

EXPORT DUTIES

SECTION A

GENERAL PROVISIONS

1. The following categories apply to the elimination, reduction or binding of export duties, taxes or other charges of any kind imposed on, or in connection with, the exportation of goods to the territory of the European Union (hereinafter referred to as "export duties") on goods set out in Section C of this Annex pursuant to Article 2.9 of this Agreement.
 - (a) export duties on goods in staging category "Y5" in export duty schedules set out in Section C of this Annex shall be eliminated in 3 (three) equal annual stages; the first reduction shall take effect on the 1st (first) day of the 4th (fourth) year after the entry into force of this Agreement, and export duties on such goods shall be set at 0 (zero) on the 1st (first) day of the 6th (sixth) year after the entry into force of this Agreement;
 - (b) export duties on goods in staging category "Y10" in the export duty schedules set out in Section C of this Annex shall be bound to 18 % (eighteen percent) on the 1st (first) day of the 5th (fifth) year after the entry into force of this Agreement and be progressively reduced to 14 % (fourteen percent) in linear annual cuts of 1 (one) percentage point starting on the 1st (first) day of the 7th (seventh) year after the entry into force of this Agreement until the beginning of the 10th (tenth) year after the entry into force of this Agreement; and

- (c) on the 1st (first) day of the 4th (fourth) year after the entry into force of this Agreement, export duties on goods in staging category "S" in the export duty schedules set out in Section C of this Annex shall not exceed the base rate set out in those schedules.
2. The base rate of export duty and the staging category for determining the interim rate of export duty at each stage of reduction or binding commitment for an item are specified in the export duty schedules set out in Section C of this Annex.
 3. In the case of amendments to the MERCOSUR export tariff list, commitments made under the export duty schedules set out in Section C of this Annex shall apply based on correspondence of the description of the good, irrespective of its tariff classification.
 4. Rates of export duties in the interim stages shall be rounded down, at least to the nearest 10th (tenth) of a percentage point.
 5. If a Signatory MERCOSUR State applies a lower rate of duty, or other fees and charges pursuant to Section C of this Annex on, or in connection with, the exportation of a good, and for as long as it is lower than the rate calculated in accordance with the export duty schedules set out in Section C of this Annex, that lower rate shall apply.

SECTION B

SERIOUS IMBALANCES

1. Notwithstanding Article 2.9 of this Agreement, in exceptional circumstances, which are justified for relief of serious fiscal imbalances or a sharp and sudden depreciation of the local currency, and which require immediate action, a Signatory MERCOSUR State may, for a limited period of time, introduce new, or raise the level of existing, customs duties imposed on the exportation of goods for which customs duties on exports were in place 31 December 2018.
2. Measures referred to in paragraph 1 of this Section shall:
 - (a) be strictly necessary to address the exigencies of the circumstances described under paragraph 1 of this Section;
 - (b) not be applied to the European Union or any other Signatory MERCOSUR State in a less favourable way than to a third country or in a manner which would constitute a disguised restriction on international trade;
 - (c) be triggered only as part of an economic programme entered into to address the circumstances specified in paragraph 1 of this Section;
 - (d) be temporary, proportionate and not more burdensome than necessary to address the situation specified in paragraph 1 of this Section and phased out progressively as those circumstances improve; and

(e) be officially proclaimed in a way that ensures that they are applied transparently and that the European Union is informed in a timely manner of the precise conditions of their application, including the intended duration.

3. The concerned Signatory MERCOSUR State and the European Union shall, upon the request of the European Union, consult periodically on the application and the timeframe for dismantling of the measures referred to in paragraph 1 of this Section introduced in excess of those included in the export duty schedules set out in Section C.

SECTION C

EXPORT DUTY SCHEDULES

SUB-SECTION 1

EXPORT DUTY SCHEDULE OF ARGENTINA

NCM 2012	Description	Base rate (%)	Final rate (%)	Category
12.01.90.00	Disabled // In bulk, with up to 15 % packaged (Law 21.453) // -Other // Soya beans, whether or not broken:	18	14	Y10
12.01.90.00	Other // In bulk, with up to 15 % packaged (Law 21.453) // -Other // Soya beans, whether or not broken:	18	14	Y10
12.01.90.00	Immediate packing of a net content of 2 kg or less (Resolution 835/05 SAGPyA) // Disabled // More than 15 % packaged (Law 21.453) // -Other // Soya beans, whether or not broken:	18	14	Y10
12.01.90.00	Other // Disabled // More than 15 % packaged (Law 21.453) // -Other // Soya beans, whether or not broken:	18	14	Y10
12.01.90.00	Immediate packing of a net content of 2 kg or less (Resolution 835/05 SAGPyA) // Other // More than 15 % packaged (Law 21.453) // -Other // Soya beans, whether or not broken:	18	14	Y10

NCM 2012	Description	Base rate (%)	Final rate (%)	Category
12.01.90.00	Other // Other // More than 15 % packaged (Law 21.453) // -Other // Soya beans, whether or not broken:	18	14	Y10
12.08.10.00	-Of soya beans // Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.	18	14	Y10
15.07.10.00	In bulk (Law 21.453) // -Crude oil, whether or not degummed // Soya-bean oil and its fractions, whether or not refined, but not chemically modified	18	14	Y10
15.07.10.00	In packages of over 10 kg only (Law 21.453) // -Crude oil, whether or not degummed // Soya-bean oil and its fractions, whether or not refined, but not chemically modified	18	14	Y10
15.07.10.00	Other // -Crude oil, whether or not degummed // Soya-bean oil and its fractions, whether or not refined, but not chemically modified	18	14	Y10
15.07.90.11	In packages with capacity equal to or below 5 l (Resolution 359/99 MEYOSP) // Refined // -Other // Soya-bean oil and its fractions, whether or not refined, but not chemically modified	18	14	Y10
15.07.90.19	In bulk (Law 21.453) // Other // Refined // -Other // Soya-bean oil and its fractions, whether or not refined, but not chemically modified	18	14	Y10
15.07.90.19	In drums with a capacity of over 200 litres (Law 21.453) // Other, in packages of over 10 kg only (Law 21.453) // Other // Refined // -Other // Soya-bean oil and its fractions, whether or not refined, but not chemically modified	18	14	Y10

NCM 2012	Description	Base rate (%)	Final rate (%)	Category
15.07.90.19	Other // Other, in packages of over 10 kg only (Law 21.453) // Other // Refined // -Other // Soya-bean oil and its fractions, whether or not refined, but not chemically modified	18	14	Y10
15.07.90.19	Other // Other // Refined // -Other // Soya-bean oil and its fractions, whether or not refined, but not chemically modified	18	14	Y10
15.07.90.90	Other // -Other // Soya-bean oil and its fractions, whether or not refined, but not chemically modified	18	14	Y10
15.17.90.10	Containing sunflower oil // Containing soya-bean oil // Mixtures of refined oils, in packages not exceeding 5 litres // -Other // Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, other than edible fats or oils or their fractions of heading 15.16	18	14	Y10
15.17.90.10	Other // Containing soya-bean oil // Mixtures of refined oils, in packages not exceeding 5 litres // -Other // Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, other than edible fats or oils or their fractions of heading 15.16	18	14	Y10
15.17.90.90	Containing sunflower oil // In bulk (Law 21.453) // Other, containing soya-bean oil // Other // -Other // Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, other than edible fats or oils or their fractions of heading 15.16	18	14	Y10

NCM 2012	Description	Base rate (%)	Final rate (%)	Category
15.17.90.90	Other // In bulk (Law 21.453) // Other, containing soya-bean oil // Other // -Other // Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16	18	14	Y10
15.17.90.90	In drums with a capacity of over 200 litres (Law 21.453) // Other, containing sunflower oil, in packages of over 10 kg only (Law 21.453) // Other, containing soya-bean oil // Other // -Other // Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, other than edible fats or oils or their fractions of heading 15.16	18	14	Y10
15.17.90.90	Other // Other, containing sunflower oil, in packages of over 10 kg only (Law 21.453) // Other, containing soya-bean oil // Other // -Other // Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, other than edible fats or oils or their fractions of heading 15.16	18	14	Y10
15.17.90.90	In drums with a capacity of over 200 litres (Law 21.453) // Other, in packages of over 10 kg only (Law 21.453) // Other, containing soya-bean oil // Other // -Other // Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16	18	14	Y10

NCM 2012	Description	Base rate (%)	Final rate (%)	Category
15.17.90.90	Other // Other, in packages of over 10 kg only (Law 21.453) // Other, containing soya-bean oil // Other // -Other // Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16	18	14	Y10
15.17.90.90	Containing sunflower oil // Other // Other, containing soya-bean oil // Other // -Other // Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16	18	14	Y10
15.17.90.90	Other // Other // Other, containing soya-bean oil // Other // -Other // Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, other than edible fats or oils or their fractions of heading 15.16	18	14	Y10
15.18.00.90	Containing soya beans // Of plant origin // Inedible mixtures or preparations // Other // Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, with the exception of those of heading 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, not elsewhere specified or included.	18	14	Y10

NCM 2012	Description	Base rate (%)	Final rate (%)	Category
23.02.50.00	Soya-bean hull pellets // -Of leguminous plants // Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants:	18	14	Y10
23.02.50.00	Soya beans // Other // -Of leguminous plants // Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants:	18	14	Y10
23.04.00.10	Oilcake flour (Law 21.453) // Flour and pellets // Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil	18	14	Y10
23.04.00.10	Pellets (Law 21.453) // Flour and pellets // Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil	18	14	Y10
23.04.00.90	Oilcake (Law 21.453) // Other // Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil	18	14	Y10
23.04.00.90	Expellers (Law 21.453) // Other // Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil	18	14	Y10
23.04.00.90	Other // Other // Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil	18	14	Y10
23.08.00.00	Products containing soya beans in their composition // Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included	18	14	Y10

NCM 2012	Description	Base rate (%)	Final rate (%)	Category
23.09.90.10	Containing chloramphenicol (R.2507/93 ex-ANA) // Preparations intended to provide the animal with all the nutritional elements necessary for a daily, sensible and balanced diet (complete feedingstuff) // -Other // Preparations of a kind used in animal feeding	18	14	Y10
23.09.90.10	Containing carbadox (R.57/16 SENASA) // Preparations intended to provide the animal with all the nutritional elements necessary for a daily, sensible and balanced diet (complete feedingstuff) // -Other // Preparations of a kind used in animal feeding	18	14	Y10
23.09.90.10	Other // In marked bags of a net content of 50 kg or less // Other preparations containing soya, its by-products or residues in their composition // Preparations intended to provide the animal with all the nutritional elements necessary for a daily, sensible and balanced diet (complete feedingstuff) // - Other // Preparations of a kind used in animal feeding	18	14	Y10
23.09.90.10	With a particle size allowing 80 % or more of it to be retained in a No 30 sieve on the IRAM scale and containing up to 30 % of soya, its by-products or residues // In marked bags of a net content of more than 50 kg and up to 1 500 kg // Other preparations containing soya, its by-products or residues in their composition // Preparations intended to provide the animal with all the nutritional elements necessary for a daily, sensible and balanced diet (complete feedingstuff) // - Other // Preparations of a kind used in animal feeding	4	4	S

NCM 2012	Description	Base rate (%)	Final rate (%)	Category
23.09.90.10	Other // In marked bags of a net content of more than 50 kg and up to 1 500 kg // Other preparations containing soya, its by-products or residues in their composition // Preparations intended to provide the animal with all the nutritional elements necessary for a daily, sensible and balanced diet (complete feedingstuff) // -Other // Preparations of a kind used in animal feeding	18	14	Y10
23.09.90.10	In a proportion of up to 30 %, with a particle size allowing 80 % or more of it to be retained in a No 30 sieve on the IRAM scale // Other // Other preparations containing soya, its by-products or residues in their composition // Preparations intended to provide the animal with all the nutritional elements necessary for a daily, sensible and balanced diet (complete feedingstuff) // - Other // Preparations of a kind used in animal feeding	6	6	S
23.09.90.10	Other // Other // Other preparations containing soya, its by-products or residues in their composition // Preparations intended to provide the animal with all the nutritional elements necessary for a daily, sensible and balanced diet (complete feedingstuff) // Other // Preparations of a kind used in animal feeding	18	14	Y10

NCM 2012	Description	Base rate (%)	Final rate (%)	Category
23.09.90.60	Containing chloramphenicol (R.2507/93 ex-ANA) // Wheat flour-based preparations containing xylanase and beta-glucanase // - Other // Preparations of a kind used in animal feeding	18	14	Y10
23.09.90.60	Other // Other preparations containing soya, its by-products or residues in their composition // Wheat flour-based preparations containing xylanase and beta-glucanase // -Other // Preparations of a kind used in animal feeding	18	14	Y10
23.09.90.90	Presented in marked bags of a net content of up to 50 kg// Preparations containing soya, its by-products or residues in their composition // Containing chloramphenicol (R.2507/93 ex-ANA) // Other // -Other // Preparations of a kind used in animal feeding	18	14	Y10
23.09.90.90	Other // Preparations containing soya, its by-products or residues in their composition // Containing chloramphenicol (R.2507/93 ex-ANA) // Other // -Other // Preparations of a kind used in animal feeding	18	14	Y1
23.09.90.90	Containing carbadox (R.57/16 SENASA) // Other // -Other // Preparations of a kind used in animal feeding	18	14	Y10
23.09.90.90	Presented in marked bags of a net content of up to 50 kg// Preparations containing soya, its by-products or residues in their composition // Other (R.2012/93 ex-ANA) // Other // -Other // Preparations of a kind used in animal feeding	18	14	Y10

NCM 2012	Description	Base rate (%)	Final rate (%)	Category
23.09.90.90	Other // Preparations containing soya, its by-products or residues in their composition // Other (R.2012/93 ex-ANA) // Other // - Other // Preparations of a kind used in animal feeding	18	14	Y10
27.01.20.00	-Briquettes, ovoids and similar solid fuels manufactured from coal // Coal; briquettes, ovoids and similar solid fuels manufactured from coal	5	5	S
27.02.10.00	-Lignite, whether or not pulverised, but not agglomerated // Lignite, whether or not agglomerated, excluding jet:	5	5	S
27.02.20.00	-Agglomerated lignite // Lignite, whether or not agglomerated, excluding jet:	5	5	S
27.04.00.10	Coke // Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon	5	5	S
27.04.00.90	Retort carbon // Other // Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon	5	5	S
27.04.00.90	Semi-coke // Other // Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon	5	5	S
27.05.00.00	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons	5	5	S
27.06.00.00	Coal tar // Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars	5	5	S
27.06.00.00	Lignite tar // Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars	5	5	S

NCM 2012	Description	Base rate (%)	Final rate (%)	Category
27.06.00.00	Peat tar // Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars	5	5	S
27.06.00.00	Other mineral tars // mineral tars // Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars	5	5	S
27.07.10.00	-Benzol (benzene) // Oils and other products of the distillation of high-temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents.	5	5	S
27.07.20.00	-Toluol (toluene) // Oils and other products of the distillation of high-temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents.	5	5	S
27.07.30.00	-Xylol (xylenes) // Oils and other products of the distillation of high-temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents.	5	5	S
27.07.40.00	-Naphthalene // Oils and other products of the distillation of high-temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents.	5	5	S

NCM 2012	Description	Base rate (%)	Final rate (%)	Category
27.07.50.00	Mixture of alkylbenzenes of formula C10 H14 and C11 H16 as major components // -Other aromatic hydrocarbon mixtures of which 65 % or more by volume (including losses) distils at 250 °C by the ASTM D 86 method // Oils and other products of the distillation of high-temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents.	5	5	S
27.07.50.00	Other // -Other aromatic hydrocarbon mixtures of which 65 % or more by volume (including losses) distils at 250 °C by the ASTM D 86 method // Oils and other products of the distillation of high-temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents.	5	5	S
27.07.91.00	-Creosote oils // -Other: // Oils and other products of the distillation of high-temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents.	5	5	S
27.07.99.10	Cresols // -Other // -Other: // Oils and other products of the distillation of high-temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents.	5	5	S
27.07.99.90	Anthracene // Other // --Other // -Other: // Oils and other products of the distillation of high-temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents.	5	5	S

NCM 2012	Description	Base rate (%)	Final rate (%)	Category
27.07.99.90	Phenols // Other // --Other // -Other: // Oils and other products of the distillation of high-temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents.	5	5	S
27.07.99.90	Other // Other // --Other // -Other: // Oils and other products of the distillation of high-temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents.	5	5	S
27.08.10.00	-Pitch // Pitch and pitch coke, obtained from coal tar or from other mineral tars	5	5	S
27.08.20.00	-Pitch coke // Pitch and pitch coke, obtained from coal tar or from other mineral tars	5	5	S
27.10.91.00	--Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs) // -Waste oils: // Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils	5	5	S
27.10.99.00	Containing monomethyl-tetrachlorodiphenyl methane, monomethyl-dichloro-diphenyl methane or monomethyl-dibromo-diphenyl methane // --Other // -Waste oils: // Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils	5	5	S

NCM 2012	Description	Base rate (%)	Final rate (%)	Category
27.10.99.00	Other // --Other // -Waste oils: // Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils	5	5	S
27.11.14.00	--Ethylene, propylene, butylene and butadiene // -Liquefied: // Petroleum gases and other gaseous hydrocarbons	5	0	Y5
27.16.00.00	Electricity supply	5	5	S
38.26.00.00	Biodiesel // Biodiesel and mixtures thereof, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	18	14	Y10
38.26.00.00	Mixtures with diesel // Mixtures with diesel or other products taxed as components // Biodiesel and mixtures thereof, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	18	14	Y10
38.26.00.00	Other // Mixtures with diesel or other products taxed as components // Biodiesel and mixtures thereof, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	18	14	Y10
38.26.00.00	Other // Biodiesel and mixtures thereof, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	18	14	Y10

NCM 2012	Description	Base rate (%)	Final rate (%)	Category
41.01.20.00	Fresh or wet-salted // Whole hides and skins of bovine (including buffalo) // -Whole hides and skins, unsplit, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved: // Raw hides and skins of bovine (including buffalo) or equine animals, (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split	10	0	Y5
41.01.20.00	Dry-salted // Whole hides and skins of bovine (including buffalo) // -Whole hides and skins, unsplit, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved // Raw hides and skins of bovine (including buffalo) or equine animals, (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split	10	0	Y5
41.01.20.00	Other // Whole hides and skins of bovine (including buffalo) // -Whole hides and skins, unsplit, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved // Raw hides and skins of bovine (including buffalo) or equine animals, (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split	10	0	Y5

NCM 2012	Description	Base rate (%)	Final rate (%)	Category
41.01.20.00	Fresh or wet-salted // Hides and skins of equine animals // -Whole hides and skins, unsplit, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved // Raw hides and skins of bovine (including buffalo) or equine animals, (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split	5	0	Y5
41.01.20.00	Other // Hides and skins of equine animals // -Whole hides and skins, unsplit, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved // Raw hides and skins of bovine (including buffalo) or equine animals, (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split	5	0	Y5
41.01.50.10	Fresh or wet-salted // Whole hides and skins of bovine (including buffalo) // Unsplit // - Whole hides and skins, of a weight exceeding 16 kg // Raw hides and skins of bovine (including buffalo) or equine animals, (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split	10	0	Y5
41.01.50.10	Dry-salted // Whole hides and skins of bovine (including buffalo) // Unsplit // - Whole hides and skins, of a weight exceeding 16 kg // Raw hides and skins of bovine (including buffalo) or equine animals, (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split	10	0	Y5

NCM 2012	Description	Base rate (%)	Final rate (%)	Category
41.01.50.10	Other // Whole hides and skins of bovine (including buffalo) // Unsplit // -Whole hides and skins, of a weight exceeding 16 kg // Raw hides and skins of bovine (including buffalo) or equine animals, (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split	10	0	Y5
41.01.50.10	Other // Hides and skins of equine animals // Unsplit // -Whole hides and skins, of a weight exceeding 16 kg // Raw hides and skins of bovine (including buffalo) or equine animals, (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split	5	0	Y5
41.01.50.20	Fresh or wet-salted // Whole hides and skins of bovine (including buffalo) // Grain splits // -Whole hides and skins, of a weight exceeding 16 kg // Raw hides and skins of bovine (including buffalo) or equine animals, (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split	10	0	Y5
41.01.50.20	Dry-salted // Whole hides and skins of bovine (including buffalo) // Grain splits // -Whole hides and skins, of a weight exceeding 16 kg // Raw hides and skins of bovine (including buffalo) or equine animals, (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split	10	0	Y5

NCM 2012	Description	Base rate (%)	Final rate (%)	Category
41.01.50.20	Other // Whole hides and skins of bovine (including buffalo) // Grain splits // -Whole hides and skins, of a weight exceeding 16 kg // Raw hides and skins of bovine (including buffalo) or equine animals, (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split	10	0	Y5
41.01.50.30	Fresh or wet-salted // Whole hides and skins of bovine (including buffalo) // Split without the grain // -Whole hides and skins, of a weight exceeding 16 kg // Raw hides and skins of bovine (including buffalo) or equine animals, (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split	10	0	Y5
41.01.50.30	Dry-salted // Whole hides and skins of bovine (including buffalo) // Split without the grain // -Whole hides and skins, of a weight exceeding 16 kg // Raw hides and skins of bovine (including buffalo) or equine animals, (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split	10	0	Y5
41.01.50.30	Other // Whole hides and skins of bovine (including buffalo) // Split without the grain // -Whole hides and skins, of a weight exceeding 16 kg // Raw hides and skins of bovine (including buffalo) or equine animals, (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split	10	0	Y5

NCM 2012	Description	Base rate (%)	Final rate (%)	Category
41.01.50.30	Other // Hides and skins of equine animals // Split without the grain // -Whole hides and skins, of a weight exceeding 16 kg // Raw hides and skins of bovine (including buffalo) or equine animals, (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split	5	0	Y5
41.01.90.10	Fresh or wet-salted // Hides and skins of bovine (including buffalo) // Unsplit // -Other, including butts, bends and bellies // Raw hides and skins of bovine (including buffalo) or equine animals, (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split	10	0	Y5
41.01.90.10	Other // Hides and skins of bovine (including buffalo) // Unsplit // -Other, including butts, bends and bellies // Raw hides and skins of bovine (including buffalo) or equine animals, (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split	10	0	Y5
41.01.90.10	Other // Hides and skins of equine animals // Unsplit // -Other, including butts, bends and bellies // Raw hides and skins of bovine (including buffalo) or equine animals, (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split	5	0	Y5

NCM 2012	Description	Base rate (%)	Final rate (%)	Category
41.01.90.20	Fresh or wet-salted // Whole // Hides and skins of bovine (including buffalo) // Grain splits // -Other, including butts, bends and bellies // Raw hides and skins of bovine (including buffalo) or equine animals, (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split	10	0	Y5
41.01.90.20	Dry-salted // Whole // Hides and skins of bovine (including buffalo) // Grain splits // - Other, including butts, bends and bellies // Raw hides and skins of bovine (including buffalo) or equine animals, (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split	10	0	Y5
41.01.90.20	Other // Whole // Hides and skins of bovine (including buffalo) // Grain splits // -Other, including butts, bends and bellies // Raw hides and skins of bovine (including buffalo) or equine animals, (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split	10	0	Y5
41.01.90.20	Fresh or wet-salted // Other // Hides and skins of bovine (including buffalo) // Grain splits // -Other, including butts, bends and bellies // Raw hides and skins of bovine (including buffalo) or equine animals, (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split	10	0	Y5

NCM 2012	Description	Base rate (%)	Final rate (%)	Category
41.01.90.20	Dried, without traces of salt treatments // Other // Hides and skins of bovine (including buffalo) // Grain splits // -Other, including butts, bends and bellies // Raw hides and skins of bovine (including buffalo) or equine animals, (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split	5	0	Y5
41.01.90.20	Other // Other // Hides and skins of bovine (including buffalo) // Grain splits // -Other, including butts, bends and bellies // Raw hides and skins of bovine (including buffalo) or equine animals, (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split	10	0	Y5
41.01.90.20	Dried, without traces of salt treatments // Other // Hides and skins of equine animals // Grain splits // -Other, including butts, bends and bellies // Raw hides and skins of bovine (including buffalo) or equine animals, (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split	5	0	Y5
41.01.90.30	Fresh or wet-salted // Whole // Hides and skins of bovine (including buffalo) // Split without the grain // -Other, including butts, bends and bellies // Raw hides and skins of bovine (including buffalo) or equine animals, (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split	10	0	Y5

NCM 2012	Description	Base rate (%)	Final rate (%)	Category
41.01.90.30	Dry-salted // Whole // Hides and skins of bovine (including buffalo) // Split without the grain // -Other, including butts, bends and bellies // Raw hides and skins of bovine (including buffalo) or equine animals, (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split	5	0	Y5
41019030	Other // Whole // Hides and skins of bovine (including buffalo) // Split without the grain // -Other, including butts, bends and bellies // Raw hides and skins of bovine (including buffalo) or equine animals, (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split	5	0	Y5
41.01.90.30	Fresh or wet-salted // Other // Hides and skins of bovine (including buffalo) // Split without the grain // -Other, including butts, bends and bellies // Raw hides and skins of bovine (including buffalo) or equine animals, (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split	10	0	Y5
41.01.90.30	Dried, without traces of salt treatments // Other // Hides and skins of bovine (including buffalo) // Split without the grain // -Other, including butts, bends and bellies // Raw hides and skins of bovine (including buffalo) or equine animals, (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split	5	0	Y5

NCM 2012	Description	Base rate (%)	Final rate (%)	Category
41.01.90.30	Other // Other // Hides and skins of bovine (including buffalo) // Split without the grain // -Other, including butts, bends and bellies // Raw hides and skins of bovine (including buffalo) or equine animals, (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split	5	0	Y5
41.01.90.30	Dried, without traces of salt treatments // Other // Hides and skins of equine animals // Split without the grain // -Other, including butts, bends and bellies // Raw hides and skins of bovine (including buffalo) or equine animals, (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split	5	0	Y5
41.02.10.00	Sun dried // -With wool on // Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by note 1(c) to this chapter.	10	0	Y5
41.02.10.00	Dry-salted // -With wool on // Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by note 1(c) to this chapter.	10	0	Y5
41.02.10.00	Other // -With wool on // Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by note 1(c) to this chapter.	10	0	Y5

NCM 2012	Description	Base rate (%)	Final rate (%)	Category
41.02.21.00	With wool on // --Pickled // -Without wool on: // Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by note 1(c) to this chapter.	10	0	Y5
41.02.21.00	Yearling sheep // --Pickled // -Without wool on: // Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by note 1(c) to this chapter.	10	0	Y5
41.02.21.00	Lambs // --Pickled // -Without wool on: // Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by note 1(c) to this chapter.	10	0	Y5
41.02.2100	Other // --Pickled // -Without wool on: // Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by note 1(c) to this chapter.	10	0	Y5
41.02.29.00	Sun dried // --Other // -Without wool on: // Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by note 1(c) to this chapter.	10	0	Y5

NCM 2012	Description	Base rate (%)	Final rate (%)	Category
41.02.29.00	Dry-salted // --Other // -Without wool on: // Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by note 1(c) to this chapter.	10	0	Y5
41.02.29.00	Other // --Other // -Without wool on: // Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by note 1(c) to this chapter.	10	0	Y5
41.03.90.00	Caprine animals // -Other // Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by note 1(b) or 1(c) to this chapter	5	0	Y5
41.04.11.11	Whole hides and skins of bovine (including buffalo), of a unit surface area not exceeding 2,6 m ² , simply chrome tanned (wet-blue) // Full grains, unsplit // --Full grains, unsplit; grain splits // -In the wet state (including wet-blue): // Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.	10	0	Y5

NCM 2012	Description	Base rate (%)	Final rate (%)	Category
41.04.11.12	Other whole hides and skins of bovine (including buffalo), of a unit surface area not exceeding 2,6 m ² // whole bovine (including buffalo) hides and skins, of a unit surface area not exceeding 2,6 m ² // Full grains, unsplit // --Full grains, unsplit; grain splits // -In the wet state (including wet-blue): // Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.	10	0	Y5
41.04.11.13	Whole or halves // Other hides and skins of bovine (including buffalo), vegetable pre-tanned // Full grains, unsplit // --Full grains, unsplit; grain splits // -In the wet state (including wet-blue): // Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.	10	0	Y5
41.04.11.13	Other // Other hides and skins of bovine (including buffalo), vegetable pre-tanned // Full grains, unsplit // --Full grains, unsplit; grain splits // -In the wet state (including wet-blue): // Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.	10	0	Y5
41.04.11.14	Whole or halves // Other hides and skins of bovine (including buffalo) // Full grains, unsplit // --Full grains, unsplit; grain splits // -In the wet state (including wet-blue): // Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.	10	0	Y5

NCM 2012	Description	Base rate (%)	Final rate (%)	Category
41.04.11.14	Other // Other hides and skins of bovine (including buffalo) // Full grains, unsplit // -- Full grains, unsplit; grain splits // -In the wet state (including wet-blue): // Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.	10	0	Y5
41.04.11.21	Whole hides and skins of bovine (including buffalo), of a unit surface area not exceeding 2,6 m ² , simply chrome tanned (wet-blue) // Grain splits // --Full grains, unsplit; grain splits // -In the wet state (including wet-blue): // Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.	10	0	Y5
41.04.11.23	Whole or halves // Other hides and skins of bovine (including buffalo), vegetable pre-tanned // Grain splits // --Full grains, unsplit; grain splits // -In the wet state (including wet-blue): // Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.	10	0	Y5
41.04.11.23	Other // Other hides and skins of bovine (including buffalo), vegetable pre-tanned // Grain splits // --Full grains, unsplit; grain splits // -In the wet state (including wet-blue): // Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.	10	0	Y5

NCM 2012	Description	Base rate (%)	Final rate (%)	Category
41.04.11.24	Whole or halves // Other hides and skins of bovine (including buffalo) // Grain splits // -- Full grains, unsplit; grain splits // -In the wet state (including wet-blue): // Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.	10	0	Y5
41.04.11.24	Other // Other hides and skins of bovine (including buffalo) // Grain splits // --Full grains, unsplit; grain splits // -In the wet state (including wet-blue): // Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.	10	0	Y5
41.04.19.10	Flesh splits of cattle hides // Whole hides and skins of bovine (including buffalo), of a unit surface area not exceeding 2,6 m ² , simply chrome tanned (wet-blue) // --Other // -In the wet state (including wet-blue): // Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.	10	0	Y5
41.04.19.10	Other // Whole hides and skins of bovine (including buffalo), of a unit surface area not exceeding 2,6 m ² , simply chrome tanned (wet-blue) // --Other // -In the wet state (including wet-blue): // Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.	10	0	Y5
41.04.19.30	Other hides and skins of bovine (including buffalo), vegetable pre-tanned // hides and skins of bovine (including buffalo), vegetable pre-tanned // --Other // -In the wet state (including wet-blue): // Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.	10	0	Y5

NCM 2012	Description	Base rate (%)	Final rate (%)	Category
41.04.19.40	Other // Whole or halves // Other hides and skins of bovine (including buffalo) // hides and skins of bovine (including buffalo) // -- Other // -In the wet state (including wet-blue): // Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.	10	0	Y5
41.04.19.40	Other // Split without the grain (flesh splits) // Other // Other hides and skins of bovine (including buffalo) // hides and skins of bovine (including buffalo) // --Other // -In the wet state (including wet-blue): // Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.	10	0	Y5
41.04.19.40	Other // Other // Other hides and skins of bovine (including buffalo) // hides and skins of bovine (including buffalo) // --Other // -In the wet state (including wet-blue): // Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.	10	0	Y5
41.04.41.10	Other // Whole hides and skins of bovine (including buffalo), of a unit surface area not exceeding 2,6 m ² // --Full grains, unsplit; grain splits // -In the dry state (crust): // Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.	10	0	Y5
41.04.41.30	Other // Other hides and skins of bovine (including buffalo) // hides and skins of bovine (including buffalo) // --Full grains, unsplit; grain splits // -In the dry state (crust): // Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.	10	0	Y5

NCM 2012	Description	Base rate (%)	Final rate (%)	Category
41.04.49.10	Chrome tanned in the dry state (box-calf) // Whole hides and skins of bovine (including buffalo), of a unit surface area not exceeding 2,6 m ² // --Other // -In the dry state (crust): // Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.	10	0	Y5
41.04.49.10	Other // Whole hides and skins of bovine (including buffalo), of a unit surface area not exceeding 2,6 m ² // --Other // -In the dry state (crust): // Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.	10	0	Y5
41.04.49.20	Other // Other hides and skins of bovine (including buffalo) // hides and skins of bovine (including buffalo) // --Other // -In the dry state (crust): // Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.	10	0	Y5
45.01.10.00	-Natural cork, raw or simply prepared // Natural cork, raw or simply prepared; cork waste; crushed, powdered or ground cork	10	10	S
45.01.90.00	-Other // Natural cork, raw or simply prepared; cork waste; crushed, powdered or ground cork	10	10	S
45.02.00.00	Roughly squared // Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers).	5	5	S

NCM 2012	Description	Base rate (%)	Final rate (%)	Category
45.02.00.00	In strips, whether or not reinforced with paper or textile // Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers).	5	5	S
45.02.00.00	Other // Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers).	5	5	S
47.07.10.00	-Unbleached kraft paper or paperboard or corrugated paper or paperboard // Recovered (waste and scrap) paper or paperboard.	20	20	S
47.07.20.00	-Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass // Recovered (waste and scrap) paper or paperboard.	20	20	S
47.07.30.00	-Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter) // Recovered (waste and scrap) paper or paperboard.	20	20	S
47.07.90.00	-Other, including unsorted waste and scrap // Recovered (waste and scrap) paper or paperboard.	20	20	S
72.04.10.00	-Waste and scrap of cast iron // Ferrous waste and scrap; remelting scrap ingots and steel	5	5	S
72.04.21.00	Austenitics (AISI 300 series and equivalent standards) // --Of stainless steel // -Waste and scrap of alloy steel: // Ferrous waste and scrap; remelting scrap ingots and steel	5	5	S

NCM 2012	Description	Base rate (%)	Final rate (%)	Category
72.04.21.00	Other // --Of stainless steel // -Waste and scrap of alloy steel: // Ferrous waste and scrap; remelting scrap ingots and steel	5	5	S
72.04.29.00	Of high-speed steel // --Other // -Waste and scrap of alloy steel: // Ferrous waste and scrap; remelting scrap ingots and steel	5	5	S
72.04.29.00	Other // Other // --Other // -Waste and scrap of alloy steel: // Ferrous waste and scrap; remelting scrap ingots and steel	5	5	S
72.04.30.00	-Waste and scrap of tinned iron or steel // Ferrous waste and scrap; remelting scrap ingots and steel	5	5	S
72.04.41.00	--Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles // -Other waste and scrap: // Ferrous waste and scrap; remelting scrap ingots and steel	5	5	S
72.04.49.00	--Other // -Other waste and scrap: // Ferrous waste and scrap; remelting scrap ingots and steel	5	5	S
72.04.50.00	-Remelting scrap ingots // Ferrous waste and scrap; remelting scrap ingots and steel	5	5	S
97.01.10.00	Other // Originals // -Paintings, drawings and pastels // Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 49.06 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques.	5	5	S

NCM 2012	Description	Base rate (%)	Final rate (%)	Category
97.01.10.00	Other // -Paintings, drawings and pastels // Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 49.06 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques.	5	5	S
97.01.90.00	Other // Originals // -Other // Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 49.06 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques.	5	5	S
97.01.90.00	Other // -Other // Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 49.06 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques.	5	5	S
97.02.00.00	Other // Original engravings, prints and lithographs.	5	5	S
97.03.00.00	Other // Original sculpture and statuary, in any material.	5	5	S
97.04.00.00	Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 49.07.	5	5	S
97.05.00.00	Hunting trophies // Zoology collections and collectors' pieces (R.2012/93 ex ANA) // Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest.	5	5	S
97.05.00.00	Other // Zoology collections and collectors' pieces (R.2012/93 ex ANA) // Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest.	5	5	S

NCM 2012	Description	Base rate (%)	Final rate (%)	Category
97.05.00.00	Books, brochures and similar printed matter, whether or not in single sheets (R.634/93 ex ANA) // Collector objects of historical, ethnographic or numismatic interest // Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest.	5	5	S
97.05.00.00	Other // Collector objects of historical, ethnographic or numismatic interest // Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest.	5	5	S
97.05.00.00	Collector objects of archaeological interest // Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest.	5	5	S
97.05.00.00	Collector objects of palaeontological interest // Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest.	5	5	S
97.05.00.00	Botanical collections and collectors' pieces // Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest.	5	5	S

NCM 2012	Description	Base rate (%)	Final rate (%)	Category
97.05.00.00	Diatonic bandoneon // Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest.	5	5	S
97.05.00.00	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest.	5	5	S
97.06.00.00	Books, brochures and similar printed matter, whether or not in single sheets (R.634/93 ex ANA) // Antiques of an age exceeding 100 years	5	5	S
97.06.00.00	Diatonic bandoneon // Musical instruments // Antiques of an age exceeding 100 years	5	5	S
97.06.00.00	Other // Musical instruments // Antiques of an age exceeding 100 years	5	5	S
97.06.00.00	Of wood // Other // Antiques of an age exceeding 100 years	5	5	S
97.06.00.00	Original artistic assemblies and montages (Law 24633 and Regulatory Decree No 1321) // Of ceramics // Other // Antiques of an age exceeding 100 years	5	5	S
97.06.00.00	Other // Of ceramics // Other // Antiques of an age exceeding 100 years	5	5	S
97.06.00.00	Original artistic assemblies and montages (Law 24633 and Regulatory Decree No 1321) // Of textile materials // Other // Antiques of an age exceeding 100 years	5	5	S
97.06.00.00	Other // Of textile materials // Other // Antiques of an age exceeding 100 years	5	5	S
97.06.00.00	Other // Other // Antiques of an age exceeding 100 years	5	5	S

SUB-SECTION 2

EXPORT DUTY SCHEDULE OF URUGUAY

NCM 2012	Description	Base rate (%)	Final rate (%)	Category
41.01	Hides and skins, unbleached, salted, pickled and wet-blue.	5	0	Y5
41.04.11		5	0	Y5
41.04.19		5	0	Y5

SECTION D

PROVISIONS CONCERNING BRAZIL

1. In the case of Brazil, the prohibition on introducing or maintaining export duties, as stipulated in Article 2.9 of this Agreement, shall not apply to the export of products listed in paragraph 2 of this Section provided that the conditions stipulated in paragraph 3 of this Section are fulfilled.
2. The possible non-applicability of Article 2.9 of this Agreement applies for products classified under the Harmonized System (2022) in Chapters 25 to 28 and Headings 71.10, 72.02, 81.09 and 81.12.
3. If Brazil adopts export duties on products listed in paragraph 2 of this Section, the exports of such products destined for the European Union shall benefit from a reduction in the applied duty of no less than 50 % (fifty percent). In any case, the preferential export duty shall not exceed 25 %.

4. If Brazil applies export duties on products listed in paragraph 2 of this Section to third countries on terms more favorable than those described in paragraphs 2 and 3 of this Section, Brazil shall notify the European Union and make its best efforts to extend them, following negotiations, to the European Union.
 5. The Trade Council may review this Section, including the list of products, upon request of Brazil or the European Union.
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