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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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