contrary to public order or to accepted principles of morality.[6]

ARTICLE 15.15

Rights conferred by registration

The owner of a protected design shall have the right to prevent third parties, not having the owner's consent, from at least making, offering for sale, selling or importing articles bearing or embodying a design which is a copy, or substantially a copy, of the protected design, when such acts are undertaken for commercial purposes.

ARTICLE 15.16

Term of protection

The duration of protection available shall, including renewals, amount to at least 15 (fifteen) years of protection.

ARTICLE 15.17

Exceptions

The State Parties may provide limited exceptions to the protection of designs, provided that such exceptions do not unreasonably conflict with the normal exploitation of protected industrial designs and do not unreasonably prejudice the legitimate interests of the owner of the protected design, taking account of the legitimate interests of third parties.

[6] Nothing in this Article precludes a State Party from providing other specified exclusions from design protection under its laws and regulations. The State Parties understand that such exclusions shall not be extensive.

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SUB-SECTION 5

PATENTS

ARTICLE 15.18

International agreements

The State Parties shall make their best efforts to ratify or accede to the Patent Cooperation Treaty, done at Washington on 19 June 1970, amended on 28 September 1979 and modified on 3 February 1984 (hereinafter referred to as "PCT").

ARTICLE 15.19

Patentable subject matter

1. Subject to the provisions of paragraphs 2 and 3, patents shall be available for any inventions, whether products or processes, in all fields of technology, provided that they are new, involve an inventive step and are capable of industrial application[7]. Subject to paragraph 3, patents shall be available and patent rights enjoyable without discrimination as to the place of invention, the field of technology and whether products are imported or locally produced.

2. The State Parties may exclude from patentability inventions, the prevention within their territory of the commercial exploitation of which is necessary to protect public order or morality, including to protect human, animal or plant life or health or to avoid serious

[7] For the purposes of this Article, the terms "inventive step" and "capable of industrial application" may be deemed by a State Party to be synonymous with the terms "non-obvious" and "useful" respectively.

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prejudice to the environment, provided that such exclusion is not made merely because the exploitation is prohibited by their law.

3. The State Parties may also exclude from patentability:

(a) diagnostic, therapeutic and surgical methods for the treatment of humans or animals;

(b) plants and animals other than micro-organisms, and essentially biological processes for the production of plants or animals other than non-biological and microbiological processes. However, the State Parties shall provide for the protection of plant varieties either by patents or by an effective *sui generis* system or by any combination thereof.

ARTICLE 15.20

Grace period

Each State Party shall disregard the information contained in public disclosures used to determine if an invention is novel if the public disclosure:

a) was made by the inventor or his or her successors in title or, where the laws and regulations of the State Party so provide, by a person who obtained the information directly or indirectly from the inventor; and

b) occurred within 12 (twelve) months prior to the date of the filing of the patent application or, where applicable, subject to the State Party's laws and regulations, of the recognised priority.

ARTICLE 15.21

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Genetic resources, traditional knowledge, and folklore[8]

1. Subject to its international obligations, each State Party may establish appropriate measures[9] to protect genetic resources, traditional knowledge, and folklore.

2. Where a State Party has disclosure requirements relating to the source or origin of genetic resources[10] as part of its patent system, that State Party shall endeavour to make available its laws and regulations with respect to such requirements, including online where feasible, in such a manner as to enable interested persons and other State Parties to become acquainted with them.

3. Each State Party shall endeavour to pursue quality patent examination.

SECTION C

ENFORCEMENT

ARTICLE 15.22

Enforcement of intellectual property rights

1. The State Parties shall provide suitable and effective protection of intellectual property rights in line with the TRIPS Agreement and other international agreements to which the State

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8 For greater certainty, this Article is without prejudice to the position of a State Party on genetic resources, traditional knowledge, and folklore, including in any bilateral or multilateral negotiations through any fora, such as the World Intellectual Property Organization Intergovernmental Committee on Intellectual Property and Genetic Resources, Traditional Knowledge and Folklore.

9 For greater certainty, the State Parties understand that such "appropriate measures" are a matter for each State Party to determine and may not necessarily involve its intellectual property system.

10 The State Parties recognise the fact that some State Parties also require, if applicable, in their patent systems, evidence of prior informed consent and access and benefit sharing for genetic resources and associated traditional knowledge.

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Parties are party. The State Parties shall ensure enforcement procedures as specified in Part III of the TRIPS Agreement so as to permit effective action against any act of infringement of intellectual property rights.

2. In particular, the measures, procedures and remedies referred to in paragraph 1, and provided for by each State Party under its laws and regulations, shall:

(a) take into account, as appropriate, the need for proportionality between the seriousness of the infringement and the interests of third parties;

(b) be fair and equitable;

(c) not be unnecessarily complicated or costly, or entail unreasonable time limits or unwarranted delays; and

(d) be applied in such a manner as to avoid the creation of barriers to legitimate trade and to provide for safeguards against their abuse.

3. Nothing in this Chapter affects the capacity of a State Party to enforce its laws and regulations in general or creates any obligation on a State Party to amend its existing laws and regulations as they relate to the enforcement of intellectual property rights. Without prejudice to the foregoing general principles, nothing in this Chapter creates any obligation on the State Parties:

(a) to put in place a judicial system for the enforcement of intellectual property rights distinct from that for the enforcement of law in general; or

(b) with respect to the distribution of resources as between enforcement of intellectual property rights and the enforcement of law in general.

ARTICLE 15.23

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Publication of judicial decisions

In civil judicial proceedings instituted for infringement of an intellectual property right, each State Party shall take appropriate measures, pursuant to its laws, regulations and policies, to publish or make available to the public information on final judicial decisions. Nothing in this Article shall require a State Party to disclose confidential information, the disclosure of which would impede law enforcement or otherwise be contrary to the public interest or would prejudice the legitimate commercial interests of particular enterprises, public or private.

ARTICLE 15.24

Legal costs

Each State Party shall provide that its judicial authorities, where appropriate, have the authority to order, at the conclusion of civil judicial proceedings concerning infringement of intellectual property rights, that the prevailing party be awarded payment by the losing party of court costs or fees and appropriate attorney's fees, or any other expenses as provided for under that State Party's laws and regulations.

SECTION D

COOPERATION

ARTICLE 15.25

Cooperation

1. The Parties agree to cooperate with a view to supporting the implementation of the commitments and obligations undertaken in this Chapter. Areas of cooperation include, but are not limited to, the following activities:

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(a) exchange of information on legal frameworks concerning intellectual property rights, including those pertaining to the implementation of intellectual property legislation and systems, aimed at promoting the efficient registration of intellectual property rights;

(b) exchange of information and cooperation on public outreach and appropriate initiatives to promote awareness of the benefits of intellectual property rights and systems; and

(c) any other areas of cooperation or activities as may be discussed and agreed between the Parties.

2. Cooperation under this Chapter shall be carried out subject to each State Party's laws, rules, regulations, directives or policies. Cooperation shall also be on mutually agreed terms and conditions and be subject to the availability of resources of each State Party.

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ANNEX 15-A1

LIST OF NAMES TO BE APPLIED FOR PROTECTION AS GEOGRAPHICAL INDICATIONS IN THE TERRITORY OF THE STATE PARTIES[1]

ARGENTINA

-	Member State	Geographical Indication	Categories of goods[2]
1	Argentina	25 de Mayo	Wines
2	Argentina	9 de Julio	Wines
3	Argentina	Agrelo	Wines
4	Argentina	Albardón	Wines
5	Argentina	Alto valle de Río Negro	Wines
6	Argentina	Angaco	Wines
7	Argentina	Añelo	Wines
8	Argentina	Arauco	Wines
9	Argentina	Avellaneda	Wines
10	Argentina	Barrancas	Wines
11	Argentina	Barreal	Wines
12	Argentina	Belén	Wines
13	Argentina	Cachi	Wines
14	Argentina	Cafayate - Valle de Cafayate	Wines
15	Argentina	Calingasta - Valle de Calingasta	Wines
16	Argentina	Canota - Valle de Canota	Wines
17	Argentina	Castro Barros	Wines
18	Argentina	Catamarca	Wines
19	Argentina	Caucete	Wines
20	Argentina	Chapadmalal	Wines
21	Argentina	Chilecito	Wines
22	Argentina	Chimbas	Wines
23	Argentina	Colón	Wines
24	Argentina	Colonia Caroya	Wines
25	Argentina	Confluencia	Wines
26	Argentina	Córdoba Argentina	Wines
27	Argentina	Cruz del Eje	Wines
28	Argentina	Cuyo	Wines
29	Argentina	Distrito Medrano	Wines
30	Argentina	El Paraíso	Wines

[1] Argentina, Brazil and Uruguay confirm that the geographical indications included in their respective tables are protected in each country or territory of origin in accordance with its respective laws and regulations.
[2] According to the categories of goods under which geographical indications may be registered as set out in the Schedule to the Geographical Indications Act 2014 of Singapore. Product classification may differ according to laws and regulations of each State Party.

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31	Argentina	Famatina	Wines
32	Argentina	Felipe Varela	Wines
33	Argentina	General Alvear	Wines
34	Argentina	General Conesa	Wines
35	Argentina	General Lamadrid	Wines
36	Argentina	General Roca	Wines
37	Argentina	Godoy Cruz	Wines
38	Argentina	Guaymallén	Wines
39	Argentina	Iglesia	Wines
40	Argentina	Jáchal	Wines
41	Argentina	Jujuy	Wines
42	Argentina	Junín	Wines
43	Argentina	La Consulta	Wines
44	Argentina	La Paz	Wines
45	Argentina	La Rioja Argentina	Wines
46	Argentina	Las Compuertas	Wines
47	Argentina	Las Heras	Wines
48	Argentina	Lavalle - Desierto de Lavalle	Wines
49	Argentina	Los Chacayes	Wines
50	Argentina	Luján de Cuyo	Wines
52	Argentina	Lunlunta	Wines
53	Argentina	Maipú	Wines
54	Argentina	Mendoza	Wines
55	Argentina	Molinos	Wines
56	Argentina	Neuquén	Wines
57	Argentina	Pampa el Cepillo	Wines
58	Argentina	Paraje Altamira	Wines
59	Argentina	Patagonia	Wines
60	Argentina	Pichimahuida	Wines
61	Argentina	Pocito	Wines
62	Argentina	Pomán	Wines
63	Argentina	Pozo de los Algarrobos	Wines
64	Argentina	Quebrada de Humahuaca	Wines
65	Argentina	Rawson	Wines
66	Argentina	Reducción	Wines
67	Argentina	Río Negro	Wines
68	Argentina	Rivadavia de Mendoza	Wines
69	Argentina	Rivadavia de San Juan	Wines
70	Argentina	Russel	Wines
71	Argentina	Salta	Wines
72	Argentina	San Blas de los Sauces	Wines
73	Argentina	San Carlos de Mendoza	Wines
74	Argentina	San Carlos de Salta	Wines
75	Argentina	San Javier	Wines

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76	Argentina	San Juan	Wines
77	Argentina	San Luis	Wines
78	Argentina	San Martín de Mendoza	Wines
79	Argentina	San Martín de San Juan	Wines
80	Argentina	San Rafael	Wines
81	Argentina	San Pablo	Wines
82	Argentina	Sanagasta	Wines
83	Argentina	Santa Lucía	Wines
84	Argentina	Santa María	Wines
85	Argentina	Santa Rosa	Wines
86	Argentina	Sarmiento	Wines
87	Argentina	Tafí	Wines
88	Argentina	Tinogasta	Wines
89	Argentina	Trevelin	Wines
90	Argentina	Tucumán	Wines
91	Argentina	Tunuyán	Wines
92	Argentina	Tupungato - Valle de Tupungato	Wines
93	Argentina	Ullum	Wines
94	Argentina	Valle de Chañarmuyo	Wines
95	Argentina	Valle de Uco	Wines
96	Argentina	Valle del Pedernal	Wines
97	Argentina	Valle del Tulum	Wines
98	Argentina	Valle Fértil	Wines
99	Argentina	Valle de Zonda	Wines
100	Argentina	Valles Calchaquíes - Valle Calchaquí	Wines
101	Argentina	Valles del Famatina	Wines
102	Argentina	Victoria, Entre Ríos	Wines
103	Argentina	Vinchina	Wines
104	Argentina	Villa Ventana	Wines
105	Argentina	Vista Flores	Wines
106	Argentina	Zonda	Wines
107	Argentina	Aceite de Oliva Virgen Extra de Mendoza	Edible oils
108	Argentina	Cordero Patagónico	Meat and meat products
109	Argentina	Kiwi Mar y Sierra del Sudeste de Buenos Aires	Fruits
110	Argentina	Salame de Tandil	Meat and meat products
111	Argentina	Dulce de Membrillo Rubio de San Juan	Confectionary and baked goods
112	Argentina	Alcauciles Platenses	Vegetables
113	Argentina	Chivito Criollo del Norte Neuquino	Meat and meat products
114	Argentina	Melón de Media Agua	Fruits
115	Argentina	Salame Típico de Colonia Caroya	Meat and meat products

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116	Argentina	Espárrago de Médano de Oro de San Juan	Vegetables

BRAZIL[3]

-	Member State	Geographical Indication	Categories of goods
1	Brazil	Vale dos Vinhedos	Wines
2	Brazil	Pinto Bandeira	Wines
3	Brazil	Vales da Uva Goethe	Wines
4	Brazil	Altos Montes	Wines
5	Brazil	Monte Belo	Wines
6	Brazil	Farroupilha	Wines
7	Brazil	Campanha Gaúcha	Wines
8	Brazil	Santa Catarina	Wines
9	Brazil	Vale do Submédio São Francisco	Fruits
10	Brazil	Mossoró	Fruits
11	Brazil	Marialva	Fruits
12	Brazil	Novo Remanso	Fruits
13	Brazil	Pampa Gaúcho da Campanha Meridional	Meat and meat products
14	Brazil	Maracaju	Meat and meat products
15	Brazil	Venda Nova do Imigrante	Meat and meat products
16	Brazil	Paraty	Spirits
17	Brazil	Região de Salinas	Spirits
18	Brazil	Microrregião Abaíra	Spirits
19	Brazil	Pelotas	Confectionery and baked goods
20	Brazil	Antonina	Confectionery and baked goods
21	Brazil	Gramado	Confectionery and baked goods
22	Brazil	São Tiago	Confectionery and baked goods
23	Brazil	Serro	Cheese
24	Brazil	Canastra	Cheese
25	Brazil	Colônia Witmarsum	Cheese
26	Brazil	Região de Mara Rosa	Spices and condiments
27	Brazil	Região São Bento de Urânia	Vegetables
28	Brazil	Costa Negra	Seafood
29	Brazil	Carlópolis	Fruits

[3] The GIs at s/no 36-47 may only be applied for protection in Singapore after entry into force of the Agreement between Singapore and Brazil.

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30	Brazil	Marajó	Cheese
31	Brazil	Campos de Cima da Serra	Cheese
32	Brazil	Terra Indígena Andirá-Marau	Confectionery and baked goods Fruits
33	Brazil	Mamirauá	Seafood
34	Brazil	Região de São Joaquim	Fruits
35	Brazil	Região de Corupá	Fruits
36	Brazil	Região do Cerrado Mineiro	Coffee
37	Brazil	Norte Pioneiro do Paraná	Coffee
38	Brazil	Alta Mogiana	Coffee
39	Brazil	Região de Pinhal	Coffee
40	Brazil	Oeste da Bahia	Coffee
41	Brazil	Campo das Vertentes	Coffee
42	Brazil	Matas de Minas	Coffee
43	Brazil	Espírito Santo	Coffee
44	Brazil	Mantiqueira de Minas	Coffee
45	Brazil	Caparaó	Coffee
46	Brazil	Montanhas do Espírito Santo	Coffee
47	Brazil	Matas de Rondônia	Coffee

URUGUAY

-	Member State	Geographical Indication	Categories of goods
1	Uruguay	Bella Unión	Wines
2	Uruguay	Atlántida	Wines
3	Uruguay	Canelón Chico	Wines
4	Uruguay	Canelones	Wines
5	Uruguay	Carmélo	Wines
6	Uruguay	Carpintería	Wines
7	Uruguay	Cerro Carmelo	Wines
8	Uruguay	Cerro Chapeu	Wines
9	Uruguay	Constancia	Wines
10	Uruguay	El Carmen	Wines
11	Uruguay	Garzón	Wines
12	Uruguay	José Ignacio	Wines
13	Uruguay	Juanico	Wines
14	Uruguay	La Caballada	Wines
15	Uruguay	La Cruz	Wines
16	Uruguay	La Puebla	Wines
17	Uruguay	Las Brujas	Wines
18	Uruguay	Las Violetas	Wines
19	Uruguay	Lomas De La Paloma	Wines
20	Uruguay	Los Cerrillos	Wines
21	Uruguay	Los Cerros De San Juan	Wines

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22	Uruguay	Manga	Wines
23	Uruguay	Paso Cuello	Wines
24	Uruguay	Progreso	Wines
25	Uruguay	Rincón De Olmos	Wines
26	Uruguay	Rincón del Colorado	Wines
27	Uruguay	San José	Wines
28	Uruguay	Santos Lugares	Wines
29	Uruguay	Sauce	Wines
30	Uruguay	Sierra de la Ballena	Wines
31	Uruguay	Sierra de Mahoma	Wines
32	Uruguay	Suarez	Wines
33	Uruguay	Villa Del Carmen	Wines
34	Uruguay	Montevideo	Wines
35	Uruguay	Sur de Florida	Wines
36	Uruguay	Maldonado	Wines
37	Uruguay	Sur de Rocha	Wines
38	Uruguay	Colonia	Wines
39	Uruguay	Soriano	Wines
40	Uruguay	Rio Negro	Wines
41	Uruguay	Salto	Wines
42	Uruguay	Paysandú	Wines
43	Uruguay	Artigas	Wines
44	Uruguay	Tacuarembó	Wines
45	Uruguay	Flores	Wines
46	Uruguay	Norte de Florida	Wines
47	Uruguay	Cerro Largo	Wines
48	Uruguay	Norte de Lavalleja	Wines
49	Uruguay	Norte de Rocha	Wines
50	Uruguay	Colon	Wines
52	Uruguay	La Paz	Wines
53	Uruguay	San Carlos	Wines
54	Uruguay	Santa Rosa	Wines
55	Uruguay	Santa Lucía	Wines

PARAGUAY[4]

-	Member State	Geographical Indication	Categories of goods
1	Paraguay	Chorizo Sanjuanino	Meat and meat products
2	Paraguay	Batiburrillo de Misiones	Meat and meat products
3	Paraguay	Frutilla de Areguá	Fruits
4	Paraguay	Mango de Areguá	Fruits

[4] This section of Annex 15-A1 in relation to Paraguay comes into effect only when the listed geographical indications for Paraguay are protected in its country or territory of origin in accordance with its laws and regulations.

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7	Paraguay	Vino de Independencia	Wines
8	Paraguay	Chipa Barrero	Confectionery and baked goods
9	Paraguay	Chipa de Coronel Bogado	Confectionery and baked goods
10	Paraguay	Caña Paraguaya	Spirits
11	Paraguay	Carne del Paraguay	Meat and meat products
12	Paraguay	Carne del Chaco	Meat and meat products
13	Paraguay	Melón de Yaguaron	Fruits
14	Paraguay	Aceite de coco Paraguayo / Mbokaja	Non- edible oils
15	Paraguay	Cecina so'o piru Paraguayo	Meat and meat products
16	Paraguay	Naranja de Itapua	Fruits
17	Paraguay	Palmito Paraguayo	Vegetables

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ANNEX 15-A2

REPRESENTATIVE LIST OF OTHER GEOGRAPHICAL INDICATIONS IN THE TERRITORY OF THE STATE PARTIES[1]

By request of a State Party concerning the eligibility of any of the GIs listed in this Annex for protection in the territory of the other State Parties, the Joint Committee shall address the request in the manner set out in Article 19.1 (Joint Committee).

ARGENTINA

-	Member State	Geographical Indication	Product Class[2]
1	Argentina	Yerba Mate Argentina	Chapter 9, Coffee, tea, mate and spices (Code 09.03)

BRAZIL

-	Member State	Geographical Indication	Product Class
1	Brazil	Linhares	Chapter 18, Cocoa and Cocoa preparations (Codes 18.01, 18.02, 18.03, 18.04, 18.05, 18.06)
2	Brazil	Sul da Bahia	Chapter 18, Cocoa and Cocoa preparations (Codes 18.01, 18.02, 18.03, 18.04, 18.05, 18.06)
3	Brazil	Tomé-Açu	Chapter 18, Cocoa and Cocoa preparations (Codes 18.01, 18.02, 18.03, 18.04, 18.05, 18.06)

1 Argentina and Brazil confirm that the geographical indications included in their respective tables are registered and protected in each country or territory of origin in accordance with their respective laws and regulations.

2 According to the chapters or codes of the Harmonized Commodity Description and Coding System.

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4	Brazil	Vale dos Sinos	Chapter 41, Raw hides and skins and leather; and Chapter 42, Articles of leather.
5	Brazil	Sabará	Chapter 20, Preparations of fruit (Code 20.07)
6	Brazil	São Matheus	Chapter 9, Coffee, tea, mate and spices (Code 09.03)
7	Brazil	Planalto Norte Catarinense	Chapter 9, Coffee, tea, mate and spices (Code 09.03)

PARAGUAY[3]

-	Member State	Geographical Indication	Product Class
1	Paraguay	Yerba Mate Paraguaya	Chapter 9, Coffee, tea, mate and spices (Code 09.03)
2	Paraguay	Stevia Paraguaya / Ka'a He'e del Paraguay	Chapter 12, Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder (Code 12.12)
3	Paraguay	Katuaba Paraguaya	Chapter 12, Oil seeds and oleaginous fruits;

[3] This section of Annex 15-A2 in relation to Paraguay comes into effect only when the listed geographical indications for Paraguay are protected in its country or territory of origin in accordance with its laws and regulations.

			miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder (Code 12.11)
4	Paraguay	Menta'i Paraguaya	Chapter 12, Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder (Code 12.11)
5	Paraguay	Burrito Paraguayo	Chapter 12, Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder (Code 12.11)

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ANNEX 15-A3

PROTECTED GEOGRAPHICAL INDICATIONS

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ANNEX 15-B

TECHNOLOGY TRANSFER

ARTICLE 15-B.1

Technology transfer

1. The State Parties shall facilitate collaboration among enterprises and institutions in their territories, recognising that such collaboration encourages transfer of technology, which includes facilitating flows and absorption of skills, knowledge, ideas, know-how and technology among different stakeholders located in the territories of both State Parties.

2. For the purposes of paragraph 1, the State Parties shall, subject to their domestic resources and policies, provide incentives to enterprises and institutions in their respective territories, aimed at promoting technological innovation.

ARTICLE 15-B.2

Cooperation on technology transfer

1. For the implementation of this Annex, the State Parties shall encourage cooperation activities in the field of science, technology and innovation with a view to:

(a) building capacity through the exchange of technical knowledge and best practices in fields of mutual interest;

(b) raising awareness on accessing technological information in patent documents; and

(c) exchanging information on intellectual property licensing and commercialisation practices of universities and research institutions.

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2. The cooperation activities in the field of science, technology and innovation may be accomplished, *inter alia,* by means of facilitating the:

(a) exchange of scientists, researchers, technicians and experts;

(b) exchange of information of scientific and technological nature;

(c) joint organisation of seminars, symposia, conferences and other scientific and technological meetings;

(d) implementation of joint research and development projects amongst research institutes and universities of State Parties in fields of mutual interest, as well as exchange of the results of such research and development activities;

(e) organisation of industry-specific missions with a focus on high-growth sectors;

(f) cooperation in the commercialisation of technologies; and

(g) any other form of scientific and technological cooperation agreed upon by the State Parties.

3. A State Party shall, at the request of another State Party, exchange information on their practices and policies regarding technology transfer, including:

(a) measures to facilitate information flows;

(b) initiatives that encourage business and research partnerships; and

(c) licensing and subcontracting regulations.

4. Each State Party shall establish contact points to facilitate collaboration as described in this Annex. The contact points are:

(a) for Singapore, the Americas Division of the Ministry of Trade and Industry, or its successor;

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(b) for Argentina, el Ministerio de Ciencia, Tecnología e Innovación (Programa Nacional de Gestión de Activos Intangibles, Propiedad Intelectual y Transferencia Tecnológica), (the Ministry of Science, Technology and Innovation (National Department of Studies – National Programme of Intangible Assets, Intellectual Property and Technology Transfer)), or its successor;

(c) for Brazil, o Ministério do Desenvolvimento, Indústria, Comércio e Serviços - Departamento de Negociações Internacional (MDIC/DEINT), (the Ministry of Development, Industry, Trade and Services - Department of International Negotiations), or its successor;

(d) for Paraguay, la Dirección Nacional de Propiedad Intelectual (DINAPI), (the National Directorate of Intellectual Property), or its successor; and

(e) for Uruguay, la Dirección Nacional de la Propiedad Industrial (DNPI), (the National Directorate of Industrial Property) or its successor.

5. The contact points shall meet as necessary to exchange information and consider matters pertaining to this Annex, such as its implementation and administration.

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CHAPTER 16

MICRO, SMALL AND MEDIUM-SIZED ENTERPRISES

ARTICLE 16.1

General principles

1. Recognising that micro, small and medium-sized enterprises and entrepreneurs (hereinafter referred to as "MSMEs" in this Chapter) contribute significantly to development, economic growth, employment, and innovation, and further recognising the existing robust dialogue amongst the Parties on ways to increase MSMEs' participation in trade and cooperation on MSMEs, the Parties seek to continue supporting the growth and development of MSMEs by enhancing the ability of MSMEs to participate in and benefit from the opportunities created by this Agreement.

2. The Parties acknowledge the importance of promoting an environment that facilitates and supports the development, growth and competitiveness of MSMEs, recognising their participation in domestic markets as well as in international trade, and their contribution in achieving inclusive economic growth, sustainable development and enhanced productivity.

3. Recognising the fundamental role of MSMEs in maintaining dynamism and enhancing the competitiveness of the economies of the respective Parties, the Parties shall promote cooperation on MSMEs with the purpose of contributing to the expansion, diversification and deepening of economic and commercial ties between the Parties, strengthening productive sectors, and promoting the growth of and job creation by MSMEs.

4. The Parties also acknowledge that improving MSMEs' competitiveness and productivity may further enhance MSMEs' ability to benefit from trade and investment opportunities that arise under this Agreement.

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5. The Parties also recognise the importance of innovation for MSMEs' competitiveness and productivity, and the importance of enhanced access to information, financing and networking in facilitating the innovation process.

ARTICLE 16.2

Information sharing

1. Each State Party shall establish or maintain its own publicly accessible website containing information regarding this Agreement, including:

(a) the text of this Agreement, including all Annexes and Appendices;

(b) a summary of this Agreement; and

(c) information designed for MSMEs that contains:

(i) a description of the provisions of this Agreement that the State Party considers relevant to MSMEs; and

(ii) any additional information that the State Party considers useful for MSMEs interested in benefitting from the opportunities provided by this Agreement.

2. Each State Party shall include, in its website, links to:

(a) the equivalent websites of the other State Parties; and

(b) the websites of its government agencies and other appropriate entities that provide information which the State Party considers useful to any person interested in trading, investing or doing business in that State Party's territory.

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3. Subject to each State Party's laws and regulations, the information described in subparagraph (b) of paragraph 2 may include:

(a) customs regulations and procedures;

(b) regulations and procedures concerning intellectual property rights;

(c) technical regulations, standards, and sanitary and phytosanitary measures relating to importation and exportation;

(d) foreign investment regulations;

(e) business registration procedures;

(f) trade promotion programmes;

(g) start-ups promotion programmes;

(h) MSMEs financing programmes, including export financing services and venture capital;

(i) employment regulations;

(j) taxation information; and

(k) statistics of economic relevance and other macro data of interest about the MSMEs sector.

4. Each State Party shall make its best efforts to ensure that the information mentioned in paragraphs 1, 2 and 3 is progressively uploaded and made accessible within three years after this Agreement enters into force. Each State Party shall regularly review the information and links on the website referred to in this Article to ensure that the information and links are up-to-date and accurate.

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5. Each State Party shall ensure that the information mentioned in paragraphs 1, 2 and 3 is presented in a manner that is easily understandable and accessible for MSMEs. Where possible, each State Party shall endeavour to make the information available in more than one official language of the State Parties.

ARTICLE 16.3

Contact points on MSMEs

1. Each State Party shall designate and notify the other State Parties of its contact point on MSMEs, to facilitate communication between the State Parties on any matter covered by this Chapter.

2. The contact points shall:

(a) promote and coordinate the activities agreed upon in this Chapter;

(b) periodically evaluate the progress and the general functioning of the provisions of this Chapter and make recommendations, as appropriate;

(c) exchange information to assist in monitoring the implementation of this Agreement as it relates to MSMEs;

(d) recommend additional information that a State Party may include on its website referred to in Article 16.2 (Information sharing);

(e) review and coordinate the contact points' work programme with those of the Joint Committee, subcommittees, working groups and other bodies established under this Agreement, as well as those of other relevant international bodies, in order not to duplicate those work programmes and to identify appropriate opportunities for cooperation to improve the ability of MSMEs to engage in trade and investment

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opportunities provided by this Agreement; and

(f) consider any other matter pertaining to MSMEs as the contact points may decide, including any issues raised by MSMEs regarding their ability to benefit from this Agreement.

3. The contact points shall meet, in person or by any other technological means available, within one year of the date of entry into force of this Agreement, and thereafter as frequently as necessary.

4. The contact points may seek to collaborate with appropriate experts and international donor organisations in carrying out its programmes and activities.

ARTICLE 16.4

Cooperation on MSMEs

1. The Parties recognise the importance of promoting cooperation on MSMEs activities between the Parties to support the objectives of this Chapter.

2. The Parties also recognise the importance of involving the private sector and other relevant agencies in the development of these activities.

3. The Parties shall endeavour to promote cooperation especially, but not only, in the following areas of interest:

(a) policies and programmes to develop entrepreneurial capital, promote entrepreneurial culture and foster the development of dynamic MSMEs with high-growth potential;

(b) clusters in strategic sectors to increase competitiveness and productivity of MSMEs;

(c) local, regional and global value chains to enhance productive integration in sectors of

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interest;

(d) regulatory frameworks to facilitate entrepreneurship and MSMEs' development and innovation;

(e) platforms, programmes, MSMEs websites, communication and technology (ICT) instruments to facilitate MSMEs' access to international markets and to relevant information;

(f) internationalisation of MSMEs;

(g) promotion of women's participation and entrepreneurship in MSMEs to enhance their contribution to the economy and trade;

(h) policies and programmes that promote the digital transformation of MSMEs, the digital economy, and Industry 4.0; and

(i) policies and programmes that promote access to capital, credit and reciprocal guarantees for MSMEs.

4. The Parties shall endeavour to cooperate especially, but not only, in the following ways:

(a) facilitating the exchange of information on best public policy practices, successful experiences, and relevant information and know-how in supporting and assisting MSMEs, such as the development and implementation of pre-incubation, incubation, accelerators, and MSMEs support centres.

(b) providing technical assistance, training, capacity building activities or any other mechanism for MSMEs to increase MSMEs' trade and investment opportunities;

(c) participating in joint programmes and pilot actions for MSMEs;

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(d) promoting the organisation and joint execution of seminars, conferences, symposiums, business roundtables, or any other related activity to explore business, industrial and technical opportunities for MSMEs;

(e) developing new strategic partnerships and contacts between economic operators, and encouraging joint ventures and networks amongst MSMEs;

(f) facilitating MSMEs' access to financing mechanisms, developing innovative financing mechanisms for MSMEs, and providing up-to-date information to MSMEs about financing instruments available to them;

(g) supporting investment by MSMEs and transfer of know-how and technology to MSMEs;

5. The Parties recognise that in addition to the provisions in this Article, there are other provisions in the Agreement that seek to enhance cooperation between the Parties on issues concerning MSMEs or issues of particular benefit to MSMEs.

ARTICLE 16.5

Consultations

The Parties shall make their best efforts to resolve any matter that may arise regarding the interpretation and application of this Chapter through dialogue, consultations and cooperation.

ARTICLE 16.6

Non-application of dispute settlement

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The Parties shall not have recourse to dispute settlement under Chapter 18 (Dispute Settlement) for any matter arising under this Chapter.

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CHAPTER 17

TRANSPARENCY

ARTICLE 17.1

Definitions

For the purposes of this Chapter:

"administrative ruling of general application" means an administrative ruling or interpretation that applies to all persons and factual situations that fall generally within its ambit and that establishes a norm of conduct, but does not include:

(a) a determination or ruling made in an administrative or, where available in a Party's legal system, quasi-judicial proceeding that applies to a particular person, good, or service of another Party in a specific case; or

(b) a ruling that adjudicates with respect to a particular act or practice; and

"interested person" means any natural or juridical person that may be subject to any rights or obligations under a law, regulation, procedure, or administrative ruling of general application.

ARTICLE 17.2

Publication

Each Party shall ensure that its laws, regulations, procedures, and administrative rulings of general application with respect to any matter covered by this Agreement are promptly published, or

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otherwise made available in such a manner as to enable the other Parties and interested persons to become acquainted with them[1].

ARTICLE 17.3

Notification and provision of information

1. If a Party considers that any measure may materially affect the operation of this Agreement or otherwise substantially affect another Party's interests under this Agreement, the Party shall, to the maximum extent possible, promptly notify that other Party of the measure.

2. On request of any Party, the requested Party shall promptly provide information and respond to questions pertaining to any measure, whether or not the requesting Party has been previously notified of that measure[2].

3. Any notification or information provided under this Article shall be without prejudice as to whether the measure is consistent with this Agreement.

4. Any notification, request, or information under this Article shall be provided to the other Parties through the relevant contact points.

5. When the information required under paragraph 1 has been made available by notification to the WTO in accordance with its relevant rules and procedures or when the mentioned information has been made available on the official, publicly accessible and fee-free websites of the Parties, the notification required under paragraph 1 shall be considered to have taken place.

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1 The Parties understand that a Party is not required to publish every law, regulation, procedure or administrative ruling of general application referred to in Article 17.2 (Publication), and may instead make such information available through other means under its legal system that would enable other Parties and interested persons to become acquainted with them.

2 For greater certainty, this paragraph does not preclude a Party from taking the necessary steps under its legal system in order to provide information and respond to queries as referred to in this paragraph.

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ARTICLE 17.4

Administrative proceedings

With a view to administering in a consistent, impartial and reasonable manner all measures referred to in Article 17.2 (Publication), each Party, in its administrative proceedings applying such measures to particular persons, goods or services of another Party in specific cases, shall:

(a) endeavour, to the extent possible, to provide persons of another Party that are directly affected by a proceeding with reasonable notice, in accordance with domestic procedures when a proceeding is initiated, including a description of the nature of the proceeding, a statement of the legal authority under which the proceeding is initiated, and a general description of any issues in controversy;

(b) afford such persons a reasonable opportunity to present facts and arguments in support of their positions prior to any final administrative action, insofar as time, the nature of the proceeding, and the public interest permit; and

(c) ensure that the procedures are in accordance with its law.

ARTICLE 17.5

Review of administrative actions

1. Each Party shall establish or maintain judicial, administrative or, where available in a Party's legal system, quasi-judicial tribunals or procedures for the purposes of the prompt review and, where warranted, correction of administrative actions[3] relating to matters covered by this Agreement. Such tribunals shall be impartial and independent of the office or authority entrusted with administrative enforcement and shall not have any substantial interest in the outcome of the matter.

[3] For greater certainty, in the case of Singapore, the review of administrative actions can take the form of common law judicial review, and the correction of administrative actions may include a referral back to the body that took such action for corrective action.

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2. Each Party shall ensure that, in any such tribunals or procedures, the parties to the proceeding are provided with the right to:

(a) a reasonable opportunity to support or defend their respective positions; and

(b) a decision based on the evidence and submissions of record or, where required by its law, the record compiled by the administrative authority.

3. Each Party shall ensure, subject to appeal or further review as provided for in its laws and regulations, that such decision shall be implemented by the office or authority with respect to the administrative action at issue.

ARTICLE 17.6

Specific rules

Specific rules in other Chapters of this Agreement regarding the subject matter of this Chapter shall prevail to the extent that they differ from the provisions of this Chapter.

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CHAPTER 18

DISPUTE SETTLEMENT

ARTICLE 18.1

Objective

The objective of this Chapter is to avoid and settle any dispute between the Parties concerning the interpretation or application of this Agreement with a view to arrive at, where possible, a mutually agreed solution.

ARTICLE 18.2

Scope

Except as otherwise provided in this Agreement, this Chapter shall apply with respect to the avoidance or settlement of all disputes between the Parties regarding the interpretation or application of the provisions of this Agreement and the decisions adopted by the Joint Committee, or wherever a Party considers that:

(a) A measure of another Party is inconsistent with the obligations under this Agreement; or

(b) Another Party has otherwise failed to carry out its obligations under this Agreement.

ARTICLE 18.3

Definitions

For the purposes of this Chapter:

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(a) "arbitration panel" means a panel established pursuant to Article 18.9 (Composition and establishment of a panel);

(b) "complaining party" means a Party that requests the establishment of an arbitration panel pursuant to Article 18.8 (Initiation of arbitration procedure);

(c) "disputing party" means a complaining party or a responding party; and

(d) "responding party" means a Party that has been complained against pursuant to Article 18.8 (Initiation of arbitration procedure);

ARTICLE 18.4

Choice of forum

1. Where a dispute regarding the same matter arises under the scope provided in Article 18.2 (Scope) and under the WTO Agreement or under any other agreement to which the disputing parties are party, the complaining party may select the forum in which to settle the dispute[1].

2. Once the complaining party has selected a particular forum for a dispute, the forum selected shall be used to the exclusion of other possible *fora* for that dispute.

3. For the purposes of this Article:

(a) Dispute settlement procedures under the WTO Agreement are deemed to be selected by a Party's request for the establishment of a panel pursuant to Article 6 (Establishment of Panels) of the DSU;

[1] For greater certainty, a dispute concerns the same matter where it involves the same parties to the dispute and refers to the same measure.

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(b) Dispute settlement procedures under any other agreement to which the disputing parties are party are deemed to be selected by a Party's request for the establishment of a dispute settlement panel or tribunal in accordance with the provisions of that agreement; and

(c) Dispute settlement procedures under this Chapter are deemed to be selected by a Party's request for the establishment of an arbitration panel pursuant to Article 18.8 (Initiation of arbitration procedure).

4. Without prejudice to paragraphs 1 and 2, nothing in this Agreement shall preclude a Party from suspending obligations authorized by the Dispute Settlement Body of the WTO or authorized under the dispute settlement procedure of another international agreement to which the disputing parties are party. The WTO Agreement or other international agreement between the Parties shall not be invoked to preclude a Party from suspending obligations under this Chapter.

ARTICLE 18.5

Parties

1. For the purposes of this Chapter, Singapore, MERCOSUR or one or more of the Signatory MERCOSUR States may be disputing parties.

2. Singapore may initiate a dispute settlement proceeding against one or more of the Signatory MERCOSUR States. In case of a measure of MERCOSUR, Singapore may also initiate a dispute settlement proceeding against MERCOSUR.

3. MERCOSUR may initiate a dispute settlement proceeding against Singapore whenever the measure at issue is a measure of Singapore that concerns MERCOSUR as a whole or all of the Signatory MERCOSUR States.

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4. One or more Signatory MERCOSUR States may individually initiate a dispute settlement proceeding against Singapore whenever the measure at issue is a measure of Singapore that concerns such individual Signatory MERCOSUR State(s).

5. When MERCOSUR has requested the establishment of a panel pursuant to Article 18.8 (Initiation of arbitration procedure), a Signatory MERCOSUR State shall not initiate another proceeding on the same matter in any other possible *fora*.

ARTICLE 18.6

Consultations

1. The Parties shall at all times endeavour to agree on the interpretation and application of the provisions of this Agreement and to resolve any dispute thereof by entering into consultations in good faith with the aim of reaching a mutually agreed solution.

2. A Party shall seek consultations, by means of a written request to another Party, and shall give the reasons for the request, including identification of the measures at issue, the applicable provisions of the Agreement referred to in Article 18.2 (Scope), and the reasons for the applicability of such provisions.

3. Consultations shall be held no later than 30 (thirty) days after the date of receipt of the request for consultations, and shall be deemed concluded 60 (sixty) days after the date of receipt of the request, unless the consulting Parties agree otherwise. Consultations on matters of urgency, including those regarding perishable goods, shall be held no later than 15 (fifteen) days after the date of receipt of the request, and shall be deemed concluded 30 (thirty) days after the date of receipt of the request, unless the consulting Parties agree otherwise.

4. Consultations may be held in person or by any technological means available to the consulting Parties. If consultations are held in person, they shall be held in the territory of the Party to which the request for consultations was made, unless the consulting Parties agree otherwise.

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Consultations shall be confidential, and without prejudice to the rights of the consulting Parties in any further proceedings.

5. If the Party to which the request is made does not respond to the request for consultations within 10 (ten) days after the date of its receipt, or if consultations are not held within the timeframes laid down in paragraph 3, or if consultations have been concluded and no mutually agreed solution has been reached, or if the Party to which the request was made has failed to comply with the mutually agreed solution reached, the Party which requested consultations may request the establishment of an arbitration panel in accordance with Article 18.8 (Initiation of arbitration procedure).

ARTICLE 18.7

Joint Committee intervention

1. If a Party considers that another Party has taken a measure inconsistent with this Agreement, it may request the intervention of the Joint Committee.

2. Any request to the Joint Committee shall be submitted in writing and shall give the reasons for the request, including the identification of the measures at issue and the provisions concerned.

3. The Joint Committee shall meet within 30 (thirty) days after all the Parties have received the request referred to in paragraph 2. After having heard the arguments of the Parties referred to in paragraph 1, the Joint Committee may issue a recommendation to reach a mutually satisfactory solution on the matter referred to it.

4. The Joint Committee meeting may be held in person or by any other means mutually agreed by the Parties. In case of an in-person meeting, it shall be held in the territory of the Party that has taken the measure referred to in paragraph 1, unless the Parties agree otherwise.

5. The Joint Committee's meeting shall be confidential.

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6. This Article shall be without prejudice to the rights of a Party to initiate an arbitration procedure.

ARTICLE 18.8

Initiation of arbitration procedure

A request for the establishment of an arbitration panel shall be made in writing to the Party complained against. The complaining party shall identify in its request the specific measures or other matters at issue, and a summary of the legal basis of the complaint in a manner sufficient to present the problem clearly. The complaining party shall also indicate if consultations took place pursuant to Article 18.6 (Consultations) and the outcome of such consultations.

ARTICLE 18.9

Composition and establishment of the arbitration panel

1. An arbitration panel shall be composed of 3 (three) arbitrators, in accordance with the following provisions:

(a) Within a period of 20 (twenty) days after the date of delivery of the request for the establishment of a panel under Article 18.8 (Initiation of arbitration procedure), the complaining party or parties, on the one hand, and the responding party or parties, on the other, shall each appoint an arbitrator and present a list of 4 (four) non-national individuals who are willing to serve as the third arbitrator.

(b) If the complaining party or parties fail to appoint an arbitrator within the period specified in subparagraph (a), the dispute settlement proceedings shall lapse at the end of that period.

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(c) If the responding party or parties fail to appoint an arbitrator within the period specified in subparagraph (a), the first arbitrator shall appoint the second arbitrator from the list submitted by the complaining party or parties in subparagraph (a), within 10 (ten) days after the end of that period specified in subparagraph (a).

(d) For the appointment of the third arbitrator, who shall serve as chairperson:

(i) the disputing parties shall endeavour to agree on the appointment of a chairperson, taking into account the lists presented pursuant to subparagraph (a);

(ii) if the disputing parties fail to appoint a chairperson under subparagraph (d)(i) within 15 (fifteen) days after the appointment of the second arbitrator, the two appointed arbitrators shall, within 10 (ten) days thereafter, by agreement, appoint the chairperson taking into account the lists submitted under subparagraph (a);

(iii) if the two appointed arbitrators fail to appoint the chairperson under subparagraph (d)(ii), the chairperson shall, within 10 (ten) days after the timeframes specified in subparagraph (d)(ii), be appointed by lot in the presence of the disputing parties from the roster established in paragraph 4.

2. The date of establishment of the arbitration panel shall be the date on which the last of the three arbitrators is appointed.

3. Any person appointed as arbitrator shall have expertise or experience in law, international trade, other matters covered by this Agreement, or the resolution of disputes arising under international trade agreements. An arbitrator shall be chosen strictly on the bases of objectivity, reliability, sound judgment and independence, and shall conduct himself or herself on these bases throughout the course of the arbitration proceedings and in accordance with Annex 18-B (Code of Conduct). Additionally, the chairperson shall have expertise or experience in law and in at least one of the matters under dispute. The chairperson shall not be a national of, have his or her usual place of residence in the territory of, or be employed by, any State Party and any nationals of the State Parties.

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4. At the first meeting of the Joint Committee under Article 19.1 (Joint Committee), the Parties shall establish the roster to be used for the selection of arbitrators pursuant to subparagraph (d)(iii) of paragraph 1. The roster shall consist of at least 6 (six) and up to 12 (twelve) individuals selected from the WTO indicative list of individuals established pursuant to Article 8 (Composition of Panels) of the DSU, unless the Parties agree otherwise. The Parties shall appoint individuals to the roster by consensus, with Singapore, on the one hand, and MERCOSUR and the Signatory MERCOSUR States for which this Agreement is in force collectively, on the other hand, appointing an equal number of individuals to the roster. Once established, the roster shall be in effect for the Parties. The roster may be reviewed by the Joint Committee and shall be reviewed whenever this Agreement enters into force for a Signatory MERCOSUR State. If at any time a roster member is no longer willing or available to serve, the Parties may appoint a replacement.

5. If any arbitrator appointed pursuant to this Article resigns or becomes unable to participate in the proceeding, or is removed, a successor shall be appointed in the same manner as prescribed for the appointment of the original arbitrator. In such a case, the work of the arbitration panel shall be suspended for a period beginning on the date the original arbitrator resigns, becomes unable to participate in the proceeding, or is removed and all timeframes applicable to the arbitration panel proceedings shall be extended by the amount of time for which the work of the arbitration panel is suspended. The work of the arbitration panel shall resume on the date the successor is appointed. The successor shall have all the powers and duties of the original arbitrator.

ARTICLE 18.10

Consolidation of proceedings

1. If an arbitration panel has been established pursuant to Article 18.9 (Composition and establishment of the arbitration panel) and another request is made for the establishment of an arbitration panel related to the same dispute, a single arbitration panel shall be established, whenever feasible.

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2. The single arbitration panel shall organise its examination and present its findings to the disputing parties in a manner that the rights which the disputing parties would have enjoyed had separate arbitration panels examined the complaints are in no way impaired.

3. If more than one arbitration panel is established to examine the complaints related to the same dispute, the disputing parties shall endeavour to ensure that the same persons serve as arbitrators for each panel.

ARTICLE 18.11

Terms of reference

Unless the disputing parties otherwise agree no later than 20 (twenty) days after the date of receipt of the request for the establishment of the arbitration panel, the terms of reference of the arbitration panel shall be:

"To examine, in the light of the relevant provisions of this Agreement, the matter referred to in the request for the establishment of an arbitration panel pursuant to Article 18.8 (Initiation of arbitration procedure), and issue a written interim report and a final arbitral award, as provided in Article 18.13 (Interim report and final arbitral award) for the resolution of the dispute."

ARTICLE 18.12

Proceedings of the arbitration panel

1. The arbitration panel shall meet in closed session, unless the disputing parties decide otherwise.

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2. The disputing parties shall be given an equal opportunity to provide at least one written submission and to attend any of the presentations, statements or rebuttals in the proceedings. All written submissions or information submitted by a disputing party to the arbitration panel, including any comments on the interim report and responses to questions put by the arbitration panel, shall be made available to the other disputing party.

3. A disputing party asserting that a measure of the other disputing party is inconsistent with this Agreement shall have the burden of establishing such inconsistency. A disputing party asserting that a measure is subject to an exception under this Agreement shall have the burden of establishing that the exception applies.

4. Without prejudice to Article 18.17 (Suspension and termination of arbitration procedure), the arbitration panel may, if requested by a disputing party and after consulting with the other disputing party, provide adequate opportunities for the development of a mutually agreed solution.

5. The arbitration panel shall make every effort to take any decision by consensus. Where a decision cannot be arrived at by consensus, the matter at issue shall be decided by majority vote. The arbitrators shall not issue dissenting or separate opinions and shall maintain confidentiality as regards the voting.

6. At the request of a disputing party, or upon its own initiative, the arbitration panel may obtain information from any source it deems appropriate for the arbitration panel proceedings. The arbitration panel may also seek the opinion of experts as it deems appropriate. The arbitration panel shall consult the disputing parties before choosing such experts. Any information obtained in this manner shall be disclosed to the disputing parties and submitted for their comments. The opinions of experts as well as information obtained from any relevant source shall be non-binding.

7. The deliberations of the arbitration panel and the documents submitted to it shall be kept confidential.

8. Notwithstanding paragraph 7, a disputing party may make public statements as to its views regarding the dispute, but shall treat as confidential any information and written submissions

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submitted by the other disputing party to the arbitration panel which the other disputing party has designated as confidential. Where a disputing party has provided information or written submissions designated as confidential, that disputing party shall, no later than 30 (thirty) days after a request by the other disputing party, provide a non-confidential summary of the information or written submissions which may be disclosed publicly.

ARTICLE 18.13

Interim report and final arbitral award

1. The arbitration panel shall issue an interim report to the disputing parties setting out:

(a) A summary of the submissions and arguments of the disputing parties;

(b) The findings of fact;

(c) Its determination as to the interpretation or application of the provisions of this Agreement, or whether the measure at issue is inconsistent with the obligations of this Agreement, or whether a Party has otherwise failed to carry out its obligations under this Agreement, or any other determination requested in the terms of reference to the extent necessary for the resolution of the dispute;

(d) If there is a determination of inconsistency, its recommendation that the responding party bring the measure into conformity with the obligations under this Agreement and, if the disputing parties agree, on the means to resolve the dispute; and

(e) The reasons for the findings and determinations,

no later than 90 (ninety) days after the date of establishment of the arbitration panel. Where it considers that this deadline cannot be met, the chairperson of the arbitration panel shall notify the disputing parties in writing, stating the reasons for the delay and the date on which the arbitration

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panel plans to issue its interim report. Under no circumstances should the arbitration panel issue its interim report later than 120 (one hundred and twenty) days after the date of its establishment.

2. Any disputing party may submit a written request for the arbitration panel to review precise aspects of the interim report within 30 (thirty) days after its issuance. After considering any written comments by the disputing parties on the interim report, the arbitration panel may modify its report and make any further examination it considers appropriate.

3. The arbitration panel shall issue its final arbitral award to the disputing parties no later than 150 (one hundred and fifty) days after the date of the establishment of the arbitration panel. Where it considers that this deadline cannot be met, the chairperson of the arbitration panel shall notify the disputing parties in writing, stating the reasons for the delay and the date on which the arbitration panel plans to issue its final arbitral award. Under no circumstances should the arbitration panel issue its final arbitral award later than 180 (one hundred and eighty) days after the date of its establishment. The final arbitral award shall set out the matters listed in paragraph 1, include a sufficient discussion of the arguments made at the interim review stage, and address clearly the written comments of the disputing parties.

4. In cases of urgency, including those involving perishable goods:

(a) The arbitration panel shall make every effort to issue its interim report and final arbitral award to the disputing parties within half of the respective time periods under paragraphs 1 and 3. Under no circumstances should the arbitration panel issue its final arbitral award later than 90 (ninety) days after the date of its establishment; and

(b) A disputing party may submit a written request for the arbitration panel to review precise aspects of the interim report within half of the time period set out in paragraph 2.

5. The final arbitral award of the arbitration panel shall be final and binding on the disputing parties, and shall not create any rights in favour of, or impose any obligations on, any person[2].

[2] For greater certainty, nothing in the final arbitral award may add to or diminish the rights and obligations of the Parties under this Agreement.

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6. The disputing parties shall make the final arbitral award publicly available in its entirety, unless the disputing parties decide, by mutual agreement, not to make public parts thereof which contain confidential information.

ARTICLE 18.14

Implementation of the final arbitral award

1. Each disputing party shall comply in good faith with the final arbitral award of the arbitration panel. If, in its final arbitral award, the arbitration panel determines that a measure at issue is inconsistent with the obligations of this Agreement, or that the responding party has otherwise failed to carry out its obligations under this Agreement, the responding party shall, whenever possible, eliminate the non-conformity with this Agreement.

2. No later than 30 (thirty) days after the issuance of the final arbitral award, the responding party shall notify the complaining party of the time it will require to comply with the final arbitral award (hereinafter referred to as the "reasonable period of time"), if immediate compliance is not practicable. The disputing parties shall endeavour to agree on the reasonable period of time.

3. If the disputing parties fail to agree on the reasonable period of time within a period of 45 (forty-five) days after the issuance of the final arbitral award, a disputing party may, no later than 50 (fifty) days after the issuance of the final arbitral award, request in writing to the original arbitration panel to determine the length of the reasonable period of time. Such request shall be notified simultaneously to the other disputing party. The original arbitration panel shall issue its determination to the disputing parties no later than 20 (twenty) days after the date of the submission of the request.

4. In the event that any member of the original arbitration panel is no longer available, the procedures set out in Article 18.9 (Composition and establishment of the arbitration panel) shall apply. The time limit for issuing the determination on the length of the reasonable period of time

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shall be no later than 35 (thirty-five) days[3] after the date of the submission of the request referred to in paragraph 3.

5. The responding party shall inform the complaining party in writing of its progress to comply with the final arbitral award at least 30 (thirty) days before the expiry of the reasonable period of time.

6. The reasonable period of time may be extended by mutual agreement of the disputing parties.

7. The responding party shall notify the complaining party before the end of the reasonable period of time of any measure that it has taken to comply with the final arbitral award.

8. In the event of a disagreement between the disputing parties concerning the existence or the consistency of any measure notified under paragraph 7 with the provisions referred to in Article 18.2 (Scope), the complaining party may request in writing the original arbitration panel to make a determination on the matter. Such request shall be notified simultaneously to the responding party, and shall identify any specific measure at issue and explain why that measure does not comply with the provisions referred to in Article 18.2 (Scope) in a manner sufficient to present the disagreement clearly. The original arbitration panel shall issue to the disputing parties its determination no later than 45 (forty-five) days after the date of the submission of the request.

9. In the event that any member of the original arbitration panel is no longer available, the procedures set out in Article 18.9 (Composition and establishment of the arbitration panel) shall apply. The time limit for issuing the determination shall be no later than 60 (sixty) days[4] after the date of the submission of the request referred to in paragraph 8.

ARTICLE 18.15

[3] For greater certainty, the period of 35 (thirty-five) days does not include any days suspended pursuant to Article 18.9 (Composition and establishment of the arbitration panel).

[4] For greater certainty, the period of 60 (sixty) days does not include any days suspended pursuant to Article 18.9 (Composition and establishment of the arbitration panel).

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Compensation and suspension of concessions or other obligations

1. If the responding party fails to notify any measure taken to comply with the final arbitral award in accordance with Article 18.14(7) (Implementation of the final arbitral award), or if the arbitration panel determines that any measure notified under Article 18.14(7) (Implementation of the final arbitral award) does not exist or is inconsistent with any provision referred to in Article 18.2 (Scope), the responding party shall enter into negotiations with the complaining party, with a view to reaching a mutually acceptable agreement on compensation.

2. If the disputing parties fail to agree on compensation within 30 (thirty) days after:

(a) The expiry of the reasonable period of time referred to in Article 18.14(7); or

(b) The issuance of an arbitration panel determination that any measure notified under Article 18.14(7) (Implementation of the final arbitral award) does not exist or is inconsistent with any provision referred to in Article 18.2 (Scope),

as the case may be, the complaining party shall be entitled, upon notification to the responding party, to suspend concessions or obligations arising from any provision referred to in Article 18.2 (Scope) at a level equivalent to the nullification or impairment caused by the violation. The notification shall specify the level of concessions or other obligations that the complaining party intends to suspend and indicate the reasons on which the suspension is based. The complaining party may begin implementing the suspension 20 (twenty) days after the delivery of its notification to the responding party, subject to paragraph 4.

3. In considering what concessions or other obligations to suspend pursuant to paragraph 2:

(a) The complaining party should first seek to suspend concessions or other obligations with respect to the same sector(s) as that in which the final arbitral award of the arbitration panel referred to in Article 18.13 (Interim report and final arbitral award) has found an inconsistency with the obligations under this Agreement;

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(b) If the complaining party considers that it is not practicable or effective to suspend concessions or other obligations with respect to the same sector(s), it may suspend concessions or other obligations with respect to other sector(s), indicating the reasons that justify its decision; and

(c) The complaining party will take into consideration those concessions or other obligations the suspension of which would least disturb the functioning of this Agreement.

4. If the responding party considers that the concessions or other obligations that the complaining party intends to suspend are manifestly excessive or that there is no reasonable justification to apply the suspension of concessions according to subparagraph (b) of paragraph 3, it may request in writing the original arbitration panel to make a determination on the matter. Such request shall be notified to the complaining party before the expiry of the 20-day (twenty-day) period referred to in paragraph 2. The complaining party shall submit to the original arbitration panel the methodology used to calculate the level of the suspension of concessions or other obligations within the timeframe stipulated by the original arbitration panel. The original arbitration panel having sought, if appropriate, the opinion of experts according to Article 18.12(6) (Proceedings of the arbitration panel) shall issue to the disputing parties its determination on the level of the suspension of concessions or other obligations and on the reasons indicated by the complaining party to suspend concessions according to subparagraph (b) of paragraph 3 no later than 30 (thirty) days after the date of the submission of the request. Concessions or other obligations shall not be suspended until the arbitration panel has issued its determination, and any suspension shall be consistent with the arbitration panel's determination.

5. In the event that any member of the original arbitration panel is no longer available, the procedures laid down in Article 18.9 (Composition and establishment of the arbitration panel) shall apply. The time limit for issuing the determination shall be no later than 45 (forty-five) days[5] after the date of the submission of the request referred to in paragraph 4.

[5] For greater certainty, the period of 45 (forty-five) days does not include any days suspended pursuant to Article 18.9 (Composition and establishment of the arbitration panel).

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6. The compensation referred to in paragraph 1 and the suspension referred to in paragraph 2 are temporary measures. Neither compensation nor suspension is preferred to full elimination of any non-conformity with this Agreement as determined in the final arbitral award of the arbitration panel. Any suspension shall only be applied until such time as the non-conformity is fully eliminated, or the non-conformity is determined in accordance with Article 18.16 (Compliance review) to have been eliminated, or the disputing parties have otherwise reached a mutually satisfactory solution.

Article 18.16

Compliance review

1. If the responding party considers that it has eliminated the non-conformity with this Agreement as originally determined by the arbitration panel's final arbitral award, it may request in writing the original arbitration panel to make a determination on the matter. Such request shall be notified simultaneously to the complaining party. The original arbitration panel shall issue to the disputing parties its determination no later than 45 (forty-five) days after the date of the submission of the request. If the arbitration panel determines that the responding party has eliminated the non-conformity with the provisions referred to in Article 18.2 (Scope), the complaining party shall cease to apply any suspension of concessions or other obligations that it has implemented.

2. In the event that any member of the original arbitration panel is no longer available, the procedures set out in Article 18.9 (Composition and establishment of the arbitration panel) shall apply. The time limit for issuing the determination shall be no later than 60 (sixty)[6] days after the date of the submission of the request referred to in paragraph 1.

ARTICLE 18.17

6 For greater certainty, the period of 60 (sixty) days does not include any days suspended pursuant to Article 18.9 (Composition and establishment of the arbitration panel).

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Suspension and termination of arbitration procedures

1. The arbitration panel shall, at the written request of both disputing parties, suspend its work at any time for a period agreed by the disputing parties, not exceeding 12 (twelve) months, and shall resume its work at the end of the agreed period at the written request of the complaining party, or before the end of this agreed period at the written request of both disputing parties. If the complaining party does not request the resumption of the arbitration panel's work before the expiry of the agreed suspension period, the dispute settlement procedures initiated under this Chapter shall be deemed terminated, unless the disputing parties agree otherwise.

2. The disputing parties may, at any time, agree in writing to terminate the dispute settlement procedures initiated under this Chapter.

ARTICLE 18.18

Rules of procedure

Dispute settlement procedures under this Chapter shall be governed by Annex 18-A (Rules of Procedure for Arbitration).

ARTICLE 18.19

Rules of interpretation

The arbitration panel shall interpret the provisions referred to in Article 18.2 (Scope) in accordance with customary rules of interpretation of public international law, including those codified in the Vienna Convention on the Law of Treaties, done at Vienna on 23 May 1969 (hereinafter referred to as the "Vienna Convention")

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ARTICLE 18.20

Expenses

The costs of arbitration shall be borne by the disputing parties in equal shares, unless otherwise agreed by the disputing parties. Each disputing party shall bear its own expenses and legal costs.

ARTICLE 18.21

Time limits

1. All time limits laid down in this Chapter shall be counted in calendar days, the first day being the day following the act or fact to which they refer, unless otherwise specified.

2. Any time limit referred to in this Chapter may be modified by mutual agreement of the disputing parties.

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ANNEX 18-A

RULES OF PROCEDURE FOR ARBITRATION

General provisions

1. This Annex shall apply to dispute settlement proceedings under Chapter 18 (Dispute Settlement) unless the disputing parties agree otherwise.

Definitions

2. The definitions in Chapter 18 (Dispute Settlement) shall apply to this Annex. In addition, for the purposes of this Annex and Annex 18-B (Code of Conduct):

(a) "adviser" means a person retained by a Party to advise or assist that Party in connection with the arbitration panel proceeding;

(b) "arbitrator" means a member of an arbitration panel established pursuant to Article 18.9 (Composition and establishment of the arbitration panel);

(c) "assistant" means a person who, under the terms of appointment of an arbitrator, conducts research or provides assistance to the arbitrator;

(d) "official legal holiday" means for any year, with regard to a disputing party, Saturday, Sunday and any other day officially designated by that disputing party as a public or legal holiday; and

(e) "representative" means an employee or any person appointed by a government department, an agency or any other public entity of a Party who represents the Party for the purposes of a dispute under this Agreement.

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Logistics of proceedings

3. The responding party shall be in charge of the logistical administration of dispute settlement proceedings, in particular the organisation of hearings, unless otherwise agreed.

Notifications

4. The disputing parties and the arbitration panel shall transmit simultaneously to the relevant parties any request, notice, written submission or other document by e-mail, with a paper copy submitted on the same day by facsimile transmission, registered post, courier, delivery against receipt or any other means of telecommunication that provides a record of the sending thereof. Unless proven otherwise, an e-mail message shall be deemed to be received on the same date of its sending.

5. A disputing party shall provide an electronic copy of each of its written submissions and rebuttals to each of the arbitrators and simultaneously to the other disputing party. A paper copy of the document shall also be provided.

6. All notifications shall be addressed to the representatives appointed by the disputing parties. If no representatives have been appointed, all notifications shall be addressed:

(a) Where MERCOSUR is a disputing party, to the *Pro Tempore* Presidency of MERCOSUR;

(b) Where a Signatory MERCOSUR State is a disputing party, to the national coordinator of the Common Market Group of that Signatory MERCOSUR State or its successor; and

(c) Where Singapore is a disputing party, to the Director of Emerging Markets Division, Ministry of Trade and Industry or its successor.

7. Minor errors of a clerical nature in any request, notice, written submission or other document related to the arbitration panel proceeding may, unless the other disputing party objects, be

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corrected by delivery, in accordance with Rules 4 to 6, of a new document clearly indicating the changes.

8. If the last day for delivery of a document falls on an official legal holiday of the disputing party responsible for such delivery or the disputing party that is to receive the document, the disputing party responsible for such delivery may deliver the document in the next business day. The disputing parties shall notify the arbitration panel their respective calendars of official legal holidays at the meeting of the arbitration panel with the disputing parties.

Commencing of the arbitration

9. Unless the disputing parties agree otherwise, they shall meet the arbitration panel within 7 (seven) days after its establishment in order to determine the matters that the disputing parties or the arbitration panel deem appropriate. Arbitrators and representatives of the disputing parties may take part in this meeting via telephone or video conference.

Initial written submissions

10. Unless the disputing parties agree otherwise, the complaining party shall deliver its written submission no later than 21 (twenty-one) days after the date of establishment of the arbitration panel. The responding party shall deliver its written submission no later than 21(twenty-one) days after the date of delivery of the complaining party's written submission.

Working of arbitration panels

11. The chairperson of the arbitration panel shall preside at all its meetings. An arbitration panel may delegate to the chairperson authority to make administrative and procedural decisions. These decisions shall be notified to the other arbitrators and, if appropriate, to the disputing parties.

12. Unless otherwise provided for in Chapter 18 (Dispute Settlement), the arbitration panel may conduct its activities by any means, including telephone, facsimile transmissions or computer links.

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13. Only arbitrators may take part in the deliberations of the arbitration panel, but the arbitration panel may permit its assistants to be present at its deliberations.

14. It shall be the exclusive responsibility of the arbitration panel to consider all issues raised during the proceedings and draft any decision, and this responsibility shall not be delegated.

15. Where a procedural question arises that is not covered by Chapter 18 (Dispute Settlement) or its Annexes, the arbitration panel, after consulting the disputing parties, may adopt an appropriate procedure that is compatible with those provisions.

16. When the arbitration panel considers that there is a need to modify any time limit applicable to the proceedings or to make any other procedural or administrative adjustment, it shall inform the disputing parties in writing of the reasons for the change or adjustment and of the period or adjustment needed. The arbitration panel may adopt such change or adjustment after consulting the disputing parties. The arbitration panel shall not modify time limits of Article 18.9 (Composition and establishment of the arbitration panel).

Replacement of arbitrators

17. If an arbitrator is unable to participate in the proceeding, resigns, or must be replaced, a replacement shall be selected in accordance with Article 18.9 (Composition and establishment of the arbitration panel).

18. Where a disputing party considers that an arbitrator other than the chairperson does not comply with the requirements of Article 18.9(3) (Composition and establishment of the arbitration panel), or the Code of Conduct under Annex 18-B, and for this reason must be replaced, this disputing party shall notify the other disputing party within 15 (fifteen) days of the time at which it came to know of the circumstances underlying the arbitrator's non-compliance. The disputing parties shall consult and, if they so agree, replace the arbitrator and select a replacement following the procedure set out in Article 18.9.

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19. If the disputing parties fail to agree on the need to replace an arbitrator other than the chairperson, any disputing party may request that such matter be referred to the chairperson of the arbitration panel, whose decision shall be final. If, pursuant to such a request, the chairperson finds that an arbitrator did not comply with Article 18.9(3) (Composition and establishment of the arbitration panel) or the Code of Conduct, that arbitrator shall be replaced and a new arbitrator shall be appointed in the same manner as prescribed for the appointment of the original member, pursuant to Article 18.9.

20. Where a disputing party considers that the chairperson of the arbitration panel does not comply with the requirements of Article 18.9(3) (Composition and establishment of the arbitration panel) or the Code of Conduct, this disputing party shall notify the other disputing party within 15 (fifteen) days of the time at which it came to know of the circumstances underlying the chairperson's non-compliance. The disputing parties shall consult and, if they so agree, replace the chairperson and select a replacement following the procedure set out in Article 18.9.

21. If the disputing parties fail to agree on the need to replace the chairperson, any disputing party may request that such matter be referred to the other arbitrators, whose decision shall be final. If, pursuant to such a request, the other arbitrators find that the chairperson did not comply with the requirements of Article 18.9(3) (Composition and establishment of the arbitration panel) or the Code of Conduct, the chairperson shall be replaced and a new one shall be appointed in the same manner pursuant to Article 18.9.

22. The arbitration panel proceedings shall be suspended for the period taken to carry out the procedures provided for in Rules 17 to 21 of this Annex.

Hearings

23. The chairperson shall fix the date and time of the hearing in consultation with the disputing parties and the other arbitrators, and confirm this in writing to the disputing parties. Unless a disputing party disagrees, the arbitration panel may decide not to convene a hearing.

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24. Unless the disputing parties agree otherwise, the hearing shall be held in the territory of the responding party.

25. The arbitration panel may convene additional hearings if the disputing parties so agree.

26. All arbitrators shall be present during the entirety of all hearings.

27. The following persons may attend a hearing:

(a) Representatives of the disputing parties;

(b) Advisers to the disputing parties;

(c) Administrative staff, interpreters, translators and court reporters; and

(d) Arbitrators' assistants.

28. Only the representatives of and advisers to the disputing parties may address the arbitration panel.

29. No later than 3 (three) days before the date of a hearing, each disputing party shall deliver to the arbitration panel, and simultaneously to the other disputing party, a list of the names of persons who will make oral arguments or presentations at the hearing on behalf of the first mentioned disputing party and of its other representatives or advisers who will attend the hearing.

30. The arbitration panel shall ensure that the complaining party and the responding party are afforded equal time during the submissions and rebuttals. These stages shall be conducted in the following order:

(a) Submissions

(i) submission of the complaining party;

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(ii) submission of the responding party; and

(b) . Rebuttals

(i) rebuttal of the complaining party;

(ii) counter-rebuttal of the responding party.

31. The arbitration panel shall arrange for a transcript of each hearing to be prepared and delivered as soon as possible to the disputing parties.

32. A disputing party may submit a supplementary written submission, with a copy to the other disputing party, responding to any matter that arose during the hearing, within 10 (ten) days after the date of the hearing. The other disputing party shall also be given the opportunity to provide written comments on any such supplementary written submission.

Questions in writing

33. The arbitration panel may at any time during the proceedings address questions in writing to one or both disputing parties and set a reasonable time limit for the submission of their responses. Each of the disputing parties shall receive a copy of any questions put by the arbitration panel.

34. Each disputing party shall also provide a copy of its written response to the arbitration panel's questions to the arbitration panel and simultaneously to the other disputing party. Each disputing party shall be given the opportunity to provide written comments on the other party's reply within 7 (seven) days after the date of receipt.

Confidentiality

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35. The disputing parties and their advisers and representatives, all arbitrators, former arbitrators and their assistants, and all attendees and experts at the arbitration panel hearings shall maintain the confidentiality of the hearings, the deliberations and interim panel report, and all written submissions to, and communications with, the panel. This includes any information submitted by a disputing party to the arbitration panel which that disputing party has designated as confidential. Nothing in this Annex shall preclude a disputing party from disclosing statements of its own positions to the public to the extent that, when making reference to information submitted by the other disputing party, it does not disclose any information designated by the other disputing party as confidential.

Ex parte contacts

36. The arbitration panel shall not meet, hear, or otherwise contact a disputing party in the absence of the other disputing party.

37. Arbitrators shall not discuss any aspect of the subject matter of the proceedings with a disputing party or the disputing parties in the absence of the other arbitrators.

Urgent cases

38. In cases of urgency referred to in Chapter 18 (Dispute Settlement), the arbitration panel, after consulting the disputing parties, shall adjust the time limits referred to in this Annex as appropriate and shall notify the disputing parties of such adjustments.

Language and translation

39. All proceedings pursuant to Chapter 18 (Dispute Settlement) and all communications with, documents submitted to and reports issued by the arbitration panel shall be in the English language.

40. Each disputing party shall bear the responsibility of preparing English language translations of any documents that it submits during the proceedings.

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Calculation of time limits

41. For the purpose of calculating a period of time, such period shall begin on the day following the day when any request, notice, written submission or other document is received by the addressee.

42. Where a disputing party receives a document on a date other than the date on which this document is received by the other disputing party, any period of time that is calculated on the basis of the date of receipt of that document shall be calculated from the last date of receipt of that document.

Other procedures

43. This Annex is also applicable to procedures set out in Article 18.14 (Implementation of the final arbitral award), Article 18.15 (Compensation and suspension of concessions or other obligations), and Article 18.16 (Compliance review). The time limits laid down in this Annex shall be adjusted in line with the special time limits provided for the adoption of a ruling by the arbitration panel in those other procedures.

Final arbitral award

44. The arbitral award shall contain the following details, in addition to any other elements which the arbitration panel may consider appropriate for inclusion:

(a) Identification of the disputing parties;

(b) The name of each of the members of the arbitration panel and the date of its establishment;

(c) The terms of reference of the arbitration panel, including a description of the measure at issue;

(d) The arguments of each of the disputing parties;

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(e) A description of the development of the arbitration procedure, including a summary of the actions taken;

(f) A description of the factual elements of the dispute;

(g) The decision reached in relation to the dispute, indicating the factual and legal grounds;

(h) The date of issue; and

(i) The signature of all members of the arbitration panel.

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ANNEX 18-B

CODE OF CONDUCT

Definitions

1. The definitions in Chapter 18 (Dispute Settlement) and Annex 18-A (Rules of Procedure for Arbitration) shall apply to this Annex. In addition, for the purposes of this Annex:

(a) "candidate" means an individual who is under consideration for selection as an arbitrator under Article 18.9 (Composition and establishment of the arbitration panel);

(b) "proceeding", unless otherwise specified, means an arbitration panel proceeding under Chapter 18 (Dispute Settlement); and

(c) "staff", in respect of an arbitrator, means any person under the direction and control of the arbitrator, other than an assistant.

Responsibilities to the process

2. Throughout the proceeding, every candidate and arbitrator shall, avoid impropriety and the appearance of impropriety, shall be independent and impartial, shall avoid direct and indirect conflicts of interests, and shall observe high standards of conduct, so that the integrity and impartiality of the dispute settlement mechanism is preserved.

3. Former arbitrators shall comply with the obligations established in paragraphs 19, 22 and 24 of this Annex.

Disclosure obligations

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4. Prior to confirmation of his or her selection as an arbitrator under Chapter 18 (Dispute Settlement), a candidate shall disclose any interest, relationship or matter that is likely to affect his or her independence or impartiality or that might reasonably create an appearance of impropriety or bias in the proceeding. To this end, a candidate shall make all reasonable efforts to become aware of any such interests, relationships and matters.

5. Once selected, an arbitrator shall continue to make all reasonable efforts to become aware of any interests, relationships or matters referred to in paragraph 4 of this Annex shall disclose them. The disclosure obligation is a continuing duty which requires an arbitrator to disclose any such interests, relationships or matters that may arise during any stage of the proceeding at the earliest time the arbitrator becomes aware of it. The arbitrator shall disclose such interests, relationships or matters by informing the disputing parties, in writing, for their consideration.

6. Disclosure of an interest, relationship or matter is without prejudice as to whether that interest, relationship or matter is indeed covered by paragraphs 4 or 5, or whether it warrants recusal or disqualification. In the event of uncertainty regarding whether an interest, relationship or matter must be disclosed, a candidate or arbitrator should err in favour of disclosure.

7. A candidate or an arbitrator shall only communicate matters concerning actual or potential violations of this Annex to the disputing parties for their consideration.

Duties of arbitrators

8. An arbitrator shall perform his or her duties thoroughly and expeditiously throughout the course of the proceeding, and with fairness and diligence.

9. An arbitrator shall comply with the provisions of Chapter 19 (Dispute Settlement) and its Annexes.

10. An arbitrator shall consider only those issues raised in the proceeding and necessary for the ruling and shall not delegate this duty to any other person. An arbitrator shall not deny other arbitrators the opportunity to participate in all aspects of the proceeding.

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11. An arbitrator shall take all appropriate steps to ensure that his or her assistants and staff are aware of, and comply with, paragraphs 2 to 7, and 19 to 22 of this Annex.

12. An arbitrator shall not engage in any *ex parte* contact concerning the proceeding.

Independence and impartiality of arbitrators

13. An arbitrator shall be independent and impartial, and avoid creating an appearance of impropriety or bias, and shall not be influenced by self-interest, outside pressure, political considerations, public clamour, loyalty to a Party, or fear of criticism.

14. Arbitrators shall not take instructions from any organisation, individual or government with regard to matters before a panel, or be affiliated to a Party.

15. An arbitrator shall not, directly or indirectly, incur in any obligation or accept any benefit that would in any way interfere, or appear to interfere, with the proper performance of his or her duties.

16. An arbitrator shall not use his or her position on the arbitration panel to advance any personal or private interests and shall avoid actions that may create the impression that others are in a special position to influence them.

17. An arbitrator shall not allow past or ongoing financial, business, professional, family or social relationships or responsibilities to influence his or her conduct or judgement.

18. An arbitrator shall avoid entering into any relationship or acquiring any financial interest that is likely to affect his or her impartiality or that might reasonably create an appearance of impropriety or bias.

Confidentiality

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19. An arbitrator or former arbitrator shall not at any time disclose or use any non-public information concerning a proceeding or acquired during a proceeding except for the purposes of that proceeding and shall not, in particular, disclose or use any such information to gain a personal advantage or an advantage for others or to affect the interest of others.

20. An arbitrator shall not make any public statement regarding the merits of a pending panel proceeding.

21. An arbitrator shall not disclose an interim report. An arbitrator shall not disclose a final arbitral award or parts thereof prior to its publication in accordance with Chapter 18 (Dispute Settlement).

22. An arbitrator or former arbitrator shall not at any time disclose the deliberations of an arbitration panel, or any arbitrator's view regarding the deliberations, or which arbitrators are associated with majority or minority opinions in a proceeding.

Expenses

23. Each arbitrator shall keep a record and render a final account of the time devoted to the procedure and of his or her expenses, as well as the time and expenses of his or her assistants.

Obligations of former arbitrators

24. A former arbitrator shall avoid actions that may create the appearance that he or she was biased in carrying out his or her duties, or derived any advantage from the decision of the arbitration panel.

Responsibilities of experts, assistants and staff

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25. Paragraphs 2 to 7, 9, 12, 19 to 22 and 24 of this Annex shall also apply to experts, assistants and staff.

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CHAPTER 19

INSTITUTIONAL, GENERAL AND FINAL PROVISIONS

ARTICLE 19.1

Joint Committee

1. The Parties hereby establish a Joint Committee comprising delegates of Singapore and MERCOSUR, represented by the National Coordinators of the Common Market Group of each Signatory MERCOSUR State or their representatives.

2. The first meeting of the Joint Committee shall be held within one year after the entry into force of this Agreement. Thereafter, the Joint Committee shall meet every two years, unless the Parties agree otherwise. The Joint Committee shall be co-chaired by a representative of Singapore and a representative of MERCOSUR. The Joint Committee shall agree on its meeting schedule and set its agenda. The Joint Committee may meet in person or by any other means, as mutually agreed by the Parties.

3. The Joint Committee shall:

(a) oversee and ensure the general functioning of this Agreement;

(b) supervise and facilitate the implementation and application of this Agreement, and further its general aims;

(c) supervise the work of all subcommittees, working groups and other bodies established under this Agreement;

(d) consider ways to further enhance trade relations between the Parties;

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(e) seek to prevent or solve any issues that may arise in relation to the interpretation and application of the Agreement without prejudice to Chapter 18 (Dispute Settlement);

(f) examine any effects of an accession of a third country to MERCOSUR pursuant to Article.19.16 (Accessions to MERCOSUR) and, where appropriate, put in place any necessary adjustments or transition arrangements; and

(g) consider any other matter of interest relating to an area covered by this Agreement.

4. The Joint Committee may:

(a) decide to establish or dissolve any subcommittee, working group or other body, or allocate responsibilities or functions to it;

(b) communicate with all interested parties including private sector and civil society organisations;

(c) consider or adopt decisions to modify, in fulfilment of the objectives of this Agreement:

(i) Annex 2-A of Chapter 2 (National Treatment and Market Access for Goods), including its Appendices;

(ii) Chapter 3 (Rules of Origin) and its Annexes;

(iii) Annex 13-A of Chapter 13 (Government Procurement), including its Appendices;

(iv) Annex I (Schedules of Specific Commitments for Investment), Annex II (Schedules of Specific Commitments for Services), and Annex III (Schedules of Reservations and Non-conforming Measures for Services and Investment);

(v) Annex 15-A1, Annex 15-A2 and Annex 15-A3 of Chapter 15 (Intellectual Property Rights); or

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(vi) any other areas that the Joint Committee may agree upon;

(d) adopt interpretations of the provisions of this Agreement, which shall be binding on the Parties and all bodies set up under this Agreement including arbitration panels or arbitral tribunals referred to under Chapter 9 (Investment) and Chapter 18 (Dispute Settlement);

(e) adopt decisions or make recommendations as envisaged by this Agreement;

(f) adopt its own rules of procedure; and

(g) take any other action in the exercise of its functions as the Parties may agree.

ARTICLE 19.2

Subcommittees, working groups and other bodies

1. The composition, responsibilities and functions of subcommittees, working groups or any other bodies may be set out either by relevant provisions of this Agreement or by the Joint Committee acting consistently with this Agreement.

2. The subcommittees, working groups or any other bodies shall inform the Joint Committee of their schedule and agenda sufficiently in advance of their meetings. They may meet in person or by any other means, as mutually agreed by the Parties. They shall report to the Joint Committee on their activities at each regular meeting of the Joint Committee.

3. The Joint Committee may decide to change or undertake for itself any responsibility or function assigned to a subcommittee, a working group or any other body.

4. The creation or existence of a subcommittee, a working group or any other body shall not prevent a Party from bringing any matter directly to the Joint Committee.

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5. With respect to matters related to their area of competence, the subcommittees shall have the power to:

(a) monitor the implementation and ensure the proper functioning of this Agreement, and collaborate with the Joint Committee and other subcommittees for this purpose;

(b) adopt by agreement of the Parties recommendations and draft decisions proposed to be taken by the Joint Committee in accordance with Article 19.3 (Decision-making), related to all matters where this Agreement so provides;

(c) discuss issues arising from the implementation of this Agreement or of any supplementing agreement with a view to resolving them, without prejudice to Chapter 18 (Dispute Settlement); and

(d) provide a forum for the Parties to exchange information, discuss best practices and share implementation experience.

6. The tasks of the subcommittees are further defined as appropriate in the relevant chapters of this Agreement and can be modified, if necessary, by decision of the Joint Committee.

ARTICLE 19.3

Decision-making

1. Where provided for in this Agreement, the Joint Committee may adopt decisions which shall be binding on the Parties. The Parties shall take the necessary measures to implement such decisions.

2. The Joint Committee and other subcommittees may make appropriate recommendations, where provided for in this Agreement.

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3. Decisions and recommendations under this Agreement shall be adopted by consensus among the Parties.

4. If a decision adopted by the Joint Committee requires the fulfilment of internal procedures by any of the Parties, the decision shall enter into force on the date that the last Party notifies that its internal requirements have been fulfilled, unless otherwise agreed. The Joint Committee may decide that such decisions may be applicable for those Parties that have fulfilled their internal requirements, provided that at least one Signatory MERCOSUR State, of the one part, and Singapore, of the other part, are among those Parties.

5. In case the Joint Committee considers or adopts decisions to modify parts of the Agreement, as per subparagraph (c) of Article 19.1 (4) (Joint Committee), the Parties may indicate, in accordance with their laws and regulations, whether they need to submit such modification to further internal processes, including ratification, acceptance or approval.

ARTICLE 19.4

Contact points

1. For the purposes of this Agreement, all communications or notifications to or by a Party shall be made through its contact point.

2. The contact points of the Parties are:

(a) for MERCOSUR, National Coordinators of the Common Market Group of the Signatory MERCOSUR States, or its successors; and

(b) for Singapore, the Director of Americas Division, Ministry of Trade and Industry, or its successor.

3. Each Party shall notify the other Parties of any changes in its contact point in due time.

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ARTICLE 19.5

Relations with other agreements

1. The Parties affirm their existing rights and obligations with respect to each other under existing bilateral and multilateral agreements to which they are party, including the WTO Agreement.

2. If a Party considers that a provision of this Agreement is inconsistent with a provision of another agreement to which that Party and at least one other Party are party, the relevant Parties which are party to the other agreement shall immediately consult each other with a view to finding a mutually satisfactory solution. This paragraph shall be without prejudice to a Party's rights and obligations under Chapter 18 (Dispute Settlement).[1]

3. Notwithstanding paragraph 2, if this Agreement explicitly contains provisions dealing with such inconsistency as indicated in paragraph 2, those provisions shall apply.

4. For the purposes of this Agreement, any reference to articles in GATT 1994 or GATS includes the interpretative notes, where applicable.

ARTICLE 19.6

Evolving WTO Law

If any provision of the WTO Agreement that the Parties have incorporated into this Agreement is amended, the Parties shall consult with each other, via the Joint Committee, with a view to finding a mutually satisfactory solution, where necessary. As a result of such a review, the Parties may, by decision of the Joint Committee, amend or modify this Agreement accordingly.

1 For greater certainty, the Parties agree that the fact that an agreement provides more favourable treatment of goods, services, investment, or persons than that provided for under this Agreement does not mean that there is an inconsistency within the meaning of paragraph 2.

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ARTICLE 19.7

General Exceptions

1. Article XX (General Exceptions) of GATT 1994 and its interpretive notes are incorporated into and made part of this Agreement, *mutatis mutandis*, for the purposes of:

(a) Chapter 2 (National Treatment and Market Access for Goods), Chapter 3 (Rules of Origin), Chapter 5 (Trade Remedies), Chapter 7 (Sanitary and Phytosanitary Measures), Chapter 8 (Technical Barriers to Trade), Chapter 4 (Customs and Trade Facilitation); and

(b) Chapter 12 (Electronic Commerce), except to the extent that a provision of these Chapters applies to services or investment.

2. Article XIV (a), (b) and (c) (General Exceptions) of GATS (including its footnotes) is incorporated into and made part of this Agreement, *mutatis mutandis*, for the purposes of:

(a) Chapter 10 (Trade in Services) and Chapter 11 (Movement of Natural Persons); and

(b) Chapter 12 (Electronic Commerce), to the extent that a provision of these Chapters applies to services.

3. Article XIV (a), (b) and (c) (General Exceptions) of GATS (including its footnotes) and Article XX(g) (General Exceptions) of GATT are incorporated into and made part of this Agreement, *mutatis mutandis*, for the purposes of Chapter 9 (Investment Chapter).

ARTICLE 19.8

Security exceptions

Nothing in this Agreement shall be construed:

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(a) to require a Party to furnish any information the disclosure of which it considers to be contrary to its essential security interests; or

(b) to prevent a Party from taking any action which it considers necessary for the protection of its essential security interests:

(i) relating to the supply of services as carried out directly or indirectly for the purposes of provisioning a military establishment;

(ii) relating to the traffic in arms, ammunition and implements of war and to such traffic in other goods and materials as is carried on directly or indirectly for the purposes of supplying a military establishment;

(iii) relating to fissionable and fusionable materials or the materials from which they are derived;

(iv) taken in time of war or other emergency in international relations; or

(c) to prevent a Party from taking any action in pursuance of its obligations under the United Nations Charter for the maintenance of international peace and security.

ARTICLE 19.9

Taxation

1. Except as provided for in this Article, nothing in this Agreement shall apply to taxation measures.

2. Nothing in this Agreement shall affect the rights and obligations of a State Party under any tax agreement. In the event of any inconsistency between this Agreement and any such agreement, that agreement shall prevail to the extent of the inconsistency. The competent authorities of the States

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Parties shall have sole responsibility for determining whether any inconsistency exists between this Agreement and that agreement.

3. Notwithstanding paragraph 2, Article 2.3 (National Treatment) of Chapter 2 (National Treatment and Market Access for Goods) and other provisions of this Agreement necessary to give effect to that Article shall apply to taxation measures to the same extent as does Article III (National Treatment on Internal Taxation and Regulation) of GATT 1994.

4. For the purposes of this Article:

(a) "competent authorities" means:

(i) For Singapore, the Chief Tax Policy Officer, Ministry of Finance, or the competent authority designated under any tax agreement between the State Parties, as the case may be, or their successor or such other public officer as may be designated by Singapore; and

(ii) For each Signatory MERCOSUR State, as indicated below:

(A) Argentina, the Minister of Economy or a designated representative;

(B) Brazil, the Minister of Finance and the Special Secretary of the Federal Revenue of Brazil or their designated representatives;

(C) Paraguay, the Minister of Economy and Finance or a designated representative;

(D) Uruguay, the Minister of Economy and Finance or a designated representative;

or their respective successors;

(b) "tax agreement" means an agreement for the avoidance of double taxation or other international taxation agreement, arrangement or convention; and

(c) "taxation measures" do not include:

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(i) customs duties as defined in Article 2.1 (Definitions) of Chapter 2 (National Treatment and Market Access for Goods); or

(ii) the measures listed in subparagraphs (b), (c), (d), (e) and (f) of customs duties definition in Article 2.1 (Definitions) of Chapter 2 (National Treatment and Market Access for Goods).

ARTICLE 19.10

Temporary safeguard measures

1. Nothing in this Agreement shall be construed as preventing a Party from adopting or maintaining measures that restrict the transfers or payments from the current account in the event of serious balance of payment and external financial difficulties or a threat thereof.

2. Nothing in this Agreement shall be construed as preventing a Party from adopting or maintaining measures that restrict the transfers or payments related to capital movements:

(a) in the event of serious balance of payment and external financial difficulties or a threat thereof, or

(b) when, in extraordinary circumstances, payments or transfers relating to capital movements cause or threaten to cause serious difficulties in macroeconomic management, in particular in monetary or foreign exchange policy.

3. Any measure that is adopted or maintained in accordance with paragraphs 1 and 2 must:

(a) be applied in a non-discriminatory manner so that no Party receives a less favourable treatment than any other Party or non-party;

(b) be consistent with the Articles of Agreement of the IMF;

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(c) prevent unnecessary damage to commercial, economic and financial interests of another Party;

(d) not go beyond that which is necessary to overcome the circumstances set out in paragraphs 1 or 2; and

(e) be temporary and progressively withdrawn as soon as the circumstances set out in paragraphs 1 and 2 improve.

4. With regard to trade of goods, no provision of this Agreement shall be construed as preventing a Party from adopting measures to restrict importations in order to safeguard its external financial position or balance of payments. These measures which restrict importations must be consistent with GATT 1994 and the Understanding of the Balance of Payments Provisions of GATT 1994.

5. With regard to trade in services, no provision in this Agreement shall be construed as preventing a Party from taking restrictive trade measures in order to safeguard its external financial position or balance of payments. These restrictive measures must be consistent with GATS.

6. A Party that adopts or maintains measures in accordance with paragraphs 1, 2, 4 or 5 shall:

(a) provide, with no undue delay, notice of the measures adopted or maintained to the other Parties, including any modification thereof; and

(b) with no undue delay commence consultations with the other Parties to make their best efforts to review, whenever possible, the measures that it has previously maintained or adopted[2]:

[2] For the avoidance of doubt, the term "consultations" in this Article does not refer to the consultations under Article 18.6 (Consultations) of Chapter 18 (Dispute Settlement), and the term "review" in this Article does not require a Party to obtain the agreement from any other Party referred to under paragraph 6(b)(i) or any interested Party referred to under paragraph 6(b)(ii) in order to adopt or maintain safeguard measures in accordance with this provision.

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(i) in the case of capital movements, respond to any other Party that makes an enquiry on the measures adopted by the former Party, provided that said enquiry is not made outside the framework of this Agreement.

(ii) in the case of current account transactions, provided that consultations related to the measures adopted are not carried out before the WTO, a Party shall, if required to, promptly commence consultations with any interested Party.

ARTICLE 19.11

Disclosure of information

1. Nothing in this Agreement shall be construed to require a Party to make available confidential information, the disclosure of which would impede law enforcement, or otherwise be contrary to the public interest, or which would prejudice the legitimate commercial interests of a particular juridical person, public or private.

2. Unless otherwise provided for in this Agreement, where a Party provides information to another Party (or to the Joint Committee, subcommittees, working groups or any other bodies) in accordance with this Agreement and designates the information as confidential, the Party (or the Joint Committee, subcommittees, working groups or any other bodies) receiving the information shall maintain the confidentiality of the information, use it only for the purposes specified by the Party providing the information, and not disclose it without specific written permission of the Party providing the information.

ARTICLE 19.12

Amendments

1. The State Parties may agree, in writing, to amend this Agreement. An amendment shall enter into force on the first day of the second month following the date on which the State Parties have

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exchanged written notifications certifying that they have completed their respective applicable legal requirements, or in any manner otherwise agreed upon by the Parties.

2. Notwithstanding paragraph 1, the Joint Committee may adopt any modification to this Agreement, where provided for in subparagraph (c) of Article 19.1 (4) (Joint Committee).

3. In case the Parties consider or adopt decisions to amend this Agreement pursuant to paragraph 1, the State Parties may indicate, in accordance with their laws and regulations, whether they need to submit such amendment to further internal processes, including ratification, acceptance or approval.

ARTICLE 19.13

Entry into force

1. This Agreement shall be ratified by each Signatory MERCOSUR State and Singapore in accordance with their respective legal requirements. The instruments of ratification shall be deposited with the Depositary. The Depositary shall promptly notify each Signatory MERCOSUR State and Singapore, and provide them with the date and a copy of the deposit of an instrument of ratification.

2. This Agreement shall enter into force for the Signatory MERCOSUR States that have deposited their instruments of ratification and Singapore, on the first day of the second month following the date on which at least Singapore and one Signatory MERCOSUR State have deposited their instruments of ratification with the Depositary.

3. After the entry into force of this Agreement pursuant to paragraph 2, for any Signatory MERCOSUR State for which this Agreement has not entered into force, this Agreement shall enter into force on the first day of the second month following the date on which said Signatory MERCOSUR State has deposited its instrument of ratification with the Depositary. This Agreement shall enter into force for MERCOSUR on the first day of the second month following the date on

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which all Signatory MERCOSUR States have deposited their instruments of ratification with the Depositary.

ARTICLE 19.14

Transitional provisions

1. Until this Agreement enters into force for all Signatory MERCOSUR States, the rights and obligations under this Agreement shall only apply to the Signatory MERCOSUR States for which this Agreement is in force and Singapore, according to the following provisions.

2. Any reference to:

(a) "MERCOSUR" shall be understood to refer to such Signatory MERCOSUR States for which this Agreement is in force; and

(b) "Parties" and "State Parties" shall be understood to refer to such Signatory MERCOSUR State or States for which this Agreement is in force and Singapore.

ARTICLE 19.15

Duration

1. This Agreement shall be valid indefinitely.

2. MERCOSUR and the Signatory MERCOSUR States may collectively terminate this Agreement by means of a written notification to the Depositary. Singapore may terminate this Agreement by means of a written notification to the Depositary.

3. This Agreement shall be terminated 6 (six) months after the notification pursuant to paragraph 2. This is without prejudice to specific provisions in this Agreement which qualify the effect of the termination, namely, Article 9.17 (Savings Clause) of Chapter 9 (Investment).

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4. Within 30 (thirty) days of delivery of a notification under paragraph 2, a Party may request consultations regarding whether the termination of any provision of this Agreement should take effect at a later date than provided under paragraph 2. Such consultations shall commence within 30 days of a Party's delivery of such request.

5. The Agreement shall terminate for any Signatory MERCOSUR State which withdraws from the Treaty of Asunción, on the same date the withdrawal from the Treaty of Asunción takes place. MERCOSUR shall promptly notify Singapore of any intent formally expressed by a Signatory MERCOSUR State of such withdrawal.

6. If a Signatory MERCOSUR State withdraws from the Treaty of Asunción, this Agreement shall remain in force for MERCOSUR, the remaining Signatory MERCOSUR States and for Singapore.

ARTICLE 19.16

Annexes and Appendices

The Annexes and Appendices to this Agreement shall form an integral part thereof.

ARTICLE 19.17

Accessions to MERCOSUR

1. The accession to this Agreement of any Member State of MERCOSUR which is not an original Signatory MERCOSUR State shall be on terms and conditions mutually agreed among the original State Parties to this Agreement and the acceding party through negotiations. Such accession shall be done through an additional protocol to this Agreement.

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2. MERCOSUR shall promptly notify Singapore of the outcome of accession negotiations with a candidate country for accession to MERCOSUR and of the entry into force of any accession to MERCOSUR.

3. Nothing in this Article prejudices the Parties' rights under Article 19.15 (Duration).

ARTICLE 19.18

Territorial application

This Agreement shall apply:

(a) with respect to MERCOSUR and the Signatory MERCOSUR States, to the territory of the Signatory MERCOSUR States as defined in Article 1.3 (Definitions of General Application) of Chapter 1 (Initial Provisions and General Definitions); and

(b) with respect to Singapore, to its territory as defined in Article 1.3 (Definitions of General Application) of Chapter 1 (Initial Provisions and General Definitions).

ARTICLE 19.19

Depositary

The Government of the Republic of Paraguay shall act as Depositary of this Agreement and shall notify all Parties that have signed or acceded to this Agreement of the deposit of any instrument of ratification or provisional application, the entry into force of this Agreement, of its termination or of any withdrawal therefrom.

IN WITNESS WHEREOF, the undersigned, being duly authorised by their respective Governments, have signed this Agreement.

CONGRESO LEGISLATIVO DE LA NACION ARGENTINA

PE-74/26
OD-18/26
2976

Congreso de la Nación
MERCOSUR
MERCOSUL

Done at Rio de Janeiro, on the 7th of December 2023, in two originals in the English language. The texts translated into the Spanish and Portuguese languages shall be adopted by an exchange of diplomatic notes within 180 (one hundred and eighty) days, all texts being equally authentic. In case of divergence of interpretation, the English language text shall prevail.

For the Argentine Republic

Cecilia Todesca Bocco
Secretary of International Economic Relations of the Ministry of Foreign Affairs, International Trade and Worship

For the Republic of Singapore

Vivian Balakrishnan
Minister for Foreign Affairs

For the Federative Republic of Brazil

Mauro Vieira
Minister of Foreign Affairs

For the Republic of Paraguay

Rubén Ramírez Lezcano
Minister of Foreign Affairs

For the Oriental Republic of Uruguay

Omar Paganini
Minister of Foreign Affairs

CONGRESO LATINO DE LA NACIÓN ARGENTINA

PE-74/26
OD-18/26
2977

Congreso de la Nación

MERCOSUR MERCOSUL

ACORDO DE LIVRE COMÉRCIO ENTRE O MERCADO COMUM DO SUL ("MERCOSUL") E A REPÚBLICA DE SINGAPURA

CONGRESO LEGISLATIVO DE LA NACION ARGENTINA

PE-74/26
OD-18/26
2978

Congreso de la Nación

MERCOSUR

MERCOSUL

ACORDO DE LIVRE COMÉRCIO ENTRE O MERCADO COMUM DO SUL ("MERCOSUL") E A REPÚBLICA DE SINGAPURA

CONGRESO LEGISLATIVO DE LA NACION ARGENTINA

PE-74/26
OD-18/26
2979

Congreso de la Nación

MERCOSUR MERCOSUL

PREÂMBULO

A República de Singapura, doravante denominada "Singapura",

de uma parte,

E,

a República Argentina,
a República Federativa do Brasil,
a República do Paraguai,
a República Oriental do Uruguai,
Estados Partes do Mercado Comum do Sul signatários deste Acordo,
doravante, para os fins deste Acordo, referidos como Estados Signatários do MERCOSUL,

E

o Mercado Comum do Sul, doravante denominado "MERCOSUL",

da outra parte,

doravante denominadas conjuntamente como "as Partes",

TENDO EM CONTA o Acordo que estabelece o Mercado Comum do Sul entre a República Argentina, a República Federativa do Brasil, a República do Paraguai e a República Oriental do Uruguai;

REAFIRMANDO seu compromisso de fortalecer e diversificar ainda mais suas relações comerciais e de investimento;

AFIRMANDO sua convicção de que este Acordo aumentará a competitividade de suas empresas nos mercados globais e as condições de concorrência justa;

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RECONHECENDO a importância da transparência no comércio internacional para o benefício de todas as partes interessadas;

VISANDO a promover o desenvolvimento econômico e social, a criar novas oportunidades de emprego, a melhorar os padrões de vida e a garantir altos níveis de proteção à saúde, à segurança e ao meio ambiente;

REAFIRMANDO seu compromisso de promover o comércio internacional de forma a contribuir para o desenvolvimento sustentável em suas dimensões econômica, social e ambiental;

RECONHECENDO a condição e os desafios enfrentados pela República do Paraguai como país em desenvolvimento sem litoral marítimo;

DESEJANDO apoiar o crescimento e o desenvolvimento de micro, pequenas e médias empresas pela ampliação de sua capacidade de participar e se beneficiar das oportunidades criadas por este Acordo;

DETERMINADAS a promover e fortalecer ainda mais o sistema multilateral de comércio, contribuindo assim para o desenvolvimento harmonioso e a expansão do comércio mundial;

CONSTRUINDO sobre seus respectivos direitos e obrigações previstos no Acordo de Marraqueche que estabelece a Organização Mundial do Comércio e em outros acordos e arranjos multilaterais, regionais e bilaterais dos quais são parte;

ACORDARAM, com vistas ao acima exposto, celebrar o seguinte Acordo de Livre Comércio:

CONGRESO LEGISLATIVO DE LA NACIÓN ARGENTINA

CAPÍTULO 1

DISPOSIÇÕES INICIAIS E DEFINIÇÕES GERAIS

ARTIGO 1.1

Estabelecimento de uma Área de Livre Comércio

As Partes deste Acordo estabelecem por este uma área de livre comércio, de forma consistente com o Artigo XXIV do GATT 1994 e o Artigo V do GATS.

ARTIGO 1.2

Objetivos

Os objetivos deste Acordo são liberalizar e facilitar o comércio e os investimentos entre as Partes de acordo com as disposições deste Acordo.

ARTIGO 1.3

Definições de Aplicação Geral

Para os fins deste Acordo, salvo se especificado de outra forma:

(a) "Acordo sobre Agricultura" significa o Acordo sobre Agricultura contido no Anexo 1A do Acordo da OMC;

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(b) "Acordo sobre Compras Governamentais" significa o Acordo sobre Compras Governamentais contido no Anexo 4 do Acordo da OMC;

(c) "Acordo sobre Inspeção Pré-Embarque" significa o Acordo sobre Inspeção Pré-Embarque contido no Anexo 1A do Acordo da OMC;

(d) "Acordo Antidumping" significa o Acordo sobre a Implementação do Artigo VI do Acordo Geral sobre Tarifas e Comércio de 1994 contido no Anexo 1A do Acordo da OMC;

(e) "Acordo de Valoração Aduaneira" significa o Acordo sobre a Implementação do Artigo VII do Acordo Geral sobre Tarifas e Comércio de 1994 contido no Anexo 1A do Acordo da OMC;

(f) "dia" significa um dia de calendário;

(g) "ESC" significa o Entendimento Relativo às Normas e Procedimentos sobre Solução de Controvérsias contido no Anexo 2 do Acordo da OMC;

(h) "GATS" significa o Acordo Geral sobre o Comércio de Serviços contido no Anexo 1B do Acordo da OMC;

(i) "GATT 1994" significa o Acordo Geral sobre Tarifas e Comércio de 1994 contido no Anexo 1A do Acordo da OMC;

(j) "Sistema Harmonizado" ou "SH" significa o Sistema Harmonizado de Designação e Codificação de Mercadorias, incluindo suas Regras Gerais de Interpretação, Notas de Seção, Notas de Capítulo e Notas de Subposição, conforme adotado e implementado pelos Estados Partes em suas respectivas leis e regulamentos;

(k) "FMI" significa o Fundo Monetário Internacional;

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(l) "Acordo de Licenciamento de Importações" significa o Acordo sobre Procedimentos para o Licenciamento de Importações contido no Anexo 1A do Acordo da OMC;

(m) "medida" significa qualquer medida por uma Parte, seja na forma de lei, regulamento, regra, procedimento, decisão, ação administrativa, prática ou qualquer outra forma, e inclui medidas tomadas por:

(i) governos e autoridades centrais, regionais ou locais;

(ii) órgãos não governamentais no exercício de poderes delegados por governos ou autoridades centrais, regionais ou locais; e

(iii) órgãos com poder decisório do MERCOSUL.

(n) "pessoa física de um Estado Parte" significa qualquer pessoa física que seja nacional de Singapura ou de um Estado Signatário do MERCOSUL, de acordo com suas respectivas legislações domésticas;

(o) "pessoa jurídica" significa qualquer entidade jurídica devidamente constituída ou de outra forma organizada de acordo com a legislação que lhe seja aplicável, quer tenha ou não fins de lucro, e quer seja de propriedade privada ou pública, incluindo qualquer corporação, sociedade, parceria, empresa conjunta (*joint venture*), empresa de proprietário único ou associação;

(p) "Estados Partes" significa os Estados Signatários do MERCOSUL e Singapura;

(q) "Partes" significa os Estados Signatários do MERCOSUL, o MERCOSUL e Singapura;

(r) "pessoa" significa uma pessoa física ou pessoa jurídica;

(s) "pessoa de um Estado Parte" significa uma pessoa física ou pessoa jurídica de um Estado Parte;

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(t) "Acordo de Salvaguardas" significa o Acordo sobre Salvaguardas contido no Anexo 1A do Acordo da OMC;

(u) "Acordo ASMC" significa o Acordo sobre Subsídios e Medidas Compensatórias contido no Anexo 1A do Acordo da OMC;

(v) "Acordo SPS" significa o Acordo sobre a Aplicação de Medidas Sanitárias e Fitossanitárias contido no Anexo 1A do Acordo da OMC;

(w) "Acordo TBT" significa o Acordo sobre Barreiras Técnicas ao Comércio contido no Anexo 1A do Acordo da OMC;

(x) "território" significa:

(i) com relação a Singapura, seu território terrestre, suas águas interiores e seu mar territorial, inclusive o espaço aéreo sobre eles, bem como qualquer área marítima situada além do mar territorial que tenha sido ou possa ser futuramente designada pela legislação nacional, de acordo com o direito internacional, como uma área na qual Singapura possa exercer direitos soberanos e de jurisdição com relação ao mar, ao leito do mar, ao subsolo e aos recursos naturais;

(ii) com relação a cada Estado Signatário do MERCOSUL, seu território terrestre, suas águas interiores e seu mar territorial, incluindo o espaço aéreo sobre eles, bem como qualquer área marítima situada além do mar territorial que tenha sido ou possa ser futuramente designada pela legislação nacional, de acordo com o direito internacional, como uma área dentro da qual cada Estado Signatário do MERCOSUL possa exercer direitos soberanos e de jurisdição com relação ao mar, ao leito do mar, ao subsolo e aos recursos naturais;

Para maior certeza, essa definição inclui a zona econômica exclusiva e a plataforma continental, de acordo com a legislação internacional, incluindo a UNCLOS.

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(y) "Tratado de Assunção" significa o Tratado para a constituição de um Mercado Comum entre a República Argentina, a República Federativa do Brasil, a República do Paraguai e a República Oriental do Uruguai, celebrado em Assunção em 26 de março de 1991;

(z) "Acordo TRIPS" significa o Acordo sobre Aspectos dos Direitos de Propriedade Intelectual Relacionados ao Comércio contido no Anexo 1C do Acordo da OMC;

(aa) "CNUDM" significa a Convenção das Nações Unidas sobre o Direito do Mar, celebrada em Montego Bay em 10 de dezembro de 1982;

(bb) "WIPO" significa a Organização Mundial de Propriedade Intelectual;

(cc) "Acordo da OMC" significa o Acordo de Marraqueche que estabelece a Organização Mundial do Comércio, celebrado em Marraqueche em 15 de abril de 1994;

(dd) "OMC" significa a Organização Mundial do Comércio.

ARTIGO 1.4

Relações comerciais e de investimento regidas por este Acordo

Este Acordo aplica-se às relações comerciais e de investimento entre, de um lado, Singapura e, de outro lado, os Estados Signatários do MERCOSUL e o MERCOSUL. Este Acordo não se aplica às relações comerciais e de investimento entre os Estados Signatários do MERCOSUL.

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CAPÍTULO 2

TRATAMENTO NACIONAL E ACESSO A MERCADOS PARA BENS

ARTIGO 2.1

Escopo

Salvo se disposto de outra forma neste Acordo, este Capítulo aplicar-se-á ao comércio de bens entre os Estados Partes.

ARTIGO 2.2

Definições

Para os fins deste Capítulo:

(a) "filmes e gravações publicitárias" significa meios de mídia de imagem gravados ou materiais de áudio, consistindo essencialmente de imagens ou som, que revelem a natureza ou o funcionamento de bens ou serviços oferecidos para venda ou locação por uma pessoa de um Estado Parte, desde que esses materiais sejam de um tipo adequado para exibição a clientes em potencial, mas não para transmissão ao público em geral;

(b) "amostras comerciais de valor insignificante" significa amostras comerciais ou de negócios importadas em quantidades e valores razoáveis, de acordo com as leis e os regulamentos de cada Estado Parte, ou suficientemente marcadas, laceradas, perfuradas ou tratadas de tal forma que sejam inadequadas para venda ou uso, exceto como amostras comerciais;

(c) "direito aduaneiro" inclui um direito aduaneiro ou de importação ou um encargo de qualquer tipo incidente sobre ou em conexão com a importação de um bem, incluindo uma forma de sobretaxa ou encargo adicional relacionado a essa importação, mas não inclui:

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(i) um encargo equivalente a um tributo interno imposto de acordo com o Artigo III(2) (Tratamento Nacional no tocante a Tributação e Regulamentação Internas) do GATT 1994;

(ii) um direito antidumping ou medida compensatória imposto de acordo com os Artigos VI (Direitos Antidumping e Compensatórios) e XVI (Subsídios) do GATT 1994, o Acordo Antidumping, o Acordo ASMC e o Capítulo 5 (Defesa Comercial);

(iii) uma taxa ou outro encargo imposto de acordo com o Artigo VIII (Taxas e Formalidades Relacionadas à Importação e Exportação) do GATT 1994;

(iv) medidas de salvaguarda aplicadas de acordo com o Artigo XIX (Medidas de Emergência para os casos de Importações de Produtos Especiais) do GATT 1994, o Acordo de Salvaguardas e o Capítulo 6 (Salvaguardas Bilaterais);

(v) medidas autorizadas pelo Órgão de Solução de Controvérsias da OMC ou de acordo com o Capítulo 18 (Solução de Controvérsias); e

(vi) medidas adotadas para salvaguardar a posição financeira externa de um Estado Parte e seu balanço de pagamentos, de acordo com o Artigo XII (Restrições Destinadas a Proteger a Balança de Pagamentos) do GATT 1994 e o Entendimento sobre as Disposições relativas a Balanço de Pagamentos do GATT 1994.

(d) "*duty-free*" significa livre de direitos aduaneiros;

(e) "bens admitidos para fins esportivos" significa os artigos de desporto admitidos no território do Estado Parte importador para uso em competições ou demonstrações esportivas, provas ou para treino no território dessa Parte;

(f) "licenciamento de importação" significa um procedimento administrativo que exige a apresentação de um pedido ou de outra documentação (diferente daquela geralmente exigida para fins de desembaraço aduaneiro) ao órgão administrativo competente do Estado Parte importador como condição prévia para a importação para o território do Estado Parte importador;

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(g) "originário" significa qualificado como originário de acordo com as regras de origem estabelecidas no Capítulo 3 (Regras de Origem e Procedimentos de Origem); e

(h) "materiais promocionais impressos" significa os bens classificados no Capítulo 49 do Sistema Harmonizado, incluindo brochuras, panfletos, folhetos, catálogos comerciais, anuários publicados por associações comerciais, materiais promocionais de turismo e pôsteres, que são usados para promover, divulgar ou anunciar um bem ou serviço, que se destinam essencialmente a anunciar um bem ou serviço e que são fornecidos gratuitamente.

ARTIGO 2.3

Tratamento Nacional

Cada Estado Parte concederá tratamento nacional aos bens de outro Estado Parte, de acordo com o Artigo III (Tratamento Nacional no tocante a Tributação e Regulamentação Internas) do GATT 1994, incluindo suas notas interpretativas. Para esse fim, as obrigações contidas no Artigo III (Tratamento Nacional no tocante a Tributação e Regulamentação Internas) do GATT 1994, incluindo suas notas interpretativas, são incorporadas e fazem parte deste Acordo, *mutatis mutandis*.

ARTIGO 2.4

Classificação de bens

Para os fins do presente Acordo, as Partes aplicarão seus respectivos sistemas de classificação aduaneira, no nível de oito dígitos, que serão baseados no SH em sua versão de 2017 ou em qualquer alteração posterior aprovada pelas Partes.

ARTIGO 2.5

Valoração aduaneira

O Acordo de Valoração Aduaneira regerá as regras de valoração aduaneira aplicadas pelos Estados Partes em seu comércio mútuo.

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ARTIGO 2.6

Eliminação de direitos aduaneiros sobre as importações

1. Salvo se disposto de outra forma neste Acordo, cada Parte eliminará seus direitos aduaneiros sobre bens originários de acordo com seu Cronograma no Anexo 2-A.

2. Para cada bem originário de acordo com o parágrafo 1, a alíquota básica dos direitos aduaneiros sobre as importações será aquela especificada no Cronograma de uma Parte no Anexo 2-A.

3. Salvo se disposto de outra forma neste Acordo, uma Parte não aumentará nenhum direito aduaneiro existente nem introduzirá nenhum novo direito aduaneiro sobre a importação de um bem originário de outra Parte. Isso não impedirá que uma Parte aumente um direito aduaneiro para o nível estabelecido em seu Cronograma no Anexo 2-A após uma redução unilateral.

4. Mediante solicitação de uma Parte, não antes de 3 (três) anos após a entrada em vigor deste Acordo para Singapura e todos os Estados Signatários do MERCOSUL, as Partes considerarão acelerar a eliminação dos direitos aduaneiros estabelecidos em seus respectivos Cronogramas do Anexo 2-A.

5. Um acordo entre as Partes para acelerar a eliminação de um direito aduaneiro sobre um bem originário suplantará qualquer alíquota de direito ou categoria de escalonamento determinada de acordo com seus Cronogramas no Anexo 2-A para esse bem quando aprovado pelas Partes de acordo com seus procedimentos legais aplicáveis.

6. Uma Parte poderá, a qualquer momento, acelerar unilateralmente a eliminação dos direitos aduaneiros sobre os bens originários de outra Parte estabelecidos em seu Cronograma no Anexo 2-A. Uma Parte informará a outra Parte o mais cedo possível antes que a nova alíquota de direitos aduaneiros entre em vigor.

7. Para maior certeza, uma Parte não proibirá um importador de reivindicar, para um bem originário, a alíquota de direito aduaneiro aplicada nos termos do Acordo da OMC.

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ARTIGO 2.7

Bens reimportados após o reparo

1. Um Estado Parte não aplicará um direito aduaneiro a um bem que reingressar em seu território, independentemente de sua origem, depois de ter sido exportado temporariamente de seu território para o território de outro Estado Parte para ser reparado, desde que o importador ou exportador comprove que se trata de um reparo gratuito, devido a uma obrigação contratual de garantia, independentemente de esse reparo poder ser realizado no território do Estado Parte de onde o bem foi exportado para reparo.

2. Um Estado Parte não aplicará direitos aduaneiros e tributos internos a um bem, independentemente de sua origem, admitido temporariamente do território de outro Estado Parte para reparos.

3. Para os fins deste Artigo, "reparo" significa qualquer operação de processamento realizada em bens para corrigir defeitos de funcionamento ou danos materiais e que implique o restabelecimento dos bens às suas funções e desempenho originais ou para garantir sua conformidade com os requisitos técnicos para seu uso, sem os quais os bens não poderão mais ser usados normalmente para o fim a que se destinam. O reparo de bens inclui restauração e manutenção. Para maior certeza, reparo não inclui uma operação ou processo que:

(a) destrói as características essenciais de um bem ou cria um bem novo ou comercialmente diferente; ou

(b) transforma um bem inacabado em um bem acabado.

ARTIGO 2.8

Amostras comerciais

Cada Estado Parte concederá isenção de direitos aduaneiros para a entrada de amostras comerciais de valor insignificante e materiais promocionais impressos provenientes do território de outro Estado Parte.

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ARTIGO 2.9

Admissão temporária de bens

1. Para os fins deste Artigo, o termo "admissão temporária" significa o regime aduaneiro que permite a entrada de bens no território aduaneiro de um Estado Parte com suspensão condicional do pagamento de direitos e tributos de importação e sem a aplicação de restrições ou proibições de importação de caráter econômico, se esses bens forem admitidos no território aduaneiro de um Estado Parte para uma finalidade específica, se forem destinados à reexportação dentro de um período específico e se não tiverem sofrido nenhuma alteração, exceto a depreciação e perda normais devido ao uso que lhes foi dado, conforme previsto nas leis e regulamentos desse Estado Parte.

2. Cada Estado Parte concederá admissão temporária, com suspensão condicional total de direitos e tributos de importação, para os seguintes bens, independentemente de sua origem:

(a) equipamentos profissionais, incluindo equipamentos para a imprensa ou televisão, *software* e equipamentos de radiodifusão e cinematográficos, que sejam necessários para o exercício da atividade de negócios, comércio ou profissão de uma pessoa qualificada para entrada temporária de acordo com as leis do Estado Parte importador;

(b) bens destinados à exibição, demonstração ou uso em exposições, feiras, reuniões ou eventos semelhantes, incluindo seus componentes, aparelhos auxiliares e acessórios;

(c) amostras comerciais e filmes e gravações publicitários; e

(d) bens admitidos para fins esportivos.

3. Cada Estado Parte prorrogará, mediante solicitação da pessoa interessada e por motivos que sua autoridade aduaneira considere válidos, o prazo de admissão temporária, com suspensão total condicional de direitos e tributos de importação, além do período inicialmente fixado.

4. Um Estado Parte não condicionará a admissão temporária, com suspensão total de direitos e tributos de importação, dos bens mencionados no parágrafo 1, a não ser para exigir que esses bens:

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(a) sejam usados exclusivamente por ou sob a supervisão pessoal de um nacional de outro Estado Parte no exercício da atividade de negócios, comércio, profissão ou esporte desse nacional;

(b) não possam ser vendidos ou alugados em seu território;

(c) sejam acompanhados de uma garantia em um valor não superior aos encargos que, de outra forma, seriam devidos na entrada ou na importação final, liberável na exportação dos bens;

(d) sejam passíveis de identificação quando importados e exportados;

(e) sejam exportados no momento da partida do nacional referido no subparágrafo (a), ou dentro de qualquer outro período razoavelmente relacionado ao propósito da admissão temporária que o Estado Parte possa estabelecer, ou dentro de um ano, a menos que seja prorrogado;

(f) sejam admitidos em quantidade não superior à razoável para o uso pretendido; e

(g) sejam de outra forma admissíveis no território do Estado Parte de acordo com suas leis.

5. Cada Estado Parte concederá admissão temporária, com suspensão condicional total de direitos e tributos de importação, para contêineres e paletes, independentemente de sua origem, que estejam sendo usados ou venham a ser usados no transporte de bens em tráfego internacional.

6. Se qualquer condição imposta por um Estado Parte nos termos do parágrafo 3 não tiver sido cumprida, o Estado Parte poderá aplicar os direitos aduaneiros e qualquer outro encargo que normalmente seriam devidos sobre o bem, além de quaisquer outros encargos ou penalidades previstos em sua legislação.

7. Cada Estado Parte adotará e manterá procedimentos que permitam a liberação rápida de bens admitidos em conformidade com o presente Artigo. Na medida do possível, esses procedimentos preverão que, quando um bem admitido em conformidade com o presente Artigo acompanhar um nacional de outro Estado Parte que esteja solicitando entrada temporária, o bem será liberado simultaneamente à entrada desse nacional.

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8. Cada Estado Parte permitirá que um bem admitido temporariamente de acordo com este Artigo seja exportado por um porto alfandegado diferente daquele pelo qual foi admitido.

9. Cada Estado Parte assegurará, de acordo com suas leis e regulamentos, que o importador ou outra pessoa responsável por um bem admitido de acordo com este Artigo não será responsabilizado pela incapacidade de exportar o bem mediante a apresentação de prova satisfatória ao Estado Parte importador de que o bem foi destruído dentro do período fixado para a admissão temporária, incluindo qualquer prorrogação legal.

10. Salvo se disposto de outra forma neste Acordo:

(a) cada Estado Parte permitirá que um contêiner utilizado em trânsito internacional que entre em seu território vindo do território de outro Estado Parte saia de seu território por qualquer rota que esteja razoavelmente relacionada com a saída econômica e imediata de tal contêiner;

(b) um Estado Parte não exigirá nenhuma garantia nem imporá nenhuma penalidade ou encargo apenas em razão de qualquer diferença entre o porto de entrada e o porto de saída de um contêiner;

(c) um Estado Parte não condicionará a liberação de qualquer obrigação, inclusive qualquer garantia, que imponha em relação à entrada de um contêiner em seu território à sua saída por qualquer porto de saída específico; e

(d) um Estado Parte não exigirá que o transportador trazendo um contêiner do território de outro Estado Parte para o seu território seja o mesmo transportador que leva o contêiner para o território desse outro Estado Parte.

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ARTIGO 2.10

Restrições quantitativas à importação e exportação

1. Salvo se disposto de outra forma neste Acordo, um Estado Parte não adotará nem manterá qualquer proibição ou restrição que não sejam direitos, tributos e outros encargos sobre a importação de qualquer bem de outro Estado Parte ou sobre a exportação ou venda para exportação de qualquer bem destinado ao território de outro Estado Parte, exceto em conformidade com o Artigo XI (Eliminação Geral de Restrições Quantitativas) do GATT 1994, incluindo suas notas interpretativas. Para esse fim, o Artigo XI (Eliminação Geral de Restrições Quantitativas) do GATT 1994, incluindo suas notas interpretativas, ou quaisquer outras disposições equivalentes de um acordo sucessor do qual os Estados Partes sejam parte, são incorporadas e fazem parte deste Acordo, *mutatis mutandis*.

2. As Partes entendem que os direitos e obrigações do GATT 1994 incorporados pelo parágrafo 1 proíbem, em quaisquer circunstâncias em que qualquer outra forma de restrição seja proibida, que um Estado Parte adote ou mantenha:

(a) requisitos de preços de exportação ou importação, exceto conforme permitido na aplicação de decisões de direitos antidumping e medidas compensatórias ou compromissos de preços; ou

(b) restrições voluntárias à exportação inconsistentes com o Artigo VI (Direitos Antidumping e Compensatórios) do GATT 1994, conforme implementado no Artigo 18 (Compromissos) do Acordo ASMC e no Artigo 8 (Compromissos de Preço) do Acordo Antidumping.

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ARTIGO 2.11

Proibições e restrições à exportação de gêneros alimentícios

1. Sem prejuízo das condições estabelecidas no Artigo 12(1) (Disciplinas em Matéria de Proibições e Restrições à Exportação) do Acordo sobre Agricultura, segundo as quais um Estado Parte pode aplicar uma proibição ou restrição à exportação, que não seja um direito, tributo ou outro encargo, sobre gêneros alimentícios, um Estado Parte que imponha tal proibição ou restrição à exportação ou venda para exportação de gêneros alimentícios considerados críticos[1] a outro Estado Parte notificará à medida a esse outro Estado Parte com a maior antecedência praticável.

2. Um Estado Parte que seja obrigado a notificar uma medida nos termos do parágrafo 1 responderá a qualquer pergunta feita por outro Estado Parte com relação à medida, por escrito, dentro de 30 (trinta) dias do recebimento da pergunta, quando viável.

3. Um Estado Parte considerando continuar com uma medida notificada nos termos do parágrafo 1 além de um ano a partir da data em que foi imposta deve notificar os outros Estados Partes com a maior antecedência praticável.

[1] O Estado Parte que impõe tal proibição ou restrição deve ser um exportador líquido desse gênero alimentício, e essa proibição ou restrição deve afetar a segurança alimentar do Estado Parte importador.

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ARTIGO 2.12

Taxas e formalidades administrativas

1. Cada Estado Parte assegurará, de acordo com o Artigo VIII (Taxas e Formalidades Relacionadas à Importação e Exportação) do GATT 1994, incluindo suas notas interpretativas, que todas as taxas e encargos de qualquer natureza (exceto tributos de exportação, direitos aduaneiros, encargos equivalentes a um tributo interno ou outro encargo interno aplicado de forma consistente com o Artigo III(2) (Tratamento Nacional no tocante a Tributação e Regulamentação Internas) do GATT 1994, e direitos antidumping e compensatórios) impostos sobre, ou em conexão com a importação ou exportação de, bens são limitados em seu montante ao custo aproximado dos serviços prestados, que não serão calculados em uma base *ad valorem*, a menos que tenham uma taxa máxima fixa, e não representarão uma proteção indireta aos bens domésticos ou uma tributação das importações ou exportações para fins fiscais. Cada Estado envidará esforços para eliminar gradualmente quaisquer taxas e encargos baseados em *ad valorem*.

2. Cada Estado Parte disponibilizará on-line uma lista atualizada das taxas e encargos que impõe em relação à importação ou exportação.

3. Cada Estado Parte revisará periodicamente suas taxas e encargos, inclusive as taxas consulares aplicadas às importações, com o objetivo de eliminá-las ou reduzir seu número e diversidade, quando praticável.

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ARTIGO 2.13

Licenciamento de importação e exportação

1. Os Estados Partes introduzirão e administrarão qualquer procedimento de licenciamento de importação ou exportação de acordo com:

(a) Parágrafos 1 a 9 do Artigo 1 (Disposições Gerais) do Acordo sobre Procedimentos para o Licenciamento de Importações;

(b) Artigo 2 (Licenciamento Automático de Importações) do Acordo sobre Procedimentos para o Licenciamento de Importações; e

(c) Artigo 3 (Licenciamento Não Automático de Importações) do Acordo sobre Procedimentos para o Licenciamento de Importações.

Para esse fim, as disposições mencionadas nos subparágrafos (a), (b) e (c) são incorporadas e fazem parte do presente Acordo. Os Estados Partes aplicarão essas disposições, *mutatis mutandis*, a qualsquer procedimentos de licenciamento de exportação.

2. Um Estado Parte somente adotará ou manterá procedimentos de licenciamento como condição para a importação em seu território ou exportação de seu território para outro Estado Parte quando outros procedimentos apropriados para atingir um objetivo administrativo não estiverem razoavelmente disponíveis.

3. Um Estado Parte não adotará nem manterá procedimentos de licenciamento não automático de importação ou exportação, a menos que seja necessário para implementar uma medida que seja consistente com este Acordo. Um Estado Parte que adotar procedimentos de licenciamento não automático indicará claramente a medida que está sendo implementada por meio de tal procedimento de licenciamento.

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4. Cada Estado Parte responderá, no prazo de 60 (sessenta) dias, às consultas de outro Estado Parte sobre quaisquer procedimentos de licenciamento que o Estado Parte ao qual a solicitação é dirigida pretenda adotar ou tenha adotado ou mantido, bem como sobre os critérios para concessão ou alocação de licenças de importação ou exportação.

5. Imediatamente após a entrada em vigor do presente Acordo para um Estado Parte, esse Estado Parte notificará os outros Estados Partes sobre seus procedimentos de licenciamento de importação existentes, se houver. A notificação incluirá as informações especificadas no Artigo 5(2) (Notificação) do Acordo sobre Procedimentos para o Licenciamento de Importações.

6. Considerar-se-á que um Estado Parte está em conformidade com o parágrafo 5 com relação a um procedimento de licenciamento de importação existente se:

(a) houver notificado esse procedimento ao Comitê sobre o Licenciamento de Importações previsto no Artigo 4 (Instituições) do Acordo sobre Procedimentos para o Licenciamento de Importações, juntamente com as informações especificadas no Artigo 5(2) (Notificação) desse acordo; ou

(b) na submissão anual mais recente prevista para antes da entrada em vigor do presente Acordo desse Estado Parte ao Comitê de Licenciamento de Importações em resposta ao questionário anual sobre procedimentos de licenciamento de importação descrito no Artigo 7(3) (Revisão) do Acordo sobre Procedimentos para o Licenciamento de Importações, houver fornecido, com relação a esse procedimento, as informações solicitadas nesse questionário.

7. Cada Estado Parte notificará os demais Estados Partes sobre quaisquer novos procedimentos de licenciamento de importações que adotar e quaisquer modificações que fizer em seus procedimentos de licenciamento de importações existentes, sempre que possível, no prazo máximo de 60 (sessenta) dias antes do novo procedimento ou modificação produzir efeitos. Em nenhum caso o Estado Parte fornecerá tal notificação após 60 (sessenta) dias da data de sua publicação. Considerar-se-á que um Estado Parte que notifique um novo procedimento de licenciamento de importação ou uma modificação de um procedimento de licenciamento de importação existente ao Comitê de Licenciamento de Importações, de acordo com o Artigo 5(1), 5(2) e 5(3) (Notificação) do Acordo sobre Procedimentos para o Licenciamento de Importações, cumpriu essa exigência.

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8. Quando um Estado Parte houver negado um pedido de licença de importação referente a um bem de outro Estado Parte, mediante solicitação do solicitante e dentro de um período razoável após o recebimento da solicitação, fornecerá ao solicitante uma explicação por escrito do(s) motivo(s) do indeferimento.

ARTIGO 2.14

Consultas técnicas

1. Cada Parte designará e notificará um ponto de contato para facilitar a comunicação entre as Partes sobre qualquer assunto abrangido por este Capítulo.

2. Uma Parte pode solicitar consultas técnicas para discutir qualquer assunto relacionado a este Capítulo, fazendo uma solicitação a outra Parte por meio dos pontos de contato mencionados no parágrafo 1. A solicitação identificará seus próprios motivos, incluindo uma descrição das considerações da Parte e uma indicação das disposições deste Capítulo às quais as considerações se referem.

3. Dentro de um período razoável após o recebimento de uma solicitação nos termos do parágrafo 2, a Parte que recebeu a solicitação fornecerá uma resposta. Se ainda for considerado necessário, no prazo de 30 (trinta) dias após o recebimento da resposta, as Partes discutirão, pessoalmente ou por meios eletrônicos, a questão identificada na solicitação. Se as Partes optarem por se reunir pessoalmente, a reunião ocorrerá nos locais e pelos meios que as Partes decidirem mutuamente.

4. A menos que as Partes que participarem das consultas técnicas concordem de outra forma, as discussões e quaisquer informações trocadas durante as consultas serão confidenciais.

5. Este Artigo refere-se a consultas técnicas e não prejudica os direitos e as obrigações de qualquer Parte nos termos do Capítulo 18 (Solução de Controvérsias). Para maior certeza, uma solicitação de consultas técnicas nos termos deste Artigo não será considerada uma solicitação de consulta nos termos do Capítulo 18 (Solução de Controvérsias).

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ARTIGO 2.15

Subcomitê de Comércio de Bens e Regras de Origem

1. As Partes estabelecem um Subcomitê de Comércio de Bens e Regras de Origem (doravante denominado Subcomitê neste Capítulo), composto por representantes governamentais de cada Estado Parte.

2. O Subcomitê reunir-se-á conforme necessário, a pedido de uma Parte ou do Comitê Conjunto, para considerar questões decorrentes deste Capítulo e do Capítulo 3 (Regras de Origem).

3. As funções do Subcomitê incluirão:

(a) revisar e monitorar a implementação e a administração dos capítulos mencionados acima;

(b) promover o comércio de bens entre as Partes, inclusive:

(i) endereçando medidas não tarifárias cobertas pelos capítulos mencionados no parágrafo 2;

(ii) consultando sobre a ampliação e aceleração da eliminação de tarifas nos termos deste Acordo; ou

(iii) propondo qualquer modificação nos requisitos específicos de origem de produtos;

(c) revisar as futuras emendas ao SH para garantir que as obrigações de cada Parte nos termos deste Acordo não sejam alteradas;

(d) consultar e se esforçar para resolver quaisquer diferenças que possam surgir entre as Partes em questões relacionadas a:

(i) classificação de bens de acordo com o SH; ou

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