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Surian sa mga Pag-aaral Pangkaunlaran ng Pilipinas

Preferential Rules of Origin for the Japan-Philippine Economic Partnership: Issues and Prospects

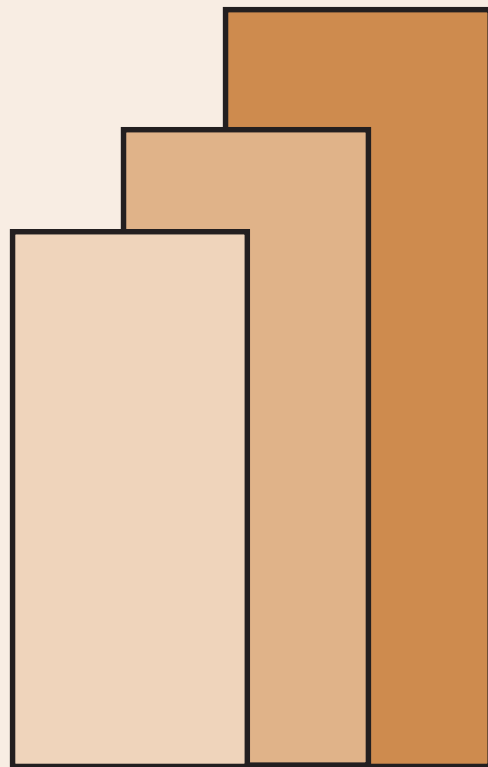
George Manzano

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**Preferential Rules of Origin for the Japan-Philippine Economic
Partnership: Issues and Prospects**

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Prepared for the Japan-Philippines Economic Partnership
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Preferential Rules of Origin for the Japan-Philippine Economic Partnership: Issues and Prospects

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Abstract

The design of rules of origin (ROO) in preferential trade agreements is critical because to the extent that it determines which products are eligible for trade preferences, it influences the magnitude of economic benefits arising from a free trade area (FTA) and who gets them. The challenge in the JPEPA is to craft an ROO that fosters trade but at the same time pegs transaction costs low. This article reviews the nature and principles of different ROO regimes and highlights the economics of ROO setting. Three conclusions emerge from the study. First, given current (2001) level of exports and tariff structures, Japan will stand to benefit more in terms of enhanced market access under the JPEPA. Second, there are indications that Philippine exports to Japan are well placed to satisfy varying levels of ROO restrictions under a value added approach. Third, the existing bilateral template on the ROO under the Japan Singapore Economic Partnership Agreement (JSEPA) will not unduly prejudice Philippine access to the Japanese market if it were to be adopted by the JPEPA.

Executive Summary

This study looks into the preferential rules of origin (ROO) issues in the proposed Japan Philippines Economic Partnership Agreement (JPEPA). The main justification for setting preferential ROO is to prevent trade deflection. However, ROO may be used as a non-tariff barrier, particularly if it becomes too complex. . The challenge therefore is to design an ROO that will facilitate compliance but at the same time can prevent trade deflection. Because the ROO determines which products are eligible for trade preferences, it influences the magnitude of economic benefits arising from a free trade area (FTA) and who gets them. This paper looks into three issues related to the preferential ROO of the JPEPA.

First, how critical are ROOs in the JPEPA given the current structure of trade between the Philippines and Japan? The analysis shows that close to 80% of current (2001) Philippine exports already enter Japan duty free. Of the remaining proportion of Philippine exports that are subject to tariffs in Japan, a good proportion is agricultural and is in the 16-20% tariff bracket. These are generally wholly obtained products and should easily hurdle the ROO. Of the current Japanese exports to the Philippines (2001), around 51% enter the Philippines duty free. A significant share of Japanese exports (33%) is slapped tariff rates between 1 and 3%. Thus, in the short run, it appears that though a bilateral FTA is mutually beneficial for both parties, it is Japan that would stand to benefit more. Of course, this is a static view, which disregards the supply response once an FTA is in place.

Second, what is the effect of varying degrees of restrictiveness of ROO on the Philippine exports to Japan? The degree of restrictiveness of ROO will depend on the different methods used or combinations thereof. To simulate the extent to which current Philippine exports to Japan could hurdle various ROO benchmarks, the value added rule is employed assuming no cumulation. The benchmarks used in this analysis are 40% value added (local content) which is the hurdle for the AFTA and a (more stringent) 60% value added which is one of the benchmarks used for the ROO for the Japan-Singapore Economic Partnership Agreement (JSEPA). The value added per commodity for the Philippine exports was estimated using the 1994 Input-Output Table. The analysis shows that because a very substantial proportion of Philippine exports already enter Japan duty free, further restricting the ROO could not have major dent on the current state market access on the aggregate. To illustrate, of the 21% of 2001 Philippine exports to Japan that are slapped tariffs, less than 1% and 4% would not be eligible for tariff preference under the 40% and 60% hurdle rates respectively. These estimates are however, sensitive to the way value added is computed and the correspondence between the commodity classification between the trade and input-output trade data.

Third, what is the likely impact if the ROO of JSEPA is adapted for the JPEPA? Because Japan has just formalized a bilateral FTA deal with Singapore, the ROO is a natural starting benchmark in evaluating an ROO for JPEPA. JSEPA employs a combination of the change in tariff classification (CTC) and value added for its ROO, although the combined method is not applied across the board. To simulate the impact of the ROO of the JSEPA to the JPEPA, the 2001 bilateral exports of both Philippines and Japan were subjected to the ROO of the JSEPA. The analysis indicates that Japanese exports to the Philippines potentially face more restrictions than the Philippine exports to Japan under ROO based on the JSEPA. From this purely static perspective, adopting the ROO of JSEPA for the JPEPA would appear to be more favorable to the Philippines than it would for Japan.

Generally, on a purely market access criterion and given existing patterns of exports and tariff structures, Japan will appear to gain more than the Philippines if tariffs will be driven down to zero under the JPEPA. Thus, it may be advisable for the Philippines to negotiate for greater concessions from Japan. In addition, considering the possibility that Japan will formalize several bilateral FTAs with the other ASEAN countries, it might be advisable for the Philippines to consider negotiating for an ROO in JPEPA that includes full cumulation with the ASEAN countries.

Preferential Rules of Origin for the Japan-Philippine Economic Partnership: Issues and Prospects

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1. Introduction

Preferential rules of origin (ROO) are an integral part of trade agreements and to a great extent, determine who gets the benefit from the agreements. ROO deal with the very basic issue of identifying the country of origin of an imported product for purposes of reporting and of applying trade policy measures such as tariffs, safeguard action, anti-dumping duties and the like. As the practice of international division of labor (read subcontracting) becomes more pervasive, the task of identifying the 'nationality' of a product becomes less straightforward. Hence, there is greater need for specifying clearly the ROO that sets out the guidelines and framework for ascertaining the origin of traded goods.

Crafting the rules of origin can be a very tedious and a long drawn-out process. Yet ROO is critical in making preferential trading agreements (PTA) such as free trade areas (FTA) work. Without ROO, trade deflection, where products from other non-FTA partner countries enter one partner's market and from there gets to penetrate the combined markets of the whole FTA while avoiding customs duties can occur. Therefore, in combating trade deflection, it requires checking the original source and the final country of destination of all imports.

Preferential ROOs are employed to assess the eligibility of imports of partner countries for receiving preferential access. Inasmuch as the proposed Japan-Philippine Economic Partnership's (JPEPA) core is a free trade area and that both countries do not have long traditions of operating bilateral FTAs, it is important to look into the impact of preferential ROOs on market access issues.

Rationale and objectives of the study

This paper aims to provide research support to Philippine negotiators on the design or specification of the JPEPA ROO. The negotiation ROO cannot be overemphasized. The JPEPA's potential of enhancing bilateral market access depends on the extent to which exportable goods meet the conditions as spelled out in the ROO. The experiences of existing FTAs indicate that the utilization of preferences tends to be substantially less than full. It has been stated that a substantial proportion of actual exports which are eligible for preferences do not enter duty free but actually pay the MFN tariff. (Brenton, 2003).

Therefore, one of the main objectives of this study is to find out the impact of tariff concessions in the context of total Philippine trade with Japan. What proportion of Philippine exports to Japan still face high tariff barriers? To what extent will the formation of an FTA under the JPEPA enhance market access given the structure of Philippine exports?

Secondly, the paper will look into gathering some indications on the supply capability of Philippine industries given enhanced market access to Japan via the JPEPA. More specifically, estimates of what proportion of Philippine exports can theoretically satisfy different levels and specifications of ROO will be attempted. An exercise of simulating the extent of Philippine exports to Japan will be conducted given different benchmarks or hurdle rates on ROO.

Lastly, this study will evaluate whether the existing bilateral template on ROO, the Japan Singapore Economic Partnership Agreement (JSEPA), provides an appropriate model for the JPEPA, especially from the Philippine perspective.

In the second part, the nature and principles of ROOs will be discussed. This section will also talk about the different types of ROO highlighting the advantages and disadvantages of each type of ROO and the rules of origin in existing free trade and preferential trade agreements. Furthermore, this section will delve into the economics of ROO setting. The paper will distinguish the difference between liberal vs. restrictive and between the simple vs. complex ROO. This section will also show the cost of compliance and the probability of trade deflection with ROO the procedure.

The third main section, the paper will illustrate ROO issues for the proposed JPEPA by examining how critical ROOs in the proposed JPEPA given the current structure of the trade between the Philippines and Japan, how restrictive should the ROO be for the JPEPA and what is the likely impact if the ROO of JSEPA is adapted for the JPEPA. This section will also illustrate the structure of Philippine exports to Japan and structure of Japanese exports to Philippines.

In fourth part, regional dimensions of ROO for JPEPA will be discussed through the 'Spaghetti Regionalism' concept of FTA.

Lastly, conclusions and recommendations of the study will be presented.

2. Nature and Principle of ROOs

2.1. Types of ROOs

There are three main justifications for setting preferential ROOs. These are *authentication* or to ensure that non-members does not obtain access to regional preferences, *protection* or to encourage regional activities by requiring high local content and *other social goals* such as safety standards, prevent dumping and prevent unfair competition (Kirk, 2002). However, the main reason for having preferential ROOs is *authentication* or what we often call *preventing trade deflection*. To carry this out, the ROO should define the methods to ascertain whether products emanating from an exporting country have undergone sufficient or substantial transformation. Without these provisions, it is quite easy for non

partners to engage in transshipment strategies which tend to undermine the effectiveness of RTAs.

Unfortunately, the very same ROO that prevents trade deflection could likewise be used as a non-tariff measure. The more restrictive (or strict) the ROO, the more difficult it is to satisfy. The implication is that depending on the degree of its restrictiveness, the ROO can constrain market access relative to what is required simply to prevent trade deflection (Brenton, 2003).

The design of the ROO, i.e. the degree of complexity and restrictiveness, is a negotiated outcome. Negotiators from two sides usually go through the ROO specifications tariff line by tariff line, i.e. product specific rule setting although there are agreements that have ROO applied across all products.

As mentioned, where two or more countries have been involved in the manufacture of a product, the general concept applied in formulating ROOs is that the product has origin where the last “substantial transformation” took place (Falvey and Reed, 1997). Three methods are generally employed in setting up the ROO. These are:

- Change of tariff classification (CTC): Origin is granted if the exported product falls into a different part of the tariff classification to any imported inputs that are used in its production. The logic is that if an imported input undergoes ‘substantial’ transformation, it is a ‘different’ product necessitating a different product classification.
- Value-added: Origin is granted depending on the level of value added of a country relative to an agreed benchmark percentage value. This rule specifies that origin of an exported good is conferred on a country if that country has added a minimum level of value to imported inputs. Put another way, a product is eligible for preferential access to a partner country if the import content does not exceed a certain maximum level.
- Specific manufacturing process: This rule defines certain manufacturing or processing operations that a product must undergo in the exporting country to confer origin (positive test) or manufacturing or processing procedures that do not confer origin (negative test). For example, merely neither disassembling products nor changing the packaging is processes that usually do not qualify as conferring ‘substantial’ transformation.

There is no ‘optimum’ method of ROO that can perform the role of preventing trade deflection because economic analysis of ROO is still limited. This reflects a view that ROOs have been relatively unimportant and at the same time it reflects the complexity of the structures required for their analysis. (Falvey and Reed, 1997). Table 1 highlights the advantages, disadvantages and key issues associated with the different methods of ROO as reported by Brenton (2003).

Oftentimes, negotiators use different methods for ROO or employ combinations of methods for different products. Such practices often lead to very complex ROO. Table 2 presents the ROO of a number of existing free trade areas and preferential trade agreements. Note that many agreements, especially involving EU and NAFTA, employ all three methods. AFTA, which the Philippines is a member of, seems to have the simplest rule, a value added method and did not call for a product level classification method¹.

¹ AFTA ROO rules involve change in tariff classification in the textile sector. However, intra-regional trade in the aforementioned sector is not active.

Table 1: Summary of the Different Approaches to Determining Origin

Rule	Advantages	Disadvantages	Key Issues
Change of Tariff Classification (in the Harmonised System)	<ul style="list-style-type: none"> ▪ Consistency with non-preferential rules of origin. ▪ Once defined, the rule is clear, unambiguous and easy to learn. ▪ Relatively straightforward to implement. 	<ul style="list-style-type: none"> ▪ Harmonized System not designed for conferring origin, as a result there are often many individual product specific rules, which can be influenced by domestic industries ▪ Documentary requirements maybe difficult to comply with. ▪ Can be conflicts over the classification of goods which can introduce uncertainty over market access 	<ul style="list-style-type: none"> ▪ Level of classification at which change required – the higher the level the more restrictive. ▪ Can be positive (which imported inputs can be used) or negative (defining cases where change of classification will not confer origin) test^a – negative test more restrictive.
Value Added	<ul style="list-style-type: none"> ▪ Clear, simple to specify and unambiguous. ▪ Allows for general rather than product specific rules 	<ul style="list-style-type: none"> ▪ Complex to apply – requires firms to have sophisticated accounting systems. ▪ Uncertainty due to sensitivity to changes in exchange rates, wages, commodity prices etc. 	<ul style="list-style-type: none"> ▪ The level of value added required to confer origin ▪ The valuation method for imported materials – methods which assign a higher value (eg CIF) will be more restrictive on the use of imported inputs
Specific Manufacturing Process	<ul style="list-style-type: none"> ▪ Once defined, clear and unambiguous ▪ Provides for certainty if rules can be complied with 	<ul style="list-style-type: none"> ▪ Documentary requirements can be burdensome and difficult to comply with. Leads to product specific rules. ▪ Domestic industries can influence the specification of the rules. 	<ul style="list-style-type: none"> ▪ The formulation of the specific processes required – the more procedures required the more restrictive. ▪ Should test be negative (processes or inputs which cannot be used) or a positive test (what can be used) – negative test more restrictive.

Source: Notes on Rules of Origin with Implications for Regional Integration in South East Asia by Paul Brenton, 2003

Table 2: Rules of Origin in Existing Free Trade and Preferential Trade Agreements

		Change of Tariff Classification (principal, secondary level)	Value Added		Specific Manufacturing Process	Cumulation	Tolerance	Absorption
			Domestic or Import Content	Implied Import Content				
A. Agreements Involving the EU								
EU	PanEuro	Yes (4,2)	Yes - Import (50-30%)	50-30%	Yes	Bilateral Diagonal	Yes 10% ^b	Yes
EU	GSP	Yes (4,2)	Yes - Import (50-30%)	50-30%	Yes	Bilateral Diagonal ^a	Yes 10% ^b	Yes
EU	Cotonou	Yes (4,2)	Yes - Import (50-30%)	50-30%	Yes	Full	Yes 15% ^b	Yes
EU - Chile		Yes (4,2)	Yes - Import (50-30%)	50-36%	Yes	Bilateral	Yes 10%	Yes
EU - Mexico		Yes (4,2)	Yes - Import (50-30%)	50-30%	Yes	Bilateral	Yes 10%	Yes
EU – South Africa		Yes (4,2)	Yes - Import (50-30%)	50-30%	Yes	Bilateral Diagonal (ACP) Full (SACU)	Yes 15%	Yes
B. Agreements in the Americas and with US								
NAFTA		Yes (2,4,6)	Yes – Domestic (60-50%)	50-40%	Yes	Bilateral	Yes 7% ^b	Yes ^e
Canada - Chile		Yes	Yes – Domestic (35-25%)	75-65%	Yes	Bilateral	Yes 9%	Yes
US-Israel			Yes – Domestic (35%)	65%		Bilateral ^c	Not App	Yes
C. Agreements In Asia/Pacific and with Asian countries								
AFTA			Yes – Import (60%) ^d	60%		Full	Not App	
ANZERTA			Yes – Domestic (50%) ^d	50%		Full	Not App	
Singapore - Japan		Yes (4,)	Yes – Domestic (60%)	40%	Yes	Bilateral	Yes	No
Singapore - New Zealand (ANZSCEP)			Yes - Domestic (40%) ^d	60%		Bilateral	Not App	
Singapore - US		Yes (2,4,6)	Yes – Domestic (55-35%)	65-45%	Yes	Bilateral	Yes 10% ^b	No

^a Within Andean, ASEAN, CACM, SAARC only and subject to a 50 per cent value added requirement in the country of export.

^b alternative rules for textiles and clothing products, often in terms of weight rather than value

^c up to a maximum of 15 per cent of the value of the product

^d with the additional requirement that the last stage of manufacture be performed in the exporting country

^e excluding automotive products

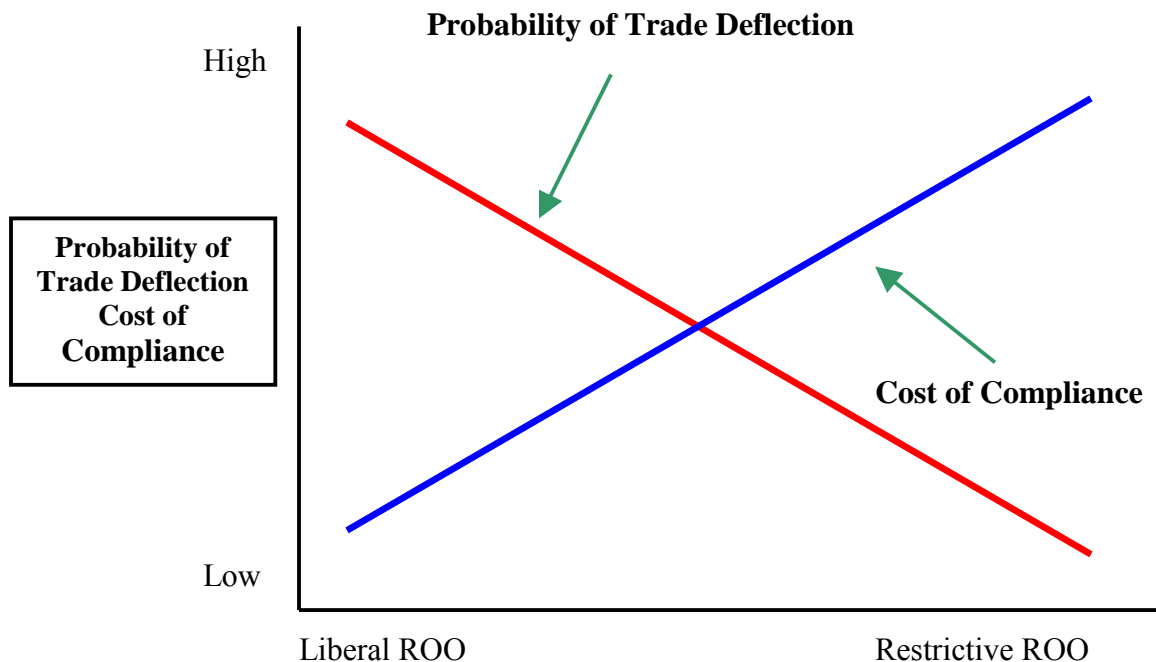
Source: WTO (2002) and individual agreements as cited in Notes on Rules of Origin with Implications for Regional Integration in South East Asia by Paul Brenton, 2003.

2.2 Economics of ROO Setting

2.2.1 Liberal vs Restrictive ROOs

Crafting the ‘right’ degree of ROO can be a great balancing act which can be subject to a great deal of political economic considerations. Too liberal ROO can increase the chances of trade deflection or transshipment. As mentioned earlier, this can undermine the FTAs. Too restrictive ROO, on the other hand, limits the abilities of certain partners, particularly the smaller ones, to avail them of the improved market access made possible by preferential schemes. Very restrictive ROO also raise the cost of supplying the markets of preferential partners by requiring changes in production which lead to the use of higher cost inputs (Brenton, 2003).

Figure 1



The restrictiveness of ROO is often cited as a reason for the underutilization of trade preferences. For instance, under the EU’s Everything But Arms Agreement almost all of Cambodia’s exports to the EU are eligible for zero duty preferences, yet in 2001 only 36% of Cambodia’s exports to EU enjoyed preferences (Brenton, 2003). In the EU’s Generalized System of Preferences (GSP) arrangement which grants preferential access to exports of developing countries, only a third of goods that are eligible for GSP actually enter EU duty free from developing countries.

For example in the EU and South Africa case, for which the present market access conditions that the EU and South Africa offer to each other are relatively unequal. This is primarily because around 75% of South Africa's export products that enter the European market are duty-free. In addition, it should be noted that the combination of products which South Africa exports to the EU is composed of high percentage of precious metals and stones and other primary products for which there are usually zero tariffs. However, the percentage South Africa's imports from Europe is only 60% duty-free, much lower than the percentage of South Africa's duty free exports to the EU (75%). Thus, the figures indicate that the EU has much to gain from the creation of an FTA with South Africa (Singapore's Ministry of Trade and Industry, 2003).

To explain it further, investment diversion can be the result of too restrictive ROO. And for the country to satisfy these rules, they may motivate, or even force, firms to locate their plants producing intermediate goods within certain members of the RTA, even if one knows for a fact that those members may not be the best location from an economic point of view. Furthermore, restrictive preferential ROO act as local content requirements which force the producer to utilize a certain local input for the product to be considered of home origin and not an import subject to trade penalties. In a way, the outcome of restrictive preferential ROO is comparable to local content as foreign producer(s) substitute local and/or regional inputs for foreign inputs. As a result, there will be consequences in profits, employment and factor returns requirements for the usual variety of economic and non-economic reasons, which is not always the first best solution from an economic point of view. At the same time, ROO can complicated and worsen the 'hub and spoke' incidence which is characterized by a large number of contemporary FTAs. For instance, in the case of US, where it has FTAs with Canada and Israel with different ROO. If additional FTAs are formed by the US with other countries, and if these FTAs involve separate and different ROO, the outcome could be the erection of complex discriminatory arrangements that have a major distortionary effect on investment allocations (Ghoneim, 2003).

Striking the balance is not an easy task because there is no conceivable 'optimum' ROO specification that will prevent trade deflection without unnecessarily prejudicing market access of eligible products from the partner countries. Another reason why ROO may be more strict than warranted is that negotiators tend to use ROO as a protective instrument or a disguised non-tariff barrier (NTB). For example, fearing the rush of imports in a certain product category as a result of tariff cuts, negotiators tend to restrict the access by increasing the demands of ROO in those product lines. Because the ROO are oftentimes negotiated in a product specific or tariff line by tariff line basis, selective 'protection' can be done.

Measuring the degree of restrictiveness of ROO will obviously vary with the different methods used or combinations thereof. For the value added method,

the higher the required minimum percentage of the value that must be added in the exporting country or the lower the maximum percentage of imports in the value of the product, the more restrictive is the ROO. Rules in cumulation can also affect the restrictiveness of the ROO. In the change of tariff classification (CTC) method, the more tariff lines that is subject to CTC, the more restrictive is the ROO regime. In addition, the change of chapter is more restrictive than change of heading or sub-heading. In the method involving specific manufacturing process, the longer the negative list (list of processing procedures that do not confer origin) or the shorter the positive list (required processing in a good to confer origin), the more restrictive the ROO. In general, the higher level of working that is required to confer origin, the more restrictive are the rules. Because in practice, a combination of one or two methodologies is pursued, then the greater the number of ROO methodologies employed, the more restrictive is the ROO regime.

2.2.2 Simple vs Complex ROOs

Complexity can be a nebulous term for it covers not only the ROO design but also has implications on the implementation of ROO. While there is no standard for measuring ‘complexity’, one can come up with a number of guidelines such as:

- ROO that are not consistent across products are more complex than those which apply across all products. Thus, product specific rules such as CTC can be considered more complex compared to value-added methods. Of course, the presence of exceptions tends to increase the level of complexity. To illustrate, the Singapore-US FTA has over 240 pages of product specific rules compared to the AFTA ROO.
- Agreements that combine the different methodologies in formulating ROOs are obviously more complex than those that use only one methodology for establishing origin. In this regard, the ASEAN Free Trade Agreement (AFTA) which applies the value added rule across all products² is considered a simpler regime than the Singapore-US FTA which uses a combination of change of tariff heading and value added methods.
- ROO that vary across agreements are more complex. A country that enters into different ROO for every agreement is likely to incur higher cost in compliance than countries that maintain a similar ROO on all its trade agreements. The ‘spaghetti’ type of arrangements can arise from the different ROOs concluded by a country over a number of trading schemes.

² The exception refers to the textile and garments sector where the ROO is of the CTC type.

Complex ROO are likely to increase the transaction cost of trade. As Brenton (2003) discusses, the cost affects traders, customs officials and policy makers alike. Complying with the required degree of processing, obtaining certificates of origin and delays connected with the procedures increases the cost of traders. Furthermore, complex ROO puts demands on the record keeping, accounting and material flow systems of companies to provide the needed documentation. In many cases, exporters in developing countries, particularly the small and medium establishments (SMEs) may find these sophisticated systems quite expensive.

Of course, the more complex the ROO, the greater is the administrative burden for the custom officials. They have to verify the needed documents to prove consistency with the ROO. Considering that resources of customs departments, particularly in the developing countries, are quite limited, increasing complexity can strain their capacity.

Brenton (2003) reports that estimates of the additional cost incurred in complying with the documentation requirements to prove origin can be around 3 percent of the value of the export shipment for companies in developed countries. In countries with less developed customs systems, the costs can be higher.

One implication of having very complex ROO is that the higher compliance cost may lessen or even nullify the benefits arising from preferential tariff arrangements. In this sense, the available preferences may be underutilized. This is especially true if the extent of tariff reduction is very little compared to the additional transaction cost of proving origin.

2.2.3 The political economy of setting ROOs

- a. Negotiators use ROO as disguised non-tariff barriers. By making ROO too restrictive and complex, negotiators can effectively block market access in products of what they consider as sensitive industries.
- b. Negotiators use ROO as a means of stimulating investments. By demanding high levels of local content for products to gain eligibility for trade preferences, they affect the sourcing and investment decisions of companies. According to Ju and Krishna (1998), the presence of ROO will also attract investment flows, while those without ROO result in large trade flows. For example, to gain preferences, exporters would be sourcing supplies from the domestic suppliers even when these inputs have higher cost relative to imports. Therefore, ROOs will, some way or another, distort production because the FTA creates an incentive to have output classified as a member output, and producers will respond accordingly to achieve such aim, thus leading to trade and/or investment diversion (Ghoneim, 2003) The relevant question is: Are there better (read less costly) ways of promoting investments other than tweaking ROOs

- c. The negotiations on ROO can oftentimes result in very complex rules. As complexity increases, so does the cost of compliance on the part of exporters. The danger is that the cost increases could offset the extent of tariff preferences.

3. ROO Issues for the proposed JPEPA

3.1 How critical are ROOs in the JPEPA given the current structure of the trade between the Philippines and Japan?

ROO, and by extension, the FTA can be critical if a significant portion of Philippine exports are still subject to very high tariffs in Japan. Note that the value of a trade agreement (in a static sense) in granting enhanced market access depends on initial conditions. Thus, the benefit of the FTA will be greater:

- the higher the general tariff barriers confronting the partners' exports
- the greater the proportion of a partner's exports that are subject to higher tariffs.

From the preceding discussion, if a substantial percentage of Philippine exports to Japan already enter the Japanese market at very low tariffs, then ROO issues may not be too critical. The reason being is that even without preferences, Philippine exports can already enter the Japanese market, despite the presence of tariffs (albeit low). On the other hand, if the bulk of Philippine exports are charged with relatively high tariffs, then a trade agreement would indeed be very important in stimulating more trade.

Of course, one may argue that the bulk of Philippine exports to Japan should be expected to fall among the product categories which have the relatively lower tariffs. Market access along these areas is made possible because tariffs are low in the first place. Naturally, because high tariff walls restrict trade, it is expected that Philippine imports are low or nonexistent in the commodities where Japan applies high tariffs. The pattern of Japanese protection influences the pattern of Philippine exports and vice versa.

Nevertheless, since negotiators usually take off from the current 'state of play', the gains in market access should be evaluated from the current structure of exports and protection.

The profile of exports and protection has implications on the design of ROO. As discussed in earlier sections, the more restrictive and complex the ROO the higher is the cost of compliance on the part of the traders and the greater is the administrative burden on the part of customs. Therefore it may be possible that a very complex ROO, because of the higher transaction cost it involves could well offset the tariff concessions accorded to the partners of an FTA. Thus, when

tariffs rate are already low, it is preferable to bat for a simple, easy to comply type of ROO.

To illustrate, it has been observed that the cost of compliance on the part of exporters to satisfy the ROO can reach 3% of the value of the goods. Thus, if the tariff concession arising from the FTA is only 3% or less, then there is very little incentive of utilizing the trade preference.

The implication on the negotiations is that, if a country's bulk of exports to a partner country lie within the 1-3% tariff bracket, it would be better off if it asks for a simple ROO than a very complex ruling. By doing so, the cost of compliance can be minimized enabling the partner country to reap the full benefit of the enhanced market access.

As an initial step in assessing how critical ROOs are in a bilateral FTA, it is important to determine the proportion of current Philippine exports to Japan that face different degrees of tariff protection. Table 3 reports the relative proportion and absolute values of Philippine exports to Japan in 2001 that are subjected to different brackets of tariff barriers. Table 4 shows the cumulative distribution of Philippine exports to Japan that is subject to progressively increasing tariffs.

Table 3. Structure of Philippine Exports to Japan per Tariff Bracket of Japan

Tariff Brackets	% of Total Exports	Value (US\$ '000)
0	79.03	5,064.99
1-3	3.39	217.26
4-5	4.14	265.97
6-10	1.38	88.44
11-15	1.42	91.01
16-20	6.08	389.66
21-25	0.10	6.41
26-30	0.06	3.85
Total	95.59	6,127.59

*Note: tariffs pertain to applied, and ad valorem associated with specific tariffs, 2001.

The sum of proportional Philippine imports do not sum to 100% because of the exports subject to specific tariffs were not included.

Philippine Exports to Japan in 2001

Source of basic data: WTO Integrated Database

Table 4. Cumulative Distribution of Philippine Exports to Japan per Tariff Bracket

Tariff Brackets	Cumulative % of Total Exports	Value (US\$ '000)
0	79.03	5,064.99
0-3	82.42	5,282.25
0-5	86.56	5,548.22
0-10	87.94	5,636.66
0-15	89.36	5,727.67
0-20	95.44	6,117.33
0-25	95.54	6,123.74
0-30	95.59	6,127.59

*Note: tariffs pertain to applied, and ad valorem associated with specific tariffs, 2001. The sum of proportional Philippine imports do not sum to 100% because of the exports subject to specific tariffs were not included.

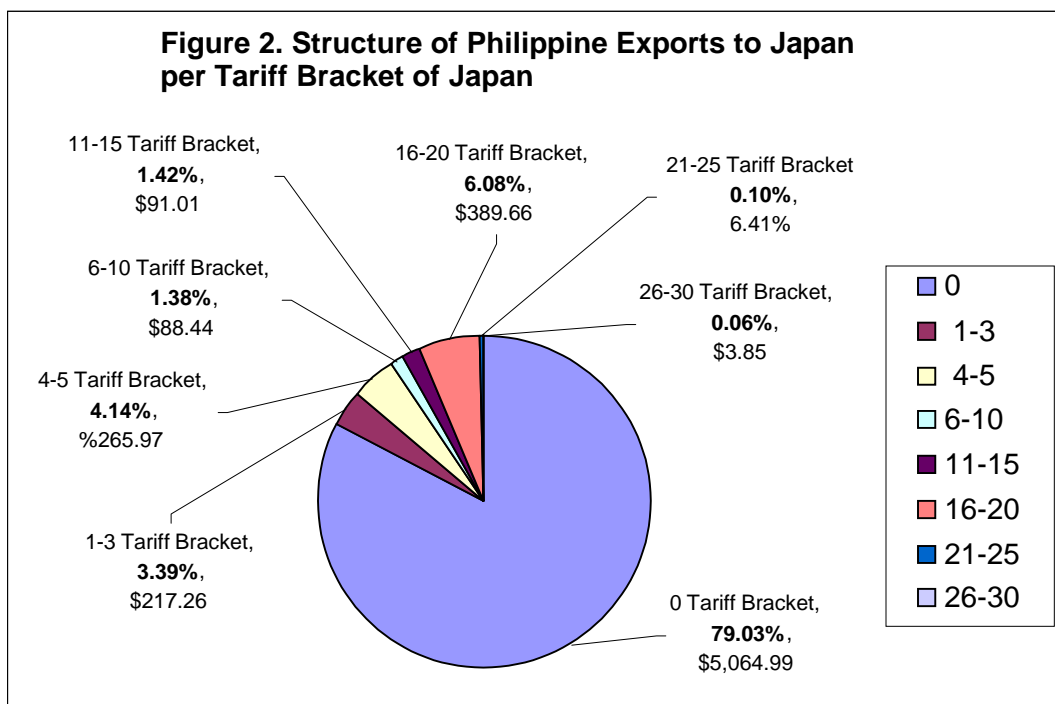
Philippine Exports to Japan in 2001

Source of basic data: WTO Integrated Database

Tables 3 and 4 provide information into the extent of the potential benefits arising from tariff reduction efforts due to a free trade area. The data shows that close to 80% of total Philippine export to Japan for 2001 are already duty free. This observation is borne by the fact that the bulk of Philippine exports to Japan is in electronic sector. These products – mainly semiconductors– are subject to the provisions of the Information Technology Agreement (ITA)³. Table 7 shows that of the top 30 exports of the Philippines to Japan 87% are duty free. Thus, the bilateral preferences with Japan could affect only 20% of Philippine exports at most, in the short run. This has implications on determining the relative administrative resources channeled to ROO issues.

Table 3 reports the composition of the Philippine exports to Japan that are subject to tariffs. Of this subset of Philippine exports, the largest share falls in the products slapped with 16-20% tariff bracket. These export commodities are mostly agricultural commodities, mainly bananas, which are wholly obtained goods and therefore could easily establish an originating status.

³ WTO Information Technology Agreement (ITA) was concluded at the Singapore Ministerial Conference in December 1996. The declaration provides for the elimination of custom duties and other charges on information technology products. Thus, the ITA is solely tariff cutting mechanism. While the Declaration provides for the review of non-tariff barriers (NTBs), there are no binding commitments concerning NTBs. There are three basic principles that one must abide by to become an ITA participant: 1) all products listed in the Declaration must be covered, 2) all must be reduced to a zero tariff level, and 3) all other duties and charges (ODCs) must be bound at zero.



Tables 5 and show the proportion of Japanese exports falling within different tariff brackets in the Philippines for 2001. Similar to the earlier analysis, a sizeable portion of Japanese exports (51%) to the Philippines have duty free status. These products are mainly in the electronics and machinery sectors which have generally low tariffs due to the ITA. Of the subset of exports that face tariffs, close to a third of total Japanese exports falls within the 1-3% tariff. The items that fall within this tariff brackets are mostly manufactured goods.

Table 5. Structure of Japanese Exports to the Philippines per Tariff Bracket

Tariff Brackets	% of Total Exports	Value (US\$ '000)
0	50.99	3,289.24
1-'3	32.54	2,099.06
4-5	2.89	186.26
6-'10	10.19	657.12
11-'15	1.99	128.66
16-20	0.62	40.07
21-25	0.00	0.00
26-30	0.77	49.89
Totals	100.00	6450.29

Source of basic data: WTO Integrated Database

Table 6. Cumulative Distribution of Japanese Exports to the Philippines per Tariff Bracket

Tariff Brackets	Cumulative % of Total Exports	Value (US\$ '000)
0	50.99	3,289.24
0-3	83.53	5,388.30
0-5	86.42	5,574.56
0-10	96.61	6,231.68
0-15	98.60	6,360.34
0-20	99.23	6,400.41
0-25	99.23	6,400.41
0-30	100.00	6,450.29

Source of basic data: WTO Integrated Database

Table 7 below shows the top 30 export items of the Philippines to Japan. The corresponding top 30 export items of Japan to the Philippines are reported in Table 8.

Table 7. Top 30 Export Items of the Philippines to Japan , 2001

Tariff Line	Description	% of Total Exports	Value (US\$ '000)	MFN Tariff
854213031	Monolithic digital integrated circuits :-- Metal oxide semiconductors (MOS technology)	11.802605	724003497	0
847170030	Others-storage units	10.886354	667798231	0
847330010	Parts and accessories of the machines of heading No. 84.71	8.3579216	512697375	0
80300100	Bananas, including plantains, fresh or dried.	5.4202325	332491632	20
854430010	Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	3.8889592	238559212	0
854213023	Others-monolithic digital integrated circuits	3.6890797	226298066	0
847160090	Others-input or output units, whether or not containing	2.8730539	176240846	0
854230090	Other-monolithic digital integrated circuits	2.2886504	140391969	0

260112000	Iron ores and concentrates, other than roasted iron pyrites :-- Agglomerated	2.2012174	135028594	0
851790010	Parts-facsimile machines and teleprinters	1.6360391	100359039	0
854213033	Others-monolithic digital integrated circuits	1.5678012	96173142	0
851750000	Other apparatus, for carrier-current line systems or for digital line systems	1.44506	88643866	0
30613000	Frozen :-- Shrimps and prawns	1.413168	86687526	1
854213090	Others-monolithic digital integrated circuits	1.3276696	81442821	0
852721000	Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles, including apparatus capable of receiving also radio-telp...:Combined with sound recording or reproducing apparatus	1.3112045	80432807	0
852290000	Other-pick-up cartridges	1.1643647	71425261	0
853400000	Printed circuits.	1.1398187	69919542	0
850440090	Other-static converters	1.0481212	64294569	0
847130000	Portable digital automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display	0.9725131	59656570	0
441890229	Other-doors and their frames and thresholds	0.9546376	58560035	3.9
847160010	Input or output units, whether or not containing storage units in the same housing	0.9399691	57660232	0
80430010	Pineapples	0.9221116	56564807	17
260400000	Nickel ores and concentrates.	0.678138	41598807	0
851999000	Other sound reproducing apparatus :-- Other	0.6343478	38912598	0
847170050	Others-storage units	0.5866673	35987748	0
870899090	Other- road wheels and parts	0.5556935	34087731	0
852990000	Other-aerials and aerial reflectors of all kinds	0.5369201	32936123	0
900190000	Other-spectacle lenses	0.48842	29960997	0

870829000	Other parts and accessories of bodies (including cabs) :-- Other	0.4672923	28664963	0
850450000	Other inductors	0.4663671	28608212	0

* Note: Two specific tariffs have been deleted from the Top 30 list of Philippine exports to

Japan. One is a 9999 category which is almost 3% of the total Philippine exports with value amounting to \$188,000. The other is *Petroleum oils and oils obtained from bituminous minerals, other than crude*, under the 2710 category. This good amounts to \$86,000 and which comprises 1.35% of the total Philippine exports.

Tariff classification follows the harmonized system (HS 1996).

Table 8. Top 30 Export Items of Japan to the Philippines , 2001

Tariff Line	Description	% of Total Exports	Value (US\$ '000)	MFN Tariff
84733000	Parts and accessories of the machines of heading No. 84.71	25.06390901	1616.721	0
85429000	Parts-electronic microassemblies	12.15654835	784.145	0
85299090	Other- aerials and aerial reflectors	3.18299403	205.316	1
85421900	Monolithic digital integrated circuits :-- Other, including circuits obtained by a combination of bipolar and MOS technologies (BIMOS technology)	2.568077029	165.651	0
87089990	Other parts and accessories :- - Other	1.965778669	126.8	10
87029010	Other-with compression-ignition internal combustion	1.89010218	121.919	3
87119010	Other-parts	1.278678858	82.48	3
85340000	Printed circuits.	1.208950874	77.982	0
85472000	Insulating fittings of plastics	1.13016563	72.9	7
85369090	Other apparatus	1.125273015	72.585	1
84798910	Other machines and mechanical appliances :-- Other	1.078221256	69.55	0
84798990	Other machines and mechanical appliances :-- Other	1.078221256	69.55	1
84799010	Parts-evaporative air coolers	1.06407447	68.637	0

84799090	Parts-evaporative air coolers	1.06407447	68.637	1
85179000	Parts-telephone sets	0.905618881	58.416	0
85030000	Parts suitable for use solely or principally with the machines of heading No. 85.01 or 85.02.	0.864108784	55.738	1
90069100	Parts and accessories :-- For cameras	0.724796653	46.752	3
87049010	Other-dumbers designe for off-highway use	0.71744135	46.278	3
72101200	Plated or coated with tin :-- Of a thickness of less than 0.5 mm	0.715651119	46.162	0
87039010	Other-vehicles	0.619635099	39.969	10
85425000	Electronic microassemblies	0.606602113	39.128	0
85389010	Other-boards, panels, consoles	0.598729881	38.62	0
85389090	Other-boards, panels, consoles	0.598729881	38.62	1
87021090	With compression-ignition internal combustion piston engine (diesel or semi-diesel)	0.568905829	36.697	20
85447000	Optical fibre cables	0.524513242	33.833	0
90099000	Parts and accessories	0.504786216	32.561	0
85229090	Other-magnetic tape-type	0.480510444	30.995	7
84073410	Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87 :-- Of a cylinder capacity exceeding 1,000 cc	0.477103924	30.775	3
29032100	Unsaturated chlorinated derivatives of acyclic hydrocarbons:-- Vinyl chloride (chloroethylene)	0.454019971	29.286	0
87084010	Gear boxes	0.440182973	28.394	3

Among the Philippine products exported to Japan, goods such as electronics, electronic devices and agricultural products made it to the top 30. Eighty-seven percent (87%) of the top 30 in the Philippine have duty free access to Japan. Only four export products face MFN tariff. These products include *bananas (including fresh and dried), pineapples, frozen shrimps and prawns, and other doors and their frames and thresholds*. It is noticeable that almost all Philippine exports in the top 30 which are not duty free are mostly food products.

Conversely, goods such as electronics, engines, machinery and its parts & accessories are the main top 10 Japanese exports to the Philippines. Only 43% of

the top 30 in Japan have duty free access to the Philippines and the other 57% export products face tariff walls. Among the top 10, Japanese export which faces the highest MFN tariff of 20 is *Pedestrian controlled tractors with compression-ignition internal combustion piston engine (diesel or semi-diesel)*. Next highest Japanese export product to the Philippines which faces MFN tariff of 10 are *Suspension shock-absorbers-parts & accessories and- other vehicles* under the classification *Vehicles specially designed for traveling on snow; golf cars and similar vehicles*.

In absolute terms, the amount of Philippines that already benefit from duty free entry to Japan is \$5,064,000.99 while Japan's duty free exports to the Philippines are only \$3,289,000.24. Conversely, the value of exports that face tariffs for the Philippines and Japan are \$3,161,000.06 and \$1,062,000.6 respectively. In the short run, these are the proportion of Philippine and Japanese exports that will see potential improvements in market access once a free trade agreement is put in place.

In a purely static setting, it can be said that though the bilateral free trade is mutually beneficial to both countries, it is Japan that would stand to benefit more. Again, this analysis disregards the supply response of the export sectors of both countries once an FTA is in place.

This analysis has implications on the stance of Philippine negotiators. First, because the *relative* benefits of an FTA appear to favor Japan, then Philippine negotiators can be in favorable position to demand for more concessions in other areas like technical assistance or capacity building. The value of current exports of Japan to Philippines that face tariffs summed up to \$3,161,000.06, while Philippines to Japan amounts to only \$1,062,000.60 as of 2001. Second, because the preferences would enable to create relatively greater market access to Japanese exports than to Philippine exports, the greater burden of preventing trade deflection through the judicious design and application of ROO lies with the Philippines rather than on Japan.

3.2 How restrictive should the ROO be for the JPEPA?

The degree of restrictiveness of the ROO influences the ability of the FTA partners to utilize the trade preferences. It should be noted that the design of the ROO could determine not only who gets the benefits of improved market access, but also the extent of the benefit. Indeed, the details of the rules can be critical in determining the effectiveness of a proposed free trade area. This section will explore the impact of applying different benchmarks of ROO restrictiveness on Philippine exports to Japan.

Given the structure of Philippine industries, how will different ROO hurdle rates in Value-Added method affect the eligibility of potential Philippine exports to Japan in the JPEPA trade preference scheme?

As pointed out in earlier sections, there are a number of methods in setting the ROO. The degree of restrictiveness will vary according to the method used. For the change in tariff classification (CTC) method, a required change from one chapter heading to another is more restrictive than a change from a subchapter heading to another. In the required processing, the longer the negative list is, or the shorter the list of permissible process to confer origin is, the more restrictiveness is the ROO. Among the methods is the value added method which uses either the minimum domestic value added or alternatively, the maximum extent of the imported components as benchmarks for conferring eligibility on products for trade preference. The value added criteria is particularly relevant for products which are not wholly obtained in the originating country.

There is no single set of criteria for assessing the degree of restrictiveness of an ROO regime. The multitude of methods and the possibility of employing a combination of these methods in an ROO does not lend itself to the establishment of a common metric for measuring how stringent one ROO regime from the other. Among the methods, the value added method is the one that can be more easily quantified. Hence, it is the ROO method that lends itself for simulation exercises. It should be borne in mind that the value added method is by no means, the only method nor the most common one employed in actual trade agreements.

In this section, a simulation is conducted to assess the extent to which the eligibility of Philippine products for the Japanese markets could satisfy the ROO. The simulation exercise is designed to answer the question, " *Given the current value added structure of products coming from Philippine industries, what portion or extent could be eligible for trade preferences if the ROO benchmark for minimum local value added were to be set at the AFTA rate? At the JSEPA rate?*" Determining the extent of eligibility can ideally be carried out by summing up the current values of Philippine export items to Japan whose local value added percentage exceed a chosen benchmark.

The simulation exercise in this section has a number of limitations. The first one pertains to the calculation of the local value added. Ideally, the value added has to be determined on a commodity basis corresponding to the tariff line. Unless there is a survey carried out, data on local value added on a commodity basis is usually not available from standard government statistics. In lieu of the preferable indicator for value added, the value added data extracted from the 1994 Input-Output (IO) Table was used instead. Because the value added data using the input output table are classified according to economic activity, and not according to standard traded commodities, there is no strict correspondence between these two data sets. To illustrate, it may be possible for a single economic activity to produce commodities falling under different traded commodity classifications. To improve tractability in dealing with the data set, a correspondence table from the WTO that bridges ISIC classification (where input-output tables are based on) and the HS traded classification used for international trade data was used.

The second data limitation on value added figures pertains to the inconsistency in the level of disaggregation of the value added data set from the IO table. More specifically, because the value added figures were calculated from an IO table with 229 sectors, there is no strict correspondence with the export commodity of the Philippines to Japan at the disaggregated HS (1996) level. The sectors in the IO table, which are based on the PSIC, are broader than the export product categories. To address this gap, it was simply assumed that the sub products that fall under a broad category have the same value added figure as the latter.

A third limitation of the simulation refers to assumption of no cumulation. Cumulation refers to a ruling that allows partners to include as part of their value added the imported materials from their bilateral partners. Thus imported inputs from Japan, that is materials which have been produced in accordance with ROO, qualify as originating materials when used in the Philippines export to Japan. In the absence of the information on which inputs from Japan are utilized in Philippine export products bound for Japan, the simulation is carried out without taking into account cumulation. The implication of not including cumulation is that it understates the size of Philippine exports that are eligible for trade preferences under the JPEPA. Given the limitations cited above, caution should be exercised in interpreting the findings of the simulation exercise.

The simulation is conducted by choosing benchmarks for minimum value added data. One appropriate benchmark is the 40% value added percentage ROO of AFTA. Another more restrictive benchmark would be 60% which is used for the JSEPA⁴. One framework for getting an indication of the potentials of the Philippines in utilizing trade preferences in the event that the JPEPA pushes through is illustrated by Figure 3.

⁴ JPESE procedure of ROO is a combination of both CTC and Value Added. ROO changes on the basis of product by product and that the value added criterion is always an addition to CTC. There is no instance in the ROO for JPESE that uses VA only.

Figure 3. Quadrants Representing Different Potential Gains in the Market Access in the JPEPA

	LOW TARIFF	HIGH TARIFF
LOW VALUE ADDED	I Opportunity	II Potential Expansion
HIGH VALUE ADDED	III	IV Problematic

The different quadrants in the figure represent the different potential gains in market access given the JPEPA. The higher the value added, the greater the chance of hurdling ROO based on value-added. The higher the tariff setting, the greater the extent of market access accorded to the Philippines in the event of a bilateral FTA. Philippine export products that are situated in Quadrants III and IV will have better opportunities of penetrating the Japanese markets than items falling in Quadrants I and II.⁵ Actually if the bulk of Philippine exports to Japan happen to fall in Quadrant II and assuming that the ROO used is the value added, then the potential impact of a free trade deal with Japan will not be very significant. Items in Quadrant 1 and II have less chance of satisfying the ROO because of low local value added content. Of course, if cumulation is factored in the analysis, the magnitudes will differ.

Table 9 and Table 10 reports the proportion of 2001 Philippine exports to Japan falling under different hurdle rates for local value added and tariff bracket. The tables report the extent of current Philippine exports to Japan that will be eligible for trade preferences given different value added ‘hurdle’ rates.

⁵ Note that the qualification of being high/low tariff of an export product is a subjective view of the policy-makers of the country. Nevertheless, in this study, 1 and above% 1-5% tariff is considered a low tariff, while 5-above% tariff is already high tariff.

Table 9. Proportion of Philippine Exports to Japan 2001 in Categories of Value Added (39%) and Tariff Brackets (percentage)

Value Added	Zero Tariff	1 to 5% Tariff	Tariff above 5%	Total
0 to 39%	7.33	0.53	0.14	8.00
39 % and above	71.71	6.89	10.46	89.06
Totals	79.03	7.43	10.60	97.06

Source of basic data: WTO database

Table 10. Proportion of Philippine Exports to Japan 2001 in Categories of Value Added (59%) and Tariff Brackets (percentage)

Value Added	Zero Tariff	1 to 5% Tariff	Tariff above 5%	Total
0 to 59%	45.569	2.155	1.597	49.321
59 % and above	33.465	5.272	9.002	47.739
Totals	79.034	7.427	10.599	97.060

Source of basic data: WTO database

Basing from the tables above, if the JPEPA benchmark were to be set to the AFTA level of 40%, then close 17% of the total Philippine exports would be eligible for trade preference. On the other hand, if the JPEPA benchmark were to set to 60%, then 14% face tariff barriers in Japan. Export commodities in this category should be able to hurdle ROO based on the Japan-Singapore Economic Partnership criteria.

Under the 40% benchmark, **.14%** of Philippine exports to Japan fall under Quadrant II. Most of these export products abound for cloths paraphernalia such as blankets, bed linens, table linens, bedspreads, floor-cloths, dish-cloths and dusters (see Annex 3 for a complete list of Philippine export products falling under Quadrant II with 40% benchmark).

On the other hand, **10.46%** of Philippine exports to Japan fall under Quadrant IV which has high tariff and high value added. Some the export products of the Philippines that are included in Quadrant IV are hand-woven tapestries, mechanically made lace, handbags, buttons, sunglasses, footwear, undergarments, nightdresses and pajamas, jackets and blazers, trousers, suits, dresses, cigars, fruits and vegetables such as pineapples, bananas, sweet corn, beans, ginger and potatoes (see Annex 2 for a complete list of Philippine export products falling under Quadrant IV with 40% benchmark).

When the JPEPA benchmark was to be set to 60% benchmark, **1.6%** of Philippine exports to Japan are under Quadrant II. These export products include cloth paraphernalia such as the products mentioned earlier, clothing apparel such

as undergarments, nightdresses, jackets and blazers, trousers, bib, dresses and skirts, swim wear, overcoats, raincoats, car-coats, capes, cloaks and similar articles, gloves, wool, handbags, trunks, travel cases such as suit-cases, vanity-cases and brief-cases, sunglasses, footwear, (see Annex 5 for a complete list).

Conversely, **9%** of exports from the Philippines to Japan fall under Quadrant IV. Some of these exports include the following products: chewing gum, nuts, ice cream, cigars, bananas, pineapples, beans, sweet corn, potatoes, shrimps and prawns, crabs and other sea foods (see Annex 4 for a complete list).

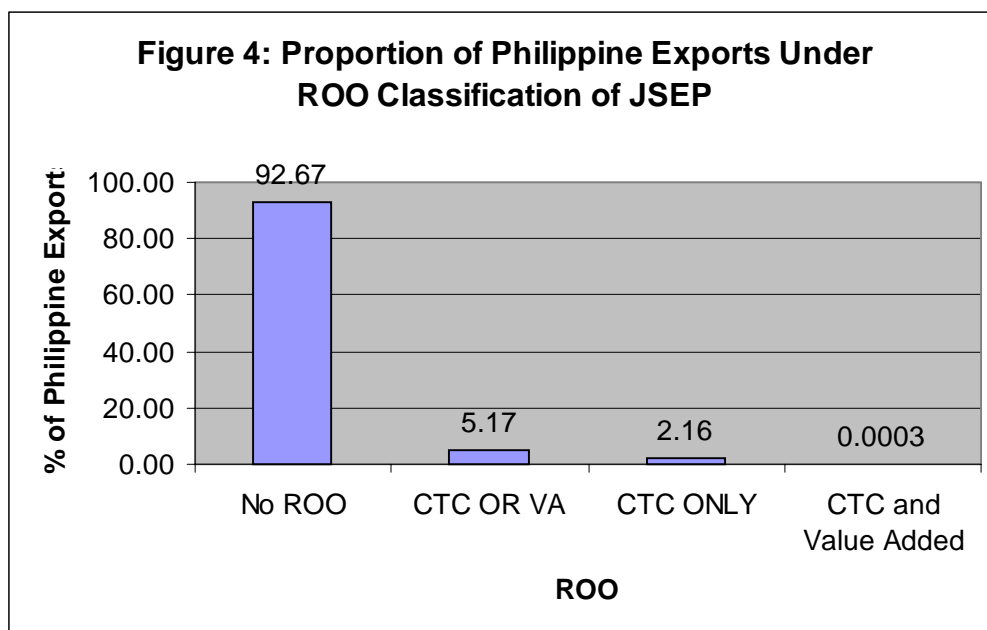
Since the most of the current exports of the Philippines to Japan already faces zero tariffs, the analysis on ‘hurdle’ rates will affect only the remaining 20% of the Philippine exports. Now, suppose that the benchmark value added is 40% or even 60%, a good number of Philippine exports that are currently facing tariff walls in Japan can benefit from the trade preferences as long as they can satisfy the ROO.

Most of the export products of the Philippines included in Quadrant IV, which has high value added and subject to a high tariff walls, are agricultural products such as bananas and pineapples. These agricultural products are wholly obtained and could easily satisfy ROO than those that are not wholly obtained products.

3.3 What is the likely impact if the ROO of JSEPA is adapted for the JPEPA?

One of the first bilateral FTAs that Japan has concluded is the JSEPA in 2002. The JSEPA is comprehensive and includes ‘new age’ issues on top of the traditional tariff access negotiations. Many times, the JSEPA has been forwarded as a blueprint or model for negotiating future bilateral FTAs. This section analyzes the possible impact on Philippine-Japan trade if the ROO provisions in the JSEPA are adopted in the JPEPA.

JSEP employs a combination of the CTC and value added for its ROO, although the combined method is not applied across the board. For most products the ROO used is simply CTC. Figure 4 below illustrates the proportion of Philippine exports under the different classification of JSEPA ROO. It shows that only 2.16% of the Philippine exports are subject to *CTC only*. In others it is *CTC and value added* or *CTC or value added*, indicating that the value-added criterion is something that is imposed on top of the CTC. Again from the figure below, only 0.0003% of the total Philippine exports are subject to *CTC and value added*, while, 5.17% of Philippine exports have *CTC or value added* as its ROO.



The CTC formulation is an offshoot of a negotiated process that is done on a product-by-product basis. The criteria used in identifying the specific tariff lines subject to CTC is something which is not readily known and could even be motivated by political economic considerations.

Most *CTC only* restrictions abound for products in the 1) beverage sector such as beer from malt and vodka 2) Paper and paper products such as office and school supplies, hand made paper, order books, receipt books, notebooks, account books, letter pads, business forms, memorandum diaries and similar articles. 3) Children’s accessories such as toys, dolls, puzzles, toy musical instruments. 4) articles of apparel and clothing accessories such as fabrics and yarns. These products fall under the 47, 48, 55, 56, 71, 72, 95 and 96 chapter headings. On the other hand, *CTC & value added* restrictions include only 1 Philippine export product which is *Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included* under the classification heading of 220600229.

On the other hand, *CTC or value added* restrictions abound for products like 1) electronic and semiconductors, winding wires 2) tableware and kitchenware such as boxes, cases, crates, cartons, bottles, carboy, spool, cop, stopper, lids, caps 3) chemical such as ether alcohol and saturated monohydric alcohols. 4) doors, windows and their frames, shutters, blinds.

Nevertheless, one can pose the question, if the ROO of the JSEP is imposed on Philippine exports to Japan, what percentage of Philippine exports would be affected?

Tables 11 show the proportion of current (2001) Philippine exports to Japan that will be subject to ROO under the scheme of the JSEPA. Almost 93% of the Philippine exports to Japan face no ROO as supposed to only 87% of Japanese exports under the ROO classification of JSEPA. The figures below indicate that Japanese exports to the Philippines potentially face more restrictive ROO than the Philippine exports to Japan if the ROO of the JSEPA were to be adopted. In fact, in table 12, close to 13% of total Japanese exports (of 2001) to the Philippines would be subject to the more restrictive ROO under the JSEPA than would Philippine exports to Japan. In terms of value, only \$.02 million of Philippine exports would be subject to restrictive ROO compared to around \$61 million for Japan. From this purely static perspective, the impact of adopting the ROO of JSEP for the JSEP would appear to be more favorable to the Philippines than it would for Japan because of easier compliance to the ROO restrictions (compare figure 4 above & 5 in the appendix).

Table 11. Proportion of Philippine Exports under ROO Classification of JSEPA

ROO	% of Philippine Exports Affected	Value ('000)
CTC only	2.13	138.38
CTC and Value Added	0.0003	0.02
CTC OR VA	5.17	331.15
No ROO	92.67	5,939.39
TOTAL	100.00	6,408.94

ROO restrictions (compare Figure 4 above and 5 in the appendix)

Source of basic data: WTO database

Table 12. Proportion of Japanese Exports under ROO Classification of JSEPA

ROO	% of Philippine Exports Affected	Value ('000)
CTC only	8.653	556.411
CTC and Value Added	0.002	61.000
CTC OR VA	4.017	260.858
No ROO	87.329	5,633.065
TOTAL	100.00	6,511.334

ROO restrictions (compare Figure 4 above and 5 in the appendix)

Source of basic data: WTO database

Indeed, from the above analysis of data, if the Philippines decide to agree to its use as a blueprint for the JPEPA, then ROO of the JSEPA will not undermine the potential utilization of the trade preference. In fact, the Philippines will benefit more from the enhanced market access than Japan because of lesser compliance of ROO restrictions.

4. Regional dimensions of ROO for JPEPA

The simultaneous overtures of Japan for bilateral FTAs with other ASEAN countries raises up new challenges for Philippine policymakers. While the bilateral FTA talks with Japan with a number of ASEAN countries are on going, it appears that there is little attention paid by ASEAN negotiators in having a common framework in the many areas of a partnership agreement. By its nature, the bilaterals tend to focus on the interests of the two partners and relatively less attention is given to the regional dimensions. However, it is in the interest of the Philippine policymakers to negotiate on issues that may be applied across the ASEAN. Among the areas for negotiation, the ROO provisions could well have a regional dimension.

In the design of the ROO for the JPEPA, adopting a bilateral cumulation⁶ rule may be instrumental in fostering more trade between the partners. Indeed, if the industrial structures of the Philippines and Japan are complementary, then are many opportunities for trade at the intraindustry and interindustry levels. A bilateral cumulation rule could make it easier for both partners to comply with preferential ROOs than one without this provision.

In theory, if the Philippines were the only country in Southeast Asia that has a bilateral FTA with Japan; it could well serve as an export base for the ASEAN region. This can be made possible if Philippine policymakers could be successful in negotiating for a diagonal cumulation where the products of the non-member ASEAN countries can be considered to be ‘originating’ in the Philippines. This is however, quite a remote possibility.

The more realistic outcome is that Japan will be able to forge a number of bilateral FTAs with individual ASEAN countries. The economics of ROO setting will change depending on the number of depth of bilateral FTA deals Japan can forge with the rest of the ASEAN countries. In fact the first bilateral FTA with Singapore, the JSEPA, has already been signed. The effect of these bilateral FTA will vary depending on the partner in particular and how well or how badly the FTA is going. This trend of increasing bilateral deals between Japan and the ASEAN makes consideration of full cumulation rules an important issue for a number of reasons.

⁶ When *bilateral cumulation* is provided, materials supplied by any of the parties to the RTA will be reckoned as originating by the partners. For a discussion of cumulation rules, please see Box 1.

First, the proliferation of preferential trade deals can give rise to a very complex set of barriers and rules. This outcome is often referred to as “spaghetti bowl,” phenomenon which increases transaction costs and invite protectionist capture of de factor rules of origin (Bhagwati, 1998). Under a regime of many overlapping preferential trading agreements, it is expected that ROO will multiply because different partners have different tariff regimes and preferences. The complexity will not only increase costs of compliance by the traders but could well tax the ability of authorities to administer multiple FTAs. In addition, the maze of ROOs can complicate customs procedure leading to more uncertainty. While these associated costs may increase, in theory however, the welfare effects of a country maintaining a multitude of bilateral FTAs is ambiguous and would depend on the initial ex ante tariff levels of the partners (Ibarra-Yunez, 2003). Given the current trend of bilateralism, it is expected that the “spaghetti bowl’ may likely occur in the coming years and its likely impact on trade facilitation may be negative.

Second, after the successful signing of the JSEPA, Japan has been observed to engage other ASEAN countries like Thailand, Malaysia and the Philippines for bilateral FTAs. It is increasingly felt that if the bilateral negotiations with the ASEAN all come to a successful conclusion, a hub and spoke system could arise. Under the hub and spoke system, activity tends to center around the hub (in this case, Japan) with the principal trade between the hub and spokes and very little between the spokes (presumably the ASEAN countries). Under this system, the hub, rather than the spokes, tends to appropriate the benefits of the bilateral deals. To illustrate, Japan, as hub, can have preferential access to the markets of the spokes and could enjoy increases in consumer surplus when it imports from the spokes at preferential rates. In addition, a hub would be in a very favorable position to negotiate that additional spokes conform to the existing ROO it has forged with the spokes it has concluded bilateral FTAs.

In general, negotiating for an ROO regime that allows full cumulation among the ASEAN economies can mitigate the outcome of the hub and spoke system. Full cumulation provides for deeper integration and allows for more advanced countries to outsource labor-intensive production stages to lower-wage partners (Brenton, 2003). To the extent that the Philippines, or all other ASEAN countries can negotiate for full cumulation, the outcome will have implications on progress on customs procedure and facilitation.

BOX1: CUMULATION

In some RTAs, ROO can be subject to a “cumulation procedure”. According to this procedure, ROO are broader in their geographical coverage required for a certain product to confer origin. In other words, ROO of a certain product in a given exporting country confer to the required ROO set by the RTA if they are partly allocated in that exporting country on condition that the rest of the requirements to fulfill the required ROO be done in other countries that are agreed upon from the members of the RTA. Cumulation is believed to lessen the restrictiveness of the ROO and decreases their negative impact on production distortions and trade and investment diversion. There are three types of cumulation: *bilateral, diagonal and full*.

The most basic form is *bilateral cumulation* which applies to materials provided by either of two partners of a preferential trade agreement. In this case originating inputs that is materials which have been produced in accordance with the relevant with the relevant rules of origin, imported from the partner qualify as originating materials when used in a country’s exports to that partner.

Second is *diagonal cumulation* on a regional basis so that qualifying materials from anywhere in the specified region can be used without undermining preferential access. In other words, parts and materials from anywhere in the region which qualifies as originating can be used in the manufacture of a final product which can then be exported with preferences to the partner country market. Diagonal cumulation is widely used in the EU agreements but is not applied by the NAFTA. In Europe a pan-European system of rules of origin with diagonal cumulation has been developed which governs EU free trade agreements with the Countries and Central and Eastern Europe. Diagonal cumulation is allowed under the EU’s GSP scheme but within a limited set of regional groups which have pursued their own regional trade agreements.

Finally, the *full cumulation* whereby any processing activities carried out in any participating country in a regional group can be counted as qualifying content regardless of whether the processing is sufficient to confer originating status to the materials themselves. Full cumulation allows for more fragmentation of production processes among the members of the regional group and so stimulates increased economic linkages and trade within the region. Under full cumulation it may be easier for more developed higher labor cost countries to outsource labor intensive low-tech production stages to less developed lower wage partners while maintaining the preferential status of the good produced in low-cost locations.

Under full cumulation all of the processing carried out in participating countries is assessed in deciding whether there has been substantial transformation. Hence, full cumulation provides for deeper integration amongst participating countries. Full cumulation is rare and is currently applied in the EU agreements with the EFTA countries, in the EU agreements with Algeria, Morocco and Tunisia and under the Cotonou Agreements between the EU and the ACP countries. It is also applied in ANZERTA, SPARTECA and AFTA.

Sources:

Notes on Rules of Origin with Implications for Regional Integration in South East Asia
by Brenton, 2003

Rules of Origin and their Impact on Egypt within the context of the EU-Med Partnership Agreement by Ghoneim, 2003

5. Conclusions

In the end, both Japan and the Philippines will benefit from the enhanced market access arising from the proposed JPEPA although Japan will gain more than the Philippines given the current structure of bilateral trade in the goods market. The Philippine negotiators are then in a good position to ask for other concessions such as technical assistance or capacity building to balance out the benefits.

Since majority of Philippine export products to Japan already faces zero-tariff, 'hurdle rates' will affect only around 20% of Philippine goods, thus, burden of ROO setting falls on the Philippines more than on Japan.

Given existing value added structure of Philippine exports to Japan, a good portion of current Philippine exports to Japan would pass the 40% hurdle for the AFTA and the 60% hurdle of the JSEP. In fact, a good number of Philippine export products that are presently facing tariff in Japan can benefit from the trade preferences with the Philippine complying with the proposed ROO. Thus, the impact of ROO based on value-added will not adversely affect the eligibility of most Philippine exports to avail of trade preference.

Indeed, should the JSEP ROO be adapted to the JPEP, the Philippines would tend to have a more favorable outcome in terms of fewer compliance with ROO restrictions on its exports than would Japan. Adopting the terms of the JSEPA ROO for JPEPA will not prejudice the Philippine market access. Barring any other alternatives, the Philippines can agree to the provisions of the JSEPA.

There are wider implications on the region in the process of negotiating for ROO in the JPEPA. The proliferation of bilateral FTAs in the ASEAN region could give rise to a maze of ROO, the 'spaghetti bowl' effect. Maintaining a multitude of bilateral FTAs can very well increase the transaction cost and tax administrative capacity of a country. Moreover, if a hub and spoke system (with Japan as hub and the ASEAN as the spokes) will arise, Japan as hub will most likely appropriate the benefits of the FTA. To address these regional concerns, it is suggested that a provision for full cumulation (where all processing in the spokes can qualify as originating) among the ASEAN countries could be negotiated. This however requires coordination with the prospective ASEAN bilateral partners of Japan.

It should be noted that the analysis of this paper, particularly the quantitative content focused on the 2001 trade situation. Thus, it does not consider the *potential* exports to Japan from the Philippines that can be generated from the bilateral FTA.

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Annex 1: Value Added From Input-Output Table

COMMODITY	imports-tii	Value added
001 Palay	17.17%	82.83%
002 Corn	18.01%	81.99%
003 Vegetables	20.02%	79.98%
004 Roots and tubers	11.04%	88.96%
005 Banana	30.99%	69.01%
006 Pineapple	24.82%	75.18%
007 Mango	22.84%	77.16%
008 Citrus fruits	17.77%	82.23%
009 Fruits and nuts exc. coconut	29.42%	70.58%
010 Coconut	20.54%	79.46%
011 Sugarcane	25.96%	74.04%
012 Tobacco	0.26%	99.74%
013 Abaca	4.40%	95.60%
014 Other fiber crops	0.02%	99.98%
015 Coffee	16.47%	83.53%
016 Cacao	1.04%	98.96%
017 Rubber	5.34%	94.66%
018 Other agricultural production, n.e.c.	11.66%	88.34%
019 Hog	15.24%	84.76%
020 Cattle and other livestock	6.09%	93.91%
021 Chicken	3.23%	96.77%
022 Hen's egg	1.79%	98.21%
023 Other poultry and poultry products	13.21%	86.79%
024 Agricultural services	17.95%	82.05%
025 Ocean,coastal and inland fishing	6.29%	93.71%
026 Aquaculture and other fishery activities	0.79%	99.21%
027 Forestry	5.03%	94.97%
028 Gold and silver mining	26.57%	73.43%
029 Copper mining	26.42%	73.58%
030 Nickel mining	17.67%	82.33%
031 Chromite mining	7.26%	92.74%
032 Other metal mining	14.61%	85.39%
033 Coal mining	16.79%	83.21%
034 Crude petroleum and natural gas	13.24%	86.76%
035 Stone quarrying, clay and sandpits	23.10%	76.90%
036 Salt mining	0.31%	99.69%
037 Other non-metallic mining and quarrying	8.20%	91.80%
038 Slaughtering & meat packing	0.36%	99.64%
039 Meat & meat products processing	5.31%	94.69%
040 Milk processing	36.83%	63.17%
041 Butter and cheese manufacturing	13.93%	86.07%
042 Ice cream, sherberts & other flavored ices	21.96%	78.04%
043 Other dairy products	10.09%	89.91%
044 Canning & preserving of fruits and vegetables	6.33%	93.67%
045 Fish canning	3.67%	96.33%
046 Fish drying, smoking & mfg of other seafood products	1.94%	98.06%
047 Prod'n of crude coconut oil,copra cake and meal	2.11%	97.89%
048 Other crude vegetable oil exc coconut oil, fish and other marine oils and fats	7.65%	92.35%
049 Manufacture of refined coconut and vegetable oil	5.09%	94.91%
050 Rice and corn milling	0.95%	99.05%
051 Flour, cassava & other grains milling	3.53%	96.47%
052 Mfr of bakery prods exc noodles	8.89%	91.11%

053 Noodles mfg	12.29%	87.71%
054 Sugar milling and refining	3.08%	96.92%
055 Mfr of cocoa, chocolate and sugar confectionery	32.15%	67.85%
056 Mfr of desiccated coconut	1.61%	98.39%
057 Mfr of ice exc dry ice	0.99%	99.01%
058 Coffee roasting and processing	4.18%	95.82%
059 Mfr of animal feeds	4.29%	95.71%
060 Mfr of starch & starch prods	2.26%	97.74%
061 Mfr of flavoring extracts, mayonnaise and food coloring products	16.45%	83.55%
062 Miscellaneous food products	11.83%	88.17%
063 Alcoholic liquors and wine	10.91%	89.09%
064 Malt and malt liquors	15.50%	84.50%
065 Softdrinks & carbonated water	6.58%	93.42%
066 Cigarette mfg	54.56%	45.44%
067 Cigar, chewing & smoking tobacco	23.47%	76.53%
068 Tobacco leaf flue-curing and redrying	0.02%	99.98%
069 Textile, spinning, weaving, texturizing and finishing	54.10%	45.90%
070 Fabric knitting mills	47.35%	52.65%
071 Hosiery, underwear & outerwear knitting	44.37%	55.63%
072 Mfr of made-up textile goods exc. wearing apparel	62.88%	37.12%
073 Mfr of carpets and rugs	50.45%	49.55%
074 Cordage, rope, twine and net mfg	8.61%	91.39%
075 Mfr of articles made of native materials	8.62%	91.38%
076 Mfr of artificial leather and impregnated & coated fabrics	22.78%	77.22%
077 Mfr of fiber batting, padding, upholstery fillings incl. coir, linoleum and other hard surfaced floor coverings	23.77%	76.23%
078 Custom tailoring & dressmaking shops	34.70%	65.30%
079 Mfr of ready-made clothing	42.87%	57.13%
080 Embroidery establishments	60.82%	39.18%
081 Mfr of other wearing apparel exc footwear	40.39%	59.61%
082 Tanneries and leather finishing	45.35%	54.65%
083 Mfr of prods of leather and leather substitutes, exc footwear and wearing apparel	47.68%	52.32%
084 Mfr of leather footwear & footwear parts	46.15%	53.85%
085 Sawmills and planing mills	5.97%	94.03%
086 Mfr of veneer and plywood	7.37%	92.63%
087 Mfr of hardboard and particle board	0.39%	99.61%
088 Wood drying and preserving plants	27.75%	72.25%
089 Millwork plants	12.82%	87.18%
090 Mfr of wooden and cane containers and small cane wares	14.90%	85.10%
091 Mfr of wood carvings	2.90%	97.10%
092 Mfr of misc wood, cork & cane prods.	2.12%	97.88%
093 Mfr and repair of wooden furniture incl upholstery	22.78%	77.22%
094 Mfr and repair of rattan furniture incl upholstery	13.48%	86.52%
095 Mfr and repair of other furnitures and fixtures, n.e.c.	24.47%	75.53%
096 Pulp, paper and paperboard	36.12%	63.88%
097 Paper and paperboard containers	29.52%	70.48%
098 Mfr of articles of paper and paperboard	63.91%	36.09%
099 Newspapers and periodicals	17.61%	82.39%
100 Printing and publishing of books and pamphlets	15.25%	84.75%
101 Commercial & job printing & other allied industries	62.36%	37.64%
102 Mfr of basic ind'l chemicals	32.60%	67.40%
103 Mfr of fertilizer	72.52%	27.48%

104 Mfr of synthetic resins , plastic materials & other man-made fibers exc glass	47.85%	52.15%
105 Mfr of pesticides, insecticides,etc	59.43%	40.57%
106 Mfr. of paints, varnish & lacquers	58.03%	41.97%
107 Mfr of drugs and medicines	47.64%	52.36%
108 Mfr of soap and detergents	34.52%	65.48%
109 Mfr of perfumes, cosmetics & other toilet preparations	40.28%	59.72%
110 Mfr of misc chemical products	46.24%	53.76%
111 Petroleum refineries	73.37%	26.63%
112 Mfr of asphalt, lubricants and misc prods of petroleum and coal	24.84%	75.16%
113 Rubber tire & tube mfg	39.59%	60.41%
114 Mfr of rubber footwear	44.34%	55.66%
115 Mfr of other rubber products, n.e.c	40.00%	60.00%
116 Mfr of plastic furniture,plastic footwear & other fabricated plastic products	53.97%	46.03%
117 Manufacture of pottery,china & earthenware	42.88%	57.12%
118 Mfr of flat glass	32.42%	67.58%
119 Mfr of glass container	26.97%	73.03%
120 Mfr of other glass and glass products	41.46%	58.54%
121 Cement mfr	29.90%	70.10%
122 Mfr of structural clay products	35.87%	64.13%
123 Mfr of structural concrete prods	11.77%	88.23%
124 Mfr of other non-metallic mineral prods,n.e.c.	44.06%	55.94%
125 Blast furnace and steel making furnace, steel works and rolling mills	21.06%	78.94%
126 Iron and steel foundries	20.82%	79.18%
127 Non-ferrous smelting & refining plants, rolling,drawing and extrusion mills	15.15%	84.85%
128 Non-ferrous foundries	25.87%	74.13%
129 Cutlery, handtools, general hardware	29.56%	70.44%
130 Structural metal prods	34.86%	65.14%
131 Mfr of metal containers	68.50%	31.50%
132 Metal stamping, coating, engraving mills	53.47%	46.53%
133 Mfr of wire nails	54.48%	45.52%
134 Mfr of other fabricated wire & cable prods exc insulated wire & cable	32.24%	67.76%
135 Mfr of non-electric lighting and heating fixtures	42.19%	57.81%
136 Mfr of fabricated metal prods exc machinery & equipment	44.50%	55.50%
137 Mfr of agricultural machinery and equipment	13.35%	86.65%
138 Mfr of metal and wood-working machinery	30.99%	69.01%
139 Mfr of engines nd turbines exc. for transport eq. & special ind. mach'y and equipment	21.53%	78.47%
140 Mfr, assembly & repair of office, computing and acctg machines	40.16%	59.84%
141 Mfr of pumps, compressors, blowers and airconditioners	32.17%	67.83%
142 Machine shops & mfr of non-electrical mach'y and eq. n.e.c.	44.44%	55.56%
143 Mfr of electrical ind'l mach'y and apparatus	56.22%	43.78%
144 Mfr of radio and TV receiving sets, sound recording & reproducing eq. incl records and tapes	69.69%	30.31%
145 Mfr of communication and detection equipment	50.81%	49.19%

146 Mfr of parts and supplies for radio, TV & communication (semi-conductors)	58.85%	41.15%
147 Mfr of appliances and housewares	49.45%	50.55%
148 Mfr of primary cells and batteries and electric accumulators	58.79%	41.21%
149 Insulated wires and cables	65.58%	34.42%
150 Mfr of current-carrying wiring devices, conduits & fittings	51.15%	48.85%
151 Mfr of electrical lamps, fluorescent tubes and other electrical apparatus & supplies, n.e.c.	48.10%	51.90%
152 Shipyards and boatyards	23.07%	76.93%
153 Mfr and assembly of motor vehicles	82.25%	17.75%
154 Rebuilding & major alteration of motor vehicles	62.81%	37.19%
155 Mfr of motor vehicles parts and accessories	69.60%	30.40%
156 Mfr, assembly of motorcycles & bicycles	60.17%	39.83%
157 Mfr, assembly, rebuilding & major alteration of railroad equipment, aircraft, and animal and hand-drawn vehicle	59.37%	40.63%
158 Mfr of professional, scientific measuring a & controlling eq	58.94%	41.06%
159 Mfr of photographic and optical instruments	47.61%	52.39%
160 Mfr of watches and clocks	40.65%	59.35%
161 Mfr & repair of furniture & fixtures, made primarily of metal	28.42%	71.58%
162 Mfr of jewelry & related articles	12.90%	87.10%
163 Mfr of musical instruments	15.19%	84.81%
164 Mfr of sporting and athletic goods	47.19%	52.81%
165 Mfr of surgical,dental,medical and orthopedic supplies	21.56%	78.44%
166 Mfr of ophthalmic goods	57.99%	42.01%
167 Mfr of toys and dolls exc. rubber and plastic toys	32.88%	67.12%
168 Mfr of stationers', artists' and office supplies	33.86%	66.14%
169 Miscellaneous mfg	42.44%	57.56%
170 Construction	21.85%	78.15%
171 Electricity	41.71%	58.29%
172 Steam	20.08%	79.92%
173 Water	22.00%	78.00%
174 Wholesale & retail trade	13.59%	86.41%
175 Railway transport services	25.41%	74.59%
176 Busline operators	23.51%	76.49%
177 Public utility cars and taxicab operation	22.11%	77.89%
178 Jeepney and autocalesa operation, tricycle and other	23.83%	76.17%
179 Operation of tourist bus and cars and rent-a-car	14.29%	85.71%
180 Road freight transport & supporting services to land	22.03%	77.97%
181 Ocean passenger and freight transport	2.65%	97.35%
182 Interisland shipping including inland water	4.49%	95.51%
183 Stevedoring & other supporting services to water	1.57%	98.43%
184 Air transport	26.25%	73.75%
185 Tour and travel agencies	12.44%	87.56%
186 Customs brokers and other services allied to transport	11.39%	88.61%
187 Storage & warehousing	11.12%	88.88%
188 Telephone	24.69%	75.31%
189 Telegraph service	9.00%	91.00%
190 Postal,Messengerial and other comm services, n.e.c.	17.61%	82.39%
191 Banking	21.26%	78.74%
192 Investment, financing & other non-banking services	20.27%	79.73%
193 Pawnshops	5.55%	94.45%

194 Life insurance	18.43%	81.57%
195 Non-life and other insurance activities	16.21%	83.79%
196 Real estate development	13.73%	86.27%
197 Letting, operating real estate, residential or non-	10.50%	89.50%
198 Ownership of dwellings	0.18%	99.82%
199 Legal services	8.31%	91.69%
200 Bookkeeping, acctg., and auditing services	18.54%	81.46%
201 Engineering, architectural & technical services	14.24%	85.76%
202 Advertising services	6.91%	93.09%
203 Machinery and equipment renting and leasing	22.09%	77.91%
204 Employment/recruitment agencies	5.13%	94.87%
205 Business mgt & consultancy and market research	12.29%	87.71%
206 Detective & protective services	19.56%	80.44%
207 Other business services, n.e.c.	12.37%	87.63%
208 Sanitary and similar services	27.13%	72.87%
209 Private education services	27.92%	72.08%
210 Private hospitals, sanatoria & similar institutions	15.93%	84.07%
211 Private medical, dental, veterinary & other health clinics	19.03%	80.97%
212 Other social and related community services	14.44%	85.56%
213 Motion picture production	20.97%	79.03%
214 Motion picture distribution and projection	6.38%	93.62%
215 Radio and TV programming	12.64%	87.36%
216 Theatrical production and entertainment	5.50%	94.50%
217 Other recreational and cultural services	16.70%	83.30%
218 Repair shops for motor vehicles	56.88%	43.12%
219 Other repair shops, n.e.c.	29.32%	70.68%
220 Laundry, dry cleaning and dyeing plants	8.34%	91.66%
221 Barber and beauty shops	15.10%	84.90%
222 Photographic studios including commercial	39.25%	60.75%
223 Other personal services, n.e.c.	10.43%	89.57%
224 Restaurants, cafes & other eating and drinking places	7.93%	92.07%
225 Hotels and motels	10.31%	89.69%
226 Other lodging places	0.71%	99.29%
227 Public education services	18.31%	81.69%
228 Public health services	8.17%	91.83%
229 Public administration and defense	10.88%	89.12%
National	26.11%	73.89%

Source: Input-Output Table 1994

Annex 2: Products Within Category High Tariff and Value Added above 40%

TL	Value	Description	% to Total Exports a/total exports	Tariff from Japan	phil dom va
551219020	84,390.69	Containing 85 % or more by weight of polyester staple fibres :-- Other	0.0013	6.1	45.9
551229020	2,419.16	Containing 85 % or more by weight of acrylic or modacrylic staple fibres :-- Other	0.0000	6.1	45.9
551299021	38,410.27	Other	0.0006	6.1	45.9
560811000	41,224.39	Of man-made textile materials :-- Made up fishing nets	0.0006	6.1	45.9
560819011	310,968.49	Of man-made textile materials :-- Other	0.0049	6.1	45.9
560900010	1,084,135.60	Articles of yarn, strip or the like of heading No. 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included.	0.0169	6.1	45.9
580632021	40,442.69	Other woven fabrics :-- Of man-made fibres	0.0006	6.1	45.9
580632029	148,498.31	Other woven fabrics :-- Of man-made fibres	0.0023	6.1	45.9
521131020	7,603.06	Dyed :-- Plain weave	0.0001	6.4	45.9
580639000	4,426.89	Other woven fabrics :-- Of other textile materials	0.0001	6.4	45.9
560819091	401,193.12	Of man-made textile materials :-- Other	0.0063	7.3	45.9
540110021	24,644.12	Of synthetic filaments	0.0004	7.6	45.9
540262021	123,516.83	Other yarn, multiple (folded) or cabled :-- Of polyesters	0.0019	7.6	45.9
550932000	413,971.86	Containing 85 % or more by weight of acrylic or modacrylic staple fibres :-- Multiple (folded) or cabled yarn	0.0065	7.6	45.9
550961010	2,280,531.56	Other yarn, of acrylic or modacrylic staple fibres :-- Mixed mainly or solely with wool or fine animal hair	0.0356	7.6	45.9
551441090	1,810.25	Printed :-- Of polyester staple fibres, plain weave	0.0000	7.6	45.9
560600020	105,438.99	Gimped yarn, and strip and the like of heading No. 54.04 or 54.05, gimped (other than those of heading No. 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn.	0.0016	7.6	45.9
580135021	3,801.53	Of man-made fibres :-- Warp pile fabrics, cut	0.0001	7.6	45.9
580410020	6,097.26	Tulles and other net fabrics	0.0001	7.6	45.9
580890000	17,485.39	Other	0.0003	7.6	45.9
580500000	20,027.98	Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up.	0.0003	8	45.9
560890090	20,184.32	Of man-made textile materials :-- Other	0.0003	8.3	45.9
570310000	5,356.70	Of wool or fine animal hair	0.0001	9.1	45.9
500720039	60,618.78	Other fabrics, containing 85 % or more by weight of silk or of silk waste other than noil silk	0.0009	10	45.9
500720099	55,582.98	Other- Other fabrics, containing 85 % or more by weight of silk or of silk waste other than noil silk	0.0009	10	45.9
580421029	10,343.13	Mechanically made lace :-- Of man-made fibres	0.0002	10.6	45.9
531010010	3,817.99	Unbleached	0.0001	12.8	45.9
531090000	17,724.02	Other	0.0003	12.8	45.9
530911000	12,392.00	Containing 85 % or more by weight of flax :-- Unbleached or bleached	0.0002	13	45.9
530919000	2,254.59	Containing 85 % or more by weight of flax :-- Other	0.0000	13	45.9
960621000	535,736.03	Buttons :-- Of plastics, not covered with textile material	0.0084	5.3	46.03
420100000	349,880.69	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material.	0.0055	5.5	52.32
420212211	4,624.37	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers : With outer surface of pastics or of textile materials	0.0001	8.3	52.32
420212219	23,187.69	Other-Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers : With outer surface of pastics or of textile materials	0.0004	8.3	52.32
420221210	127,581.67	Handbags, whether or not with shoulder strap, including those without handle :-- With outer surface of leather, of composition leather or of patent leather	0.0020	8.3	52.32
420222210	37,315.89	Handbags, whether or not with shoulder strap, including those without handle :-- With outer surface of plastic sheeting or of textile materials	0.0006	8.3	52.32
420222290	360,396.61		0.0056	8.3	52.32
420229000	127,162.02	Handbags, whether or not with shoulder strap, including those without handle :-- Other	0.0020	8.3	52.32

420232290	47,552.04	Articles of a kind normally carried in the pocket or in the handbag :-- With outer surface of plastic sheeting or of textile materials	0.0007	8.3	52.32
420292010	421,352.75	Other :-- With outer surface of plastic sheeting or of textile materials	0.0066	8.3	52.32
420292090	4,665,588.74	Other :-- With outer surface of plastic sheeting or of textile materials	0.0728	8.3	52.32
420231200	31,918.04	Articles of a kind normally carried in the pocket or in the handbag :-- With outer surface of leather, of composition leather or of patent leather	0.0005	10.3	52.32
420291000	215,074.47	Other :-- With outer surface of leather, of composition leather or of patent leather	0.0034	10.3	52.32
900410000	8,286.02	Sunglasses	0.0001	5.3	52.39
610130020	1,760.88	Other-Of man-made fibres	0.0000	11.8	52.65
610210020	38,048.22	Others-Of wool or fine animal hair	0.0006	11.8	52.65
610220020	15,263.72	Others-Of cotton	0.0002	11.8	52.65
610120010	26,479.06	Of cotton	0.0004	12.7	52.65
610130011	172,772.16	Of man-made fibres	0.0027	12.7	52.65
610210010	7,973.34	Of wool or fine animal hair	0.0001	12.7	52.65
610220010	7,092.90	Of cotton	0.0001	12.7	52.65
610230011	86,299.68	Of man-made fibres	0.0013	12.7	52.65
581092010	22,027.48	Other embroidery :-- Of man-made fibres	0.0003	16.7	52.65
391400090	9,577.88	Ion-exchangers based on polymers of headings Nos. 39.01 to 39.13, in primary forms.	0.0001	5	53.76
360300000	18,563.32	Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators.	0.0003	6.4	53.76
350510100	13,412.33	Casein	0.0002	6.8	53.76
390319010	60,931.46	Polystyrene :-- Other	0.0010	7.9	53.76
390120010	5,620.01	Polyethylene having a specific gravity of 0.94 or more	0.0001		53.76
390210010	254,439.23	Polypropylene	0.0040		53.76
640110090	733,432.07	Footwear incorporating a protective metal toe-cap	0.0114	7.1	53.85
640192090	1,686,069.28	Other footwear :-- Covering the ankle but not covering the knee	0.0263	7.1	53.85
640219000	170,262.49	Sports footwear :-- Other	0.0027	7.1	53.85
640220000	41,068.05	Footwear with upper straps or thongs assembled to the sole by means of plugs	0.0006	7.1	53.85
640419210	4,421,945.20	Footwear with outer soles of rubber or plastics :-- Other	0.0690	7.1	53.85
640419220	16,284.05	Footwear with outer soles of rubber or plastics :-- Other	0.0003	7.1	53.85
640299010	48,646.42	Other footwear :-- Other	0.0008	8.3	53.85
640411010	33,193.45	Footwear with outer soles of rubber or plastics :-- Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like	0.0005	8.3	53.85
640419290	181,543.65	Footwear with outer soles of rubber or plastics :-- Other	0.0028	8.3	53.85
640510200	17,682.88	With uppers of leather or composition leather	0.0003	8.3	53.85
640299021	53,204.97	Other footwear :-- Other	0.0008	10	53.85
640299029	6,722.62	Other footwear :-- Other	0.0001	10	53.85
640399013	9,256.97	Other footwear :-- Other	0.0001	22.3	53.85
640391011	22,430.68	Other footwear :-- Covering the ankle	0.0003	27	53.85
640399011	848,531.23	Other footwear :-- Other	0.0132	27	53.85
640319090	12,309.72	Sports footwear :-- Other	0.0002	30	53.85
410439100	69,061.14	Other bovine leather and equine leather, parchment-dressed or prepared after tanning :-- Other	0.0011	6.2	54.65
410790100	3,373.65	Of other animals	0.0001	6.2	54.65
410790219	15,107.38	Of other animals	0.0002	6.2	54.65
410710210	26,372.09	Of swine	0.0004	8.3	54.65
410520211	5,216.82	Parchment-dressed or prepared after tanning	0.0001	16.5	54.65
611610261	566,312.84	Other-Impregnated, coated or covered with plastics or rubber	0.0088	5.6	57.13
611599500	15,395.38	Other :-- Of other textile materials	0.0002	5.8	57.13
611699015	548,374.89	Other :-- Of other textile materials	0.0086	5.8	57.13
611699095	79,215.01	Other :-- Of other textile materials	0.0012	5.8	57.13
611591500	12,663.54	Other :-- Of wool or fine animal hair	0.0002	6.1	57.13
611610251	2,246.36	Other-Impregnated, coated or covered with plastics or rubber	0.0000	6.1	57.13
611610252	326,676.54	Other-Impregnated, coated or covered with plastics or rubber	0.0051	6.1	57.13
611691015	201,983.05	Other :-- Of wool or fine animal hair	0.0032	6.1	57.13
611691095	2,081,354.40	Other :-- Of wool or fine animal hair	0.0325	6.1	57.13
611693015	2,269,003.54	Other :-- Of synthetic fibres	0.0354	6.1	57.13
611693095	456,364.68	Other :-- Of synthetic fibres	0.0071	6.1	57.13

611593500	22,471.82	Other :-- Of synthetic fibres	0.0004	7.6	57.13
621420200	68,806.06	Of wool or fine animal hair	0.0011	7.6	57.13
611610161	192,874.19	Impregnated, coated or covered with plastics or rubber	0.0030	7.8	57.13
610610020	1,719.74	Others-Of cotton	0.0000	8.5	57.13
610711000	533,209.91	Underpants and briefs :-- Of cotton	0.0083	8.5	57.13
610712000	78,869.41	Underpants and briefs :-- Of man-made fibres	0.0012	8.5	57.13
610721000	10,779.23	Nightshirts and pyjamas :-- Of cotton	0.0002	8.5	57.13
610821000	601,621.00	Briefs and panties :-- Of cotton	0.0094	8.5	57.13
610822000	103,661.65	Briefs and panties :-- Of man-made fibres	0.0016	8.5	57.13
610832000	9,405.09	Nightdresses and pyjamas :-- Of man-made fibres	0.0001	8.5	57.13
610891020	329,548.26	Others-Nightdresses and pyjamas :-- Of man-made fibres	0.0051	8.5	57.13
610892020	405,628.24	Others-Nightdresses and pyjamas :-- Of man-made fibres	0.0063	8.5	57.13
610899020	21,007.16	Other :-- Of other textile materials	0.0003	8.5	57.13
610910020	3,170,476.43	Others-Nightdresses and pyjamas :-- Of man-made fibres	0.0495	8.5	57.13
610990021	727,960.17	Others-Nightdresses and pyjamas :-- Of man-made fibres	0.0114	8.5	57.13
610990029	2,871.72	Others-Nightdresses and pyjamas :-- Of man-made fibres	0.0000	8.5	57.13
611512000	10,277.30	Panty hose and tights :- Panty hose and tights :-- Of synthetic fibres, measuring per single yarn 67 decitex or more	0.0002	8.5	57.13
611592500	328,980.50	Other :-- Of cotton	0.0051	8.5	57.13
611692015	575,471.08	Other :-- Of cotton	0.0090	8.5	57.13
611692095	277,585.78	Other :-- Of cotton	0.0043	8.5	57.13
620510000	30,305.27	Of wool or fine animal hair	0.0005	8.5	57.13
620520000	2,245,009.46	Of cotton	0.0350	8.5	57.13
620530010	45,643.05	Of man-made fibres	0.0007	8.5	57.13
620530090	16,785.98	Of man-made fibres	0.0003	8.5	57.13
620711000	69,390.27	Underpants and briefs :-- Of cotton	0.0011	8.5	57.13
620721000	16,423.93	Nightshirts and pyjamas :-- Of cotton	0.0003	8.5	57.13
620791210	4,591.46	Other :-- Of cotton	0.0001	8.5	57.13
620811000	65,950.79	Slips and petticoats :-- Of man-made fibres	0.0010	8.5	57.13
620821000	248,029.29	Nightdresses and pyjamas :-- Of cotton	0.0039	8.5	57.13
620822000	164,453.22	Nightdresses and pyjamas :-- Of man-made fibres	0.0026	8.5	57.13
620892210	12,219.21	Other :-- Of man-made fibres	0.0002	8.5	57.13
621210000	329,136.84	BrassiSres	0.0051	8.5	57.13
621290000	112,268.58	Other	0.0018	8.5	57.13
620590000	198,675.22	Of other textile materials	0.0031	9	57.13
620819000	14,506.71	Slips and petticoats :-- Of other textile materials	0.0002	9	57.13
611420020	9,981.07	Others-Garments, made up of knitted or crocheted fabrics of heading No. 59.03, 59.06 or 59.07.	0.0002	9.3	57.13
610339020	147,247.59	Jackets and blazers :-- Of other textile materials	0.0023	10.1	57.13
610469020	1,884.31	Trousers, bib and brace overalls, breeches and shorts :-- Of other textile materials	0.0000	10.1	57.13
610892016	14,416.19	Other :-- Of man-made fibres	0.0002	10.1	57.13
611710092	19,180.45	Others-Shawls, scarves, mufflers, mantillas, veils and the like	0.0003	10.1	57.13
611710099	4,723.11	Others-Shawls, scarves, mufflers, mantillas, veils and the like	0.0001	10.1	57.13
611780029	142,220.03	Other accessories	0.0022	10.1	57.13
611430011	1,686.83	Of man-made fibres	0.0000	10.5	57.13
610610012	191,047.48	Others-of Cotton-Trousers, bib and brace overalls, breeches and shorts :-- Of synthetic fibres	0.0030	10.6	57.13
611020029	1,322,233.19	Others-of Cotton-Nightdresses and pyjamas :-- Of man-made fibres	0.0206	10.6	57.13
611030022	386,538.30	Of man-made fibres	0.0060	10.6	57.13
611420010	120,233.69	Of cotton	0.0019	10.6	57.13
620312200	71,504.98	Suits :-- Of synthetic fibres	0.0011	10.6	57.13
620319200	52,892.29	Suits :-- Of other textile materials	0.0008	10.6	57.13
620331200	1,753,608.16	Jackets and blazers :-- Of wool or fine animal hair	0.0274	10.6	57.13
620332200	174,886.86	Jackets and blazers :-- Of cotton	0.0027	10.6	57.13
620333200	456,529.25	Jackets and blazers :-- Of synthetic fibres	0.0071	10.6	57.13
620339210	121,509.09	Jackets and blazers :-- Of other textile materials	0.0019	10.6	57.13
620341200	4,436,007.57	Trousers, bib and brace overalls, breeches and shorts :-- Of wool or fine animal hair	0.0692	10.6	57.13
620342200	13,136,600.02	Trousers, bib and brace overalls, breeches and shorts :-- Of cotton	0.2050	10.6	57.13
620343200	451,378.26	Trousers, bib and brace overalls, breeches and shorts :-- Of synthetic fibres	0.0070	10.6	57.13
620411200	130,206.53	Suits :-- Of wool or fine animal hair	0.0020	10.6	57.13
620413200	764,996.30	Suits :-- Of synthetic fibres	0.0119	10.6	57.13

620423200	5,726.98	Ensembles :-- Of synthetic fibres	0.0001	10.6	57.13
620431200	494,964.21	Jackets and blazers :-- Of wool or fine animal hair	0.0077	10.6	57.13
620432200	342,647.91	Jackets and blazers :-- Of cotton	0.0053	10.6	57.13
620433200	462,280.92	Jackets and blazers :-- Of synthetic fibres	0.0072	10.6	57.13
620439200	219,953.92	Jackets and blazers :-- Of other textile materials	0.0034	10.6	57.13
620441200	68,995.31	Dresses :-- Of wool or fine animal hair	0.0011	10.6	57.13
620442200	560,915.00	Dresses :-- Of cotton	0.0088	10.6	57.13
620443200	975,808.44	Dresses :-- Of synthetic fibres	0.0152	10.6	57.13
620444200	236,369.62	Dresses :-- Of artificial fibres	0.0037	10.6	57.13
620449200	54,587.34	Dresses :-- Of other textile materials	0.0009	10.6	57.13
620451200	701,695.05	Skirts and divided skirts :-- Of wool or fine animal hair	0.0109	10.6	57.13
620452200	658,611.04	Skirts and divided skirts :-- Of cotton	0.0103	10.6	57.13
620453200	1,539,529.33	Skirts and divided skirts :-- Of synthetic fibres	0.0240	10.6	57.13
620459200	665,440.63	Skirts and divided skirts :-- Of other textile materials	0.0104	10.6	57.13
620461200	159,911.13	Trousers, bib and brace overalls, breeches and shorts :-- Of wool or fine animal hair	0.0025	10.6	57.13
620462200	4,982,234.84	Trousers, bib and brace overalls, breeches and shorts :-- Of cotton	0.0777	10.6	57.13
620463200	410,680.49	Trousers, bib and brace overalls, breeches and shorts :-- Of synthetic fibres	0.0064	10.6	57.13
620469200	454,546.20	Trousers, bib and brace overalls, breeches and shorts :-- Of other textile materials	0.0071	10.6	57.13
620620210	215,411.83	Of wool or fine animal hair	0.0034	10.6	57.13
620630210	1,528,783.02	Of cotton	0.0239	10.6	57.13
620640210	2,726,602.48	Of man-made fibres	0.0425	10.6	57.13
620690210	121,286.93	Of other textile materials	0.0019	10.6	57.13
620891220	37,875.42	Other :-- Of cotton	0.0006	10.6	57.13
620892220	174,113.39		0.0027	10.6	57.13
620920222	277,371.84	Of cotton	0.0043	10.6	57.13
620930222	29,021.64	Of synthetic fibres	0.0005	10.6	57.13
620990222	2,213.45	Of other textile materials	0.0000	10.6	57.13
621010210	30,700.24	Of fabrics of heading No. 56.02 or 56.03	0.0005	10.6	57.13
621040200	256,990.04	Other men's or boys' garments	0.0040	10.6	57.13
621050200	132,872.54	Other women's or girls' garments	0.0021	10.6	57.13
621111010	2,476.75	Swimwear :-- Men's or boys'	0.0000	10.6	57.13
621111020	49,345.84	Other :-- Of man-made fibres	0.0008	10.6	57.13
621131200	471,653.09	Other garments, men's or boys' :-- Of wool or fine animal hair	0.0074	10.6	57.13
621132200	3,274.91	Other garments, men's or boys' :-- Of cotton	0.0001	10.6	57.13
621133200	152,620.75	Other garments, men's or boys' :-- Of man-made fibres	0.0024	10.6	57.13
621141200	145,075.29	Other garments, women's or girls' :-- Of wool or fine animal hair	0.0023	10.6	57.13
621142200	83,090.59	Other garments, women's or girls' :-- Of cotton	0.0013	10.6	57.13
621143200	503,571.13	Other garments, women's or girls' :-- Of man-made fibres	0.0079	10.6	57.13
621430200	4,805.40	Of synthetic fibres	0.0001	10.6	57.13
610891011	2,254.59	Other :-- Of cotton	0.0000	10.9	57.13
610892014	31,975.64	Other :-- Of man-made fibres	0.0005	10.9	57.13
611710012	18,760.80	Shawls, scarves, mufflers, mantillas, veils and the like	0.0003	10.9	57.13
611710013	7,347.98	Others-Shawls, scarves, mufflers, mantillas, veils and the like	0.0001	10.9	57.13
611780021	7,520.78	Other accessories	0.0001	10.9	57.13
620610210	8,829.10	Of silk or silk waste	0.0001	11.2	57.13
620899220	21,410.35	Other :-- Of other textile materials	0.0003	11.2	57.13
621149290	33,744.75	Other garments, women's or girls' :-- Of other textile materials	0.0005	11.2	57.13
611130322	12,507.20	Of synthetic fibres	0.0002	11.6	57.13
610331020	19,369.70	Jackets and blazers :-- Of wool or fine animal hair	0.0003	11.8	57.13
610333020	18,464.58	Jackets and blazers :-- Of synthetic fibres	0.0003	11.8	57.13
610342020	4,352.83	Others-Trousers, bib and brace overalls, breeches and shorts :-- Of cotton	0.0001	11.8	57.13
610343020	6,582.74	Others-Trousers, bib and brace overalls, breeches and shorts :-- Of synthetic fibres	0.0001	11.8	57.13
610431020	26,026.50	Jackets and blazers :-- Of wool or fine animal hair	0.0004	11.8	57.13
610432020	16,785.98	Jackets and blazers :-- Of cotton	0.0003	11.8	57.13
610444020	46,005.10	Dresses :-- Of artificial fibres	0.0007	11.8	57.13
610451020	21,747.72	Skirts and divided skirts :-- Of wool or fine animal hair	0.0003	11.8	57.13
610453020	13,823.75	Skirts and divided skirts :-- Of synthetic fibres	0.0002	11.8	57.13
610462020	12,186.29	Others-Trousers, bib and brace overalls, breeches and shorts :-- Of cotton	0.0002	11.8	57.13

610463020	16,506.21	Trousers, bib and brace overalls, breeches and shorts :-- Of synthetic fibres	0.0003	11.8	57.13
610510012	180,572.70	Others-Trousers, bib and brace overalls, breeches and shorts :-- Of other textile materials	0.0028	11.8	57.13
610520013	2,789.43	Others-Trousers, bib and brace overalls, breeches and shorts :-- Of man-made fibres	0.0000	11.8	57.13
610620013	75,084.34	Others-Trousers, bib and brace overalls, breeches and shorts :-- Of man-made fibres	0.0012	11.8	57.13
610690013	2,435.61	Of other textile materials	0.0000	11.8	57.13
610910012	2,492,355.80	Others-Nightdresses and pyjamas :-- Of cotton	0.0389	11.8	57.13
610990016	75,248.91	Of other textile materials	0.0012	11.8	57.13
611010020	411,009.63	Of wool or fine animal hair	0.0064	11.8	57.13
611030021	15,115.61	Of man-made fibres	0.0002	11.8	57.13
611030024	161,219.45	Of man-made fibres	0.0025	11.8	57.13
611030025	21,928.74	Of man-made fibres	0.0003	11.8	57.13
611030029	13,642.72	Of man-made fibres	0.0002	11.8	57.13
611090020	7,199.87	Of other textile materials	0.0001	11.8	57.13
611120322	84,374.23	Of cotton	0.0013	11.8	57.13
611120329	101,925.45	Of cotton	0.0016	11.8	57.13
611300099	48,053.98	Garments, made up of knitted or crocheted fabrics of heading No. 59.03, 59.06 or 59.07.	0.0007	12.1	57.13
611130312	145,206.94	Of synthetic fibres	0.0023	12.4	57.13
611130319	335,538.55	Of synthetic fibres	0.0052	12.4	57.13
611120311	7,841.69	Of cotton	0.0001	12.6	57.13
611120312	208,549.33	Of cotton	0.0033	12.6	57.13
611120319	146,029.79	Of cotton	0.0023	12.6	57.13
610342010	42,491.57	Trousers, bib and brace overalls, breeches and shorts :-- Of cotton	0.0007	12.7	57.13
610343010	44,219.53	Trousers, bib and brace overalls, breeches and shorts :-- Of synthetic fibres	0.0007	12.7	57.13
610422010	42,277.63	Ensembles :-- Of cotton	0.0007	12.7	57.13
610433010	31,481.94	Jackets and blazers :-- Of synthetic fibres	0.0005	12.7	57.13
610442010	11,297.62	Dresses :-- Of cotton	0.0002	12.7	57.13
610442020	32,625.69	Dresses :-- Of cotton	0.0005	12.7	57.13
610443010	100,682.96	Dresses :-- Of synthetic fibres	0.0016	12.7	57.13
610462010	5,595.33	Trousers, bib and brace overalls, breeches and shorts :-- Of cotton	0.0001	12.7	57.13
610463010	104,912.37	Others-Trousers, bib and brace overalls, breeches and shorts :-- Of cotton	0.0016	12.7	57.13
610510011	366,839.46	Of cotton	0.0057	12.7	57.13
610520011	206,171.32	Of man-made fibres	0.0032	12.7	57.13
610610011	256,298.86	Of cotton	0.0040	12.7	57.13
610620011	561,820.13	Of man-made fibres	0.0088	12.7	57.13
610620012	47,329.88	Of man-made fibres	0.0007	12.7	57.13
610910011	728,322.22	Of cotton	0.0114	12.7	57.13
610990012	8,269.56	Of other textile materials	0.0001	12.7	57.13
611010010	203,941.41	Of wool or fine animal hair	0.0032	12.7	57.13
611020011	245,552.54	Of cotton	0.0038	12.7	57.13
611020019	1,483,551.39	Of cotton	0.0231	12.7	57.13
611030011	75,923.64	Of man-made fibres	0.0012	12.7	57.13
611030012	96,963.71	Of man-made fibres	0.0015	12.7	57.13
611030014	792,289.97	Of man-made fibres	0.0124	12.7	57.13
611030015	15,090.92	Of man-made fibres	0.0002	12.7	57.13
611030016	17,197.40	Of man-made fibres	0.0003	12.7	57.13
611212010	3,406.57	Track suits :-- Of synthetic fibres	0.0001	12.7	57.13
611241010	4,204.72	Women's or girls' swimwear :-- Of synthetic fibres	0.0001	12.7	57.13
960622000	2,460.30	Buttons :-- Of base metal, not covered with textile material	0.0000	5.3	57.56
960629020	281,667.08	Buttons :-- Other	0.0044	5.3	57.56
670210000	22,002.80	Of plastics	0.0003	6.6	57.56
960390090	3,118.57	Other	0.0000	6.6	57.56
701810000	33,810.58	Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	0.0005	8	58.54
650590010	163,572.78	Other	0.0026	5.8	59.61
650590090	839,603.39	Other	0.0131	5.8	59.61
630900000	43,553.03	Worn clothing and other worn articles.	0.0007	6.7	59.61
621600500	31,350.28	Gloves, mittens and mitts.	0.0005	7.5	59.61
621710090	2,246.36	Accessories	0.0000	9	59.61
420329200	823,557.97	Gloves, mittens and mitts :-- Other	0.0129	10	59.61
420310200	715,880.85	Articles of apparel	0.0112	10.3	59.61

420500000	239,463.51	Other articles of leather or of composition leather.	0.0037	10.3	59.61
620111200	99,530.98	Overcoats, raincoats, car-coats, capes, cloaks and similar articles :-- Of wool or fine animal hair	0.0016	10.6	59.61
620112200	10,828.60	Overcoats, raincoats, car-coats, capes, cloaks and similar articles :-- Of cotton	0.0002	10.6	59.61
620113200	140,088.87	Overcoats, raincoats, car-coats, capes, cloaks and similar articles :-- Of man-made fibres	0.0022	10.6	59.61
620191200	20,538.14	Other :-- Of wool or fine animal hair	0.0003	10.6	59.61
620192200	74,648.24	Other :-- Of cotton	0.0012	10.6	59.61
620193200	438,311.53	Other :-- Of man-made fibres	0.0068	10.6	59.61
620211200	611,289.39	Overcoats, raincoats, car-coats, capes, cloaks and similar articles :-- Of wool or fine animal hair	0.0095	10.6	59.61
620212200	496,963.71	Overcoats, raincoats, car-coats, capes, cloaks and similar articles :-- Of cotton	0.0078	10.6	59.61
620213200	334,559.37	Overcoats, raincoats, car-coats, capes, cloaks and similar articles :-- Of man-made fibres	0.0052	10.6	59.61
620219200	5,052.25	Overcoats, raincoats, car-coats, capes, cloaks and similar articles :-- Of other textile materials	0.0001	10.6	59.61
620291200	168,518.06	Other :-- Of wool or fine animal hair	0.0026	10.6	59.61
620292200	302,674.24	Other :-- Of cotton	0.0047	10.6	59.61
620293200	289,525.22	Other :-- Of man-made fibres	0.0045	10.6	59.61
620299200	44,186.62	Other :-- Of other textile materials	0.0007	10.6	59.61
620311200	15,792,602.65	Suits :-- Of wool or fine animal hair	0.2464	10.6	59.61
420321230	5,775,166.63	Gloves, mittens and mitts :-- Specially designed for use in sports	0.0901	12.5	59.61
420321250	1,570,912.53	Others-Gloves, mittens and mitts :-- Specially designed for use in sports	0.0245	12.5	59.61
420321290	43,750.51	Others-Gloves, mittens and mitts :-- Specially designed for use in sports	0.0007	12.5	59.61
420329110	36,649.39	Gloves, mittens and mitts :-- Other	0.0006	14.4	59.61
430230021	50,687.07	Whole skins and pieces or cuttings thereof, assembled	0.0008	15	59.61
430310011	2,229.90	Articles of apparel and clothing accessories	0.0000	20	59.61
430390010	16,975.23	Other	0.0003	20	59.61
290545000	5,439,438.82	Other polyhydric alcohols:-- Glycerol	0.0849	5	67.4
180631000	8,121.45	Other, in blocks, slabs or bars :-- Filled	0.0001	10	67.85
180690100	8,063.85	Other	0.0001	10	67.85
180690321	8,532.87	Other	0.0001	23.8	67.85
170410000	236,468.36	Chewing gum, whether or not sugar-coated	0.0037	24	67.85
170490210	13,922.49	Other	0.0002	25	67.85
170490290	35,406.90	Other	0.0006	25	67.85
80300100	332,491,631.70	Bananas, including plantains, fresh or dried.	5.1879	20	69.01
81090210	1,892.54	Other	0.0000	5	70.58
81190220	14,992.18	Other	0.0002	7.2	70.58
81340029	1,777.34	Other fruit	0.0000	9	70.58
200819224	2,034,197.32	Others-Nuts, ground-nuts and other seeds, whether or not mixed together :-- Other, including mixtures	0.0317	10	70.58
200819225	1,736.20	Others-Nuts, ground-nuts and other seeds, whether or not mixed together :-- Other, including mixtures	0.0000	10	70.58
81190190	1,941.91	Other	0.0000	12	70.58
81290420	28,799.47	Other	0.0004	12	70.58
200819199	36,797.50	Nuts, ground-nuts and other seeds, whether or not mixed together :-- Other, including mixtures	0.0006	16.8	70.58
200811292	1,744.43	Others-Nuts, ground-nuts and other seeds, whether or not mixed together :-- Other, including mixtures	0.0000	21.3	70.58
200811299	5,850.41	Others-Nuts, ground-nuts and other seeds, whether or not mixed together :-- Other, including mixtures	0.0001	21.3	70.58
81190110	17,929.73	Other	0.0003	23.8	70.58
81190210	26,890.48	Other	0.0004	23.8	70.58
200811120	3,900.27	Nuts, ground-nuts and other seeds, whether or not mixed together :-- Ground-nuts	0.0001	23.8	70.58
271000181	86,387,278.86	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 b	1.3479		75.16
80430010	56,564,807.04	Pineapples	0.8826	17	75.18
200820191	467,563.56	Other	0.0073	25.5	75.18
200820119	2,077,585.78	Other	0.0324		75.18
240210000	26,627.17	Cigars, cheroots and cigarillos, containing tobacco	0.0004	16	76.53
210690299	2,420,217.23	Other-ice cream and other edible ice	0.0378	15	78.04

210500111	26,553.11	Ice cream and other edible ice, whether or not containing cocoa.	0.0004	21	78.04
210500113	68,312.35	Others-Ice cream and other edible ice, whether or not containing cocoa.	0.0011	21	78.04
210690279	3,360,651.69	Other	0.0524	23.8	78.04
210690590	179,042.21	Other	0.0028	29.8	78.04
71190099	325,450.51	Other vegetables; mixtures of vegetables	0.0051	9	79.98
71290090	25,680.90	Other vegetables; mixtures of vegetables	0.0004	9	79.98
200590299	219,855.18	Other vegetables and mixtures of vegetables	0.0034	9	79.98
200551200	1,867.85	Others-Beans (Vigna spp., Phaseolus spp.) :- Beans, shelled	0.0000	17	79.98
200551190	1,843,355.55	Beans (Vigna spp., Phaseolus spp.) :- Beans, shelled	0.0288	23.8	79.98
200580200	4,871.23	Sweet corn (Zea mays var. saccharata)	0.0001	10	81.99
200892110	210,392.50	Other, including mixtures other than those of subheading No. 2008.19 :- Mixtures	0.0033	6	82.23
200899224	556,422.28	Other, including mixtures other than those of subheading No. 2008.19 :- Other	0.0087	9.6	82.23
200899225	293,721.71	Other, including mixtures other than those of subheading No. 2008.19 :- Other	0.0046	9.6	82.23
200899213	552,234.02	Other, including mixtures other than those of subheading No. 2008.19 :- Mixtures	0.0086	11	82.23
200899214	2,501,991.28	Other, including mixtures other than those of subheading No. 2008.19 :- Mixtures	0.0390	11	82.23
200899229	14,679.50	Other, including mixtures other than those of subheading No. 2008.19 :- Other	0.0002	12	82.23
200899226	664,617.79	Other, including mixtures other than those of subheading No. 2008.19 :- Other	0.0104	15	82.23
200899219	20,209.00	Other, including mixtures other than those of subheading No. 2008.19 :- Other	0.0003	16.8	82.23
200830190	8,286.02	Citrus fruit	0.0001	23.8	82.23
200892219	487,007.32	Other, including mixtures other than those of subheading No. 2008.19 :- Mixtures	0.0076	23.8	82.23
220600229	19,748.21	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	0.0003		84.5
711790023	40,006.58	Other	0.0006	5	84.85
711790024	10,688.72	Other	0.0002	5	84.85
711790029	100,789.93	Other	0.0016	5	84.85
711311000	2,395,367.40	Of precious metal whether or not plated or clad with precious metal :- Of silver, whether or not plated or clad with other precious metal	0.0374	5.2	84.85
711319010	13,889.57	Of precious metal whether or not plated or clad with precious metal :- Of other precious metal, whether or not plated or clad with precious metal	0.0002	5.2	84.85
711319021	522,800.95	Of precious metal whether or not plated or clad with precious metal :- Of other precious metal, whether or not plated or clad with precious metal	0.0082	5.4	84.85
711319029	252,768.86	Of precious metal whether or not plated or clad with precious metal :- Of other precious metal, whether or not plated or clad with precious metal	0.0039	5.4	84.85
711411000	1,933.68	Of precious metal whether or not plated or clad with precious metal :- Of silver, whether or not plated or clad with other precious metal	0.0000	5.4	84.85
711790010	207,759.40	Other	0.0032	10	84.85
210310000	2,007.73	Soya sauce	0.0000	7.2	88.17
200190110	26,503.74	Other	0.0004	7.5	88.17
220900000	18,620.92	Vinegar and substitutes for vinegar obtained from acetic acid.	0.0003	7.5	88.17
210111210	2,415,979.59	Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee :- Extracts, essences and concentrates	0.0377	8.8	88.17
210112121	367,654.08	Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee :- Preparations with a basis of extracts, essences or concentrates or	0.0057	8.8	88.17
190590322	12,861.02	Other	0.0002	13	88.17
200290100	5,496.59	Other	0.0001	13.4	88.17
190590312	58,479.39	Other	0.0009	15	88.17
190220229	11,421.05	Stuffed pasta, whether or not cooked or otherwise prepared	0.0002	21.3	88.17
190590329	22,578.79	Other	0.0004	21.3	88.17

190590319	8,063.85	Other	0.0001	25.5	88.17
190219010	1,999.51	Uncooked pasta, not stuffed or otherwise prepared :-- Other	0.0000		88.17
91010210	9,701.31	Ginger	0.0002	5	88.34
140490499	19,048.79	Other	0.0003	6	88.34
140110000	3,291.37	Bamboos	0.0001	8.5	88.34
71410290	1,719.74	Manioc (cassava)	0.0000	9	88.96
200520220	6,270.06	Potatoes	0.0001	9	88.96
71490110	160,964.37	Other	0.0025	10	88.96
71410390	8,055.62	Other	0.0001	12	88.96
220890129	181,305.03	Other	0.0028	16	89.09
220890220	797,498.56	Other	0.0124		89.09
441214021	356,126.06	Plywood consisting solely of sheets of wood, each ply not exceeding 6 mm thickness :-- Other, with at least one outer ply of non-coniferous wood	0.0056	6	92.63
441214022	559,763.02	Others-Plywood consisting solely of sheets of wood, each ply not exceeding 6 mm thickness :-- Other, with at least one outer ply of non-coniferous wood	0.0087	6	92.63
441219011	308,812.64	Plywood consisting solely of sheets of wood, each ply not exceeding 6 mm thickness :-- Other	0.0048	6	92.63
441219022	482,473.46	Others-Plywood consisting solely of sheets of wood, each ply not exceeding 6 mm thickness :-- Other	0.0075	6	92.63
441223090	6,072.57	Other, with at least one outer ply of non-coniferous wood :-- Other, containing at least one layer of particle board	0.0001	6	92.63
441229010	1,241,405.41	Other, with at least one outer ply of non-coniferous wood :-- Other	0.0194	6	92.63
441229090	61,260.59	Other, with at least one outer ply of non-coniferous wood :-- Other	0.0010	6	92.63
441292010	908,063.85	Other :-- With at least one ply of tropical wood specified in Subheading Note 1 to this Chapter	0.0142	6	92.63
441299010	495,169.92	Other	0.0077	6	92.63
441299090	568,106.64	Other	0.0089	6	92.63
441213124	76,170.49	Plywood consisting solely of sheets of wood, each ply not exceeding 6 mm thickness :-- With at least one outer ply of tropical wood specified in Subheading Note 1 to this Chapter	0.0012	8.5	92.63
220290200	2,567.27	Other	0.0000	9.6	93.42
220210100	222,455.36	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	0.0035	13.4	93.42
220290100	1,037,200.69	Other	0.0162	13.4	93.42
210390130	8,689.21	Other	0.0001	7.2	93.67
210390229	20,669.79	Other	0.0003	10.5	93.67
210320090	2,155.85	Tomato ketchup and other tomato sauces	0.0000	17	93.67
200600029	32,889.00	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glac, or crystallised).	0.0005	18	93.67
200930219	152,982.80	Other-juice of any other single citrus fruit	0.0024	19.1	93.67
200940210	193,014.07	Pineapple juice	0.0030	19.1	93.67
200799221	291,137.99	Other	0.0045	21.3	93.67
200940290	2,058,207.85	Other	0.0321	25.5	93.67
200980129	5,183.91	Juice of any other single fruit or vegetable	0.0001	25.5	93.67
200930190	13,050.28	Juice of any other single citrus fruit	0.0002	29.8	93.67
160540012	12,153.38	Other	0.0002	5	93.71
160520029	17,304.37	Shrimps and prawns	0.0003	5.3	93.71
160510029	1,760.88	Crab	0.0000	9.6	93.71
160590291	46,589.32	Other	0.0007	9.6	93.71
160590292	97,539.70	Other	0.0015	9.6	93.71
160590294	1,356,019.09	Other	0.0212	9.6	93.71
160590299	9,717.77	Other	0.0002	9.6	93.71
160590219	19,542.50	Other	0.0003	10.5	93.71
440810029	2,575.50	Coniferous	0.0000	5	94.03
440839390	5,011.11	Of tropical wood specified in Subheading Note 1 to this Chapter :-- Other	0.0001	5	94.03
440890490	59,582.00	Other	0.0009	5	94.03
440910310	83,822.92	Others-coniferous	0.0013	5	94.03
440920330	421,673.66	Other-non-coniferous	0.0066	5	94.03
440725010	108,187.28	Of tropical wood specified in Subheading Note 1 to this Chapter :-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	0.0017	6	94.03

440726010	779,535.92	Of tropical wood specified in Subheading Note 1 to this Chapter :-- White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	0.0122	6	94.03
440729110	191,228.50	Of tropical wood specified in Subheading Note 1 to this Chapter :-- Other	0.0030	6	94.03
440729190	6,656.79	Other	0.0001	6	94.03
440799310	36,830.41	Other	0.0006	6	94.03
440799390	2,205.22	Other	0.0000	6	94.03
441019010	7,380.89	Of wood :-- Other	0.0001	6	94.03
230990298	2,032.42	Other	0.0000	12.8	95.71
110630200	303,735.70	Of the products of Chapter 8	0.0047	15	96.47
110620200	9,882.33	Of sago or of roots or tubers of heading No. 07.14	0.0002	21.3	96.47
20712000	10,713.40	Of fowls of the species Gallus domesticus :-- Not cut in pieces, frozen	0.0002	11.9	96.77
170111110	91,055.71	Raw sugar not containing added flavouring or colouring matter :-- Cane sugar	0.0014		96.92
170310099	3,088,389.70	Cane molasses	0.0482		96.92
460210023	321,706.57	Of vegetable materials	0.0050	7.9	97.88
460210029	11,075,117.25	Other- vegetable materials	0.1728	7.9	97.88
152000010	206,261.83	Glycerol, crude; glycerol waters and glycerol lyes.	0.0032	5	97.89
30623200	1,017,049.29	Not frozen :-- Shrimps and prawns	0.0159	5	98.06
30799129	38,212.79	Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption :-- Other	0.0006	5	98.06
30710100	5,085.16	Oysters	0.0001	7	98.06
30799131	46,169.67	Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption :-- Other	0.0007	7	98.06
30799142	65,917.88	Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption :-- Other	0.0010	7	98.06
30799149	66,625.52	Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption :-- Other	0.0010	7	98.06
30799231	4,797.17	Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption :-- Other	0.0001	7	98.06
30799232	409,051.26	Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption :-- Other	0.0064	7	98.06
160300090	8,606.93	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.	0.0001	9.6	98.06
160413010	61,523.90	Fish, whole or in pieces, but not minced :-- Sardines, sardinella and brisling or sprats	0.0010	9.6	98.06
160413090	51,567.51		0.0008	9.6	98.06
160414091	2,632,921.91	Fish, whole or in pieces, but not minced :-- Tunas, skipjack and bonito (Sarda spp.)	0.0411	9.6	98.06
160414092	5,400,353.82	Others-Fish, whole or in pieces, but not minced :-- Tunas, skipjack and bonito (Sarda spp.)	0.0843	9.6	98.06
160414099	307,948.65	Others-Fish, whole or in pieces, but not minced :-- Tunas, skipjack and bonito (Sarda spp.)	0.0048	9.6	98.06
160415000	17,855.67	Fish, whole or in pieces, but not minced :-- Mackerel	0.0003	9.6	98.06
160416000	201,258.95	Fish, whole or in pieces, but not minced :-- Anchovies	0.0031	9.6	98.06
160419020	830,206.53	Fish, whole or in pieces, but not minced :-- Other	0.0130	9.6	98.06
160419090	31,218.63	Fish, whole or in pieces, but not minced :-- Other	0.0005	9.6	98.06
160420020	526,651.86	Other prepared or preserved fish	0.0082	9.6	98.06
30379021	598,362.54	Other	0.0093	10	98.06
30549090	61,885.95	Smoked fish, including fillets :-- Other	0.0010	10	98.06
30799110	145,034.15	Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption :-- Other	0.0023	10	98.06
30559090	29,597.63	Dried fish, whether or not salted but not smoked :-- Other	0.0005	10.5	98.06
30569090	28,420.97	Fish, salted but not dried or smoked and fish in brine :-- Other	0.0004	10.5	98.06
30749200	28,437.42	Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption :-- Other	0.0004	15	98.06
121220139	215,280.18	Seaweeds and other algae	0.0034	15	99.21
		TOTAL	10.4637		

Annex 3: Products Within Category High Tariff and Value Added below 40%

TL	Value	Description	% to Total Exports a/total exports	Tariff from Japan	phil dom va
630710020	479,988.48	Others-Floor-cloths, dish-cloths, dusters and similar cleaning cloths	0.0075	5.4	37.12
630790029	2,277,100.30	Others-Floor-cloths, dish-cloths, dusters and similar cleaning cloths	0.0355	5.4	37.12
630110000	93,590.06	Electric blankets	0.0015	6.1	37.12
630140010	1,966.59	Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	0.0000	6.1	37.12
630232090	1,884.31	Other bed linen :-- Of man-made fibres	0.0000	6.1	37.12
630253099	13,988.32	Other table linen :-- Of other textile materials	0.0002	6.1	37.12
630259029	41,783.92	Others-Other table linen :-- Of other textile materials	0.0007	6.1	37.12
630392090	3,110,441.87	Other :-- Of synthetic fibres	0.0485	6.1	37.12
630399029	111,207.11	Others-Other :-- Of synthetic fibres	0.0017	6.1	37.12
630419039	6,837.82	Bedspreads :-- Other	0.0001	6.1	37.12
630493090	1,084,818.56	Other :-- Not knitted or crocheted, of synthetic fibres	0.0169	6.1	37.12
630499029	51,830.82	Others-Other :-- Not knitted or crocheted, of synthetic fibres	0.0008	6.1	37.12
630253019	100,970.95	Other table linen :-- Of man-made fibres	0.0016	6.4	37.12
630499021	12,392.00	Others-Other :-- Not knitted or crocheted, of synthetic fibres	0.0002	6.4	37.12
630710010	6,574.51	Floor-cloths, dish-cloths, dusters and similar cleaning cloths	0.0001	7.5	37.12
630790010	203,135.03	Other	0.0032	7.5	37.12
630251000	265,959.02	Other table linen :- Of cotton	0.0041	8.5	37.12
630391000	163,210.73	Other :-- Of cotton	0.0025	8.5	37.12
630492000	29,778.66	Other :-- Not knitted or crocheted, of cotton	0.0005	8.5	37.12
630130010	2,345.10	Blankets (other than electric blankets) and travelling rugs, of cotton	0.0000	9	37.12
630252000	6,739.08	Other table linen :-- Of flax	0.0001	9.1	37.12
630399010	17,814.53	Other :-- Of other textile materials	0.0003	9.1	37.12
630499010	24,076.36	Other :-- Not knitted or crocheted, of other textile materials	0.0004	9.1	37.12
630312090	2,345.10	Knitted or crocheted :-- Of synthetic fibres	0.0000	10.6	37.12
630491010	546,079.16	Other :-- Knitted or crocheted	0.0085	12.7	37.12
			0.1351		

Annex 4: Products Within Category High Tariff and Value Added above 60%

TL	Value	Description	% to Total Exports a/total exports	Tariff from Japan	phil dom va
650590010	163,572.78	Other	0.0026	5.8	59.61
650590090	839,603.39	Other	0.0131	5.8	59.61
630900000	43,553.03	Worn clothing and other worn articles.	0.0007	6.7	59.61
621600500	31,350.28	Gloves, mittens and mitts.	0.0005	7.5	59.61
621710090	2,246.36	Accessories	0.0000	9	59.61
420329200	823,557.97	Gloves, mittens and mitts :-- Other	0.0129	10	59.61
420310200	715,880.85	Articles of apparel	0.0112	10.3	59.61
420500000	239,463.51	Other articles of leather or of composition leather.	0.0037	10.3	59.61
620111200	99,530.98	Overcoats, raincoats, car-coats, capes, cloaks and similar articles :-- Of wool or fine animal hair	0.0016	10.6	59.61
620112200	10,828.60	Overcoats, raincoats, car-coats, capes, cloaks and similar articles :-- Of cotton	0.0002	10.6	59.61
620113200	140,088.87	Overcoats, raincoats, car-coats, capes, cloaks and similar articles :-- Of man-made fibres	0.0022	10.6	59.61
620191200	20,538.14	Other :-- Of wool or fine animal hair	0.0003	10.6	59.61
620192200	74,648.24	Other :-- Of cotton	0.0012	10.6	59.61
620193200	438,311.53	Other :-- Of man-made fibres	0.0068	10.6	59.61
620211200	611,289.39	Overcoats, raincoats, car-coats, capes, cloaks and similar articles :-- Of wool or fine animal hair	0.0095	10.6	59.61
620212200	496,963.71	Overcoats, raincoats, car-coats, capes, cloaks and similar articles :-- Of cotton	0.0078	10.6	59.61
620213200	334,559.37	Overcoats, raincoats, car-coats, capes, cloaks and similar articles :-- Of man-made fibres	0.0052	10.6	59.61
620219200	5,052.25	Overcoats, raincoats, car-coats, capes, cloaks and similar articles :-- Of other textile materials	0.0001	10.6	59.61
620291200	168,518.06	Other :-- Of wool or fine animal hair	0.0026	10.6	59.61
620292200	302,674.24	Other :-- Of cotton	0.0047	10.6	59.61
620293200	289,525.22	Other :-- Of man-made fibres	0.0045	10.6	59.61
620299200	44,186.62	Other :-- Of other textile materials	0.0007	10.6	59.61
620311200	15,792,602.65	Suits :-- Of wool or fine animal hair	0.2464	10.6	59.61
420321230	5,775,166.63	Gloves, mittens and mitts :-- Specially designed for use in sports	0.0901	12.5	59.61
420321250	1,570,912.53	Others-Gloves, mittens and mitts :-- Specially designed for use in sports	0.0245	12.5	59.61
420321290	43,750.51	Others-Gloves, mittens and mitts :-- Specially designed for use in sports	0.0007	12.5	59.61
420329110	36,649.39	Gloves, mittens and mitts :-- Other	0.0006	14.4	59.61
430230021	50,687.07	Whole skins and pieces or cuttings thereof, assembled	0.0008	15	59.61
430310011	2,229.90	Articles of apparel and clothing accessories	0.0000	20	59.61
430390010	16,975.23	Other	0.0003	20	59.61
290545000	5,439,438.82	Other polyhydric alcohols:-- Glycerol	0.0849	5	67.4
180631000	8,121.45	Other, in blocks, slabs or bars :-- Filled	0.0001	10	67.85
180690100	8,063.85	Other	0.0001	10	67.85
180690321	8,532.87	Other	0.0001	23.8	67.85
170410000	236,468.36	Chewing gum, whether or not sugar-coated	0.0037	24	67.85
170490210	13,922.49	Other	0.0002	25	67.85
170490290	35,406.90	Other	0.0006	25	67.85
80300100	332,491,631.70	Bananas, including plantains, fresh or dried.	5.1879	20	69.01
81090210	1,892.54	Other	0.0000	5	70.58
81190220	14,992.18	Other	0.0002	7.2	70.58
81340029	1,777.34	Other fruit	0.0000	9	70.58
200819224	2,034,197.32	Others-Nuts, ground-nuts and other seeds, whether or not mixed together :-- Other, including mixtures	0.0317	10	70.58
200819225	1,736.20	Others-Nuts, ground-nuts and other seeds, whether or not mixed together :-- Other, including mixtures	0.0000	10	70.58
81190190	1,941.91	Other	0.0000	12	70.58
81290420	28,799.47	Other	0.0004	12	70.58
200819199	36,797.50	Nuts, ground-nuts and other seeds, whether or not mixed together :-- Other, including mixtures	0.0006	16.8	70.58
200811292	1,744.43	Others-Nuts, ground-nuts and other seeds, whether or not mixed together :-- Ground-nuts	0.0000	21.3	70.58
200811299	5,850.41	Others-Nuts, ground-nuts and other seeds, whether or not mixed together :-- Ground-nuts	0.0001	21.3	70.58
81190110	17,929.73	Other	0.0003	23.8	70.58
81190210	26,890.48	Other	0.0004	23.8	70.58
200811120	3,900.27	Nuts, ground-nuts and other seeds, whether or not mixed together :-- Ground-nuts	0.0001	23.8	70.58
271000181	86,387,278.86	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 b	1.3479		75.16
80430010	56,564,807.04	Pineapples	0.8826	17	75.18
200820191	467,563.56	Other	0.0073	25.5	75.18
200820119	2,077,585.78	Other	0.0324		75.18
240210000	26,627.17	Cigars, cheroots and cigarillos, containing tobacco	0.0004	16	76.53
210690299	2,420,217.23	Other-ice cream and other edible ice	0.0378	15	78.04
210500111	26,553.11	Ice cream and other edible ice, whether or not containing cocoa.	0.0004	21	78.04

210500113	68,312.35	Others-Ice cream and other edible ice, whether or not containing cocoa.	0.0011	21	78.04
210690279	3,360,651.69	Other	0.0524	23.8	78.04
210690590	179,042.21	Other	0.0028	29.8	78.04
71190099	325,450.51	Other vegetables; mixtures of vegetables	0.0051	9	79.98
71290090	25,680.90	Other vegetables; mixtures of vegetables	0.0004	9	79.98
200590299	219,855.18	Other vegetables and mixtures of vegetables	0.0034	9	79.98
200551200	1,867.85	Others-Beans (Vigna spp., Phaseolus spp.) -- Beans, shelled	0.0000	17	79.98
200551190	1,843,355.55	Beans (Vigna spp., Phaseolus spp.) -- Beans, shelled	0.0288	23.8	79.98
200580200	4,871.23	Sweet corn (Zea mays var. saccharata)	0.0001	10	81.99
200892110	210,392.50	Other, including mixtures other than those of subheading No. 2008.19 :- - Mixtures	0.0033	6	82.23
200899224	556,422.28	Other, including mixtures other than those of subheading No. 2008.19 :- - Other	0.0087	9.6	82.23
200899225	293,721.71	Other, including mixtures other than those of subheading No. 2008.19 :- - Other	0.0046	9.6	82.23
200899213	552,234.02	Other, including mixtures other than those of subheading No. 2008.19 :- - Other	0.0086	11	82.23
200899214	2,501,991.28	Other, including mixtures other than those of subheading No. 2008.19 :- - Other	0.0390	11	82.23
200899229	14,679.50	Other, including mixtures other than those of subheading No. 2008.19 :- - Other	0.0002	12	82.23
200899226	664,617.79	Other, including mixtures other than those of subheading No. 2008.19 :- - Other	0.0104	15	82.23
200899219	20,209.00	Other, including mixtures other than those of subheading No. 2008.19 :- - Other	0.0003	16.8	82.23
200830190	8,286.02	Citrus fruit	0.0001	23.8	82.23
200892219	487,007.32	Others	0.0076	23.8	82.23
220600229	19,748.21	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	0.0003		84.5
711790023	40,006.58	others	0.0006	5	84.85
711790024	10,688.72	others	0.0002	5	84.85
711790029	100,789.93	others	0.0016	5	84.85
711311000	2,395,367.40	Of precious metal whether or not plated or clad with precious metal :- Of silver, whether or not plated or clad with other precious metal	0.0374	5.2	84.85
711319010	13,889.57	Of precious metal whether or not plated or clad with precious metal :- Of other precious metal, whether or not plated or clad with precious metal	0.0002	5.2	84.85
711319021	522,800.95	Others	0.0082	5.4	84.85
711319029	252,768.86	Others	0.0039	5.4	84.85
711411000	1,933.68	Of precious metal whether or not plated or clad with precious metal :- Of silver, whether or not plated or clad with other precious metal	0.0000	5.4	84.85
711790010	207,759.40	Other	0.0032	10	84.85
210310000	2,007.73	Soya sauce	0.0000	7.2	88.17
200190110	26,503.74	Other	0.0004	7.5	88.17
220900000	18,620.92	Vinegar and substitutes for vinegar obtained from acetic acid.	0.0003	7.5	88.17
210111210	2,415,979.59	Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee :- Extracts, essences and concentrates	0.0377	8.8	88.17
210112121	367,654.08	Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee :- Preparations with a basis of extracts, essences or concentrates or	0.0057	8.8	88.17
190590322	12,861.02	Other	0.0002	13	88.17
200290100	5,496.59	Other	0.0001	13.4	88.17
190590312	58,479.39	Other	0.0009	15	88.17
190220229	11,421.05	Stuffed pasta, whether or not cooked or otherwise prepared	0.0002	21.3	88.17
190590329	22,578.79	Other	0.0004	21.3	88.17
190590319	8,063.85	Other	0.0001	25.5	88.17
190219010	1,999.51	Uncooked pasta, not stuffed or otherwise prepared :- Other	0.0000		88.17
91010210	9,701.31	Ginger	0.0002	5	88.34
140490499	19,048.79	Other	0.0003	6	88.34
140110000	3,291.37	Bamboos	0.0001	8.5	88.34
71410290	1,719.74	Manioc (cassava)	0.0000	9	88.96
200520220	6,270.06	Potatoes	0.0001	9	88.96
71490110	160,964.37	Other	0.0025	10	88.96
71410390	8,055.62	Other	0.0001	12	88.96
220890129	181,305.03	Other	0.0028	16	89.09
220890220	797,498.56	Other	0.0124		89.09
441214021	356,126.06	Plywood consisting solely of sheets of wood, each ply not exceeding 6 mm thickness :- Other, with at least one outer ply of non-coniferous wood	0.0056	6	92.63
441214022	559,763.02	Other	0.0087	6	92.63
441219011	308,812.64	Plywood consisting solely of sheets of wood, each ply not exceeding 6 mm thickness :- Other	0.0048	6	92.63
441219022	482,473.46	Other	0.0075	6	92.63
441223090	6,072.57	Other, with at least one outer ply of non-coniferous wood :- Other, containing at least one layer of particle board	0.0001	6	92.63
441229010	1,241,405.41	Other, with at least one outer ply of non-coniferous wood :- Other	0.0194	6	92.63
441229090	61,260.59	Other	0.0010	6	92.63

441292010	908,063.85	Other :- With at least one ply of tropical wood specified in Subheading Note 1 to this Chapter	0.0142	6	92.63
441299010	495,169.92	Other	0.0077	6	92.63
441299090	568,106.64	Other	0.0089	6	92.63
441213124	76,170.49	Plywood consisting solely of sheets of wood, each ply not exceeding 6 mm thickness :- With at least one outer ply of tropical wood specified in Subheading Note 1 to this Chapter	0.0012	8.5	92.63
220290200	2,567.27	Other	0.0000	9.6	93.42
220210100	222,455.36	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	0.0035	13.4	93.42
220290100	1,037,200.69	Other	0.0162	13.4	93.42
210390130	8,689.21	Other	0.0001	7.2	93.67
210390229	20,669.79	Other	0.0003	10.5	93.67
210320090	2,155.85	Tomato ketchup and other tomato sauces	0.0000	17	93.67
200600029	32,889.00	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glac, or crystallised).	0.0005	18	93.67
200930219	152,982.80	Other	0.0024	19.1	93.67
200940210	193,014.07	Pineapple juice	0.0030	19.1	93.67
200799221	291,137.99	Other	0.0045	21.3	93.67
200940290	2,058,207.85	Other	0.0321	25.5	93.67
200980129	5,183.91	Juice of any other single fruit or vegetable	0.0001	25.5	93.67
200930190	13,050.28	Juice of any other single citrus fruit	0.0002	29.8	93.67
160540012	12,153.38	Other	0.0002	5	93.71
160520029	17,304.37	Shrimps and prawns	0.0003	5.3	93.71
160510029	1,760.88	Crab	0.0000	9.6	93.71
160590291	46,589.32	Other	0.0007	9.6	93.71
160590292	97,539.70	Other	0.0015	9.6	93.71
160590294	1,356,019.09	Other	0.0212	9.6	93.71
160590299	9,717.77	Other	0.0002	9.6	93.71
160590219	19,542.50	Other	0.0003	10.5	93.71
440810029	2,575.50	Coniferous	0.0000	5	94.03
440839390	5,011.11	Of tropical wood specified in Subheading Note 1 to this Chapter :- Other	0.0001	5	94.03
440890490	59,582.00	Other	0.0009	5	94.03
440910310	83,822.92	Other	0.0013	5	94.03
440920330	421,673.66	Other	0.0066	5	94.03
440725010	108,187.28	Of tropical wood specified in Subheading Note 1 to this Chapter :- Dark Red Meranti, Light Red Meranti and Meranti Bakau	0.0017	6	94.03
440726010	779,535.92	Of tropical wood specified in Subheading Note 1 to this Chapter :- White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	0.0122	6	94.03
440729110	191,228.50	Of tropical wood specified in Subheading Note 1 to this Chapter :- Other	0.0030	6	94.03
440729190	6,656.79	Others-Of tropical wood specified in Subheading Note 1 to this Chapter :- Other	0.0001	6	94.03
440799310	36,830.41	Others-Of tropical wood specified in Subheading Note 1 to this Chapter :- Other	0.0006	6	94.03
440799390	2,205.22	Others-Of tropical wood specified in Subheading Note 1 to this Chapter :- Other	0.0000	6	94.03
441019010	7,380.89	Of wood :- Other	0.0001	6	94.03
230990298	2,032.42	Other	0.0000	12.8	95.71
110630200	303,735.70	Of the products of Chapter 8	0.0047	15	96.47
110620200	9,882.33	Of sago or of roots or tubers of heading No. 07.14	0.0002	21.3	96.47
20712000	10,713.40	Of fowls of the species Gallus domesticus :- Not cut in pieces, frozen	0.0002	11.9	96.77
170111110	91,055.71	Raw sugar not containing added flavouring or colouring matter :- Cane sugar	0.0014		96.92
170310099	3,088,389.70	Cane molasses	0.0482		96.92
460210023	321,706.57	Of vegetable materials	0.0050	7.9	97.88
460210029	11,075,117.25	Others-Of vegetable materials	0.1728	7.9	97.88
152000010	206,261.83	Glycerol, crude; glycerol waters and glycerol lyes.	0.0032	5	97.89
30623200	1,017,049.29	Not frozen :- Shrimps and prawns	0.0159	5	98.06
30799129	38,212.79	Others	0.0006	5	98.06
30710100	5,085.16	Oysters	0.0001	7	98.06
30799131	46,169.67	Others	0.0007	7	98.06
30799142	65,917.88	Others	0.0010	7	98.06
30799149	66,625.52	Others	0.0010	7	98.06
30799231	4,797.17	Others	0.0001	7	98.06
30799232	409,051.26	Others	0.0064	7	98.06
160300090	8,606.93	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.	0.0001	9.6	98.06
160413010	61,523.90	Fish, whole or in pieces, but not minced :- Sardines, sardinella and brisling or sprats	0.0010	9.6	98.06
160413090	51,567.51	Others-Fish, whole or in pieces, but not minced :- Sardines, sardinella and brisling or sprats	0.0008	9.6	98.06
160414091	2,632,921.91	Others-Fish, whole or in pieces, but not minced :- Sardines, sardinella and brisling or sprats	0.0411	9.6	98.06
160414092	5,400,353.82	Others-Fish, whole or in pieces, but not minced :- Sardines, sardinella and brisling or sprats	0.0843	9.6	98.06
160414099	307,948.65	Others-Fish, whole or in pieces, but not minced :- Sardines, sardinella and brisling or sprats	0.0048	9.6	98.06
160415000	17,855.67	Fish, whole or in pieces, but not minced :- Mackerel	0.0003	9.6	98.06

160416000	201,258.95	Fish, whole or in pieces, but not minced :-- Anchovies	0.0031	9.6	98.06
160419020	830,206.53	Fish, whole or in pieces, but not minced :-- Other	0.0130	9.6	98.06
160419090	31,218.63	Others-Fish, whole or in pieces, but not minced :-- Other	0.0005	9.6	98.06
160420020	526,651.86	Other prepared or preserved fish	0.0082	9.6	98.06
30379021	598,362.54	Other	0.0093	10	98.06
30549090	61,885.95	Smoked fish, including fillets :-- Other	0.0010	10	98.06
30799110	145,034.15	Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption :-- Other	0.0023	10	98.06
30559090	29,597.63	Dried fish, whether or not salted but not smoked :-- Other	0.0005	10.5	98.06
30569090	28,420.97	Fish, salted but not dried or smoked and fish in brine :-- Other	0.0004	10.5	98.06
30749200	28,437.42	Others-Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola</i> spp.) and squid (<i>Ommastrephes</i> spp., <i>Loigo</i> spp., <i>Nototodarus</i> spp., <i>Sepioteuthis</i> spp.) :-- Other	0.0004	15	98.06
121220139	215,280.18	Seaweeds and other algae	0.0034	15	99.21

9.0019

Annex 5: Products Within Category High Tariff and Value Added below 60%

TL	Value	Description	% to Total Exports a/total exports	Tariff from Japan	phil dom va
630710020	479,988.48	Others-Floor-cloths, dish-cloths, dusters and similar cleaning cloths	0.0075	5.4	37.12
630790029	2,277,100.30	Others-Floor-cloths, dish-cloths, dusters and similar cleaning cloths	0.0355	5.4	37.12
630110000	93,590.06	Electric blankets	0.0015	6.1	37.12
630140010	1,966.59	Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	0.0000	6.1	37.12
630232090	1,884.31	Other bed linen :-- Of man-made fibres	0.0000	6.1	37.12
630253099	13,988.32	Other table linen :-- Of other textile materials	0.0002	6.1	37.12
630259029	41,783.92	Others-Other table linen :-- Of other textile materials	0.0007	6.1	37.12
630392090	3,110,441.87	Other :-- Of synthetic fibres	0.0485	6.1	37.12
630399029	111,207.11	Others-Other :-- Of synthetic fibres	0.0017	6.1	37.12
630419039	6,837.82	Bedspreads :-- Other	0.0001	6.1	37.12
630493090	1,084,818.56	Other :-- Not knitted or crocheted, of synthetic fibres	0.0169	6.1	37.12
630499029	51,830.82	Others-Other :-- Not knitted or crocheted, of synthetic fibres	0.0008	6.1	37.12
630253019	100,970.95	Other table linen :-- Of man-made fibres	0.0016	6.4	37.12
630499021	12,392.00	Others-Other :-- Not knitted or crocheted, of synthetic fibres	0.0002	6.4	37.12
630710010	6,574.51	Floor-cloths, dish-cloths, dusters and similar cleaning cloths	0.0001	7.5	37.12
630790010	203,135.03	Other	0.0032	7.5	37.12
630251000	265,959.02	Other table linen :- Of cotton	0.0041	8.5	37.12
630391000	163,210.73	Other :-- Of cotton	0.0025	8.5	37.12
630492000	29,778.66	Other :-- Not knitted or crocheted, of cotton	0.0005	8.5	37.12
630130010	2,345.10	Blankets (other than electric blankets) and travelling rugs, of cotton	0.0000	9	37.12
630252000	6,739.08	Other table linen :-- Of flax	0.0001	9.1	37.12
630399010	17,814.53	Other :-- Of other textile materials	0.0003	9.1	37.12
630499010	24,076.36	Other :-- Not knitted or crocheted, of other textile materials	0.0004	9.1	37.12
630312090	2,345.10	Knitted or crocheted :-- Of synthetic fibres	0.0000	10.6	37.12
630491010	546,079.16	Other :-- Knitted or crocheted	0.0085	12.7	37.12
551219020	84,390.69	Containing 85 % or more by weight of polyester staple fibres :-- Other	0.0013	6.1	45.9
551229020	2,419.16	Containing 85 % or more by weight of acrylic or modacrylic staple fibres :-- Other	0.0000	6.1	45.9
551299021	38,410.27	Other	0.0006	6.1	45.9
560811000	41,224.39	Of man-made textile materials :-- Made up fishing nets	0.0006	6.1	45.9
560819011	310,968.49	Of man-made textile materials :-- Other	0.0049	6.1	45.9
560900010	1,084,135.60	Articles of yarn, strip or the like of heading No. 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included.	0.0169	6.1	45.9
580632021	40,442.69	Other	0.0006	6.1	45.9
580632029	148,498.31	Other	0.0023	6.1	45.9
521131020	7,603.06	Dyed :-- Plain weave	0.0001	6.4	45.9
580639000	4,426.89	Other woven fabrics :-- Of other textile materials	0.0001	6.4	45.9
560819091	401,193.12	Other	0.0063	7.3	45.9
540110021	24,644.12	Of synthetic filaments	0.0004	7.6	45.9
540262021	123,516.83	Other yarn, multiple (folded) or cabled :-- Of polyesters	0.0019	7.6	45.9
550932000	413,971.86	Containing 85 % or more by weight of acrylic or modacrylic staple fibres :-- Multiple (folded) or cabled yarn	0.0065	7.6	45.9
550961010	2,280,531.56	Other yarn, of acrylic or modacrylic staple fibres :-- Mixed mainly or solely with wool or fine animal hair	0.0356	7.6	45.9
551441090	1,810.25	Printed :-- Of polyester staple fibres, plain weave	0.0000	7.6	45.9
560600020	105,438.99	Gimped yarn, and strip and the like of heading No. 54.04 or 54.05, gimped (other than those of heading No. 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn.	0.0016	7.6	45.9
580135021	3,801.53	Of man-made fibres :-- Warp pile fabrics, cut	0.0001	7.6	45.9
580410020	6,097.26	Tulles and other net fabrics	0.0001	7.6	45.9
580890000	17,485.39	Other	0.0003	7.6	45.9
580500000	20,027.98	Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up.	0.0003	8	45.9
560890090	20,184.32	Other	0.0003	8.3	45.9
570310000	5,356.70	Of wool or fine animal hair	0.0001	9.1	45.9
500720039	60,618.78	Other fabrics, containing 85 % or more by weight of silk or of silk waste other than noil silk	0.0009	10	45.9
500720099	55,582.98	Others-Other fabrics, containing 85 % or more by weight of silk or of silk waste other than noil silk	0.0009	10	45.9
580421029	10,343.13	Mechanically made lace :-- Of man-made fibres	0.0002	10.6	45.9
531010010	3,817.99	Unbleached	0.0001	12.8	45.9
531090000	17,724.02	Other	0.0003	12.8	45.9
530911000	12,392.00	Containing 85 % or more by weight of flax :-- Unbleached or bleached	0.0002	13	45.9
530919000	2,254.59	Containing 85 % or more by weight of flax :-- Other	0.0000	13	45.9
960621000	535,736.03	Buttons :-- Of plastics, not covered with textile material	0.0084	5.3	46.03
420100000	349,880.69	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material.	0.0055	5.5	52.32

420212211	4,624.37	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers : With outer surface of pastics or of textile materials	0.0001	8.3	52.32
420212219	23,187.69	Others-Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers : With outer surface of pastics or of textile materials	0.0004	8.3	52.32
420221210	127,581.67	Handbags, whether or not with shoulder strap, including those without handle :- With outer surface of leather, of composition leather or of patent leather	0.0020	8.3	52.32
420222210	37,315.89	Handbags, whether or not with shoulder strap, including those without handle :- With outer surface of plastic sheeting or of textile materials	0.0006	8.3	52.32
420222290	360,396.61	Others-Handbags, whether or not with shoulder strap, including those without handle :- With outer surface of plastic sheeting or of textile materials	0.0056	8.3	52.32
420229000	127,162.02	Handbags, whether or not with shoulder strap, including those without handle :- Other	0.0020	8.3	52.32
420232290	47,552.04	Articles of a kind normally carried in the pocket or in the handbag :- With outer surface of plastic sheeting or of textile materials	0.0007	8.3	52.32
420292010	421,352.75	Other :- With outer surface of plastic sheeting or of textile materials	0.0066	8.3	52.32
420292090	4,665,588.74	Other :- With outer surface of plastic sheeting or of textile materials	0.0728	8.3	52.32
420231200	31,918.04	Articles of a kind normally carried in the pocket or in the handbag :- With outer surface of leather, of composition leather or of patent leather	0.0005	10.3	52.32
420291000	215,074.47	Other :- With outer surface of leather, of composition leather or of patent leather	0.0034	10.3	52.32
900410000	8,286.02	Sunglasses	0.0001	5.3	52.39
610130020	1,760.88	Other-Of man-made fibres	0.0000	11.8	52.65
610210020	38,048.22	Others-Of wool or fine animal hair	0.0006	11.8	52.65
610220020	15,263.72	Others-Of cotton	0.0002	11.8	52.65
610120010	26,479.06	Of cotton	0.0004	12.7	52.65
610130011	172,772.16	Of man-made fibres	0.0027	12.7	52.65
610210010	7,973.34	Of wool or fine animal hair	0.0001	12.7	52.65
610220010	7,092.90	Of cotton	0.0001	12.7	52.65
610230011	86,299.68	Of man-made fibres	0.0013	12.7	52.65
581092010	22,027.48	Other embroidery :- Of man-made fibres	0.0003	16.7	52.65
391400090	9,577.88	Ion-exchangers based on polymers of headings Nos. 39.01 to 39.13, in primary forms.	0.0001	5	53.76
360300000	18,563.32	Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators.	0.0003	6.4	53.76
350510100	13,412.33	Casein	0.0002	6.8	53.76
390319010	60,931.46	Polystyrene :- Other	0.0010	7.9	53.76
390120010	5,620.01	Polyethylene having a specific gravity of 0.94 or more	0.0001		53.76
390210010	254,439.23	Polypropylene	0.0040		53.76
640110090	733,432.07	Footwear incorporating a protective metal toe-cap	0.0114	7.1	53.85
640192090	1,686,069.28	Other footwear :- Covering the ankle but not covering the knee	0.0263	7.1	53.85
640219000	170,262.49	Sports footwear :- Other	0.0027	7.1	53.85
640220000	41,068.05	Footwear with upper straps or thongs assembled to the sole by means of plugs	0.0006	7.1	53.85
640419210	4,421,945.20	Footwear with outer soles of rubber or plastics :- Other	0.0690	7.1	53.85
640419220	16,284.05	Others-Footwear with outer soles of rubber or plastics :- Other	0.0003	7.1	53.85
640299010	48,646.42	Other footwear :- Other	0.0008	8.3	53.85
640411010	33,193.45	Footwear with outer soles of rubber or plastics :- Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like	0.0005	8.3	53.85
640419290	181,543.65	Footwear with outer soles of rubber or plastics :- Other	0.0028	8.3	53.85
640510200	17,682.88	With uppers of leather or composition leather	0.0003	8.3	53.85
640299021	53,204.97	Other footwear :- Other	0.0008	10	53.85
640299029	6,722.62	Other footwear :- Other	0.0001	10	53.85
640399013	9,256.97	Other footwear :- Other	0.0001	22.3	53.85
640391011	22,430.68	Other footwear :- Covering the ankle	0.0003	27	53.85
640399011	848,531.23	Other footwear :- Other	0.0132	27	53.85
640319090	12,309.72	Sports footwear :- Other	0.0002	30	53.85
410439100	69,061.14	Other bovine leather and equine leather, parchment-dressed or prepared after tanning :- Other	0.0011	6.2	54.65
410790100	3,373.65	Of other animals	0.0001	6.2	54.65
410790219	15,107.38	Of other animals	0.0002	6.2	54.65
410710210	26,372.09	Of swine	0.0004	8.3	54.65
410520211	5,216.82	Parchment-dressed or prepared after tanning	0.0001	16.5	54.65
611610261	566,312.84	Others	0.0088	5.6	57.13
611599500	15,395.38	Other :- Of other textile materials	0.0002	5.8	57.13
611699015	548,374.89	Other :- Of other textile materials	0.0086	5.8	57.13
611699095	79,215.01	Other :- Of other textile materials	0.0012	5.8	57.13
611591500	12,663.54	Other :- Of wool or fine animal hair	0.0002	6.1	57.13
611610251	2,246.36	Other-Impregnated, coated or covered with plastics or rubber	0.0000	6.1	57.13
611610252	326,676.54	Other-Impregnated, coated or covered with plastics or rubber	0.0051	6.1	57.13
611691015	201,983.05	Other :- Of wool or fine animal hair	0.0032	6.1	57.13
611691095	2,081,354.40	Other :- Of wool or fine animal hair	0.0325	6.1	57.13
611693015	2,269,003.54	Other :- Of synthetic fibres	0.0354	6.1	57.13
611693095	456,364.68	Other :- Of synthetic fibres	0.0071	6.1	57.13

611593500	22,471.82	Other :-- Of synthetic fibres	0.0004	7.6	57.13
621420200	68,806.06	Of wool or fine animal hair	0.0011	7.6	57.13
611610161	192,874.19	Impregnated, coated or covered with plastics or rubber	0.0030	7.8	57.13
610610020	1,719.74	Others-Of cotton	0.0000	8.5	57.13
610711000	533,209.91	Underpants and briefs :-- Of cotton	0.0083	8.5	57.13
610712000	78,869.41	Underpants and briefs :-- Of man-made fibres	0.0012	8.5	57.13
610721000	10,779.23	Nightshirts and pyjamas :-- Of cotton	0.0002	8.5	57.13
610821000	601,621.00	Briefs and panties :-- Of cotton	0.0094	8.5	57.13
610822000	103,661.65	Briefs and panties :-- Of man-made fibres	0.0016	8.5	57.13
610832000	9,405.09	Nightdresses and pyjamas :-- Of man-made fibres	0.0001	8.5	57.13
610891020	329,548.26	Others-Nightdresses and pyjamas :-- Of man-made fibres	0.0051	8.5	57.13
610892020	405,628.24	Others-Nightdresses and pyjamas :-- Of man-made fibres	0.0063	8.5	57.13
610899020	21,007.16	Other :-- Of other textile materials	0.0003	8.5	57.13
610910020	3,170,476.43	Others-Nightdresses and pyjamas :-- Of man-made fibres	0.0495	8.5	57.13
610990021	727,960.17	Others-Nightdresses and pyjamas :-- Of man-made fibres	0.0114	8.5	57.13
610990029	2,871.72	Others-Nightdresses and pyjamas :-- Of man-made fibres	0.0000	8.5	57.13
611512000	10,277.30	Panty hose and tights :- Panty hose and tights :-- Of synthetic fibres, measuring per single yarn 67 decitex or more	0.0002	8.5	57.13
611592500	328,980.50	Other :-- Of cotton	0.0051	8.5	57.13
611692015	575,471.08	Other :-- Of cotton	0.0090	8.5	57.13
611692095	277,585.78	Other :-- Of cotton	0.0043	8.5	57.13
620510000	30,305.27	Of wool or fine animal hair	0.0005	8.5	57.13
620520000	2,245,009.46	Of cotton	0.0350	8.5	57.13
620530010	45,643.05	Of man-made fibres	0.0007	8.5	57.13
620530090	16,785.98	Of man-made fibres	0.0003	8.5	57.13
620711000	69,390.27	Underpants and briefs :-- Of cotton	0.0011	8.5	57.13
620721000	16,423.93	Nightshirts and pyjamas :-- Of cotton	0.0003	8.5	57.13
620791210	4,591.46	Other :-- Of cotton	0.0001	8.5	57.13
620811000	65,950.79	Slips and petticoats :-- Of man-made fibres	0.0010	8.5	57.13
620821000	248,029.29	Nightdresses and pyjamas :-- Of cotton	0.0039	8.5	57.13
620822000	164,453.22	Nightdresses and pyjamas :-- Of man-made fibres	0.0026	8.5	57.13
620892210	12,219.21	Other :-- Of man-made fibres	0.0002	8.5	57.13
621210000	329,136.84	BrassiSres	0.0051	8.5	57.13
621290000	112,268.58	Other	0.0018	8.5	57.13
620590000	198,675.22	Of other textile materials	0.0031	9	57.13
620819000	14,506.71	Slips and petticoats :-- Of other textile materials	0.0002	9	57.13
611420020	9,981.07	Others-Garments, made up of knitted or crocheted fabrics of heading No. 59.03, 59.06 or 59.07.	0.0002	9.3	57.13
610339020	147,247.59	Jackets and blazers :-- Of other textile materials	0.0023	10.1	57.13
610469020	1,884.31	Trousers, bib and brace overalls, breeches and shorts :-- Of other textile materials	0.0000	10.1	57.13
610892016	14,416.19	Other :-- Of man-made fibres	0.0002	10.1	57.13
611710092	19,180.45	Others-Shawls, scarves, mufflers, mantillas, veils and the like	0.0003	10.1	57.13
611710099	4,723.11	Others-Shawls, scarves, mufflers, mantillas, veils and the like	0.0001	10.1	57.13
611780029	142,220.03	Other accessories	0.0022	10.1	57.13
611430011	1,686.83	Of man-made fibres	0.0000	10.5	57.13
610610012	191,047.48	Others	0.0030	10.6	57.13
611020029	1,322,233.19	Others	0.0206	10.6	57.13
611030022	386,538.30	Others	0.0060	10.6	57.13
611420010	120,233.69	Of cotton	0.0019	10.6	57.13
620312200	71,504.98	Suits :-- Of synthetic fibres	0.0011	10.6	57.13
620319200	52,892.29	Suits :-- Of other textile materials	0.0008	10.6	57.13
620331200	1,753,608.16	Jackets and blazers :-- Of wool or fine animal hair	0.0274	10.6	57.13
620332200	174,886.86	Jackets and blazers :-- Of cotton	0.0027	10.6	57.13
620333200	456,529.25	Jackets and blazers :-- Of synthetic fibres	0.0071	10.6	57.13
620339210	121,509.09	Jackets and blazers :-- Of other textile materials	0.0019	10.6	57.13
620341200	4,436,007.57	Trousers, bib and brace overalls, breeches and shorts :-- Of wool or fine animal hair	0.0692	10.6	57.13
620342200	13,136,600.02	Trousers, bib and brace overalls, breeches and shorts :-- Of cotton	0.2050	10.6	57.13
620343200	451,378.26	Trousers, bib and brace overalls, breeches and shorts :-- Of synthetic fibres	0.0070	10.6	57.13
620411200	130,206.53	Suits :-- Of wool or fine animal hair	0.0020	10.6	57.13
620413200	764,996.30	Suits :-- Of synthetic fibres	0.0119	10.6	57.13
620423200	5,726.98	Ensembles :-- Of synthetic fibres	0.0001	10.6	57.13
620431200	494,964.21	Jackets and blazers :-- Of wool or fine animal hair	0.0077	10.6	57.13
620432200	342,647.91	Jackets and blazers :-- Of cotton	0.0053	10.6	57.13
620433200	462,280.92	Jackets and blazers :-- Of synthetic fibres	0.0072	10.6	57.13
620439200	219,953.92	Jackets and blazers :-- Of other textile materials	0.0034	10.6	57.13
620441200	68,995.31	Dresses :-- Of wool or fine animal hair	0.0011	10.6	57.13
620442200	560,915.00	Dresses :-- Of cotton	0.0088	10.6	57.13
620443200	975,808.44	Dresses :-- Of synthetic fibres	0.0152	10.6	57.13
620444200	236,369.62	Dresses :-- Of artificial fibres	0.0037	10.6	57.13
620449200	54,587.34	Dresses :-- Of other textile materials	0.0009	10.6	57.13
620451200	701,695.05	Skirts and divided skirts :-- Of wool or fine animal hair	0.0109	10.6	57.13
620452200	658,611.04	Skirts and divided skirts :-- Of cotton	0.0103	10.6	57.13
620453200	1,539,529.33	Skirts and divided skirts :-- Of synthetic fibres	0.0240	10.6	57.13
620459200	665,440.63	Skirts and divided skirts :-- Of other textile materials	0.0104	10.6	57.13

620461200	159,911.13	Trousers, bib and brace overalls, breeches and shorts :-- Of wool or fine animal hair	0.0025	10.6	57.13
620462200	4,982,234.84	Trousers, bib and brace overalls, breeches and shorts :-- Of cotton	0.0777	10.6	57.13
620463200	410,680.49	Trousers, bib and brace overalls, breeches and shorts :-- Of synthetic fibres	0.0064	10.6	57.13
620469200	454,546.20	Trousers, bib and brace overalls, breeches and shorts :-- Of other textile materials	0.0071	10.6	57.13
620620210	215,411.83	Of wool or fine animal hair	0.0034	10.6	57.13
620630210	1,528,783.02	Of cotton	0.0239	10.6	57.13
620640210	2,726,602.48	Of man-made fibres	0.0425	10.6	57.13
620690210	121,286.93	Of other textile materials	0.0019	10.6	57.13
620891220	37,875.42	Other :-- Of cotton	0.0006	10.6	57.13
620892220	174,113.39	Other :-- Of cotton	0.0027	10.6	57.13
620920222	277,371.84	Of cotton	0.0043	10.6	57.13
620930222	29,021.64	Of synthetic fibres	0.0005	10.6	57.13
620990222	2,213.45	Of other textile materials	0.0000	10.6	57.13
621010210	30,700.24	Of fabrics of heading No. 56.02 or 56.03	0.0005	10.6	57.13
621040200	256,990.04	Other men's or boys' garments	0.0040	10.6	57.13
621050200	132,872.54	Other women's or girls' garments	0.0021	10.6	57.13
621111010	2,476.75	Swimwear :-- Men's or boys'	0.0000	10.6	57.13
621111020	49,345.84		0.0008	10.6	57.13
621131200	471,653.09	Other garments, men's or boys' :-- Of wool or fine animal hair	0.0074	10.6	57.13
621132200	3,274.91	Other garments, men's or boys' :-- Of cotton	0.0001	10.6	57.13
621133200	152,620.75	Other garments, men's or boys' :-- Of man-made fibres	0.0024	10.6	57.13
621141200	145,075.29	Other garments, women's or girls' :-- Of wool or fine animal hair	0.0023	10.6	57.13
621142200	83,090.59	Other garments, women's or girls' :-- Of cotton	0.0013	10.6	57.13
621143200	503,571.13	Other garments, women's or girls' :-- Of man-made fibres	0.0079	10.6	57.13
621430200	4,805.40	Of synthetic fibres	0.0001	10.6	57.13
610891011	2,254.59	Other :-- Of cotton	0.0000	10.9	57.13
610892014	31,975.64	Other :-- Of man-made fibres	0.0005	10.9	57.13
611710012	18,760.80	Shawls, scarves, mufflers, mantillas, veils and the like	0.0003	10.9	57.13
611710013	7,347.98	Shawls, scarves, mufflers, mantillas, veils and the like	0.0001	10.9	57.13
611780021	7,520.78	Other accessories	0.0001	10.9	57.13
620610210	8,829.10	Of silk or silk waste	0.0001	11.2	57.13
620899220	21,410.35	Other :-- Of other textile materials	0.0003	11.2	57.13
621149290	33,744.75	Other garments, women's or girls' :-- Of other textile materials	0.0005	11.2	57.13
611130322	12,507.20	Of synthetic fibres	0.0002	11.6	57.13
610331020	19,369.70	Jackets and blazers :-- Of wool or fine animal hair	0.0003	11.8	57.13
610333020	18,464.58	Jackets and blazers :-- Of synthetic fibres	0.0003	11.8	57.13
610342020	4,352.83	Others-Trousers, bib and brace overalls, breeches and shorts :-- Of cotton	0.0001	11.8	57.13
610343020	6,582.74	Others-Trousers, bib and brace overalls, breeches and shorts :-- Of synthetic fibres	0.0001	11.8	57.13
610431020	26,026.50	Jackets and blazers :-- Of wool or fine animal hair	0.0004	11.8	57.13
610432020	16,785.98	Jackets and blazers :-- Of cotton	0.0003	11.8	57.13
610444020	46,005.10	Dresses :-- Of artificial fibres	0.0007	11.8	57.13
610451020	21,747.72	Skirts and divided skirts :-- Of wool or fine animal hair	0.0003	11.8	57.13
610453020	13,823.75	Skirts and divided skirts :-- Of synthetic fibres	0.0002	11.8	57.13
610462020	12,186.29	Skirts and divided skirts :-- Of synthetic fibres	0.0002	11.8	57.13
610463020	16,506.21	Trousers, bib and brace overalls, breeches and shorts :-- Of synthetic fibres	0.0003	11.8	57.13
610510012	180,572.70	Others-Trousers, bib and brace overalls, breeches and shorts :-- Of other textile materials	0.0028	11.8	57.13
610520013	2,789.43	Others-Trousers, bib and brace overalls, breeches and shorts :-- Of man-made fibres	0.0000	11.8	57.13
610620013	75,084.34	Others	0.0012	11.8	57.13
610690013	2,435.61	Of cotton	0.0000	11.8	57.13
610910012	2,492,355.80	Of cotton	0.0389	11.8	57.13
610990016	75,248.91	Of other textile materials	0.0012	11.8	57.13
611010020	411,009.63	Of wool or fine animal hair	0.0064	11.8	57.13
611030021	15,115.61	Of man-made fibres	0.0002	11.8	57.13
611030024	161,219.45	Of man-made fibres	0.0025	11.8	57.13
611030025	21,928.74	Of man-made fibres	0.0003	11.8	57.13
611030029	13,642.72	Of man-made fibres	0.0002	11.8	57.13
611090020	7,199.87	Of other textile materials	0.0001	11.8	57.13
611120322	84,374.23	Of cotton	0.0013	11.8	57.13
611120329	101,925.45	Of cotton	0.0016	11.8	57.13
611300099	48,053.98	Garments, made up of knitted or crocheted fabrics of heading No. 59.03, 59.06 or 59.07.	0.0007	12.1	57.13
611130312	145,206.94	Of synthetic fibres	0.0023	12.4	57.13
611130319	335,538.55	Others-Of synthetic fibres	0.0052	12.4	57.13
611120311	7,841.69	Of cotton	0.0001	12.6	57.13
611120312	208,549.33	Others-Of cotton	0.0033	12.6	57.13
611120319	146,029.79	Others-Of cotton	0.0023	12.6	57.13
610342010	42,491.57	Trousers, bib and brace overalls, breeches and shorts :-- Of cotton	0.0007	12.7	57.13
610343010	44,219.53	Trousers, bib and brace overalls, breeches and shorts :-- Of synthetic fibres	0.0007	12.7	57.13
610422010	42,277.63	Ensembles :-- Of cotton	0.0007	12.7	57.13
610433010	31,481.94	Jackets and blazers :-- Of synthetic fibres	0.0005	12.7	57.13

610442010	11,297.62	Dresses :-- Of cotton	0.0002	12.7	57.13
610442020	32,625.69	Others-Dresses :-- Of cotton	0.0005	12.7	57.13
610443010	100,682.96	Dresses :-- Of synthetic fibres	0.0016	12.7	57.13
610462010	5,595.33	Trousers, bib and brace overalls, breeches and shorts :-- Of cotton	0.0001	12.7	57.13
610463010	104,912.37	Trousers, bib and brace overalls, breeches and shorts :-- Of cotton	0.0016	12.7	57.13
610510011	366,839.46	Of cotton	0.0057	12.7	57.13
610520011	206,171.32	Of man-made fibres	0.0032	12.7	57.13
610610011	256,298.86	Of cotton	0.0040	12.7	57.13
610620011	561,820.13	Of man-made fibres	0.0088	12.7	57.13
610620012	47,329.88	Others-Of man-made fibres	0.0007	12.7	57.13
610910011	728,322.22	Of cotton	0.0114	12.7	57.13
610990012	8,269.56	Of other textile materials	0.0001	12.7	57.13
611010010	203,941.41	Of wool or fine animal hair	0.0032	12.7	57.13
611020011	245,552.54	Of cotton	0.0038	12.7	57.13
611020019	1,483,551.39	Others-Of cotton	0.0231	12.7	57.13
611030011	75,923.64	Of man-made fibres	0.0012	12.7	57.13
611030012	96,963.71	Others-Of man-made fibres	0.0015	12.7	57.13
611030014	792,289.97	Others-Of man-made fibres	0.0124	12.7	57.13
611030015	15,090.92	Others-Of man-made fibres	0.0002	12.7	57.13
611030016	17,197.40	Others-Of man-made fibres	0.0003	12.7	57.13
611212010	3,406.57	Track suits :-- Of synthetic fibres	0.0001	12.7	57.13
611241010	4,204.72	Women's or girls' swimwear :-- Of synthetic fibres	0.0001	12.7	57.13
960622000	2,460.30	Buttons :-- Of base metal, not covered with textile material	0.0000	5.3	57.56
960629020	281,667.08	Others-Buttons :-- Of base metal, not covered with textile material	0.0044	5.3	57.56
670210000	22,002.80	Of plastics	0.0003	6.6	57.56
960390090	3,118.57	Other	0.0000	6.6	57.56
701810000	33,810.58	Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	0.0005	8	58.54

1.5968