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General Rules for the interpretation of the Harmonized System.

SECTION I
LIVE ANIMALS; ANIMAL PRODUCTS

Section Notes.
1 Live animals.
2 Meat and edible meat offal.
3 Fish and crustaceans, molluscs and other aquatic invertebrates.
4 Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included.
5 Products of animal origin, not elsewhere specified or included.

SECTION II
VEGETABLE PRODUCTS

Section Note.
6 Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage.
7 Edible vegetables and certain roots and tubers.
8 Edible fruit and nuts; peel of citrus fruit or melons.
9 Coffee, tea, maté and spices.
10 Cereals.
11 Products of the milling industry; malt; starches; inulin; wheat gluten.
12 Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder.
13 Lac; gums, resins and other vegetable saps and extracts.
14 Vegetable plaiting materials; vegetable products not elsewhere specified or included.

SECTION III
ANIMAL, VEGETABLE OR MICROBIAL FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES

15 Animal, vegetable or microbial fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes.

SECTION IV
PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES; PRODUCTS, WHETHER OR NOT CONTAINING NICOTINE, INTENDED FOR INHALATION WITHOUT COMBUSTION; OTHER NICOTINE CONTAINING PRODUCTS INTENDED FOR THE INTAKE OF NICOTINE INTO THE HUMAN BODY

Section Note.
16 Preparations of meat, of fish, of crustaceans, molluscs or other aquatic invertebrates, or of insects.
17 Sugars and sugar confectionery.
18 Cocoa and cocoa preparations.
19 Preparations of cereals, flour, starch or milk; pastrycooks' products.
20 Preparations of vegetables, fruit, nuts or other parts of plants.
21 Miscellaneous edible preparations.
22 Beverages, spirits and vinegar.
23 Residues and waste from the food industries; prepared animal fodder.
24 Tobacco and manufactured tobacco substitutes; products, whether or not containing nicotine, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body.

SECTION V
MINERAL PRODUCTS

25 Salt; sulphur; earths and stone; plastering materials, lime and cement.
26 Ores, slag and ash.
27 Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes.

SECTION VI
PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

Section Notes.
28 Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes.
29 Organic chemicals.
30 Pharmaceutical products.
31 Fertilisers.
32 Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks.
33 Essential oils and resinoids; perfumery, cosmetic or toilet preparations.
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.
35 Albuminoidal substances; modified starches; glues; enzymes.
36 Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations.
37 Photographic or cinematographic goods.
38 Miscellaneous chemical products.

SECTION VII
PLASTICS AND ARTICLES THEREOF;
RUBBER AND ARTICLES THEREOF

Section Notes.
39 Plastics and articles thereof.
40 Rubber and articles thereof.

SECTION VIII
RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILK-WORM GUT)

41 Raw hides and skins (other than furskins) and leather.
42 Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut).
43 Furskins and artificial fur; manufactures thereof.
SECTION IX
WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL;
CORK AND ARTICLES OF CORK; MANUFACTURES OF STRAW,
OF ESPARTO OR OF OTHER PLAITING MATERIALS;
BASKETWARE AND WICKERWORK

44 Wood and articles of wood; wood charcoal.
45 Cork and articles of cork.
46 Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork.

SECTION X
PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL;
RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD;
PAPER AND PAPERBOARD AND ARTICLES THEREOF

47 Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard.
48 Paper and paperboard; articles of paper pulp, of paper or of paperboard.
49 Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans.

SECTION XI
TEXTILES AND TEXTILE ARTICLES

Section Notes.

50 Silk.
51 Wool, fine or coarse animal hair; horsehair yarn and woven fabric.
52 Cotton.
53 Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn.
54 Man-made filaments; strip and the like of man-made textile materials.
55 Man-made staple fibres.
56 Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof.
57 Carpets and other textile floor coverings.
58 Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery.
59 Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use.
60 Knitted or crocheted fabrics.
61 Articles of apparel and clothing accessories, knitted or crocheted.
62 Articles of apparel and clothing accessories, not knitted or crocheted.
63 Other made up textile articles; sets; worn clothing and worn textile articles; rags.

SECTION XII
FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS,
WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND
PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE
THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR

64 Footwear, gaiters and the like; parts of such articles.
65 Headgear and parts thereof.
66 Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof.
67 Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair.
SECTION XIII
ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE

68 Articles of stone, plaster, cement, asbestos, mica or similar materials.
69 Ceramic products.
70 Glass and glassware.

SECTION XIV
NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN

71 Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal and articles thereof; imitation jewellery; coin.

SECTION XV
BASE METALS AND ARTICLES OF BASE METAL

Section Notes.
72 Iron and steel.
73 Articles of iron or steel.
74 Copper and articles thereof.
75 Nickel and articles thereof.
76 Aluminium and articles thereof.
77 (Reserved for possible future use in the Harmonized System)
78 Lead and articles thereof.
79 Zinc and articles thereof.
80 Tin and articles thereof.
81 Other base metals; cermets; articles thereof.
82 Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal.
83 Miscellaneous articles of base metal.

SECTION XVI
MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES

Section Notes.
84 Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof.
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.
SECTION XVII
VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT

Section Notes.
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.
87 Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof.
88 Aircraft, spacecraft, and parts thereof.
89 Ships, boats and floating structures.

SECTION XVIII
OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES THEREOF

90 Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof.
91 Clocks and watches and parts thereof.
92 Musical instruments; parts and accessories of such articles.

SECTION XIX
ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

93 Arms and ammunition; parts and accessories thereof.

SECTION XX
MISCELLANEOUS MANUFACTURED ARTICLES

94 Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; luminaires and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings.
95 Toys, games and sports requisites; parts and accessories thereof.
96 Miscellaneous manufactured articles.

SECTION XXI
WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

97 Works of art, collectors' pieces and antiques.

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98 (Reserved for special uses by Contracting Parties)
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