



29 September 2023
29 September 2023
P.U. (A) 291

WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT
GAZETTE*

PERINTAH DUTI KASTAM (BARANG-BARANG
DI BAWAH PERJANJIAN PERDAGANGAN KEUTAMAAN
DI KALANGAN NEGARA-NEGARA ANGGOTA D-8) 2023

*CUSTOMS DUTIES (GOODS UNDER THE PREFERENTIAL
TRADE AGREEMENT AMONG D-8 MEMBER STATES)
ORDER 2023*

DISIARKAN OLEH/
PUBLISHED BY
JABATAN PEGUAM NEGARA/
ATTORNEY GENERAL'S CHAMBERS

AKTA KASTAM 1967

PERINTAH DUTI KASTAM (BARANG-BARANG DI BAWAH PERJANJIAN PERDAGANGAN KEUTAMAAN DI KALANGAN NEGARA-NEGARA ANGGOTA D-8) 2023

PADA menjalankan kuasa yang diberikan oleh subseksyen 11(1) Akta Kastam 1967 [*Akta 235*], Menteri membuat perintah yang berikut:

Nama dan permulaan kuat kuasa

1. (1) Perintah ini bolehlah dinamakan **Perintah Duti Kastam (Barang-Barang di bawah Perjanjian Perdagangan Keutamaan di kalangan Negara-Negara Anggota D-8) 2023**.

(2) Perintah ini mula berkuat kuasa pada 1 Oktober 2023.

Tafsiran

2. Dalam Perintah ini—

“Anggota Pejanji” ertinya mana-mana negara yang merupakan pihak kepada Perjanjian Perdagangan Keutamaan di kalangan Negara-Negara Anggota D-8;

“Negara-Negara Anggota D-8” ertinya negara Bangladesh, Indonesia, Iran, Malaysia, Mesir, Nigeria, Pakistan dan Turkiye; dan

“Perjanjian Perdagangan Keutamaan” ertinya perjanjian di kalangan Negara-Negara Anggota D-8 yang ditandatangani di Bali, Indonesia pada 13 Mei 2006.

Duti import

3. (1) Tertakluk kepada peruntukan Jadual Pertama, duti import hendaklah dilevi ke atas, dan dibayar oleh pengimport, berkenaan dengan barang-barang yang dinyatakan dalam Jadual Kedua, yang berasal dari Bangladesh, Indonesia, Iran, Mesir, Nigeria, Pakistan dan Turkiye, mengikut kadar duti import yang dinyatakan dalam ruang (5) Jadual Kedua, yang diimport ke dalam Malaysia.

(2) Jika kadar duti import dinyatakan dalam ruang (5) Jadual Kedua berkenaan dengan jenis barang-barang tertentu, maka kadar itu hendaklah dilevi ke atas dan hendaklah dibayar oleh pengimport sebagai ganti duti import penuh yang sepadan yang dikenakan di bawah Perintah Duti Kastam 2022 [P.U. (A) 114/2022] hanya berkenaan dengan barang-barang dari jenis yang dibuktikan hingga memuaskan hati Ketua Pengarah sebagai telah berasal dari Bangladesh, Indonesia, Iran, Mesir, Nigeria, Pakistan dan Turkiye.

(3) Dalam hal barang-barang yang tertakluk kepada duti import yang diimport pada atau dengan mana-mana orang yang memasuki Malaysia atau dalam bagasi orang itu dan dimaksudkan untuk kegunaan bukan komersial (kecuali kenderaan bermotor, minuman beralkohol, spirit, tembakau dan rokok) duti kastam pada kadar sama rata sepuluh peratus *ad valorem* hendaklah dilevi ke atas dan dibayar oleh pengimport itu berkenaan dengan barang-barang itu.

(4) Berhubung dengan barang-barang yang tidak dinyatakan dalam Jadual Kedua, duti import hendaklah dilevi ke atas barang-barang itu mengikut kadar penuh yang dinyatakan dalam Perintah Duti Kastam 2022.

Tafsiran kadar yang dinyatakan dalam Jadual Kedua

4. Melainkan jika dinyatakan sebaliknya, kadar yang dilevi di bawah subperenggan 3(1) hendaklah mengikut kiraan peratusan nilai barang-barang.

Singkatan dan simbol

5. Singkatan dan simbol yang digunakan dalam Jadual Kedua hendaklah mempunyai erti sebagaimana yang dinyatakan dalam Jadual Ketiga.

Rukun tafsiran Jadual

6. Tafsiran Jadual Kedua kepada Perintah ini hendaklah mematuhi rukun tafsiran Jadual Pertama kepada Perintah Duti Kastam 2022.

Pembatalan

7. Perintah Duti Kastam (Barang-Barang di bawah Perjanjian Perdagangan Keutamaan di kalangan Negara-Negara Anggota D-8) 2013 [*P.U. (A) 328/2013*] dibatalkan.

CUSTOMS ACT 1967

CUSTOMS DUTIES (GOODS UNDER THE PREFERENTIAL TRADE AGREEMENT AMONG
D-8 MEMBER STATES) ORDER 2023

IN exercise of the powers conferred by subsection 11(1) of the Customs Act 1967 [Act 235], the Minister makes the following order:

Citation and commencement

1. (1) This order may be cited as the **Customs Duties (Goods under the Preferential Trade Agreement among D-8 Member States) Order 2023**.

(2) This Order comes into operation on 1 October 2023.

Interpretation

2. In this Order—

“Contracting Member” means any state which is a party to the Preferential Trade Agreement among the D-8 Member States;

“D-8 Member States” means the countries of Bangladesh, Indonesia, Iran, Malaysia, Egypt, Nigeria, Pakistan and Turkiye; and

“Preferential Trade Agreement” means an agreement among D-8 Member States signed at Bali, Indonesia on 13 May 2006.

Import duty

3. (1) Subject to the provision of the First Schedule, an import duty shall be levied on, and paid by the importer, in respect of goods specified in the Second Schedule, originating from Bangladesh, Indonesia, Iran, Egypt, Nigeria, Pakistan and Turkiye, at the rate of the import duty specified in column (5) of the Second Schedule, imported into Malaysia.

(2) Where an import duty rate is specified in column (5) of the Second Schedule in respect of particular class of goods, such rate shall be levied on and shall be paid by the importer in lieu of the corresponding full import duty imposed under the Customs Duties Order 2022 [P.U. (A) 114/2022] only in respect of goods of the class which are shown to the satisfaction of the Director General to have originated from Bangladesh, Indonesia, Iran, Egypt, Nigeria, Pakistan and Turkiye.

(3) In the case of goods subject to import duty imported on or with any person entering Malaysia or in the baggage of such person and is intended for non-commercial use (except motor vehicles, alcoholic beverages, spirits, tobacco and cigarettes) a customs duty at a flat rate of ten per cent *ad valorem* shall be levied on and paid by the importer in respect of such goods.

(4) In relation to goods not specified in the Second Schedule, an import duty shall be levied on such goods at the full rates specified in the Customs Duties Order 2022.

Interpretation of rates specified in Second Schedule

4. Unless otherwise specified, the rates levied under subparagraph 3(1) shall be expressed as the percentage of the value of goods.

Abbreviations and symbols

5. The abbreviations and symbols used in the Second Schedule shall have the meaning as specified in the Third Schedule.

Rules of interpretation of Schedule

6. The interpretation of the Second Schedule to this Order shall comply with the rules for the interpretation of the First Schedule to the Customs Duties Order 2022.

Revocation

7. The Customs Duties (Goods under the Preferential Trade Agreement among D-8 Member States) Order 2013 [P.U. (A) 328/2013] is revoked.

JADUAL PERTAMA/*FIRST SCHEDULE*
[Subperenggan 3(1)/*Subparagraph 3(1)*]

BAHAGIAN I/*PART I*

RULES OF ORIGIN
FOR THE PREFERENTIAL TRADE AGREEMENT (PTA)
AMONG THE D-8 MEMBER STATES

These Rules may be called the Rules of Origin under the Preferential Trade Agreement among D-8 Member States (hereinafter referred to as “D-8 PTA”), pursuant to Article 12 of D-8 PTA. These Rules shall be annexed to the D-8 PTA and form an integral part thereof.

Rule 1

Definitions

For the purposes of these Rules—

- (a) “CIF value” means the price actually paid or payable to the exporter for the goods when the goods are unloaded from the carrier, at the port of importation. The value includes the cost of the goods, insurance and freight necessary to deliver the goods to the named port of destination;
- (b) “Consignment” means goods which are either sent simultaneously from one exporter to one consignee or covered by a single transport document covering their shipment from the exporter to the consignee or, in the absence of such a documents, by a single invoice;
- (c) “Customs Value” means the transaction value of imported goods, which is the price actually paid or payable for the goods when sold for export to the country of importation, including other leviable charges and adjustment. In cases where the Customs value cannot be determined on

the basis of transaction value, it will be determined using one of the following methods:

- (i) the transaction value of identical goods;
 - (ii) the transaction value of similar goods;
 - (iii) the deductive value method;
 - (iv) the computed value method; or
 - (v) the fall-back method.
- (d) “Ex-Works Price” means the price paid or payable for the good to the manufacturer in the Contracting Member’s territory in whose undertaking the last working or processing is carried out, provided that the price includes the value of all the materials used, excluding any internal taxes which are, or may be repaid when the good obtained is exported;
- (e) “Indirect Material” means a good used in the production, testing or inspection of a good but not physically incorporated into the goods, or a good used in the maintenance of buildings or the operation of equipment associated with the production of a good, including—
- (i) fuel and energy;
 - (ii) tools, dies, and moulds;
 - (iii) parts and materials used in the maintenance of equipment and buildings;
 - (iv) lubricants, greases, compounding materials, and other materials used in production or used to operate equipment and buildings;
 - (v) gloves, glasses; footwear, clothing, safety equipment, and supplies;
 - (vi) equipment, devices, and supplies used for testing or inspecting the goods;
 - (vii) catalysts and solvents; and

- (viii) any other goods that are not incorporated into the goods but whose use in the production of the goods can reasonably be demonstrated to be part of that production;
- (f) “Materials” means ingredients, parts, components, subassembly and/or goods that were physically incorporated into other goods or were subject to a process in the production of other goods;
- (g) “Non-originating Material” used in production means any material whose country of origin is other than that of Contracting Members and any material whose origin cannot be determined;
- (h) “Originating Goods” means goods that qualify as originating in accordance with the provisions of Rules of Origin of D-8 PTA;
- (i) “Production” means methods of obtaining goods including manufacturing, producing, assembling, processing, raising, growing, breeding, mining, extracting, harvesting, fishing, trapping, gathering, collecting, hunting and capturing; and
- (j) “Territories” means territories of Contracting Members including territorial waters.

Rule 2

Origin Criteria

Products covered by the D-8 PTA imported into a Contracting Member’s territory from another Contracting Member’s territory which are consigned directly within the meaning of Rule 7, shall be eligible for preferential treatment if they conform to the origin requirements under any one of the following conditions:

- (a) products which are wholly obtained or produced as set out and defined in Rule 3; or

- (b) products not wholly obtained or produced provided that the said products are eligible under Rule 4.

Rule 3

Wholly Obtained or Produced Products

1. Within the meaning of Rule 2(a), the following shall be considered as wholly produced or obtained in a Contracting Member's territory:

- (a) plant and plant products harvested, picked or gathered there;
- (b) live animals born and raised there;
- (c) products obtained from live animals referred to in paragraph (b) above;
- (d) products obtained from hunting, trapping, fishing, aquaculture, gathering or capturing conducted there;
- (e) minerals and other naturally occurring substances, not included in paragraphs (a) to (d) above, extracted or taken from its soil, waters, seabed or beneath their seabed;
- (f) goods taken from the waters, seabed or beneath the seabed outside the territorial waters of that Contracting Member; provided that that Contracting Member has the rights to exploit such waters, seabed and beneath the seabed in accordance with international law;
- (g) goods of sea fishing and other marine products taken from the high seas by vessels registered with a Contracting Member or entitled to fly the flag of that Contracting Member;
- (h) goods processed and/or made on board factory ships registered with a Contracting Member or entitled to fly the flag of that Contracting Member, exclusively from products referred to in paragraph (g) above;
- (i) used articles which no longer can perform their original purpose and are not capable of being restored or repaired and are fit only for disposal or recovery of parts of raw materials, or for recycling purposes;
- (j) waste and scrap resulting from manufacturing operations conducted there; and

(k) goods obtained or produced in a Contracting Member's territory solely from products referred to in paragraphs (a) to (j) above.

2. The terms "their vessels" and "their factory ships" in paragraph 1(g) and (h) shall apply only to vessels and factory ships—

- (a) which are registered or recorded in a Contracting Member's territory; or
- (b) which sail under the flag of a Contracting Member; or
- (c) which are owned to an extent of at least 50 per cent by nationals of a Contracting Member or by a company with its head office in one of Contracting Members territories, of which the manager or managers, Chairman of the Board of Directors or the Supervisory Board, and the majority of the members of such boards are nationals of a Contracting Member and of which, in addition to that, in the case of partnerships or limited companies, at least half of the capital belongs to that Contracting Member or to public bodies or nationals of the said Contracting Member.

Rule 4

Not Wholly Produced or Obtained Products

1. For the purposes of Rule 2(b), a product shall be deemed to be originating if not less than 40 % of ex works price of its content originates from a Contracting Member.

2. For the purposes of calculating local value added content the following method shall apply:

$$\frac{\text{Ex Works Price} - \text{Value of non-Originating Materials}}{\text{Ex Works Price}} \times 100 \geq 40\%$$

3. The value of the non-originating materials shall be—

- (i) the CIF value at the time of importation of the materials; or

- (ii) the earliest ascertained price paid for the materials of undetermined origin in the territory of the Contracting Member where the working or processing takes place.

Rule 5

Cumulative Rule of Origin

Unless otherwise provided for, products which comply with origin requirements provided for in Rule 2 and which are used in the territory of a Contracting Member as materials for a finished product eligible for preferential treatment under the D-8 PTA shall be considered as products originating in the territory of a Contracting Member where working or processing of the finished product has taken place provided that the aggregate D-8 Contracting Members originating content on the final product is not less than 40%.

Rule 6

Minimal Operations and Processes

The following shall in any event be considered as insufficient working or processing to confer the status of origin, whether or not they comply with the requirements of Rule 3, 4 or 5:

- (a) operations to ensure the preservation of products in good condition during transport and storage (such as drying, freezing, keeping in brine, ventilation, spreading out, chilling, placing in salt, sulphur dioxide or other aqueous solutions, removal of damaged parts, and like operations);
- (b) simple operations consisting of removal of dust, sifting or screening, sorting, classifying, matching (including the making-up of sets of articles), washing, painting, cutting;
- (c) changes of packing and breaking up and assembly of consignments;
- (d) simple cutting and slicing;

- (e) affixing of marks, labels or other like distinguishing signs on products or their packaging;
- (f) repacking or placing in bottles, flasks, bags, boxes, fixing on cards or boards and all other packing operations;
- (g) simple mixing of products whether or not of different kinds;
- (h) simple assembly of parts of products to constitute a complete product;
- (i) disassembly;
- (j) slaughter of animals;
- (k) mere dilution with water or another substance that does not materially alter the characteristics of the goods;
- (l) ironing or pressing of textiles;
- (m) husking, partial or total bleaching, polishing, and glazing of cereals and rice;
- (n) operations to colour sugar or form sugar lumps; and
- (o) peeling, stoning and shelling, of fruits, nuts and vegetables.

Rule 7

Direct Consignment

The preferential treatment provided for under the D-8 PTA applies only to products, satisfying the requirements of these Rules which are transported directly among the Contracting Members. However, the products whose transport involves transit through one or more intermediate non-Contracting Member's territory with or without transshipment or temporary storage shall also be eligible for preferential treatment provided that—

- (a) the transit entry is justified for geographical reasons or by consideration related exclusively to transport requirements;
- (b) the products have not entered into trade or consumption there;
- (c) the products have not undergone any operation there other than unloading and reloading or any operation required keeping them in good condition; and
- (d) evidence that the conditions set out in (a), (b) and (c) above have been complied with, such as Bill of Lading or a single transport document

covering the passage from the exporting country through the country of transit.

Rule 8
Treatment of Packing

1. Where for purposes of assessing customs duties, a Contracting Member treats products separately from their packing; it may also, in respect of its imports consigned from another Contracting Member, determine separately the origin of such packing.
2. Where paragraph (1) above is not applied, packing shall not be taken into account in determining the origin of the product.
3. Packing material and containers exclusively used for the transportation of a product shall not be taken into account in determining the origin of the product.

Rule 9
Accessories, Spare Parts and Tools

The origin of accessories, spare parts, tools and instructional or other information materials presented with the goods therewith shall not be taken into account in determining the origin of the goods, provided that such accessories, spare parts, tools and information materials are classified and customs duties collected with the goods by the importing Contracting Member.¹

¹ Accessories, spare parts and tools dispatched with a piece of equipment, machine, apparatus or vehicle, which are part of the normal equipment and included in the price thereof or which are not separately invoiced, shall be regarded as one with the piece of equipment, machine, apparatus or vehicle in question.

Rule 10
Treatment of Indirect Materials

Unless otherwise provided, for the purpose of determining the origin of goods, the origin of indirect materials, or the materials used in its manufacture which do not remain in the goods or form part of the goods, shall not be taken into account.

Rule 11
Classification of Goods

For the purposes of these Rules, goods, materials and products shall be classified in accordance with the General Rules of Interpretation of Harmonized System.

Rule 12
Re-importation of Exported Goods

If originating goods exported from a Contracting Member are re-imported, they must be considered as non-originating, unless it can be demonstrated to the satisfaction of the customs authorities that—

- (a) the returning goods are the same as those exported; and
- (b) they have not undergone any operation beyond that necessary to preserve them in good condition while in that country or while being exported.

Rule 13
Exhibitions

1. Originating products, sent for exhibition outside a Contracting Member's territory and sold after the exhibition for importation into a Contracting Member's territory shall enjoy the preferential treatment under the D-8 PTA provided it is shown to the satisfaction of the Customs authorities that—

- (a)* an exporter has consigned these products from a Contracting Member's territory to the country in which the exhibition is held and has exhibited them there;
- (b)* the products have been sold or otherwise disposed of by that exporter to a person in a Contracting Member's territory;
- (c)* the products have been consigned during the exhibition or immediately thereafter in the country in which they were sent for exhibition; and
- (d)* the products have not, since they were consigned for exhibition, been used for any purpose other than for demonstration at the exhibition.

2. A D-8 Certificate of Origin must be issued or made out in accordance with the provisions of D-8 PTA and submitted to the Customs authorities of the importing country in the normal manner. The name and address of the exhibition must be indicated thereon. Where necessary, additional documentary evidence of the conditions under which they have been exhibited may be required.

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

Rule 14 **Prohibition**

Any Contracting Member may, subject to notification to the D-8 Secretariat, prohibit importation of products containing any inputs originating from any non-Contracting Member's territory with which it does not want to have economic and commercial relations.

Rule 15

D-8 Certificate of Origin and Operational Certification Procedures

1. A claim that products shall be accepted as eligible for preferential treatment shall be supported by a D-8 Certificate of Origin issued by the Customs or the relevant competent authorities designated by the respective Governments of the exporting Contracting Members and notified to the other Contracting Members in accordance with the Operational Certification Procedures, as set out in the Attachment.
2. The Attachment and its Appendix shall form an integral part of the D-8 Rules of Origin.

Rule 16

Dispute Settlement

1. Any dispute that may arise among the Contracting Members regarding the implementation or interpretation of the provisions of the D-8 Rules of Origin, shall be dealt in accordance with Article 26 of the D-8 PTA.
2. In all cases, the settlement of disputes between the importer and the customs authorities of the importing country shall be under the legislation of the said country.

Rule 17

Penalties

In accordance with national legislation, penalties shall be imposed on any person who draws up, or causes to be drawn up, a document which contains incorrect information for the purpose of obtaining a preferential treatment for products.

Rule 18

Free Zones

1. Contracting Members shall take all necessary steps to ensure that products traded under cover of a D-8 Certificate of Origin, which in the course of transport, use a free zone

situated in their territory, are not substituted by other goods and do not undergo handling other than normal operations designed to prevent their deterioration.

2. By means of an exemption to the provisions contained in paragraph 1, when products originating in a Contracting Member's territory are imported into a free zone under cover of a D-8 Certificate of Origin and undergo treatment or processing, the authorities concerned shall issue a new D-8 Certificate of Origin at the exporter's request, if the treatment or processing undergone is in conformity with the provisions of this Attachment and the D-8 Rules of Origin.

Rule 19

Goods in Transit and Storage

Goods which conform to the provisions of D-8 Rules of Origin and which on the date of entry into force of the D-8 PTA are either being transported or are being held in a Contracting Member's territory in temporary storage, in bonded warehouses or in free zones, may be accepted as originating products subject to the submission, within four months from the date of entry into force of the D-8 PTA, to the customs authorities of the importing country of D-8 Certificate of Origin, drawn up retrospectively, and of any documents that provide supporting evidence of the conditions of transport.

Rule 20

Review and Modification

1. The D-8 Rules of Origin may be reviewed and modified as and when necessary upon request of a Contracting Member as per procedure under Article 30 of the D-8 PTA.

2. Notwithstanding paragraph 1 of this Rule, the Attachment and its Appendix shall be modified and reviewed in accordance with the provision of Article 14 of the Attachment.

BAHAGIAN II/*PART II*

OPERATIONAL CERTIFICATION PROCEDURES FOR THE RULES OF ORIGIN
UNDER THE PREFERENTIAL TRADE AGREEMENT (PTA)
AMONG THE D-8 MEMBER STATES

PART I

ISSUANCE OF D-8 CERTIFICATE OF ORIGIN

Article 1

General Requirements

Products originating in a Contracting Member's territory shall, on importation into the other Contracting Member's territory benefit from the D-8 Preferential Trade Agreement (PTA) upon submission of a D-8 Certificate of Origin, a specimen of which is attached herewith.

Article 2

Procedure for the Issuance of a D-8 Certificate of Origin

1. A D-8 Certificate of Origin shall be issued by the Customs or the relevant competent authorities designated by the government of the exporting country, herein after referred to as issuing authority, on application having been made in writing by the exporter or, under the exporter's responsibility, by his authorized representative.
2. For this purpose, the exporter or his authorized representative shall fill out both the D-8 Certificate of Origin and the application form, specimens of which are attached herewith. The said form shall be completed in English language and in accordance with the provisions of the domestic law of the exporting country. If they are handwritten, they shall be completed in ink in printed characters. The description of the products must be given in the **Box 7** of the attached forms, which is reserved for this purpose without leaving any blank lines. Where the said box is not completely filled, a horizontal line must be drawn below the last line of the description, the empty space being crossed through.

3. The exporter applying for the issuance of a D-8 Certificate of Origin shall be prepared to submit at any time, at the request of the Customs or the competent authorities of the exporting country where the D-8 Certificate of Origin is issued, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Attachment and D-8 Rules of Origin.

4. A D-8 Certificate of Origin shall be issued by the Customs or the competent authorities of a Contracting Member if the products concerned can be considered as products originating in that Contracting Member's territory and fulfil the other requirements of this Attachment and D-8 Rules of Origin. The origin state of the goods shall be indicated in **Box 3** of the certificate.

5. The authorities issuing the D-8 Certificate of Origin shall take the necessary steps to verify the originating status of the products and the fulfilment of the other requirements of this Attachment and D-8 Rules of Origin. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate. The issuing authorities shall also ensure that the forms referred to in paragraph 2 are duly completed. In particular, they shall check whether the space reserved for the description of the products in **Box 7** has been completed in such a manner as to exclude all possibility of fraudulent additions.

6. A D-8 Certificate of Origin shall be issued and made available to the exporter as soon as actual exportation has been effected or ensured.

Article 3

D-8 Certificate of Origin Issued Retrospectively

1. A D-8 Certificate of Origin may exceptionally be issued after exportation but not later than six months from the date of shipment of the products to which it relates if—

- (a) it was not issued at the time of exportation because of errors or involuntary omissions or special circumstances; or

- (b) it is demonstrated to the satisfaction of the Customs or the competent authorities that a D-8 Certificate of Origin was issued but was not accepted at importation for technical reasons.
2. For the implementation of paragraph 1, the exporter must indicate in his application the place and date of exportation of the products to which the D-8 Certificate of Origin relates, and state the reasons for his request.
 3. A D-8 Certificate of Origin may be issued retrospectively only after verifying that the information supplied in the exporter's application agrees with that in the corresponding file.
 4. A D-8 Certificate of Origin issued retrospectively must be endorsed with the phrase "*ISSUED RETROSPECTIVELY.*"
 5. The endorsement referred to in paragraph 4 shall be inserted in the **Box 6** (Remarks) of the D-8 Certificate of Origin.

Article 4

Issuance of a Duplicate D-8 Certificate of Origin

1. In the event of theft, loss or destruction of a D-8 Certificate of Origin, the exporter may apply to the Customs or the competent authorities which issued it for a duplicate made out on the basis of the export documents in their possession.
2. The duplicate issued in this way must be endorsed with the word "*DUPLICATE.*"
3. The endorsement referred to in paragraph 2 shall be inserted in the **Box 6** (Remarks) of the duplicate D-8 Certificate of Origin.
4. The duplicate, which must bear the date of issue of the original D-8 Certificate of Origin, shall take effect as from that date.

Article 5

Issuance of D-8 Certificate of Origin on the Basis of a D-8 Certificate of Origin Issued or Made out Previously

1. When originating products are placed under the control of a customs office in a Contracting Member's territory, it shall be possible to replace the original D-8 Certificate of Origin by one or more D-8 Certificates of Origin for the purpose of sending all or some of these products elsewhere within that Contracting Member's territory for the customs clearance of the products. In this case, the replacement D-8 Certificate of Origin(s) shall be issued by the customs or the competent authorities under whose control the products are placed.
2. In case that all or part of the products originating in one of the Contracting Members' territory which are imported or placed into the Customs Warehouses under the control of a customs office in a Contracting Member's territory are sent to another Contracting Member's territory, a new D-8 Certificate of Origin must be issued by the customs or the competent authorities under whose control the products are placed. In this case, the origin state shall be indicated in **Box 3** of the D-8 Certificate of Origin.

Article 6

Validity of D-8 Certificate of Origin

1. A D-8 Certificate of Origin shall be valid for six months from the date of issue in the exporting country, and must be submitted within the said period to the customs authorities of the importing country.
2. A D-8 Certificate of Origin which is submitted to the customs authorities of the importing country after the final date for presentation specified in paragraph 1 may be accepted for the purpose of applying preferential treatment, where the failure to submit these documents by the final date set is due to exceptional circumstances which are beyond the control of the exporter.

3. In other cases of belated presentation, the customs authorities of the importing country may accept the D-8 Certificate of Origin where the products have been submitted before the said final date.

Article 7

Submission of D-8 Certificate of Origin

A D-8 Certificate of Origin shall be submitted to the customs authorities of the importing country in accordance with the procedures applicable in that country. The said authorities may require the relevant document to be accompanied by a statement from the importer to the effect that the products meet the conditions required for the implementation of the D-8 PTA.

Article 8

Importation by Instalments

Where, at the request of the importer and on the conditions laid down by the customs authorities of the importing country, dismantled or non-assembled products within the meaning of General Rule 2(a) of the Harmonized System falling within Sections XVI and XVII or heading Nos. 7308 and 9406 of the Harmonized System are imported by instalments, a single D-8 Certificate of Origin for such products shall be submitted to the customs authorities upon importation of the first instalment.

Article 9

Supporting Documents

The documents referred to in Article 2(3) of this Attachment used for the purpose of proving that products covered by a D-8 Certificate of Origin can be considered as products originating in one of the Contracting Members' territory and fulfil the other requirements of this Attachment and D-8 Rules of Origin may consist *inter alia* of the following:

- (a)* direct evidence of the processes carried out by the exporter or supplier to obtain the goods concerned, contained for example in his accounts or internal bookkeeping;
- (b)* documents proving the originating status of materials used, issued or made out in one of the Contracting Members' territory where these documents are used in accordance with domestic law;
- (c)* documents proving the working or processing of materials in one of the Contracting Member's territory, issued or made out in that Contracting Member's territory, where these documents are used in accordance with domestic law;
- (d)* D-8 Certificate of Origin proving the originating status of materials used, issued or made out in a Contracting Member's territory in accordance with this Attachment and D-8 Rules of Origin.

Article 10

Preservation of D-8 Certificate of Origin and Supporting Documents

1. The exporter applying for the issue of a D-8 Certificate of Origin shall keep for at least three years the documents referred to in Article 2(3) of this Attachment.
2. The Customs or the competent authorities of the exporting country issuing a D-8 Certificate of Origin shall keep for at least three years the application form referred to in Article 2(2).
3. The customs authorities of the importing country shall keep for at least three years the D-8 Certificate of Origin submitted to them.

Article 11

Discrepancies and Formal Errors

1. The discovery of slight discrepancies between the statements made in the D-8 Certificate of Origin and those made in the documents submitted to the customs

office for the purpose of carrying out the formalities for importing the products shall not *ipso facto* render the D-8 Certificate of Origin null and void if it is duly established by the customs authority of the importing country that this document does correspond to the products submitted.

2. Obvious formal errors such as typing errors on a D-8 Certificate of Origin should not cause this document to be rejected if these errors are not such as to create doubts concerning the correctness of the statements made in this document.

3. In case that products, which are not eligible for the preferential regime under the D-8 PTA, are listed in the D-8 Certificate of Origin, it shall not affect or delay the products which fulfil the conditions of this Attachment and D-8 Rules of Origin for granting preferential treatment and are listed in the same D-8 Certificate of Origin.

PART II

ARRANGEMENTS FOR ADMINISTRATIVE CO-OPERATION

Article 12

Mutual Assistance

1. Contracting Members shall provide each other with specimen signature(s) and impressions of stamps used by their Customs or the competent authorities for the issuance of D-8 Certificate of Origin and with the addresses and specimen of stamps of the Customs or competent authorities responsible for verifying those certificates.

2. In order to ensure the proper application of this Attachment and D-8 Rules of Origin, the Contracting Members shall assist each other, through the competent Customs administrations and competent and duly authorized bodies, in checking the authenticity of the D-8 Certificate of Origin issued and the correctness of the information given in these documents.

Article 13

Verification of D-8 Certificate of Origin

1. Subsequent verifications of the issued D-8 Certificate of Origin shall be carried out at random or whenever the customs authorities of the importing country have reasonable doubts as to the authenticity of such documents, the originating status of the products concerned or the fulfilment of the other requirements of this Attachment and D-8 Rules of Origin.
2. For the purposes of implementing the provisions of paragraph 1, the Customs or the competent authorities of the importing country shall return the D-8 Certificate of Origin and the invoice or a copy of these documents, to the Customs or the competent authorities of the exporting country giving, where appropriate, the reasons for the enquiry. Any documents and information obtained suggesting that the information given on the D-8 Certificate of Origin is incorrect shall be forwarded in support of the request for verification.
3. The verification shall be carried out by the Customs or the competent authorities of the exporting country. For this purpose, the Customs or the competent authorities shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate.
4. If the Customs authorities of the importing country decided to suspend the granting of preferential treatment to the products concerned while awaiting the results of the verification, release of the products shall be offered to the importer subject to any precautionary measures judged necessary.
5. The Customs or the competent authorities requesting the verification shall be informed of the results of this verification as soon as possible. These results must indicate clearly whether the documents are authentic and whether the products concerned can be considered as products originating in one of the Contracting Members' territory and fulfil the other requirements of this Attachment and D-8 Rules of Origin.

6. Where the cumulation provisions in accordance with Rule 5 of the D-8 Rules of Origin were applied and in connection with Article 2(4) of this Attachment, the reply shall include a copy (copies) of the certificate(s) relied upon.

7. If, in cases of reasonable doubt, there is no reply within ten months of the date of the verification request or if the reply does not contain sufficient information to determine the authenticity of the document in question or the real origin of the products, the requesting Customs or the competent authorities shall, except in exceptional circumstances, refuse entitlement to the preferences.

Article 14 **Amendments**

1. The provisions of this Attachment may be amended, as and when necessary, upon a request of any Contracting Members.

2. The Supervisory Committee may amend the provisions of this Attachment by consensus. In case consensus is not possible, the Supervisory Committee may amend the provisions of this Attachment by a two third majority.

Article 15 **Appendix**

Appendix to this Attachment shall form an integral part thereof.

CERTIFICATE OF ORIGIN

1. Exporter (Name, full address, country)	D-8 Certificate of Origin No A000.000- MY		
	See notes overleaf before completing this form.		
2. Consignee (Name, full address, country of destination)	3. Contracting Member in which the products are considered as originating		
4. Origin Criteria <input type="checkbox"/> (a) Wholly Obtained/Produced (Rule 3) <input type="checkbox"/> (b) Non-wholly produced/obtained (Rule 4) (*) (insert X in the appropriate box).			
5. Transport details	6. Remarks (*) <input type="checkbox"/> Cumulation applied with..... <i>(name of the country/countries)</i> <input type="checkbox"/> No cumulation applied. (*) (insert X in the appropriate box).		
7. Item number, HS code, description of goods; Marks and numbers; Number and kind of packages⁽¹⁾	8. Gross weight (kg) or other measure (litres, m³, etc.)	9. Invoices number and date	
10. Declaration by the Exporter I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate. Place and date <div style="text-align: center;">(Signature)</div>	11. Endorsement of the Customs or the Competent Authorities <i>Declaration certified</i> Export document ⁽²⁾ Office of the Customs or the Competent Authority Issuing Contracting Member Place and date..... Stamp <div style="text-align: center;">(Signature)</div>		

(1) *If goods are not packed indicate number of articles or state "in bulk" as appropriate.*

(2) *Complete only where the regulations of the exporting country or territory require.*

VERIFICATION REGARDING D-8 CERTIFICATE OF ORIGIN

Request for Verification, to	Result of Verification
<p>Verification of the authenticity and accuracy of this certificate is requested.</p> <p>(Place and date)</p> <p>(Stamp)</p> <p>(Signature)</p>	<p>Verification carried out shows that this certificate (1)</p> <p><input type="checkbox"/> was issued by the customs or competent authorities indicated and that the information contained therein is accurate.</p> <p><input type="checkbox"/> does not meet the requirements as to authenticity and accuracy (see remarks appended).</p> <p>(Place and date)</p> <p>(Stamp)</p> <p>(Signature)</p> <p>(*) <i>Insert X in the appropriate box.</i></p>

NOTES

1. Certificate must not contain erasures or words written over one another. Any alterations must be made by deleting the incorrect particulars and adding any necessary corrections. Any such alteration must be initialed by the person who completed the certificate and endorsed by the Customs Administration or the competent authorities of the issuing Contracting Member.
2. No spaces must be left between the items entered on the certificate and each item must be preceded by an item number. A horizontal line must be drawn immediately below the last item. Any unused space must be struck through in such a manner as to make any later additions impossible.
3. Goods must be described in accordance with commercial practice and with sufficient details to enable them to be identified.

(1) *Verification in accordance with Article 13 of the Operational Certification Procedures*

JADUAL KEDUA/*SECOND SCHEDULE*
[Subperenggan 3(1)/*Subparagraph 3(1)*]

(1)	(2)	(3)	(4)	(5)
Heading	Subheading	Description	Unit of Quantity	Rate of Import Duty by % under D8-PTA 2023 and subsequent years
Chapter 9				
Coffee, tea, maté and spices				
09.02		Tea, whether or not flavoured.		
	0902.30	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg:		
	0902.30.10 00	- - Leaves	kg	5
	0902.30.90 00	- - Other	kg	5
	0902.40	- Other black tea (fermented) and other partly fermented tea:		
	0902.40.10 00	- - Leaves	kg	5
	0902.40.90 00	- - Other	kg	5
Chapter 15				
Animal, vegetable or microbial fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes				
15.04		Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.		
	1504.10	- Fish-liver oils and their fractions:		
	1504.10.90 00	- - Other	kg	10
Chapter 16				
Preparations of meat, of fish, of crustaceans, molluscs or other aquatic invertebrates, or of insects				
16.01	1601.00	Sausages and similar products, of meat, meat offal, blood or insects; food preparations based on these products.		
	1601.00.10 00	- In airtight containers for retail sale	kg	10
16.04		Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.		
	1604.20	- Other prepared or preserved fish:		
		- - Other:		

(1)	(2)	(3)	(4)	(5)
Heading	Subheading	Description	Unit of Quantity	Rate of Import Duty by % under D8-PTA 2023 and subsequent years
	1604.20.91 00	- - - In airtight containers for retail sale	kg	0
Chapter 18				
Cocoa and cocoa preparations				
18.03		Cocoa paste, whether or not defatted.		
	1803.10.00 00	- Not defatted	kg	10
	1803.20.00 00	- Wholly or partly defatted	kg	10
18.06		Chocolate and other food preparations containing cocoa.		
	1806.10.00 00	- Cocoa powder, containing added sugar or other sweetening matter	kg	10
	1806.20	- Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg:		
	1806.20.10 00	- - Chocolate confectionery in blocks, slabs or bars	kg	10
	1806.20.90 00	- - Other	kg	10
Chapter 20				
Preparations of vegetables, fruits, nuts or other parts of plants				
20.05		Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.		
	2005.40.00 00	- Peas (<i>Pisum sativum</i>)	kg	0
20.08		Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.		
	2008.19	- Nuts, ground-nuts and other seeds, whether or not mixed together:		
	2008.19.10 00	- - Other, including mixtures:		
		- - - Cashew nuts	kg	0
		- - - Other:		

(1)	(2)	(3)	(4)	(5)
Heading	Subheading	Description	Unit of Quantity	Rate of Import Duty by % under D8-PTA 2023 and subsequent years
	2008.19.99 00	- - - - Other	kg	0
	2008.93	- - Cranberries (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i>); lingonberries (<i>Vaccinium vitis-idaea</i>):		
	2008.93.10 00	- - - Containing added sugar or other sweetening matter or spirit	kg	0
	2008.93.90 00	- - - Other	kg	0
	2008.97	- - Mixtures:		
	2008.97.90 00	- - - Other	kg	0
	2008.99	- - Other:		
	2008.99.10 00	- - - Lychees	kg	0
	2008.99.20 00	- - - Longans	kg	0
	2008.99.40 00	- - - Other, containing added sugar or other sweetening matter or spirit	kg	0
	2008.99.90 00	- - - Other	kg	0
20.09		Fruit or nut juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.		
		- Pineapple juice:		
	2009.41.00 00	- - Of a Brix value not exceeding 20	kg	15
Chapter 21				
Miscellaneous edible preparations				
21.01		Extracts, essences and concentrates, of coffee, tea or maté, and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.		
		- Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:		
	2101.12	- - Preparations with a basis of extracts, essences or concentrates or with a basis of coffee:		
	2101.12.10 00	- - - Mixtures in paste form with a basis of ground roasted coffee, containing vegetable fats	kg	10

(1)	(2)	(3)	(4)	(5)
Heading	Subheading	Description	Unit of Quantity	Rate of Import Duty by % under D8-PTA 2023 and subsequent years
	2101.20	- Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté:		
	2101.20.30 00	- - Preparations of tea consisting of a mixture of tea, milk powder and sugar	kg	10
21.02		Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders.		
	2102.10.00 00	- Active yeasts	kg	10
21.03		Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.		
	2103.10.00 00	- Soya sauce	kg	10
	2103.20.00 00	- Tomato ketchup and other tomato sauces	kg	10
	2103.90	- Other:		
		- - Sauces and preparation therefor:		
	2103.90.11 00	- - - Chilli sauce	kg	10
	2103.90.12 00	- - - Fish sauce	kg	10
	2103.90.13 00	- - - Other sauces	kg	10
21.06		Food preparations not elsewhere specified or included.		
	2106.10.00 00	- Protein concentrates and textured protein substances	kg	10
	2106.90	- Other:		
		- - Autolysed yeast extracts:		
	2106.90.41 00	- - - In powder form	kg	15
	2106.90.49 00	- - - Other	kg	15
		- - Other:		
	2106.90.95 00	- - - Seri kaya	kg	10
	2106.90.99 00	- - - Other	kg	10

(1)	(2)	(3)	(4)	(5)
Heading	Subheading	Description	Unit of Quantity	Rate of Import Duty by % under D8-PTA 2023 and subsequent years
Chapter 28 Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes				
28.49	2849.10.00 00	Carbides, whether or not chemically defined. - Of calcium	kg	15
Chapter 33 Essential oils and resinoids; perfumery, cosmetic or toilet preparations				
33.04	3304.91.00 00	Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations. - Other: - - Powders, whether or not compressed	kg	0
Chapter 35 Albuminoidal substances; modified starches; glues; enzymes				
35.05	3505.20.00 00	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches. - Glues	kg	15
Chapter 39 Plastics and articles thereof				
39.20	3920.71	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials. - Of cellulose or its chemical derivatives:		
	3920.71	- - Of regenerated cellulose:		
	3920.71.91 00	- - - Other: - - - - Printed sheets	kg	15

(1)	(2)	(3)	(4)	(5)
Heading	Subheading	Description	Unit of Quantity	Rate of Import Duty by % under D8-PTA 2023 and subsequent years
39.23		Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.		
		- Sacks and bags (including cones):		
	3923.29	- - Of other plastics:		
	3923.29.10 00	- - - Aseptic bags whether or not reinforced with aluminium foil (other than retort pouches), of a width of 315 mm or more and of a length of 410 mm or more, incorporating a sealed gland	kg	15
	3923.29.90 00	- - - Other	kg	15
39.25		Builders' ware or plastics, not elsewhere specified or included.		
	3925.20.00 00	- Doors, windows and their frames and thresholds for doors	kg	15
39.26		Other articles of plastics and articles of other materials of headings 39.01 to 39.14.		
	3926.90	- Other:		
	3926.90.10 00	- - Floats for fishing nets	kg	15
		- - Hygienic, medical and surgical articles:		
	3926.90.32 00	- - - Plastic moulds with denture imprints	kg	15
	3926.90.39 00	- - - Other	kg	15
		- - Safety and protective devices:		
	3926.90.41 00	- - - Police shields	kg	15
	3926.90.44 00	- - - Life saving cushions for the protection of persons falling from heights	kg	15
	3926.90.49 00	- - - Other	kg	15
		- - Articles for industrial uses:		
	3926.90.53 00	- - - Transmission or conveyor belts or belting	kg	15
	3926.90.55 00	- - - Plastic J-hooks or bunch blocks for detonators	kg	15
	3926.90.59 00	- - - Other	kg	15
	3926.90.60 00	- - Poultry feeders	kg	15
		- - Cards for jewellery or small objects of personal adornment; beads; shoe lasts:		
	3926.90.81 00	- - - Shoe lasts	kg	15
	3926.90.89 00	- - - Other	kg	15
		- - Other:		

(1)	(2)	(3)	(4)	(5)
Heading	Subheading	Description	Unit of Quantity	Rate of Import Duty by % under D8-PTA 2023 and subsequent years
	3926.90.91 00	- - - Of a kind used for grain storage	kg	15
	3926.90.92 00	- - - Empty capsules of a kind suitable for pharmaceutical use	kg	15
	3926.90.93 00	- - - Buckles, adjusters, hooks and cord stoppers	kg	15
	3926.90.99 00	- - - Other	kg	15
Chapter 40				
Rubber and articles thereof				
40.03	4003.00.00 00	Reclaimed rubber in primary forms or in plates, sheets or strip.	kg	15
40.05		Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip.		
	4005.20.00 00	- Solutions; dispersions other than those of subheading 4005.10	kg	25
40.07	4007.00.00 00	Vulcanised rubber thread and cord.	kg	10
40.08		Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber.		
		- Of cellular rubber:		
	4008.11	- - Plates, sheets and strip:		
	4008.11.90 00	- - - Other	kg	25
40.12		Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber.		
	4012.90	- Other:		
		- - Replaceable tyre treads:		
	4012.90.71 00	- - - Of a width not exceeding 450 mm	kg	25
	4012.90.72 00	- - - Of a width exceeding 450 mm	kg	25
40.13		Inner tubes, of rubber.		
	4013.10	- Of a kind used on motor cars (including station wagons and racing cars), buses or lorries:		

(1)	(2)	(3)	(4)	(5)
Heading	Subheading	Description	Unit of Quantity	Rate of Import Duty by % under D8-PTA 2023 and subsequent years
		- - Of a kind used on motor cars (including station wagons and racing cars):		
	4013.10.11 00	- - - Suitable for fitting to tyres of a width not exceeding 450 mm	u	25
	4013.10.19 00	- - - Suitable for fitting to tyres of a width exceeding 450 mm	u	25
	4013.20.00 00	- Of a kind used on bicycles	u	25
	4013.90	- Other:		
		- - Of a kind used on machinery of heading 84.29 or 84.30:		
	4013.90.11 00	- - - Suitable for fitting to tyres of a width not exceeding 450 mm	u	25
	4013.90.19 00	- - - Suitable for fitting to tyres of a width exceeding 450 mm	u	25
	4013.90.20 00	- - Of a kind used on motorcycles	u	25
		- - Of a kind used on other vehicles of Chapter 87:		
	4013.90.31 00	- - - Suitable for fitting to tyres of a width not exceeding 450 mm	u	25
	4013.90.39 00	- - - Suitable for fitting to tyres of a width exceeding 450 mm	u	25
40.14		Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber.		
	4014.10.00 00	- Sheath contraceptives	kg	25
40.16		Other articles of vulcanised rubber other than hard rubber.		
		- Other:		
	4016.99	- - Other:		
	4016.99.30 00	- - - Rubber bands	kg	25
Chapter 42				
Articles of leather; saddlery and harness; travels goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)				
42.05		Other articles of leather or of composition leather.		
	4205.00.10 00	- Boot laces; mats	kg	0
	4205.00.20 00	- Industrial safety belts and harnesses	kg	0

(1)	(2)	(3)	(4)	(5)
Heading	Subheading	Description	Unit of Quantity	Rate of Import Duty by % under D8-PTA 2023 and subsequent years
	4205.00.30 00	- Leather strings or chords of a kind used for jewellery or articles of personal adornment	kg	0
	4205.00.90 00	- Other	kg	0
Chapter 44				
Wood and articles of wood; wood charcoal				
44.01		Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.		
		- Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms:		
	4401.11.00 00	- - Coniferous	kg	15
	4401.12.00 00	- - Non-coniferous	kg	15
		- Wood in chips or particles:		
	4401.21.00 00	- - Coniferous	kg	15
	4401.22.00 00	- - Non-coniferous	kg	15
		- Sawdust and wood waste and scrap, agglomerated in logs, briquettes, pellets or similar forms:		
	4401.31.00 00	- - Wood pellets	kg	15
	4401.32.00 00	- - Wood briquettes	kg	15
	4401.39.00 00	- - Other	kg	15
		- Sawdust and wood waste and scrap, not agglomerated:		
	4401.41.00 00	- - Sawdust	kg	15
	4401.49.00 00	- - Other	kg	15
44.02		Wood charcoal (including shell or nut charcoal), whether or not agglomerated.		
	4402.10.00 00	- Of bamboo	kg	15
	4402.20	- Of shell or nut:		
	4402.20.10 00	- - Of coconut shell	kg	15
	4402.20.90 00	- - Other	kg	15
	4402.90.00 00	- Other	kg	15

(1)	(2)	(3)	(4)	(5)
Heading	Subheading	Description	Unit of Quantity	Rate of Import Duty by % under D8-PTA 2023 and subsequent years
44.04		Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like.		
	4404.10.00 00	- Coniferous	kg	15
	4404.20	- Non-coniferous:		
	4404.20.10 00	- - Chipwood	kg	15
44.05		Wood wool; wood flour.		
	4405.00.10 00	- Wood wool	kg	15
44.13	4413.00.00 00	Densified wood, in blocks, plates, strips or profile shapes.	kg	15
44.14		Wooden frames for paintings, photographs, mirrors or similar objects.		
	4414.10.00 00	- Of tropical wood	kg	15
	4414.90.00 00	- Other	kg	15
44.15		Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood.		
	4415.10.00 00	- Cases, boxes, crates, drums and similar packings; cable-drums	u	15
	4415.20.00 00	- Pallets, box pallets and other load boards; pallet collars	u	15
44.17		Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.		
	4417.00.10 00	- Boot or shoe lasts	kg	15
	4417.00.90 00	- Other	kg	15
44.18		Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.		
		- Windows, French-windows and their frames:		

(1)	(2)	(3)	(4)	(5)
Heading	Subheading	Description	Unit of Quantity	Rate of Import Duty by % under D8-PTA 2023 and subsequent years
	4418.11.00 00	- - Of tropical wood	kg	15
	4418.19.00 00	- - Other	kg	15
		- Doors and their frames and thresholds:		
	4418.21.00 00	- - Of tropical wood	kg	15
	4418.29.00 00	- - Other	kg	15
	4418.40.00 00	- Shuttering for concrete constructional work	kg	15
	4418.50.00 00	- Shingles and shakes	kg	15
		- Assembled flooring panels:	-	
	4418.73	- - Of bamboo or with at least the top layer (wear layer) of bamboo:		
	4418.73.10 00	- - - For mosaic floors	kg	15
	4418.73.20 00	- - - Other, of multilayer of bamboo	kg	15
	4418.73.90 00	- - - Other	kg	15
	4418.74.00 00	- - Other, for mosaic floors	kg	15
	4418.75.00 00	- - Other, multilayer	kg	15
	4418.79.00 00	- - Other	kg	15
		- Engineered structural timber products:		
	4418.81	- - Glue-laminated timber (glulam):		
	4418.81.90 00	- - - Other	kg	15
	4418.82.00 00	- - Cross-laminated timber (CLT or X-lam)	kg	15
	4418.89.00 00	- - Other	kg	15
		- Other:		
	4418.92.00 00	- - Cellular wood panels	kg	15
44.19		Tableware and kitchenware, of wood.		
		- Of bamboo:		
	4419.11.00 00	- - Bread boards, chopping boards and similar boards	kg	15
	4419.12.00 00	- - Chopsticks	kg	15
	4419.19.00 00	- - Other	kg	15
	4419.20.00 00	- Of tropical wood	kg	15
	4419.90.00 00	- Other	kg	15
44.20		Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94.		
	4420.90	- Other:		

(1)	(2)	(3)	(4)	(5)
Heading	Subheading	Description	Unit of Quantity	Rate of Import Duty by % under D8-PTA 2023 and subsequent years
	4420.90.90 00	- - Other	kg	15
44.21		Other articles of wood.		
	4421.10.00 00	- Clothes hangers - Other:	kg	15
	4421.91	- - Of bamboo:		
	4421.91.30 00	- - - Candy-sticks, ice-cream sticks and ice-cream spoons	kg	10
	4421.91.60 00	- - - Toothpicks	kg	15
	4421.91.90 00	- - - Other	kg	15
	4421.99	- - Other:		
	4421.99.40 00	- - - Candy-sticks, ice-cream sticks and ice-cream spoons	kg	10
	4421.99.80 00	- - - Toothpicks - - - Other:	kg	15
	4421.99.99 00	- - - - Other	kg	15

Chapter 46

Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork

46.01		Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens).		
		- Other:		
	4601.92	- - Of bamboo:		
	4601.92.10 00	- - - Plaits and similar products of plaiting materials, whether or not assembled into strips	kg	10
	4601.93	- - Of rattan:		
	4601.93.10 00	- - - Plaits and similar products of plaiting materials, whether or not assembled into strips	kg	10
	4601.94	- - Of other vegetable materials:		
	4601.94.10 00	- - - Plaits and similar products of plaiting materials, whether or not assembled into strips	kg	10

(1)	(2)	(3)	(4)	(5)
Heading	Subheading	Description	Unit of Quantity	Rate of Import Duty by % under D8-PTA 2023 and subsequent years
46.02		Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah.		
	4602.90	- Other:		
	4602.90.10 00	- - Travelling bags and suitcases	kg	15
Chapter 48				
Paper and paperboard; articles of paper pulp, of paper or of paperboard				
48.08		Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 48.03.		
	4808.90	- Other:		
	4808.90.20 00	- - Creped or crinkled paper	kg	15
48.11		Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 48.03, 48.09 or 48.10.		
	4811.10	- Tarred, bituminised or asphalted paper and paperboard:		
	4811.10.90 00	- - Other	kg	15
	4811.41	- Gummed or adhesive paper and paperboard:		
	4811.41	- - Self-adhesive:		
	4811.41.20 00	- - - In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36cm in the unfolded state	kg	15
	4811.41.90 00	- - - Other	kg	15
	4811.51	- Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives):		
	4811.51	- - Bleached, weighing more than 150 g/m ² :		
	4811.51	- - - Other:		
	4811.51.91 00	- - - - Floor coverings	kg	15
	4811.59	- - Other:		

(1)	(2)	(3)	(4)	(5)
Heading	Subheading	Description	Unit of Quantity	Rate of Import Duty by % under D8-PTA 2023 and subsequent years
	4811.59.91 00	- - - Other: - - - - Floor coverings	kg	15
	4811.90	- Other paper, paperboard, cellulose wadding and webs of cellulose fibres: - - Other:		
	4811.90.91 00	- - - Floor coverings	kg	15
48.13		Cigarette paper, whether or not cut to size or in the form of booklets or tubes.		
	4813.10.00 00	- In the form of booklets or tubes	kg	15
	4813.20	- In rolls of a width not exceeding 5 cm:		
	4813.20.10 00	- - Cigarette tipping paper	kg	15
		- - Other, uncoated:		
	4813.20.21 00	- - - Tobacco wrapping paper	kg	15
	4813.20.22 00	- - - Plug wrap paper having a porosity of more than 12cm^3 ($\text{min}^{-1}\cdot\text{cm}^{-2}$) in CORESTA Air Permeability unit	kg	15
	4813.20.23 00	- - - Other plug wrap paper	kg	15
	4813.20.29 00	- - - Other	kg	15
		- - Other, coated:		
	4813.20.31 00	- - - Tobacco wrapping paper	kg	15
	4813.20.32 00	- - - Plug wrap paper	kg	15
	4813.20.39 00	- - - Other	kg	15
48.17		Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery.		
	4817.10.00 00	- Envelopes	kg	15

(1)	(2)	(3)	(4)	(5)
Heading	Subheading	Description	Unit of Quantity	Rate of Import Duty by % under D8-PTA 2023 and subsequent years
48.18		Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres.		
	4818.10.00 00	- Toilet paper	kg	15
	4818.30	- Tablecloths and serviettes:		
	4818.30.20 00	- - Serviettes	kg	15
48.20		Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard.		
	4820.10.00 00	- Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	kg	15
	4820.30.00 00	- Binders (other than book covers), folders and file covers	kg	15
48.22		Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).		
	4822.10	- Of a kind used for winding textile yarn:		
	4822.10.10 00	- - Cones	kg	10
48.23		Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres.		
		- Trays, dishes, plates, cups and the like, of paper or paperboard:		

(1)	(2)	(3)	(4)	(5)
Heading	Subheading	Description	Unit of Quantity	Rate of Import Duty by % under D8-PTA 2023 and subsequent years
	4823.61.00 00	- - Of bamboo	kg	15
	4823.69.00 00	- - Other	kg	15
	4823.90	- Other:		
	4823.90.10 00	- - Cocooning frames for silk-worms	kg	15
	4823.90.20 00	- - Display cards of a kind used for jewellery, including objects of personal adornment or articles of personal use normally carried in the pocket, in the handbag or on the person	kg	15
	4823.90.30 00	- - Die-cut polyethylene coated paperboard of a kind used for the manufacture of paper cups	kg	15
	4823.90.40 00	- - Paper tube sets of a kind used for the manufacture of fireworks - - Kraft paper, in rolls of a width of 209 mm, of a kind used as wrapper for dynamite sticks:	kg	15
	4823.90.51 00	- - - Weighing 150 g/m ² or less	kg	15
	4823.90.59 00	- - - Other	kg	15
		- - Other:		
	4823.90.94 00	- - - Cellulose wadding and webs of cellulose fibers, coloured or marbled throughout the mass	kg	15
	4823.90.95 00	- - - Floor coverings	kg	15
	4823.90.99 00	- - - Other	kg	15

Chapter 49

Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans

49.09	4909.00.00 00	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.	kg	15
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(1)	(2)	(3)	(4)	(5)
Heading	Subheading	Description	Unit of Quantity	Rate of Import Duty by % under D8-PTA 2023 and subsequent years
Chapter 65 Headgear and parts thereof				
65.05		Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed.		
	6505.00.20 00	- Hair-nets	kg	0
65.06		Other headgear, whether or not lined or trimmed.		
	6506.91.00 00	- Other: - - Of rubber or of plastics	kg	0
Chapter 66 Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof				
66.03		Parts, trimmings and accessories of articles of heading 66.01 or 66.02.		
	6603.90	- Other:		
	6603.90.10 00	- - For articles of heading 66.01	kg	15
Chapter 67 Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair				
67.02		Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit.		
	6702.10.00 00	- Of plastics	kg	15
67.04		Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included.		
	6704.20.00 00	- Of human hair	kg	10

(1)	(2)	(3)	(4)	(5)
Heading	Subheading	Description	Unit of Quantity	Rate of Import Duty by % under D8-PTA 2023 and subsequent years
Chapter 68 Articles of stone, plaster, cement, asbestos, mica or similar materials				
68.02		Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 68.01; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate).		
	6802.10.00 00	- Tiles, cubes and similar articles, whether or not rectangular (including square), the largest face area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder	kg	25
	6802.23.00 00	- Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface:		
		- - Granite	kg	25
	6802.91	- - Other:		
	6802.91.10 00	- - Marble, travertine and alabaster:		
		- - - Marble	kg	25
68.03	6803.00.00 00	Worked slate and articles of slate or of agglomerated slate.	kg	15
68.05		Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up.		
	6805.20.00 00	- On a base of paper or paperboard only	kg	15
68.06		Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading 68.11 or 68.12 or of Chapter 69.		

(1)	(2)	(3)	(4)	(5)
Heading	Subheading	Description	Unit of Quantity	Rate of Import Duty by % under D8-PTA 2023 and subsequent years
	6806.10.00 00	- Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls	kg	15
68.10		Articles of cement, of concrete or of artificial stone, whether or not reinforced.		
	6810.19	- Tiles, flagstones, bricks and similar articles:		
	6810.19.10 00	- - Other:		
		- - - Tiles	kg	25
	6810.91	- Other articles:		
		- - Prefabricated structural components for building or civil engineering:		
	6810.91.10 00	- - - Building piles of concrete	kg	15
	6810.91.90 00	- - - Other	kg	15
68.11		Articles of asbestos-cement, of cellulose fibre-cement or the like.		
	6811.40	- Containing asbestos:		
	6811.40.50 00	- - Other articles, of a kind used for building construction	kg	15
	6811.89	- Not containing asbestos:		
		- - Other articles:		
	6811.89.30 00	- - - Other articles, of a kind used for building construction	kg	15
68.13		Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials.		
	6813.20	- Containing asbestos:		
	6813.20.10 00	- - Brake linings and pads	kg	25
	6813.20.90 00	- - Other	kg	25
	6813.81.00 00	- Not containing asbestos:		
		- - Brake linings and pads	kg	25

(1)	(2)	(3)	(4)	(5)
Heading	Subheading	Description	Unit of Quantity	Rate of Import Duty by % under D8-PTA 2023 and subsequent years
Chapter 69				
Ceramic products				
69.02		Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths.		
	6902.10.00 00	- Containing by weight, singly or together, more than 50% of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr ₂ O ₃	kg	15
	6902.20.00 00	- Containing by weight more than 50 % of alumina (Al ₂ O ₃), of silica (SiO ₂) or of a mixture or compound of these products	kg	15
69.13		Statuettes and other ornamental ceramic articles.		
	6913.90	- Other:		
	6913.90.10 00	- - Ornamental cigarette boxes and ashtrays	kg	15
Chapter 70				
Glass and glassware				
70.13		Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18).		
		- Glassware of a kind used for table (other than drinking glasses) or kitchen purposes, other than of glass-ceramics:		
	7013.41.00 00	- - Of lead crystal	kg	25
	7013.42.00 00	- - Of glass having a linear coefficient of expansion not exceeding 5x10 ⁻⁶ per Kelvin within a temperature range of 0 °C to 300 °C	kg	25
		- Other glassware:		
	7013.91.00 00	- - Of lead crystal	kg	25
70.19		Glass fibres (including glass wool) and articles thereof (for example, yarn, rovings, woven fabrics).		
		- Slivers, rovings, yarn and chopped strands and mats thereof:		
	7019.11.00 00	- - Chopped strands, of a length of not more	kg	15

(1)	(2)	(3)	(4)	(5)
Heading	Subheading	Description	Unit of Quantity	Rate of Import Duty by % under D8-PTA 2023 and subsequent years
		than 50 mm		
	7019.80	- Glass wool and articles of glass wool:		
	7019.80.10 00	- - Glass wool	kg	15
	7019.90	- Other:		
	7019.90.30 00	- - Glass fibre, excluding glass wool	kg	15
Chapter 72				
Iron and steel				
72.16		Angles, shapes and sections of iron or non-alloy steel.		
		- Other:		
	7216.91	- - Cold-formed or cold-finished from flat-rolled products:		
	7216.91.90 00	- - - Other	kg	5
72.17		Wire of iron or non-alloy steel.		
	7217.20	- Plated or coated with zinc:		
	7217.20.10 00	- - Containing by weight less than 0.25% of carbon	kg	5
	7217.20.20 00	- - Containing by weight 0.25% or more of carbon but less than 0.45% of carbon	kg	5
		- - Containing by weight 0.45% or more of carbon:		
	7217.20.91 00	- - - Steel core wire of a kind used for steel reinforced aluminium conductors (ACSR)	kg	5
	7217.20.99 00	- - - Other	kg	5
	7217.30	- Plated or coated with other base metals:		
		- - Containing by weight less than 0.25% of carbon:		
	7217.30.11 00	- - - Plated or coated with tin	kg	5
	7217.30.19 00	- - - Other	kg	5
	7217.30.20 00	- - Containing by weight 0.25% or more of carbon but less than 0.6% of carbon	kg	5
		- - Containing by weight 0.6% or more of carbon:		
	7217.30.33 00	- - - Brass coated steel wire of a kind used in the manufacture of pneumatic rubber tyres	kg	5
	7217.30.34 00	- - - Other copper alloy coated steel wire of a kind used in the manufacture of	kg	5

(1)	(2)	(3)	(4)	(5)
Heading	Subheading	Description	Unit of Quantity	Rate of Import Duty by % under D8-PTA 2023 and subsequent years
		pneumatic rubber tyres		
	7217.30.35 00	- - - Other, plated or coated with tin	kg	5
	7217.30.39 00	- - - Other	kg	5
Chapter 73				
Articles of iron or steel				
73.01		Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel.		
	7301.20.00 00	- Angles, shapes and sections	kg	5
73.07		Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.		
	7307.92	- Other:		
	7307.92.10 00	- - Threaded elbows, bends and sleeves: - - - Having an internal diameter of less than 15 cm	kg	15
73.08		Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel.		
	7308.20	- Towers and lattice masts:		
	7308.20.11 00	- - Towers: - - - Prefabricated modular type joined by shear connectors	kg	15
	7308.20.19 00	- - - Other	kg	15
	7308.20.21 00	- - Lattice masts: - - - Prefabricated modular type joined by shear connectors	kg	15
	7308.20.29 00	- - - Other	kg	15

(1)	(2)	(3)	(4)	(5)
Heading	Subheading	Description	Unit of Quantity	Rate of Import Duty by % under D8-PTA 2023 and subsequent years
	7308.30	- Doors, windows and their frames and thresholds for doors:		
	7308.30.10 00	- - Doors, of a thickness of 6 mm or more but not exceeding 8 mm	kg	15
	7308.30.90 00	- - Other	kg	15
73.13	7313.00.00 00	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel.	kg	5
73.14		Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.		
	7314.20.00 00	- Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3mm or more and having a mesh size of 100 cm ² or more - Other cloth, grill, netting and fencing:	kg	5
	7314.41.00 00	- - Plated or coated with zinc	kg	5
	7314.42.00 00	- - Coated with plastics	kg	5
73.18		Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel.		
		- Threaded articles:		
	7318.13.00 00	- - Screw hooks and screw rings	kg	5
	7318.15	- - Other screws and bolts, whether or not with their nuts or washers:		
	7318.15.10 00	- - - Having a shank of an external diameter not exceeding 16 mm	kg	5
	7318.15.90 00	- - - Other	kg	5
	7318.16	- - Nuts:		
	7318.16.10 00	- - - For bolts having a shank of an external diameter not exceeding 16 mm	kg	5
	7318.16.90 00	- - - Other	kg	5
		- Non-threaded articles:		
	7318.21.00 00	- - Spring washers and other lock washers	kg	5

(1)	(2)	(3)	(4)	(5)
Heading	Subheading	Description	Unit of Quantity	Rate of Import Duty by % under D8-PTA 2023 and subsequent years
73.20		Springs and leaves for springs, of iron or steel.		
	7320.10	- Leaf-springs and leaves therefor:		
		- - Suitable for use on motor vehicles or machinery of heading 84.29 or 84.30:		
	7320.10.11 00	- - - Suitable for use on motor vehicles of heading 87.02, 87.03 or 87.04	kg	5
	7320.10.12 00	- - - Suitable for use on other motor vehicles	kg	5
	7320.10.19 00	- - - Other	kg	5
	7320.10.90 00	- - Other	kg	5
73.21		Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel.		
		- Cooking appliances and plate warmers:		
	7321.11.00 00	- - For gas fuel or for both gas and other fuels	u	15
	7321.90	- Parts:		
		- - Of cooking appliances and plate warmers using gas fuel:		
	7321.90.21 00	- - - Burner; components made by stamping or pressing processes	kg	15
73.23		Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel.		
		- Other:		
	7323.93	- - Of stainless steel:		
	7323.93.20 00	- - - Ashtrays	kg	15
	7323.94.00 00	- - Of iron (other than cast iron) or steel, enamelled	kg	15
73.24		Sanitary ware and parts thereof, of iron or steel.		
	7324.10	- Sinks and wash basins, of stainless steel:		
	7324.10.10 00	- - Kitchen sinks	kg	15
		- Baths:		
	7324.29	- - Other:		
	7324.29.10 00	- - - Bathtubs having rectangular or oblong interior shape	kg	15

(1)	(2)	(3)	(4)	(5)
Heading	Subheading	Description	Unit of Quantity	Rate of Import Duty by % under D8-PTA 2023 and subsequent years
73.25		Other cast articles of iron or steel.		
	7325.10	- Of non-malleable cast iron:		
	7325.10.20 00	- - Manhole covers, gratings and frames therefor	kg	10
Chapter 74				
Copper and articles thereof				
74.07		Copper bars, rods and profiles.		
	7407.10	- Of refined copper:		
		- - Bars and rods:		
	7407.10.41 00	- - - Of square or rectangular cross-section	kg	15
	7407.10.49 00	- - - Other	kg	15
Chapter 78				
Lead and articles thereof				
78.01		Unwrought lead.		
		- Other:		
	7801.91.00 00	- - Containing by weight antimony as the principal other element	kg	10
Chapter 82				
Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal				
82.15		Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware.		
	8215.10.00 00	- Sets of assorted articles containing at least one article plated with precious metal	kg	15
Chapter 83				
Miscellaneous articles of base metal				
83.01		Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal.		
	8301.20.00 00	- Locks of a kind used for motor vehicles	kg	15
	8301.30.00 00	- Locks of a kind used for furniture	kg	15

(1)	(2)	(3)	(4)	(5)
Heading	Subheading	Description	Unit of Quantity	Rate of Import Duty by % under D8-PTA 2023 and subsequent years
83.02		Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal.		
	8302.10.00 00	- Hinges	kg	10
	8302.49	- Other mountings, fittings and similar articles:		
		- - Other:		
	8302.49.91 00	- - - Other: - - - - Hasps	kg	10
83.06		Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal.		
	8306.30	- Photograph, picture or similar frames; mirrors:		
		- - Other:		
	8306.30.91 00	- - - Metallic mirrors reflecting traffic views at road intersections or sharp corners	kg	15
	8306.30.99 00	- - - Other	kg	15
83.10	8310.00.00 00	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05.	kg	15
83.11		Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying.		
	8311.10	- Coated electrodes of base metal, for electric arc-welding:		
	8311.10.10 00	- - In rolls	kg	25
	8311.10.90 00	- - Other	kg	25
	8311.20	- Cored wire of base metal, for electric arc-welding:		

(1)	(2)	(3)	(4)	(5)
Heading	Subheading	Description	Unit of Quantity	Rate of Import Duty by % under D8-PTA 2023 and subsequent years
		- - Cored wire of alloy steel, containing by weight 4.5% or more of carbon and 20% or more of chromium:		
	8311.20.21 00	- - - In rolls	kg	25
	8311.20.29 00	- - - Other	kg	25
	8311.20.90 00	- - Other	kg	25
	8311.30	- Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame:		
		- - Cored wire of alloy steel, containing by weight 4.5% or more of carbon and 20% or more of chromium:		
	8311.30.21 00	- - - In rolls	kg	25
	8311.30.29 00	- - - Other	kg	25
		- - Other:		
	8311.30.91 00	- - - In rolls	kg	25
	8311.30.99 00	- - - Other	kg	25

Chapter 84

Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof

84.14		Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters; gas-tight biological safety cabinets, whether or not fitted with filters.		
		- Fans:		
	8414.51	- - Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W:		
		- - - Other:		
	8414.51.91 00	- - - - With fan guard	u	25
	8414.51.99 00	- - - - Other	u	15
	8414.59	- - Other:		
		- - - Of a capacity not exceeding 125 kW:		
	8414.59.30 00	- - - - Blowers	u	15
		- - - - Other:		
	8414.59.41 00	- - - - - With fan guard	u	25
		- - - - Other:		
	8414.59.50 00	- - - - Blowers	u	15
		- - - - Other:		

(1)	(2)	(3)	(4)	(5)
Heading	Subheading	Description	Unit of Quantity	Rate of Import Duty by % under D8-PTA 2023 and subsequent years
	8414.59.91 00	- - - - - With fan guard	u	25
	8414.80	- Other:		
		- - Hoods having a maximum horizontal side exceeding 120 cm:		
		- - - Not fitted with a filter:		
	8414.80.21 00	- - - - Suitable for industrial use	u	15
84.15		Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated.		
	8415.10	- Of a kind designed to be fixed to a window, wall, ceiling or floor, self-contained or "split-system":		
	8415.10.20 00	- - Of a cooling capacity not exceeding 21.10 kW	u	25
	8415.10.30 00	- - Of a cooling capacity exceeding 21.10 kW but not exceeding 26.38 kW	u	25
	8415.10.90 00	- - Other	u	25
	8415.20	- Of a kind used for persons, in motor vehicles:		
	8415.20.10 00	- - Of a cooling capacity not exceeding 26.38 kW	u	25
	8415.20.90 00	- - Other	u	25
84.21		Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus for liquids or gases.		
		- Filtering or purifying machinery and apparatus for liquids:		
	8421.23	- - Oil or petrol-filters for internal combustion engines:		
		- - - For machinery of heading 84.29 or 84.30:		
	8421.23.11 00	- - - - Oil filters	u	15
		- - - For motor vehicles of Chapter 87:		
	8421.23.21 00	- - - - Oil filters	u	15
		- - - Other:		
	8421.23.91 00	- - - - Oil filters	u	15
	8421.29	- - Other:		
	8421.29.50 00	- - - Other, oil filters	u	15
		- Filtering or purifying machinery and apparatus for gases:		

(1)	(2)	(3)	(4)	(5)
Heading	Subheading	Description	Unit of Quantity	Rate of Import Duty by % under D8-PTA 2023 and subsequent years
	8421.31	- - Intake air filters for internal combustion engines:		
	8421.31.10 00	- - - For machinery of heading 84.29 or 84.30	u	15
	8421.31.20 00	- - - For motor vehicles of Chapter 87	u	15
	8421.31.90 00	- - - Other	u	15
		- Parts:		
	8421.99	- - Other:		
		- - - Filtering cartridges for filters of subheading 8421.23:		
	8421.99.21 00	- - - - For subheading 8421.23.11 or 8421.23.21	kg	15
	8421.99.30 00	- - - Of goods of subheading 8421.31	kg	15
	8421.99.40 00	- - - Of goods of subheading 8421.29.50	kg	15
	8421.99.60 00	- - - Of goods of subheading 8421.39.30	kg	15
	8421.99.70 00	- - - Of goods of subheading 8421.39.90	kg	15
		- - - Other:		
	8421.99.96 00	- - - - Of goods of subheading 8421.23.11 or 8421.23.91	kg	15
84.22		Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages.		
		- Dish washing machines:		
	8422.11.00 00	- - Of the household type	u	15
84.24		Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines.		
	8424.10	- Fire extinguishers, whether or not charged:		
	8424.10.10 00	- - Of a kind suitable for aircraft use	u	15
	8424.10.90 00	- - Other	u	15

(1)	(2)	(3)	(4)	(5)
Heading	Subheading	Description	Unit of Quantity	Rate of Import Duty by % under D8-PTA 2023 and subsequent years
84.74		Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand.		
	8474.31	- Mixing or kneading machines:		
	8474.31.10 00	- - Concrete or mortar mixers:		
		- - - Electrically operated	u	15
	8474.31.20 00	- - - Not electrically operated	u	15
84.81		Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves.		
	8481.10	- Pressure-reducing valves:		
		- - Of copper or copper alloys:		
	8481.10.21 00	- - - With an internal diameter of 2.5 cm or less	kg	15
	8481.40	- Safety or relief valves:		
	8481.40.10 00	- - Of copper or copper alloys, with an internal diameter of 2.5 cm or less	kg	15
	8481.80	- Other appliances:		
		- - Other:		
		- - - Other:		
	8481.80.98 00	- - - - Water taps of copper or copper alloy with an internal diameter 2.5 cm or less	kg	15
	8481.90	- Parts:		
	8481.90.10 00	- - Housings for sluice or gate valves with inlet or outlet of an internal diameter exceeding 50mm but not exceeding 400 mm	kg	15
		- - For taps, cocks, valves (excluding inner tube valves and valves for tubeless tyres) and similar appliances of 25 mm or less in internal diameter:		
	8481.90.21 00	- - - Bodies, for water taps	kg	15

(1)	(2)	(3)	(4)	(5)
Heading	Subheading	Description	Unit of Quantity	Rate of Import Duty by % under D8-PTA 2023 and subsequent years
Chapter 85				
Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles				
85.11		Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines.		
	8511.10	- Sparking plugs:		
	8511.10.10 00	- - Of a kind suitable for aircraft engines	u	10
	8511.10.20 00	- - Of a kind suitable for motor vehicle engines	u	10
	8511.10.90 00	- - Other	u	10
85.13		Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 85.12.		
	8513.10	- Lamps:		
	8513.10.30 00	- - Miners' helmet lamps and quarrymen's lamps	u	0
	8513.10.90 00	- - Other	u	0
85.16		Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45.		
	8516.50.00 00	- Microwave ovens	u	15

(1)	(2)	(3)	(4)	(5)
Heading	Subheading	Description	Unit of Quantity	Rate of Import Duty by % under D8-PTA 2023 and subsequent years
85.18		Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets.		
	8518.40	- Audio-frequency electric amplifiers:		
	8518.40.20 00	- - Used as repeaters in line telephony	u	10
	8518.40.30 00	- - Used as repeaters in telephony other than line telephony	u	10
	8518.40.40 00	- - Other, having 6 or more input signal lines, with or without elements for capacity amplifiers	u	10
	8518.40.90 00	- - Other	u	10
	8518.50	- Electric sound amplifier sets:		
	8518.50.10 00	- - Having a power rating of 240 W or more	u	10
	8518.50.20 00	- - Other, with loudspeakers, of a kind suitable for broadcasting, having a voltage rating of 50V or more but not exceeding 100 V	u	10
	8518.50.90 00	- - Other	u	10
85.27		Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock.		
		- Radio-broadcast receivers capable of operating without an external source of power:		
	8527.21	- - Combined with sound recording or reproducing apparatus:		
	8527.21.10 00	- - - Capable of receiving and decoding digital radio data system signals	u	15
	8527.21.90 00	- - - Other	u	15
		- Other:		
	8527.91	- - Combined with sound recording or reproducing apparatus:		
	8527.91.90 00	- - - Other	u	15
	8527.92	- - Not combined with sound recording or reproducing apparatus but combined with a clock:		
	8527.92.20 00	- - - Mains operated	u	15

(1)	(2)	(3)	(4)	(5)
Heading	Subheading	Description	Unit of Quantity	Rate of Import Duty by % under D8-PTA 2023 and subsequent years
85.35		Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1,000 volts.		
	8535.30	- Isolating switches and make-and-break switches:		
		- - Suitable for a voltage exceeding 1 kV but not exceeding 40 kV:		
	8535.30.11 00	- - - Disconnectors having a voltage of less than 36 kV	kg	10
	8535.30.19 00	- - - Other	kg	10
	8535.30.20 00	- - For a voltage of 66 kV or more	kg	10
	8535.30.90 00	- - Other	kg	10
	8535.40.00 00	- Lightning arresters, voltage limiters and surge suppressors	kg	0
	8535.90	- Other:		
	8535.90.10 00	- - Bushing assemblies and tap changer assemblies for electricity distribution or power transformers	kg	10
	8535.90.90 00	- - Other	kg	10
85.37		Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 85.17.		
	8537.20	- For a voltage exceeding 1,000 V:		
		- - Switchboards:		
	8537.20.11 00	- - - Incorporating electrical instruments for breaking, connecting or protecting electrical circuits for a voltage of 66 kV or more	kg	10
	8537.20.19 00	- - - Other	kg	10
		- - Control panels:		

(1)	(2)	(3)	(4)	(5)
Heading	Subheading	Description	Unit of Quantity	Rate of Import Duty by % under D8-PTA 2023 and subsequent years
	8537.20.21 00	- - - Incorporating electrical instruments for breaking, connecting or protecting electrical circuits for a voltage of 66 kV or more	kg	10
	8537.20.29 00	- - - Other	kg	10
	8537.20.90 00	- - Other	kg	10
85.39		Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps; light-emitting diode (LED) light sources.		
		- Other filament lamps, excluding ultra-violet or infra-red lamps:		
	8539.22	- - Other, of a power not exceeding 200 W and for a voltage exceeding 100 V:		
	8539.22.20 00	- - - Of a kind used in medical equipment	u	10
		- - - Other reflector lamp bulbs:		
	8539.22.31 00	- - - - Of a kind used in decorative illumination, of a power not exceeding 60 W	u	10
	8539.22.32 00	- - - - Of a kind used in decorative illumination, of a power exceeding 60 W	u	10
	8539.22.33 00	- - - - Other, for domestic lighting	u	10
	8539.22.39 00	- - - - Other	u	10
		- - - Other:		
	8539.22.93 00	- - - - Other, for domestic lighting	u	10
	8539.22.99 00	- - - - Other	u	10
		- Discharge lamps, other than ultra-violet lamps:		
	8539.31	- - Fluorescent, hot cathode:		
	8539.31.10 00	- - - Tubes for compact fluorescent lamps	u	10
	8539.31.20 00	- - - Other, straight tubes for other fluorescent lamps	u	10
	8539.31.30 00	- - - Compact fluorescent lamps with built-in ballast	u	10
	8539.31.90 00	- - - Other	u	10
	8539.32.00 00	- - Mercury or sodium vapour lamps; metal halide lamps	u	10

(1)	(2)	(3)	(4)	(5)
Heading	Subheading	Description	Unit of Quantity	Rate of Import Duty by % under D8-PTA 2023 and subsequent years
85.44		Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors.		
		- Winding wire:		
	8544.11	- - Of copper:		
	8544.11.40 00	- - - With an outer coating of enamel	kg	15
	8544.60	- Other electric conductors, for a voltage exceeding 1,000 V:		
		- - For a voltage exceeding 1 kV but not exceeding 36 kV:		
	8544.60.12 00	- - - Other, insulated with rubber, plastics or paper	kg	25
		- - For a voltage exceeding 36 kV but not exceeding 66 kV:		
	8544.60.22 00	- - - Other, insulated with rubber, plastics or paper	kg	25
		- - For a voltage exceeding 66 kV:		
	8544.60.31 00	- - - Insulated with rubber, plastics or paper	kg	25

Chapter 87

Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof

87.01		Tractors (other than tractors of heading 87.09).		
		- Other, of an engine power:		
	8701.91	- - Not exceeding 18 kW:		
	8701.91.90 00	- - - Other	u	15
	8701.92	- - Exceeding 18 kW but not exceeding 37 kW:		
	8701.92.90 00	- - - Other	u	15
	8701.93	- - Exceeding 37 kW but not exceeding 75 kW:		
	8701.93.90 00	- - - Other	u	15
	8701.94	- - Exceeding 75 kW but not exceeding 130 kW:		
	8701.94.90 00	- - - Other	u	15
	8701.95	- - Exceeding 130 kW:		
	8701.95.90 00	- - - Other	u	15

(1)	(2)	(3)	(4)	(5)
Heading	Subheading	Description	Unit of Quantity	Rate of Import Duty by % under D8-PTA 2023 and subsequent years
87.08		Parts and accessories of the motor vehicles of headings 87.01 to 87.05.		
		- Other parts and accessories of bodies (including cabs):		
	8708.21.00 00	- - Safety seat belts	kg	25
87.12		Bicycles and other cycles (including delivery tricycles), not motorised.		
	8712.00.30 00	- Other bicycles	u	15
87.14		Parts and accessories of vehicles of headings 87.11 to 87.13.		
	8714.10	- Of motorcycles (including mopeds):		
	8714.10.20 00	- - Spokes and nipples	kg	25
		- Other:		
	8714.92	- - Wheel rims and spokes:		
	8714.92.90 00	- - - Other	kg	25
87.16		Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.		
	8716.20.00 00	- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	u	15
	8716.80	- Other vehicles:		
	8716.80.20 00	- - Wheelbarrows	u	15
	8716.90	- Parts:		
		- - For trailers and semi-trailers:		
	8716.90.13 00	- - - For goods of subheading 8716.20	kg	15
	8716.90.19 00	- - - Other	kg	15
		- - For vehicles of subheading 8716.80.10 or 8716.80.20:		
	8716.90.21 00	- - Castor wheels, of a diameter (including tyres) exceeding 100 mm but not more than 250 mm provided the width of the wheel or tyre fitted thereto is not less than 30 mm	kg	25
		- - For other vehicles:		
	8716.90.95 00	- - - Castor wheels, of a diameter (including tyres) exceeding 100 mm but not more than 250 mm provided the width of the wheel or tyre fitted thereto is not less than 30 mm	kg	25

(1)	(2)	(3)	(4)	(5)
Heading	Subheading	Description	Unit of Quantity	Rate of Import Duty by % under D8-PTA 2023 and subsequent years
Chapter 91 Clocks and watches and parts thereof				
91.06		Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time-recorders).		
	9106.10.00 00	- Time-registers; time-recorders	u	15
Chapter 94 Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; luminaires and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings				
94.01		Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.		
	9401.20	- Seats of a kind used for motor vehicles:		
	9401.20.10 00	- - Of a kind used for vehicles of heading 87.02, 87.03 or 87.04	u	25
	9401.20.90 00	- - Other	u	25
94.04		Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered.		
	9404.10.00 00	- Mattress supports - Mattresses:	kg	15
	9404.21	- - Of cellular rubber or plastics, whether or not covered:		
	9404.21.10 00	- - - Of cellular rubber, whether or not covered	u	15
	9404.21.20 00	- - - Of cellular plastics, whether or not covered	u	15

(1)	(2)	(3)	(4)	(5)
Heading	Subheading	Description	Unit of Quantity	Rate of Import Duty by % under D8-PTA 2023 and subsequent years
94.05		Luminaires and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included		
		- Illuminated signs, illuminated name-plates and the like:		
	9405.61	- - Designed for use solely with light-emitting diode (LED) light sources:		
	9405.61.10 00	- - - Warning signs, street name signs, road and traffic signs	kg	15
	9405.61.90 00	- - - Other	kg	15
	9405.69	- - Other:		
	9405.69.10 00	- - - Warning signs, street name signs, road and traffic signs	kg	15
	9405.69.90 00	- - - Other	kg	15
		- Parts:		
	9405.99	- - Other:		
	9405.99.50 00	- - - Other, of ceramic; other, of metal	kg	15
94.06		Prefabricated buildings.		
	9406.10	- Of wood:		
	9406.10.10 00	- - Greenhouses fitted with mechanical or thermal equipment	kg	15
	9406.10.90 00	- - Other	kg	15
	9406.20	- Modular building units, of steel:		
	9406.20.10 00	- - Greenhouses fitted with mechanical or thermal equipment	kg	15
	9406.20.90 00	- - Other	kg	15
	9406.90	- Other :		
		- - Greenhouses fitted with mechanical or thermal equipment:		
	9406.90.11 00	- - - Of iron or of steel	kg	15
	9406.90.30 00	- - Other, of iron or of steel	kg	15

(1)	(2)	(3)	(4)	(5)
Heading	Subheading	Description	Unit of Quantity	Rate of Import Duty by % under D8-PTA 2023 and subsequent years
Chapter 96 Miscellaneous manufactured articles				
96.03		Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees).		
	9603.10	- Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles:		
	9603.10.10 00	- - Brushes	u	10
	9603.10.20 00	- - Brooms	u	10
		- Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances:		
	9603.21.00 00	- - Tooth brushes, including dental-plate brushes	u	15
	9603.50.00 00	- Other brushes constituting parts of machines, appliances or vehicles	u	10
	9603.90	- Other:		
	9603.90.10 00	- - Prepared knots and tufts for broom or brush making	u	10
96.07		Slide fasteners and parts thereof.		
		- Slide fasteners:		
	9607.11.00 00	- - Fitted with chain scoops of base metal	kg	5
	9607.20.00 00	- Parts	kg	5
96.08		Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 96.09.		
	9608.10	- Ball point pens:		

(1)	(2)	(3)	(4)	(5)
Heading	Subheading	Description	Unit of Quantity	Rate of Import Duty by % under D8-PTA 2023 and subsequent years
	9608.10.10 00	- - Having a body mainly of plastics	u	15
	9608.20.00 00	- Felt tipped and other porous-tipped pens and markers	u	15
	9608.40.00 00	- Propelling or sliding pencils	u	10
	9608.50.00 00	- Sets of articles from two or more of the foregoing subheadings	u	10
	9608.60	- Refills for ball point pens, comprising the ball point and ink-reservoir:		
	9608.60.10 00	- - Of plastics	u	15
96.12		Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes.		
	9612.10	- Ribbons:		
	9612.10.10 00	- - Of textile fabric	u	15
96.14		Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.		
	9614.00.10 00	- Roughly shaped blocks of wood or root for the manufacture of pipes	u	25
	9614.00.90	- Other:		
	9614.00.90 90	- - Other	kg	25
96.20		Monopods, bipods, tripods and similar articles		
	9620.00.10 00	- Of plastics	kg	15

JADUAL KETIGA/*THIRD SCHEDULE*[Perenggan 5/*Paragraph 5*]**SINGKATAN DAN SIMBOL/*ABBREVIATIONS AND SYMBOLS***

AC	alternating current	m ³ (*)	cubic metre(s) at a pressure of
ASTM	American Society for Testing Materials		1013 bar and a 1013 mbar and a temperature of 15°C.
Bq	Becquerel	μCi	Microcurie
°C	degree(s) Celsius	mm	millimetre(s)
cc	cubic centimetre(s)	mN	millinewton(s)
cg	centigram(s)	MPa	megapascal(s)
cm	centimetre(s)	N	newton(s)
cm ²	square centimetre(s)	No.	Number
cm ³	cubic centimetre(s)	<i>o</i> -	ortho-
cN	centinewton(s)	<i>p</i> -	para-
DC	direct current	RM	Ringgit Malaysia
g	gram(s)	RON	Research Octane Number
Hz	Hertz	stk	stick(s)
IR	infra-red	t	tonne(s)
kcal	kilocalorie(s)	u(pack)	packs
kg	kilogram(s)	u	pieces/items
kgf	kilogram force	2u	Pairs
kN	kilonewton(s)	12u	Dozens
kPa	kilopascal(s)	100u	hundred of pieces/items
kV	kilovolt(s)	1,000u	thousand of pieces/items
kVA	kilovolts-ampere(s)	UV	ultra-violet
kvar	kilovolts-ampere(s)-reactive	V	volts
kW	kilowatt(s)	vol.	Volume
1,000 kWh	1,000 kilowatt hour	W	watt(s)
l	litre(s)	w.i.t.h.	whichever is the higher
m	metre(s)	%	percent
<i>m</i> -	meta-	x°	x degree(s)
m ²	square metre(s)	yr	Year
m ³	cubic metre(s)	g.v.w	gross vehicle weight

Dibuat 26 September 2023

Made 26 September 2023

[SULITKE.HT(96)515/11-15 Klt.2; MOF.TAX(S)700-12/2/61(17); PN(PU2)338/JLD.71]

ANWAR BIN IBRAHIM

Menteri Kewangan/

Minister of Finance

[*Akan dibentangkan di Dewan Rakyat menurut subseksyen 11(2) Akta Kastam 1967*]

[*To be laid before the Dewan Rakyat pursuant to subsection 11(2) of the Customs Act 1967*]