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**Working Paper**

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

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

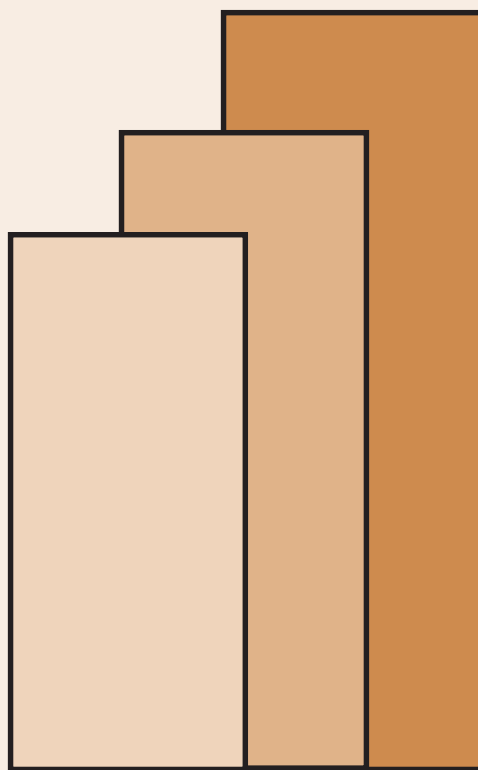
*George Manzano*

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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  
Research Project

November 2003

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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**

George Manzano

## **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 method<sup>1</sup>.

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<sup>1</sup> 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**

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

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

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

<sup>b</sup> alternative rules for textiles and clothing products, often in terms of weight rather than value

<sup>c</sup> up to a maximum of 15 per cent of the value of the product

<sup>d</sup> with the additional requirement that the last stage of manufacture be performed in the exporting country

<sup>e</sup> 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.

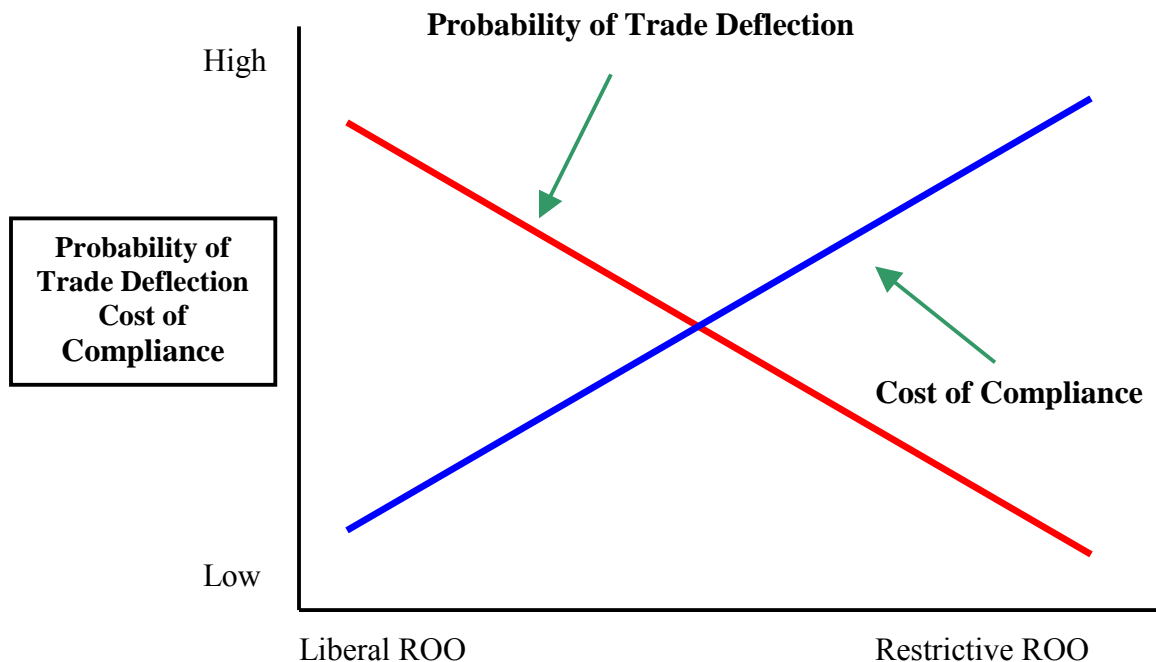


## 2.2 Economics of ROO Setting

### 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 products<sup>2</sup> 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.

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<sup>2</sup> 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**

| <b>Tariff Brackets</b> | <b>% of Total Exports</b> | <b>Value<br/>(US\$ '000)</b> |
|------------------------|---------------------------|------------------------------|
| 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                         |
| <b>Total</b>           | <b>95.59</b>              | <b>6,127.59</b>              |

\*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**

| <b>Tariff Brackets</b> | <b>Cumulative %<br/>of Total Exports</b> | <b>Value<br/>(US\$ '000)</b> |
|------------------------|--|------------------------------|
| 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.

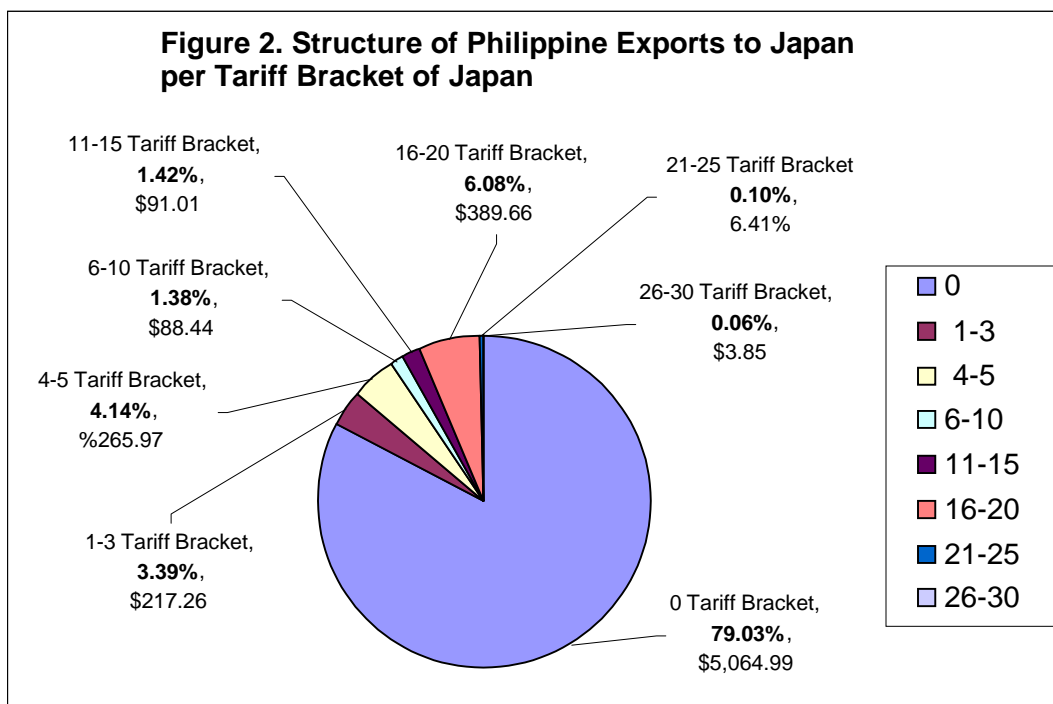
*Philippine Exports to Japan in 2001*

*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)<sup>3</sup>. 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.

<sup>3</sup> 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 6 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<br>(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                |
| <b>Totals</b>   | <b>100.00</b>      | <b>6450.29</b>       |

*Source of basic data: WTO Integrated Database*



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

| <b>Tariff Brackets</b> | <b>Cumulative % of Total Exports</b> | <b>Value (US\$ '000)</b> |
|------------------------|--------------------------------------|--------------------------|
| 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**

| <b>Tariff Line</b> | <b>Description</b>   | <b>% of Total Exports</b> | <b>Value (US\$ '000)</b> | <b>MFN Tariff</b> |
|--------------------|--|---------------------------|--------------------------|-------------------|
| 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**

| <b>Tariff Line</b> | <b>Description</b>  | <b>% of Total Exports</b> | <b>Value (US\$ '000)</b> | <b>MFN Tariff</b> |
|--------------------|---|---------------------------|--------------------------|-------------------|
| 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- aerals 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 JSEPA<sup>4</sup>. 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.

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<sup>4</sup> 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  | <b>I</b><br>Opportunity | <b>II</b><br>Potential Expansion |
| HIGH VALUE ADDED | <b>III</b>              | <b>IV</b><br>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.<sup>5</sup> 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.

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<sup>5</sup> 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)**

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

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)**

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

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).

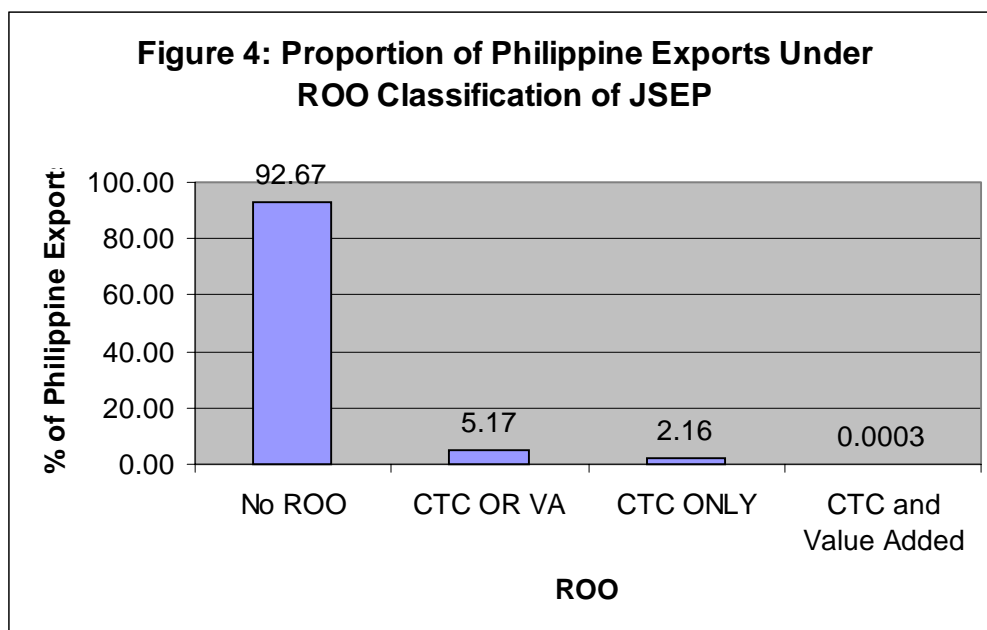
Since the most of the current exports of the Philippines to Japan already faces zero tariffs, the analysis on ‘hurdle’ rates will affect only the remaining 20% of the Philippine exports. Now, suppose that the benchmark value added is 40% or even 60%, a good number of Philippine exports that are currently 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**

| <b>ROO</b>          | <b>% of Philippine Exports Affected</b> | <b>Value ('000)</b> |
|---------------------|---|---------------------|
| 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            |
| <b>TOTAL</b>        | <b>100.00</b>                           | <b>6,408.94</b>     |

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**

| <b>ROO</b>          | <b>% of Philippine Exports Affected</b> | <b>Value ('000)</b> |
|---------------------|---|---------------------|
| 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           |
| <b>TOTAL</b>        | <b>100.00</b>                           | <b>6,511.334</b>    |

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 cumulation<sup>6</sup> 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.

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<sup>6</sup> 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<br>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<br>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<br>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<br>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<br>and rolling mills                        | 21.06% | 78.94% |
| 126 Iron and steel foundries  | 20.82% | 79.18% |
| 127 Non-ferrous smelting & refining plants, rolling,drawing<br>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<br>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 &<br>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. &<br>special ind. mach'y and equipment        | 21.53% | 78.47% |
| 140 Mfr, assembly & repair of office, computing and acctg<br>machines                               | 40.16% | 59.84% |
| 141 Mfr of pumps, compressors, blowers and<br>airconditioners                                       | 32.17% | 67.83% |
| 142 Machine shops & mfr of non-electrical mach'y and eq.<br>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 &<br>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<br>a/total exports | Tariff from<br>Japan | phil dom<br>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 |

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|-----------|--------------|--|--------|------|-------|
| 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 |

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|-----------|----------------|--|--------|------|-------|
| 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 |
| <b>TOTAL</b> |               |   | <b>10.4637</b> |      |       |



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

| TL        | Value        | Description  | % to Total Exports<br>a/total exports | Tariff from<br>Japan | phil dom<br>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          |
|           |              |  | <b>0.1351</b>                         |                      |                |

**Annex 4: Products Within Category Hgh 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 :<br>- Mixtures  | 0.0033 | 6    | 82.23 |
| 200899224 | 556,422.28   | Other, including mixtures other than those of subheading No. 2008.19 :<br>- Other   | 0.0087 | 9.6  | 82.23 |
| 200899225 | 293,721.71   | Other, including mixtures other than those of subheading No. 2008.19 :<br>- Other   | 0.0046 | 9.6  | 82.23 |
| 200899213 | 552,234.02   | Other, including mixtures other than those of subheading No. 2008.19 :<br>- Other   | 0.0086 | 11   | 82.23 |
| 200899214 | 2,501,991.28 | Other, including mixtures other than those of subheading No. 2008.19 :<br>- Other   | 0.0390 | 11   | 82.23 |
| 200899229 | 14,679.50    | Other, including mixtures other than those of subheading No. 2008.19 :<br>- Other   | 0.0002 | 12   | 82.23 |
| 200899226 | 664,617.79   | Other, including mixtures other than those of subheading No. 2008.19 :<br>- Other   | 0.0104 | 15   | 82.23 |
| 200899219 | 20,209.00    | Other, including mixtures other than those of subheading No. 2008.19 :<br>- 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);<br>mixtures of fermented beverages and mixtures of fermented<br>beverages and non-alcoholic beverages, not elsewhere specified or<br>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 :--<br>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 :--<br>Of other precious metal, whether or not plated or clad with precious<br>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 :--<br>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<br>a basis of these extracts, essences or concentrates or with a basis of<br>coffee :-- Extracts, essences and concentrates                                   | 0.0377 | 8.8  | 88.17 |
| 210112121 | 367,654.08   | Extracts, essences and concentrates, of coffee, and preparations with<br>a basis of these extracts, essences or concentrates or with a basis of<br>coffee :-- Preparations with a basis of extracts, essences or<br>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<br>mm thickness :-- Other, with at least one outer ply of non-coniferous<br>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<br>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,<br>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>Loligo</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 |
|           |            |   | <b>9.0019</b> |      |       |

**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**