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WARTA KERAJAAN PERSEKUTUAN

FEDERAL GOVERNMENT GAZETTE

PERINTAH DUTI KASTAM (BARANG-BARANG
DI BAWAH PERJANJIAN RANGKA KERJA SISTEM
KEUTAMAAN PERDAGANGAN DI KALANGAN
NEGARA-NEGARA ANGGOTA PERTUBUHAN
KERJASAMA ISLAM) 2023

*CUSTOMS DUTIES (GOODS UNDER THE FRAMEWORK
AGREEMENT ON TRADE PREFERENTIAL SYSTEM AMONG
THE MEMBER STATES OF THE ORGANISATION OF
ISLAMIC COOPERATION) ORDER 2023*

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

AKTA KASTAM 1967

PERINTAH DUTI KASTAM (BARANG-BARANG DI BAWAH PERJANJIAN RANGKA KERJA SISTEM KEUTAMAAN PERDAGANGAN DI KALANGAN NEGARA-NEGARA ANGGOTA PERTUBUHAN KERJASAMA ISLAM) 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 Rangka Kerja Sistem Keutamaan Perdagangan di kalangan Negara-Negara Anggota Pertubuhan Kerjasama Islam) 2023**.

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

Tafsiran

2. Dalam Perintah ini—

“Negara-Negara Pejanji Terlibat” ertinya Negara-Negara Anggota yang menjadi pihak kepada Perjanjian Rangka Kerja Sistem Keutamaan Perdagangan di kalangan Negara-Negara Anggota Pertubuhan Kerjasama Islam seperti yang disenaraikan dalam Lampiran II Bahagian II Jadual Pertama kepada Perintah ini; dan

“Negara-Negara Peserta” ertinya Negara-Negara Pejanji Terlibat yang menawarkan produk dalam Perjanjian Rangka Kerja Sistem Keutamaan Perdagangan di kalangan Negara-Negara Anggota Pertubuhan Kerjasama Islam yang meratifikasikan hasil rundingan.

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 Negara-Negara Peserta mengikut kadar

duti import yang dinyatakan dalam ruang (5) Jadual Kedua, yang diimport ke dalam Malaysia.

(2) Jika kadar duti import yang 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 Negara-Negara Peserta.

(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) Dalam hal 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 Pertama dan Jadual Kedua hendaklah mempunyai erti sebagaimana yang dinyatakan dalam Jadual Ketiga.

Rukun tafsiran Jadual

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

CUSTOMS ACT 1967

CUSTOMS DUTIES (GOODS UNDER THE FRAMEWORK AGREEMENT ON TRADE PREFERENTIAL SYSTEM AMONG THE MEMBER STATES OF THE ORGANISATION OF THE ISLAMIC COOPERATION) 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 Framework Agreement on Trade Preferential System among the Member States of the Organisation of the Islamic Cooperation) Order 2023.**

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

Interpretation

2. In this Order—

“Contracting States” means the Member States which are parties to the Framework Agreement on Trade Preferential System Among the Member States of the Organization of the Islamic Conference as listed in Annex II Part II of the First Schedule to this Order; and

“Participating States” means the Contracting States which presented lists of products to be negotiated within the Framework Agreement on Trade Preferential System Among the Member States of the Organization of the Islamic Conference which ratified the result of the negotiations.

Import duty

3. (1) Subject to the provisions of the First Schedule, an import duty shall be levied on, and paid by the importer, in respects of goods specified in the Second Schedule, originating from the Participating States 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 a 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 the Participating States.

(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 the case of 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 First Schedule and Second Schedule shall have the meaning specified in the Third Schedule.

Rules for 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.

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

BAHAGIAN I/*PART I*

**RULES OF ORIGIN FOR THE TRADE PREFERENTIAL SYSTEM
AMONG THE MEMBER STATES OF THE ORGANISATION OF ISLAMIC COOPERATION**

For determining the origin of products eligible for preferential concessions under the Framework Agreement on Trade Preferential System Among the Member States of the Organisation of the Islamic Conference, the following rules shall be applied:

RULE 1 : Originating Products

Products covered by preferential trading arrangements within the Framework Agreement on Trade Preferential System Among the Member States of the Organisation of the Islamic Conference imported into the territory of a participant from another participant which are consigned directly within the meaning of Rule 5 hereof, shall be eligible for preferential concessions if they conform to the origin requirement under any one of the following conditions:

- (a) Products wholly produced or obtained in the exporting Participating State as defined in Rule 2; or
- (b) Products not wholly produced or obtained in the exporting Participating State, provided that the said products are eligible under Rule 3 or Rule 4.

RULE 2 : Wholly Produced or Obtained

Within the meaning of Rule 1(a), the following shall be considered as wholly produced or obtained in the exporting Participating State:

- (a) raw or mineral products extracted from its soil, its water or its sea beds;¹

¹ Include mineral fuels, lubricants and related materials as well as mineral or metal ores.

- (b)* agricultural products harvested there;²
- (c)* animals born and raised there;
- (d)* products obtained from animals referred to in paragraph *(c)* above;
- (e)* products obtained by hunting or fishing conducted there;
- (f)* products of sea fishing and other marine products taken from the high seas by its vessels;^{3,4}
- (g)* products processed and/or made on board its factory ships^{4,5} exclusively from products referred to in paragraph *(f)* above;
- (h)* used articles collected there, fit only for the recovery of raw materials;
- (i)* waste and scrap resulting from manufacturing operations conducted there; and
- (j)* goods produced there exclusively from the products referred to in paragraph *(a)* to *(i)* above.

² Include forestry products.

³ "Vessels" - shall refer to fishing vessels engaged in commercial fishing, requested in a participating country and operated by a citizen or citizens or governments or participants or partnership, corporation or association, duly registered in such participating country, at least 60 per cent of equity of which is owned by a citizen or citizens and/or government of such participating country or 75 per cent by citizens and/or governments of the participating States. However, the products taken from vessels engaged in commercial fishing under bilateral agreements which provide for chartering/leasing of such vessels and/or sharing of catch between participating States will also be eligible for preferential concessions.

⁴ In respect of vessels or factory ships operated by government agencies, the requirement of flying the flag of a participating State does not apply.

⁵ For the purpose of this Agreement, the term "factory ship" means any vessel, as defined, used for processing and/or making on board products exclusively from those products referred to in paragraph *(f)* above.

RULE 3 : Not Wholly Produced or Obtained

- (a) Within the meaning of Rule 1(b), products worked on or processed as a result of which the total value of the materials, parts or produce originating from non-Participating States or undermined origin used does not exceed 60 per cent of the FOB value of the products produced or obtained and the final process of manufacture is performed within the territory of the exporting Participating State shall be eligible for preferential concessions subject to the provisions of Rule 3(c) and Rule 4.
- (b) Sectoral agreements⁶ as defined in paragraph 10, article 1, chapter 1 of the Framework Agreement on Trade Preferential System Among the Member States of the Organisation of the Islamic Conference.
- (c) The value of the non-originating materials, parts or produce shall be—
- (i) The CIF value at the time of importation of the materials, parts or produce where this can be proven; or
 - (ii) The earliest ascertainable price paid for the materials, parts or produce of undermined origin in the territory of the Participating State where the working or processing takes place.

⁶ In respect of products traded within the framework of sectoral agreements negotiated under the Framework Agreement on Trade Preferential System Among the Member States of the Organisation of the Islamic Conference provision may need to be made for special criteria to apply. Consideration may be given to these criteria as and when the sectoral agreement is negotiated.

RULE 4 : Cumulating Rules of Origin

Products which comply with origin requirements provided in Rule 1 and which are used by a Participating State as input for a finished product eligible for preferential treatment by another Participating State shall be considered as a product originating in the territory of the Participating State where working or processing of the finished product has taken place provided that the aggregate content originating in the territory of the Participating State is not less than 60 per cent of its FOB value⁷.

RULE 5 : Direct Consignment

The following shall be considered as directly consigned from the exporting Participating State to the importing Participating State:

- (a) if the products are transported without passing through the territory of any non-Participating State; or
- (b) the products whose transport involves transit through one or more intermediate non-Participating State with or without transshipment or temporary storage in such countries, provided that—
 - (i) the transit is justified for geographical reason or by considerations related exclusively to transport requirements;
 - (ii) the products have not entered into trade or consumption there;
 - (iii) the products have not undergone any operation there other than unloading and reloading or any operation required to keep them in good condition; and

⁷ "Partial" cumulation as implied by Rule 4 above, means that only products which have acquired originating status in the territory of one Participating State may be taken into account when used as inputs for a finished product eligible for preferential treatment in the territory of another Participating State.

- (iv) appropriate certificate issued by customs authorities of the transit country is obtained as evidence of the conformity with the above clauses (ii) and (iii).

RULE 6 : Treatment of Packing

When determining the origin of products, packing should be considered as forming a whole with the product it contains. However, packing may be treated separately if the national legislation so requires.

RULE 7 : Certificate of Origin

Products eligible for preferential concessions shall be supported by a Certificate of Origin⁸ issued by an authority designated by the government of the exporting Participating State and notified to the other Participating States in accordance with the certification procedures to be developed and approved by the Participating States. Participating States will do their best to co-operate in order to specify origin of inputs in the certificate of origin.

RULE 8 : Prohibition

Any Participating State may prohibit importation of products containing any inputs originating from States with which it does not want to have economic and commercial relations.

RULE 9 : Review

These rules may be reviewed as and when necessary, upon request of one third of the Participating States and may be open to such modifications as may be agreed upon.

⁸ A standard certificate of origin to be used by all Participating States is annexed.

RULE 10 : Special Criteria Percentage

Products originating in Participating least developed countries can be allowed a favourable 10 percentage points applied to the percentages established in Rules 3 and 4. Thus, for Rule 3, the percentage would not exceed 70 per cent, and for Rule 4, the percentage would not be less than 50 per cent.

BAHAGIAN II/PART II

**OPERATIONAL CERTIFICATION PROCEDURES
FOR THE RULES OF ORIGIN
FOR THE TRADE PREFERENTIAL SYSTEM
AMONG THE MEMBER STATES OF THE ORGANISATION OF ISLAMIC COOPERATION**

**CHAPTER I
GENERAL PROVISIONS**

**Article 1
Scope**

1. These Rules may be called "TPS-OIC Rules of Origin".
2. TPS-OIC Rules of Origin shall be applied for determining the origin of products eligible for preferential concessions under the Framework Agreement on Trade Preferential System Among the Member States of the Organization of the Islamic Conference and the Protocol on Preferential Tariff Scheme (hereinafter referred to as "PRETAS").

Article 2

Definitions

For the purpose of this TPS-OIC Rules of Origin—

- (a) "chapters" and "headings" means the chapters and tariff headings (four-digit codes) used in the nomenclature which makes up the Harmonized Commodity Description and Coding System, referred to in this TPS-OIC Rules of Origin as "the Harmonized System" or "HS";
- (b) "classified" refers to the classification of a product or material under a particular heading;
- (c) "consignment" means products 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 document, by a single invoice;
- (d) "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;
- (e) "goods" means both materials and the products;
- (f) "manufacture" means any kind of working or processing including assembly or specific operations on both of industrial and agricultural products;

- (g) "material" means any ingredient, raw material, component or part, etc., used in the manufacture of the product;
- (h) "product" means the product manufactured, even if it is intended for later use in another manufacturing operation;
- (i) "territories" means territories of Participating States including territorial waters;
- (j) "value of materials" means the customs value at the time of importation of the non-originating materials used, or, if this is not known and cannot be ascertained, the first ascertainable price paid for the non-originating materials in a Participating State;
- (k) "value of originating materials" means the value of such materials as defined in subparagraph (j) applied *mutatis mutandis*;
- (l) "value added" shall be taken to be the ex-works price minus the customs value of each of the materials incorporated which originate in the other Participating States or, where the customs value is not known or cannot be ascertained, the first ascertainable price paid for the materials in a Participating State;
- (m) "ex-works price" means the price paid for the product ex-works to the manufacturer in the Participating State in whose undertaking the last working or processing is carried out, provided that the price includes the value of all the materials used, minus any internal taxes which are, or may be, repaid when the product obtained is exported.

CHAPTER II
ORIGINATING PRODUCTS

Article 3
General Requirements

Products covered by preferential trading arrangements under the Framework Agreement on Trade Preferential System Among the Member States of the Organisation Islamic Cooperation imported into the territory of a Participating State from another Participating State which are consigned directly within the meaning of Article 13 hereof, shall be eligible for preferential concessions if they conform to the origin requirement under any one of the following conditions:

- (a)* products wholly produced or obtained in the exporting Participating State as defined in Article 4; or
- (b)* products obtained in a Participating State incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in that Participating State within the meaning of Article 5.

Article 4
Wholly Produced or Obtained Products

1. Within the meaning of Article 3(*a*), the following shall be considered as wholly produced or obtained in the exporting Participating State:
 - (a)* raw or mineral products extracted from its soil, its water or from its sea beds;
 - (b)* agricultural products harvested, picked or gathered there including forestry products;

- (c) live animals born and raised there;
 - (d) products obtained from animals born and/or raised there;
 - (e) products obtained by hunting, fishing or aquaculture activities conducted there;
 - (f) products of sea fishing and other marine products taken from the sea outside the territorial waters of the Participating States by their vessels;
 - (g) products processed and/or made on board its factory ships exclusively from products referred to in sub-paragraphs (e) and (f) above;
 - (h) used articles collected there, fit only for the recovery of raw materials;
 - (i) waste and scrap resulting from manufacturing operations conducted there;
and
 - (j) goods produced there exclusively from the products referred to in paragraph (a) to (i) above.
2. The terms "their vessels" and "their factory ships" in paragraph 1(f) shall apply only to vessels and factory ships—
- (a) which are registered or recorded in the Participating States; or
 - (b) which sail under the flag of the Participating States; or
 - (c) which are owned to an extent of at least 60 per cent by nationals of one Participating State, or 75 per cent by nationals of Participating States or by a company with its head office in one of these States, 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 Participating

State and of which, in addition, in the case of partnerships or limited companies, at least half the capital belongs to those States or to public bodies or nationals of the said States.

Article 5

Sufficiently Worked or Processed Products

1. For the purposes of Article 3(*b*), non-originating materials which are used in the manufacture of the products obtained in a Participating State shall be regarded as sufficiently worked or processed provided that the value of such materials does not exceed 60 per cent of the ex-works price of the product. The Trade Negotiating Committee may revisit this rate five year after the entry into force of this TPS-OIC Rules of Origin.
2. In addition to the 60 per cent mentioned in paragraph 1, least developed Participating States are allowed to use extra 10 per cent non-originating materials in the manufacture of the export products for five years after entry into force of this TPS-OIC Rules of Origin.

Article 6

Cumulation in the Participating States

1. Without prejudice to the provisions of Article 3, products shall be considered as originating in a Participating State if such products are obtained there, incorporating materials originating in the other Participating States, provided that—
 - (*a*) the working or processing carried out in that Participating State goes beyond the operations referred to in Article 7;
 - (*b*) the aggregate content originating in the territory of the Participating State is not less than 40 per cent of its ex-works price; and

- (c) the aggregate content originating in a least developed Participating State is not less than 30 per cent of its ex-works price for five years after entry into force of this TPS-OIC Rules of Origin.
2. Where the working or processing carried out in the Participating State does not go beyond the operations referred to in Article 7, the product obtained shall be considered as originating in a Participating State only where the value added there is greater than the value of the materials used originating in any one of the other Participating States. If this is not so, the product obtained shall be considered as originating in the country which accounts for the highest value of originating materials used in the manufacture in the Participating State.
3. Products, originating in one of the Participating States, which do not undergo any working or processing in a Participating State, retain their origin if exported to one of the Participating States.

Article 7

Insufficient Working or Processing

1. The following operations shall be considered as insufficient working or processing to confer the status of originating products, whether or not the requirements of Articles 5 and 6 are satisfied:
- (a) packing;
- (b) simple mixing⁹;
- (c) simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple-packaging operations;

⁹ Simple mixing : does not include chemical reaction.

- (d) labelling, affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging;
- (e) splitting into lots;
- (f) sorting or grading;
- (g) marking;
- (h) putting up into sets;
- (i) simple assembly¹⁰;
- (j) preserving operations to ensure that the products remain in good condition during transport and storage;
- (k) breaking up and assembly of packages;
- (l) washing, cleaning; removal of dust, oxide, oil, paint or other coverings;
- (m) ironing or pressing of textiles;
- (n) simple painting and polishing operations, husking, partial or total bleaching, polishing, and glazing of cereals and rice;
- (o) operations to colour sugar or form sugar lumps;
- (p) peeling, stoning and shelling of fruits, nuts and vegetables;
- (q) sharpening, simple grinding or simple cutting;

¹⁰ Simple assembly : describes activity which does not require the use of specially designed machines or apparatus or equipment and relevant training.

- (r)* sifting, screening, sorting, classifying, grading, matching; (including the making-up of sets of articles); and
- (s)* slaughter of animals.

All operations carried out either in a Participating State on a given product shall be considered together when determining whether the working or processing undergone by that product is to be regarded as insufficient within the meaning of paragraph 1.

Article 8

Unit of Qualification

1. For the purposes of this TPS-OIC Rules of Origin, goods, materials and products shall be classified in accordance with Harmonized Commodity Description and Coding System (HS)—
 - (a)* if a product is composed of a group or assembly of articles but is classified in a single heading, it shall be regarded as a single item under the terms of the Harmonized System; or
 - (b)* if a consignment consists of a number of identical products but is classified under the same heading of the Harmonized System, each product must be taken into account individually for classification purposes.
2. Where, under General Rule 5 of the HS, packaging is included with the product for classification purposes, it shall be included for the purposes of determining origin.

Article 9

Accessories, Spare Parts and Tools

Accessories, spare parts and tools dispatched with a piece of equipment, machine, apparatus or vehicle shall be regarded as one with the piece of equipment, machine, apparatus or vehicle in question provided that—

- (a) they are the part of the normal equipment;
- (b) they are included in the price thereof; and
- (c) they are not separately invoiced.

Article 10

Sets

Sets, as defined in General Rule 3 of the Harmonized System, shall be regarded as originating when all component products are originating. Nevertheless, when a set is composed of originating and non-originating products, the set as a whole shall be regarded as originating in accordance with the requirements in Article 5 or 6.

Article 11

Neutral Elements

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

- (a) energy and fuel;
- (b) plant and equipment;
- (c) machines and tools; and
- (d) goods which do not enter, and which are not intended to enter into the final composition of the product.

Article 12

Prohibition

Any Participating State may prohibit importation of products containing any inputs

originating from non-Participating States with which it does not want to have economic and commercial relations.

CHAPTER III
TERRITORIAL REQUIREMENTS

Article 13
Direct Consignment

The following shall be considered as directly consigned from the exporting Participating State to the importing Participating State:

- (a)* if the products are transported without passing through the territory of any non-Participating State; or

- (b)* the products whose transport involves transit through one or more intermediate non-Participating States with or without transshipment or temporary storage in such countries, provided that—
 - (i)* the transit entry is justified for geographical reasons or by considerations related exclusively to transport requirements;

 - (ii)* the products have not entered into trade or consumption there;

 - (iii)* the products have not undergone any operation there other than unloading and reloading or any operation required to keep them in good condition; and

 - (iv)* evidence that the conditions set out in *(ii)* and *(iii)* above has 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; or failing these, any substantiating documents.

Article 14
Exhibitions

1. Originating products, sent for exhibition outside the Participating States and sold after the exhibition for importation in a Participating State shall benefit on importation from the provisions of the Framework Agreement on Trade Preferential System Among the Member States of the Organisation of Islamic Cooperation provided it is shown to the satisfaction of the customs authorities that—
 - (a) an exporter has consigned these products from a Participating State 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 Participating State;
 - (c) the products have been consigned during the exhibition or immediately thereafter in the state in which they were sent for exhibition; and
 - (d) the products have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition.
2. A TPS-OIC Certificate of Origin must be issued or made out in accordance with the provisions of Chapter IV 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 organized 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.

CHAPTER IV
TPS-OIC CERTIFICATE OF ORIGIN

Article 15
General Requirements

Products originating in a Participating State shall, on importation into the other Participating State benefit from the Framework Agreement on Trade Preferential System Among the Member States of the Organisation of Islamic Cooperation upon submission of a TPS-OIC Certificate of Origin, a specimen of which is annexed herewith¹¹.

Article 16
Procedure for the Issue of a TPS-OIC Certificate of Origin

1. A TPS-OIC 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 TPS-OIC Certificate of Origin and the application forms, specimens of which are annexed herewith. The said forms shall be completed in one of the official languages of the Organisation Islamic Cooperation 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 Annex, 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 TPS-OIC Certificate of Origin shall be

¹¹ For Malaysia, Certification of Origin is as per Annex

prepared to submit at any time, at the request of the Customs or the competent authorities of the exporting country where the TPS-OIC 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 the Annex.

4. A TPS-OIC Certificate of Origin shall be issued by the Customs or the competent authorities of a Participating State if the products concerned can be considered as products originating in one of the Participating States and fulfil the other requirements of this TPS-OIC Rules of Origin. The origin state of the goods shall be indicated in Box. 3 of Annex.
5. The authorities issuing the TPS-OIC Certificate of Origin shall take any steps necessary to verify the originating status of the products and the fulfilment of the other requirements of this TPS-OIC 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 of Annex has been completed in such a manner as to exclude all possibility of fraudulent additions.
6. A TPS-OIC Certificate of Origin shall be issued and made available to the exporter as soon as actual exportation has been affected or ensured.

Article 17

Certificates of Origin Issued Retrospectively

1. A TPS-OIC Certificate of Origin may exceptionally be issued after exportation but no longer 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 TPS-OIC 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 TPS-OIC Certificate of Origin relates, and state the reasons for his request.
 3. A TPS-OIC 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. Certificates of origin issued retrospectively must be endorsed with one of the following versions of phrases:
 - (a)* "ISSUED RETROSPECTIVELY"; or
 - (b)* other versions (The versions of above mentioned phrase in one of the official languages of the Organisation Islamic Cooperation shall be applied).
 5. The endorsement referred to in paragraph 4 shall be inserted in the Box. 6 of Annex.

Article 18

Issue of a Duplicate TPS-OIC Certificate of Origin

1. In the event of theft, loss or destruction of a TPS-OIC 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 one of the following versions of words:

- (a) "DUPLICATE"; or
 - (b) other versions (The versions of above-mentioned phrase in one of the official languages of the Organisation Islamic Cooperation shall be applied).
- 3. The endorsement referred to in paragraph 2 shall be inserted in the Box. 6 of the Annex.
- 4. The duplicate, which must bear the date of issue of the original TPS-OIC Certificate of Origin, shall take effect as from that date.

Article 19

Issue of Certificates of Origin on the Basis of a TPS-OIC Certificate of Origin Issued or Made out Previously

- 1. When originating products are placed under the control of a customs office in a Participating State, it shall be possible to replace the original TPS-OIC Certificate of Origin by one or more TPS-OIC certificates of origin for the purpose of sending all or some of these products elsewhere within that Participating State for the customs clearance of the products. In this case, the replacement TPS-OIC certificate(s) of origin 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 Participating States which are imported or placed into the Customs Warehouses under the control of a customs office in a Participating State are sent to another Participating State, a new TPS-OIC 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 Annex.

Article 20

Validity of TPS-OIC Certificate of Origin

1. A 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. Certificates of origin which are 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 certificates of origin where the products have been submitted before the said final date.

Article 21

Submission of TPS-OIC Certificate of Origin

Certificates 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 a translation of a TPS-OIC Certificate of Origin and may also 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 Framework Agreement on Trade Preferential System Among the Member States of the Organisation of the Islamic Cooperation.

Article 22

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 TPS-OIC Certificate of Origin for such products shall be submitted to the customs authorities upon importation of the first instalment.

Article 23

Supporting Documents

The documents referred to in Article 16(3) used for the purpose of proving that products covered by a TPS-OIC Certificate of Origin can be considered as products originating in one of the Participating States and fulfil the other requirements of this TPS-OIC 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 Participating States where these documents are used in accordance with domestic law;
- (c) documents proving the working or processing of materials in one of the Participating States, issued or made out in that Participating State, where these documents are used in accordance with domestic law; and
- (d) TPS-OIC Certificate of Origin proving the originating status of materials used, issued or made out in a Participating State in accordance with this TPS- OIC Rules of Origin.

Article 24

Preservation of TPS-OIC Certificate of Origin and Supporting Documents

1. The exporter applying for the issue of a TPS-OIC Certificate of Origin shall keep for

at least three years the documents referred to in Article 16(3).

2. The customs or the competent authorities of the exporting country issuing a TPS-OIC Certificate of Origin shall keep for at least three years the application form referred to in Article 16(2).
3. The customs authorities of the importing country shall keep for at least three years the TPS-OIC Certificate of Origin submitted to them.

Article 25

Discrepancies and Formal Errors

1. The discovery of slight discrepancies between the statements made in the TPS-OIC 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 TPS-OIC 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 TPS-OIC 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 Framework Agreement on Trade Preferential System Among the Member States of the Organisation Islamic Cooperation, are listed in the TPS-OIC Certificate of Origin, it shall not affect or delay the products which fulfil the conditions of this TPS-OIC Rules of Origin for granting preferential treatment and are listed in the same TPS-OIC Certificate of Origin.

CHAPTER V
ARRANGEMENTS FOR ADMINISTRATIVE COOPERATION

Article 26

Mutual Assistance

1. The Participating States shall provide each other with specimen impressions of stamps used in their Customs or the competent authorities for the issue of TPS-OIC Certificate of Origin and with the specimens of stamps and addresses of the customs authorities or competent authorities responsible for verifying those certificates.

2. In order to ensure the proper application of this TPS-OIC Rules of Origin, the Participating States shall assist each other, through the competent customs administrations and competent and duly authorized bodies, in checking the authenticity of the certificates of origin and the correctness of the information given in these documents.

Article 27

Verification of Certificates of Origin

1. Subsequent verifications of the certificates 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 TPS-OIC Rules of Origin.

2. For the purposes of implementing the provisions of paragraph 1, the customs authorities of the importing country shall return the TPS-OIC Certificate of Origin and the invoice or a copy of these documents, to the customs authorities 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 TPS-OIC 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 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 Participating States and fulfil the other requirements of this TPS-OIC Rules of Origin.
6. Where the cumulation provisions in accordance with Article 6 of this TPS-OIC Rules of Origin were applied and in connection with Article 16(4), 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 authorities shall, except in exceptional circumstances, refuse entitlement to the preferences.

Article 28

Dispute Settlement

1. Any dispute that may arise among the Participating States regarding the implementation or interpretation of the provisions of this TPS-OIC Rules of Origin, shall be settled amicably through consultations, as provided for in Article 15 of the Framework Agreement on Trade Preferential System Among

the Member States of the Organisational Islamic Cooperation, between the Participating States party to the dispute. To this end, the Participating States shall appoint their national focal points.

2. The dispute may be referred to the Trade Negotiating Committee by the relevant national focal point, if a solution is not reached through consultation. The Trade Negotiating Committee may establish a sub-committee, on *ad-hoc* basis, for this purpose in accordance with Article 22 of its Rules of Procedure.
3. 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.

Article 29

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.

Article 30

Free Zones

1. The Participating States shall take all necessary steps to ensure that products traded under cover of a TPS-OIC Certificate of Origin, which in the course of transport, use 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 Participating State are imported into a free zone under cover of a TPS-OIC Certificate of Origin and undergo treatment or processing, the authorities concerned shall issue a new TPS-OIC Certificate of Origin at the

exporter's request, if the treatment or processing undergone is in conformity with the provisions of this TPS-OIC Rules of Origin.

CHAPTER VI FINAL PROVISIONS

Article 31 Goods in Transit and Storage

Goods which conform to the provisions of Chapter II and which on the date of entry into force of the Framework Agreement on Trade Preferential System Among the Member States of the Organisation of Islamic Cooperation are either being transported or are being held in Participating State 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 Framework Agreement on Trade Preferential System Among the Member States of the Organisation Islamic Cooperation, to the customs authorities of the importing country of TPS-OIC Certificate of Origin, drawn up retrospectively, and of any documents that provide supporting evidence of the conditions of transport.

Article 32 Amendments

1. The provisions of this TPS-OIC Rules of Origin may be reviewed, as and when necessary, upon request of one third of the Participating States. The Trade Negotiating Committee may decide to amend the provisions of this TPS-OIC Rules of Origin.
2. Any amendment under this provision shall be adopted by two thirds of the Participating States, if a consensus is not achieved during the related Trade Negotiating Committee session.

Article 33

Entry into Force

1. The Framework Agreement on Trade Preferential System Among the Member States of the Organisation of the Islamic Cooperation and the Protocol on Preferential Tariff Scheme (PRETAS) shall be the reference documents in terms of issues not included in the TPS-OIC Rules of Origin.
2. The TPS-OIC Rules of Origin shall enter into force on the thirtieth day of the date of receipt by the depository of instruments of ratification, acceptance or approval by at least ten Governments of the Participating States. Subsequent accession to this TPS-OIC Rules of Origin by any Participating State shall be effective one month after the date on which it has deposited its instrument of ratification.
3. The General Secretariat of the Organisation Islamic Cooperation shall be the depository of the TPS-OIC Rules of Origin. The General Secretariat shall notify all Participating or Contracting States that have signed the TPS-OIC Rules of Origin of the deposit of any instrument of ratification, acceptance, or approval, the entry into force of the TPS-OIC Rules of Origin, any other act or notification relating to the TPS-OIC Rules of Origin or to its validity.

Article 34

Annex

Annexes to this TPS-OIC Rules of Origin shall form an integral part thereof.

ANNEX

**SPECIMENS OF TPS-OIC CERTIFICATE OF ORIGIN AND
APPLICATION FOR A TPS-OIC CERTIFICATE OF ORIGIN**

Printing instructions

1. Each form shall measure 210 x 297mm; a tolerance of up to minus 5 mm or plus 8 mm in length may be allowed. The paper used must be white, sized for writing, not containing mechanical pulp and weighing not less than 25 g/m². It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.
2. The Customs or the competent authorities of the Participating States may reserve the right to print the forms themselves or may have them printed by approved printers. In the latter case, each form must include a reference number bearing initials of name (e.g MY for Malaysia) of Participating States to such approval. Each form must bear the name and address of the printer or a mark by which the printer can be identified. It shall also bear a serial number, either printed or not, by which it can be identified.

TPS-OIC CERTIFICATE OF ORIGIN

1. Exporter (Name, full address, country)	TPS-OIC Certificate of Origin No. A000.000-MY		
See notes overleaf before completing this form.			
2. Consignee (Name, full address, country)	3. Participating State in which the products are considered as originating		
4. Participating State of destination			
5. Transport details	6. Remarks (*) <input type="checkbox"/> Cumulation applied with (name of the country/countries) <input type="checkbox"/> No cumulation applied. (*) (insert X in the appropriate box).		
7. Item number HS code six-digits 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 (Signature)	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 Participating State Stamp Place and date (Signature)		

(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 TPS-OIC CERTIFICATE OF ORIGIN ⁽¹⁾

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

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 initialled by the person who completed the certificate and endorsed by the Customs Administration or the competent authorities of the issuing Participating State.
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 27 of TPS-OIC Rules of Origin.*

APPLICATION FOR A TPS-OIC CERTIFICATE OF ORIGIN

1. Exporter (Name, full address, country)			
2. Consignee (Name, full address, country)	See notes overleaf before completing this form.		
4. Participating State of destination	3. Participating State in which the products are considered as originating		
5. Transport details	6. Remarks (*) Cumulation applied with _____ (name of the country/countries) No cumulation applied. (*) Insert X in the appropriate box.		
7. Item number HS code six-digits description of goods; Marks and numbers; Number and kind of packages ⁽¹⁾	8. Gross weight(kg) or other measure (litres, m ³ , etc.)	9. Invoices number and date	

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

DECLARATION BY THE EXPORTER

I, the undersigned, exporter of the goods described overleaf,

DECLARE that the goods meet the conditions required for the issue of the attached certificate;

SPECIFY as follows the circumstances which have enabled these goods to meet the above conditions:

.....
.....
.....
.....

SUBMIT the following supporting documents ⁽¹⁾:

.....
.....
.....
.....

UNDERTAKE to submit, at the request of the appropriate authorities, any supporting evidence which these authorities may require for the purpose of issuing the attached certificate, and undertake, if required, to agree to any inspection of my accounts and to any check on the processes of manufacture of the above goods carried out by the said authorities;

REQUEST for the issuance of the TPS-OIC Certificate of Origin in respect of these goods.

(Place and date)

(Signature)

⁽¹⁾ For example: import documents, TPS-OIC certificates, invoices, manufacturer's declarations, etc., referring to the products used in manufacture or to the goods re-exported in the same state.

LAMPIRAN II/ANNEX II

**NEGARA-NEGARA PEJANJI PERJANJIAN RANGKA KERJA SISTEM KEUTAMAAN
PERDAGANGAN DI KALANGAN NEGARA-NEGARA ANGGOTA PERTUBUHAN**

KERJASAMA ISLAM

***CONTRACTING STATES OF THE FRAMEWORK AGREEMENT ON TRADE
PREFERENTIAL SYSTEM AMONG THE MEMBER STATES OF THE ORGANISATION OF
THE ISLAMIC COOPERATION***

- | | |
|-------------------------|------------------|
| 1. United Arab Emirates | 23. Libya |
| 2. Bahrain | 24. Lebanon |
| 3. Bangladesh | 25. Maldives |
| 4. Benin | 26. Malaysia |
| 5. Brunei Darussalam | 27. Mauritania |
| 6. Burkina Faso | 28. Egypt |
| 7. Chad | 29. Niger |
| 8. Djibouti | 30. Nigeria |
| 9. Indonesia | 31. Pakistan |
| 10. Morocco | 32. Senegal |
| 11. Ivory Coast | 33. Sierra Leone |
| 12. Palestine | 34. Somali |
| 13. Gabon | 35. Sudan |
| 14. Gambia | 36. Syria |
| 15. Guinea | 37. Saudi Arabia |
| 16. Guinea-Bissau | 38. Tunisia |
| 17. Iraq | 39. Turkiye |
| 18. Iran | 40. Uganda |
| 19. Cameroon | 41. Oman |
| 20. Qatar | 42. Jordan |
| 21. Comoros | |
| 22. Kuwait | |

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

(1) Heading	(2) Subheading	(3) Description	(4) Unit of Quantity	(5) Rate of Import Duty by % under the Framework Agreement on Trade Preferential System Among The Member States of the Organisation of the Islamic Cooperation			
				2023	2024	2025	2026
09.02	0902.30 0902.30.10 00 0902.30.90 00 0902.40 0902.40.10 00 0902.40.90 00	Chapter 9 Coffee, tea, maté and spices					
		Tea, whether or not flavoured.					
		- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg:					
		- - Leaves	kg	10	10	10	10
		- - Other	kg	10	10	10	10
		- Other black tea (fermented) and other partly fermented tea:					
- - Leaves	kg	10	10	10	10		
- - Other	kg	10	10	10	10		
15.04	1504.10 1504.10.90 00	Chapter 15 Animal, vegetable or microbial fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes					
		Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.					
		- Fish-liver oils and their fractions:					
- - Other	kg	14	13	12	10		

(1) Heading	(2) Subheading	(3) Description	(4) Unit of Quantity	(5) Rate of Import Duty by % under the Framework Agreement on Trade Preferential System Among The Member States of the Organisation of the Islamic Cooperation			
				2023	2024	2025	2026
		Chapter 18 Cocoa and cocoa preparations					
18.03		Cocoa paste, whether or not defatted.					
	1803.10.00 00	- Not defatted	kg	23	20	18	15
	1803.20.00 00	- Wholly or partly defatted	kg	18	17	16	15
18.06		Chocolate and other food preparations containing cocoa.					
	1806.10.00 00	- Cocoa powder, containing added sugar or other sweetening matter	kg	18	17	16	15
	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	14	13	12	10
	1806.20.90 00	- - Other	kg	14	13	12	10
		Chapter 20 Preparations of vegetables, fruit, 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	18	15	15	15
20.08		Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added					

(1) Heading	(2) Subheading	(3) Description	(4) Unit of Quantity	(5) Rate of Import Duty by % under the Framework Agreement on Trade Preferential System Among The Member States of the Organisation of the Islamic Cooperation				
				2023	2024	2025	2026	
20.09	2008.93	sugar or other sweetening matter or spirit, not elsewhere specified or included. - Other, including mixtures other than those of subheading 2008.19:						
	2008.93.10 00	- - Cranberries (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i>); lingonberries (<i>Vaccinium vitis-idaea</i>): - - - Containing added sugar or other sweetening matter or spirit	kg	18	15	15	15	
	2008.93.90 00	- - - Other	kg	18	15	15	15	
	2008.99	- - Other:						
	2008.99.10 00	- - - Lychees	kg	18	15	15	15	
	2008.99.20 00	- - - Longans	kg	18	15	15	15	
	2008.99.40 00	- - - Other, containing added sugar or other sweetening matter or spirit	kg	18	15	15	15	
	2008.99.90 00	- - - Other	kg	18	15	15	15	
			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.					
	2009.41.00 00	- Pineapple juice: - - Of a Brix value not exceeding 20	kg	28	27	26	25	

(1) Heading	(2) Subheading	(3) Description	(4) Unit of Quantity	(5) Rate of Import Duty by % under the Framework Agreement on Trade Preferential System Among The Member States of the Organisation of the Islamic Cooperation			
				2023	2024	2025	2026
21.01		Chapter 21 Miscellaneous edible preparations					
		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.					
	2101.12	- Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:					
	2101.12.10 00	- - Preparations with a basis of extracts, essences or concentrates or with a basis of coffee: - - - Mixtures in paste form with a basis of ground roasted coffee, containing vegetable fats	kg	23	21	18	15
	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	23	21	18	15
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	23	21	18	15

(1) Heading	(2) Subheading	(3) Description	(4) Unit of Quantity	(5) Rate of Import Duty by % under the Framework Agreement on Trade Preferential System Among The Member States of the Organisation of the Islamic Cooperation			
				2023	2024	2025	2026
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	18	15	15	15
	2103.20.00 00	- Tomato ketchup and other tomato sauces	kg	18	15	15	15
	2103.90	- Other:					
		- - Sauces and preparation therefor:					
	2103.90.11 00	- - - Chilli sauce	kg	18	15	15	15
	2103.90.12 00	- - - Fish sauce	kg	18	15	15	15
	2103.90.13 00	- - - Other sauces	kg	18	15	15	15
21.06		Food preparations not elsewhere specified or included.					
	2106.10.00 00	- Protein concentrates and textured protein substances	kg	18	15	15	15
	2106.90	- Other:					
		- - Autolysed yeast extracts:					
	2106.90.41 00	- - - In powder form	kg	18	15	15	15
	2106.90.49 00	- - - Other	kg	18	15	15	15
		- - Other, non-alcoholic preparations of a kind used for the making or for the manufacture of beverages:					
	2106.90.59 00	- - - Other	kg	14	13	12	10
		- - Other, alcoholic preparations of a kind used for the making or for the manufacture of beverages:					
	2106.90.66 00	- - - Other, of a kind used for the manufacture of alcoholic beverages, in liquid form	kg	14	13	12	10
	2106.90.67 00	- - - Other, of kind used for the manufacture of alcoholic beverages, in other forms	kg	14	13	12	10
	2106.90.69 00	- - - Other	kg	14	13	12	10

(1) Heading	(2) Subheading	(3) Description	(4) Unit of Quantity	(5) Rate of Import Duty by % under the Framework Agreement on Trade Preferential System Among The Member States of the Organisation of the Islamic Cooperation			
				2023	2024	2025	2026
	2106.90.99 00	- - Other: - - - Other	kg	14	13	12	10
28.49		Chapter 28 Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or isotopes					
	2849.10.00 00	Carbides, whether or not chemically defined. - Of calcium	kg	23	21	18	15
33.04		Chapter 33 Essential oils and resinoids; perfumery, cosmetic or toilet preparations					
	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	19	18	17	15

(1) Heading	(2) Subheading	(3) Description	(4) Unit of Quantity	(5) Rate of Import Duty by % under the Framework Agreement on Trade Preferential System Among The Member States of the Organisation of the Islamic Cooperation			
				2023	2024	2025	2026
35.05	3505.20.00 00	<p align="center">Chapter 35</p> <p align="center">Albuminoidal substances; modified starches; glues; enzymes</p> <p>Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches.</p> <p>- Glues</p>	kg	23	21	18	15
39.23	3923.29 3923.29.10 00	<p align="center">Chapter 39</p> <p align="center">Plastics and articles thereof</p> <p>Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.</p> <p>- Sacks and bags (including cones):</p> <p>- - Of other plastics:</p> <p>- - - 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</p>	kg	29	28	27	25
39.25	3923.29.90 00 3925.20.00 00	<p>- - - Other</p> <p>Builders' ware or plastics, not elsewhere specified or included.</p> <p>- Doors, windows and their frames and thresholds for doors</p>	kg	29	28	27	25

(1) Heading	(2) Subheading	(3) Description	(4) Unit of Quantity	(5) Rate of Import Duty by % under the Framework Agreement on Trade Preferential System Among The Member States of the Organisation of the Islamic Cooperation			
				2023	2024	2025	2026
39.26	3926.90 3926.90.93 00 3926.90.99 00	Other articles of plastics and articles of other materials of headings 39.01 to 39.14. - Other: - - Other: - - - Buckles, adjusters, hooks and cord stoppers - - - Other	kg kg	19 19	18 18	17 17	15 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	23	21	18	15
40.05	4005.20.00 00	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip. - Solutions; dispersions other than those of subheading 4005.10	kg	29	28	27	25
40.07	4007.00.00 00	Vulcanised rubber thread and cord.	kg	14	13	12	10
40.08	4008.11 4008.11.90 00	Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber. - Of cellular rubber: - - Plates, sheets and strip: - - - Other	kg	29	28	27	25

(1) Heading	(2) Subheading	(3) Description	(4) Unit of Quantity	(5) Rate of Import Duty by % under the Framework Agreement on Trade Preferential System Among The Member States of the Organisation of the Islamic Cooperation			
				2023	2024	2025	2026
40.12	4012.90	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber.					
	4012.90.71 00	- Other: - - Replaceable tyre treads: - - - Of a width not exceeding 450 mm	kg	29	28	27	25
	4012.90.72 00	- - - Of a width exceeding 450 mm	kg	29	28	27	25
40.13	4013.10	Inner tubes, of rubber. - Of a kind used on motor cars (including station wagons and racing cars), buses or lorries: - - 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	29	28	27	25
	4013.10.19 00	- - - Suitable for fitting to tyres of a width exceeding 450 mm	u	29	28	27	25
	4013.20.00 00	- Of a kind used on bicycles	u	29	28	27	25
	4013.90	- Other:					
	4013.90.11 00	- - Of a kind used on machinery of heading 84.29 or 84.30: - - - Suitable for fitting to tyres of a width not exceeding 450 mm	u	29	28	27	25
	4013.90.19 00	- - - Suitable for fitting to tyres of a width exceeding 450 mm	u	29	28	27	25
	4013.90.20 00	- - Of a kind used on motorcycles	u	29	28	27	25
	4013.90.31 00	- - Of a kind used on other vehicles of Chapter 87: - - - Suitable for fitting to tyres of a width not exceeding 450 mm	u	29	28	27	25

(1) Heading	(2) Subheading	(3) Description	(4) Unit of Quantity	(5) Rate of Import Duty by % under the Framework Agreement on Trade Preferential System Among The Member States of the Organisation of the Islamic Cooperation			
				2023	2024	2025	2026
40.14	4013.90.39 00	- - - Suitable for fitting to tyres of a width exceeding 450 mm	u	29	28	27	25
	4014.10.00 00	Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber. - Sheath contraceptives	kg	29	28	27	25
40.16	4016.99	Other articles of vulcanised rubber other than hard rubber. - Other:	kg	29	28	27	25
	4016.99.30 00	- - Other: - - - Rubber bands					
42.05	Chapter 42 Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)						
		Other articles of leather or of composition leather.					
	4205.00.10 00	- Boot laces; mats	kg	19	18	17	15
	4205.00.20 00	- Industrial safety belts and harnesses	kg	19	18	17	15
	4205.00.30 00	- Leather strings or chords of a kind used for jewellery or articles of personal adornment	kg	19	18	17	15
	4205.00.40 00	- Other articles of a kind used in machinery or mechanical appliances or for other technical uses	kg	19	18	17	15
	4205.00.90 00	- Other	kg	19	18	17	15

(1) Heading	(2) Subheading	(3) Description	(4) Unit of Quantity	(5) Rate of Import Duty by % under the Framework Agreement on Trade Preferential System Among The Member States of the Organisation of the Islamic Cooperation			
				2023	2024	2025	2026
44.01		Chapter 44 Wood and articles of wood; wood charcoal					
		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	19	18	17	15
	4401.12.00 00	- - Non-coniferous	kg	19	18	17	15
		- Wood in chips or particles:					
	4401.21.00 00	- - Coniferous	kg	19	18	17	15
	4401.22.00 00	- - Non-coniferous	kg	19	18	17	15
		- Sawdust and wood waste and scrap, agglomerated in logs, briquettes, pellets or similar forms:					
	4401.31.00 00	- - Wood pellets	kg	19	18	17	15
	4401.39.00 00	- - Other	kg	19	18	17	15
		- Sawdust and wood waste and scrap, not agglomerated					
	4401.41.00 00	- - Sawdust	kg	19	18	17	15
4401.49.00 00	- - Other	kg	19	18	17	15	
44.02		Wood charcoal (including shell or nut charcoal), whether or not agglomerated.					
	4402.10.00 00	- Of bamboo	kg	19	18	17	15
	4402.20	- Of shell or nut:					
	4402.20.10 00	- - Of coconut shell	kg	19	18	17	15

(1) Heading	(2) Subheading	(3) Description	(4) Unit of Quantity	(5) Rate of Import Duty by % under the Framework Agreement on Trade Preferential System Among The Member States of the Organisation of the Islamic Cooperation			
				2023	2024	2025	2026
44.04	4402.20.90 00	- - Other	kg	19	18	17	15
	4402.90.00 00	- Other	kg	19	18	17	15
44.05	4404.10.00 00	- Coniferous	kg	19	18	17	15
	4404.20	- Non-coniferous:					
	4404.20.10 00	- - Chipwood	kg	19	18	17	15
44.09	4405.00.10 00	Wood wool; wood flour. - Wood wool	kg	19	18	17	15
44.14		Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed.					
	4409.10.00 00	- Coniferous	m ³	19	18	17	15
	4409.22.00 00	- Non-coniferous:					
	4409.29.00 00	- - Of tropical wood	m ³	19	18	17	15
		- - Other	m ³	19	18	17	15
		Wooden frames for paintings, photographs, mirrors or similar objects.					

(1) Heading	(2) Subheading	(3) Description	(4) Unit of Quantity	(5) Rate of Import Duty by % under the Framework Agreement on Trade Preferential System Among The Member States of the Organisation of the Islamic Cooperation			
				2023	2024	2025	2026
44.15	4414.10.00 00	- Of tropical wood	kg	19	18	17	15
	4414.90.00 00	- Other	kg	19	18	17	15
44.19	4415.10.00 00	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. - Cases, boxes, crates, drums and similar packings; cable-drums	u	19	18	17	15
	4419.11.00 00	Tableware and kitchenware, of wood. - Of bamboo: - - Bread boards, chopping boards and similar boards	kg	19	18	17	15
48.11	4419.12.00 00	- - Chopsticks	kg	19	18	17	15
	4419.19.00 00	- - Other	kg	19	18	17	15
	4419.20.00 00	- Of tropical wood	kg	19	18	17	15
	4419.90.00 00	- Other	kg	19	18	17	15
	4811.41	Chapter 48 Paper and paperboard; articles of paper pulp, of paper or of paperboard 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. - Gummed or adhesive paper and paperboard: - - Self-adhesive:					

(1) Heading	(2) Subheading	(3) Description	(4) Unit of Quantity	(5) Rate of Import Duty by % under the Framework Agreement on Trade Preferential System Among The Member States of the Organisation of the Islamic Cooperation			
				2023	2024	2025	2026
48.13	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 36 cm in the unfolded state	kg	23	21	18	15
	4811.41.90 00	- - - Other	kg	23	21	18	15
		Cigarette paper, whether or not cut to size or in the form of booklets or tubes.					
	4813.20	- In rolls of a width not exceeding 5 cm:					
	4813.20.10 00	- - Cigarette tipping paper	kg	19	18	17	15
		- - Other, uncoated:					
	4813.20.21 00	- - - Tobacco wrapping paper	kg	19	18	17	15
	4813.20.22 00	- - - Plug wrap paper having a porosity of more than 12 cm ³ (min ⁻¹ .cm ⁻²) in CORESTA Air Permeability unit	kg	19	18	17	15
	4813.20.23 00	- - - Other plug wrap paper	kg	19	18	17	15
	4813.20.29 00	- - - Other	kg	19	18	17	15
	- - Other, coated:						
	4813.20.31 00	- - - Tobacco wrapping paper	kg	19	18	17	15
	4813.20.32 00	- - - Plug wrap paper	kg	19	18	17	15
	4813.20.39 00	- - - Other	kg	19	18	17	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	19	18	17	15

(1) Heading	(2) Subheading	(3) Description	(4) Unit of Quantity	(5) Rate of Import Duty by % under the Framework Agreement on Trade Preferential System Among The Member States of the Organisation of the Islamic Cooperation			
				2023	2024	2025	2026
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	23	21	18	15
	4818.30	- Tablecloths and serviettes:					
	4818.30.20 00	- - Serviettes	kg	23	21	18	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	19	18	17	15
	4820.20.00 00	- Exercise books	kg	14	13	12	10
	4820.30.00 00	- Binders (other than book covers), folders and file covers	kg	19	18	17	15

(1) Heading	(2) Subheading	(3) Description	(4) Unit of Quantity	(5) Rate of Import Duty by % under the Framework Agreement on Trade Preferential System Among The Member States of the Organisation of the Islamic Cooperation			
				2023	2024	2025	2026
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.					
	4823.61.00 00	- Trays, dishes, plates, cups and the like, of paper or paperboard:	kg	23	21	18	15
	4823.69.00 00	- - Of bamboo	kg	23	21	18	15
	4823.90	- - Other					
		- Other:					
	4823.90.94 00	- - Other:	kg	23	21	18	15
		- - - Cellulose wadding and webs of cellulose fibers, coloured or marbled throughout the mass	kg	23	21	18	15
	4823.90.96 00	- - - Other, cut to shape other than rectangular or square	kg	23	21	18	15
	4823.90.99 00	- - - Other	kg	23	21	18	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	19	18	17	15

(1) Heading	(2) Subheading	(3) Description	(4) Unit of Quantity	(5) Rate of Import Duty by % under the Framework Agreement on Trade Preferential System Among The Member States of the Organisation of the Islamic Cooperation			
				2023	2024	2025	2026
55.08	5508.10 5508.10.90 00	<p>Chapter 55 Man-made staple fibres</p> <p>Sewing thread of man-made staple fibres, whether or not put up for retail sale.</p> <ul style="list-style-type: none"> - Of synthetic staple fibres: - - Other 	kg	19	18	17	15
		<p>Chapter 56 Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof</p> <p>Nonwovens, whether or not impregnated, coated, covered or laminated.</p> <ul style="list-style-type: none"> - Of man-made filaments: - - Weighing not more than 25 g/m² - - Weighing more than 25 g/m² but not more than 70 g/m² - - Weighing more than 150 g/m² 					
56.03	5603.11.00 00 5603.12.00 00 5603.14.00 00	<p>Chapter 56 Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof</p> <p>Nonwovens, whether or not impregnated, coated, covered or laminated.</p> <ul style="list-style-type: none"> - Of man-made filaments: - - Weighing not more than 25 g/m² - - Weighing more than 25 g/m² but not more than 70 g/m² - - Weighing more than 150 g/m² 	kg	19	18	17	15
			kg	19	18	17	15
			kg	19	18	17	15
56.04	5604.10.00 00 5604.90 5604.90.20 00	<p>Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics.</p> <ul style="list-style-type: none"> - Rubber thread and cord, textile covered - Other: - - Rubber impregnated textile thread yarn 	kg	14	13	12	10
			kg	14	13	12	10

(1) Heading	(2) Subheading	(3) Description	(4) Unit of Quantity	(5) Rate of Import Duty by % under the Framework Agreement on Trade Preferential System Among The Member States of the Organisation of the Islamic Cooperation			
				2023	2024	2025	2026
57.02	5702.10.00 00	<p align="center">Chapter 57</p> <p align="center">Carpets and other textile floor coverings</p> <p>Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs.</p> <p>- "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs</p>	m ²	23	21	18	15
		<p align="center">Chapter 58</p> <p align="center">Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery</p> <p>Narrow woven fabrics, other than goods of heading 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs).</p> <p>- Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread:</p>					
58.06	5806.20	- - Tape of a kind used to wrap the grips or handle of sports equipment	kg	23	21	18	15
	5806.20.10 00	- - Other	kg	23	21	18	15
58.07	5807.10.00 00	<p>Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.</p> <p>- Woven</p>	kg	19	18	17	15

(1) Heading	(2) Subheading	(3) Description	(4) Unit of Quantity	(5) Rate of Import Duty by % under the Framework Agreement on Trade Preferential System Among The Member States of the Organisation of the Islamic Cooperation			
				2023	2024	2025	2026
59.03	5903.10 5903.10.10 00 5903.10.90 00	Chapter 59 Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02.					
		- With poly(vinyl chloride):					
		- - Interlining	kg	29	28	27	25
		- - Other	kg	29	28	27	25
61.03	6103.33.00 00	Chapter 61 Articles of apparel and clothing accessories, knitted or crocheted Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.					
		- Jackets and blazers: - - Of synthetic fibres	u	19	18	17	15
61.09	6109.90 6109.90.10 00 6109.90.20 00 6109.90.30 00	T-shirts, singlets and other vests, knitted or crocheted.					
		- Of other textile materials:					
		- - For men or boys, of ramie, linen or silk	u	19	18	17	15
		- - For men or boys, of other textile materials	u	19	18	17	15
		- - For women or girls	u	19	18	17	15
61.17		Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.					

(1) Heading	(2) Subheading	(3) Description	(4) Unit of Quantity	(5) Rate of Import Duty by % under the Framework Agreement on Trade Preferential System Among The Member States of the Organisation of the Islamic Cooperation			
				2023	2024	2025	2026
	6117.90.00 00	- Parts	kg	14	13	12	10
62.03		Chapter 62 Articles of apparel and clothing accessories, not knitted or crocheted					
		Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).					
	6203.39.00 00	- Jackets and blazers: - - Of other textile materials	u	14	13	12	10
	6203.43.00 00	- Trousers, bib and brace overalls, breeches and shorts: - - Of synthetic fibres	u	19	18	17	15
	6203.49	- - Of other textile materials:					
	6203.49.10 00	- - - Of silk	u	19	18	17	15
	6203.49.90 00	- - - Other	u	19	18	17	15
62.04		Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).					
	6204.39	- Jackets and blazers: - - Of other textile materials: - - - Of silk:					
	6204.39.11 00	- - - - Printed by traditional batik process	u	14	13	12	10
	6204.39.19 00	- - - - Other	u	14	13	12	10
	6204.39.90 00	- - - Other	u	14	13	12	10
		- Trousers, bib and brace overalls, breeches and shorts: - - Of other textile materials					
	6204.69.00 00	- - Of other textile materials	u	19	18	17	15

(1) Heading	(2) Subheading	(3) Description	(4) Unit of Quantity	(5) Rate of Import Duty by % under the Framework Agreement on Trade Preferential System Among The Member States of the Organisation of the Islamic Cooperation			
				2023	2024	2025	2026
62.08		Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles.					
	6208.19.00 00	- Slips and petticoats: - - Of other textile materials	u	19	18	17	15
	6208.99	- Other: - - Of other textile materials:					
	6208.99.10 00 6208.99.90 00	- - - Of wool or fine animal hair - - - Other	kg kg	19 19	18 18	17 17	15 15
62.10		Garments, made up of fabrics of heading 56.02, 56.03, 59.03, 59.06 or 59.07.					
	6210.50	- Other women's or girls' garments:					
	6210.50.10 00 6210.50.20 00	- - Garments used for protection from fire - - Garments used for protection from chemical substances or radiation	kg kg	19 19	18 18	17 17	15 15
	6210.50.90 00	- - Other	kg	19	18	17	15
62.12		Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.					
	6212.90	- Other:					
	6212.90.91 00	- - Of other textile materials: - - - Compression garments of a kind used for the treatment of scar tissue and skin grafts	kg	19	18	17	15
	6212.90.99 00	- - - Other	kg	19	18	17	15

(1) Heading	(2) Subheading	(3) Description	(4) Unit of Quantity	(5) Rate of Import Duty by % under the Framework Agreement on Trade Preferential System Among The Member States of the Organisation of the Islamic Cooperation			
				2023	2024	2025	2026
62.17	6217.90.00 00	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 62.12. - Parts	kg	19	18	17	15
		Chapter 63 Other made up textile articles; sets; worn clothing and worn textile articles; rags					
63.02		Bed linen, table linen, toilet linen and kitchen linen. - Other table linen:					
	6302.51	- - Of cotton:					
	6302.51.10 00	- - - Printed by traditional batik process	kg	19	18	17	15
	6302.51.90 00	- - - Other	kg	19	18	17	15
	6302.59	- - Of other textile materials:					
	6302.59.10 00	- - - Of flax	kg	19	18	17	15
	6302.59.90 00	- - - Other	kg	19	18	17	15
63.03		Curtains (including drapes) and interior blinds; curtain or bed valances. - Other:					
	6303.99.00 00	- - Of other textile materials	kg	19	18	17	15
		Chapter 65 Headgear and parts thereof					
65.06		Other headgear, whether or not lined or trimmed. - Other:					

(1) Heading	(2) Subheading	(3) Description	(4) Unit of Quantity	(5) Rate of Import Duty by % under the Framework Agreement on Trade Preferential System Among The Member States of the Organisation of the Islamic Cooperation			
				2023	2024	2025	2026
	6506.91.00 00	- - Of rubber or of plastics	kg	19	18	17	15
67.02		<p style="text-align: center;">Chapter 67</p> <p style="text-align: center;">Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair</p> <p>Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit.</p>					
	6702.10.00 00	- Of plastics	kg	23	21	18	15
68.02		<p style="text-align: center;">Chapter 68</p> <p style="text-align: center;">Articles of stone, plaster, cement, asbestos, mica or similar materials</p> <p>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).</p>					
	6802.91	- Other:					
	6802.91.10 00	- - Marble, travertine and alabaster:					
68.05		- - - Marble	kg	29	28	27	25
		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.					

(1) Heading	(2) Subheading	(3) Description	(4) Unit of Quantity	(5) Rate of Import Duty by % under the Framework Agreement on Trade Preferential System Among The Member States of the Organisation of the Islamic Cooperation			
				2023	2024	2025	2026
68.06	6805.20.00 00	- On a base of paper or paperboard only	kg	23	21	18	15
		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.					
68.10	6806.10.00 00	- Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls	kg	23	21	18	15
		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	29	28	27	25
	6810.91	- Other articles:					
		- - Prefabricated structural components for building or civil engineering:					
	6810.91.10 00	- - - Building piles of concrete	kg	19	18	17	15
68.11	6810.91.90 00	- - - Other	kg	19	18	17	15
		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	19	18	17	15

(1) Heading	(2) Subheading	(3) Description	(4) Unit of Quantity	(5) Rate of Import Duty by % under the Framework Agreement on Trade Preferential System Among The Member States of the Organisation of the Islamic Cooperation			
				2023	2024	2025	2026
68.13	6811.89 6811.89.30 00	- Not containing asbestos: - - Other articles: - - - Other articles, of a kind used for building construction	kg	18	15	15	15
	6813.20 6813.20.10 00	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. - Containing asbestos: - - Brake linings and pads	kg	29	28	27	25
	6813.81.00 00	- Not containing asbestos: - - Brake linings and pads	kg	29	28	27	25
69.02		Chapter 69 Ceramic products					
	6902.20.00 00	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths. - 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	23	21	18	15

(1) Heading	(2) Subheading	(3) Description	(4) Unit of Quantity	(5) Rate of Import Duty by % under the Framework Agreement on Trade Preferential System Among The Member States of the Organisation of the Islamic Cooperation			
				2023	2024	2025	2026
70.19		Chapter 70 Glass and glassware					
		Glass fibres (including glass wool) and articles thereof (for example, yarn, rovings, woven fabrics).					
	7019.11.00 00	- Slivers, rovings, yarn and chopped strands and mats thereof:	kg	23	21	18	15
	7019.80	- - Chopped strands, of a length of not more than 50 mm					
	7019.80.10 00	- Glass wool and articles of glass wool:					
	7019.90	- - Glass wool	kg	23	21	18	15
	7019.90.30 00	- Other:					
		- - Glass fibre, excluding glass wool	kg	23	21	18	15
72.16		Chapter 72 Iron and steel					
		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	19	18	17	15
72.17		Wire of iron or non-alloy steel.					
		- Plated or coated with zinc:					
	7217.20	- - Containing by weight less than 0.25 % of carbon	kg	29	28	27	25
	7217.20.10 00	- - - Containing by weight 0.25 % or more of carbon but less than 0.45 % of carbon					
	7217.20.20 00	- - - Containing by weight 0.45 % or more of carbon:	kg	29	28	27	25

(1) Heading	(2) Subheading	(3) Description	(4) Unit of Quantity	(5) Rate of Import Duty by % under the Framework Agreement on Trade Preferential System Among The Member States of the Organisation of the Islamic Cooperation			
				2023	2024	2025	2026
	7217.20.91 00	- - - Steel core wire of a kind used for steel reinforced aluminium conductors (ACSR)	kg	29	28	27	25
	7217.20.99 00	- - - Other	kg	29	28	27	25
	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	19	18	17	15
	7217.30.19 00	- - - Other	kg	19	18	17	15
	7217.30.20 00	- - Containing by weight 0.25 % or more of carbon but less than 0.6 % of carbon	kg	19	18	17	15
		- - 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	19	18	17	15
	7217.30.34 00	- - - Other copper alloy coated steel wire of a kind used in the manufacture of pneumatic rubber tyres	kg	19	18	17	15
	7217.30.35 00	- - - Other, plated or coated with tin	kg	19	18	17	15
	7217.30.39 00	- - - Other	kg	19	18	17	15
		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	19	18	17	15
73.07		Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.					

(1) Heading	(2) Subheading	(3) Description	(4) Unit of Quantity	(5) Rate of Import Duty by % under the Framework Agreement on Trade Preferential System Among The Member States of the Organisation of the Islamic Cooperation			
				2023	2024	2025	2026
	7307.92 7307.92.10 00	- Other: - - Threaded elbows, bends and sleeves: - - - Having an internal diameter of less than 15 cm	kg	19	18	17	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	23	21	18	15
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 3 mm or more and having a mesh size of 100 cm ² or more - Other cloth, grill, netting and fencing:	kg	23	21	18	15
	7314.41.00 00	- - Plated or coated with zinc	kg	23	21	18	15
	7314.42.00 00	- - Coated with plastics	kg	23	21	18	15
73.18		Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel.					
	7318.15	- Threaded articles: - - 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	29	28	27	25
	7318.15.90 00	- - - Other	kg	29	28	27	25
	7318.16	- - Nuts:					

(1) Heading	(2) Subheading	(3) Description	(4) Unit of Quantity	(5) Rate of Import Duty by % under the Framework Agreement on Trade Preferential System Among The Member States of the Organisation of the Islamic Cooperation			
				2023	2024	2025	2026
73.20	7318.16.10 00	- - - For bolts having a shank of an external diameter not exceeding 16 mm	kg	29	28	27	25
	7318.16.90 00	- - - Other	kg	29	28	27	25
	7320.10	Springs and leaves for springs, of iron or steel. - Leaf-springs and leaves therefor:					
	7320.10.11 00	- - - Suitable for use on motor vehicles or machinery of heading 84.29 or 84.30:	kg	29	28	27	25
	7320.10.12 00	- - - Suitable for use on motor vehicles of heading 87.02, 87.03 or 87.04	kg	29	28	27	25
	7320.10.19 00	- - - Suitable for use on other motor vehicles	kg	29	28	27	25
	7320.10.90 00	- - - Other	kg	29	28	27	25
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.					
	7321.11.00 00	- Cooking appliances and plate warmers: - - For gas fuel or for both gas and other fuels	u	29	28	27	25
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.					
	7323.94.00 00	- Other: - - Of iron (other than cast iron) or steel, enamelled	kg	29	28	27	25

(1) Heading	(2) Subheading	(3) Description	(4) Unit of Quantity	(5) Rate of Import Duty by % under the Framework Agreement on Trade Preferential System Among The Member States of the Organisation of the Islamic Cooperation			
				2023	2024	2025	2026
73.24	7324.10 7324.10.10 00	Sanitary ware and parts thereof, of iron or steel. - Sinks and wash basins, of stainless steel: - - Kitchen sinks	kg	23	21	18	15
73.25	7325.10 7325.10.20 00	Other cast articles of iron or steel. - Of non-malleable cast iron: - - Manhole covers, gratings and frames therefor	kg	14	13	12	10
Chapter 74 Copper and articles thereof							
74.07	7407.10 7407.10.41 00 7407.10.49 00	Copper bars, rods and profiles. - Of refined copper: - - Bars and rods: - - - Of square or rectangular cross-section - - - Other	kg kg	17 17	16 16	15 15	15 15
Chapter 76 Aluminium and articles thereof							
76.05	7605.21.00 00	Aluminium wire. - Of aluminium alloys: - - Of which the maximum cross-sectional dimension exceeds 7 mm	kg	23	21	18	15

(1) Heading	(2) Subheading	(3) Description	(4) Unit of Quantity	(5) Rate of Import Duty by % under the Framework Agreement on Trade Preferential System Among The Member States of the Organisation of the Islamic Cooperation			
				2023	2024	2025	2026
76.10		Aluminium structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures.					
	7610.10 7610.10.10 00	- Doors, windows and their frames and thresholds for doors: - - Doors and their frames and thresholds for doors	kg	23	21	18	15
76.14		Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated.					
	7614.10	- With steel core:					
		- - Cables:					
	7614.10.11 00	- - - Of a diameter not exceeding 25.3 mm	kg	29	28	27	25
	7614.10.12 00	- - - Of a diameter exceeding 25.3 mm but not exceeding 28.28 mm	kg	29	28	27	25
	7614.10.19 00	- - - Other	kg	29	28	27	25
	7614.10.90 00	- - Other	kg	29	28	27	25

(1) Heading	(2) Subheading	(3) Description	(4) Unit of Quantity	(5) Rate of Import Duty by % under the Framework Agreement on Trade Preferential System Among The Member States of the Organisation of the Islamic Cooperation			
				2023	2024	2025	2026
78.01	7801.91.00 00	<p align="center">Chapter 78 Lead and articles thereof</p> <p>Unwrought lead.</p> <p>- Other:</p> <p>- - Containing by weight antimony as the principal other element</p>	kg	14	13	12	10
		<p align="center">Chapter 83 Miscellaneous articles of base metal</p> <p>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.</p>					
83.01	8301.20.00 00	- Locks of a kind used for motor vehicles	kg	23	21	18	15
83.02	8302.10.00 00	<p>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.</p> <p>- Hinges</p>	kg	14	13	12	10

(1) Heading	(2) Subheading	(3) Description	(4) Unit of Quantity	(5) Rate of Import Duty by % under the Framework Agreement on Trade Preferential System Among The Member States of the Organisation of the Islamic Cooperation			
				2023	2024	2025	2026
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:					
	8306.30.91 00	- - Other:					
	8306.30.91 00	- - - Metallic mirrors reflecting traffic views at road intersections or sharp corners	kg	19	18	17	15
	8306.30.99 00	- - - Other	kg	19	18	17	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	19	18	17	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	29	28	27	25
	8311.10.90 00	- - Other	kg	29	28	27	25
	8311.20	- Cored wire of base metal, for electric arc-welding:					
	8311.20.21 00	- - 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	29	28	27	25
	8311.20.29 00	- - - Other	kg	29	28	27	25

(1) Heading	(2) Subheading	(3) Description	(4) Unit of Quantity	(5) Rate of Import Duty by % under the Framework Agreement on Trade Preferential System Among The Member States of the Organisation of the Islamic Cooperation			
				2023	2024	2025	2026
84.14	8311.20.90 00 8311.30	- - Other - 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:	kg	29	28	27	35
	8311.30.21 00	- - - In rolls	kg	29	28	27	25
	8311.30.29 00	- - - Other - - Other:	kg	29	28	27	25
	8311.30.91 00	- - - In rolls	kg	29	28	27	25
	8311.30.99 00	- - - Other	kg	29	28	27	25
		Chapter 84 Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof 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.					
	8414.51	- Fans: - - Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125W: - - - Other:					
	8414.51.91 00	- - - - With fan guard	u	29	28	27	25
	8414.51.99 00	- - - - Other	u	19	18	17	15
	8414.59	- - Other: - - - Of a capacity not exceeding 125 kW:					
	8414.59.30 00	- - - - Blowers - - - - Other:	u	19	18	17	15

(1) Heading	(2) Subheading	(3) Description	(4) Unit of Quantity	(5) Rate of Import Duty by % under the Framework Agreement on Trade Preferential System Among The Member States of the Organisation of the Islamic Cooperation			
				2023	2024	2025	2026
84.15	8414.59.41 00	- - - - - With fan guard	u	29	28	27	25
		- - - Other:					
	8414.59.50 00	- - - - - Blowers	u	19	18	17	15
		- - - - - Other:					
	8414.59.91 00	- - - - - With fan guard	u	29	28	27	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	19	18	17	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	29	28	27	25
	8415.10.30 00	- - Of a cooling capacity exceeding 21.10 kW but not exceeding 26.38 kW	u	29	28	27	25
	8415.10.90 00	- - Other	u	29	28	27	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	29	28	27	25
	8415.20.90 00	- - Other	u	29	28	27	25
84.21		Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus for liquids or gases.					

(1) Heading	(2) Subheading	(3) Description	(4) Unit of Quantity	(5) Rate of Import Duty by % under the Framework Agreement on Trade Preferential System Among The Member States of the Organisation of the Islamic Cooperation			
				2023	2024	2025	2026
	8421.23	- Filtering or purifying machinery and apparatus for liquids:					
	8421.23.11 00	- - Oil or petrol-filters for internal combustion engines:					
		- - - For machinery of heading 84.29 or 84.30:					
	8421.23.21 00	- - - - Oil filters	u	23	21	18	15
		- - - For motor vehicles of Chapter 87:					
	8421.23.21 00	- - - - Oil filters	u	23	21	18	15
		- - - Other:					
	8421.23.91 00	- - - - Oil filters	u	23	21	18	15
	8421.29	- - Other:					
	8421.29.50 00	- - - Other, oil filters	u	23	21	18	15
		- Filtering or purifying machinery and apparatus for gases:					
	8421.31	- - Intake air filters for internal combustion engines:					
	8421.31.10 00	- - - For machinery of heading 84.29 or 84.30	u	23	21	18	15
	8421.31.20 00	- - - For motor vehicles of Chapter 87	u	23	21	18	15
	8421.31.90 00	- - - Other	u	23	21	18	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	23	21	18	15
	8421.99.30 00	- - - Of goods of subheading 8421.31	kg	23	21	18	15
	8421.99.40 00	- - - Of goods of subheading 8421.29.50	kg	23	21	18	15
	8421.99.60 00	- - - Of goods of subheading 8421.39.30	kg	23	21	18	15
	8421.99.70 00	- - - Of goods of subheading 8421.39.90	kg	23	21	18	15
		- - - Other:					
	8421.99.96 00	- - - - Of goods of subheading 8421.23.11 or 8421.23.91	kg	23	21	18	15

(1) Heading	(2) Subheading	(3) Description	(4) Unit of Quantity	(5) Rate of Import Duty by % under the Framework Agreement on Trade Preferential System Among The Member States of the Organisation of the Islamic Cooperation			
				2023	2024	2025	2026
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	23	21	18	15
	8424.10.90 00	- - Other	u	23	21	18	15
		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	19	18	17	15
	8511.10.20 00	- - Of a kind suitable for motor vehicle engines	u	19	18	17	15
	8511.10.90 00	- - Other	u	19	18	17	15

(1) Heading	(2) Subheading	(3) Description	(4) Unit of Quantity	(5) Rate of Import Duty by % under the Framework Agreement on Trade Preferential System Among The Member States of the Organisation of the Islamic Cooperation			
				2023	2024	2025	2026
85.13	8513.10 8513.10.30 00 8513.10.90 00	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. - Lamps: - - Miners' helmet lamps and quarrymen's lamps - - Other	u	19	18	17	15
			u	19	18	17	15
85.16	8516.50.00 00	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.	u	29	28	27	25
- Microwave ovens							
85.18	8518.40 8518.40.20 00 8518.40.30 00	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.	u	14	13	12	10
- Audio-frequency electric amplifiers:							
- - Used as repeaters in line telephony							
		- - Used as repeaters in telephony other than line telephony	u	14	13	12	10

(1) Heading	(2) Subheading	(3) Description	(4) Unit of Quantity	(5) Rate of Import Duty by % under the Framework Agreement on Trade Preferential System Among The Member States of the Organisation of the Islamic Cooperation			
				2023	2024	2025	2026
85.27	8518.40.40 00	- - Other, having 6 or more input signal lines, with or without elements for capacity amplifiers	u	14	13	12	10
	8518.40.90 00	- - Other	u	14	13	12	10
	8518.50	- Electric sound amplifier sets:					
	8518.50.10 00	- - Having a power rating of 240 W or more	u	14	13	12	10
	8518.50.20 00	- - Other, with loudspeakers, of a kind suitable for broadcasting, having a voltage rating of 50 V or more but not exceeding 100 V	u	14	13	12	10
	8518.50.90 00	- - Other	u	14	13	12	10
		Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock.					
	8527.21	- Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles:					
		- - Combined with sound recording or reproducing apparatus:					
	8527.21.10 00	- - - Capable of receiving and decoding digital radio data system signals	u	19	18	17	15
	8527.21.90 00	- - - Other	u	19	18	17	15
	8527.91	- Other:					
	- - Combined with sound recording or reproducing apparatus:						
8527.91.90 00	- - - Other	u	19	18	17	15	
8527.92	- - Not combined with sound recording or reproducing apparatus but combined with a clock:						
8527.92.20 00	- - - Mains operated	u	19	18	17	15	

(1) Heading	(2) Subheading	(3) Description	(4) Unit of Quantity	(5) Rate of Import Duty by % under the Framework Agreement on Trade Preferential System Among The Member States of the Organisation of the Islamic Cooperation			
				2023	2024	2025	2026
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.					
	8535.40.00 00	- Lightning arresters, voltage limiters and surge suppressors	kg	14	13	12	10
	8535.90	- Other:					
	8535.90.10 00	- - Bushing assemblies and tap changer assemblies for electricity distribution or power transformers	kg	14	13	12	10
	8535.90.90 00	- - Other	kg	14	13	12	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	14	13	12	10
	8537.20.19 00	- - - Other	kg	14	13	12	10
		- - Control panels:					
	8537.20.21 00	- - - Incorporating electrical instruments for breaking, connecting or protecting electrical circuits for a voltage of 66 kV or more	kg	14	13	12	10
	8537.20.29 00	- - - Other	kg	14	13	12	10

(1) Heading	(2) Subheading	(3) Description	(4) Unit of Quantity	(5) Rate of Import Duty by % under the Framework Agreement on Trade Preferential System Among The Member States of the Organisation of the Islamic Cooperation			
				2023	2024	2025	2026
85.39	8537.20.90 00	- - Other	kg	14	13	12	10
		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.					
	8539.31	- Discharge lamps, other than ultra-violet lamps:					
		- - Fluorescent, hot cathode:					
	8539.31.10 00	- - - Tubes for compact fluorescent lamps	u	29	28	27	25
	8539.31.20 00	- - - Other, straight tubes for other fluorescent lamps	u	29	28	27	25
	8539.31.30 00	- - - Compact fluorescent lamps with built-in ballast	u	29	28	27	25
	8539.31.90 00	- - - Other	u	29	28	27	25
	8539.32.00 00	- - Mercury or sodium vapour lamps; metal halide lamps	u	14	13	12	10
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:					
		- - Of copper:					
	8544.11	- - - With an outer coating of enamel	kg	23	21	18	15
	8544.11.40 00						

(1) Heading	(2) Subheading	(3) Description	(4) Unit of Quantity	(5) Rate of Import Duty by % under the Framework Agreement on Trade Preferential System Among The Member States of the Organisation of the Islamic Cooperation			
				2023	2024	2025	2026
87.01		Chapter 87					
		Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof					
		Tractors (other than tractors of heading 87.09).					
	8701.91	- Other, of an engine power:					
	8701.91.90 00	- - Not exceeding 18 kW:	u	23	21	18	15
	8701.92	- - - Other					
	8701.92.90 00	- - Exceeding 18 kW but not exceeding 37 kW:	u	23	21	18	15
	8701.93	- - - Other					
	8701.93.90 00	- - Exceeding 37 kW but not exceeding 75 kW:	u	23	21	18	15
8701.94	- - - Other						
8701.94.90 00	- - Exceeding 75 kW but not exceeding 130 kW:	u	23	21	18	15	
8701.95	- - - Other						
8701.95.90 00	- - Exceeding 130 kW:	u	23	21	18	15	
		- - - Other					
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	29	28	27	25
		- Other:					
8714.92	- - Wheel rims and spokes:						
8714.92.90 00	- - - Other	kg	29	28	27	25	
87.16		Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.					

(1) Heading	(2) Subheading	(3) Description	(4) Unit of Quantity	(5) Rate of Import Duty by % under the Framework Agreement on Trade Preferential System Among The Member States of the Organisation of the Islamic Cooperation			
				2023	2024	2025	2026
94.01	8716.80	- Other vehicles:	u	23	21	18	15
	8716.80.20 00	- - Wheelbarrows					
	8716.90	- Parts:	kg	23	21	18	15
	8716.90.13 00	- - For trailers and semi-trailers:					
	8716.90.19 00	- - - For goods of subheading 8716.20	kg	23	21	18	15
		- - - Other	kg	29	28	27	25
	8716.90.21 00	- - For vehicles of subheading 8716.80.10 or 8716.80.20:					
		- - - 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					
		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:	u	29	28	27	25
9401.20.10 00	- - Of a kind used for vehicles of heading 87.02, 87.03 or 87.04						
9401.20.90 00	- - Other	u	29	28	27	25	
	Chapter 94						
	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; luminaires and lighting fitting, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings						

(1) Heading	(2) Subheading	(3) Description	(4) Unit of Quantity	(5) Rate of Import Duty by % under the Framework Agreement on Trade Preferential System Among The Member States of the Organisation of the Islamic Cooperation			
				2023	2024	2025	2026
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	kg	19	18	17	15
	9404.21	- Mattresses:					
	9404.21.10 00	- - Of cellular rubber or plastics, whether or not covered:					
	9404.21.20 00	- - - Of cellular rubber, whether or not covered	u	19	18	17	15
		- - - Of cellular plastics, whether or not covered	u	19	18	17	15
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					
	9405.61	- Illuminated signs, illuminated name-plates and the like:					
		- - 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	19	18	17	15
	9405.69	- - Other:					
	9405.69.10 00	- - - Warning signs, street name signs, road and traffic signs	kg	19	18	17	15
	9405.99	- Parts:					
		- - Other:					
	9405.99.50 00	- - - Other, of ceramic; other, of metal	kg	19	18	17	15

(1) Heading	(2) Subheading	(3) Description	(4) Unit of Quantity	(5) Rate of Import Duty by % under the Framework Agreement on Trade Preferential System Among The Member States of the Organisation of the Islamic Cooperation			
				2023	2024	2025	2026
94.06	9406.10 9406.10.10 00 9406.10.90 00 9406.90 9406.90.11 00 9406.90.30 00	Prefabricated buildings. - Of wood: - - Greenhouses fitted with mechanical or thermal equipment - - Other - Other: - - Greenhouses fitted with mechanical or thermal equipment: - - - Of iron or of steel - - Other, of iron or of steel	kg kg kg kg	23 23 19 19	21 21 18 18	18 18 17 17	15 15 15 15
96.03	9603.21.00 00 9603.50.00 00 9603.90 9603.90.10 00	Chapter 96 Miscellaneous manufactured articles 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). - 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: - - Tooth brushes, including dental-plate brushes - Other brushes constituting parts of machines, appliances or vehicles - Other: - - Prepared knots and tufts for broom or brush making	u u u	19 14 14	18 13 13	17 12 12	15 10 10

(1) Heading	(2) Subheading	(3) Description	(4) Unit of Quantity	(5) Rate of Import Duty by % under the Framework Agreement on Trade Preferential System Among The Member States of the Organisation of the Islamic Cooperation			
				2023	2024	2025	2026
96.07		Slide fasteners and parts thereof.					
	9607.11.00 00	- Slide fasteners:	kg	19	18	17	15
	9607.20.00 00	- - Fitted with chain scoops of base metal					
		- Parts	kg	19	18	17	15
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:					
	9608.10.10 00	- - Having a body mainly of plastics	u	23	21	18	15
	9608.20.00 00	- Felt tipped and other porous-tipped pens and markers	u	23	21	18	15
	9608.50.00 00	- Sets of articles from two or more of the foregoing subheadings	u	14	13	12	10
	9608.60	- Refills for ball point pens, comprising the ball point and ink-reservoir:					
	9608.60.10 00	- - Of plastics	u	23	21	18	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	19	18	17	15

JADUAL KETIGA/*THIRD SCHEDULE*[Perenggan 5 / *Paragraph 5*]**SINGKATAN-SINGKATAN DAN SIMBOL-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)	%	per cent
<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

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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]