



KINGDOM OF CAMBODIA  
NATION RELIGION KING

# ច្បាប់ និងបទប្បញ្ញត្តិ

## CUSTOMS LAW AND REGULATIONS

Third Edition  
English Version



Ministry of Economy and Finance



General Department of Customs and Excise of Cambodia



Japan International Cooperation Agency



## **PREFACE**

In company with strong commitment and will, the enhancement of the legal structure, organization structure, and the development of qualified human resource is critical factor to reduce any inactive activities in customs processes in order to create a mutual understanding atmosphere. To materialize the objective, the Cambodian General Department of Customs and Excise has overcome successfully many obstacles through the rigorous implementation of the Rectangular Strategy of **Samdech Akka Moha Sena Padei Techo Hun Sen**, Prime Minister of the Royal Government of Cambodia, which determines the development of private sector is one of the most important component in the Rectangular Strategy.

The publication of **Customs Law and Regulations** is another important step that will promote the confidence within the business community and contribute to implement the customs reforms strategies in order to modernize this administration through automation of customs procedures to be in line with the international standard and best practices.

**Customs Law and Regulations** is contributed by the active cooperation of national customs experts, legal experts from development partners, especially International Monetary Fund (IMF) and Japan International Cooperation Agency (JICA) and the contribution, request, constructive critics of the private sector.

I would like to express that this publication will contribute and encourage the General Department of Customs and Excise of Cambodia to continue to improve the work efficiency and ultimately contribute to the development of all sectors of the Kingdom in the near future.

**Dr. Pen Siman**

Delegate of the Royal Government

In charge of General Department of Customs and Excise



## NOTE

For ease of access, the English and Khmer version of this fourth edition of the **Customs Law and Regulations** publication has been organized into separate English and Khmer versions. In addition, a number of new regulations have been included.

The English version is provided as a guide for those who do not read or understand Khmer or for those who can read and understand both languages. However, it should not be considered as an official and legal version of the document. The Khmer version can be considered as the legal version and shall prevail in case of any inconsistency or misinterpretation.

This fourth edition will be subjected to further revisions and amendments as deemed necessary. It has jurisdiction over existing regulations only.

Department of Legal Affairs, Audit and Public Relation  
General Department of Customs and Excise of Cambodia

June 2013





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**LAW**  
**ON**  
**CUSTOMS**



**NS/RKM/0707/017**

**PREAH REACH KRAM**

**WE**

**PREAH BAT SAMDECH PREAH BAROMNEATH NORODOM SIHAMONI  
SAMAN PHUM CHEAT SASNA RAKKHATIYA KHEMARAROATHREAST  
PUTHITREA THOMREA MOHAKSATR KHEMARACHORNEA  
SAMOHAPHEAS KAMPUCHEKREACH ROATHBORNSANTE  
SOPHEAMONGKOLEA SEREIVIBOLEA KHEMERA SREYPIREAST  
PREAHCHAO KRUNG KAMPUCHEA**

- *Having seen the Constitution of the Kingdom of Cambodia*
- *Having seen Reach Kret No. NS / RKT / 0704 / 124 dated 15 July 2004, on the Appointment of the Royal Government of Cambodia*
- *Having Seen Reach Kram No. 02 / NS / 94 dated 20 August 1994, promulgating the Law on the Organization and Functioning of the Council of Ministers*
- *Having seen Reach Kram No. NS / RKM / 0196 / 18 dated 24 January 1996, promulgating the Law on the Establishment of the Ministry of Economy and Finance*
- *Pursuant to the Proposal of the Prime Minister of the Royal Government of Cambodia and the Minister of Economy and Finance.*

**HEREBY PROMULGATES**

The Law on Customs, which was adopted by the National Assembly on the 22<sup>nd</sup> June 2007 during the sixth plenary session of its third legislature and ratified by the Senate as to its entire form and legality on the 10<sup>th</sup> July 2007 during the third plenary session of its second legislature, the whole meaning of which shall be as follows:

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**CHAPTER I**  
**GENERAL PROVISIONS**

**Article 1.-**

The purpose of this Law is to;

- provide the right for the administration, control and collection of duties, taxes and fees on imported and exported goods,
- provide for the control and regulation of the movement, storage and transit of such goods,
- promote the prevention and suppression of fraud and smuggling,
- participate in implementing the international trade policy of the Royal Government of Cambodia,
- promote the application of international standards and best practices regarding customs control and trade facilitation.

The Customs and Excise Department is responsible for the administration and enforcement of the provisions of this Law. The Department operates under the direct supervision of the Ministry of Economy and Finance.

**Article 2.-**

The Customs Territory includes the land territory, territorial waters and airspace as well as offshore islands of the KINGDOM OF CAMBODIA. The Royal Government of Cambodia may establish Free Zones that are excluded from all or part of the customs procedures.

**Article 3.-**

This Law must be applied:

- equally throughout the customs territory;
- equally to all persons; and
- without any immunity or dispensation to goods imported or exported by the state or on its behalf.

**Article 4.-**

Customs operations are conducted throughout the customs territory, including a Customs Zone along land and coastal borders, under conditions prescribed in this law.

The Customs Zone includes a coastal zone and a land zone.

**a.** The coastal zone extends from the coast to an outer limit located twenty (20) Kilometers offshore.

**b.** The land zone extends:

- at coastal borders between the coast and a line drawn twenty (20) kilometers inland from the seashore and from the banks of rivers, streams and canals flowing to the sea as far as the first customs office located upstream, as well as in a twenty (20) kilometers radius around said customs office;

- at land borders, twenty (20) kilometers inland from the border.

To facilitate the repression of fraud, the Minister of Economy and Finance may by Prakas:

**a.** extend the land Customs Zone up to sixty (60) kilometers at specific locations and for specified periods of time;

**b.** extend the Customs Zone up to three (3) kilometers around Customs Offices that are not in the Customs Zone referred to in the first paragraph and the second paragraph, and sub-paragraph (a) of the third paragraph, of this Article.

Notwithstanding the provisions of the first paragraph of this Article, the Royal Government may by Anukret;

**a.** authorize customs officers to carry out their duties under this law outside the Customs Territory on a reciprocal basis and in accordance with international agreements, treaties or conventions entered into by the Kingdom of Cambodia,

**b.** allow customs officers of foreign countries to carry out their duties under their relevant laws respecting the import and export of goods in the Customs Territory on a reciprocal basis and in accordance with international agreements, treaties or conventions entered into by the Kingdom of Cambodia. Customs formalities are only carried out in Customs Offices unless otherwise stipulated by the Minister of Economy and Finance by Prakas.

The Minister of Economy and Finance may by Prakas determine the establishment, functions and elimination of Customs Offices.

Hours of operation of Customs Offices are determined by the Director of Customs. This determination must be affixed to each Customs Office.

**Article 5.-**

All imported and exported goods are subject to the provisions of this law.

Goods entering or leaving the customs territory are subject, as applicable, to import duties and taxes or export duties and taxes as specified in the Customs Tariff. The establishment and application of the Customs Tariff shall be prescribed by *Anukret*.

In matters concerning the national interest, including emergencies, the Royal Government may order the total or partial suspension of duties and taxes on goods essential to the needs of the population, or suspend the import or export of certain goods.

**Article 6.-**

Preferential tariffs may be granted pursuant to international commitments, agreements, treaties or conventions entered into by the Kingdom of Cambodia. Such preferential tariffs and their application are established by *Anukret*.

**Article 7.-**

The Royal Government may by *Anukret* take measures to protect Cambodian producers by raising tariffs when domestic producers are injured by an increase in imports, by subsidies provided by other governments to their countries' exports to Cambodia, or by goods that are dumped on Cambodia's markets.

**Article 8.-**

The Royal Government may by *Anukret* prohibit or restrict, subject to conditions, the import or export of certain goods for any of the following purposes:

- National security;
- Public order and standards of decency and morality;
- The protection of health and life of persons, animals or plants;
- The protection of national treasures of artistic, historic or archaeological value;
- The conservation of natural resources;
- The compliance with the provisions of any legislation of The Kingdom of Cambodia currently in force;
- The fulfillment of obligations under the Charter of the United Nations.

To combat smuggling and fraud, the Minister of Economy and Finance may by *Prakas* identify certain sensitive or highly taxed goods as specially designated goods for

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the purposes of this Law, and may impose additional controls and restrictions on their transport, circulation, storage and possession.

**Article 9.-**

Unless the context demands otherwise, for the purposes of this law:

*Ad valorem duty* is duty calculated on the basis of the customs value.

*Specific Duty* is duty based on the unit of weight, volume, or quantity of goods.

*Customs Bonded Warehouse* is a building, place or an area that meets certain requirements determined by Customs that is used to store, to process, to display, to provide for sale, or for other related purposes, goods for which the import duties are deferred.

*Conveyance* is any vessel, aircraft or other means used to transport persons or goods.

*Smuggling* is the import or export of goods outside customs houses, as well as all violations of provisions of law or regulations relating to the import or export, holding and transport of goods within the Customs Territory.

*Country of origin* is the country in which goods have been produced or manufactured according to the criteria prescribed for the purposes of application of the Customs Tariff, of quantitative restrictions or of any other matters related to trade.

*Customs or Customs Administration* is the Customs and Excise Department of the Ministry of Economy and Finance, including customs officers, which is responsible for the administration and enforcement of the customs law, the collection of duties and taxes and fees, and which also has the responsibility for the application of other laws and regulations relating to the importation, exportation, movement and storage of goods.

*Customs broker* is a person authorized to carry on the business of arranging for the customs clearance of goods directly with Customs on behalf of another person.

*Customs clearance* is the accomplishment of the customs formalities necessary to allow goods to enter into home use, to be exported or placed under another customs procedure.

*Customs clearance area* is an area fully supervised by the Customs and Excise Department.

**Customs control** is the procedures imposed by Customs on the transport, movement and storage of imported and exported goods.

**Customs declaration** is a statement made for the purpose of importation or exportation in the form and manner as prescribed under the provisions of this Law.

**Customs examination** is the physical inspection of goods or documents by Customs to verify that the nature, origin, condition, quantity and value of the goods are in accordance with the customs declaration.

**Customs formalities** is all the operations that must be carried out by the concerned persons and by Customs in order to comply with this Law or other laws enforced or administered by Customs.

**Customs manufacturing bonded warehouse** is a factory under customs control for dealing with imported goods suspended from duties and taxes to be used in manufacturing processes.

**Customs office** is the customs administrative unit competent for the administration of customs formalities, and the buildings or other areas approved for that purpose under the provisions of this Law.

**Customs officer** is a person duly authorized to administer or enforce this Law.

**Customs value or value**, in relation to imported goods, means the Customs value of those goods determined in accordance with Article 21 of this Law.

**Declarant** is a person who makes a customs declaration on behalf of either themselves or another person.

**Document** is documents in any form, whether or not signed or initialed or otherwise authenticated by the maker, and includes:

- Any form of writing on material;
- Information recorded, transmitted, or stored by means such as tape recorder, computer, or other device, and material derived from such information;
- A label or other marking or writing that identifies anything to which it is attached or of which it forms part;
- A book, map, plan, graph, or drawing;
- A photograph, film, negative, tape, or other device in which visual images are embodied so as to be capable of being reproduced.



**Duty** is a duty, additional duty, tax, fee, or other charges imposed on goods in accordance with the provisions of this Law or other Laws and regulations enforced and administered by Customs.

**Free Zones** are areas established by the Royal Government where imported goods are not subject to duties and taxes under certain conditions.

**Goods** are all kinds of movable property.

**Home use** is the free circulation of imported goods within the Customs Territory after release by Customs.

**Importer** is a person who imports goods for themselves or on behalf of another person. Importer also includes the consignee of goods, and a person who is the owner or becomes the owner of the goods or becomes entitled to the possession of those goods, before they have ceased to be subject to Customs control.

**Importation** in relation to goods, means the arrival of goods in the Customs Territory in any manner whatever, whether lawfully or unlawfully, from a point or place outside the Customs Territory.

**Release** is the authorization by Customs to the concerned person to remove goods from customs control after completion of customs formalities.

**Security** is any financial guarantee, or other financial instrument used to secure the eventual payment of duties, taxes, and other fees under this law.

**Specially designated goods** are goods so designated by Prakas of the Minister of Economy and Finance under the provisions of the second paragraph of Article 8 of this Law.

**Legal route** is any road, railway, waterway and any other route that Customs directs must be used for the transportation of imported or exported goods under customs control.

**Temporary admission** is the customs procedures under which certain goods can be brought into the customs territory conditionally relieved totally or partially from payment of import duties and taxes. Such goods are imported for a specific purpose and are to be re-exported within a specified period and without having undergone any change except normal depreciation due to the use made of them.

**Transit** is the customs procedure under which goods are transported under Customs control from one customs office to another.

**Transshipment** is the customs procedure under which goods are transferred under Customs control from the importing means of transport to the exporting means of transport within the area of one customs office that is the office of both importation and exportation.

**Direct Transport** is the international transport of goods from the country of origin to the country of destination without passing through another country, unless this transit is necessitated by geographic or logistical reasons, and provided that the goods are not subject to trade or use and operations except loading, unloading or operations necessary to keep the goods in good condition while in the transit country.

**Person** is a natural or legal person.

## **CHAPTER II**

### **IMPORT AND EXPORT**

#### **Section 1 – Imports**

#### **Article 10.-**

All imported goods must be reported at a customs office or other location as determined by the Director of Customs.

The Minister of Economy and Finance may by Prakas determine the time, manner, documentation requirements, circumstances and exceptions with respect to the reporting of imported goods.

#### **Article 11.-**

All imported goods shall be reported at the nearest customs office through the legal route:

- a. in the case of goods in the actual possession of a person arriving in Cambodia, or that form part of personal baggage, by that person;
  - b. in the case of goods imported by courier or as mail, by the person who exported the goods to Cambodia;
  - c. in the case of goods, other than goods referred to in sub-paragraphs (a) and (b) of this paragraph, on board a conveyance arriving in Cambodia, by the person in charge of the conveyance, including military conveyances;
  - d. in any other case, by the person on behalf of whom the goods are imported.
-

Every person reporting goods under this Article shall:

- a. answer truthfully any question asked by a customs officer with respect to the goods;
- b. where a Customs officer so requests, make the goods available for inspection by Customs in the manner determined by the Director of Customs.

**Article 12.-**

No person shall unload goods from a conveyance arriving in Cambodia until the goods have been reported to Customs in accordance with this Law, except where the safety of the conveyance, or the goods, or persons on the conveyance, or third parties may be threatened by emergency conditions as prescribed by the Minister of Economy and Finance by Prakas.

**Article 13.-**

Customs may authorize the removal of the goods referred to in Article 10 from the customs clearance area prior to the payment of duties and taxes and fees, under customs control and after the fulfillment of customs formalities, for the purposes of:

- placing in customs temporary storage;
- placing in customs bonded warehouse;
- further transportation within or through the Customs Territory to a destination and along routing and within time limits approved by Customs, including transit, transshipment or transportation to or from or between customs offices and customs bonded warehouses.

**Article 14.-**

The goods prescribed in Article 10 may be released by Customs after fulfillment of customs formalities, including the payment of any duties, taxes, or other fees and security deposit, for such goods to be:

- imported for home use;
- temporarily imported;
- used under duty-suspended conditions.

The Minister of Economy and Finance shall by Prakas determine conditions under which goods may be released prior to the payment of duties and taxes and fees.

**Article 15.-**

Imported goods may be released by Customs for temporary admission if at the time of importation it can be demonstrated that these goods will be re-exported.

Temporarily imported goods shall be under customs control until such time as the conditions of their temporary admission have been fulfilled.

The Minister of Economy and Finance may by Prakas prescribe provisions governing the temporary admission of goods, including the duration of the temporary admission, fees and other controls or restrictions.

**Section 2- Exports**

**Article 16.-**

All goods to be exported must be reported at a customs office or other location as determined by the Director of Customs.

The Minister of Economy and Finance may by Prakas determine the time, manner, documentation requirements, circumstances and exceptions with respect to the reporting, movement, storage and transportation of goods to be exported.

Every person reporting goods under this Article shall:

- a. answer truthfully any question asked by a customs officer with respect to the goods;
- b. where a customs officer so requests, make the goods available for inspection by Customs in the manner prescribed by the Director of Customs.

**Article 17.-**

The Minister of Economy and Finance may by Prakas determine the conditions under which Customs may authorize the temporary export of goods shipped outside the customs territory to be repaired, added to, or manufactured there, or for additional work, as well as the methods whereby these goods are subject to payment of import duties and taxes when they are re-imported.

**CHAPTER III**  
**TARIFF CLASSIFICATION, ORIGIN AND CUSTOMS VALUE**

**Article 18.-**

Tariff classification, origin and customs value of imported goods specified on Customs declarations, shall be declared in accordance with the following rules.

**(a) Tariff Classification and Origin**

- Any person, importer or his agent, who completes a customs declaration of imported goods shall declare the tariff classification and origin of those goods for the calculation of duty and tax. Customs shall verify the tariff classification and origin of the imported goods.

- Any person, importer or his agent, who completes a customs declaration of imported goods, must comply with the provisions of Articles 51 and Article 52 of this Law.

- Customs may require from any person, importer or his agent, proof, by declaration or the production of necessary documents required by Law and existing regulations, of the correctness of the declaration, and may refuse to release the goods until such evidence is provided.

- Customs may, within 3 years of the date of registration of any customs declaration, following an audit, investigation, inspection or examination of the imported goods, re-determine the declared tariff classification or origin by issuing a Notice. This notice shall also state the reason for the re-determination of the tariff classification or origin.

- When an audit, investigation, inspection or examination undertaken under this Article finds any fraudulent activity, a Notice may be issued for the goods under investigation within a period no longer than 10 years from the original date of registration of the customs declaration.

- All additional duties and taxes and any other fees and penalties owed as a consequence of the Notice, shall be paid to Customs.

- Any refund of duty, taxes, fees and penalties overpaid by any person, importer or his agent as a consequence of the Notice shall be refunded by Customs.

**(b) Customs Value**

- Any person, importer or his agent, who completes a customs declaration shall declare the customs value of the imported goods as specified in the provisions of Article 21 of this Law, for the assessment of duty and tax. Customs shall verify the declared customs value of the imported goods.

- Any person, importer or his agent, who makes a registered declaration of imported goods must comply with the provisions of Article 51 and Article 52 of this Law.

- Any person, importer or his agent is responsible for declaration of the accurate customs value for the payment of duties and taxes and must disclose all information, invoices and other documentation to enable Customs to verify and accurately determine the customs value of the imported goods.

- Customs may require from any person, importer or his agent, proof, by declaration or the production of required documents required by Law and existing regulation, of the correctness of the declaration, and may refuse to release the goods until such evidence is provided.

- Customs may, within 3 years of the date of registration of any customs declaration, following an audit, investigation, inspection or examination of the imported goods, re-determine the declared customs value by issuing a Notice. This Notice shall also state the reason for the re-determination of the customs value.

- Customs may amend the declared customs value if the declared customs value is not consistent with the provision of Article 21 of this Law or the declared customs value is not correct for any other reason.

- When an audit, investigation, inspection or examination undertaken under this Article finds any fraudulent activity, the Notice may be issued for the goods under investigation, within a period no longer than 10 years from the original date of registration of the customs declaration.

**(c) Voluntary declaration of additional duties and taxes or other fees payable**

- A person, importer or his agent may make a voluntary declaration to Customs of additional duties, taxes or fees owing in respect of imported goods, without penalties

or fines if such a declaration is made to Customs within one year of the date of registration of the original customs declaration.

**(d) Exporters and exported goods**

The provisions of Paragraph (a) and Paragraph (c) of this Article apply also to exported goods.

**Article 19.-**

For the purposes of import and export, goods are classified and, unless otherwise exempted by this Law or any other Law of the Kingdom of Cambodia, duty and tax are calculated in accordance with the Customs Tariff.

The Minister of Economy and Finance shall by Prakas determine provisions in respect of the classification of goods.

**Article 20.-**

For imports, applicable duties and taxes are collected according to the origin of the goods.

The origin of natural products is the country where they were extracted from the soil or harvested.

Goods manufactured in a single country, with no contribution from materials from another country, originate in the country where they are manufactured.

The procedures that the Customs Administration follows in determining the origin of goods produced in one country that use products harvested, extracted from the soil, or manufactured in another country are determined by Prakas of the Minister of Economy and Finance.

Imported goods benefit from the favorable treatment assigned to their origin only if the origin and direct transport of the goods from the country of origin to the importing country is properly demonstrated. The Minister of Economy and Finance may issue the Prakas establishing the conditions under which proof of origin must be submitted and cases where it is not required.

The country of provenance is the country from which the goods were sent directly to the customs territory.

**Article 21.-**

The customs value of imported goods shall be determined in accordance with the following rules:

a. The customs value of imported goods shall be the transaction value. That is, the price actually paid or payable for goods when sold for export to Cambodia, subject to the provisions contained in Prakas issued under sub-paragraph (h) of this Article.

b. If the customs value of the imported goods cannot be determined under the provision of sub-paragraph (a) of this Article, the customs value shall be the transaction value of identical goods.

c. If the customs value of imported goods cannot be determined under the provisions of sub-paragraph (a) and sub-paragraph (b) of this Article, the customs value shall be the transaction value of similar goods.

d. If the customs value of imported goods cannot be determined under the provisions of sub-paragraph (a), sub-paragraph (b), and sub-paragraph (c) of this Article, the customs value of the imported goods shall be based on a deductive method.

e. If the customs value of imported goods cannot be determined under the provisions of sub-paragraph (a), sub-paragraph (b), sub-paragraph (c), and sub-paragraph (d) of this Article, the customs value of imported goods shall be based on a computed method.

f. The order of application of sub-paragraph (d) and sub-paragraph (e) of this Article may be reversed at the request of the importer.

g. If the customs value of the imported goods cannot be based on the provisions of sub-paragraph (a) sub-paragraph (b) sub-paragraph (c) sub-paragraph (d) and sub-paragraph (e) of this Article, the customs value shall be determined by using reasonable means consistent with the principles and the provisions as referred to in sub-paragraphs (a) (b) (c) (d) and (e) of this Article on the basis of available data in the Customs Territory subject to certain limitations.

h. The Minister of Economy and Finance shall issue a Prakas to determine all matters related to the determination of customs value..

**Article 22.-**

The customs value of exported goods shall be the value of the goods at the point of exit.

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This customs value is determined by adding to the price of the goods, expenses for transport as well as all expenses needed to carry out the export operation up to the frontier, excluding export taxes payable upon exit, domestic taxes and similar levies, for which the exporter has been given a receipt.

**Article 23.-**

The customs value of imported and exported goods shall be declared in riel currency.

When an amount is expressed in a currency other than Cambodian currency, the exchange rate to be applied is the rate determined by the National Bank of Cambodia. When the exchange rate is not on the list of exchange rates of the National Bank of Cambodia, Customs may determine the rate.

The exchange rate to be applied is the exchange rate in use on the date the Customs declaration is registered.

Exchange rates are publicly displayed by Customs.

**Article 24.-**

Any person, importer or his agent, who is dissatisfied with the reasons for or the correctness of the re-determination of the tariff classification, origin or customs value as provided in the Notice issued under the provisions of sub-paragraph (a) or sub-paragraph (b) of Article 18 of this Law may object to the decision by writing to the Director of Customs within 30 days of the date the importer or his agent receives the Notices of the re-determination of the tariff classification, origin or the customs value.

In circumstances where the customs value is subject to appeal, the goods shall be released without the payment of duties and taxes when the importer provides sufficient security to cover the duties and taxes.

The Director of Customs shall make the decision on the objection referred to in the first paragraph of this Article within sixty (60) days after the objection is received; otherwise, the objection shall be deemed as accepted and the security returned as appropriate.

Any person who objects to any decisions made by the Director of Customs under the first paragraph of this Article may file a written appeal to the Customs Tariff Committee.

The organization and functioning of the Customs Tariff Committee shall be determined by Anukret.

An importer or exporter has the right to appeal to the competent court against any decision of the Customs Tariff Committee within a period of thirty (30) days from the date of receiving notification of that decision.

**CHAPTER IV**  
**EXEMPTIONS, PARTIAL EXEMPTIONS, AND REFUND OF DUTIES**  
**AND TAXES**

**Article 25.-**

Import duties and taxes shall not be imposed on goods brought into the Customs Territory for transit or transshipment.

**Article 26.-**

Exemption of Import Duties and Taxes shall be granted with respect to the import of:

a. goods for foreign diplomatic or consular missions, international organizations and agencies of technical co-operation of other governments, for use in the exercise of their official function and when so certified by the Head of Mission and by the Ministry of Foreign Affairs and International Cooperation;

b. goods for the personal use of the official personnel of missions and organizations as stated in sub-paragraph (a) of the first paragraph of this Article. The implementation of this sub-paragraph and sub-paragraph (a) of the first paragraph of this Article shall be based on the principles of international law and the principle of reciprocity between governments concerned;

c. goods originating in the Cambodia or that have been previously duty and tax paid, that are exported and returning from abroad, and that have not been enhanced in value;

d. goods exempted under the provisions of any other Law of the Kingdom of Cambodia;

e. goods donated for charity, goods for research and scientific purposes, samples and goods for exhibition of no commercial value, coffins containing human remains and other goods as determined by Prakas of the Minister of Economy and Finance.

Goods imported exempt from duty and tax under the first paragraph of this Article may not be sold, transferred, diverted to non-authorized uses, or disposed of without the prior authorization of Customs.

Goods up to a certain value and quantity, as determined by Prakas of the Minister of Economy and Finance, brought by passengers, crews of conveyances, and border crossers are also exempt from import duties and taxes.

The Minister of Economy and Finance may by Prakas determine provisions related to the goods referred to in the sub paragraph (a), sub paragraph (b), sub paragraph (c), sub paragraph (d) and sub paragraph (e) of the first paragraph of this Article, including their sale, diversion, transfer and disposal under the second paragraph of this Article.

**Article 27.-**

Partial exemption of import duties and taxes may be granted with respect to the import of:

a. Goods and materials so specified under any other Law of the Kingdom of Cambodia;

b. Seeds and breeding animals for agriculture; goods expected to undergo repair, processing or testing; goods re-imported in the same state; goods imported by the Government for public purposes, goods for temporary admission and other goods determined by Prakas of the Minister of Economy and Finance.

Goods imported under the provisions of this article may not be sold, transferred, diverted to other non-authorized uses, or disposed of without the prior authorization of the Customs authorities.

The Minister of Economy and Finance may by Prakas determine provisions related to the goods referred to in the first paragraph of this Article, including their sale, diversion transfer and disposal under the second paragraph of this Article.

**Article 28.-**

The Customs Administration may provide a refund in whole or in part for import and export duties and taxes paid for:

- a. Any excess payment, including due to administrative error;
- b. Imported goods that, before release from customs, have been found short, defective, of inferior quality, and goods that are re-exported or destroyed under Customs' supervision even if already released from customs;
- c. Excess payment resulting from a decision of the appeal authority as described in Article 24 of this Law or of the competent court.

The Minister of Economy and Finance shall issue Prakas regarding refunds as described above, including time limits, and may grant refunds for other reasons.

**CHAPTER V**

**CUSTOMS DECLARATION AND LIABILITY FOR DUTIES AND TAXES**

**Article 29.-**

All imported or exported goods, whether or not exempt from duties and taxes, must be the subject of a Customs declaration.

**Article 30.-**

The Minister of Economy and Finance shall issue Prakas concerning;

- the form, contents and validity of the Customs Declaration and customs documentation,
- lodgment, verification, and registration of the Customs Declaration,
- amendment, additions to, and cancellation of or change to the Customs declaration and Customs documentation,
- distribution and administration of the Customs Declaration and customs documentation.

**Article 31.-**

Imported or exported goods must be declared by their owners or by persons authorized to act on the owners' behalf.

**Article 32.-**

The Minister of Economy and Finance may by Prakas grant or withdraw authorization to a person as a customs broker, and establish the locations for which the authorization is valid, and any conditions or qualifications for such authorization.

The Minister of Economy and Finance may establish a Committee to advise on such authorizations and other matters related to customs brokers.

Authorization as a customs broker is granted on a personal basis. When a company is involved, authorization must be obtained for the company and for anyone empowered to represent it.

In no case may the denial or temporary or permanent withdrawal of authorization to handle customs clearance create entitlement to compensation or damages.

Authorized customs brokers may be required to provide security in relation to their operations in such form and amount as determined by Prakas of the Minister of Economy and Finance.

**Article 33.-**

Any person may, without exercising the profession of customs broker, make customs declarations for their own business.

Such persons referred to in the first paragraph of this Article may obtain authorization to handle clearance for others. This authorization may be provided by the Minister of Economy and Finance on a temporary and revocable basis for operations involving specific goods.

**Article 34.-**

Import duties and taxes shall be calculated on the basis of the customs tariff or tax rate in effect on the date the customs declaration is registered.

Duty and taxes shall be calculated on the basis of *ad valorem* or specific rates

**Article 35.-**

The importer or owner of the goods shall be liable for import duties and taxes.

In cases where the importer or owner cannot be located, the customs broker shall be liable for the import duties and taxes.

In the case of customs temporary storage or customs bonded warehouse storage, the operators are liable for import duties and taxes and other fees, without

prejudice to penalties incurred, until such time as the goods have been cleared for re-export, temporary import, import for home use, moved to another authorized storage facility, or destroyed with the authorization of Customs.

In the case of Article 26 and Article 27 of this Law, where conditions of exemption of duty and taxes can no longer be fulfilled, the responsibility for import duties and taxes belongs to the person who obtained the exemption, if that person cannot be located, this responsibility belongs to the person who controls the goods.

Any person, including operators of conveyances, who controls imported goods at the time of entry of the conveyance into the Customs territory shall be liable for the import duties and taxes of the goods concerned.

**Article 36.-**

The exporter or owner shall be liable for export duties and taxes.

In cases where the exporter or owner cannot be located, the customs broker shall be liable for the export duties and taxes.

In the case of customs temporary storage and customs bonded warehouse, the operators are liable for export duties and taxes.

**CHAPTER VI**  
**PAYMENT OF IMPORT AND EXPORT DUTIES AND TAXES,**  
**COLLECTION OF DEBTS, AND SECURITY**

**Article 37.-**

Import and export duties and taxes, and any authorized fees, fines, interest or penalties, payable by virtue of this or any other Law of the Kingdom of Cambodia shall be paid at a place, in the manner, and within time limits prescribed by Prakas of the Minister of Economy and Finance .

Duties and taxes payable for each article in the same declaration are rounded off to the higher riel, in increments of one hundred

Receipts are provided for all payments made.

**Article 38.-**

Any debts owed by virtue of this Law that have not been paid in whole or in part by the prescribed time limit shall be subject to compound interest at a rate to be prescribed by the Minister of Economy and Finance by Prakas.

**Article 39.-**

Customs has privileged claim against goods and property owned by a debtor in respect of debts arising from the provisions of this Law.

**Article 40.-**

Collection procedures and write-offs for uncollectible debts will be based on prevailing regulations and laws.

**Article 41.-**

Security required by this law may be used once or continuously and may be in the form of cash, guarantees or other such instruments. The Minister of Economy and Finance may by Prakas further regulate provisions related to security.

**Article 42.-**

The Director of Customs may make the release of security guarantees for the export or re-export of certain goods contingent upon the provision of proof establishing at said goods have been actually exported or re-exported.

**CHAPTER VII**  
**CUSTOMS TEMPORARY STORAGE**  
**AND CUSTOMS BONDED WAREHOUSES**

**Article 43.-**

Customs temporary storage refers to the storage of goods under Customs control in approved premises pending the completion of Customs formalities.

Licenses for the operation of a customs temporary storage facility are approved by the Minister of Economy and Finance. Such licenses will determine conditions for owners and operators including location, construction and layout of premises, and procedures for the handling and control of goods.

All costs related to customs temporary storage facilities, including maintenance and repair, are to be borne by owners or operators.

Customs temporary storage facility owners or operators are responsible for providing appropriate facilities for customs officers to carry out their responsibilities under this Law, free of charge.

The Minister of Economy and Finance may by Prakas determine all matters concerning customs temporary storage, including procedures, security guarantees, information requirements, storage time limits, and the designation of goods that may be admitted to storage, and penalties related to exceeding storage time limits.

**Article 44.-**

Customs bonded warehouses are facilities where goods may be placed for a specified period of time under customs control.

Placing goods in customs bonded warehouses suspends the application of the duties, taxes and restrictions for which they are liable.

There are three categories of customs bonded warehouses:

**a.** Public warehouses, which are licensed by the Minister of Economy and Finance, may be operated by any agency of the Royal Government, or by any person. Public warehouses are open to any person who has the right to store the goods in the warehouse.

**b.** Private warehouses, which are licensed by the Director of Customs, are to be used solely by specified persons to store goods for their own specific uses, including operators of duty free shops.

**c.** Special warehouses, which are licensed by the Director of Customs, are a type of warehouse for goods which may present a hazard, or could affect the quality of other goods, or could require special storage facilities;

Licenses for customs bonded warehouses will determine conditions for owners and operators including location, construction and layout of premises, and procedures for the control and handling of goods.

All costs related to customs bonded warehouses, including maintenance and repair, are to be borne by owners or operators.

Customs bonded warehouse owners or operators are responsible for providing appropriate facilities for customs officers to carry out their responsibilities under this Law free of charge.



The Minister of Economy and Finance may by Prakas determine all matters concerning customs bonded warehouses, including procedures, security guarantees, , information requirements, period of storage, and designation of goods that may be admitted to storage.

**Article 45.-**

The customs bonded warehouse operator must pay the duties and taxes on goods placed in the warehouse in the event that quantity and quality differ from the customs warehouse declaration, without prejudice to penalties incurred. If the goods are prohibited for import, the warehouse operator must also pay a sum equal to their value without prejudice to penalties incurred.

The Director of Customs may, unless approved for export, authorize either the destruction of imported goods that are spoiled in customs warehouses provided that the duties and taxes relating to what remains from this destruction are paid; or pay the duty and tax based on the condition in which they are presented to Customs.

When it is proven that the loss of goods placed in customs bonded warehouses is due to a case of *force majeure* or causes relating to the nature of the goods, the warehouse operator is exempt from having to pay duties and taxes or, if the goods are prohibited, from payment of the sum representing the value of these goods.

**Article 46.-**

Goods may remain in customs bonded warehouses for up to two (2) years from the date of registration.

Upon expiration of the time limits as described in the first paragraph of this Article, goods must be removed from the warehouses with the authorization of Customs. Otherwise, Customs authorities will issue a notification to the warehouse operator requiring the removal of the goods. If the demand remains without effect for a month, the goods are considered as unclaimed goods in accordance with Article 54 of this Law. Customs may collect duty and tax owing from security placed by the operator of the warehouse, or those goods may be sold at public auction in accordance with Article 55 of this Law.

As an exception, and provided that the goods are in good condition, the time limits described by the first paragraph of this Article may be extended by up to twelve (12) months by Customs upon the request of the warehouse operator.

**Article 47.-**

Customs officers may carry out all necessary checks and inventories of goods in the warehouse. Operators must make goods available for such inspections.

**Article 48.-**

Duties and taxes applicable are those in effect on the date the customs declaration to remove the goods from the customs bonded warehouse is registered.

**Article 49.-**

In certain circumstances, the Minister of Economy and Finance may authorize the establishment of customs manufacturing bonded warehouses, for the purpose of processing or manufacturing of goods.

Goods accepted in customs manufacturing bonded warehouses are, unless otherwise provided by law, exempt from import duties and taxes.

Where goods are released for home use from a customs manufacturing bonded warehouse, the duties and taxes suspended under the second paragraph of this Article are assessed, based on the Customs Tariff and the rate of duties and taxes applicable as of the date of the registration of the customs declaration for admission of the goods to the warehouse.

The Minister of Economy and Finance may determine by Prakas all matters concerning customs manufacturing bonded warehouses.

**Article 50.-**

Operations that carry out the processing or refining of crude petroleum or bituminous minerals to obtain petroleum products must be placed under the customs manufacturing bonded warehouse regime.

The suspension from duties and taxes as prescribed in the second paragraph of Article 49 of this Law may be provided for the import of crude petroleum or bituminous minerals for processing for export.

Conditions for the implementation of the provisions of this Article are determined by Prakas of the Minister of Economy and Finance.

**CHAPTER VIII**  
**DOCUMENTS, BOOKS, RECORDS AND**  
**OTHER INFORMATION ON EXPORTS AND IMPORTS**

**Article 51.-**

All persons engaged or involved in the commercial or institutional import or export of goods must keep accurate documents books, records and other information, including information in electronic format, pertaining to import and export.

Included in the first paragraph of this Article are importers, exporters, customs brokers, operators of customs temporary storage facilities and customs bonded warehouses, transportation operators, and other concerned parties.

The documents, books, records and other information referred to in the first paragraph of this Article shall be kept for a period of ten (10) years at business premises in Cambodia

**Article 52.-**

At the request of Customs, persons referred to in the first paragraph of Article 51 of this Law are obliged to make available for examination documents, books, records and other information concerning imports and exports.

Where the persons referred to in the first paragraph of this Article are not present, their representatives are obliged to make available the documents, books, records and other information.

In case the customs office requires, every such person referred to in the above paragraphs of this article must:

- a. Provide documents as required by the customs officer;
- b. Answer any questions relevant to matters arising under this Law asked of them by a customs officer;
- c. Where information described in the above paragraphs of this article is recorded or stored by means of an electronic or other device, operate the device to provide the necessary information requested by the customs officer.

**Article 53.-**

The Minister of Economy and Finance may by Prakas determine specific requirements for documents, books, records and other information under the provisions of Article 51 of this Law.

**CHAPTER IX  
UNCLAIMED GOODS**

**Article 54.-**

Unclaimed goods are:

- a. goods stored in customs temporary storage facilities or customs bonded warehouses that have exceeded the period allowed under this law;
- b. goods sent by mail which have been refused by the addressee or for which an addressee cannot be found and that cannot be returned to the sender;
- c. non-prohibited goods and means of transport that have been placed in customs clearance area and that the owner abandons in writing.

Where the owner of the goods has been determined, Customs must immediately notify owners of unclaimed goods that such goods will be sold at public auction in accordance with the provisions of Article 55 of this Law, if not claimed within a period of sixty (60) days from the date the notification was issued.

In the case where no owner can be found, a public notice shall be made in a time and manner determined by the Director of Customs to notify owners. Owners have sixty (60) days from the date of such notice to make a claim for their goods. If such period of time is exceeded, the goods will be sold at public auction in accordance with the provisions of Article 55 of this Law.

Within the period referred to in the second paragraph and and third paragraph of this Article, unclaimed goods may be released from Customs, provided appropriate duties, taxes and other fees and penalties have been paid, and any conditions of restricted use are met.

The Minister of Economy and Finance may by Prakas determine cases where, unclaimed goods that have a low value may be destroyed, auctioned immediately, otherwise disposed of or used for other purposes in the public interest, if written notification is given to the owners, or a public notice posted if no owner can be located.

**Article 55.-**

The sale of unclaimed goods shall be made by public auction.

The Director of Customs may assign a minimum price for goods to be auctioned. If the goods are not sold at this price, the Director may assign a new minimum price, or request approval from the Minister of Economy and Finance to dispose of or use the goods for other purposes in the public interest.

Proceeds of the auction shall be applied to unpaid duties and taxes, other fees or charges and costs of conducting the auction. Any remaining balance is available to be claimed by the owner within six (6) months of notification by customs,. Such notification must be made within seven (7) days after the auction. If there is no claim during this period the proceeds become the property of the State.

## **CHAPTER X**

### **POWERS AND OBLIGATIONS**

**Article 56.-**

Customs officers exercise powers as described in this law in the Customs Zone. In the case of goods designated under the second paragraph of Article 8 of this Law, the powers of customs officers are exercised anywhere in the Customs Territory.

With respect to goods being imported or exported, customs officers have the power to:

- a. Inspect goods and open or cause to be opened any package or container of goods and take reasonable amounts of samples of those goods for examination;
- b. Stop, halt, board, enter and inspect any conveyance and direct that the conveyance be removed to a customs office or other suitable place for examination;
- c. Where there are reasonable grounds to suspect that an offence has been committed, inspect private residences or businesses to gather evidence or seize goods in accordance with the laws of the Kingdom of Cambodia;
- d. Check the identity of any person entering or leaving the customs territory, stop, question and search such a person if the officer suspects that the person has hidden any goods or other thing on, in, and about his and her body that would be evidence of the contravention of this Law or any other Laws of the Kingdom of Cambodia.

The cost of the examinations described in sub-paragraph (a) and sub-paragraph (b) of the second paragraph of this Article shall be borne by the owner or holder of the goods or conveyance.

The Minister of Economy and Finance may by Prakas determine the procedures for such inspections and examinations.

**Article 57.-**

At any time, in accordance with the law, Customs officer may, enter any premises or place where documents, are kept in accordance with Article 51 of this Law and audit or examine those documents either in relation to specific transactions or to the accuracy and acceptability of the manual or electronic systems by which such records are created and stored.

Customs officers may inspect documents records, and other information or any property, process, or matter that the officer considers necessary and relevant for the purpose of collecting any duties and taxes under this Law, for the purpose of carrying out any other function of the officer, or for the purpose of collecting information required by this Law.

Customs officers shall have full access to all lands, buildings, and places and to all documents records and information, whether in the custody, or under the control of the licensee, importer, or exporter, or any other person.

The customs officer may, without charge, make extracts from or copies of any such records or documents, take possession of by providing a report, and retain any document as presented in connection with any declaration required under this Law

The customs officer shall, at the request of the person in possession of the document, provide that person with a true copy of the document or record certified by Customs.

**Article 58.-**

Sworn customs officers have all the powers of judicial police officers, when certified by the General Prosecutor of the Court of Appeals.

Customs officers qualified as judicial police have the right to prepare and sign an official report on a customs offence, in their assigned territory.

During the investigation, prevention and suppression of customs offences, customs officers shall carry an authorized mission letter, wear their uniform, insignia, hierarchical ranking badge, unless otherwise directed by the Director of Customs.

The official uniform, the insignia and the rank of the Customs officials shall be determined by Anukret.

**Article 59.-**

Customs officers shall have the right to carry arms, and to use them in carrying out their duties in the following circumstances;

- For legitimate defense,
- When they cannot otherwise detain, halt conveyances which are suspected to be involved in smuggling or other illegal activities whose operators do not obey the order to stop;
- For other reasons as described by other regulations and Laws of the Kingdom of Cambodia.

Arms used by customs officers in carrying out their duties must be provided and managed by the Ministry of the Interior.

**Article 60.-**

Sworn customs officers qualified as Judicial police may detain a person for up to forty-eight (48) hours in accordance with the Code on Criminal Procedures.

**Article 61.-**

All persons are prohibited from obstructing or impeding customs officers in the legitimate exercise of their powers under this law or any other laws of the Kingdom of Cambodia.

**Article 62.-**

Operators of conveyances, in moving their conveyances, must obey the orders of customs officers.

Customs officers may make use of all appropriate equipment to halt and detain conveyances when their operators do not stop when so ordered.

When requested, competent authorities, police and military are required to assist immediately customs officers in carrying out their duties under this Law.

**Article 63.-**

Customs officers may not engage in commercial activities in any way related to or in conflict with their official duties.

Any information obtained by customs officers in the administration or enforcement of this law may only be used for the purposes specified in this law, unless specifically authorized by Prakas of the Minister of Economy and Finance.

**Article 64.-**

Customs officers who commit any violation of any provision of this law and other regulations shall be punished in accordance with existing law.

**Article 65.-**

The Minister of Economy and Finance may by Prakas determine the conditions for providing rewards to customs officers who have high levels of performance, and to other competent authorities including the Royal Military armed forces, national police, local authorities, and to any other person, who participate in, cooperate with, and assist Customs in enforcing this Law.

**Article 66.-**

Customs officers have the right to seize temporarily goods and conveyances involved in violations of this law. Such goods and conveyances may be subject to confiscation by the competent court.

Outside the Customs Zone, seizures may be carried out in customs offices, customs temporary storage facilities, customs bonded warehouses and other locations subject to the surveillance of customs.

Goods designated under the second paragraph of Article 8 of this Law may be temporarily seized anywhere in the Customs Territory.

Temporary seizures may also be carried out anywhere in the Customs Territory in the event of pursuit in plain sight, or the unexpected discovery of goods which do not match statements made or documents in the possession of the person holding the goods.

Customs officers have the right to copy documents, or to seize documents or other things that are evidence of violations of this law.



The Minister of Economy and Finance may determine by Prakas procedures regarding the seizure of goods, conveyances, documents and other things, and the duplication of those documents.

**Article 67.-**

As circumstances allow, goods, conveyances or other things seized are taken to the customs office that is closest to the place of seizure. Where there are several customs offices in the same locality, the objects seized may be transported to any one of them. When they cannot be taken immediately to the customs office or when there is no customs office in the locality, the objects seized may be entrusted to the custody of the accused or a third party at the seizure location or some other location.

Where the goods seized are not prohibited, and where the goods, conveyances, documents, and other things seized are not required for evidence, they may be released to the owner upon providing security in accordance with the provisions of Article 41 of this Law.

When goods seized that are neither prohibited nor restricted, conveyances or other things used for concealment or transportation of such goods shall be returned to their owners after full payment of all duties, taxes, other charges and fines.

**Article 68.-**

The seizing customs officer shall, without delay, write up a record of the seizure.

If the offender is present the record should indicate that it was read to him or her, that he or she was asked to read and sign it and was given a copy immediately.

When the offender is not present the record is to be posted within twenty-four (24) hours after its preparation at nearest customs office, or the nearest local authority office if there is no local customs office.

Further details regarding the form, contents, procedures for preparation and submission to the court of the record referred to in the first paragraph of this Article are determined by joint Prakas of the Minister of Economy and Finance and the Minister of Justice.

**Article 69.-**

In cases where seizures are conducted on ships and decked vessels if unloading cannot be done immediately, those conducting the seizure shall affix the customs seals on the ship's panels and hatchways.

**Article 70.-**

In the event of a seizure at a residence, non-prohibited goods are not moved, provided that the accused provides security in accordance with the provisions of Article 41 of this Law. If the accused does not provide security, or if prohibited goods are involved, the goods are transported to the closest customs house or entrusted to a third-party custodian, either where the seizure took place, or at some other location.

**Article 71.-**

A person subject to a penalty or seizure of goods, conveyance, or other things may appeal in writing to the Director of Customs within thirty (30) days of receiving notification of the penalty or seizure, stating the reasons for the appeal, and depositing security in accordance with Article 41 of this Law.

The Director of Customs shall make a decision on the appeal within sixty (60) days after receipt of the appeal; otherwise, the appeal is granted.

The Minister of Economy and Finance may by Prakas determine procedures regarding this appeal process.

**CHAPTER XI  
PENALTY PROVISIONS**

**Article 72.-**

Any person who imports or exports goods, or attempts to import or export goods, in contravention of the Law or regulations shall be considered as committing a customs offence.

Any person who commits a customs offence may be punished by administrative fines imposed by Customs, and by judicial penalties imposed by the competent Court, or both.

**Article 73.-**

Any person who commits minor violations of regulations and provisions of this law, including inaccuracies, omissions or failure to complete any information required in a customs declaration and failure to meet requirements and obligations that have no impact on duties, taxes, prohibitions, or restrictions is subject to administrative fines of one hundred thousand (100,000) riels to five hundred thousand (500,000) riels when the irregularity is not more severely punished by this Law.

**Article 74.-**

Any person who commits violations of regulations and provisions of this law, including those violations contained in Article 73 of this law that that involve the evasion of duty or taxes and where the goods are not prohibited or restricted, is subject to administrative fines of between one (1) time to three (3) times the duty and tax evaded, and to a judicial penalty of confiscation of the goods and of the conveyance and other things used to conceal smuggled goods, or imprisonment for one (1) month to one (1) year, or to one of the above.

Considered as offences referred in the first paragraph of this Article are:

- a. Failure to report goods to customs in accordance with Article 10 and Article 16 of this Law;
- b. Unloading of goods from a conveyance before reporting to customs in accordance with the provisions of Article 12 of this Law;
- c. Opening, unpacking, causing to be opened or unpacked, any package of imported goods that has not been released by customs, breaking or tampering with any seals that have been placed on goods, conveyances, customs temporary storage facilities, customs bonded warehouses, or other places as required by this Law;
- d. Removal of goods from a customs clearance area, a customs temporary storage facility, or a customs bonded warehouse without the authorization of Customs;
- e. Failure to submit a customs declaration in accordance with the provisions of Article 29 of this Law;
- f. Failure to comply with the provisions of Article 30 of this Law;
- g. The sale, transfer, diversion or disposal of goods imported exempt from duty and taxes under Article 26 and Article 27 of this Law without authorization by customs.
- h. Failure to comply with conditions imposed by Customs regarding goods entered under a duty or tax suspensive regime under the provisions of this Law.

i. Making, assenting to, or participating in a verbal declaration or written statement which is inaccurate, false, or deceptive is a violation of this Law;

j. Smuggling or attempting to smuggle;

k. Possession, sale, purchase, transfer or otherwise acquiring of any goods that were imported in violation of this Law.

Any person who commits the following offences is subject to an administrative fine of one million (1.000.000) riels to five million (5.000.000) riels and to a judicial penalty of imprisonment for one (1) month to six (6) months, or one of the above.

a. Failure to comply with the provisions of Article 51, Article 52, and Article 53 of this law;

b. Any person who obstructs or impedes a customs officer under the provision of Article 61 of this Law;

c. Any person operating a conveyance that does not obey the orders of a customs officer under the provisions of the first paragraph of Article 62 of this Law.

**Article 75.-**

Any person who commits a violation of the provisions and regulations of Article 74 of this Law that involves goods that are prohibited or restricted under the provisions of the first paragraph of Article 8 of this Law, with the exception of violations under sub-paragraph (k) of the first paragraph of Article 74 of this Law, is subject to administrative fines of up to three (3) times the value of the goods or conveyance, and to judicial penalties of confiscation of the goods, conveyance, and other things used to conceal smuggled goods, or imprisonment of the offender for one (1) year to five (5) years, or to one of the above.

**Article 76.-**

In cases of repeat violations of provisions of this Law, administrative fines and judicial penalties are doubled.

**Article 77.-**

Customs is authorized to reach settlement with individuals prosecuted for customs offences. This right of settlement applies only to monetary fines. Where no settlement is reached Customs must submit the case to the competent court.

The settlement may occur before the decision of the competent court.

The conditions for exercising the right of settlement are determined by Prakas of the Minister of Economy and Finance.

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**CHAPTER XII**  
**TRANSITIONAL PROVISIONS**

**Article 78.-**

Implementation of provisions of Article 21 and Article 22 of this Law respecting the valuation of imported and exported goods may be delayed according to actual circumstances.

**CHAPTER XIII**  
**FINAL PROVISIONS**

**Article 79.-**

Any provisions that contradict this Law shall be considered null and void.

**Article 80.-**

This Law shall be declared as urgent.

Done at the Royal Palace Phnom Penh, 20 July 2007

Royal Signature

**Norodom Sihamoni**

**PRL.0707.310**

Having submitted to

His Majesty the King for Royal Signatures

Prime Minister

Signature

**Hun Sen**

Having informed to Samdech Prime Minister

Senior Minister, Minister of Economy and Finance

Signature

**Keat Chhon**

No. 304 CL

For copy

Phnom Penh, 25 July 2007

Deputy Secretary General of the Royal Government

Signature

**Khun Chunkein**

# ANUKRET

**(Sub-Decrees)**





**KINGDOM OF CAMBODIA**  
**Nation Religion King**

**ROYAL GOVERNMENT OF CAMBODIA**

**N° 209 ANK.BK**

**ANUKRET**

**ON**

**THE IMPLEMENTATION OF THE LIST OF PROHIBITED AND  
RESTRICTED GOODS**

- *Having seen the Constitution of the Kingdom of Cambodia;*
- *Having seen the Royal Decree NS/RKT/0704/124, dated 15 July 2004, on the Appointment of the Royal Government of the Kingdom of Cambodia;*
- *Having seen the Royal Decree No. 02/NS/94 dated 20 July 1994 promulgating the Law on the organization and Functioning of the Council of Ministers;*
- *Seen Reach Kram No. 02/NS/94 dated 20 July 1994, promulgating the Law on the Organization and Functioning of the Council of Ministers;*
- *Having Seen Reach Kram No. NS/RKM/0196/18 dated 24 January 1996 promulgating the Law on the Establishment of the Ministry of Economy and Finance;*
- *Having Seen Reach Kram No. NS/RKM/0707/017 dated 20 July 2007, promulgating the Law on Customs;*
- *Having Seen Anukret No. 04 ANK.BK dated 20 January 2000, on the Organization and Functioning of the Ministry of Economy and Finance;*
- *Referred to the Announcement of the Royal Government No. 90 SCN dated 06 December 2005;*
- *Having Seen Anukret No. 21 ANK.BK dated 01 March 2006 on Trade Facilitation through Risk Management;*
- *Referred to the Proposal from the Ministry of Economy and Finance.*



**HEREBY DECIDES**

**Article 1.-**

It is hereby put into force the List of Prohibited and Restricted Goods consisting of 1.537 tariff lines of the Cambodia Customs Tariff 2007 as prescribed in the Annexes of this Anukret.

**Article 2.-**

Any regulations contradict to this Anukret shall be null and void.

**Article 3.-**

Minister in charge of the Council of Ministers; Minister of Economy and Finance; Minister of Commerce; Minister of Agriculture, Forestry and Fishery; Minister of Health; Minister of Industry, Mine and Energy; Ministers, Secretaries of State of concerned ministries and institutions, Governors of all provinces and cities; and Committee for Private Sector Development shall respectively implement this Anukret from the date of signature herein.

Phnom Penh, 31 December 2007

**Prime Minister**

Signature

**Samdech Akka Moha Sena Padei Techo HUN SEN**

**Copied to:**

- *Ministry of the Royal Palace*
- *Secretariat General of Constitutional Council*
- *Secretariat General of the Senate*
- *Secretariat General of the National Assembly*
- *Secretary General of Royal Government*
- *Cabinet of Samdech Akka Moha Sena Padei Techo*  
*HUN SEN Prime Minister of the Kingdom of Cambodia*
- *Cabinet of H.E Deputy Prime Minister*
- *As In Article 3*
- *Official Journal*
- *Documents Archive*

**Having submitted to**

**Samdech Akka Moha Sena Padei Techo**

**HUN SEN Prime Minister for Signatory**

Signature

**Keat Chhon**

**Minister of Economy and Finance**

**KINGDOM OF CAMBODIA**

**Nation Religion King**



**Ministry of Economy and Finance**

**N° 3784 MEF.GDCE**

Phnom Penh, 19<sup>th</sup> June 2012

**To**

**Delegate of the Royal Government**

**in Charge of the General Department of Customs and Excise of Cambodia**

**Subject:** Update of Annex 1 to ANUKRET on the implementation of the list of prohibited and restricted goods of ASEAN Harmonized Tariff Nomenclature 2007 (AHTN 2007) to be in accordance with AHTN 2012, maintaining all contents and meanings of the original provisions with respects of prohibited and restricted goods.

**Reference:-** Anukret 209 Dated 21 December, 2007 on the implementation of the list of prohibited and restricted goods.

- Markings of Samdech Akka Moha Sena Padei Techo **HUN SEN** Prime Minister of the Kingdom of Cambodia dated 29 May, 2012 on letter of Ministry of Economy and Finance. N° 3294 MEF dated 28 May, 2012.
- Prakas N° 281 MEF.GDCE dated 12 June, 2012 of Ministry of Economy and Finance on The implementation of Customs Tariff 2012.

Referring to the above subject and reference, I would like to inform you that the Annex 1 to ANUKRET on the implementation of the list of prohibited and restricted goods with above reference has been updated and herewith attached.

Therefore, Delegate of the Royal Government in Charge of the General Department of Customs and Excise of Cambodia, please disseminate and implement this letter effectively from 01<sup>st</sup> July, 2012.

Please take assurances of my high consideration.

**Copied to :**

- *Council of Ministers*
- *Cabinet of Samdech Akka Moha Sena Padei Techo **Hun Sen** Prime Minister of the Kingdom of Cambodia "To be informed"*
- *Cambodia Chamber of Commerce "To be informed and publicized cooperation"*
- *Official Journal*
- *Document - Archive*

**Deputy Prime Minister  
Minister of Economy and Finance**  
Signature

**H.E. Keat Chhon**

**To ANUKRET No.209 ANK.BK Dated 31 December 2007**

**List of Prohibited and Restricted Goods in Exportation and Importation in Accordance with AHTN 2012**

N°	HS-Code	Description	Treatments												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
1	0101.21.00	-- Pure-bred breeding animals				(2) (3) (7)									
2	0101.29.00	-- Other				(2) (3) (7)									
3	0101.30.10	-- Pure-bred breeding animals				(2) (3) (7)									
4	0101.30.90	-- Other				(2) (3) (7)									
5	0101.90.00	- Other				(2) (3) (7)									
6	0102.21.00	-- Pure-bred breeding animals				(2) (3) (7)									
7	0102.29.10	--- Male cattle (including oxen)				(2) (3) (7)									
8	0102.29.90	--- Other				(2) (3) (7)									
9	0102.31.00	-- Pure-bred breeding animals				(2) (3) (7)									
10	0102.39.00	-- Other				(2) (3) (7)									
11	0102.90.10	-- Pure-bred breeding animals				(2) (3) (7)									
12	0102.90.90	-- Other				(2) (3) (7)									
13	0103.10.00	- Pure-bred breeding animals				(2) (3) (7)									
14	0103.91.00	-- Weighing less than 50 kg				(2) (3) (7)									
15	0103.92.00	-- Weighing 50 kg or more				(2) (3) (7)									
16	0104.10.10	-- Pure-bred breeding animals				(2) (3) (7)									
17	0104.10.90	-- Other				(2) (3) (7)									
18	0104.20.10	-- Pure-bred breeding animals				(2) (3) (7)									
19	0104.20.90	-- Other				(2) (3) (7)									
20	0105.11.10	--- Breeding fowls				(2) (3) (7)									
21	0105.11.90	--- Other				(2) (3) (7)									
22	0105.12.10	--- Breeding turkeys				(2) (3) (7)									
23	0105.12.90	--- Other				(2) (3) (7)									

N°	HS-Code	Description	Treatments												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
24	0105.13.10	--- Breeding ducklings				(2) (3) (7)									
25	0105.13.90	--- Other				(2) (3) (7)									
26	0105.14.10	--- Breeding goslings				(2) (3) (7)									
27	0105.14.90	--- Other				(2) (3) (7)									
28	0105.15.10	--- Breeding guinea fowls				(2) (3) (7)									
29	0105.15.90	--- Other				(2) (3) (7)									
30	0105.94.10	--- Breeding fowls, other than fighting cocks				(2) (3) (7)									
31	0105.94.40	--- Fighting cocks				(2) (3) (7)									
32	0105.94.91	---- Weighing not more than 2 kg				(2) (3) (7)									
33	0105.94.99	---- Other				(2) (3) (7)									
34	0105.99.10	--- Breeding ducks				(2) (3) (7)									
35	0105.99.20	--- Other ducks				(2) (3) (7)									
36	0105.99.30	--- Breeding geese, turkeys and guinea fowls				(2) (3) (7)									
37	0105.99.40	--- Other geese, turkeys and guinea fowls				(2) (3) (7)									
38	0106.11.00	-- Primates				(2) (3) (7)									
39	0106.12.00	-- Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia); seals, sea lions and walruses (mammals of the suborder Pinnipedia)				(2) (3) (7)									
40	0106.13.00	-- Camels and other camelids (Camelidae)				(2) (3) (7)									
41	0106.14.00	-- Rabbits and hares				(2) (3) (7)									
42	0106.19.00	-- Other				(2) (3) (7)									
43	0106.20.00	- Reptiles (including snakes and turtles)				(2) (3) (7)									
44	0106.31.00	-- Birds of prey				(2) (3) (7)									
45	0106.32.00	-- Psittaciformes (including parrots, parakeets, macaws and cockatoos)				(2) (3) (7)									
46	0106.33.00	-- Ostriches; emus (Dromaius novaehollandiae)				(2) (3) (7)									
47	0106.39.00	-- Other				(2) (3) (7)									
48	0106.41.00	-- Bees				(2) (3) (7)									
49	0106.49.00	-- Other				(2) (3) (7)									
50	0106.90.00	- Other				(2) (3) (7)									

N°	HS-Code	Description	Treatments												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
51	0201.10.00	- Carcasses and half-carcasses				(7)									
52	0201.20.00	- Other cuts with bone in				(7)									
53	0201.30.00	- Boneless				(7)									
54	0202.10.00	- Carcasses and half-carcasses				(7)									
55	0202.20.00	- Other cuts with bone in				(7)									
56	0202.30.00	- Boneless				(7)									
57	0203.11.00	-- Carcasses and half-carcasses				(7)									
58	0203.12.00	-- Hams, shoulders and cuts thereof, with bone in				(7)									
59	0203.19.00	-- Other				(7)									
60	0203.21.00	-- Carcasses and half-carcasses				(7)									
61	0203.22.00	-- Hams, shoulders and cuts thereof, with bone in				(7)									
62	0203.29.00	-- Other				(7)									
63	0204.10.00	- Carcasses and half-carcasses of lamb, fresh or chilled				(7)									
64	0204.21.00	-- Carcasses and half-carcasses				(7)									
65	0204.22.00	-- Other cuts with bone in				(7)									
66	0204.23.00	-- Boneless				(7)									
67	0204.30.00	- Carcasses and half-carcasses of lamb, frozen				(7)									
68	0204.41.00	-- Carcasses and half-carcasses				(7)									
69	0204.42.00	-- Other cuts with bone in				(7)									
70	0204.43.00	-- Boneless				(7)									
71	0204.50.00	- Meat of goats				(7)									
72	0205.00.00	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.				(7)									
73	0206.10.00	- Of bovine animals, fresh or chilled				(7)									
74	0206.21.00	-- Tongues				(7)									
75	0206.22.00	-- Livers				(7)									
76	0206.29.00	-- Other				(7)									
77	0206.30.00	- Of swine, fresh or chilled				(7)									
78	0206.41.00	-- Livers				(7)									
79	0206.49.00	-- Other				(7)									

N°	HS-Code	Description	Treatments												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
80	0206.80.00	- Other, fresh or chilled				(7)									
81	0206.90.00	- Other, frozen				(7)									
82	0207.11.00	-- Not cut in pieces, fresh or chilled				(7)									
83	0207.12.00	-- Not cut in pieces, frozen				(7)									
84	0207.13.00	-- Cuts and offal, fresh or chilled				(7)									
85	0207.14.10	--- Wings				(7)									
86	0207.14.20	--- Thighs				(7)									
87	0207.14.30	--- Livers				(7)									
88	0207.14.91	---- Mechanically deboned or separated meat				(7)									
89	0207.14.99	---- Other				(7)									
90	0207.24.00	-- Not cut in pieces, fresh or chilled				(7)									
91	0207.25.00	-- Not cut in pieces, frozen				(7)									
92	0207.26.00	-- Cuts and offal, fresh or chilled				(7)									
93	0207.27.10	--- Livers				(7)									
94	0207.27.91	---- Mechanically deboned or separated meat				(7)									
95	0207.27.99	---- Other				(7)									
96	0207.41.00	-- Not cut in pieces, fresh or chilled				(7)									
97	0207.42.00	-- Not cut in pieces, frozen				(7)									
98	0207.43.00	-- Fatty livers, fresh or chilled				(7)									
99	0207.44.00	-- Other, fresh or chilled				(7)									
100	0207.45.00	-- Other, frozen				(7)									
101	0207.51.00	-- Not cut in pieces, fresh or chilled				(7)									
102	0207.52.00	-- Not cut in pieces, frozen				(7)									
103	0207.53.00	-- Fatty livers, fresh or chilled				(7)									
104	0207.54.00	-- Other, fresh or chilled				(7)									
105	0207.55.00	-- Other, frozen				(7)									
106	0207.60.00	- Of guinea fowls				(7)									
107	0208.10.00	- Of rabbits or hares				(7)									
108	0208.30.00	- Of primates				(7)									

N°	HS-Code	Description	Treatments												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
109	0208.40.10	-- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)				(7)									
110	0208.40.90	-- Other				(7)									
111	0208.50.00	- Of reptiles (including snakes and turtles)				(7)									
112	0208.60.00	- Of camels and other camelids (Camelidae)				(7)									
113	0208.90.10	--Frogs' legs				(7)									
114	0208.90.90	--Other				(7)									
115	0209.10.00	- Of pigs				(7)									
116	0209.90.00	- Other				(7)									
117	0210.11.00	-- Hams, shoulders and cuts thereof, with bone in				(7)									
118	0210.12.00	-- Bellies (streaky) and cuts thereof				(7)									
119	0210.19.30	--- Bacon or boneless hams				(7)									
120	0210.19.90	--- Other				(7)									
121	0210.20.00	- Meat of bovine animals				(7)									
122	0210.91.00	-- Of primates				(7)									
123	0210.92.10	--- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)				(7)									
124	0210.92.90	--- Other				(7)									
125	0210.93.00	-- Of reptiles (including snakes and turtles)				(7)									
126	0210.99.10	--- Freeze dried chicken dice				(7)									
127	0210.99.20	--- Dried pork skin				(7)									
128	0210.99.90	--- Other				(7)									
129	0301.11.10	--- Fry				(2)(3)(9)									
130	0301.11.91	---- Koi carp (Cyprinus carpio)				(2)(3)(9)									
131	0301.11.92	---- Goldfish (Carassius auratus)				(2)(3)(9)									
132	0301.11.93	---- Siamese fighting fish (Beta splendens)				(2)(3)(9)									
133	0301.11.94	---- Oscars (Astonotus ocellatus)				(2)(3)(9)									
134	0301.11.95	---- Arowanas (Scleropages formosus)				(2)(3)(9)									
135	0301.11.99	---- Other				(2)(3)(9)									

N°	HS-Code	Description	Treatments												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
136	0301.19.10	--- Fry				(2)(3)(9)									
137	0301.19.90	--- Other				(2)(3)(9)									
138	0301.91.00	-- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )				(2)(3)(9)									
139	0301.92.00	-- Eels ( <i>Anguilla</i> spp.)				(2)(3)(9)									
140	0301.93.10	--- Breeding, other than fry				(2)(3)(9)									
141	0301.93.90	--- Other				(2)(3)(9)									
142	0301.94.00	-- Atlantic and Pacific bluefin tunas ( <i>Thunnus thynnus</i> , <i>Thunnus orientalis</i> )				(2)(3)(9)									
143	0301.95.00	-- Southern bluefin tunas ( <i>Thunnus maccoyii</i> )				(2)(3)(9)									
144	0301.99.11	---- Breeding				(2)(3)(9)									
145	0301.99.19	---- Other				(2)(3)(9)									
146	0301.99.21	---- Breeding				(2)(3)(9)									
147	0301.99.29	---- Other				(2)(3)(9)									
148	0301.99.31	---- Milkfish, breeding				(2)(3)(9)									
149	0301.99.39	---- Other				(2)(3)(9)									
150	0301.99.40	-- Other, freshwater fish				(2)(3)(9)									
151	0302.11.00	-- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )				(2)(3)(9)									
152	0302.13.00	-- Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> )				(2)(3)(9)									
153	0302.14.00	-- Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )				(2)(3)(9)									
154	0302.19.00	-- Other				(2)(3)(9)									
155	0302.21.00	-- Halibut ( <i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i> )				(2)(3)(9)									
156	0302.22.00	-- Plaice ( <i>Pleuronectes platessa</i> )				(2)(3)(9)									
157	0302.23.00	-- Sole ( <i>Solea</i> spp.)				(2)(3)(9)									
158	0302.24.00	-- Turbots ( <i>Psetta maxima</i> )				(2)(3)(9)									
159	0302.29.00	-- Other				(2)(3)(9)									



N°	HS-Code	Description	Treatments													
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other	
160	0302.31.00	-- Albacore or longfinned tunas (Thunnus alalunga)				(2)(3)(9)										
161	0302.32.00	-- Yellowfin tunas (Thunnus albacares)				(2)(3)(9)										
162	0302.33.00	-- Skipjack or stripe-bellied bonito				(2)(3)(9)										
163	0302.34.00	-- Bigeye tunas (Thunnus obesus)				(2)(3)(9)										
164	0302.35.00	-- Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientalis)				(2)(3)(9)										
165	0302.36.00	-- Southern bluefin tunas (Thunnus maccoyii)				(2)(3)(9)										
166	0302.39.00	-- Other				(2)(3)(9)										
167	0302.41.00	-- Herrings (Clupea harengus, Clupea pallasii)				(2)(3)(9)										
168	0302.42.00	-- Anchovies (Engraulis spp.)				(2)(3)(9)										
169	0302.43.00	-- Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus)				(2)(3)(9)										
170	0302.44.00	-- Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus)				(2)(3)(9)										
171	0302.45.00	-- Jack and horse mackerel (Trachurus spp.)				(2)(3)(9)										
172	0302.46.00	-- Cobia (Rachycentron canadum)				(2)(3)(9)										
173	0302.47.00	-- Swordfish (Xiphias gladius)				(2)(3)(9)										
174	0302.51.00	-- Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)				(2)(3)(9)										
175	0302.52.00	-- Haddock (Melanogrammus aeglefinus)				(2)(3)(9)										
176	0302.53.00	-- Coalfish (Pollachius virens)				(2)(3)(9)										
177	0302.54.00	-- Hake (Merluccius spp., Urophycis spp.)				(2)(3)(9)										
178	0302.55.00	-- Alaska Pollack (Theragra chalcogramma)				(2)(3)(9)										
179	0302.56.00	-- Blue whittings (Micromesistius poutassou, Micromesistius australis)				(2)(3)(9)										
180	0302.59.00	-- Other				(2)(3)(9)										
181	0302.71.00	-- Tilapias (Oreochromis spp.)				(2)(3)(9)										
182	0302.72.10	--- Yellowtail catfish (Pangasius pangasius)				(2)(3)(9)										
183	0302.72.90	--- Other				(2)(3)(9)										
184	0302.73.10	--- Mrigal (Cirrhinus cirrhosus)				(2)(3)(9)										
185	0302.73.90	--- Other				(2)(3)(9)										
186	0302.74.00	-- Eels (Anguilla spp.)				(2)(3)(9)										

N°	HS-Code	Description	Treatments													
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other	
187	0302.79.00	-- Other				(2)(3)(9)										
188	0302.81.00	-- Dogfish and other sharks				(2)(3)(9)										
189	0302.82.00	-- Rays and skates (Rajidae)				(2)(3)(9)										
190	0302.83.00	-- Toothfish (Dissostichus spp.)				(2)(3)(9)										
191	0302.84.00	-- Seabass (Dicentrarchus spp.)				(2)(3)(9)										
192	0302.85.00	-- Seabream (Sparidae)				(2)(3)(9)										
193	0302.89.12	---- Longfin mojarra (Pentaprion longimanus)				(2)(3)(9)										
194	0302.89.13	---- Bluntnose lizardfish (Trachinocephalus myops)				(2)(3)(9)										
195	0302.89.14	---- Savalai hairtails (Lepturacanthus savala), Belanger's croakers (Johnius belangerii), Reeve's croakers (Chrysochir aureus) and bigeye croakers (Pennahia anea)				(2)(3)(9)										
196	0302.89.15	---- Indian mackerel (Rastrelliger kanagurta) and island mackerel (Rastrelliger faughni)				(2)(3)(9)										
197	0302.89.16	---- Torpedo scads (Megalaspis cordyla), spotted sicklefish (Drepane punctata) and great barracudas (Sphyrna barracuda)				(2)(3)(9)										
198	0302.89.17	---- Silver pomfrets (Pampus argenteus) and black pomfrets (Parastromatus niger)				(2)(3)(9)										
199	0302.89.18	---- Mangrove red snappers (Lutjanus argentimaculatus)				(2)(3)(9)										
200	0302.89.19	---- Other				(2)(3)(9)										
201	0302.89.22	---- Rohu (Labeo rohita), catla (Catla catla) and swamp barb (Puntius chola)				(2)(3)(9)										
202	0302.89.24	---- Snakeskin gourami ( Trichogaster pectoralis)				(2)(3)(9)										
203	0302.89.26	---- Indian threadfins (Polynemus indicus) and silver grunts (pomadasys argenteus)				(2)(3)(9)										
204	0302.89.27	---- Hilsa shad (Tenulosa ilisha)				(2)(3)(9)										
205	0302.89.28	---- Wallago (Wallago attu) and giant river-catfish (Sperata seenghala)				(2)(3)(9)										
206	0302.89.29	---- Other				(2)(3)(9)										
207	0302.90.00	- Livers and roes				(2)(3)(9)										
208	0303.11.00	-- Sockeye salmon (red salmon) (Oncorhynchus nerka)				(2)(3)(9)										
209	0303.12.00	-- Other Pacific salmon (Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus)				(2)(3)(9)										

N°	HS-Code	Description	Treatments													
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other	
210	0303.13.00	-- Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )				(2)(3)(9)										
211	0303.14.00	-- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )				(2)(3)(9)										
212	0303.19.00	-- Other				(2)(3)(9)										
213	0303.23.00	-- Tilapias ( <i>Oreochromis</i> spp.)				(2)(3)(9)										
214	0303.24.00	-- Catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)				(2)(3)(9)										
215	0303.25.00	-- Carp ( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> )				(2)(3)(9)										
216	0303.26.00	-- Eels ( <i>Anguilla</i> spp.)				(2)(3)(9)										
217	0303.29.00	-- Other				(2)(3)(9)										
218	0303.31.00	-- Halibut ( <i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i> )				(2)(3)(9)										
219	0303.32.00	-- Plaice ( <i>Pleuronectes platessa</i> )				(2)(3)(9)										
220	0303.33.00	-- Sole ( <i>Solea</i> spp.)				(2)(3)(9)										
221	0303.34.00	--Turbot ( <i>Psetta maxima</i> )				(2)(3)(9)										
222	0303.39.00	-- Other				(2)(3)(9)										
223	0303.41.00	-- Albacore or longfinned tunas ( <i>Thunnus alalunga</i> )				(2)(3)(9)										
224	0303.42.00	-- Yellowfin tunas ( <i>Thunnus albacares</i> )				(2)(3)(9)										
225	0303.43.00	-- Skipjack or stripe-bellied bonito				(2)(3)(9)										
226	0303.44.00	-- Bigeye tunas ( <i>Thunnus obesus</i> )				(2)(3)(9)										
227	0303.45.00	-- Atlantic and Pacific bluefin tunas ( <i>Thunnus thynnus</i> , <i>Thunnus orientalis</i> ).				(2)(3)(9)										
228	0303.46.00	-- Southern bluefin tunas ( <i>Thunnus maccoyii</i> )				(2)(3)(9)										
229	0303.49.00	-- Other				(2)(3)(9)										
230	0303.51.00	-- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )				(2)(3)(9)										
231	0303.53.00	-- Sardines ( <i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella ( <i>Sardinella</i> spp.), brisling or spratts ( <i>Sprattus sprattus</i> )				(2)(3)(9)										
232	0303.54.00	-- Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> )				(2)(3)(9)										
233	0303.55.00	-- Jack and horse mackerel ( <i>Trachurus</i> spp.)				(2)(3)(9)										

N°	HS-Code	Description	Treatments												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
234	0303.56.00	-- Cobia ( <i>Rachycentron canadum</i> )				(2)(3)(9)									
235	0303.57.00	-- Swordfish ( <i>Xiphias gladius</i> )				(2)(3)(9)									
236	0303.63.00	-- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )				(2)(3)(9)									
237	0303.64.00	-- Haddock ( <i>Melanogrammus aeglefinus</i> )				(2)(3)(9)									
238	0303.65.00	-- Coalfish ( <i>Pollachius virens</i> )				(2)(3)(9)									
239	0303.66.00	-- Hake ( <i>Merluccius spp.</i> , <i>Urophycis spp.</i> )				(2)(3)(9)									
240	0303.67.00	-- Alaska Pollack ( <i>Theragra chalcogramma</i> )				(2)(3)(9)									
241	0303.68.00	-- Blue whittings ( <i>Micromesistius poutassou</i> , <i>Micromesistius australis</i> )				(2)(3)(9)									
242	0303.69.00	-- Other				(2)(3)(9)									
243	0303.81.00	-- Dogfish and other sharks				(2)(3)(9)									
244	0303.82.00	-- Rays and skates ( <i>Rajidae</i> )				(2)(3)(9)									
245	0303.83.00	-- Toothfish ( <i>Dissostichus spp.</i> )				(2)(3)(9)									
246	0303.84.00	-- Seabass ( <i>Dicentrarchus spp.</i> )				(2)(3)(9)									
247	0303.89.12	---- Longfin mojarra ( <i>Pentaprion longimanus</i> )				(2)(3)(9)									
248	0303.89.13	---- Bluntnose lizardfish ( <i>Trachinocephalus myops</i> )				(2)(3)(9)									
249	0303.89.14	---- Savalai hairtails ( <i>Lepturacanthus savala</i> ), Belanger's croakers ( <i>Johnius belangerii</i> ), Reeve's croakers ( <i>Chrysochir aureus</i> ) and bigeye croakers ( <i>Pennahia anea</i> )				(2)(3)(9)									
250	0303.89.15	---- Indian mackerel ( <i>Rastrelliger kanagurta</i> ) and island mackerel ( <i>Rastrelliger faughni</i> )				(2)(3)(9)									
251	0303.89.16	---- Torpedo scads ( <i>Megalaspis cordyla</i> ), spotted sicklefish ( <i>Drepane punctata</i> ) and great barracudas ( <i>Sphyrna barracuda</i> )				(2)(3)(9)									
252	0303.89.17	---- Silver pomfrets ( <i>Pampus argenteus</i> ) and black pomfrets ( <i>Parastromatus niger</i> )				(2)(3)(9)									
253	0303.89.18	---- Mangrove red snappers ( <i>Lutjanus argentimaculatus</i> )				(2)(3)(9)									
254	0303.89.19	---- Other				(2)(3)(9)									
255	0303.89.22	---- Rohu ( <i>Labeo rohita</i> ), catla ( <i>Catla catla</i> ) and swamp barb ( <i>Puntius chola</i> )				(2)(3)(9)									
256	0303.89.24	---- Snakeskin gourami ( <i>Trichogaster pectoralis</i> )				(2)(3)(9)									
257	0303.89.26	---- Indian threadfins ( <i>Polynemus indicus</i> ) and silver grunts ( <i>pomadasy argenteus</i> )				(2)(3)(9)									
258	0303.89.27	---- Hilsa shad ( <i>Tenulosa ilisha</i> )				(2)(3)(9)									

N°	HS-Code	Description	Treatments												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
259	0303.89.28	--- Wallago (Wallago attu) and giant river-catfish (Sperata seenghala)				(2)(3)(9)									
260	0303.89.29	---- Other				(2)(3)(9)									
261	0303.90.10	-- Livers				(2)(3)(9)									
262	0303.90.20	-- Roes				(2)(3)(9)									
263	0304.31.00	-- Tilapias (Oreochromis spp.)				(2)(3)(9)									
264	0304.32.00	-- Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)				(2)(3)(9)									
265	0304.33.00	-- Nile Perch (Lates niloticus)				(2)(3)(9)									
266	0304.39.00	-- Other				(2)(3)(9)									
267	0304.41.00	-- Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorboscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)				(2)(3)(9)									
268	0304.42.00	-- Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)				(2)(3)(9)									
269	0304.43.00	-- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae)				(2)(3)(9)									
270	0304.44.00	-- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae				(2)(3)(9)									
271	0304.45.00	-- Swordfish (Xiphias gladius)				(2)(3)(9)									
272	0304.46.00	-- Toothfish (Dissostichus spp.)				(2)(3)(9)									
273	0304.49.00	-- Other				(2)(3)(9)									
274	0304.51.00	-- Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)				(2)(3)(9)									
275	0304.52.00	-- Salmonidae				(2)(3)(9)									
276	0304.53.00	-- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae				(2)(3)(9)									
277	0304.54.00	-- Swordfish (Xiphias gladius)				(2)(3)(9)									

N°	HS-Code	Description	Treatments													
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other	
278	0304.55.00	-- Toothfish (Dissostichus spp.)				(2)(3)(9)										
279	0304.59.00	-- Other				(2)(3)(9)										
280	0304.61.00	-- Tilapias (Oreochromis spp.)				(2)(3)(9)										
281	0304.62.00	-- Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)				(2)(3)(9)										
282	0304.63.00	-- Nile Perch (Lates niloticus)				(2)(3)(9)										
283	0304.69.00	-- Other				(2)(3)(9)										
284	0304.71.00	-- Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)				(2)(3)(9)										
285	0304.72.00	-- Haddock (Melanogrammus aeglefinus)				(2)(3)(9)										
286	0304.73.00	-- Coalfish (Pollachius virens)				(2)(3)(9)										
287	0304.74.00	-- Hake (Merluccius spp., Urophycis spp.)				(2)(3)(9)										
288	0304.75.00	-- Alaska Pollack (Theragra chalcogramma)				(2)(3)(9)										
289	0304.79.00	-- Other				(2)(3)(9)										
290	0304.81.00	-- Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorboscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)				(2)(3)(9)										
291	0304.82.00	-- Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)				(2)(3)(9)										
292	0304.83.00	-- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae)				(2)(3)(9)										
293	0304.84.00	-- Swordfish (Xiphias gladius)				(2)(3)(9)										
294	0304.85.00	-- Toothfish (Dissostichus spp.)				(2)(3)(9)										
295	0304.86.00	-- Herrings (Clupea harengus, Clupea pallasii)				(2)(3)(9)										
296	0304.87.00	-- Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis)				(2)(3)(9)										
297	0304.89.00	-- Other				(2)(3)(9)										
298	0304.91.00	-- Swordfish (Xiphias gladius)				(2)(3)(9)										
299	0304.92.00	-- Toothfish (Dissostichus spp.)				(2)(3)(9)										

N°	HS-Code	Description	Treatments												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
300	0304.93.00	-- Tilapias ( <i>Oreochromis</i> spp.), catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp ( <i>Cyprinus carpio</i> , <i>Carassius</i> <i>Carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> ), eels ( <i>Anguilla</i> spp.), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa</i> spp.)				(2)(3)(9)									
301	0304.94.00	-- Alaska Pollack ( <i>Theragra chalcogramma</i> )				(2)(3)(9)									
302	0304.95.00	-- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than Alaska Pollack ( <i>Theragra chalcogramma</i> )				(2)(3)(9)									
303	0304.99.00	-- Other				(2)(3)(9)									
304	0305.10.00	- Flours, meals and pellets of fish, fit for human consumption				(2)(3)(9)									
305	0305.20.10	-- Of freshwater fish, dried, salted or in brine				(2)(3)(9)									
306	0305.20.90	-- Other				(2)(3)(9)									
307	0305.31.00	-- Tilapias ( <i>Oreochromis</i> spp.), catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp ( <i>Cyprinus carpio</i> , <i>Carassius</i> <i>carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> ), eels ( <i>Anguilla</i> spp.), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa</i> spp.)				(2)(3)(9)									
308	0305.32.00	-- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and <u>Muraenolepididae</u>				(2)(3)(9)									
309	0305.39.10	--- Freshwater garfish ( <i>Xenentodon cancila</i> ), yellowstriped goatfish ( <i>Upeneus vittatus</i> ) and long-rakered trevally ( <i>Ulua mentalis</i> )				(2)(3)(9)									
310	0305.39.20	--- Savalai hairtails ( <i>Lepturacanthus savala</i> ), Belanger's croakers ( <i>Johnius belangerii</i> ), Reeve's croakers ( <i>Chrysochir aureus</i> ) and bigeye croakers ( <i>Pennahia anea</i> )				(2)(3)(9)									
311	0305.39.90	--- Other				(2)(3)(9)									
312	0305.41.00	-- Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorboscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )				(2)(3)(9)									
313	0305.42.00	-- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )				(2)(3)(9)									

N°	HS-Code	Description	Treatments												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
314	0305.43.00	-- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )				(2)(3)(9)									
315	0305.44.00	-- Tilapias ( <i>Oreochromis</i> spp.), catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp ( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> ), eels ( <i>Anguilla</i> spp.), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa</i> spp.).				(2)(3)(9)									
316	0305.49.00	-- Other				(2)(3)(9)									
317	0305.51.00	-- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )				(2)(3)(9)									
318	0305.59.20	--- Marine fish				(2)(3)(9)									
319	0305.59.90	--- Other				(2)(3)(9)									
320	0305.61.00	-- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )				(2)(3)(9)									
321	0305.62.00	-- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )				(2)(3)(9)									
322	0305.63.00	-- Anchovies ( <i>Engraulis</i> spp.)				(2)(3)(9)									
323	0305.64.00	-- Tilapias ( <i>Oreochromis</i> spp.), catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp ( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> ), eels ( <i>Anguilla</i> spp.), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa</i> spp.).				(2)(3)(9)									
324	0305.69.10	--- Marine fish				(2)(3)(9)									
325	0305.69.90	--- Other				(2)(3)(9)									
326	0305.71.00	-- Shark fins				(2)(3)(9)									
327	0305.72.10	--- Fish maws				(2)(3)(9)									
328	0305.72.90	--- Other				(2)(3)(9)									
329	0305.79.00	-- Other				(2)(3)(9)									
330	0306.11.00	-- Rock lobster and other sea crawfish ( <i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.)				(2)(3)(9)									(E)
331	0306.12.00	-- Lobsters ( <i>Homarus</i> spp.)				(2)(3)(9)									(E)
332	0306.14.10	--- Soft shell crabs				(2)(3)(9)									(E)
333	0306.14.90	--- Other				(2)(3)(9)									(E)
334	0306.15.00	-- Norway lobsters ( <i>Nephrops norvegicus</i> )				(2)(3)(9)									(E)



N°	HS-Code	Description	Treatments												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
335	0306.16.00	-- Cold-water shrimps and prawns (Pandalus spp., Crangon crangon)				(2)(3)(9)									(E)
336	0306.17.10	--- Giant tiger prawns (Penaeus monodon)				(2)(3)(9)									(E)
337	0306.17.20	--- Whiteleg shrimps (Litopenaeus vannamei)				(2)(3)(9)									(E)
338	0306.17.30	--- Giant river prawns (Macrobrachium rosenbergii)				(2)(3)(9)									(E)
339	0306.17.90	--- Other				(2)(3)(9)									(E)
340	0306.19.00	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption				(2)(3)(9)									(E)
341	0306.21.10	--- Breeding				(2)(3)(9)									
342	0306.21.20	--- Other, live				(2)(3)(9)									
343	0306.21.30	--- Fresh or chilled				(2)(3)(9)									
344	0306.21.99	---- Other				(2)(3)(9)									(E)
345	0306.22.10	--- Breeding				(2)(3)(9)									
346	0306.22.20	--- Other, live				(2)(3)(9)									
347	0306.22.30	--- Fresh or chilled				(2)(3)(9)									
348	0306.22.99	---- Other				(2)(3)(9)									(E)
349	0306.24.10	--- Live				(2)(3)(9)									
350	0306.24.20	--- Fresh or chilled				(2)(3)(9)									
351	0306.24.99	---- Other				(2)(3)(9)									(E)
352	0306.25.00	-- Norway lobsters (Nephrops norvegicus)				(2)(3)(9)									(E)
353	0306.26.10	--- Breeding				(2)(3)(9)									
354	0306.26.20	--- Other, live				(2)(3)(9)									
355	0306.26.30	--- Fresh or chilled				(2)(3)(9)									
356	0306.26.49	---- Other				(2)(3)(9)									
357	0306.26.99	---- Other				(2)(3)(9)									(E)
358	0306.27.11	---- Giant tiger prawns (Penaeus monodon)				(2)(3)(9)									
359	0306.27.12	---- Whiteleg shrimps (Litopenaeus vannamei)				(2)(3)(9)									
360	0306.27.19	---- Other				(2)(3)(9)									
361	0306.27.21	---- Giant tiger prawns (Penaeus monodon)				(2)(3)(9)									
362	0306.27.22	---- Whiteleg shrimps (Litopenaeus vannamei)				(2)(3)(9)									

N°	HS-Code	Description	Treatments												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
363	0306.27.29	---- Other				(2)(3)(9)									
364	0306.27.31	---- Giant tiger prawns (Penaeus monodon)				(2)(3)(9)									
365	0306.27.32	---- Whiteleg shrimps (Litopenaeus vannamei)				(2)(3)(9)									
366	0306.27.39	---- Other				(2)(3)(9)									
367	0306.27.49	---- Other				(2)(3)(9)									
368	0306.27.99	---- Other				(2)(3)(9)									(E)
369	0306.29.10	--- Live				(2)(3)(9)									
370	0306.29.20	--- Fresh or chilled				(2)(3)(9)									
371	0306.29.30	--- Flours, meals and pellets				(2)(3)(9)									(E)
372	0306.29.99	---- Other				(2)(3)(9)									(E)
373	0307.11.10	--- Live				(2)(3)(9)									
374	0307.11.20	--- Fresh or chilled				(2)(3)(9)									
375	0307.19.10	--- Frozen				(2)(3)(9)									
376	0307.19.20	--- Dried, salted or in brine				(2)(3)(9)									
377	0307.21.10	--- Live				(2)(3)(9)									
378	0307.21.20	--- Fresh or chilled				(2)(3)(9)									
379	0307.29.10	--- Frozen				(2)(3)(9)									
380	0307.29.20	--- Dried, salted or in brine; smoked				(2)(3)(9)									(E)
381	0307.31.10	--- Live				(2)(3)(9)									
382	0307.31.20	--- Fresh or chilled				(2)(3)(9)									
383	0307.39.10	--- Frozen				(2)(3)(9)									
384	0307.39.20	--- Dried, salted or in brine; smoked				(2)(3)(9)									(E)
385	0307.41.10	--- Live				(2)(3)(9)									
386	0307.41.20	--- Fresh or chilled				(2)(3)(9)									
387	0307.49.10	--- Frozen				(2)(3)(9)									
388	0307.49.20	--- Dried, salted or in brine				(2)(3)(9)									
389	0307.51.10	--- Live				(2)(3)(9)									
390	0307.51.20	--- Fresh or chilled				(2)(3)(9)									
391	0307.59.10	--- Frozen				(2)(3)(9)									

N°	HS-Code	Description	Treatments												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
392	0307.59.20	--- Dried, salted or in brine				(2)(3)(9)									
393	0307.60.10	-- Live				(2)(3)(9)									
394	0307.60.20	-- Fresh, chilled or frozen				(2)(3)(9)									
395	0307.60.30	-- Dried, salted or in brine; smoked				(2)(3)(9)									(E)
396	0307.71.10	--- Live				(2)(3)(9)									
397	0307.71.20	--- Fresh or chilled				(2)(3)(9)									
398	0307.79.10	--- Frozen				(2)(3)(9)									
399	0307.79.20	--- Dried, salted or in brine; smoked				(2)(3)(9)									(E)
400	0307.81.10	--- Live				(2)(3)(9)									
401	0307.81.20	--- Fresh or chilled				(2)(3)(9)									
402	0307.89.10	--- Frozen				(2)(3)(9)									
403	0307.89.20	--- Dried, salted or in brine; smoked				(2)(3)(9)									(E)
404	0307.91.10	--- Live				(2)(3)(9)									
405	0307.91.20	--- Fresh or chilled				(2)(3)(9)									
406	0307.99.10	--- Frozen				(2)(3)(9)									
407	0307.99.20	--- Dried, salted or in brine; smoked				(2)(3)(9)									(E)
408	0307.99.90	--- Other				(2)(3)(9)									
409	0308.11.10	--- Live				(2)(3)(9)									
410	0308.11.20	--- Fresh or chilled				(2)(3)(9)									
411	0308.19.10	--- Frozen				(2)(3)(9)									
412	0308.19.20	--- Dried, salted or in brine				(2)(3)(9)									
413	0308.21.10	--- Live				(2)(3)(9)									
414	0308.21.20	--- Fresh or chilled				(2)(3)(9)									
415	0308.29.10	--- Frozen				(2)(3)(9)									
416	0308.29.20	--- Dried, salted or in brine				(2)(3)(9)									
417	0308.30.10	-- Live				(2)(3)(9)									
418	0308.30.20	-- Fresh or chilled				(2)(3)(9)									
419	0308.30.30	-- Frozen				(2)(3)(9)									
420	0308.30.40	-- Dried, salted or in brine				(2)(3)(9)									

N°	HS-Code	Description	Treatments												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
421	0308.90.10	-- Live				(2)(3)(9)									
422	0308.90.20	-- Fresh or chilled				(2)(3)(9)									
423	0308.90.30	-- Frozen				(2)(3)(9)									
424	0308.90.40	-- Dried, salted or in brine				(2)(3)(9)									
425	0308.90.90	-- Other				(2)(3)(9)									
426	0407.11.00	-- Of fowls of the species Gallus domesticus				(7)									
427	0407.19.10	--- Of ducks				(7)									
428	0407.19.90	--- Other				(7)									
429	0407.21.00	-- Of fowls of the species Gallus domesticus				(7)									
430	0407.29.10	--- Of ducks				(7)									
431	0407.29.90	--- Other				(7)									
432	0407.90.10	-- Of fowls of the species Gallus domesticus				(7)									
433	0407.90.20	-- Of ducks				(7)									
434	0407.90.90	-- Other				(7)									
435	0408.11.00	-- Dried				(7)									
436	0408.19.00	-- Other				(7)									
437	0408.91.00	-- Dried				(7)									
438	0408.99.00	-- Other				(7)									
439	0410.00.10	- Birds' nests				(7)									
440	0410.00.90	- Other				(7)									
441	0502.10.00	- Pigs', hogs' or boars' bristles and hair and waste thereof				(7)									
442	0502.90.00	- Other				(7)									
443	0504.00.00	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.				(2)(3)(7)(9)									
444	0505.10.10	-- Duck feathers				(7)									
445	0505.10.90	-- Other				(7)									
446	0505.90.10	-- Duck feathers				(7)									
447	0505.90.90	-- Other				(7)									
448	0506.10.00	- Ossein and bones treated with acid				(7)									

N°	HS-Code	Description	Treatments												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
449	0506.90.00	- Other				(7)									
450	0507.10.10	-- Rhinoceros horns; ivory powder and waste				(7)									
451	0507.10.90	-- Other				(7)									
452	0507.90.10	-- Horns, antlers, hooves, nails, claws and beaks				(7)									
453	0507.90.20	-- Tortoise-shell				(7)									
454	0507.90.90	-- Other				(7)									
455	0508.00.10	- Coral and similar materials				(2)(3)(9)									
456	0508.00.20	- Shells of molluscs, crustaceans or echinoderms				(7)									
457	0508.00.90	- Other				(7)									
458	0510.00.10	- Cantharides				(7)									
459	0510.00.20	- Musk				(7)									
460	0510.00.90	- Other				(7)									
461	0511.10.00	- Bovine semen				(7)									
462	0511.91.00	-- Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3				(7)(2)(3)(9)									(E)
463	0511.99.10	--- Domestic animal semen				(7)									
464	0511.99.20	--- Silk worm eggs				(7)									
465	0511.99.30	--- Natural sponges				(7)									
466	0511.99.90	--- Other				(7)									
467	0601.10.00	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant				(2)(3)(8)									
468	0601.20.10	-- Chicory plants				(2)(3)(8)									
469	0601.20.20	-- Chicory roots				(2)(3)(8)									
470	0601.20.90	-- Other				(2)(3)(8)									
471	0602.10.10	-- Of orchids				(2)(3)(8)									
472	0602.10.20	-- Of rubber trees				(2)(3)(8)									
473	0602.10.90	-- Other				(2)(3)(8)									
474	0602.20.00	- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts				(2)(3)(8)									
475	0602.30.00	- Rhododendrons and azaleas, grafted or not				(2)(3)(8)									
476	0602.40.00	- Roses, grafted or not				(2)(3)(8)									

N°	HS-Code	Description	Treatments												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
477	0602.90.10	-- Rooted orchid cuttings and slips				(2)(3)(8)									
478	0602.90.20	-- Orchid seedlings				(2)(3)(8)									
479	0602.90.40	-- Budded stumps of the genus Hevea				(2)(3)(8)									
480	0602.90.50	-- Seedlings of the genus Hevea				(2)(3)(8)									
481	0602.90.60	-- Budwood of the genus Hevea				(2)(3)(8)									
482	0602.90.70	-- Leatherleaf ferns				(2)(3)(8)									
483	0602.90.90	-- Other				(2)(3)(8)									
484	0712.33.00	-- Jelly fungi (Tremella spp.)			(3)	(2)(3)(8)									
485	0713.33.10	--- Suitable for sowing				(2)(3)(8)									
486	0713.34.10	--- Suitable for sowing				(2)(3)(8)									
487	0713.35.10	--- Suitable for sowing				(2)(3)(8)									
488	0713.39.10	--- Suitable for sowing				(2)(3)(8)									
489	0713.40.10	-- Suitable for sowing				(2)(3)(8)									
490	0713.50.10	-- Suitable for sowing				(2)(3)(8)									
491	0713.60.00	- Pigeon peas (Cajanus cajan)				(2)(3)(8)									(E)
492	0713.90.10	-- Suitable for sowing				(2)(3)(8)									
493	1005.10.00	- Seed				(2)(3)(8)									
494	1008.30.00	- Canary seeds				(2)(3)(8)									
495	1201.10.00	- Seed				(2) (3)									
496	1202.30.00	- Seed				(2) (3)									(E)
497	1207.10.10	-- Suitable for sowing				(2) (3)									
498	1207.10.20	-- Not suitable for sowing				(2) (3)									
499	1207.30.00	- Castor oil seeds				(2) (3)									
500	1207.91.00	-- Poppy seeds													(6)
501	1207.99.40	--- Illipe seeds (Illipe nuts)				(2) (3)									
502	1207.99.90	--- Other				(2) (3)									
503	1209.10.00	- Sugar beet seeds				(2) (3)									
504	1209.21.00	-- Lucerne (alfalfa) seeds				(2) (3)									
505	1209.22.00	-- Clover (Trifolium spp.) seeds				(2) (3)									

N°	HS-Code	Description	Treatments												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
506	1209.23.00	-- Fescue seeds				(2) (3)									
507	1209.24.00	-- Kentucky blue grass (Poa pratensis L.) seeds				(2) (3)									
508	1209.25.00	-- Rye grass (Lolium multiflorum Lam., Lolium perenne L.) seeds.				(2) (3)									
509	1209.29.10	--- Timothy grass seeds				(2) (3)									
510	1209.29.20	--- Other beet seeds				(2) (3)									
511	1209.29.90	--- Other				(2) (3)									
512	1209.30.00	- Seeds of herbaceous plants cultivated principally for their flowers				(2) (3)									
513	1209.91.10	--- Onion seeds				(2) (3)									
514	1209.91.90	--- Other				(2) (3)									
515	1209.99.10	--- Rubber tree seeds or kenaf seeds				(2) (3)									
516	1209.99.90	--- Other				(2) (3)									
517	1211.20.10	-- In cut, crushed or powdered forms		(2) (3)											
518	1211.20.90	-- Other		(2) (3)											
519	1211.30.10	-- In cut, crushed or powdered form													(6)
520	1211.30.90	-- Other													(6)
521	1211.40.00	- Poppy straw													(6)
522	1211.90.11	--- Cannabis, in cut, crushed or powdered form													(6)
523	1211.90.12	--- Cannabis, in other forms													(6)
524	1211.90.13	--- Rauwolfia serpentina roots		(2) (3)											
525	1211.90.14	--- Other, in cut, crushed or powdered form		(2) (3)											
526	1211.90.19	--- Other		(2) (3)											
527	1211.90.91	--- Pyrethrum, in cut, crushed or powdered form				(2) (3)									
528	1211.90.92	--- Pyrethrum, in other forms				(2) (3)									
529	1211.90.94	--- Sandalwood			(2)(3)	(2) (3)									
530	1211.90.95	--- Agarwood (gaharu) chips			(2)(3)	(2) (3)									
531	1211.90.96	--- Liquorice roots				(2) (3)									
532	1211.90.97	--- Bark of perseia (Persea Kurzii Kosterm)				(2) (3)									
533	1211.90.98	--- Other, in cut, crushed or powdered form				(2) (3)									
534	1211.90.99	--- Other				(2) (3)									

N°	HS-Code	Description	Treatments												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
535	1212.29.11	---- Of a kind used in pharmacy		(2) (3)											
536	1212.92.00	-- Locust beans (carob)				(2) (3)									
537	1212.93.10	--- Suitable for planting				(2) (3)									
538	1301.20.00	- Gum Arabic				(2) (3)									
539	1301.90.10	-- Gum benjamin				(2) (3)									
540	1301.90.20	-- Gum damar				(2) (3)									
541	1301.90.30	-- Cannabis resins													(6)
542	1301.90.40	-- Lac				(2) (3)									
543	1301.90.90	-- Other				(2) (3)									
544	1302.11.10	--- Pulvis opii													(6)
545	1302.11.90	--- Other													(6)
546	1302.12.00	-- Of liquorice				(2) (3)									
547	1302.13.00	-- Of hops				(2) (3)									
548	1302.19.20	--- Extracts and tinctures of cannabis													(6)
549	1302.19.30	--- Other medicinal extracts				(2) (3)									
550	1302.19.40	--- Vegetable saps and extracts of pyrethrum or of the roots of plants containing rotenone				(2) (3)									
551	1302.19.50	--- Japan (or Chinese) lacquer (natural lacquer)				(2) (3)									
552	1302.19.90	--- Other				(2) (3)									
553	1302.20.00	- Pectic substances, pectinates and pectates				(2) (3)									
554	1302.31.00	-- Agar-agar				(2) (3)									
555	1302.32.00	-- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds				(2) (3)									
556	1302.39.10	--- Carrageenan				(2) (3)									
557	1302.39.90	--- Other				(2) (3)									
558	1401.10.00	- Bamboos			(2)(3)	(2) (3)									
559	1401.20.11	--- Raw			(2)(3)	(2) (3)									
560	1401.20.12	--- Washed and sulphurised			(2)(3)	(2) (3)									
561	1401.20.19	--- Other			(2)(3)	(2) (3)									
562	1401.20.21	--- Not exceeding 12 mm in diameter			(2)(3)	(2) (3)									



N°	HS-Code	Description	Treatments												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
563	1401.20.29	--- Other			(2)(3)	(2)(3)									
564	1401.20.30	-- Split-skin			(2)(3)	(2)(3)									
565	1401.20.90	-- Other			(2)(3)	(2)(3)									
566	1401.90.00	- Other				(2)(3)									
567	2301.10.00	- Flours, meals and pellets, of meat or meat offal; greaves				(7)(8)									
568	2301.20.10	-- Of fish, with a protein content of less than 60% by weight				(7)(9)									
569	2301.20.20	-- Of fish, with a protein content of 60% or more by weight				(7)(9)									
570	2301.20.90	-- Other				(7)(9)									
571	2302.10.00	- Of maize (corn)				(8)									
572	2302.30.00	- Of wheat				(8)									
573	2302.40.10	-- Of rice				(8)									
574	2302.40.90	-- Other				(8)									
575	2302.50.00	- Of leguminous plants				(8)									
576	2303.10.10	-- Of manioc (cassava) or sago				(8)									
577	2303.10.90	-- Other				(8)									
578	2303.20.00	- Beet-pulp, bagasse and other waste of sugar manufacture				(8)									
579	2303.30.00	- Brewing or distilling dregs and waste				(8)									
580	2304.00.10	- Defatted soya bean flour, fit for human consumption				(8)									
581	2304.00.90	- Other				(8)									
582	2305.00.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.				(8)									
583	2306.10.00	- Of cotton seeds				(8)									
584	2306.20.00	- Of linseed				(8)									
585	2306.30.00	- Of sunflower seeds				(8)									
586	2306.41.10	--- Of low erucic acid rape seeds				(8)									
587	2306.41.20	--- Of low erucic acid colza seeds				(8)									
588	2306.49.10	-- Of other rape seeds				(8)									
589	2306.49.20	-- Of other colza seeds				(8)									
590	2306.50.00	- Of coconut or copra				(8)									

N°	HS-Code	Description	Treatments												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
591	2306.60.00	- Of palm nuts or kernels				(8)									
592	2306.90.10	-- Of maize (corn) germ				(8)									
593	2306.90.90	-- Other				(8)									
594	2307.00.00	Wine lees; argol.				(8)									
595	2308.00.00	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.				(8)									
596	2309.10.10	-- Containing meat				(2)(3)(7)									
597	2309.10.90	-- Other				(2)(3)(7)									
598	2309.90.11	--- Of a kind suitable for poultry				(2)(3)(7)									
599	2309.90.12	--- Of a kind suitable for swine				(2)(3)(7)									
600	2309.90.13	--- Of a kind suitable for prawns				(2)(3)(7)									
601	2309.90.14	--- Of a kind suitable for primates				(2)(3)(7)									
602	2309.90.19	--- Other				(2)(3)(7)									
603	2309.90.20	-- Premixes, feed supplements or feed additives				(2)(3)(7)									
604	2309.90.30	-- Other, containing meat				(2)(3)(7)									
605	2309.90.90	-- Other				(2)(3)(7)									
606	2505.10.00	- Silica sands and quartz sands								(3)					
607	2506.10.00	- Quartz								(3)					
608	2605.00.00	Cobalt ores and concentrates.	(2)(3)												
609	2612.10.00	- Uranium ores and concentrates	(2)(3)												
610	2612.20.00	- Thorium ores and concentrates	(2)(3)												
611	2618.00.00	Granulated slag (slag sand) from the manufacture of iron or steel.							(3)(4)						
612	2619.00.00	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.							(3)(4)						
613	2620.11.00	-- Hard zinc spelter							(3)(4)						
614	2620.19.00	-- Other							(3)(4)						
615	2620.21.00	-- Leaded gasoline sludges and leaded anti-knock compound sludges							(3)(4)						
616	2620.29.00	-- Other							(3)(4)						
617	2620.30.00	- Containing mainly copper							(3)(4)						

N°	HS-Code	Description	Treatments													
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other	
618	2620.40.00	- Containing mainly aluminium							(3)(4)							
619	2620.60.00	- Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds							(3)(4)							
620	2620.91.00	-- Containing antimony, beryllium, cadmium, chromium or their mixtures							(3)(4)							
621	2620.99.10	--- Slag and hardhead of tin							(3)(4)							
622	2620.99.90	--- Other							(3)(4)							
623	2621.10.00	- Ash and residues from the incineration of municipal waste							(3)(4)							
624	2621.90.00	- Other							(3)(4)							
625	2707.10.00	- Benzol (benzene)	(2)	(3)												
626	2707.20.00	- Toluol (toluene)	(2)	(3)												
627	2707.30.00	- Xylol (xylenes)	(2)	(3)												
628	2707.40.00	- Naphthalene	(2)	(3)												
629	2710.12.30	--- Tetrapropylene	(2)	(3)												
630	2710.91.00	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	(2)	(3)												
631	2710.99.00	-- Other	(2)	(3)												
632	2801.10.00	- Chlorine	(2)	(2)												
633	2801.20.00	- Iodine	(2)	(2)												
634	2801.30.00	- Fluorine; bromine	(2)	(2)												
635	2802.00.00	Sulphur, sublimed or precipitated; colloidal sulphur.	(2)	(2)												
636	2803.00.20	- Acetylene black	(2)	(2)												
637	2803.00.40	- Other carbon blacks	(2)	(2)												
638	2803.00.90	- Other	(2)	(2)												
639	2804.10.00	- Hydrogen	(2)	(2)												
640	2804.21.00	-- Argon	(2)	(2)												
641	2804.29.00	-- Other	(2)	(2)												
642	2804.30.00	- Nitrogen	(2)	(2)												
643	2804.40.00	- Oxygen	(2)	(2)												

N°	HS-Code	Description	Treatments												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
644	2804.50.00	- Boron; tellurium	(2)	(2)											
645	2804.61.00	-- Containing by weight not less than 99.99% of silicon	(2)	(2)											
646	2804.69.00	-- Other	(2)	(2)											
647	2804.70.00	- Phosphorus	(2)	(2)											
648	2804.80.00	- Arsenic	(2)	(2)											
649	2804.90.00	- Selenium	(2)	(2)											
650	2805.11.00	-- Sodium	(2)	(2)											
651	2805.12.00	-- Calcium	(2)	(2)											
652	2805.19.00	-- Other	(2)	(2)											
653	2805.30.00	- Rare-earth metals, scandium and yttrium whether or not intermixed or interalloyed	(2)	(2)											
654	2805.40.00	- Mercury	(2)	(2)											
655	2806.10.00	- Hydrogen chloride (hydrochloric acid)	(2)	(2)											
656	2806.20.00	- Chlorosulphuric acid	(2)	(2)											
657	2807.00.00	Sulphuric acid; oleum.	(2)	(2)											
658	2808.00.00	Nitric acid; sulphonitric acids.	(2)	(2)											
659	2809.10.00	- Diphosphorus pentaoxide	(2)	(2)											
660	2809.20.31	--- Hypophosphoric acid	(2)	(2)											
661	2809.20.39	--- Other	(2)	(2)											
662	2809.20.91	--- Hypophosphoric acid	(2)	(2)											
663	2809.20.99	--- Other	(2)	(2)											
664	2810.00.00	Oxides of boron; boric acids.	(2)	(2)											
665	2811.11.00	-- Hydrogen fluoride (hydrofluoric acid)	(2)	(2)											
666	2811.19.10	--- Arsenic acid	(2)	(2)											
667	2811.19.90	--- Other	(2)	(2)											
668	2811.21.00	-- Carbon dioxide	(2)	(2)											
669	2811.22.10	--- Silica powder	(2)	(2)											
670	2811.22.90	--- Other	(2)	(2)											
671	2811.29.10	--- Diarsenic pentaoxide	(2)	(2)											
672	2811.29.20	--- Sulphur dioxide	(2)	(2)											

N°	HS-Code	Description	Treatments													
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other	
673	2811.29.90	--- Other	(2)	(2)												
674	2812.10.00	- Chlorides and chloride oxides	(2)	(2)												
675	2812.90.00	- Other	(2)	(2)												
676	2813.10.00	- Carbon disulphide	(2)	(2)												
677	2813.90.00	- Other	(2)	(2)												
678	2814.10.00	- Anhydrous ammonia	(2)	(2)												
679	2814.20.00	- Ammonia in aqueous solution	(2)	(2)												
680	2815.11.00	-- Solid	(2)	(2)												
681	2815.12.00	-- In aqueous solution (soda lye or liquid soda)	(2)	(2)												
682	2815.20.00	- Potassium hydroxide (caustic potash)	(2)	(2)												
683	2815.30.00	- Peroxides of sodium or potassium	(2)	(2)												
684	2816.10.00	- Hydroxide and peroxide of magnesium	(2)	(2)												
685	2816.40.00	- Oxides, hydroxides and peroxides, of strontium or barium	(2)	(2)												
686	2817.00.10	- Zinc oxide	(2)	(2)												
687	2817.00.20	- Zinc peroxide	(2)	(2)												
688	2818.10.00	- Artificial corundum, whether or not chemically defined	(2)	(2)												
689	2818.20.00	- Aluminium oxide, other than artificial corundum	(2)	(2)												
690	2818.30.00	- Aluminium hydroxide	(2)	(2)												
691	2819.10.00	- Chromium trioxide	(2)	(2)												
692	2819.90.00	- Other	(2)	(2)												
693	2820.10.00	- Manganese dioxide	(2)	(2)												
694	2820.90.00	- Other	(2)	(2)												
695	2821.10.00	- Iron oxides and hydroxides	(2)	(2)												
696	2821.20.00	- Earth colours	(2)	(2)												
697	2822.00.00	Cobalt oxides and hydroxides; commercial cobalt oxides.	(2)	(2)												
698	2823.00.00	Titanium oxides.	(2)	(2)												
699	2824.10.00	- Lead monoxide (litharge, massicot)	(2)	(2)												
700	2824.90.00	- Other	(2)	(2)												
701	2825.10.00	- Hydrazine and hydroxylamine and their inorganic salts	(2)	(2)												

N°	HS-Code	Description	Treatments												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
702	2825.20.00	- Lithium oxide and hydroxide	(2)	(2)											
703	2825.30.00	- Vanadium oxides and hydroxides	(2)	(2)											
704	2825.40.00	- Nickel oxides and hydroxides	(2)	(2)											
705	2825.50.00	- Copper oxides and hydroxides	(2)	(2)											
706	2825.60.00	- Germanium oxides and zirconium dioxide	(2)	(2)											
707	2825.70.00	- Molybdenum oxides and hydroxides	(2)	(2)											
708	2825.80.00	- Antimony oxides	(2)	(2)											
709	2825.90.00	- Other	(2)	(2)											
710	2826.12.00	-- Of aluminium	(2)	(2)											
711	2826.19.00	-- Other	(2)	(2)											
712	2826.30.00	- Sodium hexafluoroaluminate (synthetic cryolite)	(2)	(2)											
713	2826.90.00	- Other	(2)	(2)											
714	2827.10.00	- Ammonium chloride	(2)	(2)											
715	2827.20.10	-- Commercial grade	(2)	(2)											
716	2827.20.90	-- Other	(2)	(2)											
717	2827.31.00	-- Of magnesium	(2)	(2)											
718	2827.32.00	-- Of aluminium	(2)	(2)											
719	2827.35.00	-- Of nickel	(2)	(2)											
720	2827.39.10	--- Of barium or of cobalt	(2)	(2)											
721	2827.39.20	--- Of iron	(2)	(2)											
722	2827.39.90	--- Other	(2)	(2)											
723	2827.41.00	-- Of copper	(2)	(2)											
724	2827.49.00	-- Other	(2)	(2)											
725	2827.51.00	-- Bromides of sodium or of potassium	(2)	(2)											
726	2827.59.00	-- Other	(2)	(2)											
727	2827.60.00	- Iodides and iodide oxides	(2)	(2)											
728	2828.10.00	- Commercial calcium hypochlorite and other calcium hypochlorites	(2)	(2)											
729	2828.90.10	-- Sodium hypochlorite	(2)	(2)											
730	2828.90.90	-- Other	(2)	(2)											

N°	HS-Code	Description	Treatments													
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other	
731	2829.11.00	-- Of sodium	(2)	(2)												
732	2829.19.00	-- Other	(2)	(2)												
733	2829.90.10	-- Sodium perchlorate	(2)	(2)												
734	2829.90.90	-- Other	(2)	(2)												
735	2830.10.00	- Sodium sulphides	(2)	(2)												
736	2830.90.10	-- Cadmium sulphide or zinc sulphide	(2)	(2)												
737	2830.90.90	-- Other	(2)	(2)												
738	2831.10.00	- Of sodium	(2)	(2)												
739	2831.90.00	- Other	(2)	(2)												
740	2832.10.00	- Sodium sulphites	(2)	(2)												
741	2832.20.00	- Other sulphites	(2)	(2)												
742	2832.30.00	- Thiosulphates	(2)	(2)												
743	2833.11.00	-- Disodium sulphate	(2)	(2)												
744	2833.19.00	-- Other	(2)	(2)												
745	2833.21.00	-- Of magnesium	(2)	(2)												
746	2833.22.10	--- Commercial grade	(2)	(2)												
747	2833.22.90	--- Other	(2)	(2)												
748	2833.24.00	-- Of nickel	(2)	(2)												
749	2833.25.00	-- Of copper	(2)	(2)												
750	2833.27.00	-- Of barium	(2)	(2)												
751	2833.29.20	--- Tribasic lead sulphate	(2)	(2)												
752	2833.29.30	--- Of chromium	(2)	(2)												
753	2833.29.90	--- Other	(2)	(2)												
754	2833.30.00	- Alums	(2)	(2)												
755	2833.40.00	- Peroxosulphates (persulphates)	(2)	(2)												
756	2834.10.00	- Nitrites	(2)	(2)												
757	2834.21.00	-- Of potassium	(2)	(2)												
758	2834.29.10	--- Of bismuth	(2)	(2)												
759	2834.29.90	--- Other	(2)	(2)												

N°	HS-Code	Description	Treatments												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
760	2835.10.00	- Phosphinates (hypophosphites) and phosphonates (phosphites)	(2)	(2)											
761	2835.22.00	-- Of mono- or disodium	(2)	(2)											
762	2835.24.00	-- Of potassium	(2)	(2)											
763	2835.25.10	--- Feed grade	(2)	(2)											
764	2835.25.90	--- Other	(2)	(2)											
765	2835.26.00	-- Other phosphates of calcium	(2)	(2)											
766	2835.29.10	--- Of trisodium	(2)	(2)											
767	2835.29.90	--- Other	(2)	(2)											
768	2835.31.10	--- Food grade	(2)	(2)											
769	2835.31.90	--- Other	(2)	(2)											
770	2835.39.10	--- Tetrasodium pyrophosphate	(2)	(2)											
771	2835.39.90	--- Other	(2)	(2)											
772	2836.20.00	- Disodium carbonate	(2)	(2)											
773	2836.30.00	- Sodium hydrogencarbonate (sodium bicarbonate)	(2)	(2)											
774	2836.40.00	- Potassium carbonates	(2)	(2)											
775	2836.50.00	- Calcium carbonate	(2)	(2)											
776	2836.60.00	- Barium carbonate	(2)	(2)											
777	2836.91.00	-- Lithium carbonates	(2)	(2)											
778	2836.92.00	-- Strontium carbonate	(2)	(2)											
779	2836.99.10	--- Commercial ammonium carbonate	(2)	(2)											
780	2836.99.20	--- Lead carbonates	(2)	(2)											
781	2836.99.90	--- Other	(2)	(2)											
782	2837.11.00	-- Of sodium	(2)	(2)											
783	2837.19.00	-- Other	(2)	(2)											
784	2837.20.00	- Complex cyanides	(2)	(2)											
785	2839.11.00	-- Sodium metasilicates	(2)	(2)											
786	2839.19.10	--- Sodium silicates	(2)	(2)											
787	2839.19.90	--- Other	(2)	(2)											
788	2839.90.00	- Other	(2)	(2)											



N°	HS-Code	Description	Treatments												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
789	2840.11.00	-- Anhydrous	(2)	(2)											
790	2840.19.00	-- Other	(2)	(2)											
791	2840.20.00	- Other borates	(2)	(2)											
792	2840.30.00	- Peroxoborates (perborates)	(2)	(2)											
793	2841.30.00	- Sodium dichromate	(2)	(2)											
794	2841.50.00	- Other chromates and dichromates; peroxochromates	(2)	(2)											
795	2841.61.00	-- Potassium permanganate	(2)	(2)											
796	2841.69.00	-- Other	(2)	(2)											
797	2841.70.00	- Molybdates	(2)	(2)											
798	2841.80.00	- Tungstates (wolframates)	(2)	(2)											
799	2841.90.00	- Other	(2)	(2)											
800	2842.10.00	- Double or complex silicates, including aluminosilicates whether or not chemically defined	(2)	(2)											
801	2842.90.10	-- Sodium arsenite	(2)	(2)											
802	2842.90.20	-- Copper or chromium salts	(2)	(2)											
803	2842.90.30	-- Other fulminates, cyanates and thiocyanates	(2)	(2)											
804	2842.90.90	-- Other	(2)	(2)											
805	2843.10.00	- Colloidal precious metals	(2)	(2)											
806	2843.21.00	-- Silver nitrate	(2)	(2)											
807	2843.29.00	-- Other	(2)	(2)											
808	2843.30.00	- Gold compounds	(2)	(2)											
809	2843.90.00	- Other compounds; amalgams	(2)	(2)											
810	2844.10.10	-- Natural uranium and its compounds	(2)	(2)											
811	2844.10.90	-- Other	(2)	(2)											
812	2844.20.10	-- Uranium and its compounds; plutonium and its compounds	(2)	(2)											
813	2844.20.90	-- Other	(2)	(2)											
814	2844.30.10	-- Uranium and its compounds; thorium and its compounds	(2)	(2)											
815	2844.30.90	-- Other	(2)	(2)											
816	2844.40.11	--- Radium and its salts	(2)	(2)											
817	2844.40.19	--- Other	(2)	(2)											

N°	HS-Code	Description	Treatments												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
818	2844.40.90	-- Other	(2)	(2)											
819	2844.50.00	- Spent (irradiated) fuel elements (cartridges) of nuclear reactors	(2)	(2)											
820	2845.10.00	- Heavy water (deuterium oxide)	(2)	(2)											
821	2845.90.00	- Other	(2)	(2)											
822	2846.10.00	- Cerium compounds	(2)	(2)											
823	2846.90.00	- Other	(2)	(2)											
824	2847.00.10	- In liquid form	(2)	(2)											
825	2847.00.90	- Other	(2)	(2)											
826	2848.00.00	Phosphides, whether or not chemically defined, excluding ferrophosphorus.	(2)	(2)											
827	2849.10.00	- Of calcium	(2)	(2)											
828	2849.20.00	- Of silicon	(2)	(2)											
829	2849.90.00	- Other	(2)	(2)											
830	2850.00.00	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49.	(2)	(2)											
831	2852.10.10	-- Mercury sulphates	(2)	(2)											
832	2852.10.20	-- Mercury compounds of a kind used as luminophores	(2)	(2)											
833	2852.10.90	-- Other	(2)	(2)											
834	2852.90.90	-- Other	(2)	(2)											(E)
835	2853.00.00	Other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals.	(2)	(2)											
836	2901.10.00	- Saturated	(2)	(2)											
837	2901.21.00	-- Ethylene	(2)	(2)											
838	2901.22.00	-- Propene (propylene)	(2)	(2)											
839	2901.23.00	-- Butene (butylene) and isomers thereof	(2)	(2)											
840	2901.24.00	-- Buta-1,3-diene and isoprene	(2)	(2)											
841	2901.29.10	--- Acetylene	(2)	(2)											
842	2901.29.90	--- Other	(2)	(2)											

N°	HS-Code	Description	Treatments												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
843	2902.11.00	-- Cyclohexane	(2)	(2)											
844	2902.19.00	-- Other	(2)	(2)											
845	2902.20.00	- Benzene	(2)	(2)											
846	2902.30.00	- Toluene	(2)	(2)											
847	2902.41.00	-- o-Xylenes	(2)	(2)											
848	2902.42.00	-- m-Xylenes	(2)	(2)											
849	2902.43.00	-- p-Xylenes	(2)	(2)											
850	2902.44.00	-- Mixed xylene isomers	(2)	(2)											
851	2902.50.00	- Styrene	(2)	(2)											
852	2902.60.00	- Ethylbenzene	(2)	(2)											
853	2902.70.00	- Cumene	(2)	(2)											
854	2902.90.10	-- Dodecylbenzene	(2)	(2)											
855	2902.90.20	-- Other alkylbenzenes	(2)	(2)											
856	2902.90.90	-- Other	(2)	(2)											
857	2903.11.10	--- Methyl chloride	(2)	(2)											
858	2903.11.90	--- Other	(2)	(2)											
859	2903.12.00	-- Dichloromethane (methylene chloride)	(2)	(2)											
860	2903.13.00	-- Chloroform (trichloromethane)	(2)	(2)											
861	2903.14.00	-- Carbon tetrachloride						(2)(3)							
862	2903.15.00	-- Ethylene dichloride (ISO) (1,2-dichloroethane)	(2)	(2)											
863	2903.19.10	---1,2 - Dichloropropane (propylene dichloride) and dichlorobutanes						(2)(3)							
864	2903.19.20	---1,1,1-Trichloroethane (methyl chloroform)						(2)(3)							
865	2903.19.90	--- Other						(2)(3)							
866	2903.21.00	-- Vinyl chloride (chloroethylene)	(2)	(2)											
867	2903.22.00	-- Trichloroethylene	(2)	(2)											
868	2903.23.00	-- Tetrachloroethylene (perchloroethylene)	(2)	(2)											
869	2903.29.00	-- Other	(2)	(2)											
870	2903.31.00	-- Ethylene dibromide (ISO) (1,2-dibromoethane)						(2)(3)							
871	2903.39.10	--- Methyl bromide						(2)(3)							

N°	HS-Code	Description	Treatments												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
872	2903.39.90	--- Other							(2)(3)						
873	2903.71.00	-- Chlorodifluoromethane							(2)(3)						
874	2903.72.00	-- Dichlorotrifluoroethanes							(2)(3)						
875	2903.73.00	-- Dichlorofluoroethanes							(2)(3)						
876	2903.74.00	-- Chlorodifluoroethanes							(2)(3)						
877	2903.75.00	-- Dichloropentafluoropropanes							(2)(3)						
878	2903.76.00	-- Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes							(2)(3)						
879	2903.77.00	-- Other, perhalogenated only with fluorine and chlorine							(2)(3)						
880	2903.78.00	-- Other perhalogenated derivatives							(2)(3)						
881	2903.79.00	-- Other							(2)(3)						
882	2903.81.00	-- 1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	(2)	(2)											
883	2903.82.00	-- Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)	(2)	(2)											
884	2903.89.00	-- Other	(2)	(2)											
885	2903.91.00	-- Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene	(2)	(2)											
886	2903.92.00	-- Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane)	(2)	(2)											
887	2903.99.00	-- Other	(2)	(2)											
888	2904.10.00	- Derivatives containing only sulpho groups, their salts and ethyl esters	(2)	(2)											
889	2904.20.10	-- Trinitrotoluene	(2)	(2)											
890	2904.20.90	-- Other	(2)	(2)											
891	2904.90.00	- Other	(2)	(2)											
892	2905.11.00	-- Methanol (methyl alcohol)	(2)	(2)											
893	2905.12.00	-- Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	(2)	(2)											
894	2905.13.00	-- Butan-1-ol (n-butyl alcohol)	(2)	(2)											
895	2905.14.00	-- Other butanols	(2)	(2)											
896	2905.16.00	-- Octanol (octyl alcohol) and isomers thereof	(2)	(2)											
897	2905.17.00	-- Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	(2)	(2)											
898	2905.19.00	-- Other	(2)	(2)											

N°	HS-Code	Description	Treatments												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
899	2905.22.00	-- Acyclic terpene alcohols	(2)	(2)											
900	2905.29.00	-- Other	(2)	(2)											
901	2905.31.00	-- Ethylene glycol (ethanediol)	(2)	(2)											
902	2905.32.00	-- Propylene glycol (propane-1,2-diol)	(2)	(2)											
903	2905.39.00	-- Other	(2)	(2)											
904	2905.41.00	-- 2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane)	(2)	(2)											
905	2905.42.00	-- Pentaerythritol	(2)	(2)											
906	2905.43.00	-- Mannitol	(2)	(2)											
907	2905.44.00	-- D-glucitol (sorbitol)	(2)	(2)											
908	2905.45.00	-- Glycerol	(2)	(2)											
909	2905.49.00	-- Other	(2)	(2)											
910	2905.51.00	-- Ethchlorvynol (INN)	(2)	(2)											
911	2905.59.00	-- Other	(2)	(2)											
912	2906.11.00	-- Menthol	(2)	(2)											
913	2906.12.00	-- Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	(2)	(2)											
914	2906.13.00	-- Sterols and inositols	(2)	(2)											
915	2906.19.00	-- Other	(2)	(2)											
916	2906.21.00	-- Benzyl alcohol	(2)	(2)											
917	2906.29.00	-- Other	(2)	(2)											
918	2907.11.00	-- Phenol (hydroxybenzene) and its salts	(2)	(2)											
919	2907.12.00	-- Cresols and their salts	(2)	(2)											
920	2907.13.00	-- Octylphenol, nonylphenol and their isomers; salts thereof	(2)	(2)											
921	2907.15.00	-- Naphthols and their salts	(2)	(2)											
922	2907.19.00	-- Other	(2)	(2)											
923	2907.21.00	-- Resorcinol and its salts	(2)	(2)											
924	2907.22.00	-- Hydroquinone (quinol) and its salts	(2)	(2)											
925	2907.23.00	-- 4,4'-Isopropylidenediphenol (bisphenol A, diphenylpropane) and its salts	(2)	(2)											
926	2907.29.10	--- Phenol-alcohols	(2)	(2)											

N°	HS-Code	Description	Treatments												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
927	2907.29.90	--- Other	(2)	(2)											
928	2908.11.00	-- Pentachlorophenol (ISO)	(2)	(2)											
929	2908.19.00	-- Other	(2)	(2)											
930	2908.91.00	-- Dinoseb (ISO) and its salts	(2)	(2)											
931	2908.92.00	-- 4,6-Dinitro-o-cresol (DNOC (ISO)) and its salts	(2)	(2)											
932	2908.99.00	-- Other	(2)	(2)											
933	2909.11.00	-- Diethyl ether	(2)	(2)											
934	2909.19.00	-- Other	(2)	(2)											
935	2909.20.00	- Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	(2)	(2)											
936	2909.30.00	- Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	(2)	(2)											
937	2909.41.00	-- 2,2'-Oxydiethanol (diethylene glycol, digol)	(2)	(2)											
938	2909.43.00	-- Monobutyl ethers of ethylene glycol or of diethylene glycol	(2)	(2)											
939	2909.44.00	-- Other monoalkylethers of ethylene glycol or of diethylene glycol	(2)	(2)											
940	2909.49.00	-- Other	(2)	(2)											
941	2909.50.00	- Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	(2)	(2)											
942	2909.60.00	- Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	(2)	(2)											
943	2910.10.00	- Oxirane (ethylene oxide)	(2)	(2)											
944	2910.20.00	- Methyloxirane (propylene oxide)	(2)	(2)											
945	2910.30.00	- 1-Chloro-2,3-epoxypropane (epichlorohydrin)	(2)	(2)											
946	2910.40.00	- Dieldrin (ISO, INN)	(2)	(2)											
947	2910.90.00	- Other	(2)	(2)											
948	2911.00.00	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	(2)	(2)											
949	2912.11.10	--- Formalin	(2)	(2)											
950	2912.11.90	--- Other	(2)	(2)											
951	2912.12.00	-- Ethanal (acetaldehyde)	(2)	(2)											

N°	HS-Code	Description	Treatments													
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other	
952	2912.19.10	--- Butanal	(2)	(2)												
953	2912.19.90	--- Other	(2)	(2)												
954	2912.21.00	-- Benzaldehyde	(2)	(2)												
955	2912.29.00	-- Other	(2)	(2)												
956	2912.41.00	-- Vanillin (4-hydroxy-3-methoxybenzaldehyde)	(2)	(2)												
957	2912.42.00	-- Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	(2)	(2)												
958	2912.49.00	-- Other	(2)	(2)												
959	2912.50.00	- Cyclic polymers of aldehydes	(2)	(2)												
960	2912.60.00	- Paraformaldehyde	(2)	(2)												
961	2913.00.00	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12.	(2)	(2)												
962	2914.11.00	-- Acetone	(2)	(2)												
963	2914.12.00	-- Butanone (methyl ethyl ketone)	(2)	(2)												
964	2914.13.00	-- 4-Methylpentan-2-one (methyl isobutyl ketone)	(2)	(2)												
965	2914.19.00	-- Other	(2)	(2)												
966	2914.22.00	-- Cyclohexanone and methylcyclohexanones	(2)	(2)												
967	2914.23.00	-- Ionones and methylionones	(2)	(2)												
968	2914.29.10	--- Camphor	(2)	(2)												
969	2914.29.90	--- Other	(2)	(2)												
970	2914.31.00	-- Phenylacetone (phenylpropan-2-one)	(2)	(2)												
971	2914.39.00	-- Other	(2)	(2)												
972	2914.40.00	- Ketone-alcohols and ketone-aldehydes	(2)	(2)												
973	2914.50.00	- Ketone-phenols and ketones with other oxygen function	(2)	(2)												
974	2914.61.00	-- Anthraquinone	(2)	(2)												
975	2914.69.00	-- Other	(2)	(2)												
976	2914.70.00	- Halogenated, sulphonated, nitrated or nitrosated derivatives	(2)	(2)												
977	2915.11.00	-- Formic acid	(2)	(2)												
978	2915.12.00	-- Salts of formic acid	(2)	(2)												
979	2915.13.00	-- Esters of formic acid	(2)	(2)												
980	2915.21.00	-- Acetic acid	(2)	(2)												

N°	HS-Code	Description	Treatments												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
981	2915.24.00	-- Acetic anhydride	(2)	(2)											
982	2915.29.10	--- Sodium acetate; cobalt acetates	(2)	(2)											
983	2915.29.90	--- Other	(2)	(2)											
984	2915.31.00	-- Ethyl acetate	(2)	(2)											
985	2915.32.00	-- Vinyl acetate	(2)	(2)											
986	2915.33.00	-- n-Butyl acetate	(2)	(2)											
987	2915.36.00	-- Dinoseb (ISO) acetate	(2)	(2)											
988	2915.39.10	--- Isobutyl acetate	(2)	(2)											
989	2915.39.20	--- 2 - Ethoxyethyl acetate	(2)	(2)											
990	2915.39.90	-- Other	(2)	(2)											
991	2915.40.00	- Mono-, di- or trichloroacetic acids, their salts and esters	(2)	(2)											
992	2915.50.00	- Propionic acid, its salts and esters	(2)	(2)											
993	2915.60.00	- Butanoic acids, pentanoic acids, their salts and esters	(2)	(2)											
994	2915.70.10	-- Palmitic acid, its salts and esters	(2)	(2)											
995	2915.70.20	-- Stearic acid	(2)	(2)											
996	2915.70.30	-- Salts and esters of stearic acid	(2)	(2)											
997	2915.90.10	-- Acetyl chloride	(2)	(2)											
998	2915.90.20	-- Lauric acid, myristic acid, their salts and esters	(2)	(2)											
999	2915.90.90	-- Other	(2)	(2)											
1000	2916.11.00	-- Acrylic acid and its salts	(2)	(2)											
1001	2916.12.00	-- Esters of acrylic acid	(2)	(2)											
1002	2916.13.00	-- Methacrylic acid and its salts	(2)	(2)											
1003	2916.14.10	--- Methyl methacrylate	(2)	(2)											
1004	2916.14.90	--- Other	(2)	(2)											
1005	2916.15.00	-- Oleic, linoleic or linolenic acids, their salts and esters	(2)	(2)											
1006	2916.16.00	-- Binapacryl (ISO)	(2)	(2)											
1007	2916.19.00	-- Other	(2)	(2)											
1008	2916.20.00	- Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	(2)	(2)											



N°	HS-Code	Description	Treatments												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
1009	2916.31.00	-- Benzoic acid, its salts and esters	(2)	(2)											
1010	2916.32.00	-- Benzoyl peroxide and benzoyl chloride	(2)	(2)											
1011	2916.34.00	-- Phenylacetic acid and its salts	(2)	(2)											
1012	2916.39.10	--- 2,4-Dichlorophenyl acetic acid and its salts and esters	(2)	(2)											
1013	2916.39.20	--- Esters of phenylacetic acid	(2)	(2)											
1014	2916.39.90	--- Other	(2)	(2)											
1015	2917.11.00	-- Oxalic acid, its salts and esters	(2)	(2)											
1016	2917.12.10	--- Dioctyl adipate	(2)	(2)											
1017	2917.12.90	--- Other	(2)	(2)											
1018	2917.13.00	-- Azelaic acid, sebacic acid, their salts and esters	(2)	(2)											
1019	2917.14.00	-- Maleic anhydride	(2)	(2)											
1020	2917.19.00	-- Other	(2)	(2)											
1021	2917.20.00	- Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	(2)	(2)											
1022	2917.32.00	-- Dioctyl orthophthalates	(2)	(2)											
1023	2917.33.00	-- Dinonyl or didecyl orthophthalates	(2)	(2)											
1024	2917.34.10	--- Dibutyl orthophthalates	(2)	(2)											
1025	2917.34.90	--- Other	(2)	(2)											
1026	2917.35.00	-- Phthalic anhydride	(2)	(2)											
1027	2917.36.00	-- Terephthalic acid and its salts	(2)	(2)											
1028	2917.37.00	-- Dimethyl terephthalate	(2)	(2)											
1029	2917.39.10	--- Trioctyltrimellitate	(2)	(2)											
1030	2917.39.20	--- Other phthalic compounds of a kind used as plasticisers and esters of phthalic anhydride	(2)	(2)											
1031	2917.39.90	--- Other	(2)	(2)											
1032	2918.11.00	-- Lactic acid, its salts and esters	(2)	(2)											
1033	2918.12.00	-- Tartaric acid	(2)	(2)											
1034	2918.13.00	-- Salts and esters of tartaric acid	(2)	(2)											
1035	2918.14.00	-- Citric acid	(2)	(2)											

N°	HS-Code	Description	Treatments												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
1036	2918.15.10	--- Calcium citrate	(2)	(2)											
1037	2918.15.90	--- Other	(2)	(2)											
1038	2918.16.00	-- Gluconic acid, its salts and esters	(2)	(2)											
1039	2918.18.00	-- Chlorobenzilate (ISO)	(2)	(2)											
1040	2918.19.00	-- Other	(2)	(2)											
1041	2918.21.00	-- Salicylic acid and its salts	(2)	(2)											
1042	2918.22.00	-- O-Acetylsalicylic acid, its salts and esters	(2)	(2)											
1043	2918.23.00	-- Other esters of salicylic acid and their salts	(2)	(2)											
1044	2918.29.10	--- Alkyl sulphononic ester of phenol	(2)	(2)											
1045	2918.29.90	--- Other	(2)	(2)											
1046	2918.30.00	- Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	(2)	(2)											
1047	2918.91.00	-- 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salt and esters	(2)	(2)											
1048	2918.99.00	-- Other	(2)	(2)											
1049	2919.10.00	- Tris(2,3-dibromopropyl) phosphate	(2)	(2)											
1050	2919.90.00	- Other	(2)	(2)											
1051	2920.11.00	-- Parathion (ISO) and parathion-methyl (ISO) (methylparathion)	(2)	(2)											
1052	2920.19.00	-- Other	(2)	(2)											
1053	2920.90.10	-- Dimethyl sulphate	(2)	(2)											
1054	2920.90.90	-- Other	(2)	(2)											
1055	2921.11.00	-- Methylamine, di- or trimethylamine and their salts	(2)	(2)											
1056	2921.19.00	-- Other	(2)	(2)											
1057	2921.21.00	-- Ethylenediamine and its salts	(2)	(2)											
1058	2921.22.00	-- Hexamethylenediamine and its salts	(2)	(2)											
1059	2921.29.00	-- Other	(2)	(2)											
1060	2921.30.00	- Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof	(2)	(2)											
1061	2921.41.00	-- Aniline and its salts	(2)	(2)											
1062	2921.42.00	-- Aniline derivatives and their salts	(2)	(2)											

N°	HS-Code	Description	Treatments													
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other	
1063	2921.43.00	-- Toluidines and their derivatives; salts thereof	(2)	(2)												
1064	2921.44.00	-- Diphenylamine and its derivatives; salts thereof	(2)	(2)												
1065	2921.45.00	-- 1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof	(2)	(2)												
1066	2921.46.00	-- Amfetamine (INN), benzfetamine (INN), dexametamine (INN), etilametamine (INN), fencametamin (INN), lefetamine (INN), levametamine (INN), mafenorex (INN) and phentermine (INN); salts thereof	(2)	(2)												
1067	2921.49.00	-- Other	(2)	(2)												
1068	2921.51.00	-- o-, m-, p-Phenylenediamine, diaminotoluenes and their derivatives; salts thereof	(2)	(2)												
1069	2921.59.00	-- Other	(2)	(2)												
1070	2922.11.00	-- Monoethanolamine and its salts	(2)	(2)												
1071	2922.12.00	-- Diethanolamine and its salts	(2)	(2)												
1072	2922.13.00	-- Triethanolamine and its salts	(2)	(2)												
1073	2922.14.00	-- Dextropropoxyphene (INN) and its salts	(2)	(2)												
1074	2922.19.10	--- Ethambutol and its salts, esters and other derivatives suitable for the production of anti-tuberculosis preparations	(2)	(2)												
1075	2922.19.20	--- D-2-Amino-n-butyl-alcohol	(2)	(2)												
1076	2922.19.90	--- Other	(2)	(2)												
1077	2922.21.00	-- Aminohydroxynaphthalenesulphonic acids and their salts	(2)	(2)												
1078	2922.29.00	-- Other	(2)	(2)												
1079	2922.31.00	-- Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	(2)	(2)												
1080	2922.39.00	-- Other	(2)	(2)												
1081	2922.41.00	-- Lysine and its esters; salts thereof	(2)	(2)												
1082	2922.42.10	--- Glutamic acid	(2)	(2)												
1083	2922.42.20	--- Monosodium glutamate (MSG)	(2)	(2)												
1084	2922.42.90	--- Other salts	(2)	(2)												
1085	2922.43.00	-- Anthranilic acid and its salts	(2)	(2)												
1086	2922.44.00	-- Tilidine (INN) and its salts	(2)	(2)												
1087	2922.49.10	--- Mefenamic acid and its salts	(2)	(2)												
1088	2922.49.90	--- Other	(2)	(2)												

N°	HS-Code	Description	Treatments												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
1089	2922.50.10	-- p-Aminosalicylic acid and its salts, esters and other derivatives	(2)	(2)											
1090	2922.50.90	-- Other	(2)	(2)											
1091	2923.10.00	- Choline and its salts	(2)	(2)											
1092	2923.20.10	-- Lecithins, whether or not chemically defined	(2)	(2)											
1093	2923.20.90	-- Other	(2)	(2)											
1094	2923.90.00	- Other	(2)	(2)											
1095	2924.11.00	-- Meprobamate (INN)	(2)	(2)											
1096	2924.12.00	-- Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO)	(2)	(2)											
1097	2924.19.00	-- Other	(2)	(2)											
1098	2924.21.10	--- 4-Ethoxyphenylurea (dulcin)	(2)	(2)											
1099	2924.21.20	--- Diuron and monuron	(2)	(2)											
1100	2924.21.90	--- Other	(2)	(2)											
1101	2924.23.00	-- 2-Acetamidobenzoic acid (N-acetylthranilic acid) and its salts	(2)	(2)											
1102	2924.24.00	-- Ethinamate (INN)	(2)	(2)											
1103	2924.29.10	--- Aspartame	(2)	(2)											
1104	2924.29.20	--- Butylphenylmethyl carbamate; methyl isopropyl phenyl carbamate	(2)	(2)											
1105	2924.29.90	--- Other	(2)	(2)											
1106	2925.11.00	-- Saccharin and its salts	(2)	(2)											
1107	2925.12.00	-- Glutethimide (INN)	(2)	(2)											
1108	2925.19.00	-- Other	(2)	(2)											
1109	2925.21.00	-- Chlordimeform (ISO)	(2)	(2)											
1110	2925.29.00	-- Other	(2)	(2)											
1111	2926.10.00	- Acrylonitrile	(2)	(2)											
1112	2926.20.00	- 1-Cyanoguanidine (dicyandiamide)	(2)	(2)											
1113	2926.30.00	- Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4, 4-diphenylbutane)	(2)	(2)											
1114	2926.90.00	- Other	(2)	(2)											
1115	2927.00.10	- Azodicarbonamide	(2)	(2)											

N°	HS-Code	Description	Treatments													
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other	
1116	2927.00.90	- Other	(2)	(2)												
1117	2928.00.10	- Linuron	(2)	(2)												
1118	2928.00.90	- Other	(2)	(2)												
1119	2929.10.10	-- Diphenylmethane diisocyanate (MDI)	(2)	(2)												
1120	2929.10.20	-- Toluene diisocyanate	(2)	(2)												
1121	2929.10.90	-- Other	(2)	(2)												
1122	2929.90.10	-- Sodium cyclamate	(2)	(2)												
1123	2929.90.20	-- Other cyclamates	(2)	(2)												
1124	2929.90.90	-- Other	(2)	(2)												
1125	2930.20.00	- Thiocarbamates and dithiocarbamates	(2)	(2)												
1126	2930.30.00	- Thiuram mono-, di- or tetrasulphides	(2)	(2)												
1127	2930.40.00	- Methionine	(2)	(2)												
1128	2930.50.00	- Captafol (ISO) and methamidophos (ISO)	(2)	(2)												
1129	2930.90.10	-- Dithiocarbonates	(2)	(2)												
1130	2930.90.90	-- Other	(2)	(2)												
1131	2931.10.10	-- Tetramethyl lead	(2)	(2)												
1132	2931.10.20	-- Tetraethyl lead	(2)	(2)												
1133	2931.20.00	- Tributyltin compounds	(2)	(2)												
1134	2931.90.20	-- N-(phosphonomethyl) glycine and salts thereof	(2)	(2)												
1135	2931.90.30	-- Ethephone	(2)	(2)												
1136	2931.90.41	--- In liquid form	(2)	(2)												
1137	2931.90.49	--- Other	(2)	(2)												
1138	2931.90.90	-- Other	(2)	(2)												
1139	2932.11.00	-- Tetrahydrofuran	(2)	(2)												
1140	2932.12.00	-- 2-Furaldehyde (furfuraldehyde)	(2)	(2)												
1141	2932.13.00	-- Furfuryl alcohol and tetrahydrofurfuryl alcohol	(2)	(2)												
1142	2932.19.00	-- Other	(2)	(2)												
1143	2932.20.00	- Lactones	(2)	(2)												
1144	2932.91.00	-- Isosafrole	(2)	(2)												

N°	HS-Code	Description	Treatments												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
1145	2932.92.00	-- 1-(1,3-Benzodioxol-5-yl)propan-2-one	(2)	(2)											
1146	2932.93.00	-- Piperonal	(2)	(2)											
1147	2932.94.00	-- Saffrole	(2)	(2)											
1148	2932.95.00	-- Tetrahydrocannabinols (all isomers)	(2)	(2)											
1149	2932.99.10	--- Carbofuran	(2)	(2)											
1150	2932.99.90	--- Other	(2)	(2)											
1151	2933.11.10	--- Dipyrone (analgin)	(2)	(2)											
1152	2933.11.90	--- Other	(2)	(2)											
1153	2933.19.00	-- Other	(2)	(2)											
1154	2933.21.00	-- Hydantoin and its derivatives	(2)	(2)											
1155	2933.29.10	--- Cimetidine	(2)	(2)											
1156	2933.29.90	--- Other	(2)	(2)											
1157	2933.31.00	-- Pyridine and its salts	(2)	(2)											
1158	2933.32.00	-- Piperidine and its salts	(2)	(2)											
1159	2933.33.00	-- Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phencyclidine (INN) (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof	(2)	(2)											
1160	2933.39.10	--- Chlorpheniramine and isoniazid	(2)	(2)											
1161	2933.39.30	--- Paraquat salts	(2)	(2)											
1162	2933.39.90	--- Other	(2)	(2)											
1163	2933.41.00	-- Levorphanol (INN) and its salts	(2)	(2)											
1164	2933.49.00	-- Other	(2)	(2)											
1165	2933.52.00	-- Malonylurea (barbituric acid) and its salts	(2)	(2)											
1166	2933.53.00	-- Allobarbitol (INN), amobarbitol (INN), barbitol (INN), butalbital (INN), butobarbitol, cyclobarbitol (INN), methylphenobarbitol (INN), pentobarbitol (INN), phenobarbitol (INN), secbutabarbitol (INN), secobarbitol (INN) and vinylbital (INN); salts thereof	(2)	(2)											

N°	HS-Code	Description	Treatments												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
1167	2933.54.00	-- Other derivatives of malonylurea (barbituric acid); salts thereof	(2)	(2)											
1168	2933.55.00	-- Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	(2)	(2)											
1169	2933.59.10	--- Diazinon	(2)	(2)											
1170	2933.59.90	--- Other	(2)	(2)											
1171	2933.61.00	-- Melamine	(2)	(2)											
1172	2933.69.00	-- Other	(2)	(2)											
1173	2933.71.00	-- 6-Hexanelactam (epsilon-caprolactam)	(2)	(2)											
1174	2933.72.00	-- Clobazam (INN) and methyprylon (INN)	(2)	(2)											
1175	2933.79.00	-- Other lactams	(2)	(2)											
1176	2933.91.00	-- Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN) and triazolam (INN); salts thereof	(2)	(2)											
1177	2933.99.10	-- - Mebendazole or parbendazole	(2)	(2)											
1178	2933.99.90	--- Other	(2)	(2)											
1179	2934.10.00	- Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	(2)	(2)											
1180	2934.20.00	- Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused	(2)	(2)											
1181	2934.30.00	- Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused	(2)	(2)											
1182	2934.91.00	-- Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof	(2)	(2)											
1183	2934.99.10	--- Nucleic acid and its salts	(2)	(2)											
1184	2934.99.20	--- Sultones; sultams; diltiazem	(2)	(2)											

N°	HS-Code	Description	Treatments												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
1185	2934.99.30	--- 6-Aminopenicillanic acid	(2)	(2)											
1186	2934.99.40	--- 3-Azido-3-deoxythymidine	(2)	(2)											
1187	2934.99.50	--- Oxadiazon, with a minimum purity of 94%	(2)	(2)											
1188	2934.99.90	--- Other	(2)	(2)											
1189	2935.00.00	Sulphonamides.	(2)	(2)											
1190	2936.21.00	-- Vitamin A and their derivatives	(2)	(2)											
1191	2936.22.00	-- Vitamin B1 and its derivatives	(2)	(2)											
1192	2936.23.00	-- Vitamin B2 and its derivatives	(2)	(2)											
1193	2936.24.00	-- D- or DL-Pantothenic acid (Vitamin B3 or Vitamin B5) and its derivatives	(2)	(2)											
1194	2936.25.00	-- Vitamin B6 and its derivatives	(2)	(2)											
1195	2936.26.00	-- Vitamin B12 and its derivatives	(2)	(2)											
1196	2936.27.00	-- Vitamin C and its derivatives	(2)	(2)											
1197	2936.28.00	-- Vitamin E and its derivatives	(2)	(2)											
1198	2936.29.00	-- Other vitamins and their derivatives	(2)	(2)											
1199	2936.90.00	- Other, including natural concentrates	(2)	(2)											
1200	2937.11.00	-- Somatotropin, its derivatives and structural analogues:	(2)	(2)											
1201	2937.12.00	-- Insulin and its salts	(2)	(2)											
1202	2937.19.00	-- Other	(2)	(2)											
1203	2937.21.00	-- Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	(2)	(2)											
1204	2937.22.00	-- Halogenated derivatives of corticosteroidal hormones	(2)	(2)											
1205	2937.23.00	-- Oestrogens and progestogens	(2)	(2)											
1206	2937.29.00	-- Other	(2)	(2)											
1207	2937.50.00	- Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	(2)	(2)											
1208	2937.90.10	-- Of oxygen-function amino-compounds	(2)	(2)											
1209	2937.90.90	-- Other	(2)	(2)											
1210	2938.10.00	- Rutoside (rutin) and its derivatives	(2)	(2)											
1211	2938.90.00	- Other	(2)	(2)											
1212	2939.11.10	--- Concentrates of poppy straw and salts thereof	(2)	(2)											



N°	HS-Code	Description	Treatments												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
1213	2939.11.90	--- Other	(2)	(2)											
1214	2939.19.00	-- Other	(2)	(2)											
1215	2939.20.10	-- Quinine and its salts	(2)	(2)											
1216	2939.20.90	-- Other	(2)	(2)											
1217	2939.30.00	- Caffeine and its salts	(2)	(2)											
1218	2939.41.00	-- Ephedrine and its salts	(2)	(2)											
1219	2939.42.00	-- Pseudoephedrine (INN) and its salts	(2)	(2)											
1220	2939.43.00	-- Cathine (INN) and its salts	(2)	(2)											
1221	2939.44.00	-- Norephedrine and its salts	(2)	(2)											
1222	2939.49.00	-- Other	(2)	(2)											
1223	2939.51.00	-- Fenetylline (INN) and its salts	(2)	(2)											
1224	2939.59.00	-- Other	(2)	(2)											
1225	2939.61.00	-- Ergometrine (INN) and its salts	(2)	(2)											
1226	2939.62.00	-- Ergotamine(INN) and its salts	(2)	(2)											
1227	2939.63.00	-- Lysergic acid and its salts	(2)	(2)											
1228	2939.69.00	-- Other	(2)	(2)											
1229	2939.91.10	--- Cocaine and its derivatives	(2)	(2)											
1230	2939.91.90	--- Other	(2)	(2)											
1231	2939.99.10	--- Nicotine sulphate	(2)	(2)											
1232	2939.99.90	--- Other	(2)	(2)											
1233	2940.00.00	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of heading 29.37, 29.38 or 29.39.	(2)	(2)											
1234	2941.10.11	--- Non-sterile	(2)	(2)											
1235	2941.10.19	--- Other	(2)	(2)											
1236	2941.10.20	-- Ampicillin and its salts	(2)	(2)											
1237	2941.10.90	-- Other	(2)	(2)											
1238	2941.20.00	- Streptomycins and their derivatives; salts thereof	(2)	(2)											
1239	2941.30.00	- Tetracyclines and their derivatives; salts thereof	(2)	(2)											

N°	HS-Code	Description	Treatments												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
1240	2941.40.00	- Chloramphenicol and its derivatives; salts thereof	(2)	(2)											
1241	2941.50.00	- Erythromycin and its derivatives; salts thereof	(2)	(2)											
1242	2941.90.00	- Other	(2)	(2)											
1243	2942.00.00	Other organic compounds.	(2)	(2)											
1244	3001.20.00	- Extracts of glands or other organs or of their secretions		(2)(3)											
1245	3001.90.00	- Other		(2)(3)											
1246	3002.10.10	-- Plasma protein solutions		(2)(3)											
1247	3002.10.30	-- Antisera and immunological products, whether or not modified or obtained by means of biotechnological processes	(2)	(2)(3)											(E)
1248	3002.10.40	-- Haemoglobin powder		(2)(3)											
1249	3002.10.90	-- Other		(2)(3)											
1250	3002.20.10	-- Tetanus toxoid		(2)(3)											
1251	3002.20.20	-- Pertussis, measles, meningitis or polio vaccines		(2)(3)											
1252	3002.20.90	-- Other		(2)(3)											
1253	3002.30.00	- Vaccines for veterinary medicine				(2)(3)									
1254	3002.90.00	- Other		(2)(3)											
1255	3003.10.10	-- Containing amoxicillin (INN) or its salts		(2)(3)											
1256	3003.10.20	-- Containing ampicillin (INN) or its salts		(2)(3)											
1257	3003.10.90	-- Other		(2)(3)											
1258	3003.20.00	- Containing other antibiotics		(2)(3)											
1259	3003.31.00	-- Containing insulin		(2)(3)											
1260	3003.39.00	-- Other		(2)(3)											
1261	3003.40.00	- Containing alkaloids or derivatives thereof but not containing hormones or other products of heading 29.37 or antibiotics		(2)(3)											
1262	3003.90.00	- Other		(2)(3)											
1263	3004.10.15	--- Containing penicillin G (excluding penicillin G benzathine), phenoxymethyl penicillin or salts thereof		(2)(3)											
1264	3004.10.16	--- Containing ampicillin, amoxycillin or salts thereof, of a kind taken orally		(2)(3)											
1265	3004.10.19	--- Other		(2)(3)											
1266	3004.10.21	--- In ointment form		(2)(3)											

N°	HS-Code	Description	Treatments												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
1267	3004.10.29	--- Other		(2)(3)											
1268	3004.20.10	-- Containing gentamycin, lincomycin, sulfamethoxazole or their derivatives, of a kind taken orally or in ointment form		(2)(3)											
1269	3004.20.31	--- Of a kind taken orally		(2)(3)											
1270	3004.20.32	--- In ointment form		(2)(3)											
1271	3004.20.39	--- Other		(2)(3)											
1272	3004.20.71	--- Of a kind taken orally or in ointment form		(2)(3)											
1273	3004.20.79	--- Other		(2)(3)											
1274	3004.20.91	--- Of a kind taken orally or in ointment form		(2)(3)											
1275	3004.20.99	--- Other		(2)(3)											
1276	3004.31.00	-- Containing insulin		(2)(3)											
1277	3004.32.10	-- Containing dexamethasone or their derivatives		(2)(3)											
1278	3004.32.40	--- Containing hydrocortisone sodium succinate or fluocinolone acetonide		(2)(3)											
1279	3004.32.90	--- Other		(2)(3)											
1280	3004.39.00	-- Other		(2)(3)											
1281	3004.40.10	-- Containing morphine or its derivatives, for injection		(2)(3)											
1282	3004.40.20	-- Containing quinine hydrochloride or dihydroquinine chloride, for injection		(2)(3)											
1283	3004.40.30	-- Containing quinine sulphate or bisulphate, of a kind taken orally		(2)(3)											
1284	3004.40.40	-- Containing quinine or its salts or other antimalarial substances, other than goods of subheading 3004.40.20 or 3004.40.30		(2)(3)											
1285	3004.40.50	-- Containing papaverine or berberine, of a kind taken orally		(2)(3)											
1286	3004.40.60	-- Containing theophylline, of a kind taken orally		(2)(3)											
1287	3004.40.70	-- Containing atropine sulphate		(2)(3)											
1288	3004.40.90	-- Other		(2)(3)											
1289	3004.50.10	-- Of a kind suitable for children, in syrup form		(2)(3)											
1290	3004.50.21	--- Of a kind taken orally		(2)(3)											
1291	3004.50.29	--- Other		(2)(3)											
1292	3004.50.91	--- Containing vitamin A, B or C		(2)(3)											

N°	HS-Code	Description	Treatments												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
1293	3004.50.99	--- Other		(2)(3)											
1294	3004.90.10	-- Transdermal therapeutic system patches for the treatment of cancer or heart diseases		(2)(3)											
1295	3004.90.20	-- Closed sterile water for inhalation, pharmaceutical grade		(2)(3)											
1296	3004.90.30	-- Antiseptics		(2)(3)											
1297	3004.90.41	--- Containing procaine hydrochloride		(2)(3)											
1298	3004.90.49	--- Other		(2)(3)											
1299	3004.90.51	--- Containing acetylsalicylic acid, paracetamol or dipyron (INN), of a kind taken orally		(2)(3)											
1300	3004.90.52	--- Containing chlorpheniramine maleate		(2)(3)											
1301	3004.90.53	--- Containing diclofenac, of a kind taken orally		(2)(3)											
1302	3004.90.54	--- Containing piroxicam (INN) or ibuprofen		(2)(3)											
1303	3004.90.55	--- Other, in liniment form		(2)(3)											
1304	3004.90.59	--- Other		(2)(3)											
1305	3004.90.61	--- Containing artemisinin, artesunate or chloroquine		(2)(3)											
1306	3004.90.62	--- Containing primaquine		(2)(3)											
1307	3004.90.63	---- Herbal medicaments		(2)(3)											
1308	3004.90.69	---- Other		(2)(3)											
1309	3004.90.71	--- Containing piperazine or mebendazole (INN)		(2)(3)											
1310	3004.90.72	---- Herbal medicaments		(2)(3)											
1311	3004.90.79	---- Other		(2)(3)											
1312	3004.90.81	--- Containing deferoxamine, for injection		(2)(3)											
1313	3004.90.82	--- Anti HIV/AIDS medicaments		(2)(3)											
1314	3004.90.89	--- Other		(2)(3)											
1315	3004.90.91	--- Containing sodium chloride or glucose, for infusion		(2)(3)											
1316	3004.90.92	--- Containing sorbitol or salbutamol, for infusion		(2)(3)											
1317	3004.90.93	--- Containing sorbitol or salbutamol, in other forms		(2)(3)											
1318	3004.90.99	---- Other		(2)(3)											(E)
1319	3005.10.10	-- Impregnated or coated with pharmaceutical substances		(2)(3)											
1320	3005.10.90	-- Other		(2)(3)											

N°	HS-Code	Description	Treatments												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
1321	3006.10.10	-- Sterile absorbable surgical or dental yarn; sterile surgical or dental adhesion barriers, whether or not absorbable		(2)(3)											
1322	3006.10.90	-- Other		(2)(3)											
1323	3006.20.00	- Blood-grouping reagents		(2)(3)											
1324	3006.30.10	-- Barium sulphate, of a kind taken orally		(2)(3)											
1325	3006.30.20	-- Reagents of microbial origin, of a kind suitable for veterinary biological diagnosis				(2)(3)									
1326	3006.30.30	-- Other microbial diagnostic reagents		(2)(3)											
1327	3006.30.90	-- Other		(2)(3)											
1328	3006.40.10	-- Dental cements and other dental fillings		(2)(3)											
1329	3006.40.20	-- Bone reconstruction cements		(2)(3)											
1330	3006.50.00	- First-aid boxes and kits		(2)(3)											
1331	3006.60.00	- Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides		(2)(3)											
1332	3006.70.00	- Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments		(2)(3)											
1333	3006.91.00	-- Appliances identifiable for ostomy use		(2)(3)											
1334	3006.92.10	-- - Of medicaments for the treatment of cancer, HIV/AIDS or other intractable diseases						(3)(4)							(2) (3)
1335	3006.92.90	-- - Other						(3)(4)							(2) (3)
1336	3101.00.11	-- Supplement fertilisers in liquid form, not chemically treated				(2)(3)									
1337	3101.00.12	-- Other, chemically treated				(2) (3)									
1338	3101.00.19	-- Other				(2) (3)									
1339	3101.00.91	-- Supplement fertilisers in liquid form, not chemically treated				(2) (3)									
1340	3101.00.92	-- Other, of animal origin (other than guano), chemically treated				(2) (3)									
1341	3101.00.99	-- Other				(2) (3)									
1342	3102.10.00	- Urea, whether or not in aqueous solution				(2) (3)									
1343	3102.21.00	-- Ammonium sulphate				(2) (3)									
1344	3102.29.00	-- Other				(2) (3)									
1345	3102.30.00	- Ammonium nitrate, whether or not in aqueous solution				(2) (3)									

N°	HS-Code	Description	Treatments													
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other	
1346	3102.40.00	- Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances				(2) (3)										
1347	3102.50.00	- Sodium nitrate				(2) (3)										
1348	3102.60.00	- Double salts and mixtures of calcium nitrate and ammonium nitrate				(2) (3)										
1349	3102.80.00	- Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution				(2) (3)										
1350	3102.90.00	- Other, including mixtures not specified in the foregoing subheadings				(2) (3)										
1351	3103.10.10	-- Feed grade				(2) (3)										
1352	3103.10.90	-- Other				(2) (3)										
1353	3103.90.10	-- Calcined phosphatic fertilisers				(2) (3)										
1354	3103.90.90	-- Other				(2) (3)										
1355	3104.20.00	- Potassium chloride				(2) (3)										
1356	3104.30.00	- Potassium sulphate				(2) (3)										
1357	3104.90.00	- Other				(2) (3)										
1358	3105.10.10	-- Superphosphates and calcined phosphatic fertilisers				(2) (3)										
1359	3105.10.20	-- Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium				(2) (3)										
1360	3105.10.90	-- Other				(2) (3)										
1361	3105.20.00	- Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium				(2) (3)										
1362	3105.30.00	- Diammonium hydrogenorthophosphate (diammonium phosphate)				(2) (3)										
1363	3105.40.00	- Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)				(2) (3)										
1364	3105.51.00	-- Containing nitrates and phosphates				(2) (3)										
1365	3105.59.00	-- Other				(2) (3)										
1366	3105.60.00	- Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium				(2) (3)										
1367	3105.90.00	- Other				(2) (3)										
1368	3212.10.00	- Stamping foils	(2)													
1369	3212.90.11	-- Aluminium paste	(2)													

N°	HS-Code	Description	Treatments													
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other	
1370	3212.90.13	--- White lead dispersed in oil	(2)													
1371	3212.90.14	--- Other, for leather	(2)													
1372	3212.90.19	--- Other	(2)													
1373	3212.90.21	--- Of a kind used in the food or drink industries	(2)													
1374	3212.90.22	--- Other, dyes	(2)													
1375	3212.90.29	--- Other	(2)													
1376	3215.11.10	--- Ultra-violet curable inks	(2)													
1377	3215.11.90	--- Other	(2)													
1378	3215.19.00	-- Other	(2)													
1379	3501.90.20	-- Casein glues	(2)(3)													
1380	3503.00.11	-- Fish glues	(2)(3)													
1381	3503.00.19	-- Other	(2)(3)													
1382	3505.20.00	- Glues	(2)(3)													
1383	3506.10.00	- 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	(2) (3)													
1384	3507.10.00	- Rennet and concentrates thereof	(2)(3)													
1385	3507.90.00	- Other	(2)(3)													
1386	3601.00.00	Propellent powders.								(2) (3)						
1387	3602.00.00	Prepared explosives, other than propellent powders.								(2) (3)						
1388	3603.00.10	- Semi-fuses; elemented caps; signal tubes								(2) (3)						
1389	3603.00.20	- Safety fuses or detonating fuses								(2) (3)						
1390	3603.00.90	- Other								(2) (3)						
1391	3604.10.00	- Fireworks								(2) (3)						
1392	3604.90.20	-- Miniature pyrotechnic munitions and percussion caps for toys								(2) (3)						
1393	3604.90.30	-- Signalling flares or rockets								(2) (3)						
1394	3604.90.90	-- Other								(2) (3)						
1395	3606.10.00	- Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm3								(2) (3)						

N°	HS-Code	Description	Treatments												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
1396	3606.90.10	-- Solid or semi-solid fuels, solidified alcohol and similar prepared fuels								(2) (3)					
1397	3606.90.30	-- Other ferro-cerium and other pyrophoric alloys in all forms								(2) (3)					
1398	3606.90.90	-- Other								(2) (3)					
1399	3804.00.10	- Concentrated sulphite lye				(2) (3)									
1400	3804.00.90	- Other				(2) (3)									
1401	3805.10.00	- Gum, wood or sulphate turpentine oils				(3)									
1402	3805.90.00	- Other				(3)									
1403	3806.10.00	- Rosin and resin acids			(2)(3)	(3)									
1404	3806.20.00	- Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts			(2)(3)	(3)									
1405	3806.30.10	-- In blocks			(2)(3)	(3)									
1406	3806.30.90	-- Other			(2)(3)	(3)									
1407	3806.90.10	-- Run gums in blocks			(2)(3)	(3)									
1408	3806.90.90	-- Other			(2)(3)	(3)									
1409	3807.00.00	Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch.			(2)(3)	(3)									
1410	3808.50.10	-- Insecticides				(2)(3)									(E)
1411	3808.50.21	--- In aerosol containers				(2)(3)									
1412	3808.50.29	--- Other				(2)(3)									
1413	3808.50.31	--- In aerosol containers				(2)(3)									
1414	3808.50.39	--- Other				(2)(3)									
1415	3808.50.40	-- Anti-sprouting products				(2)(3)									
1416	3808.50.50	-- Plant-growth regulators				(2)(3)									
1417	3808.50.60	-- Disinfectants				(2)(3)									
1418	3808.50.91	--- Wood preservatives, being preparations other than surface coatings, containing insecticides or fungicides				(2)(3)									
1419	3808.50.99	--- Other				(2)(3)									
1420	3808.91.11	---- Containing 2-(1-Methylpropyl) phenol methylcarbamate)				(2)(3)									
1421	3808.91.19	---- Other				(2)(3)									
1422	3808.91.93	---- Having a deodorising function				(2)(3)									



N°	HS-Code	Description	Treatments												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
1423	3808.91.99	----- Other				(2)(3)									
1424	3808.92.11	---- With a validamycin content not exceeding 3% by net weight				(2)(3)									
1425	3808.92.19	---- Other				(2)(3)									
1426	3808.92.90	--- Other				(2)(3)									
1427	3808.93.11	---- In aerosol containers				(2)(3)									
1428	3808.93.19	---- Other				(2)(3)									
1429	3808.93.20	--- Anti-sprouting products				(2)(3)									
1430	3808.93.30	--- Plant-growth regulators				(2)(3)									
1431	3808.94.10	--- Containing mixtures of coal tar acid and alkalis				(2)(3)									
1432	3808.94.20	--- Other, in aerosol containers				(2)(3)									
1433	3808.94.90	--- Other				(2)(3)									
1434	3808.99.10	--- Wood preservatives, containing insecticides or fungicides				(2)(3)									
1435	3808.99.90	--- Other				(2)(3)									
1436	3813.00.00	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades.							(2) (3)						
1437	3814.00.00	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers.	(2) (3)												
1438	3821.00.10	- Prepared culture media for the development of micro-organisms		(2)(3)											
1439	3821.00.90	- Other		(2)(3)											
1440	3822.00.10	- Plates, sheets, film, foil and strip of plastics impregnated or coated with diagnostic or laboratory reagents		(2)(3)											
1441	3822.00.20	- Paperboard, cellulose wadding and web of cellulose fibres impregnated or coated with diagnostic or laboratory reagents		(2)(3)											
1442	3822.00.30	- Sterilisation indicator strips and tapes		(2)(3)											
1443	3822.00.90	- Other		(2)(3)											
1444	3824.82.00	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	(2)												
1445	3824.83.00	-- Containing tris(2,3-dibromopropyl) phosphate	(2)												
1446	3824.90.40	-- Composite inorganic solvents	(2)												
1447	3824.90.50	-- Acetone oil		(2)(3)											

N°	HS-Code	Description	Treatments													
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other	
1448	3824.90.70	-- Other chemical preparations , of a kind used in the manufacture of foodstuff	(2)													
1449	3825.10.00	- Municipal waste							(3)(4)							
1450	3825.20.00	- Sewage sludge							(3)(4)							
1451	3825.30.10	-- Syringes, needles, cannulae and the like							(3)(4)							
1452	3825.30.90	-- Other							(3)(4)							
1453	3825.41.00	-- Halogenated							(3)(4)							
1454	3825.49.00	-- Other							(3)(4)							
1455	3825.50.00	- Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids							(3)(4)							
1456	3825.61.00	-- Mainly containing organic constituents							(3)(4)							
1457	3825.69.00	-- Other							(3)(4)							
1458	3825.90.00	- Other							(3)(4)							
1459	3926.90.41	--- Police shields								(2)(3)						
1460	3926.90.55	--- Plastic J-hooks or bunch blocks for detonators								(2)(3)						
1461	4001.10.11	--- Centrifuge concentrate														(5)
1462	4001.10.19	--- Other														(5)
1463	4001.10.21	--- Centrifuge concentrate														(5)
1464	4001.10.29	--- Other														(5)
1465	4001.21.90	--- Other			(3)											
1466	4001.29.80	--- Scrap (tree, earth or smoked) and cup lump							(3)(4)							
1467	4004.00.00	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.							(3)(4)							
1468	4017.00.10	- Floor tiles and wall tiles							(3)(4)							
1469	4017.00.20	- Other articles of hard rubber							(3)(4)							
1470	4017.00.90	- Other							(3)(4)							
1471	4101.20.10	-- Pre-tanned				(2)(3)										
1472	4101.20.90	-- Other				(2)(3)										
1473	4101.50.10	-- Pre-tanned				(2)(3)										
1474	4101.50.90	-- Other				(2)(3)										
1475	4101.90.10	-- Pre-tanned				(2)(3)										

N°	HS-Code	Description	Treatments												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
1476	4101.90.90	-- Other				(2)(3)									
1477	4102.10.00	- With wool on				(2)(3)									
1478	4102.21.00	-- Pickled				(2)(3)									
1479	4102.29.10	--- Pre-tanned				(2)(3)									
1480	4102.29.90	--- Other				(2)(3)									
1481	4103.20.10	-- Pre-tanned				(2)(3)									
1482	4103.20.90	-- Other				(2)(3)									
1483	4103.30.00	- Of swine				(2)(3)									
1484	4103.90.00	- Other				(2)(3)									
1485	4301.10.00	- Of mink, whole, with or without head, tail or paws				(2)(3)									
1486	4301.30.00	- Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws				(2)(3)									
1487	4301.60.00	- Of fox, whole, with or without head, tail or paws				(2)(3)									
1488	4301.80.00	- Other furskins, whole, with or without head, tail or paws				(2)(3)									
1489	4301.90.00	- Heads, tails, paws and other pieces or cuttings, suitable for furriers' use				(2)(3)									
1490	4401.10.00	- Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms			(2)										(5)
1491	4401.21.00	-- Coniferous			(2)										(5)
1492	4401.22.00	-- Non-coniferous			(2)										(5)
1493	4401.31.00	-- Wood pellets			(2)										(5)
1494	4401.39.00	-- Other			(2)										(5)
1495	4402.10.00	- Of bamboo			(2)										(5)
1496	4402.90.10	-- Of coconut shell			(2)										(5)
1497	4402.90.90	-- Other			(2)										(5)
1498	4403.10.10	-- Baulks, sawlogs and veneer logs			(2) (3)										
1499	4403.10.90	-- Other			(2) (3)										
1500	4403.20.10	-- Baulks, sawlogs and veneer logs			(2) (3)										
1501	4403.20.90	-- Other			(2) (3)										
1502	4403.41.10	--- Baulks, sawlogs and veneer logs			(2) (3)										

N°	HS-Code	Description	Treatments												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
1503	4403.41.90	--- Other			(2) (3)										
1504	4403.49.10	--- Baulks, sawlogs and veneer logs			(2) (3)										
1505	4403.49.90	--- Other			(2) (3)										
1506	4403.91.10	--- Baulks, sawlogs and veneer logs			(2) (3)										
1507	4403.91.90	--- Other			(2) (3)										
1508	4403.92.10	--- Baulks, sawlogs and veneer logs			(2) (3)										
1509	4403.92.90	--- Other			(2) (3)										
1510	4403.99.10	--- Baulks, sawlogs and veneer logs			(2) (3)										
1511	4403.99.90	--- Other			(2) (3)										
1512	4404.10.00	- Coniferous			(2) (3)										
1513	4404.20.10	-- Chipwood			(2) (3)										
1514	4404.20.90	-- Other			(2) (3)										
1515	4405.00.10	- Wood wool			(2) (3)										
1516	4405.00.20	- Wood flour			(2) (3)										
1517	4406.10.00	- Not impregnated			(2) (3)										
1518	4406.90.00	- Other			(2) (3)										
1519	4407.10.00	- Coniferous			(2) (3)										
1520	4407.21.10	--- Planed, sanded or end-jointed			(2) (3)										
1521	4407.21.90	--- Other			(2) (3)										
1522	4407.22.10	--- Planed, sanded or end-jointed			(2) (3)										
1523	4407.22.90	--- Other			(2) (3)										
1524	4407.25.11	---- Planed, sanded or end-jointed			(2) (3)										
1525	4407.25.19	---- Other			(2) (3)										
1526	4407.25.21	---- Planed, sanded or end-jointed			(2) (3)										
1527	4407.25.29	---- Other			(2) (3)										
1528	4407.26.10	--- Planed, sanded or end-jointed			(2) (3)										
1529	4407.26.90	--- Other			(2) (3)										
1530	4407.27.10	--- Planed, sanded or end-jointed			(2) (3)										
1531	4407.27.90	--- Other			(2) (3)										

N°	HS-Code	Description	Treatments												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
1532	4407.28.10	--- Planed, sanded or end-jointed			(2) (3)										
1533	4407.28.90	--- Other			(2) (3)										
1534	4407.29.11	---- Planed, sanded or end-jointed			(2) (3)										
1535	4407.29.19	---- Other			(2) (3)										
1536	4407.29.21	---- Planed, sanded or end-jointed			(2) (3)										
1537	4407.29.29	---- Other			(2) (3)										
1538	4407.29.31	---- Planed, sanded or end-jointed			(2) (3)										
1539	4407.29.39	---- Other			(2) (3)										
1540	4407.29.41	---- Planed, sanded or end-jointed			(2) (3)										
1541	4407.29.49	---- Other			(2) (3)										
1542	4407.29.51	---- Planed, sanded or end-jointed			(2) (3)										
1543	4407.29.59	---- Other			(2) (3)										
1544	4407.29.61	---- Planed, sanded or end-jointed			(2) (3)										
1545	4407.29.69	---- Other			(2) (3)										
1546	4407.29.71	---- Planed, sanded or end-jointed			(2) (3)										
1547	4407.29.79	---- Other			(2) (3)										
1548	4407.29.81	---- Planed, sanded or end-jointed			(2) (3)										
1549	4407.29.89	---- Other			(2) (3)										
1550	4407.29.91	---- Jongkong (Dactylocladus spp.) and Merbau (Intsia spp.), planed, sanded or end-jointed			(2) (3)										
1551	4407.29.92	---- Jongkong (Dactylocladus spp.) and Merbau (Intsia spp.), other			(2) (3)										
1552	4407.29.93	---- Other, planed, sanded or end-jointed			(2) (3)										
1553	4407.29.99	---- Other			(2) (3)										
1554	4407.91.10	--- Planed, sanded or end-jointed			(2) (3)										
1555	4407.91.90	--- Other			(2) (3)										
1556	4407.92.10	--- Planed, sanded or end-jointed			(2) (3)										
1557	4407.92.90	--- Other			(2) (3)										
1558	4407.93.10	--- Planed, sanded or end-jointed			(2) (3)										
1559	4407.93.90	--- Other			(2) (3)										

N°	HS-Code	Description	Treatments												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
1560	4407.94.10	--- Planed, sanded or end-jointed			(2) (3)										
1561	4407.94.90	--- Other			(2) (3)										
1562	4407.95.10	--- Planed, sanded or end-jointed			(2) (3)										
1563	4407.95.90	--- Other			(2) (3)										
1564	4407.99.10	--- Planed, sanded or end-jointed			(2) (3)										
1565	4407.99.90	--- Other			(2) (3)										
1566	4408.10.10	-- Cedar wood slats of a kind used for pencil manufacture; radiata pinewood of a kind used for blockboard manufacture			(3)										
1567	4408.10.30	-- Face veneer sheets			(3)										
1568	4408.10.90	-- Other			(3)										
1569	4408.31.00	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau			(2) (3)										
1570	4408.39.10	-- Jelutong wood slats of a kind used for pencil manufacture			(2) (3)										
1571	4408.39.90	--- Other			(2) (3)										
1572	4408.90.00	- Other			(2) (3)										
1573	4409.10.00	- Coniferous			(3)										
1574	4409.21.00	-- Of bamboo			(3)										
1575	4409.29.00	-- Other			(3)										
1576	4410.11.00	-- Particle board			(3)										
1577	4410.12.00	-- Oriented strand board (OSB)			(3)										
1578	4410.19.00	-- Other			(3)										
1579	4410.90.00	- Other			(3)										
1580	4411.12.00	-- Of a thickness not exceeding 5 mm			(3)										
1581	4411.13.00	-- Of a thickness exceeding 5 mm but not exceeding 9 mm			(3)										
1582	4411.14.00	-- Of a thickness exceeding 9 mm			(3)										
1583	4411.92.00	-- Of a density exceeding 0.8 g/cm <sup>3</sup>			(3)										
1584	4411.93.00	-- Of a density exceeding 0.5 g/cm <sup>3</sup> but not exceeding 0.8 g/cm <sup>3</sup>			(3)										
1585	4411.94.00	-- Of a density not exceeding 0.5 g/cm <sup>3</sup>			(3)										
1586	4412.10.00	- Of bamboo			(3)										
1587	4412.31.00	-- With at least one outer ply of tropical wood specified in Subheading Note 2 to this Chapter			(3)										

N°	HS-Code	Description	Treatments												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
1588	4412.32.00	-- Other, with at least one outer ply of non-coniferous wood			(3)										
1589	4412.39.00	-- Other			(3)										
1590	4412.94.00	-- Blockboard, laminboard and battenboard			(3)										
1591	4412.99.00	-- Other			(3)										
1592	4413.00.00	Densified wood, in blocks, plates, strips or profile shapes.			(3)										
1593	4414.00.00	Wooden frames for paintings, photographs, mirrors or similar objects.			(3)										
1594	4415.10.00	- Cases, boxes, crates, drums and similar packings; cable-drums			(3)										
1595	4415.20.00	- Pallets, box pallets and other load boards; pallet collars			(3)										
1596	4416.00.10	- Staves			(3)										
1597	4416.00.90	- Other			(3)										
1598	4418.10.00	- Windows, French-windows and their frames			(3)										
1599	4418.20.00	- Doors and their frames and thresholds			(3)										
1600	4418.40.00	- Shuttering for concrete constructional work			(3)										
1601	4418.50.00	- Shingles and shakes			(3)										
1602	4418.60.00	- Posts and beams			(3)										
1603	4418.71.00	-- For mosaic floors			(3)										
1604	4418.72.00	-- Other, multilayer			(3)										
1605	4418.79.00	-- Other			(3)										
1606	4418.90.10	-- Cellular wood panels			(3)										
1607	4418.90.90	-- Other			(3)										
1608	4419.00.00	Tableware and kitchenware, of wood.			(3)										
1609	4421.10.00	- Clothes hangers			(3)										
1610	4421.90.10	-- Spools, cops and bobbins, sewing thread reels and the like			(3)										
1611	4421.90.20	-- Match splints			(3)										
1612	4421.90.40	-- Candy-sticks, ice-cream sticks and ice-cream spoons			(3)										
1613	4421.90.80	-- Toothpicks			(3)										
1614	4421.90.99	--- Other													(E)
1615	4601.21.00	-- Of bamboo			(3)										

N°	HS-Code	Description	Treatments												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
1616	4601.22.00	-- Of rattan			(3)										
1617	4602.11.00	-- Of bamboo			(3)										
1618	4602.12.00	-- Of rattan			(3)										
1619	4701.00.00	Mechanical wood pulp.			(3)										
1620	4702.00.00	Chemical wood pulp, dissolving grades.			(3)										
1621	4703.11.00	-- Coniferous			(3)										
1622	4703.19.00	-- Non-coniferous			(3)										
1623	4703.21.00	-- Coniferous			(3)										
1624	4703.29.00	-- Non-coniferous			(3)										
1625	4704.11.00	-- Coniferous			(3)										
1626	4704.19.00	-- Non-coniferous			(3)										
1627	4704.21.00	-- Coniferous			(3)										
1628	4704.29.00	-- Non-coniferous			(3)										
1629	4705.00.00	Wood pulp obtained by a combination of mechanical and chemical pulping processes.			(3)										
1630	4706.10.00	- Cotton linters pulp						(3)(4)							
1631	4706.20.00	- Pulps of fibres derived from recovered (waste and scrap) paper or paperboard						(3)(4)							
1632	4706.30.00	- Other, of bamboo						(3)(4)							
1633	4706.91.00	-- Mechanical						(3)(4)							
1634	4706.92.00	-- Chemical						(3)(4)							
1635	4706.93.00	-- Obtained by a combination of mechanical and chemical processes						(3)(4)							
1636	4707.10.00	- Unbleached kraft paper or paperboard or corrugated paper or paperboard						(3)(4)							
1637	4707.20.00	- Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass						(3)(4)							
1638	4707.30.00	- Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)						(3)(4)							
1639	4707.90.00	- Other, including unsorted waste and scrap						(3)(4)							
1640	4907.00.10	- Banknotes, being legal tender					(3)								
1641	5103.10.00	- Noils of wool or of fine animal hair						(3)(4)							
1642	5103.20.00	- Other waste of wool or of fine animal hair						(3)(4)							



N°	HS-Code	Description	Treatments													
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other	
1643	5103.30.00	- Waste of coarse animal hair						(3)(4)								
1644	5202.10.00	- Yarn waste (including thread waste)						(3)(4)								
1645	5202.91.00	-- Garnetted stock						(3)(4)								
1646	5202.99.00	-- Other						(3)(4)								
1647	7001.00.00	Cullet and other waste and scrap of glass; glass in the mass.						(3)(4)								
1648	7101.10.00	- Natural pearls					(2) (3)									
1649	7101.21.00	-- Unworked					(2) (3)									
1650	7102.10.00	- Unsorted					(2) (3)									
1651	7102.21.00	-- Unworked or simply sawn, cleaved or bruted					(2) (3)									
1652	7102.29.00	-- Other					(2) (3)									
1653	7102.31.00	-- Unworked or simply sawn, cleaved or bruted					(2) (3)									
1654	7102.39.00	-- Other					(2) (3)									
1655	7103.10.10	-- Rubies					(2) (3)									
1656	7103.10.20	-- Jade (nephrite and jadeite)					(2) (3)									
1657	7103.10.90	-- Other					(2) (3)									
1658	7104.10.10	-- Unworked					(2) (3)									
1659	7104.20.00	- Other, unworked or simply sawn or roughly shaped					(2) (3)									
1660	7106.10.00	- Powder					(2) (3)									
1661	7106.91.00	-- Unwrought					(2) (3)									
1662	7106.92.00	-- Semi-manufactured					(2) (3)									
1663	7108.11.00	-- Powder					(2) (3)									
1664	7108.12.00	-- Other unwrought forms					(2) (3)									
1665	7108.13.00	-- Other semi-manufactured forms					(2) (3)									
1666	7108.20.00	- Monetary					(2) (3)									
1667	7110.11.00	-- Unwrought or in powder form					(2) (3)									
1668	7110.19.00	-- Other					(2) (3)									
1669	7110.21.00	-- Unwrought or in powder form					(2) (3)									(E)
1670	7110.29.00	-- Other					(2) (3)									
1671	7110.31.00	-- Unwrought or in powder form					(2) (3)									

N°	HS-Code	Description	Treatments													
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other	
1672	7110.39.00	-- Other					(2) (3)									
1673	7110.41.00	-- Unwrought or in powder form					(2) (3)									
1674	7110.49.00	-- Other					(2) (3)									
1675	7111.00.10	- Silver or gold, clad with platinum					(2) (3)									
1676	7118.10.10	-- Silver coin					(2) (3)									
1677	7118.90.10	-- Gold coin, whether or not legal tender					(2) (3)									
1678	7118.90.20	-- Silver coin, being legal tender					(2) (3)									
1679	7118.90.90	-- Other					(2) (3)									
1680	7204.10.00	- Waste and scrap of cast iron						(3)(4)								
1681	7204.21.00	-- Of stainless steel						(3)(4)								
1682	7204.29.00	-- Other						(3)(4)								
1683	7204.30.00	- Waste and scrap of tinned iron or steel						(3)(4)								
1684	7204.41.00	-- Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles						(3)(4)								
1685	7204.49.00	-- Other						(3)(4)								
1686	7204.50.00	- Remelting scrap ingots						(3)(4)								
1687	7404.00.00	Copper waste and scrap.						(3)(4)								
1688	7503.00.00	Nickel waste and scrap.						(3)(4)								
1689	7602.00.00	Aluminium waste and scrap.						(3)(4)								
1690	7802.00.00	Lead waste and scrap.						(3)(4)								
1691	7902.00.00	Zinc waste and scrap.						(3)(4)								
1692	8002.00.00	Tin waste and scrap.						(3)(4)								
1693	8102.97.00	-- Waste and scrap						(3)(4)								
1694	8103.30.00	- Waste and scrap						(3)(4)								
1695	8104.20.00	- Waste and scrap						(3)(4)								
1696	8105.30.00	- Waste and scrap						(3)(4)								
1697	8106.00.10	- Unwrought bismuth; waste and scrap; powders						(3)(4)								
1698	8107.30.00	- Waste and scrap						(3)(4)								
1699	8108.30.00	- Waste and scrap						(3)(4)								
1700	8109.30.00	- Waste and scrap						(3)(4)								

N°	HS-Code	Description	Treatments													
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other	
1701	8110.20.00	- Waste and scrap							(3)(4)							
1702	8111.00.00	Manganese and articles thereof, including waste and scrap.							(3)(4)							
1703	8112.13.00	-- Waste and scrap							(3)(4)							
1704	8112.22.00	-- Waste and scrap							(3)(4)							
1705	8112.52.00	-- Waste and scrap							(3)(4)							
1706	8112.92.00	-- Unwrought; waste and scrap; powders							(3)(4)							
1707	8113.00.00	Cermets and articles thereof, including waste and scrap.							(3)(4)							
1708	8202.40.00	- Chain saw blades				(2)										
1709	8401.10.00	- Nuclear reactors	(2)													
1710	8401.20.00	- Machinery and apparatus for isotopic separation, and part thereof	(2)													
1711	8401.30.00	- Fuel elements (cartridges), non-irradiated	(2)													
1712	8401.40.00	- Parts of nuclear reactors	(2)													
1713	8467.22.00	-- Saws				(2)										
1714	8467.81.00	-- Chain saws				(2)										
1715	8517.61.00	-- Base stations												(2)		
1716	8517.62.21	---- Control and adaptor units, including gateways, bridges and routers												(2)		
1717	8517.62.29	---- Other												(2)		
1718	8517.62.30	--- Telephonic or telegraphic switching apparatus												(2)		
1719	8517.62.41	---- Modems including cable modems and modem cards												(2)		
1720	8517.62.42	---- Concentrators or multiplexers												(2)		
1721	8517.62.49	---- Other												(2)		
1722	8517.62.53	---- Other transmission apparatus for radio-telephony or radio-telegraphy												(2)		
1723	8525.50.00	- Transmission apparatus												(2)		
1724	8525.60.00	- Transmission apparatus incorporating reception apparatus												(2)		
1725	8529.10.21	--- For television reception												(2)		
1726	8529.10.29	--- Other												(2)		
1727	8529.10.30	-- Telescopic, rabbit and dipole antennae for television or radio receivers												(2)		

N°	HS-Code	Description	Treatments													
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other	
1728	8529.10.40	-- Aerial filters and separators												(2)		
1729	8548.10.12	--- Of a kind used in aircraft							(3)(4)							
1730	8548.10.19	--- Other							(3)(4)							
1731	8548.10.22	--- Of primary cells and primary batteries							(3)(4)							
1732	8548.10.23	--- Of electric accumulators of a kind used in aircraft							(3)(4)							
1733	8548.10.29	--- Other							(3)(4)							
1734	8548.10.32	--- Of primary cells and primary batteries							(3)(4)							
1735	8548.10.33	--- Of electric accumulators of a kind used in aircraft							(3)(4)							
1736	8548.10.39	--- Other							(3)(4)							
1737	8548.10.91	--- Of primary cells and primary batteries							(3)(4)							
1738	8548.10.92	--- Of electric accumulators of a kind used in aircraft							(3)(4)							
1739	8548.10.99	--- Other							(3)(4)							
1740	8710.00.00	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.													(2)(3)	
1741	8801.00.00	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.													(2)(3)	
1742	8802.11.00	-- Of an unladen weight not exceeding 2,000 kg													(2)(3)	
1743	8802.12.00	-- Of an unladen weight exceeding 2,000 kg													(2)(3)	
1744	8802.20.10	-- Aeroplanes													(2)(3)	
1745	8802.20.90	-- Other													(2)(3)	
1746	8802.30.10	-- Aeroplanes													(2)(3)	
1747	8802.30.90	-- Other													(2)(3)	
1748	8802.40.10	-- Aeroplanes													(2)(3)	
1749	8802.40.90	-- Other													(2)(3)	
1750	8802.60.00	- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles													(2)(3)	
1751	8803.10.00	- Propellers and rotors and parts thereof													(2)(3)	
1752	8803.20.00	- Under-carriages and parts thereof													(2)(3)	
1753	8803.30.00	- Other parts of aeroplanes or helicopters													(2)(3)	
1754	8803.90.10	-- Of telecommunications satellites													(2)(3)	
1755	8803.90.20	-- Of balloons, gliders or kites													(2)(3)	

N°	HS-Code	Description	Treatments													
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other	
1756	8803.90.90	-- Other													(2)(3)	
1757	8804.00.10	- Rotochutes and parts thereof													(2)(3)	
1758	8804.00.90	- Other													(2)(3)	
1759	8805.10.00	- Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof													(2)(3)	
1760	8805.21.00	-- Air combat simulators and parts thereof													(2)(3)	
1761	8805.29.10	--- Ground flying trainers													(2)(3)	
1762	8805.29.90	--- Other													(2)(3)	
1763	8906.10.00	- Warships													(2)(3)	
1764	9018.31.10	--- Disposable syringes		(2)(3)												
1765	9018.31.90	--- Other		(2)(3)												
1766	9018.32.00	-- Tubular metal needles and needles for sutures		(2)(3)												
1767	9018.39.10	--- Catheters		(2)(3)												
1768	9018.39.90	--- Other		(2)(3)												
1769	9018.90.20	-- Intravenous administration sets		(2)(3)												
1770	9301.10.00	- Artillery weapons (for example, guns, howitzers and mortars)								(2)	(3)					
1771	9301.20.00	- Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors								(2)	(3)					
1772	9301.90.00	- Other								(2)	(3)					
1773	9302.00.00	Revolvers and pistols, other than those of heading 93.03 or 93.04.								(2)	(3)					
1774	9303.10.00	- Muzzle-loading firearms								(2)	(3)					
1775	9303.20.00	- Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles								(2)	(3)					
1776	9303.30.00	- Other sporting, hunting or target-shooting rifles								(2)	(3)					
1777	9303.90.00	- Other								(2)	(3)					
1778	9304.00.10	- Air guns, operating at a pressure of less than 7 kgf/cm2								(2)	(3)					
1779	9304.00.90	- Other								(2)	(3)					
1780	9305.10.00	- Of revolvers or pistols								(2)	(3)					
1781	9305.20.00	- Of shotguns or rifles of heading 93.03								(2)	(3)					
1782	9305.91.10	--- Of leather or textile material								(2)	(3)					

N°	HS-Code	Description	Treatments													
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other	
1783	9305.91.90	--- Other									(2) (3)					
1784	9305.99.11	---- Of leather or textile material									(2) (3)					
1785	9305.99.19	---- Other									(2) (3)					
1786	9305.99.91	---- Of leather or textile material									(2) (3)					
1787	9305.99.99	---- Other									(2) (3)					
1788	9306.21.00	-- Cartridges									(2) (3)					
1789	9306.29.00	-- Other									(2) (3)					
1790	9306.30.11	--- .22 calibre cartridges									(2) (3)					
1791	9306.30.19	--- Other									(2) (3)					
1792	9306.30.20	-- Cartridges for riveting or similar tools or for captive-bolt humane killers and parts thereof									(2) (3)					
1793	9306.30.91	--- .22 calibre cartridges									(2) (3)					
1794	9306.30.99	--- Other									(2) (3)					
1795	9306.90.00	- Other									(2) (3)					
1796	9307.00.00	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.									(2) (3)					
1797	9401.51.00	-- Of bamboo or rattan			(3)	(3)										
1798	9401.61.00	-- Upholstered			(3)	(3)										
1799	9401.69.00	-- Other			(3)	(3)										
1800	9403.30.00	- Wooden furniture of a kind used in offices			(3)	(3)										
1801	9403.40.00	- Wooden furniture of a kind used in the kitchen			(3)	(3)										
1802	9403.50.00	- Wooden furniture of a kind used in the bedroom			(3)	(3)										
1803	9403.60.10	-- Fume cupboards			(3)	(3)										
1804	9403.60.90	-- Other			(3)	(3)										
1805	9403.81.00	-- Of bamboo or rattan			(3)	(3)										
1806	9504.30.10	-- Pintables or slot machines									(2)					
1807	9504.30.20	-- Parts of wood, paper or plastics									(2)					
1808	9504.30.90	-- Other									(2)					
1809	9504.40.00	- Playing cards									(2)					
1810	9504.90.31	--- Tables designed for use with casino games									(2)					

N°	HS-Code	Description	Treatments													
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other	
1811	9504.90.92	---- Of wood or of plastics										(2)				
1812	9504.90.93	---- Other										(2)				
1813	9508.10.00	- Travelling circuses and travelling menageries				(2) (3)										
1814	9601.10.00	- Worked ivory and articles of ivory				(2) (3)										
1815	9601.90.10	-- Worked mother-of-pearl or tortoise-shell and articles of the foregoing				(2) (3)										
1816	9601.90.91	--- Cigar or cigarette cases, tobacco jars; ornamental articles				(2) (3)										
1817	9601.90.99	--- Other				(2) (3)										
1818	9602.00.10	- Gelatin capsules for pharmaceutical products		(2)(3)												
1819	9613.80.10	-- Piezo-electric lighters for stoves and ranges							(2)							
1820	9613.80.20	-- Cigarette lighters or table lighters of plastics							(2)							
1821	9613.80.30	-- Cigarette lighters or table lighters, other than of plastics							(2)							
1822	9613.80.90	-- Other							(2)							
1823	9702.00.00	Original engravings, prints and lithographs.										(2)(3)				
1824	9703.00.10	- Of metal										(2)(3)				
1825	9703.00.20	- Of stone										(2)(3)				
1826	9703.00.30	- Of plastics										(2)(3)				
1827	9703.00.40	- Of wood										(2)(3)				
1828	9703.00.50	- Of clay										(2)(3)				
1829	9703.00.90	- Of other materials										(2)(3)				
1830	9705.00.00	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest.										(2)(3)				
1831	9706.00.00	Antiques of an age exceeding one hundred years.										(2)(3)				

Notes: (E): Please refer to Customs Tariff 2010 and Annex 1 of Subdegree 209 dated 31 December, 2007

## **ANNEX 2**

**To Anukret No. 209 ANK.BK dated 31 December 2007**

### **Explanatory Notes for the Enforcement of The List of Prohibited and Restricted Goods**

#### **I- Definition:**

Prohibited and Restricted Goods are goods whose imports or exports subject to a certain conditions for any of the following purposes:

- The protection of national security;
- The protection of public order and standards of decency and morality;
- The protection of human, animal or plant life or health;
- The protection of national treasures of artistic, historic or archaeological value;
- The conservation of natural resources;
- The compliance with the provisions of any legislation of The Kingdom of Cambodia currently in force;
- The fulfillment of obligations under the Charter of the United Nations.

The list shall be determined by the Royal Government of Cambodia in accordance with provisions of Article 8 of the Law on Customs promulgated by Reach Kram No NS/RKM/0707/017 dated 20 July 2007.

Import or export of any item in the list is subject to:

- Absolute prohibition on import or export or,
- License, permit, or certificates as well as other legal documents in similar form, prior to its import or export, or under other specific treatment required by competent authorities of the government including relevant technical ministries or agencies in accordance with laws and regulations of the Kingdom of Cambodia currently in force.

#### **II- Notes:**

1- The list shall not be applicable to import or export of non-commercial purposes such as sample, personal effects, stuff of moving accommodation, or others in similar kinds. However, import or export of non-commercial purposes of items subject



to absolute prohibition on import/export or and items of high-risk of public security shall not be eligible for the above exemption.

**2-** Product of animal origin which belongs to the CITES' list but not precisely specified in the sub-decree due to technical issue shall subject to CITES permit on its import/export.

**3-** Due to technical issue of the customs tariff, the list cannot be included the following prohibited and restricted items:

- Right-hand drive vehicle;
- A number of used commodities such as computers, shoes, bags, battery etc.
- Religious books, Politics books, Pornography, Advertisement Pictures, and other kinds of printed documents prohibited by law;
- Goods of IPR infringement, fake items, and goods of monopoly right infringement.

**4-** Import of instruments or technical equipment for airplane shall have permission from Civil Aviation Authority.

**5-** “All kinds of used equipment of cold” and “brand new equipment of cold consuming ozone depletion substance” shall have import permission from the Ministry of Environment.

**6-** All imported goods shall be in compliant with the Industrial Standard of Cambodia and Quality and Safety Standard.

**7-** Seeds of crops and other seeds which are not stated in the list shall be subject to the same treatments of those of seeds in the list in accordance with the existing regulations relevant to agriculture materials.

**8-** For those exported goods whose Animal Health Certificate, Phytosanitary Certificate, Fishery Health Certificate, or other certificates are required by exporting country, exporter shall request those certificate from the Ministry of Agriculture Forestry and Fishery or from other relevant competent authorities.

**9-** Export of Mines shall have permission from the Ministry of Industry Mines and Energy.

**10-** Import permit from the Ministry of Health shall be required for items in chapter 28 and chapter 29 which are used as input materials for medicinal manufacture,

and/or listed in the list of Narcotics Drugs, Psychotropic Substance, and Drug Precursors. Otherwise, the rest of items in the two chapters shall acquire permission from the Ministry of Industry Mines and Energy.

**11-** Import permit from the Ministry of Agriculture Forestry and Fishery shall be required for animal medicines which are not stated clearly in the list.

**12-** In case where import/export permit from the Council of Development for Cambodia (CDC) is available, there shall be no need permit from competent ministries or agencies, except that goods are under restriction of transportation due to public safety and security reasons.

**13-** Considering the needs of management, physical examination, decentralization of authority issues, and the capability of electronic linkage of information among all customs offices around the country, goods in the list which already acquired permit from competent authority to import/export in the form of package of more than once through more than one border check-points, they shall be placed under temporarily-specific control from the Customs and Excise Department and/or the Department of Camcontrol.

### **III- Treatment Codes:**

(1) : Subject to the existing customs formality in-force which merely requires to lodge the Single Administrative Document (SAD) with supporting documents such as invoice, packing list, and bill of transportation during importation/exportation at the border check-points. This treatment shall not require any permission prior to importation/exportation, except goods are under preferential regime in part or as a whole of duty and taxes or other kinds of preferences.

(2) : License, import permission, or other legal documents in similar forms are required on import from competent ministries or agencies.

(3) : License, export permission, or other legal documents in similar forms are required on export from competent ministries or agencies.

(4) : Import is absolutely prohibited.

(5) : Export is absolutely prohibited.

(6) : Both import and export are absolutely prohibited.

(7) : Animal Health Certificate shall be required under the request of importing country.

(8) : Phytosanitary Certificate shall be required under the request of importing country.

(9) : Fishery Certificate from exporting country shall be required.

#### **IV- How to Read the List:**

##### **1- Acronyms:**

CDC: Council of Development of Cambodia

MAFF: Ministry of Agriculture Forestry and Fishery

MEF: Ministry of Economy and Finance

MIME: Ministry of Industry Mines and Energy

MOC: Ministry of Commerce

MOCFA: Ministry of Culture and Fine Arts

MOD: Ministry of Defense

MOE: Ministry of Environment

MOH: Ministry of Health

MOI: Ministry of Interior

MPTC: Ministry of Post and Telecommunication

NBC: National Bank of Cambodia

SAD: Single Administrative Document

2- Each treatment code shall be read under which ministry or agency where it is located.

Example: (2) locates in the column of MIME, this means License, import permission, or other legal document in similar form is required on import from the MIME or other competent agency under MIME.

3- For (4), (5), and (6) are the cases of *absolute prohibition* and it shall not be under control of any ministry or agency, but it shall be directly under the control of the Royal Government of Cambodia.

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**KINGDOM OF CAMBODIA**  
**Nation Religion King**

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**ROYAL GOVERNMENT OF CAMBODIA**

**N° 208 ANK.BK**

**ANUKRET**

**ON**

**THE MODIFICATION OF NOTE II ANNEX 2**  
**OF THE SUB-DECREE No. 209 DATED 31 DECEMBER 2007**  
**ON THE IMPLEMENTATION OF THE LIST OF PROHIBITED**  
**AND RESTRICTED GOODS**

**The Royal Government of Cambodia**

- *Seen the Constitution of the Kingdom of Cambodia;*
- *Seen Preah Reach Kret No NS/RKT/0908/1055, dated 25 September 2008, on the Establishment of the Royal Government of Cambodia;*
- *Seen Preah Reach Kram No. 02/NS/94 dated 20 July 1994, promulgating the Law on the Organization and Functioning of the Council of Ministers;*
- *Seen Preah Reach Kram No. NS/RKM/0196/16 dated 24 January 1996 promulgating the Law on the Establishment of the Ministry of Commerce;*
- *Seen Preah Reach Kram No. NS/RKM/0196/18 dated 24 January 1996 promulgating the Law on the Establishment of the Ministry of Economy and Finance;*
- *Seen Preah Reach Kram No. NS/RKM/0707/017 dated 20 July 2007, promulgating the Law on Customs;*
- *Seen Anukret No. 04 ANK.BK dated 20 January 2000, on the Organization and Functioning of the Ministry of Economy and Finance;*
- *Seen Anukret No. 91 ANK.BK dated 01 August 2007, on the Organization and Functioning of the Ministry of Commerce;*
- *Seen Anukret No. 209 ANK.BK dated 31 December 2007, on the Implementation of the List of Prohibited and Restricted Goods;*
- *Referred to the Proposal from the Minister of the Ministry of Commerce.*

**HEREBY DECIDES**

**Article 1.-**

Modify the meaning of the Note II Annex 2 of the Sub-decree N° 209 ANK.BK dated 31 December 2007 on the Enforcement of the List of Prohibited and Restricted Goods from “ *This list shall not be applicable to import or export of non-commercial purposes such as sample, personal effects, stuff of moving* ”

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*accommodation, or others in similar kinds. However, import or export of non-commercial purposes of items subject to absolute prohibition on import/export or and items of high-risk of public security shall not be eligible for the above exemption.” to “ This list shall not be applicable to import or export of non-commercial purposes such as sample, personal effects, stuff of moving accommodation, or others in similar kinds as well as exports of commercial purpose of wooden products (of domestic planted trees), bamboo, rattan, palm trees, reeds, or liana, which is handicraft of less than 5 kilograms per unit for households, decorative items, and statues. However, import or export of non-commercial purposes of items subject to absolute prohibition on import/export or and items of high-risk of public security shall not be eligible for the above exemption.”*

**Article 2.-**

Any regulations contradict to this Anukret shall be null and void.

**Article 3.-**

Minister in charge of the Council of Ministers; Minister of Economy and Finance; Minister of Commerce; Minister of Agriculture, Forestry and Fishery; Minister of Health; Minister of Industry, Mine and Energy; Ministers, Secretaries of State of concerned ministries and institutions, Governors of all provinces and cities; and Committee for Private Sector Development shall respectively implement this Anukret from the date of signature herein.

Phnom Penh, 08 September 2011

**Prime Minister**

Signature

**Samdach Akka Moha Sena Padei Techo HUN SEN**

**Having submitted to**

**Samdech Akka Moha Sena Padei Techo**

**HUN SEN Prime Minister for Signatory**

**Senior Minister, Minister of the Ministry of Commerce**

Signature

**Cham Prasidh**

**Copied to:**

- Ministry of the Royal Palace
- Secretariat General of Constitutional Council
- Secretariat General of the Senate
- Secretariat General of the National Assembly
- Secretary General of Royal Government
- Cabinet of Samdech Akka Moha Sena Padei Techo  
**HUN SEN Prime Minister of the Kingdom of Cambodia**
- Cabinet of H.E. Lork Chumteav Deputy Prime Minister
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**KINGDOM OF CAMBODIA**

**Nation Religion King**

**ROYAL GOVERNMENT OF CAMBODIA**

**N° 21 ANK.BK**

**ANUKRET**

**ON**

**TRADE FACILITATION THROUGH RISK MANAGEMENT**

- *Having seen the Constitution of the Kingdom of Cambodia;*
- *Having seen the Royal Decree NS/RKT/0704/001, dated 13 July 2004, on the promulgating of additional of law of the Constitution aiming at ensuring normal functioning of national agencies;*
- *Having seen the Royal Decree NS/RKT/0704/124, dated 15 July 2004, on the Appointment of the Royal Government of the Kingdom of Cambodia;*
- *Having seen the Royal Decree No. 02/NS/94 dated 20 July 1994 promulgating the Law on the organization and Functioning of the Council of Ministers;*
- *Having seen the Government Decision No.12/2004 dated March 22, 2004, on the Establishment of a Special Inter-Ministerial Task Force on Trade Facilitation and Investment Climate;*
- *Having seen the Government Decision No.44 SSR dated July 26, 2004, on the establishment of Committee for Private Sector Development;*
- *Having seen the Government Decision No.46 SSR dated August 11, 2004, on the establishment of Sub-Committee for Private Sector Development;*
- *Having seen the Government Decision No.32 SSR dated August 26, 2004, on the correction of name of Committee for Private Sector Development and the increase of member of Sub-Committee of Small and Medium Enterprises;*
- *Referring to Government Announcement No. 90 SCN, dated December 06, 2005.*
- *Referring to the open meeting of Committee for Private Sector Development dated February 27, 2006 on Risk Management Strategies.*
- *Referring to the necessities of work*

**HEREBY DECIDED**  
**CHAPTER 1**  
**INTER-AGENCY COORDINATION GROUP**

**ARTICLE 1.-**

An Inter-Agency Coordination Group is hereby established to enhance the effective management of import and export procedures through the application of risk management. The Inter-Agency Coordination Group has the following tasks:

1. To ensure the balance based on effective risk management between regulatory intervention and trade facilitation among the Ministries and agencies involved the management of import and export operations;
2. To determine the agency roles and responsibilities, to ensure high levels of cooperation and no duplication of activity;
3. To coordinate strategic plans and activities related to the management of import and export operations including agreement on common objectives;
4. To review clearance procedures and inspecting internationally traded goods and, as necessary, develop more effective and efficient procedures for implementation in conjunction with the introduction of electronic clearance mean;
5. To develop and monitor administrative guidelines for the inspection and clearance of imported and exported goods;
6. To publicize a statement of agency roles and responsibilities to provide the international trading community with a clear understanding of processes related to import and export operations; and
7. To monitor the effectiveness and efficiency of clearance procedures and inspect internationally traded goods through the use of risk management and initiate corrective action where required.

**ARTICLE 2.-**

The Inter-Agency Coordination Group will be chaired by the Delegate of the Royal Government of Cambodia, in charge of Customs and Excise Department (CED) and the members comprise of:

- Representatives of Customs and Excise Department (CED),
- Representatives of Cambodian Import Export Inspection and Fraud Repression Department (CamControl),

- Representatives of related units under Ministry of Commerce (MOC),
- Representatives of Ministry of Health (MOH),
- Representatives of Ministry of Agriculture Forestry and Fisheries (MAFF),
- Representatives of Ministry of Industry, Mines and Energy (MIME),
- Representatives of Cambodia Special Economic Zone Committee
- Representatives of related Government bodies specified by Anukret.

Coordination Group will report to the Sub-Committee for Trade Facilitation and have the right to use the stamp of Customs and Excise Department.

**ARTICLE 3.-**

For the purposes of this Anukret, members of the Inter-Agency Coordination Group are referred to as “Representative of Specialized Agencies”.

**CHAPTER 2**  
**ADMINISTRATIVE PROCEDURES**

**ARTICLE 4.-**

Information about goods and declaration is to be submitted to CED. Prior to the introduction of electronic data submission, traders are required to submit only one copy of the Customs Declaration and of the supporting documents.

Following the availability of electronic data submission, traders providing data electronically, will not be required to submit hard copy data.

**ARTICLE 5.-**

The Customs and Excise Department is a single leading agency with responsibility for inspecting goods at the international checkpoints. In case where inspection is to be conducted by other agency accordance to risk identification, this inspection must be carried out together at once under the coordination of the Customs and Excise Department.”

**ARTICLE 6.-**

Based on risk profiles and administrative guidelines developed under the direction of the Inter-Agency Coordination Group, CED will:

1. Release goods
2. Undertake specific actions (e.g. further documentary checks, scanning or physical inspection) where it is within their mandate and competency to do so; or



3. Convey details information of goods to other specialized agencies to consider the need for additional information, for CED to be able to undertake inspection on their behalf or for other specific actions.

**ARTICLE 7.-**

CamControl, MOC, MOH, MAFF, and MIME have overall policy responsibility for particular commodities or products, as determined from time to time by the Royal Government of Cambodia. For these products, the specialized agencies are generally responsible for ensuring compliance with international obligations, ensuring compliance with national laws and regulations governing the control of these products, and managing risks to the achievement of these objectives. These agencies will establish clear risk based selectivity criteria for these particular commodities.

**ARTICLE 8.-**

Where it has been determined that goods are:

- Prohibited or restricted goods;
- Goods determined to be high risk; or
- Goods subject to other agency requirements; and,

These goods are required to be inspected prior to clearance and release. The requirements of all agencies must be satisfied through a single inspection and no duplication of the inspection process.

**ARTICLE 9.-**

In all cases, any decision to physically examine goods must be based on identified risk, conducted as a single inspection. CED shall provide report about the inspection.

**CHAPTER 3**

**INTER-AGENCY AGREEMENTS**

**ARTICLE 10.-**

Inter-Agency agreements are to be introduced between CED and representative of other specialized agencies, including CamControl, MOC, MOH, MAFF and MIME, which detail their respective roles and responsibilities.

**ARTICLE 11.-**

Inter-Agency agreements shall address the circumstances under which CED should details information of goods to other specialized agencies and conveyance procedures.

**ARTICLE 12.-**

Inter-Agency agreements will determine the specific products and commodities for which representative of specialized agencies have been given the responsibility in term of policy by the Royal Government of Cambodia through the tariff classification at the eight digit of existing Cambodia Customs Tariffs published by the Ministry of Economy and Finance.

**ARTICLE 13.-**

Administrative agreements shall ensure that any decision to examine goods is based on risk determined in accordance with this Anukret.

**ARTICLE 14.-**

Where representative of specialized agencies responsible of managing import and export operations requires particular expertise not available within CED and CamControl, experts from the relevant agency shall be made available to CED on request.

**CHAPTER 4**

**RISK-BASED OPERATING PROCEDURES**

**ARTICLE 15.-**

All relevant agencies are to develop and adopt risk based operating procedures relating to the importation, exportation, transportation and storage of goods in accordance with the following principles:

1. Only goods that have been identified as high risk shall be selected for inspection. The inspection shall not be conducted beyond the need for confirming or refuting the initial assessment.

2. In relation to trade documents:

- Documentation requirements should be as minimum as possible for authorities to carry out their responsibilities;

- Documents should only be required to be lodged once; and

- Traders should be able to lodge clearance documents at the point of import, export or clearance.

3. Examination of import or export documents shall precede any physical inspection of cargo. This may confirm or refute concerns about potential risks.

4. Pre-arrival screening and clearance shall be implemented where traders have the ability to provide relevant documents prior to the arrival of goods.

5. Post clearance audit shall be conducted whenever possible.

6. Goods may be inspected away from the border Control Point where appropriate.

**ARTICLE 16.-**

To support the effective management of risk, all representatives of specialized agency are to be provided import and export statistics collected by CED and relating to the import and export of goods for which they have responsibility.

**CHAPTER 5**

**IMPLEMENTATION, MONITORING AND ASSESSMENT**

**ARTICLE 17.-**

All representatives of specialized agency shall:

1. Assess the situation of management of import and export operations and develop action plans that address potential areas of cooperation and coordination between relevant agencies`;

2. Develop, implement and disseminate inter-agency guidelines and support these through formal inter-agency agreements;

3. Revise their operational procedures to ensure that all clearances are based on the principles of risk management aiming at reducing the number of inspections conducted, and

4. Consult with private sector about these initiatives.

**ARTICLE 18.-**

Sub-Committee for Trade Facilitation of Committee for Private Sector Development is responsible for monitoring and evaluating the implementation of this Anukret.

**CHAPTER 6**

**FINAL PROVISIONS**

**ARTICLE 19.-**

Future regulations related to inspection and clearance of imported and exported goods shall be consistent with the Policy and Strategy of Trade Facilitation through Risk Management.

**ARTICLE 20.-**

Guidelines for Implementation of Risk Management involved in import and export clearance within ministries and agencies of the Royal Government of Cambodia are in the annex of this Anukret.

**ARTICLE 21.-**

Any provisions that contradict this Anukret shall be considered null and void.

**ARTICLE 22.-**

The Minister of the Office of the Council of Minister of Economy and finance, Minister of Commerce, ministries, secretaries of state, relevant agencies, provincial/municipal governors and Committee for Private Sector Development have the responsibility to implement this Anukret from the signatory date.

Done in Phnom Penh on the 1<sup>st</sup> March 2006

**Prime Minister**

Signature

**Copied to:**

- *Ministry of the Royal palace*
- *Secretariat General of the Senate*
- *Secretariat General of the National Assembly*
- *Cabinet of Samdech Akka Moha Sena Padei Techo **Hun Sen** Prime Minister of the Kingdom of Cambodia*
- *As Article 22*
- *Document - Archive*

**HUN SEN**



**KINGDOM OF CAMBODIA**

**Nation Religion King**

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**Council of Ministers**

**N°. 506 SCN**

Phnom Penh, 26 March 2009

**Deputy Prime Minister, Minister in charge of the Council of Ministers**

To

- His Excellency Deputy Prime Minister, Minister of Economy and Finance
- His Excellency Senior Minister, Minister of Commerce
- His Excellency Delegate of the Royal Government In Charge of the General Department of Customs and Excise of Cambodia

**Subject:** Progress report related to the implementation of trade facilitation strategy through risk management for year 2008.

**Reference:** - Letter No. 1151 MEF dated 04 March 2009, issued by the Ministry of Economy and Finance.

- Noted of Samdech Akka Moha Sena Padei Techo, the Prime Minister dated 05 March 2009.

Referring to the above subject and references, the Council of Ministers would like to inform H.E that the progress report related to the implementation of trade facilitation strategy through risk management for year 2008, the Royal Government approved as below:

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1. Beside of expanding coverage of the current implemented risk management system to related ministries and institutions, shall not implement another parallel risk management system which could cause doubt and duty overlapping that adding to what is being reduce currently.

2. Regulations being developed related to inspection and import-export clearance shall brotherliness with trade facilitation through risk management policy as complied with article 19 of Anukret 21 ANK dated 01 March 2006; any revision or addition to any related regulations shall consult with the inter-ministries coordination group in advance.

3. Any regulations or explanatories eventually contradict to the principle of Anukret on Trade Facilitation through Risk Management shall be null and void.

4. Shall establish Customs-Private Sector Partnership Mechanism to effectively encourage the cooperation and mutual understanding of each other. This mechanism would promote the law conformity of businessmen, create awareness atmosphere and improve any eventually inactive activities on time, and also facilitate the development of Transactional Value Database to implement the GATT valuation.

5. Shall establish encouragement mechanism in any images for high conformity businessmen as a model for others and involving in tax morality promotion in business environment in Cambodia.

His Excellency please note and respectively implement as your convenience.

**On behalf of Minister in charge of the Council of Ministers  
Secretary of State**

Singature

**Copied to :**

- *Ministry of Interior*
- *Ministry of Environment*
- *Ministry of Industrial Mine and Energy*
- *Ministry of Health*
- *Cabinet of Samdech Prime Minister*
- *Cambodia Special Economic Zone Committee*
- *Inter-Ministries coordination group for Trade Facilitation through Risk Management*  
    *"To be informed"*
- *Document - Archive*

**Hing Thoraksy**

