

# Pakistan's Export Opportunities in the UK and EU in the Post-Brexit Era

November 2021



The Commonwealth



---

# Pakistan's Export Opportunities in the UK and EU in the Post-Brexit Era



The Commonwealth



Project Recipient  
Government of Pakistan

---

This report has been prepared for the Commonwealth Secretariat and reflects the views of the author. Any errors are the fault of the author only. The study on which it is based used information available up to 1 December 2021. The situation remains very fluid, as measures are being rolled out in phases in accordance with the United Kingdom's Border Operating Model, which, at the time of writing, had changes scheduled for implementation during the years 2022 and 2023.

### **Acknowledgement**

The Commonwealth Secretariat is grateful to Mr Shafiq A. Shahzad, Trade and Investment Counsellor, High Commission for Pakistan in London, who took the time to respond to the queries and variously provided guidance, assistance, support, documents, data, information sources and feedback on many aspects of this study.

Project prepared by:  
CTA Economic & Export Analysis Ltd

# Contents

<b>Acronyms and abbreviations</b>	<b>v</b>
<b>Executive Summary</b>	<b>vii</b>
<b>Chapter 1 Introduction</b>	<b>1</b>
1.1 Context	2
1.2 Situation analysis	5
1.3 Potential impacts of Brexit on Pakistan's trade with the UK	10
Notes	14
<b>Chapter 2 Regulatory and administrative changes</b>	<b>17</b>
2.1 General rule changes affecting Pakistan's exports to the UK	18
2.2 Non-agricultural rule changes affecting Pakistan's exports to the UK	20
2.3 Agricultural rule changes affecting Pakistan's exports to the UK	23
Notes	26
<b>Chapter 3 Ensuring Pakistan's future exports in the UK are secure and can develop</b>	<b>27</b>
3.1 Options available to address bottlenecks and policy approaches	28
<b>Chapter 4 Conclusions</b>	<b>31</b>
4.1 Findings	32
<b>Appendices</b>	<b>33</b>
Appendix 1 Trends in EU27 and imports from Pakistan	34
Appendix 2 UK top imports from Pakistan	36
Appendix 3 EU27 top imports from Pakistan	42
Appendix 4 Products with residual potential in UK market	49
Appendix 5 Sustainability and environmental conventions	52
Appendix 6 GSP product categorisation	53
Appendix 7 Key information to be provided to Pakistan business	92



# Acronyms and abbreviations

APHA	Animal and Plant Health Agency (of the UK)
BCP	border control post
CAB	conformity assessment body
CE	Conformité Européenne
CH	HS Code Chapters
EU	European Union
GSP	Generalised Scheme of Preferences
GSP+	Special Incentive Arrangement for Sustainable Development and Good Governance
HMRC	Her Majesty's Revenue and Customs
IVD	in vitro diagnostic device
MSMEs	micro, small and medium-sized enterprises
MHRA	Medicines and Healthcare Products Regulatory Agency (of the UK)
n.e.s.	not elsewhere specified
PHSI	Plant Health and Seeds Inspectorate (of the UK)
SPS	sanitary and phytosanitary
TORs	terms of reference
UK	United Kingdom
UKCA	UK Conformity Assessed
UKGT	UK Global Tariff
VAT	value-added tax



# Executive Summary

## Introduction

The United Kingdom (UK) withdrawal from the European Union (EU) Single Market will have implications for Pakistan's exports. The UK has largely adopted the same trading regimes as the EU and, as a result, Pakistan was included in the UK Generalised Scheme of Preferences (GSP) Enhanced Framework (equivalent to the EU GSP+ – its Special Incentive Arrangement for Sustainable Development and Good Governance). The objective of this assignment is to analyse the situation and advise the Government of Pakistan on developing trade policies to meet the evolving post-Brexit UK import regime, to ensure it maintains its market access and position.

## Situation analysis

Average EU28 imports (that is, including the UK) from Pakistan were €7.04 billion (2017–19), with the UK comprising 19.7 per cent (€1.4 billion) of imports and the main exports (70%) being textiles and clothing (HS Code Chapters [CH] 61, 62 and 63).

Only around €673,000 of Pakistan's exports to the EU transit through the UK, these being mainly textiles and apparel destined for France and the Netherlands. EU27 imports from Pakistan that have been processed through the UK amount to €57.8 million and are textiles and apparel destined for Germany, Ireland and France.

Pakistan exports 83 products to the UK (valued at US\$97 million). These are underperforming; if they were to reach global market share levels, they would generate an extra US\$55 million in terms of value of exports.

## Potential impacts of Brexit on Pakistan's trade with the UK

Most UK imports from Pakistan enter the UK at a zero-tariff rate, with only rice (representing 5% of the top 80%) facing tariffs, although these are less than UK GSP rates and less than EU GSP+ rates. Examination of the rules of origin for the 80 largest UK imports from Pakistan shows that currently there are no differences between the rules of origin under the UK GSP and the EU GSP.

## General rule changes affecting Pakistan's exports to the UK

While the UK government has changed the procedures for imports to the UK in light of Brexit, the majority of these procedures predominantly affect UK importers rather than Pakistan exporters. In terms of participation in the UK GSP scheme, proof of origin is still Form A, issued by Pakistan's competent authorities, as it was for EU GSP imports from Pakistan.

As of 1 January 2021, products currently CE marked (Conformité Européenne, a mark of conformity by law within the EU) should now carry the UK Conformity Assessed (UKCA) marking, with a transition period allowing CE markings in the UK until 1 January 2023.

In order to avoid import duty or VAT (value-added tax) on Pakistan re-exports or goods for outward processing to the EU, a UK Temporary Admission authorisation is required, with exemption for up to two years.

## Non-agricultural rule changes affecting Pakistan's exports to the UK

The technical requirements aimed at product safety, environmental protection and prevention of deceptive practices have not changed in the UK. However, for medical devices and instruments, by 1 January 2022, all third country manufacturers need to appoint a single UK Responsible Person and register the product with the UK Medicines and Healthcare Products Regulatory Agency (MHRA).

For conformity assessment procedures that require mandatory approval by a notified body, these must be carried out only by a UK accredited body. Those products approved by EU-notified bodies prior to Brexit will be accepted until 1 January 2022, when re-assessment by a UK body is required. For medical devices, prior certificates issued by EU-recognised notified bodies will be valid until 30 June 2023.



## Agricultural rule changes affecting Pakistan's exports to the UK

Following Brexit, the UK Animal and Plant Health Agency (APHA) becomes responsible for authorising countries that can export products of animal origin to the UK, including fisheries products imported from Pakistan. As a temporary measure, UK authorities will accept imports of EU-approved establishments that were notified to the EU on or before 30 September 2021. All others must be notified to the APHA.

## Options available to address bottlenecks and policy approaches

Brexit poses few bottlenecks for exporters from Pakistan. There are some minor changes to procedures that will have to be addressed, but the real risks occur from maintaining market access levels (via GSP or a free trade agreement [FTA]). To address the information and monitoring of changes, institutions in Pakistan should carry out the following:

To promote awareness of changes to current exports:	To monitor future changes:
Develop promotional materials, dialogue events	Establish a research and monitoring unit
Carry out direct advertising	Utilise knowledge and changes published by UK sector trade associations (which track changes more closely)
Carry out media advertising	
Use helpdesks and webpages	

## Pakistan's position in the GSP scheme

Under the UK enhanced GSP, a country may be 'suspended' if it is no longer vulnerable or it no longer complies with commitments on implementation of the 27 UN Conventions<sup>1</sup>. UK GSP imports from Pakistan averaged 11.5 per cent in the last three full years (2018–20), exceeding the qualifying threshold of 9.0 per cent. As a result, 67–87 per cent of UK imports from Pakistan could lose tariff preferences, which would result in them paying a tariff averaging 6.2 per cent.

The UK is actively reviewing its GSP regime, including potentially implementing a rise in the qualifying threshold. This would need to be at least 12 per cent, but ideally 15 per cent, to allow Pakistan to remain eligible for UK enhanced GSP.

## Note

- 1 15 UN/ILO Conventions related to Core human and labour rights and 12 UN Conventions related to the environment and governance principles as set out in Appendix 5

# Chapter 1

## **Introduction**

## 1.1 Context

*The United Kingdom officially left the European Union's Single Market and Customs Union on 31 December 2020 and, given that the UK<sup>1</sup> formed a significant proportion of Pakistan's exports to the EU, the Government of Pakistan, through its High Commission in London, requested the Commonwealth Secretariat for assistance in better understanding the implications for its future trade relations with the UK. This section sets out the policy background and objectives of this study in more detail.*

### Pakistan's trade relationship with the UK within the EU and the broad changes under Brexit

Following the withdrawal of the United Kingdom (UK) from the European Union's (EU's) Single Market and Customs Union at the end of

2020 ('Brexit'), the UK's new EU-UK Trade and co-operation agreement, as well as its Global Tariff (UKGT), will have implications for Pakistan's exports to UK, directly and potentially through any integrated value chains and/or re-exports to the EU.

Pakistan is a beneficiary of the EU Generalised Scheme of Preferences (GSP) and, from 1 January 2014, qualified for and trades with the EU (including the UK until 31 December 2020), under the Special Incentive Arrangement for Sustainable Development and Good Governance (GSP+) arrangement, which provides additional tariff preferences (mostly zero duty on two thirds of all GSP product categories). Under Regulation (EU) No 978/2012 of the European Parliament and of the Council of 25 October 2012, applying a scheme of generalised tariff preferences, the criteria for obtaining and retaining GSP+ is set out in Article 9:

### SPECIAL INCENTIVE ARRANGEMENT FOR SUSTAINABLE DEVELOPMENT AND GOOD GOVERNANCE

#### ARTICLE 9

1. A GSP beneficiary country may benefit from the tariff preferences [...] if:
  - (a) it is considered to be vulnerable [...], as defined in Annex VII;
  - (b) it has ratified all the conventions listed in Annex VIII [...];
  - (c) in relation to any of the relevant conventions, it has not formulated a reservation [...].
  - (d) it gives a binding undertaking to maintain ratification of the relevant conventions and to ensure the effective implementation thereof;
  - (e) it accepts without reservation the reporting requirements [...]; and
  - (f) it gives a binding undertaking to participate in and cooperate with the monitoring procedure referred to in Article 13.
2. Where Annex II is amended, the commission shall be empowered to adopt delegated acts in accordance with article 36 to amend Annex VII in order to review the vulnerability threshold listed in point 1(b) of Annex VII so as to maintain proportionally the same weight of the vulnerability threshold as calculated in accordance with Annex VII.

The European Commission reported<sup>2</sup> that Pakistan's exports to the EU grew substantially from 2014, when it acceded to the GSP+. Based on Eurostat international trade data<sup>3</sup> Pakistan's exports grew by 70.6 per cent between 2013 and 2019, from €3.6 billion to €6.2 billion (€5.5 billion in 2020). Similarly, as part of the EU28, UK imports from Pakistan grew from €973 million to €1.4 billion.

Following withdrawal from the EU Single Market, the UK largely adopted the same trading regimes, to continue its commitments in line with those of the EU, embedding it into UK legislation with Statutory Instrument 2020 No. 1438 Exiting the European Union: Customs – The Trade Preference Scheme (EU Exit) Regulations 2020 of 15th December 2020. Part 7 sets out the UK GSP position and its enhanced framework (equivalent to EU GSP+):

## PART 7 ENHANCED FRAMEWORK

### EF – GENERAL

15.—(1) for the purposes of the EF, an eligible developing country is a qualifying GSP country that—

- (a) is an economically vulnerable country in accordance with Regulation 16;
- (b) (b) has ratified, acceded to, or otherwise expressed its consent to be bound as a matter of international law by, the Conventions specified in Schedule 2 ("Schedule 2 Conventions");
- (c) is considered by the Secretary of State to be effectively implementing those Conventions, in accordance with Paragraph (2); and

- (d) complies with monitoring conditions specified for Enhanced Framework Countries in an Enhanced Framework notice provided for by paragraph (3).

16.—(1) an eligible developing country is an economically vulnerable country, for the purposes of Regulation 15(1)(a), where—

- (a) subject to Paragraph (2), it benefitted from the EU GSP special incentive arrangement for sustainable development and good governance (GSP+)(6) immediately before the appointed day;

So based on Article 16(1)(A), all those who benefitted from the GSP+ of the EU where automatically included in the UK Enhanced GSP as of 1 January 2021. However, these measures were only ever intended as a transition mechanism and the UK is now reviewing all its trading relationships and mechanisms.

### Challenges and broad implications

Pakistan's exports to the EU and UK are highly concentrated in textiles and apparel, which in turn are subject to tariffs under the UK and EU customs regimes. The UK Enhanced GSP and EU GSP+ afford important benefits to Pakistan's exports of these products, as preferences are provided for these products (via tariff-free access).

However, continued access to both the EU and UK schemes depends upon two criteria:

1. Effective implementation of the 27 UN Conventions<sup>4</sup> (Article 9(1)(D) of EU GSP regulation and Article 15(1)(C) of the UK Act), with these being subject to review by the EU/UK (Article 9(1)(F) and Article 15(1)(D), respectively) and, in case of non-compliance, preferences granted may be withdrawn or suspended.
2. Vulnerability criteria (set out by EU in Article 9(1)(A) and Annex VII and by the UK in Article 16(1)(b)), which limit of Pakistan's export

share under GSP as a share of all GSP imports; that is, Pakistan's exports to the EU under GSP must not exceed 7.4 per cent<sup>5</sup> of all EU imports under GSP. In addition, the seven largest GSP sections (as defined by the EU/UK) must be more than 75 per cent of EU or UK GSP imports from Pakistan (averaged over 3 years).

This second criteria to qualify for the GSP+ and UK enhanced GSP Scheme is believed to be at risk, especially in the context of the UK scheme, as imports from Pakistan, given historical and trading links, are much more concentrated in the UK's GSP trade partners than was the case across the EU. Moreover, Pakistan's exports have been growing significantly under the EU GSP+ regime (to both UK and to EU members states).

Moreover, it should be noted that the GSP (of both the EU and UK) is a unilateral agreement that can be withdrawn or amended at any time and is also time bound, whereby the EU could decide not to extend some (GSP+) or all of the programme (for example, Japan only has a general GSP programme with no least developed country [LDC] or enhanced sub-schemes).

In addition, challenges (apart from market access) could also arise from Brexit in terms of regulatory procedures required for entering both the EU and UK markets, including sanitary and phytosanitary measures, technical regulations and compliance,

and customs procedures and documentation. Such changes could risk Pakistan's exports through either additional costs (double compliance) and/or informational costs for exporters understanding the requirements (and delays/rejection at borders if new requirements are not met), including any transit exports by Pakistan via the UK to the EU.

Pakistan's exports to the EU and/or UK could also be affected by EU-UK trade in products, where Pakistan provides inputs or intermediate products for global value chains. Any disruption in EU-UK trade (in either direction) would adversely affect the demand for Pakistan's inputs to this trade.

Finally, while Brexit creates a number of risks to Pakistan's exports, there may also be opportunities arising from the separation of the EU and UK trade regimes, whereby the 'protection' needs of the EU members as a whole (via both tariff and non-tariff measures) for EU domestic producers are not necessarily needed in the separated UK regime (for example, for products that the UK does not produce). For instance, the EU protects southern European rice and citrus fruits producers, which the UK no longer needs to do. This will create opportunities for Pakistan to increase and diversify its exports to the UK post-Brexit.

### Objectives of the study and expected outcomes

Considering these challenges and opportunities, the key objective of this assignment, as set out in the terms of reference (TORs) are to:

- (a) carry out an evaluation of the new post-Brexit UK customs processes for Pakistani exports to the UK;
- (b) analyse the supply chains of the top-five Pakistani export products in the UK market, to examine how these changes will affect Pakistani exports;
- (c) examine the impact the new customs procedures will have on any regional trade agreement Pakistan is signatory to;
- (d) identify the role of the private sector, particularly chambers of commerce and the industry associations, in supporting Pakistani exports to the UK with the new procedural rules; and
- (e) analyse any potential impact of Pakistani transshipments/re-exports from the UK to the EU in the light of the new UK-EU trading arrangements.

Based on the analyses above, this research study will provide advice to the Government of Pakistan to support discussions and decisions for trade policy approaches to navigate the new and evolving post-Brexit export rules and procedures and to potentially enter into negotiations. It will also provide information to Pakistani exporters (especially micro, small and medium-sized enterprises [MSMEs] exporters to the UK and to the EU via the UK) on the new customs and regulations for exporting to the UK.

The key issues and questions (as set out in the TORs) that are addressed in this report are as follows:

1. To identify the new rules and customs regulations for Pakistani exports to the UK, keeping in view the impact on any regional trade agreements and trade preferences schemes pre- and post-Brexit.
2. To identify the emerging bottlenecks (as a result of tariff and non-tariff barriers) that could reduce the volume of Pakistani exports to the UK.
3. To explore what available options could be considered to remove those bottlenecks.
4. How will Brexit affect the trade competitiveness of Pakistani exports to the UK?
5. Which of the top-five Pakistani export sectors to UK will be most impacted (positively or negatively) by Brexit?
6. To identify the role of private sector institutions, such as chambers of commerce or industry associations, in supporting Pakistani exporters with new UK exports procedures.
7. To identify which products from Pakistan are transited through the UK, and then shipped to the EU market, and vice-versa.
8. For the products that are part of the triangular supply/value chain between Pakistan, the UK and the EU, to provide a narrative on how the originating status of the product may be affected positively or negatively. Or will there be no impact?
9. To review the vulnerability criteria to qualify for the UK GSP scheme and to explore the option of its upward revision.

- 10 To outline a roadmap for the conclusion of a bilateral comprehensive trade and investment agreement.

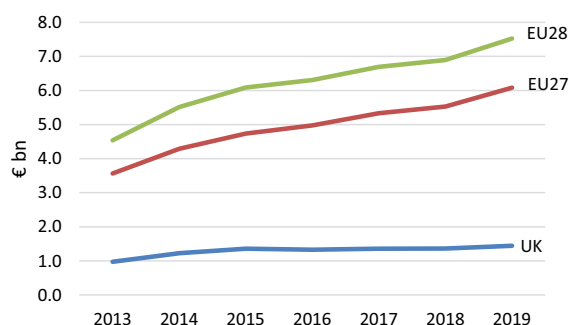
## 1.2 Situation analysis

*Around 20 per cent of EU imports from Pakistan pre-Brexit went to the United Kingdom, making it Pakistan's most important 'European' trading partner. This section sets out baseline statistical information on Pakistan's trade with the UK and EU, to form the backbone of further analysis and prioritisation of future policies. It will describe current trade, trends and potential, identifying the most significant products under both the EU GSP and UK enhanced GSP. All data in this section are derived from EU Eurostat (COMEXT database) and the World Bank's World Integrated Trade Solutions Database, extracted in September 2021.*

### Pakistan's trade with the UK and the EU

EU28 imports (including the UK) from Pakistan averaged €7.04 billion<sup>6</sup> between 2017 and 2019,

**Figure 1.1 Evolution of EU imports from Pakistan**



Source: Eurostat COMEXT, extracted September 2021

and in the last five years grew by an average of 6.5 per cent per annum.<sup>7</sup> The UK received the highest proportion of EU imports, averaging 19.7 per cent over the three-year period. It should be noted that EU27 imports (that is, the EU excluding the UK) have been growing faster in the five years since Pakistan was admitted to the EU GSP+ scheme in 2014, growing on average by 7.3 per cent per annum, compared with UK imports from Pakistan growing by only 3.4 per cent per annum.

As a result, the UK share in EU imports from Pakistan declined from 22.2 per cent in 2014 to 19.2

per cent in 2019. Over the three years 2017–19, UK remained the largest average EU importer from Pakistan, accounting for 19.7 per cent, followed by Germany<sup>8</sup> with 19.3 per cent, Spain 12.5 per cent, the Netherlands 9.7 per cent and Italy 9.6 per cent. In 2020, following Brexit, Germany accounted for 25.5 per cent of Pakistan's imports to the EU, Spain 13.4 per cent, Italy 11.3 per cent and Netherlands 11.1 per cent.

UK imports from Pakistan have been growing over the last three years. The main products (textiles and clothing from HS Code Chapters [CH] 61, 62 and 63), representing over 70 per cent of imports, have been relatively stable, while the largest growth has been in cereals (51.4% per annum) and edible fruits and vegetables (10% per annum) (CH 10 and 08, respectively). Refer Appendix 1 for annual imports by the EU27 and the UK from Pakistan

By comparison, EU27 imports have been growing more rapidly. While textiles and articles of clothing (CH 61, 62 and 63) still dominate imports, representing 63 per cent, these chapters are growing more (at 6–10% per annum) compared with the UK. Like the UK, however, EU27 imports of cereals (CH 10) are growing rapidly, at 44 per cent per annum. EU27 imports of beverages, spirits and vinegar (CH 22) are also growing rapidly, at 36 per cent per annum.

Unpacking these UK and EU27 imports from Pakistan demonstrates similar structures with a few differences: higher imports of leather articles in the EU27; UK imports of mangos and dates with no significant EU27 imports; and EU27 imports of undenatured ethyl alcohol with no significant UK imports.

In the case of the UK, 80 products at the HS eight-digit level<sup>9</sup> made up 80 per cent of average UK imports from Pakistan (2017–19). Of these, 61 tariff lines were textiles, fabrics and clothing (CH 52–65), representing 65.1 per cent of UK imports. A further 4.8 per cent of UK imports were long-grain rice (4 lines), 1.9 per cent medical instruments, 1.7 per cent sports and leisure equipment (2 lines), 1.5 per cent fresh/dried dates and mangos (2 lines), and a further 1.5 per cent articles of leather (2 lines). Appendix 2 provides full details of major UK imports from Pakistan at the eight-digit level.

Table 1.1 UK imports from Pakistan

PRODUCT	Average imports 2017–19	%	Cumulative	Average annual growth 2017–19
<b>63 Other made-up textile articles; sets; worn clothing and worn textile articles; rags</b>	421,202,960	30.3%	30.3%	-0.4%
<b>61 Articles of apparel and clothing accessories, knitted or crocheted</b>	364,276,181	26.2%	56.6%	5.8%
<b>62 Articles of apparel and clothing accessories, not knitted or crocheted</b>	209,329,078	15.1%	71.7%	-1.4%
<b>10 Cereals</b>	67,861,334	4.9%	76.6%	51.4%
<b>52 Cotton</b>	41,154,577	3.0%	79.5%	-4.0%
<b>42 Articles of leather</b>	35,070,787	2.5%	82.1%	-3.7%
<b>90 Optical, photographic, cinematographic, measuring, medical instruments and parts</b>	31,647,226	2.3%	84.3%	5.4%
<b>95 Toys, games and sports requisites; parts and accessories thereof</b>	29,953,292	2.2%	86.5%	3.7%
<b>55 Man-made staple fibres</b>	24,959,794	1.8%	88.3%	-7.8%
<b>08 Edible fruit and nuts; peel of citrus fruit or melons</b>	22,022,108	1.6%	89.9%	9.6%
<b>94 Furniture</b>	21,783,220	1.6%	91.4%	3.2%
<b>TOTAL</b>	<b>1,387,938,067</b>			

Source: Eurostat COMEXT, extracted September 2021

By comparison, the EU27 imported 91 products at the HS eight-digit level, accounting for 80 per cent of average EU27 imports from Pakistan (2017–19). Of these, 63 lines were textiles, fabrics and clothing (CH 52–64, with footwear more prominent than in UK), representing 64.7 per cent of EU27 imports from Pakistan. A further 5.7 per cent (higher than the UK) of imports were of leather and articles of leather (8 lines), 3.2 per cent of long-grain rice (3 lines), 1.5 per cent of sports and leisure equipment (2 lines), 1.5 per cent of undenatured ethyl alcohol (not exported to the UK) (1 line), and 1.2 per cent of medical instruments (1 line). The EU27 did not import significant amounts of fresh/dried dates or mangos (less than 0.01 per cent of imports). Appendix 3 details the full breakdown of major EU27 imports from Pakistan at the eight-digit level.

### Examination of re-exports

According to Eurostat,<sup>10</sup> only around €673,000 of Pakistan's exports to the EU transit through the UK (that is, consigned to the UK rather than simple transshipment without the need for declaration),

which is approximately 0.01 per cent of EU27 imports from Pakistan.

More than 89 per cent of these transshipments are of textiles and apparel of CH 63, 61 and 58, with the majority going to France and the Netherlands. However, given that 80,000 t-shirts could be in a single container, valued at €2 each (container value €160,000), then even transit through the UK to France could be only three or four containers.

### Value chain inputs from Pakistan

Identification of value chain inputs from Pakistan, exported by the UK to the EU, is more difficult to estimate. Trade data only show products where the origin does not change, so that if the inputs transform (as in the rules of origin) the product's nature, then this would not be captured. However, given that almost 90 per cent of UK imports from Pakistan are textiles and clothing (where origin status is not easily changed) or agriculture (which is wholly obtained with no change of origin), then data on outward processed EU imports from the UK of Pakistan origin provide a good estimate of value chain inputs in the UK.



Table 1.2 EU27 imports from Pakistan

PRODUCT	Average imports 2017–19	%	Cumulative	Average annual growth 2017–19
<b>62 Articles of apparel and clothing accessories, not knitted or crocheted</b>	1,310,467,280	23.2%	23.2%	6.57%
<b>63 Other made-up textile articles; sets; worn clothing and worn textile articles; rags</b>	1,291,280,443	22.9%	46.1%	6.28%
<b>61 Articles of apparel and clothing accessories, knitted or crocheted</b>	934,143,787	16.5%	62.6%	10.26%
<b>52 Cotton</b>	586,275,840	10.4%	73.0%	0.23%
<b>42 Articles of leather</b>	294,490,824	5.2%	78.2%	-2.02%
<b>10 Cereals</b>	196,774,847	3.5%	81.7%	44.22%
<b>55 Man-made staple fibres</b>	133,088,522	2.4%	84.1%	0.12%
<b>95 Toys, games and sports requisites; parts and accessories thereof</b>	100,770,882	1.8%	85.9%	-1.09%
<b>90 Optical, photographic, cinematographic, measuring, medical instruments and parts</b>	87,363,097	1.5%	87.4%	6.21%
<b>22 Beverages, spirits and vinegar</b>	83,598,487	1.5%	88.9%	35.64%
<b>41 Raw hides and skins and leather</b>	78,945,059	1.4%	90.3%	-11.68%
<b>64 Footwear, gaiters and the like; parts of such articles</b>	70,454,658	1.2%	91.5%	8.04%
<b>TOTAL</b>	5,644,977,405			

Source: Eurostat COMEXT, extracted September 2021

Table 1.3 EU imports from Pakistan transiting UK (€)

PRODUCT/REPORTER	Belgium	Spain	France	Netherlands	TOTAL	%
<b>63 Other made-up textile articles; sets; worn clothing and worn textile articles; rags</b>	0.00	377.00	80,600.00	171,657.00	252,634.00	37.56%
<b>61 Articles of apparel and clothing accessories, knitted or crocheted</b>	0.00	26,328.00	217,181.00	0.00	243,509.00	36.20%
<b>58 Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery</b>	0.00	0.00	104,557.00	0.00	104,557.00	15.54%
<b>TOTAL</b>	16,104.00	44,118.00	440,542.00	171,657.00	672,677.00	100.00%
<b>%</b>	2.39%	6.56%	65.49%	25.52%		

Source: Eurostat COMEXT, extracted September 2021



Table 1.4 EU imports from the UK of processed Pakistan exports (€)

PRODUCT/ REPORTER	Czechia	Germany	Finland	France	Ireland (Eire)	TOTAL	%
<b>61 Articles of apparel and clothing accessories, knitted or crocheted</b>	968,950	13,721,599	251,575	4,396,472	5,580,774	27,148,434	46.97%
<b>62 Articles of apparel and clothing accessories, not knitted or crocheted</b>	598,115	4,675,388	889,685	1,956,816	3,751,950	12,430,038	21.50%
<b>63 Other made-up textile articles; sets; worn clothing and worn textile articles; rags</b>	93,743	2,297,226	64,573	836,722	3,984,696	7,653,610	13.24%
<b>42 Articles of leather; saddlery and harness; travel goods, handbags and similar containers</b>	515,455	2,703,986	54,640	929,966	247,023	4,647,396	8.04%
<b>TOTAL</b>	3,028,937	25,565,635	1,500,224	8,946,083	14,298,990	57,804,188	
<b>%</b>	5.24%	44.23%	2.60%	15.48%	24.74%		

Source: Eurostat COMEXT, extracted September 2021

EU27 imports from Pakistan that have been processed in the UK (without origin change) amount to €57.8 million, or 1.0 per cent, of total EU27 imports from Pakistan.

More than 80 per cent of EU imported outward processed products from the UK, originating in Pakistan, are textiles and apparel of CH 61, 62 and 63, with over 84 per cent imported by Germany, Ireland and France (Germany alone imports 44 per cent).

### Potential for export diversification

The previous sections outlined the current situation with regards to UK imports from Pakistan, to provide the context for static changes under Brexit. However, it is also important to understand the potential for export diversification in the UK market.

To understand the potential for export diversification, it is important to define 'diversification'. Based on the International Trade Center (ITC) Export Diversification Framework (Figure 1.2), there are four types of diversification:

- market penetration
- market diversification
- product development
- full diversification

Since we are looking at short- to medium-term diversification in the UK market, Pakistan's export diversification opportunities can be estimated through examining the market penetration potential; that is, the potential to increase exports to the UK of existing products.

Figure 1.2 Export diversification framework

Short- to medium term	<p style="text-align: center;"><b>Existing products to old markets</b> (market penetration)</p> <p><i>Existing export products in markets where these are underperforming (that is, Pakistan's market share in these markets for these products is less than its global market share).</i></p>	<p style="text-align: center;"><b>Existing products to new markets</b> (market diversification)</p> <p><i>Existing products that are competitive (<math>RCA &gt; 1</math>)<sup>11</sup> in large priority markets that Pakistan does not currently export to, and that market imports significant values of that product from third countries.</i></p>
Long term	<p style="text-align: center;"><b>New products to old markets</b> (product development)</p> <p><i>Where there is existing production capacity available for products that are either not exported, or exported at minimum levels, these products could be developed and then targeted at existing Pakistan export markets where there is a demand for these products.</i></p>	<p style="text-align: center;"><b>New products to new markets</b> (full diversification)</p> <p><i>For the existing production with capacity, not currently exported in large quantities, these could be targeted to priority markets where Pakistan does not currently export but there is high demand for these products.</i></p>

Given that existing exports have already been shown to be 'tradeable', those existing exports to the UK that are underperforming have greatest potential for short- and medium-term increases in trade.

In order to identify underperforming exports, the theory of frictionless trade can be used, whereby a country can trade equally with all partners as in relation to import demand; that is, market share in each market should be the same. If market shares are not the same, then the export product is underperforming. Of course, this could be due to trade constraints limiting exports, but this list of products can be the basis for policy analysis, identification of constraints and negotiation (see Chapter 3).

To identify underperforming imports from Pakistan in the UK market, all products at HS6<sup>12</sup> whose market share in UK is less than Pakistan's market share in the world were calculated as follows:

$$I_i = \frac{m_{iUKP}}{M_{iUKW}} \Bigg/ \frac{X_{iPW}}{M_{iW}}$$

$m_{iUKP}$  UK imports from Pakistan of product i

$M_{iUKW}$  Total UK imports of product i (from the world)

$X_{iPW}$  Pakistan exports of product i to the world

$M_{iW}$  World Imports of product i

If  $I_i < 1$ , then Pakistan's share of UK imports is less than Pakistan's share of world imports; that is, the UK imports relatively less of that product from Pakistan than the rest of the world imports. Given that all the products are already exported to the UK, then it is possible to export; however, it is assumed that some constraints must exist.

Pakistan exports 83 products at the HS six-digit level to the UK, where its market share in the UK is less than global market share and Pakistan's global exports are more than US\$1 million. UK imports of these products total US\$97 million and Pakistan exports a total of US\$3.3 billion of these products to the world. Therefore, there is potential for increasing exports of these products to the UK to levels of Pakistan's world market share. A full breakdown of products is provided in Appendix 4 and summarised in Table 1.5.

*Therefore, the total latent potential in UK imports from Pakistan is US\$54.6 million, which could increase UK imports from Pakistan by 4.2 per cent.*

The worst-performing product from Pakistan in UK imports is frozen shrimps and prawns, whereby Pakistan's share in UK imports is 3 per cent of its market share in the world ( $I=0.03$ ), with global exports of US\$56 million and UK imports from

**Table 1.5 Selected underperforming export sectors in UK imports from Pakistan**

Product coverage	Description	Pakistan's average <sup>13</sup> global exports, US\$ million	UK average imports from Pakistan, US\$ million	Under-Performance Index range	Potential increase in exports, US\$ million
<b>030617</b>	Crustaceans; frozen, shrimps and prawns	55.89	0.05	0.03	1.48
<b>08 ex<sup>14</sup></b>	Fresh fruits and nuts	23.29	0.41	0.27–0.87	0.78
<b>0902 ex</b>	Black tea	7.51	0.13	0.27–0.28	0.35
<b>100630</b>	Cereals: Rice, semi or wholly milled	887.75	17.20	0.92	1.53
<b>13 ex; 17 ex; 19 ex; 20 ex</b>	Food ingredients and preparations (thickeners, Sugars, glucose and glucose syrup and baker wares, nut and seeds processed)	94.24	1.04	0.07–0.97	3.70
<b>300490</b>	Medicaments; consisting of mixed...	76.82	0.60	0.17	2.94
<b>390319 and 390761</b>	Styrene polymers; Poly(ethylene terephthalate)	148.4	0.55	0.85–0.97	2.31
<b>41 ex; 42 ex</b>	Leather, leather goods and clothing	541.46	26.80	0.63–0.95	3.00
<b>52 ex; 55 ex; 57 ex; 61 ex; 62 ex; 63 ex; 64 ex; 65 ex</b>	Fabrics, clothing, footwear and textiles	1,365.64	47.41	0.09–0.98	36.40

Source: Calculated with WITS data, extracted September 2021

Pakistan of only US\$52,000. Therefore, if Pakistan's share in UK imports rose to global levels, UK imports would rise by US\$1.5 million.

The individual product with most potential is hosiery and footwear (HS 611595), with global exports of US\$332 million, UK imports from Pakistan of US\$24 million and market share 75 per cent of Pakistan's global market share, giving a latent potential of an additional US\$8.0 million.

### 1.3 Potential impacts of Brexit on Pakistan's trade with the UK

*With the UK leaving the EU Customs Union as of 1 January 2021, the import regime is now in the control of the UK government and, therefore, there are*

*potentially differences between the UK and EU import regimes of relevance to Pakistan. This section will examine any changes in import regime for UK imports from Pakistan in terms of tariffs, rules of origin and regulatory environment, to identify products most vulnerable to Brexit changes.*

#### Tariff changes from Brexit

From the 80 largest UK imports from Pakistan (at HS 8) that account for 80 per cent of total UK imports from Pakistan, only four tariff rates differ from those applied under the EU GSP+. All the other 76 products are no different in terms of applied tariffs in the UK compared to the EU (all being 0%). These four products that differ account for 4.8 per cent of imports.

Table 1.6 UK imports from Pakistan with Brexit tariff change

Product	Average three-year imports to UK	Share in UK imports from Pakistan	UK GSP enhanced framework rate	EU GSP rate	Difference
<b>10062017 Long grain husked [brown] rice, length-width ratio &gt;= 3, parboiled</b>	6,539,714	0.5%			
- 1006201713 Basmati			0	0	0
- 1006201718 Other			€29.25/1000kg	€65.00/1000kg	-€36/1000kg
- 1006201791-99 Other			€29.25/1000kg	€42.50/1000kg	-€13/1000kg
<b>10062098 Long grain husked [brown] rice, length-width ratio &gt;= 3 (excl. parboiled)</b>	46,227,017	3.3%			
- 1006209813 Basmati			0	0	€0
- 1006209818 Other			€29.25/1000kg	€65./1000kg	-€36/1000kg
- 1006209891-99 Other			€29.25/1000kg	€42.5/1000kg	-€13/1000kg
<b>10063067 Wholly milled long grain rice, length-width ratio &gt;= 3, parboiled, whether or not polished or glazed</b>	3,143,975	0.2%	€141.57/1000kg	€175/1000kg	-€33/1000kg
<b>10063098 Wholly milled long grain rice, length-width ratio &gt;= 3, whether or not polished or glazed (excl. parboiled)</b>	11,096,180	0.8%	€141.57/1000kg	€175/1000kg	-€33/1000kg

Source: EU TARIC and UK Tariff databases

However, while imports from Pakistan face smaller tariffs in the UK, these UK tariffs are the same for GSP and third country imports, and with no UK production, this change in tariff under UK rules is unlikely to have any impact.

### Rules of origin changes

Examination of the rules of origin for the 80 largest UK imports from Pakistan shows that currently there are no differences between the rules of origin under the UK GSP and the EU GSP.

Similarly, the UK has adopted the regional cumulation provisions of the EU GSP, so that materials originating in Bangladesh, Bhutan, India, Nepal and Sri Lanka can be used in production in Pakistan as if they originate in Pakistan.

### Regulatory requirements for Imports to UK

In order to track potential regulatory and administrative changes resulting from Brexit, the specific regulations that apply to the largest UK

**Table 1.7 Regulations applicable to UK largest imports from Pakistan**

Major UK imports from Pakistan	Regulations
0804 Fresh or dried fruits (dates and mangoes)	<p>Control of contaminants in foodstuffs</p> <p>Control of pesticide residues in plant and animal products intended for human consumption</p> <p>Health control of genetically modified (GM) food and novel food</p> <p>Health control of foodstuffs of non-animal origin</p> <p><b>Plant health control</b></p> <p>Traceability, compliance and responsibility in food and feed</p> <p>Labelling of foodstuffs</p> <p>Voluntary – Products from organic production</p>
1006 Long grain rice	<p>Control of contaminants in foodstuffs</p> <p>Control of pesticide residues in plant and animal products intended for human consumption</p> <p>Health control of genetically modified (GM) food and novel food</p> <p>Health control of foodstuffs of non-animal origin</p> <p>Traceability, compliance and responsibility in food and feed</p> <p>Labelling of foodstuffs</p> <p>Voluntary – Products from organic production</p>
17031000 Cane molasses resulting from the extraction or refining of sugar	<p>Health control of genetically modified (GM) food and novel food</p> <p>Health control of foodstuffs of non-animal origin</p> <p>Traceability, compliance and responsibility in food and feed</p> <p>Labelling of foodstuffs</p> <p>Voluntary – Products from organic production</p>
21039090 Sauces and preparations thereof, mixed condiments and mixed seasonings	<p>Control of contaminants in foodstuffs</p> <p>Control of residues of veterinary medicines in animals and animal products for human consumption</p> <p>Health control of genetically modified (GM) food and novel food</p> <p>Health control of foodstuffs of non-animal origin</p> <p>Traceability, compliance and responsibility in food and feed</p> <p>Labelling of foodstuffs</p> <p>Voluntary – Products from organic production</p>
39206219 Plates, sheets, film, foil and strip, of non-cellular poly"ethylene terephthalate"	<p>Packaging</p> <p><b>Technical specifications for construction products</b></p> <p>Technical standards for motor vehicles</p>

*(Continued)*

Table 1.7 Regulations applicable to UK largest imports from Pakistan (Continued)

Major UK imports from Pakistan	Regulations
42029298 Insulated food or beverage bags, shopping bags, cases and similar containers, with outer surface of textile materials	Packaging Restriction on the use of certain chemical substances in textile and leather products CITES – Endangered Species Protection
42031000 Articles of apparel, of leather or composition leather	Restriction on the use of certain chemical substances in textile and leather products <b>Technical standards for personal protective equipment (if applicable)</b> CITES – Endangered Species Protection
42032910 Protective gloves of leather or composition leather, for all trades	Prohibition on imports of cat and dog furs and products containing such fur Restriction on the use of certain chemical substances in textile and leather products <b>Technical standards for personal protective equipment (if applicable)</b>
CH 52 Woven fabrics	Labelling of textiles Restriction on the use of certain chemical substances in textile and leather products Voluntary – EU Ecolabel for textile products
CH 61 and 62 Apparel	Labelling of textiles Restriction on the use of certain chemical substances in textile and leather products CITES – Endangered Species Protection Voluntary – EU Ecolabel for textile products
CH 63 textiles	Labelling of textiles Restriction on the use of certain chemical substances in textile and leather products Technical standards for pyrotechnic articles CITES – Endangered Species Protection Voluntary – EU Ecolabel for textile products
69041000 Building bricks (excl. those of siliceous fossil meals or similar siliceous earths, and refractory bricks of heading 6902)	Waste control <b>Technical specifications for construction products</b>
71131900 Articles of jewellery and parts thereof, of precious metal other than silver, whether or not plated or clad with precious metal (excl. articles > 100 years old)	General product safety Import requirements for seal products Restriction on the use of certain chemical substances in jewellery products CITES – Endangered Species Protection

(Continued)

**Table 1.7 Regulations applicable to UK largest imports from Pakistan (Continued)**

Major UK imports from Pakistan	Regulations
90189084 Instruments and appliances used in medical, surgical or veterinary sciences, n.e.s.	Marketing of products containing fluorinated greenhouse gases <b>Marketing requirements for electrical and electronic equipment</b> <b>Technical standards for in vitro diagnostic medical devices</b> <b>Technical standards for medical devices</b>
94049090 Articles of bedding and similar furnishing, fitted with springs	General product safety Labelling of textiles Restriction on the use of certain chemical substances in textile and leather products
95066200 Inflatable balls	General product safety Restriction on the use of certain chemical substances in toys <b>Technical standards for toys</b>
95069990 Articles and equipment for sport and outdoor games n.e.s.; swimming and paddling pools	General product safety Restriction on the use of certain chemical substances in toys

Source: EU Access2Markets database

imports from Pakistan need to be assessed. The applicable sanitary and phytosanitary (SPS) and technical regulations for the 80 largest UK imports from Pakistan are summarised in Table 1.7. Most important for identification of affected products are those requiring animal health control, plant control and new approach (CE marked) technical regulations, which are highlighted in bold.

## Notes

- This report sets out changes to UK import requirements post-Brexit. However, it should be noted that the regime for Northern Ireland differs to the rest of the UK, so the UK should be read in this context as applicable to England, Scotland and Wales, and excluding Northern Ireland.
- European Commission, Pakistan, available at: <https://ec.europa.eu/trade/policy/countries-and-regions/countries/pakistan/>
- Extracted on 2021/09/10 09:43:34.
- 5 UN/ILO Conventions related to Core human and labour rights and 12 UN Conventions related to the environment and governance principles as set out in Appendix 5
- As updated in 2020 to reflect the reduction in the number of GSP countries; see: EUR-Lex, Document 32020R0129, available at: <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A32020R0129&qid=1543398605579>.
- EU imports from Pakistan in 2020 were valued at €5.6 billion, comprising the loss of UK imports and a decline of imports from the remaining EU27 countries of 9.3 per cent from 2019 to 2020 (probably due to the COVID-19 pandemic).
- While figures for 2020 are available, these are distorted given the COVID pandemic and uncertainty over the Brexit interim period. They are therefore mostly excluded from the analysis to give normalised figures.
- In 2019, German imports from Pakistan overtook the UK for the first time, amounting to €1.448 billion compared with €1.443 billion.
- HS is the World Customs Organisation Harmonised System of commodity hierarchical classification with 2, 4, 6, and 8 levels of detail

- 10 The 'declaring countries' are the member states of the EU and the 'partner country' is:  
a) the country of origin for goods originating from non-member countries; or b) the country of consignment for: goods imported after outward processing, returned goods or goods of community origin. The other partner is the country of consignment, except if the above b) case is applicable.
- 11 HS is the World Customs Organisation Harmonised System of commodity  
hierarchical classification with 2, 4, 6, and 8 levels of detail
- 12 RCA is the Revealed Comparative Advantage for a product. If the Index is greater than 1, it indicates that the product produced in that country has a comparative advantage over the product produced in the partner country
- 13 Average three years, 2018–20.
- 14 'Ex' denotes the potential products are part, not all, of the HS chapter or group.





Chapter 2  
**Regulatory and  
Administrative Changes**

## 2.1 General rule changes affecting Pakistan's exports to the UK

There are numerous changes that have occurred due to Brexit that affect imports to the UK. However, these are largely for the importers themselves (such as the economic operators registration and identification (EORI) number and simplified procedures) and do not affect the exporter, unless any different information is required for accompanying documentation than previously needed for EU imports. This section highlights the general changes to the rules that will affect exporters, as it is assumed UK importers will already be aware of the changes they are responsible for.

### Licenses, certification and rules of origin

While the UK government has changed the procedures for imports to the UK, the majority of these procedures, as set out on its dedicated website,<sup>16</sup> affect the UK company that imports (or the foreign company if it is clearing in the UK). See import control system guidelines.<sup>17</sup>

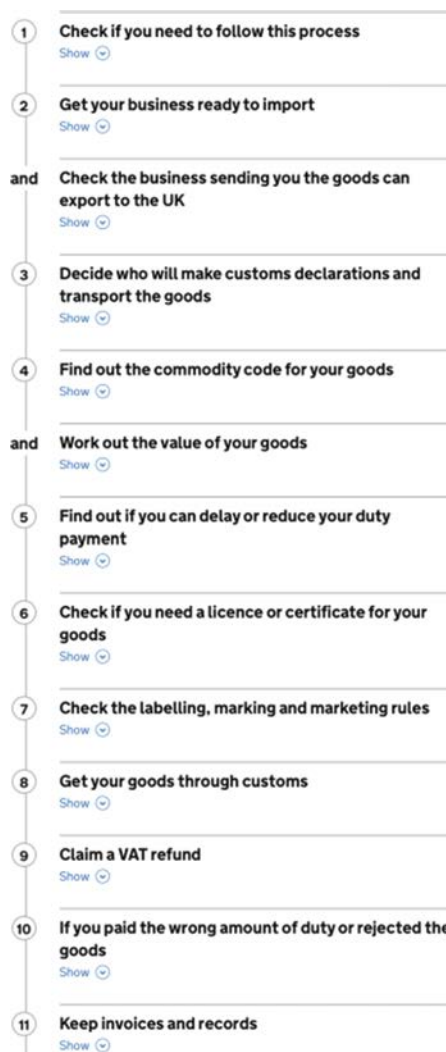
While these procedures bring significant changes to the customs clearance requirements, registration of importers and so on, these are not of relevance to 'exporters', including those from Pakistan.

In some cases, there are restrictions on export businesses and their eligibility to export to the UK, but this relates to agricultural exports (products and establishments) and will be covered in more detail in section 2.3.

In order to benefit from preferences under the UK GSP scheme, the product must originate in Pakistan. Currently, the product rules of origin and proof of origin (Form A, issued by Pakistan competent authorities) are the same for the UK as was/is for the EU. Therefore, there is no change from the perspective of the Pakistani exporter.

While it is possible that the rules of origin themselves may change and evolve over the next few years, it is unlikely that the administrative procedure and competent authorities for the GSP will change, given that Form A and the competent authorities for issuing the certificate of origin are accepted and agreed by a wide range of countries, including the EU, the European Free Trade Association (EFTA) and the US.

Figure 2.1 UK import procedures



### Marking, labelling and marketing standards for imports

While the EU rules on marking, labelling and marketing standards were largely adopted by the UK, specific changes apply in relation to the requirements affected by the non-EU member status of the UK following Brexit. These rules relate to the import of plant seeds, food and manufactured goods.

For manufactured goods, the CE mark (Conformité Européenne, reserved as a mark of conformity by law within the EU) cannot be used by the UK. As of 1 January 2021, the UK introduced its own equivalent mark, the UKCA (UK Conformity Assessed) marking used for goods being placed on the market in Great Britain (England, Wales and Scotland). It covers most goods that previously required the CE

**Figure 2.2 Conformity markings**

marking, known as 'new approach' goods. Although UKCA marking came into effect on 1 January 2021, to allow businesses time to adjust to the new requirements, the use of CE marking will be allowed until 1 January 2023 in most cases. Note, the UKCA marking is not recognised on the EU market and will still need a CE marking in the EU.

Labelling requirements for food and non-food products following Brexit follow the rules set down by EU legislation (technical regulations and food safety measures), as these rules are now adopted into UK law. However, since 2020, there have been several changes introduced by UK laws affecting food sales in the following areas:

- labelling of product origin for meat, fish or seafood products if sold to the final consumer or mass caterer (these are new requirements for the UK);
- labelling and compositional rules for some reserved descriptions for the name of foodstuffs, mostly simply adopting EU rules, with the exception of labelling of honey and blends of honey; and
- organic labelling rules (updated rules due to Brexit).

Relevant changes will be detailed in section 2.3 on imports of agricultural products, particularly those relevant to UK imports from Pakistan.

### Consignments via the UK to the EU

Previously, products re-exported via the UK to the EU were not subject to further checks, as once goods cleared the UK, then they were within the single market. However, there are some specific changes for some products. Most significant to Pakistan, in cases of imports of fruit and vegetables into the UK, with a proportion of the consignment then re-exported to the EU, the consignment needs to undergo both import and export processes. In this situation, 'breaking bulk' will require additional procedures.

In order not to pay import duty or VAT on these goods (or part shipments) in the UK, a temporary admission authorisation will be required to allow exemption from duties for up to two years before being re-exported. Authorisation for temporary admission is provided by Her Majesty's Revenue and Customs (HMRC) through the UK government gateway.<sup>18</sup>

Temporary admission is provided for:

- re-export of goods outside the UK;
- goods for inward processing (processing them beyond carrying out repairs) or customs warehousing (for example, if goods are stored prior to re-export);
- release of part to free circulation, but duty and import VAT that was suspended at import must be paid on that which enters circulation; and
- destroying the goods, but HMRC must be informed beforehand (for example, when goods are damaged en route).

If the goods required an import licence (such as for agricultural products), approval may be required to re-export them.

There are different time limits for re-exported goods that must be adhered to; otherwise duties will apply. The limits are:

- |   |                              |
|---|------------------------------|
| • Rail transport  | 12 months                    |
| • Commercial transport  | >2 years if approved by HMRC |
| • Private air transport                                       | 6 months                     |
| • Private sea and canal transport                             | 18 months                    |
| • Containers, including equipment and accessories             | 12 months                    |
| • Goods used for tests, demonstrations without financial gain | 6 months                     |
| • Temporary parts or machine, while you repair the main one   | 6 months                     |
| • Animals owned by someone living outside the UK              | between 1 and 2 years        |

## 2.2 Non-agricultural rule changes affecting Pakistan's exports to the UK

*Technical regulations for product safety exist that have been subsumed into UK law from EU legislation. Therefore, the essential requirements of performance of products covered have not changed. However, there are differences in markings, labelling and conformity assessment processes that are presented in this section, to ensure UK imports from Pakistan of these products can continue. While the essential requirements and associated standards that confer compliance in the UK are still aligned (that is, no change) with the EU legislation, in future it is possible that they will diverge (either through changes by the EU and/or the UK). This section will examine the scope of changes, in particular, the procedural differences resulting from Brexit and likely future changes in the rules themselves.*

### Product safety

The technical requirements ('essential requirements') set out by regulations aimed at product safety, environmental protection and prevention of deceptive practices apply to certain products. These also set out the conformity assessment processes and standards that can be used to demonstrate conformity. The UK requirements for new approach directives are largely the same in the UK as they are for the CE marking in the EU. Therefore, exporters of these products do not need to change product designs or performance characteristics to comply with requirements in the UK post-Brexit (see Table 2.1).

This means that since 1 January 2021, the UK route to market and UKCA marking requirements is still based on the requirements derived from current EU legislation.

Several technical regulations apply to major UK imports from Pakistan, including medical instruments and devices, construction products, and cosmetics.

From the analysis of UK imports from Pakistan in Table 1.1, HS90 includes €35 million worth of medical instruments, of which €26 million (2% of UK imports from Pakistan) are 'Instruments and appliances used in medical, surgical or veterinary sciences, n.e.s.' (code 90189084). Currently, these devices are regulated under Directives 90/385/EEC

on active implantable medical devices (EU AIMDD); 93/42/EEC on medical devices (EU MDD); and 98/79/EC on in vitro diagnostic medical devices (EU IVDD), and are given effect in UK law through the Medical Devices Regulations 2002 (SI 2002 No 618, as amended) (UK MDR 2002). These regulations (in the form in which they existed on 1 January 2021) will continue to have effect in the UK after the transition period.

However, exporters from Pakistan should be aware of significant changes<sup>19</sup> because of Brexit, such that from 1 January 2021, *all medical devices need to be registered with the UK Medicines and Healthcare Products Regulatory Agency (MHRA)*. This was not a requirement pre-Brexit.

There is a transition period for registering:

- Class IIIs and Class IIb implantables, and all active implantable medical devices and IVD [in vitro diagnostic device] List A products, must be registered from 1 May 2021;
- other Class IIb and all Class IIa devices and IVD List B products and Self-Test IVDs must be registered from 1 September 2021; and
- Class I devices, custom-made devices and general IVDs (that do not currently need to be registered) must be registered from 1 January 2022.

Another important change to the medical devices and instruments regulations is that now *manufacturers based outside the UK need to appoint a single UK Responsible Person*, who will take responsibility for the product in the UK. An importer can take on this role and legal responsibility, but it is likely to incur a cost for representation.

Importers and distributors in EU markets and Northern Ireland are not required to appoint a national Responsible Person.

It is the UK Responsible Person that must then register relevant devices with the MHRA, in line with the above grace periods depending on the device class.

The responsibilities of the UK Responsible Person are set out in the UK MDR 2002 (as amended). In summary, in addition to the above registration requirements, the UK Responsible Person must:

- ensure that the declaration of conformity and technical documentation have been drawn up and, where applicable, that an appropriate

Table 2.1 EU new approach directives and UK equivalent

EU legislation	UK legislation
<b>Toy Safety – Directive 2009/48/EC</b>	Toys (Safety) Regulations 2011
<b>Recreational craft and personal watercraft – Directive 2013/53/EU</b>	Recreational Craft Regulations 2017
<b>Simple Pressure Vessels – Directive 2014/29/EU</b>	Simple Pressure Vessels (Safety) Regulations 2016
<b>Electromagnetic Compatibility – Directive 2014/30/EU</b>	Electromagnetic Compatibility Regulations 2016
<b>Non-automatic Weighing Instruments – Directive 2014/31/EU</b>	Non-automatic Weighing Instruments Regulations 2016
<b>Measuring Instruments – Directive 2014/32/EU</b>	Measuring Instruments Regulations 2016
<b>Lifts – Directive 2014/33/EU</b>	Lifts Regulations 2016
<b>ATEX – Directive 2014/34/EU</b>	Equipment and Protective Systems Intended for use in Potentially Explosive Atmospheres Regulations 2016
<b>Radio equipment – Directive 2014/53/EU</b>	Radio Equipment Regulations 2017
<b>Pressure equipment – Directive 2014/68/EU</b>	Pressure Equipment (Safety) Regulations 2016
<b>Personal protective equipment – Regulation (EU) 2016/425</b>	Regulation 2016/425 on personal protective equipment, as brought into UK law and amended
<b>Gas appliances – Regulation (EU) 2016/426</b>	Regulation 2016/426 on gas appliances, as brought into UK law and amended
<b>Machinery – Directive 2006/42/EC</b>	Supply of Machinery (Safety) Regulations 2008
<b>Outdoor Noise – Directive 2000/14/EC</b>	Noise Emission in the Environment by Equipment for use Outdoors Regulations 2001
<b>Hot-water boilers and Ecodesign – Directives 92/42/EEC and 2009/125/EC</b>	Boiler (Efficiency) Regulations 1993
<b>Pyrotechnic articles – Directive 2013/29/EU</b>	Pyrotechnic Articles (Safety) Regulations 2015
<b>Cableway installations – Regulation (EU) 2016/424</b>	Regulation (EU) 2016/424 on cableway installation (as retained in UK law and amended)
<b>Marine equipment – Directive 2014/90/EU</b>	Merchant Shipping (Marine Equipment) Regulations 2016
<b>Explosives for civil uses – Directive 2014/28/EU</b>	Explosives Regulations 2014
<b>Construction products – Regulation (EU) 305/2011</b>	Construction Products Regulations (Regulation (EU) 305/2011, as brought into UK law and amended)
<b>Boiler Efficiency – Directive 92/42/EC</b>	Boiler (Efficiency) Regulations 1993

Source: UK Government (<https://www.gov.uk/guidance/ce-marking>)

- conformity assessment procedure has been carried out by the manufacturer;
- keep available a copy of the technical documentation, a copy of the declaration of conformity and, if applicable, a copy of the relevant certificate, including any amendments and supplements for inspection by the MHRA;
- in response to a request from the MHRA, provide the MHRA with all the information and documentation necessary to demonstrate the conformity of a device;
- where they have samples of the devices or access to the device, comply with any request from the MHRA to provide such samples or access to the device;

- where they have neither samples of the device nor access to the device, communicate to the manufacturer any request from the MHRA to provide such samples or access, and communicate to the MHRA whether the manufacturer intends to comply with that request;
- co-operate with the MHRA on any preventive or corrective action taken to eliminate or, if that is not possible, mitigate the risks posed by devices; and
- immediately inform the manufacturer about complaints and reports from healthcare professionals, patients and users about suspected incidents related to a device for which they have been appointed.
- Conformity assessment of product (type approval) and/or manufacturing process (quality assurance) by notified body of designation for higher-risk products and for medium-risk products that do not use approved standards. Only accredited conformity assessment bodies (CABs) can be used for this procedure.

For products exported to the UK by Pakistan based on self-declaration, there are no changes post-Brexit, as the manufacturer is responsible for its own assessment against the technical regulation requirements and/or standards (all EU harmonised standards are adopted by the British Standards Institution [BSI]). However, manufacturers will need to monitor changes to these in future, by referring to UK designated standards, available at: <https://www.gov.uk/guidance/designated-standards>.

### How to address conformity assessment of non-agricultural exports for priority exports

Conformity assessment is the formal approval of a product to ensure/prove it complies with the essential requirements of the relevant technical regulations. While the content of these technical regulations has not changed since Brexit, the conformity assessment procedures have.

In general, there are three types of conformity assessment procedure required to prove compliance with the technical requirements. All these require the manufacturer to prepare documentation to prove compliance, a declaration of conformity and any markings to signal compliance. These requirements form part of all new approach technical regulations of the EU, and the UK. In addition, depending upon the risk and use characteristics of the product, these regulations set out the broad types of conformity – as follows:

- Self-declaration, whereby the company undertakes its own risk assessment (for low-risk products) and proof of compliance is provided in the technical documentation.
- Self-declaration for medium-risk products, based on use of harmonised (approved) standards that convey compliance. These standards can include testing requirements and procedures for these products that can be tested by the company and/or accredited testing bodies.

However, for products that require mandatory conformity assessment, these will *now need to be approved by a UK-approved body<sup>20</sup> only*. UK-based CABs have automatically acquired status as UK-approved bodies for the purpose of certifying goods to be placed on the UK market, for the same scope of products which were notified to the EU as of 31 December 2020. Therefore, any product that was previously approved by an EU-based CAB, should be reassessed by a UK-based one and certificates issued prior to export to the UK. A list of UK approved bodies is available at: <https://www.gov.uk/uk-market-conformity-assessment-bodies>.

Transitional arrangements mean that for a finite period, in most cases for one year until 1 January 2022, assessment certificates issued by an EU CAB can continue to be used until 1 January 2022. From then, any mandatory third-party conformity assessment will have to be undertaken by either a UK-based CAB or a body located outside of the UK but recognised under a mutual recognition agreement (MRA).

For medical devices, prior certificates issued by EU-recognised notified bodies will continue to be valid for the UK market until 30 June 2023, but all new products must be approved by UK bodies.

### Evolving technical regulations in the UK

As indicated above, the current essential requirements for product safety in the UK are currently aligned with (the same as) those of the EU and therefore, no changes in the design and



performance characteristics are needed. However, the UK government, following Brexit, is now actively reviewing all EU legislation and making changes. For example, the UK press<sup>21</sup> recently reported that the UK government is considering changes to revert back to imperial measurements for goods sold in the UK. This was part of a wider consultation the government undertook on 'UK Product Safety Review – Call for Evidence' in March 2021.<sup>22</sup> It is now considering the responses.

The scope of the consultation included:

- product design, manufacture and placing on the market;
- new models of supply;
- new products and product lifecycles; and
- enforcement considerations.

This suggests that the UK is considering widespread changes that would require changes in product requirements that would affect Pakistan's exports.

## 2.3 Agricultural rule changes affecting Pakistan's exports to the UK

*Agricultural and agri-processed products entering the UK are subject to sanitary and phytosanitary measures to protect humans, plant and animal health, and the environment from disease and contamination. The UK has simply adopted EU legislation and therefore, the requirements are largely the same. However, unlike other legislative areas, there are more differences in the risk of certain diseases that have already changed importing requirements. This section will examine the scope of these changes, in particular, the procedural differences resulting from Brexit on major Pakistani exports and likely future changes in the rules themselves.*

### Products of animal origin

Many of the changes relating to the import of products of animal origin, such as licenses, pre-arrival notification and registration, are the responsibility of the importer, rather than the exporter. In addition, the sanitary measures that apply regarding health of products (including salmonella), contaminants, residuals of veterinary

medicine, residuals of pesticides and so on, are the same now as under the EU rules (given that the UK has adopted these).

However, the control of imports of live animals, animal by-products and products of animal origin was previously undertaken by the EU Food and Veterinary Office (FVO) through an authorisation process. That is, imports are only authorised from authorised countries and authorised establishments for specific groups of products. Following Brexit, the UK Animal and Plant Health Agency (APHA) becomes responsible for authorising countries that can export animals, animal by-products and products of animal origin to the UK. Those countries then provide lists of establishments in their countries it approves for export to the UK. List of establishments in non-EU countries approved to export animal products to UK are available at: <https://data.gov.uk/dataset/4698a65d-1a3b-42d1-981e-df869e04185b/export-of-animals-and-animal-products-to-the-uk> (updated 14 September 2021). As a temporary measure, UK authorities will accept imports of EU-approved establishments that were notified to the EU on or before the 30 September 2020. All others must be notified to the APHA.

As in the EU, live animals, products of animal origin and animal by-products, even when authorised, must enter the UK through designated border control posts (BCPs) and be notified to UK by the importer in advance. The UK now publishes its own BCPs, instead of through the EU (but these are likely to be the same as when it was in the EU).<sup>23</sup>

If products transit from Pakistan to the UK via the EU, the rules in terms of entry to the UK remain the same regarding BCPs and authorisation (previously, once cleared in the EU, no BCP would be necessary). However, now products of animal origin from Pakistan transiting<sup>24</sup> the UK to the EU must:

- be pre-notified on import of products, animals, food and feed system (IPAFFS) (which is equivalent to EU trade control and expert system (TRACES) system) at least one working day before the consignment is due to arrive;
- have a UK health certificate; and
- must enter and exit UK at an established point of entry, with an authorised BCP for



documentary and identity checks. Physical checks are only carried out in cases of suspected non-compliance.

The products would then have to duplicate these processes for entry to the EU (for example, they must have an EU health certificate, TRACES registration and EU BCP entry). However, currently there are few (no) products of animal origin transiting the UK to the EU from Pakistan.

### Products of non-animal origin

Many of the changes relating to the import of products of non-animal origin, such as licenses, pre-arrival notification and registration, are the responsibility of the importer, rather than the exporter. In addition, the phytosanitary measures that apply regarding the health of plants, contaminants, residuals of pesticides and so forth, are the same now as under the EU rules (given that the UK has adopted these). Therefore, for processed food products derived from plants, there is no change regarding the requirements or the administration of exports from Pakistan.

Plant health for living plants, fresh and lightly processed fruits and vegetables, and cut flowers have specific rules (again, largely based on EU requirements), but with likely short-term amendments and changes based. These are likely to change for products not produced in the UK, (which are produced in EU) as the risk of plant disease to UK (rather than EU) will now be removed allowing for fewer checks and removal of bans now that the UK is no longer part of the EU. The five types of control in the UK (based on risk assessment) are:

- 'Prohibited' – Can only be brought into the UK for scientific research if a license is obtained.
- 'Prohibited (pending risk assessment)' – Can only be brought into the UK if risk assessed by the Department for Environment, Food and Rural Affairs (DEFRA).
- 'Regulated and notifiable' – Can only be brought into the UK if accompanied by a phytosanitary certificate with advanced notification.
- 'Regulated' – Can only be brought into the UK if accompanied by a phytosanitary certificate.
- 'Unregulated' – Can be brought into Great Britain without a phytosanitary certificate or advanced notification.

A full list of plants, fruits and vegetables, and cut flowers, and their respective SPS control at the UK border by species is provided by UK import guidance.<sup>25</sup> Requirements for Fruits are of most relevance to Pakistan, as listed in Table 2.2.

Imports of regulated goods that must be pre-notified to the UK's Plant Health and Seeds Inspectorate (PHSI) must use the UK IT system PEACH: 'Importers and their agents must use the PEACH system to pre-notify any import consignments', which means this is a task for the importer rather than the exporter. All plants must arrive at a designated border control point (BCP). A list of BCPs is available at: <https://www.gov.uk/government/publications/plant-imports-authorized-points-of-entry-to-the-uk>

### Specific controls

In addition to product controls, the UK (as is the case with the EU) has specific entry requirements for specific products from specific countries that pose additional risk; such cases usually require pre-notification and use of a designated border to undertake additional testing and checks at the border. To date, the UK has simply adopted the existing measures of the EU, but in future will make its own assessment.<sup>26</sup>

For Pakistan, there are additional controls for:

- Spice mixes (0910 91 10, 0910 91 90) – Aflatoxins; and
- Peppers of the Capsicum species (other than sweet) (ex 0709 60 99 20, ex 0710 80 59 20) – Pesticide residues.

### Marketing standards

There are quality and labelling rules for growing, packing, distributing, importing and selling fresh fruit and vegetables. There are specific marketing standards for ten types of fresh produce and general marketing standards (GMS) for most other fresh fruit, vegetables, nuts and herbs. These are adopted from current EU requirements, so no changes are required. The ten types of fresh produce requiring specific marketing standards are as follows:

1. apples
2. table grapes
3. kiwi fruit

Table 2.2 UK requirements for Fruits

Botanical name	Common name	Origin	Requirement
<b>Carica papaya</b>	Papaya	All third countries	Regulated and notifiable
<b>Cydonia</b>	Quince	All third countries	Regulated and notifiable
<b>Fragaria</b>	Strawberry	All third countries	Regulated and notifiable
<b>Malus</b>	Apple	All third countries	Regulated and notifiable
<b>Momordica (a)</b>	Bitter Melon	All third countries	Regulated and notifiable
<b>Persea americana</b>	Avocado	All third countries	Regulated and notifiable
<b>Prunus</b>	Includes Cherry, Plum, Peach, Apricot	All third countries	Regulated and notifiable
<b>Pyrus</b>	Pear	All third countries	Regulated and notifiable
<b>Ribes</b>	Gooseberry, Blackcurrant, Redcurrant	All third countries	Regulated and notifiable
<b>Rubus</b>	Raspberry, Blackberry	All third countries	Regulated and notifiable
<b>All Solanaceous fruit</b>	Tomato, Peppers, Aubergine (Eggplant)	All third countries	Regulated and notifiable
<b>Syzygium</b>	Jambolan and Rose Apple	All third countries	Regulated and notifiable
<b>Vaccinium</b>	Cranberry, Blueberry	All third countries	Regulated and notifiable
<b>Vitis</b>	Grapes	All third countries	Regulated and notifiable
<b>Actinidia, Ananas comosus, Citrus and their hybrids including their leaves, Cocos nucifera, Diospyros, Durio zibethinus, Fortunella and their hybrids, Gossypium (bolls), Mangifera, Musa, Passiflora, Phoenix dactylifera, Poncirus, Microcitrus, Naringi, Swing-leaf and their hybrids, and Psidium</b>	Miscellaneous	All third countries	Unregulated
<b>All other fruit</b>		All third countries	Regulated

Source: UK Government 'Guidance: transiting animals and animal products through Great Britain'

4. citrus fruit (including oranges, lemons and fruit that is easy to peel)
5. peaches and nectarines
6. pears
7. strawberries
8. lettuces (including curly green and broad leaves that are eaten uncooked in salads)
9. sweet peppers
10. tomatoes

However, one procedural difference is that those products that are subject to specific market standards must have a certificate of conformity provided by the Horticultural Marketing Inspectorate (HMI) – indicating whether a consignment has met the quality and labelling requirements, as set out in the Great Britain Marketing Standards. All consignments must be accompanied by a certificate of conformity before they can be customs cleared and the PEACH system may be used by traders – or their agents – to apply for a certificate of conformity. Although, use of PEACH<sup>27</sup> is not mandatory for this purpose, paper applications will normally be subject to a physical inspection.

## Notes

- 16 UK.GOV (2021), 'Step by Step Guide to Imports', available at: <https://www.gov.uk/import-goods-into-uk>
- 17 UK.GOV (2021), 'Guidance: Import Controls', available at: <https://www.gov.uk/government/publications/import-control-system-guidance-for-the-uk>
- 18 UK.GOV (2021), 'Guidance: Apply to import goods temporarily to the UK', available at: <https://www.gov.uk/guidance/apply-to-import-goods-temporarily-to-the-uk-or-eu#how-to-apply>
- 19 UK.GOV (2021), 'Guidance: Regulating Medical Devices', available at: <https://www.gov.uk/guidance/regulating-medical-devices-in-the-uk>
- 20 UK.GOV (2021), 'Guidance: Conformity Assessment', available at: <https://www.gov.uk/guidance/uk-conformity-assessment>
- 21 BBC News, 'Brexit: Imperial units only part of laws revamp, says No 10, available at: <https://www.bbc.com/news/uk-politics-58597693>
- 22 UK.GOV (2021), 'UK Product Safety Review: call for evidence', available at: [https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/987549/uk-product-safety-review-call-for-evidence2.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/987549/uk-product-safety-review-call-for-evidence2.pdf)
- 23 UK.GOV (2021), 'Guidance: UK border control posts: animal and animal product imports', available at: <https://www.gov.uk/government/publications/uk-border-control-posts-animal-and-animal-product-imports>
- 24 UK.GOV (2021), 'Guidance: transiting animals and animal products through Great Britain', available at: <https://www.gov.uk/guidance/transiting-animals-and-animal-products-through-great-britain>
- 25 UK.GOV (2021), 'Guidance: Import requirements for plants, plant produce and products', available at: <https://www.gov.uk/government/publications/plant-species-by-import-category/import-requirements-for-plants-plant-produce-and-products>
- 26 UK.GOV (2021), 'Guidance: Foodstuffs with GB import restrictions', available at: <https://www.food.gov.uk/business-guidance/foodstuffs-with-gb-import-restrictions#pakistan-pk>
- 27 UK.GOV (2021), 'Guidance Using the PEACH system to import plants and fresh produce', available at: <https://www.gov.uk/guidance/using-the-peach-system-to-import-plants-and-fresh-produce>

Chapter 3

**Ensuring Pakistan's Future  
Exports in the UK Are  
Secure and Can Develop**

### 3.1 Options available to address bottlenecks and policy approaches

Based on the analysis of the impact of Brexit on Pakistan's exports, this section will provide practical recommendations to ensure that Pakistan's exports are not adversely affected, now or in the future, by Brexit. It will focus only on actual and prospective products of relevance to Pakistan.

#### Summary of the changes that will affect Pakistan's trade with the UK

The UK has largely adopted the legislation that was in force in the EU (and the UK) prior to Brexit and therefore, on whole, the trade regime faced by Pakistan in UK imports will be largely unaffected in the short term under the new UK import regime. Sections 1 and 2 of this report have examined Pakistan's current trade with UK and the UK trading regime and procedures. Based on this analysis there are a few changes that will affect the largest UK imports from Pakistan:

##### (1) Tariffs

UK imports from Pakistan amount to €1.4 billion, with all products enjoying preferential access, mostly zero duty. Under the UK GSP Enhanced Framework, UK major imports from Pakistan face the same tariffs as in the UK, with the exception of some rice products, where the UK tariff is lower than those of the EU (except basmati, where the tariff in the UK and EU is zero).

- 10062017 Long grain husked [brown] rice, length-width ratio  $\geq 3$ , parboiled
  - 1006201713 Basmati (0 in both the UK and EU)
  - 1006201718 Other (€29.25/1000kg in the UK compared with €65.00/1000kg in the EU)
  - 1006201791-99 Other (€29.25/1000kg in the UK compared with €42.50/1000kg in the EU)
- 10062098 Long grain husked [brown] rice, length-width ratio  $\geq 3$  (excl. parboiled)
  - 1006209813 Basmati (0 in both the UK and EU)

- 1006209818 Other (€29.25/1000kg in the UK compared with €65.00/1000kg in the EU)
- 1006209891-99 Other (€29.25/1000kg in the UK compared with €42.50/1000kg in the EU)
- 10063067 Wholly milled long grain rice, length-width ratio  $\geq 3$ , parboiled, whether or not polished or glazed (€141.57/1000kg in the UK compared with €175/1000kg in the EU)
- 10063098 Wholly milled long grain rice, length-width ratio  $\geq 3$ , whether or not polished or glazed (excl. parboiled) (€141.57/1000kg in the UK compared with €175/1000kg in the EU)

##### (2) Rules of origin

There are no differences in the rules of origin or cumulation for UK imports from Pakistan.

##### (3) Transshipments

Re-exports of products from Pakistan to the EU via the UK amount to €0.6 million worth of fabrics, textiles and apparel (CH 58, 61 and 63). Re-exports without duty in the UK are possible with prior notification (authorisation) to HMRC and are allowed to remain in the UK for up to 12 months. Apart from this notification by the importer, there are no other requirements. Processing of products in the UK sourced from Pakistan and then exported to the EU total €58 million worth of leather articles, textiles and apparel (CH 42, 61, 62 and 63). UK importers and processors will have to make additional declarations post-Brexit and although charges for tariffs will be the same, these will shift from UK processors to EU importers. However, from a Pakistan exporter perspective, no changes will occur for the country's major exports to the UK for outward processing.

##### (4) Technical regulations

The technical regulations effective in the UK since 1 January 2021 are the same as those of the EU, so for Pakistan's exports, there will be no change in the performance requirements. However, there are conformity

and marking changes post-Brexit (using UK bodies to prove conformity and replacing CE markings with UKCA) that come into effect following different transition periods. Of the UK major imports from Pakistan, €44.5 million worth of imports will be affected by changes in conformity and marking rules, as follows:

- Surgical instruments and medical devices (€26.5 million) will have to have a Responsible Person registered in the UK and the product must be registered with the UK MHRA by 1 January 2022; approval (if required) must only be by a UK-accredited conformity assessment body, but if prior approved by EU notified bodies, then these can be used until 30 June 2023. CE marking can be used until latest 1 January 2023, when the UKCA label must be used.
- Protective leather gloves (€15.1 million) will have to be UKCA marked before 1 January 2023 (CE can be accepted until then), but any mandatory conformity assessment undertaken previously by an EU notified body must be reassessed by a UK CAB before 1 January 2022 (note, all UK-based EU notified bodies were automatically designated UK CABs).
- Construction materials/building bricks (€2.9 million) will be subject to UKCA marking, although CE marking will be allowed until 1 January 2023. Note, while BSI and EN numbers are currently the same, all technical documentation proving compliance should refer to the BSI standard as proof of compliance.

#### **(5) Sanitary and phytosanitary regulations**

Similar to the technical regulations, the UK adopted the majority of the EU SPS requirements into UK legislation, so there are no changes in requirements for product health, contaminants, pesticide residuals and medicine residuals. There are some minor changes in pests that the UK checks for given risks to UK crops (that differ from the wider EU). There are also several changes in the procedures and clearance, but these are mainly aimed at importers. Regarding UK major agricultural imports from Pakistan, fruits, rice and molasses, there are no changes,

except for mangos and dates. The UK has designated *Mangifera* (mangos) and *Phoenix dactylifera* (dates) as unregulated, meaning no prior notification nor phytosanitary certificate is needed; however, the products are still subject to random checks for compliance with phytosanitary requirements.

#### **Options, policies and strategies to address bottlenecks**

Brexit poses few bottlenecks for exporters from Pakistan in its major export products to the UK (which account for 80% of UK imports from Pakistan), compared with those requirements under the EU import regime. There are some minor changes to procedures (for CE marked products) that will have to be addressed, but the real risks occur from maintaining market access levels under the UK GSP and future deviations in the UK from current EU SPS and technical regulations.

There are two strategies to address these risks:

- (1) provision of information to Pakistan export producers affected by procedural changes and monitoring of future changes in regulations (refer next subsection); and
- (2) ensuring maintenance of current GSP access and/or entering into a comprehensive agreement with the UK.

#### **Recommendations on informational issues**

The key bottlenecks in major export sectors from Pakistan to the UK (apart from tariffs) are current changes in procedures and future changes in both the content of regulations and the procedures for compliance (as summarised above). In order to deliver the information and monitor for future changes, government and non-governmental institutions in Pakistan need to engage in awareness raising around existing changes due to Brexit and monitoring of future changes. The types of organisations that could provide such advice and services include:

- government ministries (Ministry of Commerce, Ministry of National Food Security, Ministry of Livestock and Fisheries);
- government agencies (including the Trade Development Authority of Pakistan, Food Safety Authority, and the Department of Plant Protection);

- business support organisations (including the Pakistan Federation of Chambers of Commerce); and
- sector trade associations (for priority sectors), including: the Pakistan Textile Exporters Association, the Rice Export Association of Pakistan, the Pakistan Tanners Association, the All Pakistan Horticultural Export Association etc. and any clusters.

Any of the above could deliver information and monitoring, but it is more likely to be a combination of the above. The government could act as a convener and establish a co-ordination committee for the following activities:

#### **Awareness of changes to current exports (especially UKCA marking and conformity assessment)**

- **Development of promotional materials:** Prior to promotional campaigns, it is important to develop a toolkit of materials common to all delivery channels in order that messages are accurate and consistent. Such materials would include brochures, flyers, posters, websites and outline seminar presentations. These should be made available openly and freely to all institutions delivering information on Brexit changes (see Appendix 7 for outline information to be provided to businesses).
- **Dialogue events:** A series of dialogue events, such as seminars, could be undertaken to inform businesses in specific targeted (affected) sectors. In addition to specific events, a plan for integration of awareness raising within other business events should be developed, so awareness is integrated into the wider agenda in business conferences, seminars and exhibitions.
- **Direct advertising:** Specific sectors could be targeted directly by sending mail, email, SMS and web links to provide SMEs with key messages, changes and actions they need to undertake.

- **Media advertising:** General and targeted advertising campaigns could be developed, conveying short messages through TV, radio, newspaper, business magazines, posters and billboards.
- **Helpdesk and webpage:** A web portal and staffed helpdesk could be established, with qualified persons to answer general queries and point people towards any necessary further assistance. In order to do this, the helpdesk should develop a database of BDS providers, support projects and other key national contacts.

#### **Monitoring future changes**

- **Establishment of a research and monitoring unit:** This could be set up to monitor changes in UK legislation that affect key sectors and to publish this information (through the above type activities and a newsletter). The unit could take a sector or broader approach.
- **Utilising knowledge from UK sector trade associations:** UK sector trade associations have already established training, guides on best practice, advisory notes on technologies, processes and problem-solving regarding compliance with EU and changing UK rules. Therefore, establishing memoranda of understanding (MoUs) with priority trade associations in the UK could result in gaining access to a bank of knowledge and assistance, both on current procedures and future changes.
- Request the creation of a government-to-government annual economic dialogue between Pakistan and the UK, to formally raise, discuss and resolve bilateral trade issues. This could be followed with business-to-business days to promote trade and investment between the UK and Pakistan and to cement enhanced relationships.

# Chapter 4

## Conclusions



## 4.1 Findings

*This section summarises the key material findings for the overall impact of Brexit on UK imports from Pakistan.*

The key findings from the analysis are:

- UK imports from Pakistan amount to an average (2018–20) of €1.4 billion, of which textiles and apparel (CH 61, 62, 63) account for 72 per cent of imports, rice (CH 10) for 5 per cent, cotton (CH 52) for 3 per cent, and articles of leather (CH 42) for 2.5 per cent.
- From the largest 80 UK imports from Pakistan at HS eight-digit level (representing more than 80% of imports), 75 per cent by value enter at zero duty under the UK GSP Enhanced Framework. The remaining four product lines (5% by value) enter at reduced preferential rates that are lower than UK General GSP rates and €13–36/tonne lower than EU GSP+ rates.
- There are changes to products that are currently CE marked (mostly protective gloves, medical instruments and building bricks in the UK largest 80 imports from Pakistan), whereby: i) CE marking can only be used until 1 January 2023 and then the UKCA mark must be introduced; and ii) if mandatory conformity inspection is required, then this must have been undertaken by a UK-notified body; otherwise, a product previously assessed by an EU body must be reassessed by 1 January 2022 (except for medical devices and instruments).
- For medical devices and instruments, where an EU-notified body has certified the product, these certificates can be used until June 2023 – when a UK body must reassess them. Meanwhile, all medical devices and instruments sold in the UK must have a sole Responsible Person based in the UK and the product must be registered with the UK MHRA.
- Current market entry preferences under the UK GSP Enhanced Framework are at risk, as Pakistan probably no longer qualifies (all those countries under EU GSP+ as of 31 December 2020 were automatically accepted into the UK GSP Enhanced Framework). This is because average UK GSP imports from Pakistan are 11.5 per cent of total UK GSP imports, which is higher than the 9.0 per cent maximum qualification for enhanced GSP.
- Pakistan is at risk from suspension from the Enhanced Framework, but there should be an additional transition period once UK provides Pakistan with notice of suspension.

# Appendices

## Appendix 1 Trends in EU27 and imports from Pakistan

### UK imports from Pakistan

PRODUCT/PERIOD	Jan.–Dec. 2017	Jan.–Dec. 2018	Jan.–Dec. 2019
63 OTHER MADE-UP TEXTILE ARTICLES; SETS; WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS	440,351,579.00	390,689,128.00	432,568,174.00
61 ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, KNITTED OR CROCHETED	347,083,805.00	371,719,048.00	374,025,689.00
62 ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, NOT KNITTED OR CROCHETED	213,674,683.00	200,726,208.00	213,586,342.00
10 CEREALS	34,968,997.00	83,660,991.00	84,954,015.00
52 COTTON	44,901,107.00	41,733,400.00	36,829,225.00
42 ARTICLES OF LEATHER; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILKWORM GUT)	35,073,236.00	36,542,385.00	33,596,741.00
90 OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; PARTS AND ACCESSORIES THEREOF	30,233,767.00	30,426,293.00	34,281,619.00
95 TOYS, GAMES AND SPORTS REQUISITES; PARTS AND ACCESSORIES THEREOF	28,067,559.00	29,206,537.00	32,585,779.00
55 MAN-MADE STAPLE FIBRES	28,918,496.00	24,026,495.00	21,934,391.00
08 EDIBLE FRUIT AND NUTS; PEEL OF CITRUS FRUIT OR MELONS	18,223,433.00	23,005,728.00	24,837,163.00
94 FURNITURE; BEDDING, MATTRESSES, MATTRESS SUPPORTS, CUSHIONS AND SIMILAR STUFFED FURNISHINGS; LAMPS AND LIGHTING FITTINGS, NOT ELSEWHERE SPECIFIED OR INCLUDED; ILLUMINATED SIGNS, ILLUMINATED NAMEPLATES AND THE LIKE; PREFABRICATED BUILDINGS	21,255,840.00	22,902,399.00	21,191,421.00

## EU27 imports from Pakistan

PRODUCT/PERIOD	Jan.–Dec. 2016	Jan.–Dec. 2017	Jan.–Dec. 2018	Jan.–Dec. 2019
62 ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, NOT KNITTED OR CROCHETED	1,165,316,274	1,270,770,385.00	1,256,251,552.00	1,404,379,904.00
63 OTHER MADE-UP TEXTILE ARTICLES; SETS; WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS	1,121,781,210	1,241,424,617.00	1,287,388,134.00	1,345,028,578.00
61 ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, KNITTED OR CROCHETED	770,855,805	869,178,393.00	902,670,183.00	1,030,582,784.00
52 COTTON	562,907,480	604,321,052.00	589,793,498.00	564,712,970.00
42 ARTICLES OF LEATHER; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILKWORM GUT)	314,097,851	299,297,569.00	289,151,826.00	295,023,078.00
10 CEREALS	102,635,506	105,575,976.00	209,685,764.00	275,062,801.00
55 MAN-MADE STAPLE FIBRES	133,442,607	128,389,567.00	137,403,358.00	133,472,641.00
95 TOYS, GAMES AND SPORTS REQUISITES; PARTS AND ACCESSORIES THEREOF	105,945,496	101,637,964.00	98,367,368.00	102,307,313.00
90 OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; PARTS AND ACCESSORIES THEREOF	79,878,491	79,843,937.00	86,808,253.00	95,437,101.00
22 BEVERAGES, SPIRITS AND VINEGAR	51,313,463	65,399,945.00	66,879,346.00	118,516,171.00
41 RAW HIDES AND SKINS (OTHER THAN FURSKINS) AND LEATHER	93,469,973	94,615,241.00	78,814,382.00	63,405,555.00
64 FOOTWEAR, GAITERS AND THE LIKE; PARTS OF SUCH ARTICLES	60,790,457	61,312,855.00	74,183,295.00	75,867,825.00

## Appendix 2 UK top imports from Pakistan

PRODUCT/PERIOD	Average imports (2017–2019) €	Share in total imports (%)	Cumulative share (%)
<b>Total</b>	<b>1,387,938,069</b>		
63023100 Bedlinen of cotton (excl. printed, knitted or crocheted)	91,447,739.00	6.59%	6.59%
63022290 Printed bedlinen of man-made fibres (excl. nonwovens and knitted or crocheted)	78,017,121.33	5.62%	12.21%
63023290 Bedlinen of man-made fibres (excl. nonwovens, printed, knitted or crocheted)	65,787,720.67	4.74%	16.95%
62034231 Men's or boys' trousers and breeches of cotton denim (excl. knitted or crocheted, industrial and occupational, bib and brace overalls and underpants)	60,252,061.00	4.34%	21.29%
61102091 Men's or boys' jerseys, pullovers, cardigans, waistcoats and similar articles, of cotton, knitted or crocheted (excl. lightweight fine knit roll, polo or turtle-neck jumpers and pullovers and wadded waistcoats)	57,297,195.33	4.13%	25.42%
63026000 Toilet linen and kitchen linen, of terry towelling or similar terry fabrics of cotton (excl. floorcloths, polishing cloths, dishcloths and dusters)	54,806,075.33	3.95%	29.37%
63022100 Printed bedlinen of cotton (excl. knitted or crocheted)	47,888,395.00	3.45%	32.82%
10062098 Long grain husked [brown] rice, length-width ratio >= 3 (excl. parboiled)	46,227,016.67	3.33%	36.15%
62046231 Women's or girls' cotton denim trousers and breeches (excl. industrial and occupational, bib and brace overalls and panties)	36,589,856.00	2.64%	38.79%
61091000 T-shirts, singlets and other vests of cotton, knitted or crocheted	30,203,919.33	2.18%	40.96%
90189084 Instruments and appliances used in medical, surgical or veterinary sciences, n.e.s.	26,547,652.33	1.91%	42.87%
61051000 Men's or boys' shirts of cotton, knitted or crocheted (excl. nightshirts, T-shirts, singlets and other vests)	22,799,378.00	1.64%	44.52%
61034200 Men's or boys' trousers, bib and brace overalls, breeches and shorts of cotton, knitted or crocheted (excl. swimwear and underpants)	22,236,402.00	1.60%	46.12%
94049090 Articles of bedding and similar furnishing, fitted with springs or stuffed or internally filled with any material or of cellular rubber or plastics (excl. filled with feather or down, mattress supports, mattresses, sleeping bags, pneumatic or water mattresses and pillows, blankets and covers)	18,858,462.00	1.36%	47.48%
61103091 Men's or boys' jerseys, pullovers, cardigans, waistcoats and similar articles, of man-made fibres, knitted or crocheted (excl. lightweight fine knit roll, polo or turtle-neck jumpers and pullovers and wadded waistcoats)	17,540,276.33	1.26%	48.74%

PRODUCT/PERIOD	Average imports (2017-2019) €	Share in total imports (%)	Cumulative share (%)
61052010 Men's or boys' shirts of synthetic fibres, knitted or crocheted (excl. nightshirts, T-shirts, singlets and other vests)	16,460,103.67	1.19%	49.93%
55141200 Woven fabrics containing predominantly, but < 85% polyester staple fibres by weight, mixed principally or solely with cotton and weighing > 170 g/m <sup>2</sup> , in three-thread or four-thread twill, incl. cross twill, unbleached or bleached	15,280,658.67	1.10%	51.03%
42031000 Articles of apparel, of leather or composition leather (excl. clothing accessories; footwear and headgear and parts thereof, and goods of chapter 95, e.g. shin guards, fencing masks)	15,121,312.67	1.09%	52.12%
61046200 Women's or girls' trousers, bib and brace overalls, breeches and shorts of cotton, knitted or crocheted (excl. panties and swimwear)	14,785,246.33	1.07%	53.18%
95069990 Articles and equipment for sport and outdoor games n.e.s; swimming and paddling pools	14,503,939.00	1.04%	54.23%
61159500 Full-length or knee-length stockings, socks and other hosiery, incl. footwear without applied soles, of cotton, knitted or crocheted (excl. graduated compression hosiery, pantyhose and tights, women's full-length or knee-length stockings, measuring per single yarn < 67 decitex, and hosiery for babies)	14,436,456.67	1.04%	55.27%
08045000 Fresh or dried guavas, mangoes and mangosteens	13,732,778.00	0.99%	56.26%
63023990 Bedlinen of textile materials (excl. of cotton, man-made fibres, flax or ramie, printed, knitted or crocheted)	12,271,210.00	0.88%	57.14%
10063098 Wholly milled long grain rice, length-width ratio > = 3, whether or not polished or glazed (excl. parboiled)	11,096,180.33	0.80%	57.94%
61022010 Women's or girls' overcoats, car coats, capes, cloaks and similar articles of cotton, knitted or crocheted	10,757,834.33	0.78%	58.72%
63029100 Toilet linen and kitchen linen of cotton (excl. of terry fabrics, floorcloths, polishing cloths, dishcloths and dusters)	10,695,778.33	0.77%	59.49%
62034235 Men's or boys' trousers and breeches of cotton (excl. denim, cut corduroy, knitted or crocheted, industrial and occupational, bib and brace overalls and underpants)	9,729,548.33	0.70%	60.19%
63039290 Curtains, incl. drapes, and interior blinds, curtain or bed valances of synthetic fibres (excl. nonwovens, knitted or crocheted, awnings and sunblinds)	9,531,164.33	0.69%	60.87%
95066200 Inflatable balls	9,494,201.67	0.68%	61.56%

PRODUCT/PERIOD	Average imports (2017-2019) €	Share in total imports (%)	Cumulative share (%)
84111280 Turbojets of a thrust > 132 kN	9,273,514.33 <sup>1</sup>	0.67%	62.23%
61102099 Women's or girls' jerseys, pullovers, cardigans, waistcoats and similar articles, of cotton, knitted or crocheted (excl. lightweight fine knit roll, polo or turtle neck jumpers and pullovers and wadded waistcoats)	9,108,243.00	0.66%	62.88%
62034311 Men's or boys' trousers and breeches of synthetic fibres, industrial and occupational (excl. knitted or crocheted and bib and brace overalls)	8,164,222.33	0.59%	63.47%
61012090 Men's or boys' anoraks, incl. ski jackets, windcheaters, wind-jackets and similar articles of cotton, knitted or crocheted (excl. suits, ensembles, jackets, blazers, bib and brace overalls and trousers)	8,029,637.33	0.58%	64.05%
62046239 Women's or girls' trousers and breeches, of cotton (not of cut corduroy, of denim or knitted or crocheted and excl. industrial and occupational clothing, bib and brace overalls, briefs and tracksuit bottoms)	7,674,938.00	0.55%	64.60%
52091100 Plain woven fabrics of cotton, containing >= 85% cotton by weight and weighing > 200 g/m <sup>2</sup> , unbleached	7,420,619.00	0.53%	65.14%
08041000 Fresh or dried dates	7,251,584.67	0.52%	65.66%
61034300 Men's or boys' trousers, bib and brace overalls, breeches and shorts of synthetic fibres, knitted or crocheted (excl. swimwear and underpants)	7,075,331.67	0.51%	66.17%
63039100 Curtains, incl. drapes, and interior blinds, curtain or bed valances of cotton (excl. knitted or crocheted, awnings and sunblinds)	7,005,879.00	0.50%	66.67%
61059090 Men's or boys' shirts of textile materials, knitted or crocheted (excl. of cotton, man-made fibres, wool or fine animal hair, nightshirts, T-shirts, singlets and other vests)	6,902,374.00	0.50%	67.17%
63021000 Bedlinen, knitted or crocheted	6,663,518.33	0.48%	67.65%
10062017 Long grain husked [brown] rice, length-width ratio >= 3, parboiled	6,539,714.33	0.47%	68.12%
61109090 Jerseys, pullovers, cardigans, waistcoats and similar articles, of textile materials, knitted or crocheted (excl. of man-made fibres, wool, fine animal hair, cotton, flax or ramie, and wadded waistcoats)	6,385,589.00	0.46%	68.58%
61099090 T-shirts, singlets and other vests of textile materials, knitted or crocheted (excl. of wool, fine animal hair, cotton or man-made fibres)	6,231,003.00	0.45%	69.03%

PRODUCT/PERIOD	Average imports (2017-2019) €	Share in total imports (%)	Cumulative share (%)
61041990 Women's or girls' suits of textile materials, knitted or crocheted (excl. of synthetic fibres or of cotton, and ski overalls and swimwear)	6,197,681.67	0.45%	69.48%
61022090 Women's or girls' anoraks, incl. ski jackets, windcheaters, wind-jackets and similar articles, of cotton, knitted or crocheted (excl. suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls)	5,797,487.33	0.42%	69.90%
62034290 Men's or boys' shorts of cotton (excl. knitted or crocheted, swimwear and underpants)	5,667,161.67	0.41%	70.30%
61121100 Track-suits of cotton, knitted or crocheted	5,614,808.33	0.40%	70.71%
42032910 Protective gloves of leather or composition leather, for all trades	5,609,718.67	0.40%	71.11%
63079098 Made-up articles of textile materials, incl. dress patterns, n.e.s. (excl. of felt, knitted or crocheted, single-use drapes used during surgical procedures made up of nonwovens, and protective face masks)	5,573,009.00	0.40%	71.51%
61161080 Mittens and mitts, impregnated, coated or covered with plastics or rubber, knitted or crocheted, and gloves, impregnated, coated or covered with plastics, knitted or crocheted	5,192,420.67	0.37%	71.89%
63071090 Floorcloths, dishcloths, dusters and similar cleaning cloths, of all types of textile materials (excl. knitted or crocheted and nonwovens)	5,109,220.67	0.37%	72.26%
62034319 Men's or boys' trousers and breeches of synthetic fibres (excl. knitted or crocheted, industrial and occupational, bib and brace overalls and underpants)	5,026,679.00	0.36%	72.62%
63071010 Floorcloths, dishcloths, dusters and similar cleaning cloths, knitted or crocheted	4,995,063.67	0.36%	72.98%
62052000 Men's or boys' shirts of cotton (excl. knitted or crocheted, nightshirts, singlets and other vests)	4,967,775.67	0.36%	73.34%
17031000 Cane molasses resulting from the extraction or refining of sugar	4,795,138.67	0.35%	73.68%
52111200 Woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, mixed principally or solely with man-made fibres and weighing > 200 g/m <sup>2</sup> , in three-thread or four-thread twill, incl. cross twill, unbleached	4,573,435.67	0.33%	74.01%
61161020 Gloves, impregnated, coated or covered with rubber, knitted or crocheted	4,465,410.33	0.32%	74.33%
61033200 Men's or boys' jackets and blazers of cotton, knitted or crocheted (excl. wind-jackets and similar articles)	4,464,308.33	0.32%	74.66%
62034211 Men's or boys' industrial and occupational trousers and breeches of cotton (excl. knitted or crocheted and bib and brace overalls)	4,370,378.33	0.31%	74.97%



PRODUCT/PERIOD	Average imports (2017-2019) €	Share in total imports (%)	Cumulative share (%)
62046290 Women's or girls' cotton shorts (excl. knitted or crocheted, panties and swimwear)	4,310,239.00	0.31%	75.28%
63023920 Bedlinen of flax or ramie (excl. printed, knitted or crocheted)	4,294,500.00	0.31%	75.59%
61033900 Men's or boys' jackets and blazers of textile materials (excl. of wool, fine animal hair, cotton or synthetic fibres, wind-jackets and similar articles)	4,112,996.67	0.30%	75.89%
52091200 Woven fabrics of cotton, containing > = 85% cotton by weight and weighing > 200 g/m <sup>2</sup> , in three-thread or four-thread twill, incl. cross twill, unbleached	4,014,185.33	0.29%	76.18%
61102010 Lightweight fine knit roll, polo or turtle-neck jumpers and pullovers of cotton, knitted or crocheted	3,720,508.67	0.27%	76.44%
61043900 Women's or girls' jackets and blazers of textile materials, knitted or crocheted (excl. of wool, fine animal hair, cotton or synthetic fibres, wind-jackets and similar articles)	3,688,916.00	0.27%	76.71%
71131900 Articles of jewellery and parts thereof, of precious metal other than silver, whether or not plated or clad with precious metal (excl. articles > 100 years old)	3,666,522.33	0.26%	76.97%
61046300 Women's or girls' trousers, bib and brace overalls, breeches and shorts of synthetic fibres, knitted or crocheted (excl. panties and swimwear)	3,571,845.33	0.26%	77.23%
42029298 Insulated food or beverage bags, shopping bags, map-cases, tool bags, jewellery boxes, cutlery cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers, with outer surface of textile materials (excl. trunks, briefcases, school satchels and similar containers, articles of a kind normally carried in the pocket or in the handbag, travelling-bags, toilet bags, sports bags and rucksacks)	3,557,198.33	0.26%	77.49%
21039090 Sauces and preparations therefor, mixed condiments and mixed seasonings (excl. soya sauce, tomato ketchup and other tomato sauces, liquid mango chutney and aromatic bitters of subheading 2103.90.30)	3,480,683.33	0.25%	77.74%
61034900 Men's or boys' trousers, bib and brace overalls, breeches and shorts of textile materials, knitted or crocheted (excl. of wool, fine animal hair, cotton or synthetic fibres, swimwear and underpants)	3,349,675.67	0.24%	77.98%
61083100 Women's or girls' nightdresses and pyjamas of cotton, knitted or crocheted (excl. T-shirts, vests and negligées)	3,149,468.33	0.23%	78.21%
10063067 Wholly milled long grain rice, length-width ratio > = 3, parboiled, whether or not polished or glazed	3,143,975.33	0.23%	78.43%

PRODUCT/PERIOD	Average imports (2017-2019) €	Share in total imports (%)	Cumulative share (%)
62113210 Men's or boys' industrial and occupational clothing of cotton (excl. knitted or crocheted)	3,098,473.33	0.22%	78.66%
39206219 Plates, sheets, film, foil and strip, of non-cellular poly"ethylene terephthalate"; not reinforced, laminated, supported or similarly combined with other materials, without support, unworked or not further worked than surface-worked or merely cut into squares or rectangles, of a thickness of <= 0.35 mm (excl. such self-adhesive products, floor, wall and ceiling coverings of heading 3918, poly"ethylene terephthalate" film of a thickness of >= 100 but <= 150 micrometres for the manufacture of photopolymer printing plates and poly"ethylene terephthalate" film of a thickness of >= 72 but <= 79 micrometres for the manufacture of flexible magnetic disks)	3,089,204.33	0.22%	78.88%
61103099 Women's or girls' jerseys, pullovers, cardigans, waistcoats and similar articles, of man-made fibres, knitted or crocheted (excl. lightweight fine knit roll, polo or turtle-neck jumpers and pullovers and wadded waistcoats)	3,088,589.67	0.22%	79.10%
63022990 Printed bedlinen of textile materials (excl. of cotton and man-made fibres, flax or ramie, knitted or crocheted)	3,078,639.33	0.22%	79.32%
61031090 Men's or boys' suits of textile materials, knitted or crocheted (excl. of wool or fine animal hair, tracksuits, ski suits and swimwear)	2,995,562.00	0.22%	79.54%
61099020 T-shirts, singlets and other vests of wool or fine animal hair or man-made fibres, knitted or crocheted	2,975,579.00	0.21%	79.75%
62034990 Men's or boys' trousers, bib and brace overalls, breeches and shorts of textile materials (excl. of wool, fine animal hair, cotton or man-made fibres, knitted or crocheted, underpants and swimwear)	2,958,691.33	0.21%	79.97%
69041000 Building bricks (excl. those of siliceous fossil meals or similar siliceous earths, and refractory bricks of heading 6902)	2,910,160.67	0.21%	80.18%

**Note**

- 1 This was a one-off sale of turbojets; probably return to manufacturer that was part of long payment deal that could not be repaid.

## Appendix 3 EU27 top imports from Pakistan

PRODUCT/PERIOD	Average imports (2017–2019) €	Share in total imports (%)	Cumulative share (%)
<b>Total</b>	<b>5,644,977,420.67</b>		
62034231 Men's or boys' trousers and breeches of cotton denim (excl. knitted or crocheted, industrial and occupational, bib and brace overalls and underpants)	459,509,545.00	8.14%	8.14%
63023100 Bedlinen of cotton (excl. printed, knitted or crocheted)	336,750,243.00	5.97%	14.11%
63022100 Printed bedlinen of cotton (excl. knitted or crocheted)	311,536,133.67	5.52%	19.62%
63026000 Toilet linen and kitchen linen, of terry towelling or similar terry fabrics of cotton (excl. floorcloths, polishing cloths, dishcloths and dusters)	220,169,798.33	3.90%	23.52%
62046231 Women's or girls' cotton denim trousers and breeches (excl. industrial and occupational, bib and brace overalls and panties)	214,483,652.67	3.80%	27.32%
62034235 Men's or boys' trousers and breeches of cotton (excl. denim, cut corduroy, knitted or crocheted, industrial and occupational, bib and brace overalls and underpants)	161,954,056.67	2.87%	30.19%
42031000 Articles of apparel, of leather or composition leather (excl. clothing accessories, footwear and headgear and parts thereof, and goods of chapter 95, e.g. shin guards, fencing masks)	142,748,333.00	2.53%	32.72%
63021000 Bedlinen, knitted or crocheted	132,627,231.67	2.35%	35.07%
10062098 Long grain husked [brown] rice, length-width ratio >= 3 (excl. parboiled)	125,575,261.67	2.22%	37.30%
61102091 Men's or boys' jerseys, pullovers, cardigans, waistcoats and similar articles, of cotton, knitted or crocheted (excl. lightweight fine knit roll, polo or turtle-neck jumpers and pullovers and wadded waistcoats)	113,723,094.00	2.01%	39.31%
61159500 Full-length or knee-length stockings, socks and other hosiery, incl. footwear without applied soles, of cotton, knitted or crocheted (excl. graduated compression hosiery, pantyhose and tights, women's full-length or knee-length stockings, measuring per single yarn < 67 decitex, and hosiery for babies)	106,400,453.67	1.88%	41.20%
62034290 Men's or boys' shorts of cotton (excl. knitted or crocheted, swimwear and underpants)	93,830,437.67	1.66%	42.86%
63023290 Bedlinen of man-made fibres (excl. nonwovens, printed, knitted or crocheted)	85,783,473.00	1.52%	44.38%
61091000 T-shirts, singlets and other vests of cotton, knitted or crocheted	81,769,550.00	1.45%	45.83%

PRODUCT/PERIOD	Average imports (2017–2019) €	Share in total imports (%)	Cumulative share (%)
22071000 Undenatured ethyl alcohol, of actual alcoholic strength of > = 80%	81.677.821.67	1.45%	47.27%
42032910 Protective gloves of leather or composition leather, for all trades	79.123.534.33	1.40%	48.67%
62046239 Women's or girls' trousers and breeches, of cotton (not of cut corduroy, of denim or knitted or crocheted and excl. industrial and occupational clothing, bib and brace overalls, briefs and tracksuit bottoms)	78.175.331.33	1.38%	50.06%
61102099 Women's or girls' jerseys, pullovers, cardigans, waistcoats and similar articles, of cotton, knitted or crocheted (excl. lightweight fine knit roll, polo or turtle-neck jumpers and pullovers and wadded waistcoats)	75.941.268.67	1.35%	51.40%
61034200 Men's or boys' trousers, bib and brace overalls, breeches and shorts of cotton, knitted or crocheted (excl. swimwear and underpants)	72.898.972.33	1.29%	52.70%
90189084 Instruments and appliances used in medical, surgical or veterinary sciences, n.e.s.	68.235.286.67	1.21%	53.90%
52081219 Plain woven fabrics of cotton, containing > = 85% cotton by weight and weighing > 100 g to 130 g/m <sup>2</sup> , unbleached, with a width of > 165 cm	67.907.618.33	1.20%	55.11%
95066200 Inflatable balls	66.841.335.33	1.18%	56.29%
61046200 Women's or girls' trousers, bib and brace overalls, breeches and shorts of cotton, knitted or crocheted (excl. panties and swimwear)	61.886.835.67	1.10%	57.39%
63022290 Printed bedlinen of man-made fibres (excl. nonwovens and knitted or crocheted)	54.351.259.67	0.96%	58.35%
52081900 Woven fabrics of cotton, containing > = 85% cotton by weight and weighing < = 200 g/m <sup>2</sup> , unbleached (excl. those in three-thread or four-thread twill, incl. cross twill, and plain woven fabrics)	50.664.930.67	0.90%	59.25%
61103099 Women's or girls' jerseys, pullovers, cardigans, waistcoats and similar articles, of man-made fibres, knitted or crocheted (excl. lightweight fine knit roll, polo or turtle-neck jumpers and pullovers and wadded waistcoats)	42.998.549.00	0.76%	60.01%
88024000 Aeroplanes and other powered aircraft of an of an unladen weight > 15.000 kg (excl. helicopters and dirigibles)	39.998.648.00	0.71% <sup>1</sup>	60.72%
63029100 Toilet linen and kitchen linen of cotton (excl. of terry fabrics, floorcloths, polishing cloths, dishcloths and dusters)	38.029.185.33	0.67%	61.39%
61071100 Men's or boys' underpants and briefs of cotton, knitted or crocheted	36.227.229.00	0.64%	62.03%

PRODUCT/PERIOD	Average imports (2017–2019) €	Share in total imports (%)	Cumulative share (%)
10063098 Wholly milled long grain rice, length-width ratio $\geq 3$ , whether or not polished or glazed (excl. parboiled)	34,949,676.67	0.62%	62.65%
61112090 Babies' garments and clothing accessories, of cotton, knitted or crocheted (excl. gloves, mittens, hats)	32,833,719.33	0.58%	63.24%
62046290 Women's or girls' cotton shorts (excl. knitted or crocheted, panties and swimwear)	30,507,339.33	0.54%	63.78%
52091200 Woven fabrics of cotton, containing $\geq 85\%$ cotton by weight and weighing $> 200$ g/m <sup>2</sup> , in three-thread or four-thread twill, incl. cross twill, unbleached	29,585,236.33	0.52%	64.30%
61046300 Women's or girls' trousers, bib and brace overalls, breeches and shorts of synthetic fibres, knitted or crocheted (excl. panties and swimwear)	25,722,963.33	0.46%	64.76%
55131190 Plain woven fabrics containing predominantly, but $< 85\%$ polyester staple fibres by weight, mixed principally or solely with cotton and weighing $\leq 170$ g/m <sup>2</sup> , unbleached or bleached, with a width of $> 165$ cm	25,037,876.67	0.44%	65.20%
61161020 Gloves, impregnated, coated or covered with rubber, knitted or crocheted	24,366,787.67	0.43%	65.63%
61099020 T-shirts, singlets and other vests of wool or fine animal hair or man-made fibres, knitted or crocheted	23,760,398.00	0.42%	66.05%
61169200 Gloves, mittens and mitts, of cotton, knitted or crocheted (excl. impregnated, coated or covered with plastics or rubber, and for babies)	22,365,771.00	0.40%	66.45%
55141200 Woven fabrics containing predominantly, but $< 85\%$ polyester staple fibres by weight, mixed principally or solely with cotton and weighing $> 170$ g/m <sup>2</sup> , in three-thread or four-thread twill, incl. cross twill, unbleached or bleached	21,925,511.67	0.39%	66.84%
61161080 Mittens and mitts, impregnated, coated or covered with plastics or rubber, knitted or crocheted, and gloves, impregnated, coated or covered with plastics, knitted or crocheted	21,496,084.00	0.38%	67.22%
52081299 Plain woven fabrics of cotton, containing $\geq 85\%$ cotton by weight and weighing $> 130$ g to $200$ g/m <sup>2</sup> , unbleached, with a width of $> 165$ cm	20,918,494.67	0.37%	67.59%
63023990 Bedlinen of textile materials (excl. of cotton, man-made fibres, flax or ramie, printed, knitted or crocheted)	20,893,807.33	0.37%	67.96%
39076100 Poly"ethylene terephthalate", in primary forms, having a viscosity number of $\geq 78$ ml/g	20,829,840.67	0.37%	68.33%

PRODUCT/PERIOD	Average imports (2017–2019) €	Share in total imports (%)	Cumulative share (%)
42032990 Gloves, mittens and mitts, of leather or composition leather (excl. special sports gloves and protective gloves for all trades)	20.602.415.00	0.36%	68.69%
52081300 Woven fabrics of cotton, containing >= 85% cotton by weight and weighing <= 200 g/m², in three-thread or four-thread twill, incl. cross twill, unbleached	20.507.595.00	0.36%	69.05%
52091900 Woven fabrics of cotton, containing >= 85% cotton by weight and weighing > 200 g/m², unbleached (excl. those in three-thread or four-thread twill, incl. cross twill, and plain woven fabrics)	19.937.766.67	0.35%	69.41%
52094200 Denim, containing >= 85% cotton by weight and weighing > 200 g/m², made of yarn of different colours	19.924.387.67	0.35%	69.76%
64039998 Footwear with outer soles of rubber, plastics or composition leather and uppers of leather, with in-soles of a length of >= 24 cm, for women (excl. footwear covering the ankle; with a protective metal toecap; with a main sole of wood, without in-sole; footwear with a vamp made of straps or which has one or more pieces cut out; indoor, sports or orthopaedic footwear; footwear which cannot be identified as men's or women's)	19.694.697.00	0.35%	70.11%
52051200 Single cotton yarn, of uncombed fibres, containing >= 85% cotton by weight and with a linear density of 232,56 decitex to < 714,29 decitex "> MN 14 to MN 43" (excl. sewing thread and yarn put up for retail sale)	19.560.515.67	0.35%	70.46%
10063067 Wholly milled long grain rice, length-width ratio >= 3, parboiled, whether or not polished or glazed	19.446.757.00	0.34%	70.80%
52052200 Single cotton yarn, of combed fibres, containing >= 85% cotton by weight and with a linear density of 232,56 decitex to < 714,29 decitex "> MN 14 to MN 43" (excl. sewing thread and yarn put up for retail sale)	19.126.817.33	0.34%	71.14%
41131000 Leather further prepared after tanning or crusting "incl. parchment-dressed leather", of goats or kids, without wool or hair on, whether or not split (excl. chamois leather, patent leather and patent laminated leather, and metallised leather)	19.101.273.33	0.34%	71.48%
52053200 Multiple "folded" or cabled cotton yarn, of uncombed fibres, containing >= 85% cotton by weight and with a linear density of 232,56 decitex to < 714,29 decitex "> MN 14 to MN 43" per single yarn (excl. sewing thread and yarn put up for retail sale)	18.363.134.00	0.33%	71.80%
25262000 Natural steatite and talc, crushed or powdered	18.177.290.67	0.32%	72.13%



PRODUCT/PERIOD	Average imports (2017-2019) €	Share in total imports (%)	Cumulative share (%)
95069990 Articles and equipment for sport and outdoor games n.e.s; swimming and paddling pools	17,841,555.33	0.32%	72.44%
61051000 Men's or boys' shirts of cotton, knitted or crocheted (excl. nightshirts, T-shirts, singlets and other vests)	17,711,608.00	0.31%	72.76%
94049090 Articles of bedding and similar furnishing, fitted with springs or stuffed or internally filled with any material or of cellular rubber or plastics (excl. filled with feather or down, mattress supports, mattresses, sleeping bags, pneumatic or water mattresses and pillows, blankets and covers)	17,400,881.00	0.31%	73.06%
61034300 Men's or boys' trousers, bib and brace overalls, breeches and shorts of synthetic fibres, knitted or crocheted (excl. swimwear and underpants)	17,281,785.33	0.31%	73.37%
62019300 Men's or boys' anoraks, windcheaters, wind jackets and similar articles, of man-made fibres (not knitted or crocheted and excl. suits, ensembles, jackets, blazers, trousers and tops of ski suits)	17,244,316.00	0.31%	73.67%
42029298 Insulated food or beverage bags, shopping bags, map-cases, tool bags, jewellery boxes, cutlery cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers, with outer surface of textile materials (excl. trunks, briefcases, school satchels and similar containers, articles of a kind normally carried in the pocket or in the handbag, travelling-bags, toilet bags, sports bags and rucksacks)	17,089,489.00	0.30%	73.98%
52085200 Plain woven fabrics of cotton, containing $\geq$ 85% cotton by weight and weighing $>$ 100 g to 200 g/m <sup>2</sup> , printed	17,071,607.00	0.30%	74.28%
41071291 Grain splits leather "incl. parchment-dressed leather", of the whole hides and skins of bovine "incl. buffalo" animals, further prepared after tanning or crusting, without hair on (excl. of bovine "incl. buffalo" animals with a surface area of $\leq$ 2,6 m <sup>2</sup> "28 square feet", chamois leather, patent leather and patent laminated leather, and metallised leather)	16,896,947.00	0.30%	74.58%
61169300 Gloves, mittens and mitts, of synthetic fibres, knitted or crocheted (excl. impregnated, coated or covered with plastics or rubber, and for babies)	16,808,818.67	0.30%	74.88%
57011090 Carpets and other textile floor coverings, of wool or fine animal hair, knotted, whether or not made up (excl. those containing $>$ 10% silk or waste silk other than noil by weight)	16,365,067.33	0.29%	75.17%

PRODUCT/PERIOD	Average imports (2017-2019) €	Share in total imports (%)	Cumulative share (%)
61103091 Men's or boys' jerseys, pullovers, cardigans, waistcoats and similar articles, of man-made fibres, knitted or crocheted (excl. lightweight fine knit roll, polo or turtle-neck jumpers and pullovers and wadded waistcoats)	15,896,981.67	0.28%	75.45%
62079100 Men's or boys' singlets and other vests, bathrobes, dressing gowns and similar articles of cotton (excl. knitted or crocheted, underpants, nightshirts and pyjamas)	15,794,485.33	0.28%	75.73%
52029900 Cotton waste (excl. yarn waste, thread waste and garnetted stock)	15,462,745.33	0.27%	76.00%
42032100 Specially designed gloves for use in sport, of leather or composition leather	15,058,117.00	0.27%	76.27%
62160000 Gloves, mittens and mitts, of all types of textile materials (excl. knitted or crocheted and for babies)	15,054,610.00	0.27%	76.54%
61012090 Men's or boys' anoraks, incl. ski jackets, windcheaters, wind-jackets and similar articles of cotton, knitted or crocheted (excl. suits, ensembles, jackets, blazers, bib and brace overalls and trousers)	14,951,987.33	0.26%	76.80%
74020000 Copper, unrefined; copper anodes for electrolytic refining	14,533,088.67	0.26%	77.06%
62089100 Women's or girls' singlets and other vests, briefs, panties, negligees, bathrobes, dressing gowns, housecoats and similar articles of cotton (excl. knitted or crocheted, slippers, petticoats, nightdresses and pyjamas, brassieres, girdles, corsets and similar articles)	14,161,613.33	0.25%	77.31%
41079210 Grain splits leather "incl. parchment-dressed leather", of the portions, strips or sheets of hides and skins of bovine "incl. buffalo" animals, further prepared after tanning or crusting, without hair on (excl. chamois leather, patent leather and patent laminated leather, and metallised leather)	13,679,529.67	0.24%	77.55%
52082219 Plain woven fabrics of cotton, containing >= 85% cotton by weight and weighing > 100 g to 130 g/m², bleached, with a width of > 165 cm	13,178,398.33	0.23%	77.78%
52093200 Woven fabrics of cotton, containing >= 85% cotton by weight and weighing > 200 g/m², in three-thread or four-thread twill, incl. cross twill, dyed	12,926,257.67	0.23%	78.01%
55134100 Plain woven fabrics containing predominantly, but < 85% polyester staple fibres by weight, mixed principally or solely with cotton and weighing <= 170 g/m², printed	12,872,293.33	0.23%	78.24%
52101100 Plain woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, mixed principally or solely with man-made fibres and weighing <= 200 g/m², unbleached	12,809,784.67	0.23%	78.47%



PRODUCT/PERIOD	Average imports (2017–2019) €	Share in total imports (%)	Cumulative share (%)
62034211 Men's or boys' industrial and occupational trousers and breeches of cotton (excl. knitted or crocheted and bib and brace overalls)	12,796,637.33	0.23%	78.70%
61022090 Women's or girls' anoraks, incl. ski jackets, windcheaters, wind-jackets and similar articles, of cotton, knitted or crocheted (excl. suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls)	12,559,899.00	0.22%	78.92%
62034319 Men's or boys' trousers and breeches of synthetic fibres (excl. knitted or crocheted, industrial and occupational, bib and brace overalls and underpants)	12,451,698.67	0.22%	79.14%
62045200 Women's or girls' skirts and divided skirts of cotton (excl. knitted or crocheted and petticoats)	12,273,551.33	0.22%	79.36%
63039100 Curtains, incl. drapes, and interior blinds, curtain or bed valances of cotton (excl. knitted or crocheted, awnings and sunblinds)	12,124,001.67	0.21%	79.57%
52082900 Woven fabrics of cotton, containing $\geq$ 85% cotton by weight and weighing $\leq$ 200 g/m <sup>2</sup> , bleached (excl. those in three-thread or four-thread twill, incl. cross twill, and plain woven fabrics)	11,848,293.00	0.21%	79.78%
39262000 Articles of apparel and clothing accessories produced by the stitching or sticking together of plastic sheeting, incl. gloves, mittens and mitts (excl. goods of 9619)	11,780,540.33	0.21%	79.99%

## Note

1. Aeroplanes were a one-off sale; probably return to manufacturer that was part of long payment deal that could not be repaid.

## Appendix 4 Products with residual potential in UK market

TOTAL	Shares		1,691,081		residual potential
Product Code	Product description	WRLD average	AV17-19 (\$'000)	Underperforming Index	\$m
030617	Crustaceans; frozen, shrimps and pr	55,895	52	0.03	1.48
080290	Nuts, edible; n.e.c. in heading no.	19,169	202	0.27	0.54
080620	Fruit, edible; grapes, dried	2,457	105	0.32	0.22
081340	Fruit, edible; fruit n.e.c. in head	1,667	100	0.87	0.02
090230	Tea, black; (fermented) and partly	5,097	54	0.27	0.15
090240	Tea, black; (fermented) and partly	2,409	80	0.28	0.21
100630	Cereals; rice, semi-milled or wholl	887,745	17,226	0.92	1.53
120740	Oil seeds; sesamum seeds, whether o	50,496	238	0.87	0.03
130232	Mucilages and thickeners; whether o	34,848	448	0.62	0.28
170230	Sugars; glucose and glucose syrup,	37,807	164	0.07	2.32
170290	Sugars; n.e.c. in heading no. 1702,	2,992	60	0.45	0.07
190590	Food preparations; bakers' wares n.	12,149	269	0.24	0.87
200819	Nuts and other seeds; whether or no	6,445	102	0.39	0.16
300490	Medicaments; consisting of mixed or	76,824	622	0.17	2.94
330499	Cosmetic and toilet preparations; n	2,415	73	0.85	0.01
330590	Hair preparations; n.e.c. in headin	1,033	67	0.97	0.00
350300	Gelatin (including gelatin in recta	6,508	62	0.20	0.25
390319	Styrene polymers; (other than expan	23,848	71	0.14	0.43
390761	Poly(ethylene terephthalate); in pr	124,575	480	0.20	1.88
410799	Leather; further prepared after tan	23,215	158	0.82	0.04
420291	Cases and containers; n.e.c. in hea	4,072	109	0.72	0.04
420310	Apparel; articles of apparel, of le	271,519	17,346	0.88	2.38
420329	Clothing accessories; gloves, mitte	238,608	9,100	0.95	0.50
420500	Leather articles; n.e.c. in chapter	4,042	82	0.63	0.05
520300	Cotton; carded or combed	12,243	975	0.86	0.16
520542	Cotton yarn; (not sewing thread), m	16,894	81	0.85	0.01
520832	Fabrics, woven; containing 85% or m	34,406	255	0.87	0.04
520839	Fabrics, woven; containing 85% or m	19,504	364	0.29	0.88
520852	Fabrics, woven; containing 85% or m	119,499	1,055	0.21	3.86
520939	Fabrics, woven; containing 85% or m	41,906	68	0.23	0.23
520951	Fabrics, woven; containing 85% or m	6,126	69	0.09	0.73
520959	Fabrics, woven; containing 85% or m	8,159	200	0.55	0.16
521111	Fabrics, woven; containing less tha	1,602	83	0.42	0.11
551211	Fabrics, woven; of synthetic staple	15,913	380	0.86	0.06
551341	Fabrics, woven; plain weave, printe	56,216	210	0.17	1.04

(Continued)

TOTAL	Shares		1,691,081		residual potential
Product Code	Product description	WRLD average	AV17-19 (\$'000)	Underperforming Index	\$m
570190	Carpets and other textile floor cov	2,164	144	0.60	0.10
570249	Carpets and other textile floor cov	10,608	206	0.62	0.13
610442	Dresses; women's or girls', of cott	17,288	641	0.48	0.70
610711	Underpants and briefs; men's or boy	87,210	1,117	0.17	5.27
610721	Nightshirts and pyjamas; men's or b	10,925	513	0.54	0.44
610791	Bathrobes, dressing gowns and simil	8,949	595	0.87	0.09
611120	Garments and clothing accessories;	68,605	2,760	0.45	3.41
611595	Hosiery and footwear; without appli	331,781	24,474	0.75	7.96
611710	Shawls, scarves, mufflers, mantilla	1,087	50	0.62	0.03
620192	Anoraks (including ski-jackets), wi	20,535	859	0.70	0.37
620212	Coats; women's or girls', overcoats	3,684	104	0.35	0.19
620292	Anoraks (including ski-jackets), wi	20,718	467	0.50	0.47
620423	Ensembles; women's or girls', of sy	5,779	204	0.38	0.33
620432	Jackets and blazers; women's or gir	12,692	835	0.90	0.09
620630	Blouses, shirts and shirt-blouses;	10,566	389	0.60	0.26
620711	Underpants and briefs; men's or boy	6,895	371	0.68	0.17
620719	Underpants and briefs; men's or boy	1,389	93	0.65	0.05
620721	Nightshirts and pyjamas; men's or b	3,179	290	0.98	0.01
620821	Nightdresses and pyjamas; women's o	3,617	280	0.87	0.04
620829	Nightdresses and pyjamas; women's o	1,891	186	0.71	0.08
620920	Garments and clothing accessories;	12,793	773	0.81	0.18
621040	Garments; men's or boys', n.e.c. in	9,416	224	0.42	0.31
621142	Track suits and other garments n.e.	60,135	1,492	0.53	1.30
621600	Gloves, mittens and mitts (not knit	58,252	1,856	0.73	0.68
630130	Blankets (other than electric blank	31,984	777	0.54	0.66
630140	Blankets (other than electric blank	5,905	187	0.90	0.02
630419	Bedspreads; not knitted or crochete	24,095	556	0.37	0.93
630491	Furnishing articles; excluding thos	5,502	101	0.66	0.05
630492	Furnishing articles; of cotton, not	29,149	590	0.45	0.73
630499	Furnishing articles; of textile mat	5,311	171	0.84	0.03
630629	Tents; of textile materials other t	14,334	363	0.24	1.17
630900	Clothing; worn, and other worn arti	67,848	808	0.47	0.93
631090	Rags; used or new, scrap twine, cor	24,562	286	0.49	0.30
640391	Footwear; n.e.c. in heading no. 640	40,294	552	0.27	1.49
640520	Footwear; with uppers of textile ma	1,047	103	0.63	0.06
640690	Footwear; parts, n.e.c. in heading	10,290	116	0.63	0.07
650610	Headgear; safety, whether or not li	2,693	134	0.86	0.02

(Continued)

TOTAL	Shares		1,691,081		residual potential
Product Code	Product description	WRLD average	AV17–19 (\$'000)	Underperforming Index	\$m
730630	Iron or non-alloy steel (excluding	16,219	370	0.75	0.12
732690	Iron or steel; articles n.e.c. in h	5,973	285	0.99	0.00
761210	Aluminium; collapsible tubular cont	3,941	147	0.99	0.00
820320	Tools, hand; pliers (including cutt	19,931	299	0.30	0.69
820559	Tools, hand; other hand tools (incl	3,550	82	0.48	0.09
821210	Razors	3,513	69	0.41	0.10
950300	Tricycles, scooters, pedal cars and	4,938	243	0.79	0.06
950659	Tennis, badminton and similar racqu	5,880	162	0.62	0.10
970110	Paintings, drawings and pastels; ex	1,155	52	0.41	0.08
970500	Collections and collectors' pieces;	2,551	91	0.15	0.52
970600	Antiques; of an age exceeding one h	5,733	470	0.97	0.02

## Appendix 5 Sustainability and environmental conventions

### PART A

#### **Core human and labour rights UN/ILO Conventions**

1. Convention on the Prevention and Punishment of the Crime of Genocide (1948)
2. International Convention on the Elimination of All Forms of Racial Discrimination (1965)
3. International Covenant on Civil and Political Rights (1966)
4. International Covenant on Economic Social and Cultural Rights (1966)
5. Convention on the Elimination of All Forms of Discrimination Against Women (1979)
6. Convention Against Torture and other Cruel, Inhuman or Degrading Treatment or Punishment (1984)
7. Convention on the Rights of the Child (1989)
8. Convention concerning Forced or Compulsory Labour, No 29 (1930)
9. Convention concerning Freedom of Association and Protection of the Right to Organise, No 87 (1948)
10. Convention concerning the Application of the Principles of the Right to Organise and to Bargain Collectively, No 98 (1949)
11. Convention concerning Equal Remuneration of Men and Women Workers for Work of Equal Value, No 100 (1951)
12. Convention concerning the Abolition of Forced Labour, No 105 (1957)
13. Convention concerning Discrimination in Respect of Employment and Occupation, No 111 (1958)
14. Convention concerning Minimum Age for Admission to Employment, No 138 (1973)
15. Convention concerning the Prohibition and Immediate Action for the Elimination of the Worst Forms of Child Labour, No 182 (1999)

### PART B

#### **Conventions related to the environment and to governance principles**

16. Convention on International Trade in Endangered Species of Wild Fauna and Flora (1973)
17. Montreal Protocol on Substances that Deplete the Ozone Layer (1987)
18. Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and Their Disposal (1989)
19. Convention on Biological Diversity (1992)
20. The United Nations Framework Convention on Climate Change (1992)
21. Cartagena Protocol on Biosafety (2000)
22. Stockholm Convention on persistent Organic Pollutants (2001)
23. Kyoto Protocol to the United Nations Framework Convention on Climate Change (1998)
24. United Nations Single Convention on Narcotic Drugs (1961)
25. United Nations Convention on Psychotropic Substances (1971)
26. United Nations Convention against Illicit Traffic in Narcotic Drugs and Psychotropic Substances (1988)
27. United Nations Convention against Corruption (2004)

## Appendix 6 GSP product categorisation

GSP Section	CH	HS Code	Description
S-1a	1	01012990	Live horses, other than pure-bred breeding animals, other than for slaughter
S-1a	1	010130	Live asses
S-1a	1	010190	Live mules and hinnies
S-1a	1	01042010	Live, pure-bred breeding goats
S-1a	1	01061410	Live domestic rabbits
S-1a	1	01063910	Live pigeons
S-1a	2	0205	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen
S-1a	2	02068091	Edible offal of horses, asses, mules or hinnies, fresh or chilled, other than for the manufacture of pharmaceutical products
S-1a	2	02069091	Edible offal of horses, asses, mules or hinnies, frozen, other than for the manufacture of pharmaceutical products
S-1a	2	02071491	Livers, frozen, of fowls of the species Gallus domesticus
S-1a	2	02072791	Livers, frozen, of turkeys
S-1a	2	02074595	Livers, frozen, of ducks, geese or guinea fowls, other than fatty livers of ducks or geese
S-1a	2	02075595	
S-1a	2	02076091	
S-1a	2	ex 0208	Other meat and edible meat offal, fresh, chilled or frozen
S-1a	2	02084020	Seal meat
S-1a	2	02089070	Frogs' legs
S-1a	2	02109292	Edible offal, salted, in brine, dried or smoked, of seals, sea lions
S-1a	2	02109910	Meat of horses, salted, in brine or dried
S-1a	2	02109959	Offal of bovine animals, salted, in brine, dried or smoked, other
S-1a	2	02109985	Offal, salted, in brine, dried or smoked, other than poultry liver, other than of domestic swine, or of bovine animals
S-1a	4	04031051	Yogurt, flavoured or containing added fruit, nuts or cocoa
S-1a	4	04031053	
S-1a	4	04031059	
S-1a	4	04031091	
S-1a	4	04031093	
S-1a	4	04031099	
S-1a	4	04039071	Buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, flavoured or containing added fruit, nuts or cocoa
S-1a	4	04039073	
S-1a	4	04039079	
S-1a	4	04039091	
S-1a	4	04039093	
S-1a	4	04039099	

(Continued)

GSP Section	CH	HS Code	Description
S-1a	4	04052010	Dairy spreads, of a fat content, by weight, of 39 % or more but not exceeding 75 %
S-1a	4	04052030	
S-1a	4	04071990	Birds' eggs, in shell, fresh, preserved or cooked, other than of poultry
S-1a	4	04072990	
S-1a	4	04079090	
S-1a	4	0409	Natural honey
S-1a	4	0410	Edible products of animal origin, not elsewhere specified or included
S-1a	5	05119939	Natural sponges of animal origin, other than raw
S-1b	3	ex Chapter3	Fish and crustaceans, molluscs and other aquatic invertebrates
S-1b	3	030119	Live, ornamental saltwater fish
S-1b	3	03019985	Other live fish; Other; Other:
S-1b	3	03022110	Fresh or chilled lesser or Greenland halibut "Reinhardtius hippoglossoides"
S-1b	3	03022130	Fresh or chilled Atlantic halibut "Hippoglossus hippoglossus"
S-1b	3	03024530	Fresh or chilled Chilean jack mackerel "Trachurus murphyi"
S-1b	3	03024590	Fresh or chilled jack and horse mackerel "Trachurus spp."; Other:
S-1b	3	030246	Fresh or chilled cobia "Rachycentron canadum"
S-1b	3	03024990	Fresh or chilled Indian mackerels "Rastrelligerspp.", seerfishes "Scomberomorus spp.", jacks, crevalles "Caranx spp.", silver pomfrets "Pampus spp.", Pacific saury "Cololabissaira", scads "Decapterus spp.", capelin "Mallotus villosus", bonitos "Sardaspp.", marlins, sailfishes and spearfish "Istiophoridae"
S-1b	3	03025990	Fresh or chilled fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae (excluding cod, haddock, coalfish, hake, Alaska pollack, bluewhittings, Boreogadus saida, whiting, pollack and ling)
S-1b	3	030281	Fresh or chilled dog fish and other sharks
S-1b	3	030282	Fresh or chilled, rays and skates "Rajidae"
S-1b	3	030283	Fresh or chilled toothfish "Dissostichus spp."
S-1b	3	03028490	Fresh or chilled sea bass "Dicentrarchus spp." (excluding European sea bass)
S-1b	3	03028590	Fresh or chilled sea bream "Sparidae" (excluding gilt-head seabream, Dentex dentex and Pagellus spp.)
S-1b	3	03028990	Other fresh or chilled fish, n.e.s: <i>L: Red snapper (Lutjanus purpureus), for processing, Bogue (Boops boops) and Other</i>
S-1b	3	030291 to 030299	Fresh or chilled livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal
S-1b	3	03035530	Frozen Chilean jack mackerel "Trachurus murphyi"
S-1b	3	03035590	Frozen jack and horse mackerel "Trachurus spp." (excl. Atlantic horse mackerel and Chilean jack mackerel)"L: Other

(Continued)

GSP Section	CH	HS Code	Description
S-1b	3	030356	Frozen cobia "Rachycentron canadum"
S-1b	3	03035990	Frozen Indianmackerels "Rastrelligerspp.", seerfishes "Scomberomorus spp.", jacks, crevalles "Caranx spp.", silverpomfrets "Pampus spp.", Pacific saury "Cololabis saira", scads "Decapterus spp.", capelin "Mallotus villosus", bonitos "Sardaspp.", marlins, sailfishes and spearfish "Istiophoridae"
S-1b	3	03036990	Frozen fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae (excluding cod, haddock, coalfish, hake, Alaska pollack, bluewhittings, Boreogadussaida, whiting, pollack, blue grenadier and ling)
S-1b	3	030381	Frozen dog fish and other sharks
S-1b	3	030382	Frozen rays and skates "Rajidae"
S-1b	3	030383	Frozen toothfish "Dissostichus spp."
S-1b	3	03038940	Frozen fish of the species Orcynopsis unicolor
S-1b	3	03038955	Frozen gilt-head sea bream "Sparus aurata"
S-1b	3	03038990	Frozen fish, n.e.s.
S-1b	3	03039190	Frozen fish livers, roes and milt (excluding hard and soft roes for the manufacture of deoxyribonucleic acid or protaminesulphate)
S-1b	3	030392	Frozen shark fins
S-1b	3	030399	Frozen fish fins, heads, tails, maws and other edible fish offal (excluding livers, roes, milt and shark fins)
S-1b	3	03045620	Fresh or chilled meat, whether or not minced, of porbeagleshark "Lamna nasus" (excluding fillets)
S-1b	3	03045690	Fresh or chilled meat, whether or not minced, of dogfish and other sharks (excluding fillets, picked dogfish "Squalusacanthias", catsharks "Scyliorhinus spp.", porbeagle shark "Lamna nasus" and blue shark "Prionace glauca")
S-1b	3	03045990	Fresh or chilled fish meat, whether or not minced (excluding all fillets, freshwater fish, flaps of herring, tilapias, catfish, carp, eels, Nile perch, snakeheads, salmonidae, swordfish, toothfish, rays, skates, dogfish and other sharks, and fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae) L: Lesser or Greenland halibut "Reinhardtius hippoglossoides" Atlantic halibut "Hippoglossus hippoglossus"
S-1b	3	03047990	Frozen fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae (excluding cod, haddock, coalfish, hake, Alaska pollack, Boreogadus saida, whiting, blue grenadier and ling)
S-1b	3	03048390	Frozen fillets of flat fish "Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae" (excluding plaice, flounder and megrim)

(Continued)



GSP Section	CH	HS Code	Description
S-1b	3	03048890	Frozen fillets of rays and skates "Rajidae"
S-1b	3	03048990	Frozen fish fillets, n.e.s.
S-1b	3	03053990	Fillets of fish, dried, salted or in brine, but not smoked; (excluding tilapia, catfish, carp, eels, Nile perch, snakeheads, fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, and fish fillets, salted or in brine of Pacific salmon, Atlantic salmon, Danube salmon and lesser or Greenland halibut) <i>L: Fish of the species Clupea ilisha, in brine</i>
S-1b	3	03056950	Pacific salmon "Oncorhynchus nerka, Oncorhynchus gorboscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus", Atlantic salmon "Salmo salar" and Danube salmon "Hucho hucho", only salted or in brine (excluding fillets and offal)
S-1b	3	03056980	Fish, salted but not dried or smoked and fish in brine, other than edible fish offal; Other; Other: <i>L: Fish of the species Clupea ilisha, in brine</i>
S-1b	3	030611	Frozen rock lobster and other sea crawfish, even smoked, whether in shell or not, including ones in shell, cooked by steaming or by boiling in water
S-1b	3	030612	Frozen lobsters, even smoked or cooked by steaming or by boiling in water
S-1b	3	ex 030616	Frozen cold-water shrimps and prawns
S-1b	3	03061699	Frozen cold-water shrimps and prawns "Pandalus spp.", even smoked, whether in shell or not, including shrimps and prawns in shell, cooked by steaming or by boiling in water
S-1b	3	ex 030617	Other frozen shrimps and prawns
S-1b	3	03061794	Frozen shrimps of the genus Crangon, other than of the species Crangon crangon
S-1b	3	03061990	Frozen freshwater crustaceans, even smoked, whether in shell or not, cooked by steaming or by boiling in water; frozen flours, meals, and pellets of crustaceans, fit for human consumption
S-1b	3	030631 to 030632	Live, fresh or chilled lobster, rock lobster and other sea crawfish
S-1b	3	03063590	Cold-water shrimps and prawns "Pandalus spp.", whether in shell or not, live, fresh or chilled
S-1b	3	03063610	Shrimps of the family Pandalidae, whether in shell or not, live, fresh or chilled (excluding "Pandalus spp.")
S-1b	3	03063690	Shrimps and prawns, whether in shell or not, live, fresh or chilled (excluding "Pandalidae" and "Crangon")
S-1b	3	03063990	Crustaceans, fit for human consumption, whether in shell or not, live, fresh or chilled (excluding rock lobster and other sea crawfish, lobsters, crabs, Norway lobsters, shrimps, prawns and freshwater crayfish); flours, meals and pellets of crustaceans, fit for human consumption, fresh or chilled <i>L: Peurulluss spp</i>

(Continued)

GSP Section	CH	HS Code	Description
S-1b	3	03069100	Rock lobster and other sea crawfish "Palinurus spp., Panulirus spp. and Jasus spp.", whether in shell or not, dried, salted, smoked or in brine, including in shell, cooked by steaming or by boiling in water
S-1b	3	03069210	Whole lobsters "Homarus spp.", dried, salted, smoked or in brine, including lobsters in shell, cooked by steaming or by boiling in water
S-1b	3	03069290	Parts of lobsters "Homarus spp.", whether in shell or not, dried, salted, smoked or in brine, including parts in shell, cooked by steaming or by boiling in water
S-1b	3	03069520	Shrimps and prawns "Pandalus spp.", whether in shell or not, dried, salted, smoked or in brine, including ones in shell, cooked by steaming or by boiling in water
S-1b	3	03069530	Shrimps of the family Pandalidae, whether in shell or not, dried, salted, smoked or in brine, including shrimps in shell, cooked by steaming or by boiling in water (excluding "Pandalus spp.")
S-1b	3	03069590	Shrimps and prawns, whether in shell or not, dried, salted, smoked or in brine, including ones in shell, cooked by steaming or by boiling in water (excluding "Pandalidae" and "Crangon")
S-1b	3	03069990	Crustaceans, fit for human consumption, whether in shell or not, dried, salted, smoked or in brine, including crustaceans in shell, cooked by steaming or by boiling in water (excluding rock lobster and other sea crawfish, lobsters, crabs, Norway lobsters, shrimps, prawns and freshwater crayfish); flours, meals and pellets of crustaceans, dried, salted, smoked or in brine, fit for human consumption; Other, including flours, meals and pellets of crustaceans, fit for human consumption; Other:
S-1b	3	03071190	Oysters, even in shell, live, fresh or chilled (excluding live flat oysters "Ostrea" weighing "including shell" <= 40 g)
S-1b	3	030712	Oysters, even in shell, frozen
S-1b	3	030719	Oysters, even in shell, smoked, dried, salted or in brine
S-1b	3	030721	Live, fresh or chilled, scallops, including queen scallops, of the genera Pecten, Chlamys or Placopecten, even in shell
S-1b	3	03072210	Coquilles St Jacques "Pecten maximus", frozen, even in shell
S-1b	3	03072290	Scallops, including queen scallops, of the genera Pecten, Chlamys or Placopecten, frozen, even in shell (excluding Coquilles St Jacques "Pecten maximus")
S-1b	3	030729	Scallops, including queen scallops, of the genera Pecten, Chlamys or Placopecten, smoked, dried, salted or in brine, even in shell
S-1b	3	03073190	Mussels "Perna spp.", live, fresh or chilled, with or without shell
S-1b	3	03073290	Mussels "Perna spp.", frozen, even in shell
S-1b	3	03073980	Mussels "Perna spp.", smoked, dried, salted or in brine, even in shell
S-1b	3	03074210	Cuttle fish "Sepia officinalis, Rossia macrosoma, Sepiola spp.", live, fresh or chilled, with or without shell

(Continued)

GSP Section	CH	HS Code	Description
S-1b	3	03074230	Squid "Ommastrephes spp., Nototodarus spp., Sepioteuthis spp.", live, fresh or chilled
S-1b	3	03074290	Cuttle fish and squid, live, fresh or chilled, with or without shell (excluding "Sepia officinalis, Rossia macrosoma, Sepiolo spp., Loligo spp., Ommastrephes spp., Nototodarus spp., Sepioteuthis spp., Todarodes sagittatus")
S-1b	3	03074321	Lesser cuttle fish "Sepiolo rondeleti", frozen, with or without shell
S-1b	3	03074325	Cuttle fish "Sepiolo spp.", frozen, with or without shell (excluding "Sepiolo rondeleti")
S-1b	3	03074329	Cuttle fish "Sepia officinalis, Rossia macrosoma", frozen, with or without shell
S-1b	3	03074399	Cuttle fish and squid, frozen, with or without shell (excluding "Sepia officinalis, Rossia macrosoma, Sepiolo spp., Loligo spp., Ommastrephes spp., Nototodarus spp., Sepioteuthis spp., Illex spp., Todarodes sagittatus")
S-1b	3	03074920	Cuttle fish "Sepia officinalis, Rossia macrosoma, Sepiolo spp.", smoked, dried, salted or in brine, with or without shell
S-1b	3	03074950	Squid "Ommastrephes spp., Nototodarus spp., Sepioteuthis spp.", smoked, dried, salted or in brine (excluding "Ommastrephes sagittatus")
S-1b	3	03074980	Cuttle fish and squid, smoked, dried, salted or in brine, with or without shell (excluding "Sepia officinalis, Rossia macrosoma, Sepiolo spp., Loligo spp., Ommastrephes spp., Nototodarus spp., Sepioteuthis spp., Todarodes sagittatus")
S-1b	3	030751	Octopus "Octopus spp.", live, fresh or chilled
S-1b	3	030752	Octopus "Octopus spp.", frozen
S-1b	3	030759	Octopus "Octopus spp.", smoked, dried, salted or in brine
S-1b	3	030771	Live, fresh or chilled, even in shell, clams, cockles and ark shells "families Arcidae, Arctidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae and Veneridae"
S-1b	3	03077210	Striped venus or other "Veneridae", even in shell, frozen
S-1b	3	03077290	Frozen, even in shell, clams, cockles and arkshells "families Arcidae, Arctidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae"
S-1b	3	030779	Smoked, dried, salted or in brine, even in shell, clams, cockles and ark shells "families Arcidae, Arctidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae and Veneridae"
S-1b	3	030781 to 030799	Abalone (Haliotis spp.) and stromboid conchs (Strombus spp.) and Other, including flours, meals and pellets, fit for human consumption

(Continued)

GSP Section	CH	HS Code	Description
S-1b	3	ex 0308	Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process; flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption
S-1b	3	03083050	Frozen jellyfish "Rhopilema spp." (excl. smoked)
S-2a	6	Ex Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage
S-2a	6	060312	Fresh cut carnations and buds of a kind suitable for bouquets or for ornamental purposes
S-2a	6	06042040	Fresh conifer branches, suitable for bouquets or ornamental purposes
S-2b	7	0701	Potatoes, fresh or chilled
S-2b	7	070310	Onions and shallots, fresh or chilled
S-2b	7	070390	Leeks and other alliaceous vegetables, fresh or chilled
S-2b	7	0704	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled
S-2b	7	0705	Lettuce ( <i>Lactuca sativa</i> ) and chicory ( <i>Cichorium</i> spp.), fresh or chilled
S-2b	7	0706	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled
S-2b	7	07070005	Cucumbers, fresh or chilled, from 16 May to 31 October
S-2b	7	0708	Leguminous vegetables, shelled or unshelled, fresh or chilled
S-2b	7	070920	Asparagus, fresh or chilled
S-2b	7	070930	Aubergines (eggplants), fresh or chilled
S-2b	7	070940	Celery other than celeriac, fresh or chilled
S-2b	7	070951	Mushrooms, fresh or chilled, excluding the products under sub-heading 0709 59 50
S-2b	7	ex 070959	
S-2b	7	07095950	Truffles
S-2b	7	07096010	Sweet peppers, fresh or chilled
S-2b	7	07096099	Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> , fresh or chilled, other than sweet peppers, other than for the manufacture of capsaicin or capsicum oleoresin dyes and other than for the industrial manufacture of essential oils or resinoids
S-2b	7	070970	Spinach, New Zealand spinach and orache spinach (garden spinach), fresh or chilled
S-2b	7	S070991	Globe artichokes, fresh or chilled, from 1 July to 31 October
S-2b	7	07099210	Olives, fresh or chilled, for uses other than the production of oil
S-2b	7	07099310	Courgettes, fresh or chilled
S-2b	7	07099390	Fresh or chilled pumpkins, squash and gourds " <i>Cucurbita</i> spp." (excl. courgettes)

(Continued)

GSP Section	CH	HS Code	Description
S-2b	7	07099910	Salad vegetables, fresh or chilled, other than lettuce ( <i>Lactuca sativa</i> ) and chicory ( <i>Cichorium</i> spp.)
S-2b	7	07099920	Chard (or white beet) and cardoons, fresh or chilled
S-2b	7	07099940	Capers, fresh or chilled
S-2b	7	07099950	Fennel, fresh or chilled
S-2b	7	07099990	Fresh or chilled vegetables n.e.s.
S-2b	7	ex 0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen
S-2b	7	07108085	Asparagus
S-2b	7	ex 0711	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption
S-2b	7	07112090	Olives; Other
S-2b	7	ex 0712	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.
S-2b	7	07129019	Dried sweetcorn " <i>Zea mays</i> var. <i>saccharate</i> ", whether or not cut or sliced, but not further prepared (excl. hybrids for sowing)
S-2b	7	07129090	Dried vegetables and mixtures of vegetables, whole, cut, sliced, broken or in powder, but not further prepared; Other vegetables; mixtures of vegetables; Other: <i>L: Olives</i>
S-2b	7	0713	Dried leguminous vegetables, shelled, whether or not skinned or split
S-2b	7	07142010	Sweet potatoes, fresh, whole, and intended for human consumption
S-2b	7	07142090	Sweet potatoes, other
S-2b	7	07149090	Jerusalem artichokes and similar roots and tubers with high inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith
S-2b	8	08021190	Almonds, fresh or dried, whether or not shelled or peeled, other than bitter
S-2b	8	08021290	
S-2b	8	080221	Hazelnuts or filberts ( <i>Corylus</i> spp.), fresh or dried, whether or not shelled or peeled
S-2b	8	080222	
S-2b	8	080231	Walnuts, fresh or dried, whether or not shelled or peeled
S-2b	8	080232	
S-2b	8	080241	Chestnuts ( <i>Castanea</i> spp.), fresh or dried, whether or not shelled or peeled
S-2b	8	080242	
S-2b	8	080251	Pistachios, fresh or dried, whether or not shelled or peeled
S-2b	8	080252	
S-2b	8	080261	Macadamia nuts, fresh or dried, whether or not shelled or peeled
S-2b	8	080262	
S-2b	8	08029050	Pine nuts, fresh or dried, whether or not shelled or peeled
S-2b	8	08029085	Other nuts, fresh or dried, whether or not shelled or peeled

(Continued)

GSP Section	CH	HS Code	Description
S-2b	8	08031010	Plantains, fresh
S-2b	8	08031090	Bananas, including plantains, dried
S-2b	8	08039090	
S-2b	8	080410	Dates, fresh or dried
S-2b	8	080420	Figs
S-2b	8	080430	Pineapples, fresh or dried
S-2b	8	080440	Avocados, fresh or dried
S-2b	8	080521 to 080529	Mandarins, tangerines, satsumas, clementines, wilkings and similar citrus hybrids, fresh or dried, from 1 March to 31 October
S-2b	8	080540	Grapefruit, including pomelos, fresh or dried
S-2b	8	08055090	Limes ( <i>Citrus aurantifolia</i> , <i>Citrus latifolia</i> ), fresh or dried
S-2b	8	080590	Other citrus fruit, fresh or dried
S-2b	8	S08061010	Table grapes, fresh, from 1st January to 20th July and from 21st November to 31st December, excluding grapes of the variety Emperor ( <i>Vitis vinifera</i> cv.) from 1st to 31st December
S-2b	8	08061090	Other grapes, fresh
S-2b	8	ex 080620	Dried grapes
S-2b	8	08062030	Dried grapes; Sultanas: <i>L: Other</i>
S-2b	8	080711	Melons (including watermelons), fresh
S-2b	8	080719	
S-2b	8	08081010	Cider apples, fresh, in bulk, from 16th September to 15th December
S-2b	8	08083010	Perry pears, fresh, in bulk, from 1st August to 31st December
S-2b	8	S08083090	Other pears, fresh, from 1st May to 30th June
S-2b	8	080840	Quinces, fresh
S-2b	8	S080910	Apricots, fresh, from 1st January to 31st May and from 1st August to 31st December
S-2b	8	080921	Sour cherries ( <i>Prunus cerasus</i> ), fresh
S-2b	8	S080929	Cherries, fresh, from 1st January to 20th May and from 11th August to 31st December, other than sour cherries ( <i>Prunus cerasus</i> )
S-2b	8	S080930	Peaches, including nectarines, fresh, from 1st January to 10th June and from 1st October to 31st December
S-2b	8	S08094005	Plums, fresh, from 1st January to 10 <sup>th</sup> June and from 1st October to 31st December
S-2b	8	08094090	Sloes, fresh
S-2b	8	081010	Strawberries, fresh, from 1st January to 30th April and from 1st August to 31st December
S-2b	8	081020	Raspberries, blackberries, mulberries and loganberries, fresh
S-2b	8	081030	Black-, white- or redcurrants and gooseberries, fresh
S-2b	8	08104030	Fruit of the species <i>Vaccinium myrtillus</i> , fresh

(Continued)

GSP Section	CH	HS Code	Description
S-2b	8	08104050	Fruit of the species <i>Vaccinium macrocarpon</i> and <i>Vaccinium corymbosum</i> , fresh
S-2b	8	08104090	Other fruits of the genus <i>Vaccinium</i> , fresh
S-2b	8	081050	Kiwifruit, fresh
S-2b	8	081060	Durians, fresh
S-2b	8	081070	Persimmons
S-2b	8	08109075	Other fruit, fresh
S-2b	8	ex 0811	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter,
S-2b	8	081110	Strawberries
S-2b	8	081120	Raspberries, blackberries, mulberries, loganberries, black-, white- or redcurrants and gooseberries
S-2b	8	08119031	Guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya, coconuts, cashew nuts, brazil nuts, areca "betel" nuts, cola nuts and macadamia nuts, uncooked or cooked by steaming or boiling in water, frozen, containing added sugar or other sweetening matter, with a sugar content of $\leq 13\%$ by weight
S-2b	8	08119039	Frozen fruit and nuts, edible, uncooked or cooked by steaming or boiling in water, containing added sugar or other sweetening matter, with a sugar content of $\leq 13\%$ by weight (excluding strawberries, raspberries, blackberries, mulberries, loganberries, black, white or red currants, gooseberries, guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya, coconuts, cashew nuts, brazil nuts, areca "betel" nuts, colanuts and macadamia nuts)
S-2b	8	08119050	Fruit of species <i>vaccinium myrtillus</i> , uncooked or cooked by steaming or boiling in water, frozen, unsweetened
S-2b	8	08119085	Guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya, coconuts, cashew nuts, brazil nuts, areca "betel" nuts, cola nuts and macadamia nuts, uncooked or cooked by steaming or boiling in water, frozen, not containing added sugar or other sweetening matter
S-2b	8	08119095	Frozen fruit and nuts, edible, uncooked or cooked by steaming or boiling in water, not containing added sugar or other sweetening matter (excluding strawberries, raspberries, blackberries, mulberries, loganberries, black, white or red currants, fruits of the species <i>Vaccinium myrtillus</i> , <i>Vaccinium myrtilloides</i> and <i>Vaccinium angustifolium</i> , cherries, gooseberries, guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya, coconuts, cashew nuts, brazil nuts, areca "betel" nuts, colanuts and macadamia nuts)

(Continued)

GSP Section	CH	HS Code	Description
S-2b	8	ex 0812	Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption
S-2b	8	08129030	Papaws (papayas)
S-2b	8	081310	Apricots, dried
S-2b	8	081320	Prunes
S-2b	8	081330	Apples, dried
S-2b	8	08134010	Peaches, including nectarines, dried
S-2b	8	08134030	Pears, dried
S-2b	8	08134050	Papaws (papayas), dried
S-2b	8	08134095	Other fruit, dried, other than that of headings 0801 to 0806
S-2b	8	08135012	Mixtures of dried fruit (other than that of headings 0801 to 0806) of papaws (papayas), tamarinds, cashew apples, lychees, jackfruit, sapodilla plums, passion fruit, carambola or pitahaya, but not containing prunes
S-2b	8	08135015	Other mixtures of dried fruit (other than that of headings 0801 to 0806), not containing prunes
S-2b	8	08135019	Mixtures of dried fruit (other than that of headings 0801 to 0806), containing prunes
S-2b	8	08135031	Mixtures exclusively of tropical nuts of headings 0801 and 0802
S-2b	8	08135039	Mixtures exclusively of nuts of headings 0801 and 0802, other than of tropical nuts
S-2b	8	08135091	Other mixtures of nuts and dried fruits of Chapter 8, not containing prunes or figs
S-2b	8	08135099	Other mixtures of nuts and dried fruits of Chapter 8
S-2b	8	0814	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions
S-2c	9	ex Chapter9	Coffee, tea, maté and spices
S-2c	9	090112	Coffee, not roasted, decaffeinated
S-2c	9	090121	Coffee, roasted, not decaffeinated
S-2c	9	090122	Coffee, roasted, decaffeinated
S-2c	9	09019090	Coffee substitutes containing coffee in any proportion
S-2c	9	09042110	Sweet peppers, dried, neither crushed nor ground
S-2c	9	0905	Vanilla
S-2c	9	0907	Cloves (whole fruit, cloves and stems)
S-2c	9	09109190	Mixtures of two or more products under different headings of headings 0904 to 0910, crushed or ground
S-2c	9	09109933	Thyme; bay leaves
S-2c	9	09109939	
S-2c	9	09109950	
S-2c	9	09109999	Other spices, crushed or ground, other than mixtures of two or more products under different headings of headings 0904 to 0910

(Continued)



GSP Section	CH	HS Code	Description
S-2d	10	100850	Quinoa ( <i>Chenopodium quinoa</i> )
S-2d	11	11042917	Hulled cereal grains excluding barley, oats, maize, rice and wheat
S-2d	11	1105	Flour, meal, powder, flakes, granules and pellets of potatoes
S-2d	11	110610	Flour, meal and powder of the dried leguminous vegetables of heading 0713
S-2d	11	110630	Flour, meal and powder of products from Chapter 8
S-2d	11	110820	Inulin
S-2d	12	ex Chapter12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit
S-2d	12	120921	Lucerne (alfalfa) seed, of a kind used for sowing
S-2d	12	12092380	Other fescue seed, of a kind used for sowing
S-2d	12	12092950	Lupine seed, of a kind used for sowing
S-2d	12	12092980	Seeds of other forage plants, of a kind used for sowing
S-2d	12	120930	Seeds of herbaceous plants cultivated principally for their flowers, of a kind used for sowing
S-2d	12	12099180	Other vegetable seeds, of a kind used for sowing
S-2d	12	12099991	Seeds of plants cultivated principally for their flowers, of a kind used for sowing, other than those of sub-heading 1209 30 00
S-2d	12	12119030	Tonquin beans, fresh or dried, whether or not cut, crushed or powdered
S-2d	12	1210	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin
S-2d	12	121291	Sugar beet
S-2d	12	121293	Sugar cane
S-2d	13	ex Chapter13	Lac; gums, resins and other vegetable saps and extracts
S-2d	13	130212	Vegetable saps and extracts, of liquorice
S-3	15	150190	Poultry fat, other than that of headings 0209 or 1503
S-3	15	15021090 15029090	Fats of bovine animals, sheep or goats, other than those of heading 1503 and other than for industrial uses other than the manufacture of foodstuffs for human consumption
S-3	15	15030019	Lard stearin and oleostearin, other than for industrial uses
S-3	15	15030090	Lard oil, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared, other than tallow oil for industrial uses other than the manufacture of foodstuffs for human consumption
S-3	15	1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified
S-3	15	15050010	Wool grease, crude
S-3	15	1507	Soya-bean oil and its fractions, whether or not refined, but not chemically modified
S-3	15	1508	Groundnut oil and its fractions, whether or not refined, but not chemically modified
S-3	15	15111090	Palm oil, crude, other than for technical or industrial uses other than the manufacture of foodstuffs for human consumption

(Continued)

GSP Section	CH	HS Code	Description
S-3	15	ex 151190	Palm oil and its fractions, whether or not refined but not chemically modified, other than crude oil
S-3	15	15119091	Palm oil and its fractions, whether or not refined, but not chemically modified, for technical or industrial uses other than the manufacture of foodstuffs for human consumption
S-3	15	1512	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified
S-3	15	ex 1513	Coconut (copra), palm-kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified
S-3	15	15131191	Crude coconut oil, in immediate packings (excluding for technical or industrial uses)
S-3	15	15131199	
S-3	15	15132130	Crude palm kernel and babassu oil, in immediate packings of <= 1 kg (excluding for technical or industrial uses)
S-3	15	15132190	Raw palm kernel oil and babassu oil in immediate packings of a net content of > 1 kg or put up otherwise (excluding oils for technical or industrial uses)
S-3	15	1514	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified
S-3	15	1515	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified
S-3	15	ex 1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared
S-3	15	15162010	Hydrogenated castor oil, so called 'opal-wax'
S-3	15	ex 1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of Chapter 15, other than edible fats or oils or their fractions of heading 1516
S-3	15	15171090	Margarine containing <= 10% milkfats (excluding liquid)
S-3	15	15179099	Edible mixtures or preparations of animal or vegetable fats or oils and edible fractions of different fats or oils, containing <= 10% milkfats (excluding fixed vegetable oils, fluid, mixed, edible mixtures or preparations for mould-release preparations, and solid margarine)
S-3	15	1518	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of Chapter 15, not elsewhere specified or included
S-3	15	15219099	Beeswax and other insect waxes, whether or not refined or coloured, other than raw
S-3	15	15220010	Degras
S-3	15	15220091	Oil foots and dregs; soapstocks, other than containing oil having the characteristics of olive oil

(Continued)

GSP Section	CH	HS Code	Description
S-4a	16	16010010	Sausages and similar products, of liver, and food preparations based on liver
S-4a	16	16022010	Goose or duck liver, prepared or preserved
S-4a	16	16024190	Ham and cuts thereof, prepared or preserved, of swine other than of domestic swine
S-4a	16	16024290	Shoulders and cuts thereof, prepared or preserved, of swine other than of domestic swine
S-4a	16	16024990	Other prepared or preserved meat or meat offal, including mixtures, of swine other than of domestic swine
S-4a	16	16025031	Other prepared or preserved meat or meat offal, cooked, of bovine animals, whether or not in airtight containers
S-4a	16	16025095	
S-4a	16	16029031	Other prepared or preserved meat or meat offal, of game or rabbit
S-4a	16	16029069	Other prepared or preserved meat or meat offal, of sheep or goats or other animals, not containing uncooked bovine meat or offal and not containing meat or meat offal of domestic swine
S-4a	16	16029091	
S-4a	16	16029095	
S-4a	16	16029099	
S-4a	16	16030010	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates, in immediate packings of a net content not exceeding 1 kg
S-4a	16	ex 1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs
S-4a	16	160415	Mackerel, whole or in pieces (excluding minced)
S-4a	16	160417	Eels, whole or in pieces (excluding minced)
S-4a	16	160418	Shark fins, whole or in pieces (excluding minced)
S-4a	16	16041992	Cod of the species <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> , prepared or preserved, whole or in pieces (excluding finely minced and fillets, raw, merely coated with batter or breadcrumbs, whether or not pre-fried in oil, frozen)
S-4a	16	16041993	Coalfish " <i>Pollachius virens</i> ", prepared or preserved, whole or in pieces (excluding finely minced and fillets, raw, merely coated with batter or breadcrumbs, whether or not pre-fried in oil, frozen)
S-4a	16	16041994	Hake " <i>Merluccius</i> spp., <i>Urophycis</i> spp.", prepared or preserved, whole or in pieces (excluding finely minced and fillets, raw, merely coated with batter or breadcrumbs, whether or not pre-fried in oil, frozen)
S-4a	16	16041995	Alaska pollock " <i>Theragra chalcogramma</i> " and pollack " <i>Pollachius pollachius</i> ", prepared or preserved, whole or in pieces (excluding finely minced and fillets, raw, merely coated with batter or breadcrumbs, whether or not pre-fried in oil, frozen)
S-4a	16	16041997	Fish, prepared or preserved, whole or in pieces (excluding minced, merely smoked, and salmonidae, herrings, sardines, sardinella, anchovies, brisling, sprats, tunas, bonito " <i>Sarda</i> spp.", mackerel, eels, shark fins, <i>Euthynnus</i> spp., <i>Orcynopsis unicolor</i> , cod, coalfish, hake, Alaska pollock and pollack; fillets, raw, merely coated with batter or breadcrumbs, even pre-fried in oil, frozen)

(Continued)

GSP Section	CH	HS Code	Description
S-4a	16	16042005	Preparations of surimi
S-4a	16	16042050	Prepared or preserved sardines, bonito, mackerel of species <i>Scomber scombrus</i> and <i>japonicus</i> and fish of species <i>Orcynopsis unicolor</i> (excluding whole or in pieces):
			<i>L: Curry fish balls made of fish meat, curry, wheat starch, salt, sugar, and compound condiments; Four colour rolls made of fish meat, crab stick, seaweed, beancurd skin, vegetable oil, sugar, salt, potato starch, monosodium glutamate and seasonings Of mackerel of the species Scomber scombrus, Of mackerel of the species Scomber japonicus, and Other</i>
S-4a	16	16042090	Other prepared or preserved fish; Other; of other fish:
			<i>L: Preserved smoked coalfish, Brisling or sprats (Sprattus sprattus), Mackerel (Scomber australasicus), and Lamprey</i>
S-4a	16	160431	Caviar and caviar substitutes
S-4a	16	160432	
S-4a	16	ex 1605	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved
S-4a	16	16053010	Lobster meat, cooked, for the manufacture of lobster butter or of lobster pastes, pates, soups or sauces
S-4b	17	170250	Chemically pure fructose
S-4b	17	17029010	Chemically pure maltose
S-4b	17	1704	Sugar confectionery (including white chocolate), not containing cocoa
S-4b	18	ex Chapter18	Cocoa and cocoa preparations
S-4b	18	18061015	Cocoa powder, containing added sugar or other sweetening matter but containing no sucrose or containing < 5% by weight of sucrose, including inverted sugar expressed as sucrose or isoglucose expressed as sucrose
S-4b	18	18061020	Cocoa powder, containing added sugar or other sweetening matter, containing >= 5% but < 65% by weight of sucrose, including inverted sugar expressed as sucrose or isoglucose expressed as sucrose
S-4b	19	ex Chapter19	Preparations of cereals, flour, starch or milk; pastrycooks' products
S-4b	19	190120	Mixes and doughs for the preparation of bakers' wares of heading 1905
S-4b	19	19019091	Other, containing no milkfats, sucrose, isoglucose, glucose or starch or containing less than 1,5 % milk fat, 5 % sucrose (including invert sugar) or isoglucose, 5 % glucose or starch, excluding food preparations in powder form of goods of headings 0401 to 0404
S-4b	19	19022010	Pasta, stuffed with meat or other substances, whether or not cooked or otherwise prepared, containing > 20% by weight of fish, crustaceans, molluscs or other aquatic invertebrates
S-4b	20	ex Chapter20	Preparations of vegetables, fruit, nuts or other parts of plants
S-4b	20	20019070	Sweet peppers, prepared or preserved by vinegar or acetic acid

(Continued)

GSP Section	CH	HS Code	Description
S-4b	20	20019092	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid; Other; Tropical fruit and tropical nuts; palm hearts:
			<i>L: Palm hearts</i>
S-4b	20	20019097	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid; Other; Other:
			<i>L: Turnips (Brassica rapa spp. Rapa),Vine leaves,</i>
-4b	20	2002	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid
S-4b	20	20049030	Sauerkraut, capers and olives, prepared or preserved otherwise than by vinegar or acetic acid, frozen
S-4b	20	200580	Sweetcorn (Zea mays var. saccharata)
S-4b	20	200591	Bamboo shoots, prepared or preserved otherwise than by vinegar or acetic acid (excluding frozen)
S-4b	20	ex 200599	Other vegetables and mixtures of vegetables
S-4b	20	20059910	Fruit of genus capsicum, prepared or preserved otherwise than by vinegar or acetic acid (excl. sweet peppers and pimentos and frozen)
S-4b	20	20060091	Guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya, coconuts, cashew nuts, brazil nuts, areca "betel" nuts, cola nuts and macadamia nuts, preserved by sugar drained, glacé or crystallised, with a sugar content of <= 13% by weight
S-4b	20	20060099	Vegetables, fruit, nuts, fruit-peel and other edible parts of plants, preserved by sugar "drained, glacé or crystallised", with a sugar content of <= 13% by weight (excluding ginger, guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya, coconuts, cashew nuts, brazil nuts, areca "betel" nuts, colanuts and macadamia nuts)
S-4b	20	20071091	Jams, jellies, marmalades, purée and pastes, of guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya, obtained by cooking, whether or not containing added sugar or other sweetening matter, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight of <= 250 g (excluding with a sugar content of > 13% by weight)
S-4b	20	20071099	Jams, fruit jellies, marmalades, fruit purée and pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight of <= 250 g (excluding with a sugar content of > 13% by weight and preparations of guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya)

(Continued)

GSP Section	CH	HS Code	Description
S-4b	20	20081196	Groundnuts, roasted, in immediate packings of a net content <= 1 kg
S-4b	20	20081912	Coconuts, cashew nuts, Brazil nuts, areca "betel" nuts, cola nuts and macadamia nuts, including mixtures containing these nuts >= 50% by weight, prepared or preserved, in immediate packings of a net content of > 1 kg (excluding preserved with sugar)
S-4b	20	20081913	Roasted almonds and pistachios, in immediate packings of a net content > 1 kg
S-4b	20	20081919	Nuts and other seeds, including mixtures, prepared or preserved, in immediate packings of a content of > 1 kg (excluding prepared or preserved with vinegar, preserved with sugar but not laid in syrup, jams, fruit jellies, marmalades, fruit purée and pastes, obtained by cooking, groundnuts, roasted almonds and pistachios and coconuts, cashew nuts, brazil nuts, areca "betel" nuts, colanuts and macadamia nuts and mixtures containing >= 50% by weight of tropical nuts)
S-4b	20	20081992	Coconuts, cashew nuts, Brazil nuts, areca "betel" nuts, cola nuts and macadamia nuts, including mixtures containing these nuts >= 50% by weight, prepared or preserved, in immediate packings of a net content of <= 1 kg
S-4b	20	20081993	Roasted almonds and pistachios, in immediate packings of a net content <= 1 kg
S-4b	20	20081995	Roasted nuts, in immediate packings of a net content <= 1 kg (excluding groundnuts, almonds, pistachios, coconuts, cashew nuts, brazil nuts, areca "betel" nuts, cola nuts and macadamia nuts)
S-4b	20	20081999	Nuts and other seeds, including mixtures, prepared or preserved, in immediate packings of a content of <= 1 kg (excluding prepared or preserved with vinegar, preserved with sugar but not laid in syrup, jams, fruit jellies, marmalades, fruit purée and pastes, obtained by cooking, groundnuts, roasted nuts, and coconuts, cashew nuts, brazil nuts, areca "betel" nuts, colanuts and macadamia nuts and mixtures containing >= 50% by weight of tropical nuts)
S-4b	20	20082019	Pineapples, otherwise prepared or preserved, containing added spirit, not elsewhere specified or included
S-4b	20	20082039	
S-4b	20	20084019	Pears; Containing added spirit; in immediate packings of a net content exceeding 1 kg; with a sugar content exceeding 13% by weight; other
S-4b	20	20084031	Pears; containing added spirit; in immediate packings of a net content not exceeding 1 kg; with a sugar content exceeding 15% by weight
S-4b	20	20084051 to 20084090	Pears; not containing added spirit
S-4b	20	20087019	Peaches, including nectarines; containing added spirit in immediate packings of a net content exceeding 1 kg; with a sugar content exceeding 13% by weight; Other

(Continued)

GSP Section	CH	HS Code	Description
S-4b	20	20087051	Peaches, including nectarines; containing added spirit; in immediate packings of a net content not exceeding 1 kg; with a sugar content exceeding 15% by weight
S-4b	20	20087061 to 20087098	Peaches, including nectarines; not containing added spirit
S-4b	20	200891	Palm hearts, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit (excluding prepared or preserved with vinegar)
S-4b	20	20089329	Cranberries "Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea", prepared or preserved, containing added spirit, with a sugar content of $\leq 9\%$ by weight and of an actual alcoholic strength of $> 11.85\%$ mas (excluding preserved with sugar but not laid in syrup, jams, jellies, marmalades, purée and pastes, obtained by cooking)
S-4b	20	20089391	Cranberries "Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea", prepared or preserved, not containing added spirit but containing added sugar, in immediate packings of $> 1$ kg (excluding preserved with sugar but not laid in syrup, jams, jellies, marmalades, purée and pastes, obtained by cooking)
S-4b	20	20089703	Mixtures of tropical nuts and tropical fruit, containing by weight $\geq 50\%$ of tropical nuts, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, in immediate packings of a net content of $> 1$ kg
S-4b	20	20089705	Mixtures of tropical nuts and tropical fruit, containing by weight $\geq 50\%$ of tropical nuts, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, in immediate packings of a net content of $\leq 1$ kg
S-4b	20	20089712	Mixtures of guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya, including mixtures containing $\geq 50\%$ by weight of these fruits and coconuts, cashew nuts, brazil nuts, areca "betel" nuts, cola nuts and macadamia nuts, prepared or preserved, containing added spirit, with a sugar content of $> 9\%$ by weight and of an actual alcoholic strength of $\leq 11.85\%$ mas
S-4b	20	20089714	Mixtures of fruit or other edible parts of plants, prepared or preserved, containing added spirit, with sugar content $> 9\%$ by weight and of an actual alcoholic strength $\leq 11.85\%$ mas (excluding mixtures of nuts, tropical fruit and tropical fruit/ nuts of a type specified in the Notes to Chapter 20 with a net content of $\geq 50\%$ by weight, groundnuts and other seeds)
S-4b	20	20089732	Mixtures of guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya, including mixtures containing $\geq 50\%$ by weight of these fruits and coconuts, cashew nuts, brazil nuts, areca "betel" nuts, cola nuts and macadamia nuts, prepared or preserved, containing added spirit, of an actual alcoholic strength of $\leq 11.85\%$ mas (excluding with sugar content of $> 9\%$ by weight)

(Continued)



GSP Section	CH	HS Code	Description
S-4b	20	20089734	Mixtures of fruit or other edible parts of plants, prepared or preserved, containing added spirit, of an actual alcoholic strength $\leq 11.85\%$ mas (excluding with sugar content $> 9\%$ by weight and mixtures of nuts, tropical fruit and tropical fruit/ nuts of a type specified in the Notes to Chapter 20 with a net content of $\geq 50\%$ by weight, groundnuts and other seeds)
S-4b	20	20089736	Mixtures of guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya, including mixtures containing $\geq 50\%$ by weight of these fruits and coconuts, cashew nuts, brazil nuts, areca "betel" nuts, cola nuts and macadamia nuts, prepared or preserved, containing added spirit, of an actual alcoholic strength of $> 11.85\%$ mas (excluding with sugar content of $> 9\%$ by weight)
S-4b	20	20089738	Mixtures of fruit or other edible parts of plants, prepared or preserved, containing added spirit, of an actual alcoholic strength $> 11.85\%$ mas (excluding with sugar content $> 9\%$ by weight and mixtures of nuts, tropical fruit and tropical fruit/ nuts of a type specified in the Notes to Chapter 20 with a net content of $\geq 50\%$ by weight, groundnuts and other seeds)
S-4b	20	20089759	Mixtures of fruit or other edible parts of plants, prepared or preserved, not containing added spirit but containing added sugar, in immediate packings of a net content of $> 1$ kg (excluding mixtures of tropical fruits and tropical fruits and nuts of a type specified in the Notes to Chapter 20, containing $\geq 50\%$ by weight, groundnuts and other seeds and preparations of the Müsli type based on unroasted cereal flakes of sub-heading 1904 20 10)
S-4b	20	20089776	Mixtures of guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya, including mixtures containing $\geq 50\%$ by weight of these fruits and coconuts, cashew nuts, brazil nuts, areca "betel" nuts, cola nuts and macadamia nuts, prepared or preserved, not containing added spirit but containing added sugar, in immediate packings of a net content of $\leq 1$ kg (excluding mixtures, in which the weight of no single fruit exceeds 50% of the total weight of the fruits)
S-4b	20	20089778	Mixtures of fruit or other edible parts of plants, prepared or preserved, not containing added spirit but containing added sugar, in immediate packings of a net content of $\leq 1$ kg (excluding mixtures of nuts, tropical fruits and tropical fruits and nuts of a type specified in the Notes to Chapter 20, of $\geq 50\%$ by weight, groundnuts and other seeds, mixtures in which the weight of no single fruit exceeds 50% of the total weight of the fruits, and preparations of the Müsli type based on unroasted cereal flakes of sub-heading 1904 20 10)

(Continued)



GSP Section	CH	HS Code	Description
S-4b	20	20089792	Mixtures of guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya, including mixtures containing $\geq$ 50% by weight of these fruits and coconuts, cashew nuts, brazil nuts, areca "betel" nuts, cola nuts and macadamia nuts, prepared or preserved, not containing added spirit or added sugar, in immediate packings of a net content of $\geq$ 5 kg
S-4b	20	20089793	Mixtures of fruit or other edible parts of plants, prepared or preserved, not containing added spirit or added sugar, in immediate packings of a net content of $\geq$ 5 kg, n.e.s. (excluding mixtures of nuts, tropical fruits and tropical fruits and nuts of a type specified in the Notes to Chapter 20, containing $\geq$ 50% by weight, groundnuts and other seeds and preparations of the Müsli type based on unroasted cereal flakes of sub-heading 1904 20 10)
S-4b	20	20089794	Mixtures of guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passionfruit, carambola and pitahaya, including mixtures containing $\geq$ 50% by weight of these fruits and coconuts, cashew nuts, brazil nuts, areca "betel" nuts, cola nuts and macadamia nuts, prepared or preserved, not containing added spirit or added sugar, in immediate packings of a net content of $\geq$ 4.5 kg but $<$ 5 kg
S-4b	20	20089796	Mixtures of fruit or other edible parts of plants, prepared or preserved, not containing added spirit or added sugar, in immediate packings of a net content of $\geq$ 4.5 kg but $<$ 5 kg, n.e.s. (excluding mixtures of nuts, tropical fruits and tropical fruits and nuts of a type specified in the Notes to Chapter 20, containing $\geq$ 50% by weight, groundnuts and other seeds and preparations of the Müsli type based on unroasted cereal flakes of sub-heading 1904 20 10)
S-4b	20	20089911	Ginger, prepared or preserved, containing added spirit, with actual alcoholic strength of $\leq$ 11.85% mas
S-4b	20	20089919	Ginger, prepared or preserved, containing added spirit, with actual alcoholic strength of $>$ 11.85% mas
S-4b	20	20089938	Guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya, prepared or preserved, containing added spirit, of an actual alcoholic strength $>$ 11.85% mas (excluding with sugar content $>$ 9% by weight)
S-4b	20	20089940	Fruit and other edible parts of plants, prepared or preserved, containing added spirit, of an actual alcoholic strength of $>$ 11.85% mas (excluding with a sugar content of $>$ 9% by weight, nuts, groundnuts and other seeds, pineapples, citrus fruits, pears, apricots, cherries, peaches, strawberries, cranberries, ginger, grapes, guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya)

(Continued)

GSP Section	CH	HS Code	Description
S-4b	20	20089948	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included; Other, including mixtures other than those of subheading 2008 19; Other; Not containing added spirit; Containing added sugar, in immediate packings of a net content exceeding 1 kg; Tropical fruit <i>L: Mangoes, mangosteens, papaws (papayas), cashew apples, lychees, jackfruit, sapodillo plums, carambola and pitahaya, and Other</i>
-4b	20	20089949	Fruit and other edible parts of plants, prepared or preserved, not containing added spirit but containing added sugar, in immediate packings of a net content of > 1 kg (excluding preserved with sugar but not laid in syrup, jams, fruit jellies, marmalades, fruit purée and pastes, obtained by cooking, and nuts, groundnuts and other seeds, pineapples, citrus fruits, pears, apricots, cherries, peaches, strawberries, cranberries, ginger, grapes, plums, passion fruit, guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, carambola and pitahaya
S-4b	20	20097919	Apple juice, unfermented, Brix value > 67 at 20°C, value of > 22 €/per 100 kg, whether or not containing added sugar or other sweetening matter (excluding containing spirit)
S-4b	20	20098119	Cranberry "Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea" juice, unfermented, whether or not containing added sugar or other sweetening matter, Brix value > 67 at 20°C, value of > €30 per 100 kg (excluding containing spirit)
S-4b	20	20098159	Cranberry "Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea" juice, unfermented, Brix value ≤ 67 at 20°C, value of ≤ €30 per 100 kg, containing ≤ 30% added sugar (excluding containing spirit)
S-4b	20	20098195	Juice of fruit of the species Vaccinium macrocarpon, unfermented, Brix value ≤ 67 at 20°C (excluding containing added sugar or spirit)
S-4b	20	20098936	Juice of guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola or pitahaya, unfermented, whether or not containing added sugar or other sweetening matter, Brix value > 67 at 20°C, value of > €30 per 100 kg (excluding containing spirit and mixtures)
S-4b	20	20098938	Juice of fruit or vegetables, unfermented, whether or not containing added sugar or other sweetening matter, Brix value > 67 at 20°C, value of > €30 per 100 kg (excluding containing spirit, mixtures and juice of citrus fruits, guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya, pineapples, tomatoes, grapes including grape must, apples, cranberries and pears)

(Continued)

GSP Section	CH	HS Code	Description
S-4b	20	20098971	Cherry juice, unfermented, Brix value $\leq 67$ at 20°C, value of $> \text{€}30$ per 100 kg net weight, containing added sugar (excluding containing spirit)
S-4b	20	20098988	Juice of guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola or pitahaya, unfermented, Brix value $\leq 67$ at 20°C, value of $\leq \text{€}30$ per 100 kg, containing $\leq 30\%$ added sugar (excluding mixtures or containing spirit)
S-4b	20	20098989	Juice of fruit or vegetables, unfermented, Brix value $\leq 67$ at 20°C, value of $\leq \text{€}30$ per 100 kg, containing $\leq 30\%$ added sugar (excluding mixtures or containing spirit, and juice of citrus fruits, guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya, pineapples, tomatoes, grapes including grape must, apples, cranberries and pears)
S-4b	20	20098996	Cherry juice, unfermented, Brix value $\leq 67$ at 20°C (excluding containing added sugar or containing spirit)
S-4b	21	ex Chapter21	Miscellaneous edible preparations
S-4b	21	210111	Extracts, essences and concentrates, of coffee
S-4b	21	210120	Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates, or with a basis of tea or maté
S-4b	21	21013091	Extracts, essences and concentrates, of roasted chicory
S-4b	21	21022019	Other inactive yeasts
S-4b	21	210420	Food preparations consisting of finely homogenised mixtures of two or more basic ingredients, such as meat, fish, vegetables or fruit, put up for retail sale as infant food or for dietetic purposes, in containers of $\leq 250$ g
S-4b	21	210610	Protein concentrates and textured protein substances
S-4b	21	21069020	Compound alcoholic preparations of a kind used for the manufacture of beverages and of an actual alcoholic strength of by volume of $> 0,5\%$ vol (excluding those based on odoriferous substances)
S-4b	21	21069030	Isoglucose syrups
S-4b	21	21069051	Lactose syrup
S-4b	21	21069055	Glucose syrup and maltodextrine syrup
S-4b	21	21069059	Flavoured or coloured sugar syrups; other not elsewhere specified or included;
S-4b	22	ex Chapter22	Beverages, spirits and vinegar
S-4b	22	22041011 to 22043010	Wine of fresh grapes, including fortified wines; grape must other than that of heading 2009, excluding other grape must other than in fermentation
S-4b	22	2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength

(Continued)

GSP Section	CH	HS Code	Description
S-4b	22	220840	Rum and other spirits obtained by distilling fermented sugar- cane products
S-4b	23	230250	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of leguminous plants
S-4b	23	23070019	Other wine lees
S-4b	23	23080019	Other grape marc
S-4b	23	23080090	Other vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included
S-4b	23	23091090	Dog or cat food put up for retail sale, other than containing starch or glucose, glucose syrup, maltodextrine or maltodextrine syrup of sub-headings 1702 30 50, 1702 30 90, 1702 40 90, 1702 90 50 and 2106 90 55 or milk products
S-4b	23	23099010	Fish or marine mammal solubles, of a kind used in animal feeding
S-4b	23	23099091	Beet-pulp with added molasses, of a kind used in animal feeding
S-4b	23	23099096	Other preparations of a kind used in animal feeding, including premixes, n.e.s.
S-4c	24	ex Chapter24	Tobacco and manufactured tobacco substitutes
S-4c	24	24011060	Sun-cured Oriental type tobacco, unstemmed or unstripped
S-4c	24	240210	Cigars, cheroots and cigarillos containing tobacco
S-4c	24	24022090	Cigarettes, containing tobacco (excluding containing cloves)
S-4c	24	240290	Cigars, cheroots, cigarillos and cigarettes consisting wholly of tobacco substitutes
S-4c	24	2403	Other manufactured tobacco and manufactured tobacco substitutes; 'homogenised' or 'reconstituted' tobacco; tobacco extracts and essences
S-5	25	25199010	Magnesium oxide, other than calcined natural magnesium carbonate
S-5	25	2522	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 2825
S-5	25	2523	Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers
S-5	27	Chapter27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes
S-6a	28	2801	Fluorine, chlorine, bromine and iodine
S-6a	28	2802	Sulphur, sublimed or precipitated; colloidal sulphur
S-6a	28	ex 2804	Hydrogen, rare gases and other non-metals
S-6a	28	280469	Silicon, other than containing by weight not less than 99.99% of silicon
S-6a	28	280519	Alkali or alkaline-earth metals other than sodium and calcium
S-6a	28	280530	Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed

(Continued)

GSP Section	CH	HS Code	Description
S-6a	28	2806	Hydrogen chloride (hydrochloric acid); chlorosulphuric acid
S-6a	28	2807	Sulphuric acid; oleum
S-6a	28	2808	Nitric acid; sulphonitric acids
S-6a	28	2809	Diphosphorus pentoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined
S-6a	28	28100090	Oxides of boron, other than diboron trioxide; boric acids
S-6a	28	2811	Other inorganic acids and other inorganic oxygen compounds of non-metals
S-6a	28	2812	Halides and halide oxides of non-metals
S-6a	28	2813	Sulphides of non-metals; commercial phosphorus trisulphide
S-6a	28	2814	Ammonia, anhydrous or in aqueous solution
S-6a	28	2815	Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium
S-6a	28	2816	Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium
S-6a	28	2817	Zinc oxide; zinc peroxide
S-6a	28	281810	Artificial corundum, whether or not chemically defined
S-6a	28	281820	Aluminium oxide, other than artificial corundum
S-6a	28	2819	Chromium oxides and hydroxides
S-6a	28	2820	Manganese oxides
S-6a	28	2821	Iron oxides and hydroxides; earth colours containing by weight 70% or more of combined iron evaluated as Fe <sub>2</sub> O <sub>3</sub>
S-6a	28	2822	Cobalt oxides and hydroxides; commercial cobalt oxides
S-6a	28	2823	Titanium oxides
S-6a	28	2824	Lead oxides; red lead and orange lead
S-6a	28	ex 2825	Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides
S-6a	28	282510	Hydrazine and hydroxylamine and their inorganic salts
S-6a	28	282580	Antimony oxides
S-6a	28	2826	Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts
S-6a	28	ex 2827	Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides
S-6a	28	282710	Ammonium chloride
S-6a	28	282732	Aluminium chloride
S-6a	28	2828	Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites
S-6a	28	2829	Chlorates and perchlorates; bromates and perbromates; iodates and periodates
S-6a	28	ex 2830	Sulphides, except for products under sub-heading 2830 10 00; polysulphides, whether or not chemically defined
S-6a	28	283010	Sodium sulphides

(Continued)

GSP Section	CH	HS Code	Description
S-6a	28	2831	Dithionites and sulphonylates
S-6a	28	2832	Sulphites; thiosulphates
S-6a	28	2833	Sulphates; alums; peroxosulphates (persulphates)
S-6a	28	283410	Nitrites
S-6a	28	283421	Nitrates
S-6a	28	283429	
S-6a	28	2835	Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined
S-6a	28	ex 2836	Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate
S-6a	28	283620	Disodium carbonate
S-6a	28	283640	Potassium carbonates
S-6a	28	283660	Barium carbonate
S-6a	28	2837	Cyanides, cyanide oxides and complex cyanides
S-6a	28	2839	Silicates; commercial alkali metal silicates
S-6a	28	2840	Borates; peroxoborates (perborates)
S-6a	28	ex 2841	Salts of oxometallic or peroxometallic acids
S-6a	28	284161	Potassium permanganate
S-6a	28	2842	Other salts of inorganic acids or peroxyacids (including aluminosilicates, whether or not chemically defined), other than azides
S-6a	28	2843	Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals
S-6a	28	28443011	Uranium depleted in U 235; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U 235 or compounds of this product; Cermets: <i>L: Other</i>
S-6a	28	28443051	Thorium; alloys, dispersions (including cermets), ceramic products and mixtures containing thorium or compounds of this product; Cermets: <i>L: Other</i>
S-6a	28	28459090	Isotopes other than those of heading 2844, and compounds, inorganic or organic, of such isotopes, whether or not chemically defined, other than deuterium and compounds thereof, hydrogen and compounds thereof enriched in deuterium or mixtures and solutions containing these products
S-6a	28	2846	Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals
S-6a	28	2847	Hydrogen peroxide, whether or not solidified with urea
S-6a	28	2848	Phosphides, whether or not chemically defined, excluding ferrophosphorus
S-6a	28	ex 2849	Carbides, whether or not chemically defined
S-6a	28	284920	Silicon carbide, whether or not chemically defined

(Continued)

GSP Section	CH	HS Code	Description
S-6a	28	28499030	Carbides of tungsten, whether or not chemically defined
S-6a	28	ex 2850	Hydrides, nitrides, azides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 2849
S-6a	28	28500060	Azides; silicides: <i>L: Silicides</i>
S-6a	28	2852	Compounds, inorganic or organic, of mercury, excluding amalgams
S-6a	28	2853	Other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals
S-6a	29	2903	Halogenated derivatives of hydrocarbons
S-6a	29	ex 2904	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated
S-6a	29	290420	Derivatives containing only nitro or only nitroso groups
S-6a	29	ex 2905	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives
S-6a	29	290543	Mannitol
S-6a	29	290544	D-glucitol (sorbitol)
S-6a	29	290545	Glycerol
S-6a	29	2906	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives
S-6a	29	ex 2907	Phenols
S-6a	29	29071590	Naphthols and their salts, other than 1-naphthol
S-6a	29	29072200	Polyphenols; phenol-alcohols; Hydroquinone (quinol) and its salts:
S-6a	29	2908	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols
S-6a	29	2909	Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives
S-6a	29	2910	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives
S-6a	29	2911	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives
S-6a	29	ex 2912	Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde
S-6a	29	291241	Vanillin (4-hydroxy-3-methoxybenzaldehyde)
S-6a	29	2913	Halogenated, sulphonated, nitrated or nitrosated derivatives of products under heading 2912

(Continued)

GSP Section	CH	HS Code	Description
S-6a	29	ex 2914	Other Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives
S-6a	29	291411	Acetone
S-6a	29	291422	Cyclohexanone and methylcyclohexanones
S-6a	29	29142900	Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function; Other: <i>L: Camphor</i>
S-6a	29	2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives
S-6a	29	ex 2916	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids, and their halogenated, sulphonated, nitrated or nitrosated derivatives
S-6a	29	29161100	Acrylic acid and its salts: <i>L: Acrylic acid</i>
S-6a	29	291612	Esters of acrylic acid
S-6a	29	291614	Esters of methacrylic acid
S-6a	29	ex 2917	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids and their halogenated, sulphonated, nitrated or nitrosated derivatives
S-6a	29	291711	Oxalic acid, its salts and esters
S-6a	29	29171200	Adipic acid, its salts and esters; <i>L: Adipic acid and its salts Bis (3,4-epoxycyclohexylmethyl) adipate (CAS RN 3130-19-6)</i>
S-6a	29	291714	Maleic anhydride
S-6a	29	291732	Diocetyl orthophthalates
S-6a	29	291735	Phthalic anhydride
S-6a	29	291736	Terephthalic acid and its salts
S-6a	29	ex 2918	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives
S-6a	29	291814	Citric acid
S-6a	29	291815	Salts and esters of citric acid
S-6a	29	291821	Salicylic acid and its salts
S-6a	29	291822	o-Acetylsalicylic acid, its salts and esters
S-6a	29	29182900	Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives; Other: <i>L: Monohydroxynaphthoic acids</i> Other
S-6a	29	2919	Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives
S-6a	29	2920	Esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives
S-6a	29	2921	Amine-function compounds

(Continued)



GSP Section	CH	HS Code	Description
S-6a	29	2922	Oxygen-function amino-compounds
S-6a	29	2923	Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined
S-6a	29	ex 2924	Carboxamide-function compounds and amide-function compounds of carbonic acid
S-6a	29	292412	Fluoroacetamide "ISO", monocrotophos "ISO" and phosphamidon "ISO"
S-6a	29	292419	Acyclic amides, including acyclic carbamates, and their derivatives, and salts thereof (excluding meprobamate [INN], fluoroacetamide [ISO], monocrotophos [ISO] and phosphamidon [ISO])
S-6a	29	292421	Ureines and their derivatives; salts thereof
S-6a	29	292423	2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts
S-6a	29	292425	Alachlor "ISO"
S-6a	29	ex 29242970	Cyclic amides, incl. cyclic carbamates, and their derivatives; salts thereof (excl. ureines and their derivatives, salts thereof, 2-acetamidobenzoic acid "N-acetylanthranilic acid" and its salts, ethinamate "INN", alachlor "ISO" and lidocaine "INN")
S-6a	29	29242970	Cyclic amides, incl. cyclic carbamates, and their derivatives; salts thereof (excl. ureines and their derivatives, salts thereof, 2-acetamidobenzoic acid "N-acetylanthranilic acid" and its salts, ethinamate "INN", alachlor "ISO" and lidocaine "INN") <i>L: Aspartame (CAS RN 22839-47-0)</i>
S-6a	29	2925	Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds
S-6a	29	ex 2926	Nitrile-function compounds, except for the product of sub-heading 2926 10 00
S-6a	29	292610	Acrylonitrile
S-6a	29	2927	Diazo-, azo- or azoxy-compounds
S-6a	29	29280090	Other organic derivatives of hydrazine or of hydroxylamine
S-6a	29	292910	Isocyanates
S-6a	29	292990	Other compounds with other nitrogen function
S-6a	29	ex 2930	Organo-sulphur compounds
S-6a	29	293020	Thiocarbamates and dithiocarbamates
S-6a	29	293030	Thiuram mono-, di- or tetrasulphides
S-6a	29	29304010	Methionine "INN"
S-6a	29	29304090	Methionine (excluding methionine "INN")
S-6a	29	293060	2-(N,N-Diethylamino)ethanethiol
S-6a	29	293080	Aldicarb (ISO), Captafol (ISO) and methamidophos (ISO)
S-6a	29	ex 293090	Organo-sulphur compounds; Other
S-6a	29	29309013	Cysteine and cystine
S-6a	29	29309016	Derivatives of cysteine or of cystine
S-6a	29	ex 29309098	Organo-sulphur compounds; Other; Other

(Continued)

GSP Section	CH	HS Code	Description
S-6a	29	29309098	Organo-sulphur compounds; Other; Other: <i>Potassium- or sodium-salt of O-ethyl-, O-isopropyl-, O-butyl-, O-isobutyl- or O-pentyl-dithiocarbonates Other</i>
S-6a	29	2931	Other organo-inorganic compounds
S-6a	29	ex 2932	Heterocyclic compounds with oxygen hetero-atom(s) only
S-6a	29	293212	2-Furaldehyde (furfuraldehyde)
S-6a	29	293213	Furfuryl alcohol and tetrahydrofurfuryl alcohol
S-6a	29	29322090	Heterocyclic compounds with oxygen hetero-atom(s) only; Lactones; Other: <i>L: Coumarin, (R)-4-propyldihydrofuran-2(3H)-one (CAS RN 63095-51-2) with a purity by weight of 98 % or more Methylcoumarins and ethylcoumarins</i>
S-6a	29	ex 2933	Heterocyclic compounds with nitrogen hetero-atom(s) only sub-heading
S-6a	29	293361	Melamine
S-6a	29	2934	Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds
S-6a	29	ex 2935	Sulphonamides
S-6a	29	29359030	3-{1-[7-(Hexadecylsulphonylamino)-1H-indole-3-yl]-3-oxo-1H,3H-naphtho[1,8-cd]pyran-1-yl}-N,N-dimethyl-1H-indole-7-sulphonamide; metosulam "ISO"
S-6a	29	2938	Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives
S-6a	29	ex 2940	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose, and except for rhamnose, raffinose and mannose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products under headings 2937, 2938 or 2939
S-6a	29	29400000	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of heading 2937, 2938 or 2939 <i>L: Rhamnose, raffinose and mannose</i>
S-6a	29	29400000	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of heading 2937, 2938 or 2939: Other <i>L: D(+)-Trehalose dihydrate (CAS RN 6138-23-4)</i>
S-6a	29	29412030	Dihydrostreptomycin, its salts, esters and hydrates
S-6a	29	2942	Other organic compounds
S-6b	31	ex 3102	Mineral or chemical fertilisers, nitrogenous
S-6b	31	310210	Urea, whether or not in aqueous solution
S-6b	31	310229	Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate; Other
S-6b	31	310230	Ammonium nitrate, whether or not in aqueous solution
S-6b	31	310280	Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution

(Continued)

GSP Section	CH	HS Code	Description
S-6b	31	310290	Other, including mixtures not specified in the foregoing sub-headings
S-6b	31	310311	Superphosphates
S-6b	31	310319	
S-6b	31	3105	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg
S-6b	32	ex Chapter3	Tanning or dyeing extracts; tannins and their derivatives; dyes, 2pigments and other colouring matter; paints and varnishes; putty and other mastics; inks
S-6b	32	32019020	Sumach extract, vallonina extract, oak extract or chestnut extract
S-6b	32	32019090	Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives; Other; Other: <i>L: Tanning extracts of eucalyptus, Tanning extracts derived from gambier and myrobalan fruits, Other tanning extracts of vegetable origin, and Reaction product of Acacia mearnsii extract, ammonium chloride and formaldehyde (CAS RN. 85029-52-3)</i>
S-6b	32	3204	Synthetic organic colouring matter, whether or not chemically defined; preparations as specified the Notes to Chapter 32 based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined
S-6b	32	3206	Other colouring matter; preparations as specified in the Notes to Chapter 32, other than those of headings 3203, 3204 or 3205; inorganic products of a kind used as luminophores, whether or not chemically defined
S-6b	33	Chapter3	3 Essential oils and resinoids; perfumery, cosmetic or toilet preparations
S-6b	34	Chapter3	4 Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, 'dental waxes' and dental preparations with a basis of plaster
S-6b	35	3501	Casein, caseinates and other casein derivatives; casein glues
S-6b	35	35029090	Albuminates and other albumin derivatives
S-6b	35	3503	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 3501
S-6b	35	3504	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed
S-6b	35	35051050	Starches, esterified or etherified

(Continued)

GSP Section	CH	HS Code	Description
S-6b	35	3506	Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg
S-6b	35	3507	Enzymes; prepared enzymes not elsewhere specified or included
S-6b	36	Chapter3	6 Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations
S-6b	37	Chapter3	7 Photographic or cinematographic goods
S-6b	38	ex Chapter38	Miscellaneous chemical products
S-6b	38	380910	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included; With a basis of amylaceous substances
S-6b	38	3802	Activated carbon; activated natural mineral products; animal black, including spent animal black
S-6b	38	381700	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of headings 2707 or 2902
S-6b	38	382312	Oleic acid
S-6b	38	382370	Industrial fatty alcohols
S-6b	38	382460	Sorbitol other than that of sub-heading 2905 44
S-6b	38	3825	Residual products of the chemical or allied industries, not elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in the Notes to Chapter 38
S-7a	39	ex Chapter39	Plastics and articles thereof
S-7a	39	3901	Polymers of ethylene, in primary forms
S-7a	39	3902	Polymers of propylene or of other olefins, in primary forms
S-7a	39	3903	Polymers of styrene, in primary forms
S-7a	39	3904	Polymers of vinyl chloride or of other halogenated olefins, in primary forms
S-7a	39	390610	Poly(methyl methacrylate)
S-7a	39	390710	Polyacetals
S-7a	39	390769	Poly(ethylene terephthalate", in primary forms, having a viscosity number of < 78 ml/g
S-7a	39	390799	Other polyesters; Other; Other
S-7a	39	3908	Polyamides in primary forms
S-7a	39	3920	Other plates, sheets, film, foil and strip, of plastics, non- cellular and not reinforced, laminated, supported or similarly combined with other materials
S-7a	39	39219010	Other plates, sheets, film, foil and strip, of plastics; Other; Of condensation or rearrangement polymerisation products, whether or not chemically modified: <i>L: Of polyesters, other than corrugated sheets and plates</i>

(Continued)

GSP Section	CH	HS Code	Description
S-7a	39	392321	Sacks and bags (including cones), of polymers of ethylene
S-7b	40	ex Chapter40	Rubber and articles thereof
S-7b	40	4010	Conveyor or transmission belts or belting, of vulcanised rubber
S-8a	41	ex 4104	Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared
S-8a	41	41044119	Other, Buffalo leather, split, chrome tanned synthetic retanned ("crust"), dry
S-8a	41	41044919	Other
S-8a	41	41063100	Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared; Of swine; In the wet state (including wet-blue); <i>L: Split</i>
S-8a	41	410632	Tanned or crust hides and skins of swine, without wool or hair on, whether or not split, but not further prepared, in the dry state (crust)
S-8a	41	4107	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 4114
S-8a	41	4112	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 4114
S-8a	41	ex 4113	Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 4114
S-8a	41	411310	Of goats or kids
S-8a	41	4114	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather
S-8a	41	411510	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls
S-8b	42	ex Chapter42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silkworm gut)
S-8b	42	ex 4202	Trunks, suitcases, vanity cases, executive-cases, briefcases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper

(Continued)

GSP Section	CH	HS Code	Description
S-8b	42	42021211	Executive-cases, briefcases, school satchels and similar containers, with outer surface of plastic sheeting
S-8b	42	42021219	Trunks, suitcases, vanity cases and similar containers of leather, with outer surface of plastic sheeting (excluding executive-cases)
S-8b	42	42022210	Handbags, whether or not with shoulder straps, including those without handles, with outer surface of plastic sheeting
S-8b	42	42023210	Wallets, purses, key-pouches, cigarette-cases, tobacco-pouches and similar articles carried in the pocket or handbag, with outer surface of plastic sheeting
S-8b	42	42029211	Travelling-bags, toilet bags, rucksacks and sports bags, with outer surface of plastic sheeting
S-8b	42	42029215	Musical instrument cases with outer surface of plastic sheeting
S-8b	42	42029219	Insulated food or beverage bags, shopping bags, map-cases, tool bags, jewellery boxes, cutlery cases, binocular cases, camera cases, gun cases, holsters and similar containers, with outer surface of plastic sheeting (excluding travelling-cases, briefcases, satchels and similar containers, bag or handbag articles, travelling-bags, toilet bags, sports bags, rucksacks and musical instrument cases)
S-8b	42	4203	Articles of apparel and clothing accessories, of leather or of composition leather
S-8b	43	Chapter43	Furskins and artificial fur; manufactures thereof
S-9a	44	ex Chapter44	Wood and articles of wood, wood charcoal
S-9a	44	4410	Particle board, oriented strand board (OSB) and similar board (for example, waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances
S-9a	44	4411	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances
S-9a	44	4412	Plywood, veneered panels and similar laminated wood
S-9a	44	441810	Windows, French windows and their frames, of wood
S-9a	44	44182010	Doors and their frames and thresholds, of tropical wood as specified in the Notes to Chapter 44
S-9a	44	44187310	Flooring panels for mosaic floors, assembled, of bamboo or with at least the top wear layer of bamboo
S-9a	44	441874	Assembled flooring panels for mosaic floors, of wood
S-9a	44	44201011	Statuettes and other ornaments, of tropical wood as specified in the Notes to Chapter 44
S-9a	44	44209010	Wood marquetry and inlaid wood
S-9a	44	44209091	Of tropical wood specified in the Notes to Chapter 44
S-9b	45	ex Chapter45	Cork and articles of cork
S-9b	45	4503	Articles of natural cork

(Continued)

GSP Section	CH	HS Code	Description
S-9b	46	Chapter46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork
S-11a	50	Chapter50	Silk
S-11a	51	ex Chapter51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric
S-11a	51	5105	Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments)
S-11a	52	Chapter52	Cotton
S-11a	53	Chapter53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn
S-11a	54	Chapter54	Man-made filaments; strip and the like of man-made textile materials
S-11a	55	Chapter55	Man-made staple fibres
S-11a	56	Chapter56	Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof
S-11a	57	Chapter57	Carpets and other textile floor coverings
S-11a	58	Chapter58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery
S-11a	59	Chapter59	Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use
S-11a	60	Chapter60	Knitted or crocheted fabrics
S-11b	61	Chapter61	Articles of apparel and clothing accessories, knitted or crocheted
S-11b	62	Chapter62	Articles of apparel and clothing accessories, not knitted or crocheted
S-11b	63	Chapter63	Other made-up textile articles; sets; worn clothing and worn textile articles; rags
S-12a	64	ex Chapter64	Footwear, gaiters and the like; parts of such articles
S-12a	64	6401	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes
S-12a	64	6402	Other footwear with outer soles and uppers of rubber or plastics
S-12a	64	6404	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials
S-12a	64	64059010	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of materials other than leather, composition leather or textile materials (excluding orthopaedic footwear and toy footwear)
S-12b	65	Chapter65	Headgear and parts thereof
S-12b	66	Chapter66	Umbrellas, sun umbrellas, walking sticks, seat-sticks, whips, riding-crops and parts thereof
S-12b	67	Chapter67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair

(Continued)

GSP Section	CH	HS Code	Description
S-13	68	Chapter68	Articles of stone, plaster, cement, asbestos, mica or similar materials
S-13	69	ex Chapter69	Ceramic products
S-13	69	6910	Ceramic sinks, washbasins, washbasin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures
S-13	69	6911	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china
S-13	70	Chapter70	Glass and glassware
S-14	71	ex Chapter71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin
S-14	71	7117	Imitation jewellery
S-15a	72	7202	Ferro-alloys
S-15a	73	Chapter73	Articles of iron or steel
S-15b	74	Chapter74	Copper and articles thereof
S-15b	75	750512	Bars, rods and profiles, of nickel alloys
S-15b	75	750522	Wire, of nickel alloys
S-15b	75	750620	Plates, sheets, strip and foil, of nickel alloys
S-15b	75	750720	Nickel tube or pipe fittings
S-15b	76	ex Chapter76	Aluminium and articles thereof
S-15b	76	7601	Unwrought aluminium
S-15b	78	ex Chapter78	Lead and articles thereof
S-15b	78	780110	Refined lead
S-15b	82	ex Chapter82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof, of base metal
S-15b	82	821110	Sets of assorted articles of knives of heading 8211; sets in which there is a higher number of knives of heading 8211 than of any other article
S-15b	82	821191	Table knives having fixed blades of base metal, including handles (excluding butter knives and fish knives)
S-15b	82	821192	Knives with fixed blades of base metal (excluding straw knives, machetes, knives and cutting blades for machines or mechanical appliances, table knives, fish knives, butter knives, razors and razor blades and knives of heading 8214)
S-15b	82	821193	Knives having other than fixed blades, including pruning knives, of base metal (excluding razors)
S-15b	82	821194	Blades of base metal for table knives, pocket knives and other knives of heading 8211
S-15b	82	82151030	Sets consisting of one or more knives of heading 8211 and at least an equal number of spoons, forks or other articles of heading 8215, of stainless steel, containing at least one article plated with precious metal

(Continued)



GSP Section	CH	HS Code	Description
S-15b	82	82152010	Sets consisting of one or more knives of heading 8211 and at least an equal number of spoons, forks or other articles of heading 8215, of stainless steel, containing no articles plated with precious metal
S-15b	82	82159910	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware of stainless steel, not plated with precious metal (excluding sets of articles such as lobster cutters and poultry shears)
S-15b	83	Chapter83	Miscellaneous articles of base metal
S-16	84	ex Chapter84	Nuclear reactors, boilers, machinery and mechanical appliances, and parts thereof
S-16	84	840110	Nuclear reactors
S-16	84	84072110	Outboard motors, of a cylinder capacity not exceeding 325 cm <sup>3</sup>
S-16	85	ex Chapter85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles
S-16	85	85165000	Microwave ovens
S-16	85	85176930	Reception apparatus for radio-telephony or radio telegraphy
S-16	85	85177000	Parts of telephone sets, telephones for cellular networks or for other wireless networks and of other apparatus for the transmission or reception of voice, images or other data, n.e.s.
S-16	85	851920	Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment; turntables (record-decks)
S-16	85	851930	Turntables (record-decks)
S-16	85	851981	Sound recording or sound reproducing apparatus, using magnetic, optical or semiconductor media (excl. those operated by coins, banknotes, bank cards, tokens or by other means of payment, turntables and telephone answering machines)
S-16	85	851989	Sound recording or sound reproducing apparatus (excl. using magnetic, optical or semiconductor media, those operated by coins, banknotes, bank cards, tokens or by other means of payment, turntables and telephone answering machines)
S-16	85	ex 8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner
S-16	85	852190	Video recording or reproducing apparatus, whether or not incorporating a video tuner; Other
S-16	85	8525	Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound-recording or -reproducing apparatus; television cameras; digital cameras and video camera recorders
S-16	85	ex 8527	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound-recording or -reproducing apparatus or a clock

(Continued)

GSP Section	CH	HS Code	Description
S-16	85	85272170	Radio-broadcast receivers of a type used in motor vehicles, only capable of being operated with an external source of power, combined with sound recording or reproducing apparatus incorporating a laser reading system (excluding those capable of receiving and decoding digital
S-16	85	85272192	Radio Data System signals)Cassette-radio-broadcast receivers of a kind used in motor vehicles, only capable of being operated with an external source of power, combined with sound recording or reproducing apparatus incorporating an analogue and digital reading system (excluding those capable of receiving and decoding digital Radio Data System signals)
S-16	85	ex 8528	Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus
S-16	85	852842	Cathode-ray tube monitors "CRT" capable of directly connecting to and designed for use with an automatic data processing machine of heading 8471 (excl. with TV receiver)
S-16	85	852852	Other monitors; Capable of directly connecting to and designed for use with an automatic data processing machine of heading 8471
S-16	85	852859	Other monitors: Other
S-16	85	852862	Projectors capable of directly connecting to and designed for use with an automatic data processing machine of heading 8471 (excl. with TV receiver)
S-16	85	85286980	Projectors: Other, Other
S-16	85	852872	Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus; Other colour; Other
S-16	85	852873	Reception apparatus for television, black and white or other monochrome, whether or not incorporating radio- broadcast receivers or sound or video recording or reproducing apparatus, designed to incorporate a video display or screen
S-16	85	8529	Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528
S-16	85	854011	Cathode ray television picture tubes, including video monitor
S-16	85	854012	cathode ray tubes, colour, or black-and-white or other monochrome
S-17a	86	Chapter86	Railway or tramway locomotives, rolling stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electromechanical) traffic- signalling equipment of all kinds
S-17b	87	ex Chapter87	Vehicles other than railway or tramway rolling stock, and parts and accessories thereof

(Continued)

GSP Section	CH	HS Code	Description
S-17b	87	87021011	Motor vehicles for the transport of $\geq 10$ persons, including driver, with only diesel engine, of a cylinder capacity of $>2.500 \text{ cm}^3$ , new
S-17b	87	87021019	Motor vehicles for the transport of $\geq 10$ persons, including driver, with only diesel engine, of a cylinder capacity of $>2.500 \text{ cm}^3$ , used
S-17b	87	87022010	Motor vehicles for the transport of $\geq 10$ persons, including driver, with both diesel engine and electric motor as motors for propulsion, of a cylinder capacity of $> 2.500 \text{ cm}^3$
S-17b	87	87023010	Motor vehicles for the transport of $\geq 10$ persons, including driver, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, of a cylinder capacity of $> 2.800 \text{ cm}^3$
S-17b	87	87029011	Motor vehicles for the transport of $\geq 10$ persons, including driver, with spark-ignition internal combustion piston engine, of a cylinder capacity of $> 2.800 \text{ cm}^3$ , new (excluding with electric motor for propulsion)
S-17b	87	87029019	Motor vehicles for the transport of $\geq 10$ persons, including driver, with spark-ignition internal combustion piston engine, of a cylinder capacity of $> 2.800 \text{ cm}^3$ , used (excluding with electric motor for propulsion)
S-17b	87	8703	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 8702), including station wagons and racing cars
S-17b	87	8704	Motor vehicles for the transport of goods
S-17b	87	8705	Special-purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire-fighting vehicles, concrete-mixer lorries, road-sweeper lorries, spraying lorries, mobile workshops, mobile radiological units)
S-17b	87	ex 8706	Chassis fitted with engines, for the motor vehicles of headings 8701 to 8705
S-17b	87	87060011	Chassis with compression ignition internal combustion engines, of cylinder capacity $> 2.500 \text{ cm}^3$ or with spark- ignition internal combustion engines of cylinder capacity $> 2.800 \text{ cm}^3$ , for motor vehicles for the transport of ten or more persons and motor vehicles for the transport of goods
S-17b	87	8707	Bodies (including cabs), for the motor vehicles of headings 8701 to 8705
S-17b	87	8708	Parts and accessories of the motor vehicles of headings 8701 to 8705
S-17b	87	8709	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short-distance transport of goods; tractors of the type used on railway-station platforms; parts of the foregoing vehicles
S-17b	87	8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without sidecars; sidecars

(Continued)

GSP Section	CH	HS Code	Description
S-17b	87	8712	Bicycles and other cycles (including delivery tricycles), not motorised
S-17b	87	8714	Parts and accessories of vehicles of headings 8711 to 8713
S-17b	88	Chapter88	Aircraft, spacecraft, and parts thereof
S-17b	89	Chapter89	Ships, boats and floating structures
S-18	90	Chapter90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof
S-18	91	ex Chapter91	Clocks and watches and parts thereof
S-18	91	911320	Watch straps, watch bands and watch bracelets, and parts thereof, of base metal, whether or not gold- or silver-plated, n.e.s.
S-18	91	911390	Watch straps, watch bands and watch bracelets, and parts thereof, n.e.s.
S-18	92	Chapter92	Musical instruments; parts and accessories of such articles
S-20	94	ex Chapter94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated nameplates and the like; prefabricated buildings
S-20	94	9405	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated nameplates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included
S-20	95	ex Chapter95	Toys, games and sports requisites; parts and accessories thereof
S-20	95	95030035 to 95030099	Other toys; reduced-size ('scale') models and similar recreational models, working or not; puzzles of all kinds
S-20	96	ex Chapter96	Miscellaneous manufactured articles
S-20	96	96200091	Monopods, bipods, tripods and similar articles; Other; Of plastics and aluminium: <i>L: Other</i>

## Appendix 7 Key information to be provided to Pakistan business

### If your product is current CE marked



- CE marking can continue to be used until 1 January 2023; then the UKCA (UK Conformity Assessed) marking should be used for goods being placed on the market in Great Britain (England, Wales and Scotland).
- Except for medical devices, which can continue to use CE marking in UK market until UKCA marking is not recognised on the EU market; will still need a CE marking in the EU.

### Labelling requirements for food

- Labelling of product origin for meat, fish or seafood products, if sold to the final consumer or mass caterer (these are new requirements for the UK).
- Labelling and compositional rules for some reserved descriptions for the name of foodstuffs, mostly simply adopting EU rules with the exception of labelling of honey and blends of honey.
- Organic labelling rules (updated rules due to Brexit).

### SENDING GOODS to the EU via the UK

- In order not to pay import duty or VAT on these goods (or part shipments) in the UK, a temporary admission authorisation will be required to allow exemption from duties for up to two years before being re-exported. Authorisation for temporary admission is provided by HMRC through the UK government gateway.
- Temporary admission is provided for:
  - re-export of goods outside the UK;
  - goods for inward processing (processing them beyond carrying out repairs) or customs warehousing (for example, if goods are stored prior to re-export);

- release of part to free circulation (but duty and import VAT that was suspended at import must be paid on that part which enters circulation); and
- destroying the goods, but HMRC must be informed beforehand (for example, when goods are damaged en route).
- If the goods required an import licence (such as for agricultural products), approval may be required to re-export them.

### Conformity assessment procedures

- If products were self-declared or based on harmonised standards, no changes are needed to technical documentation – except all references should be to BSI standards and not the equivalent EN standard in the documentation and labels.
- If a designated conformity assessment body certified the product, then after 1 January 2022:
  - no change if it was UK based, as all EU notified bodies based in the UK automatically became UK approved bodies; but
  - reassessment by a UK-approved body is required if it was an EU-based notified body.

### New rules for medical devices and instruments

- Manufacturers based outside the UK need to appoint a single UK Responsible Person, who will take responsibility for the product in the UK.
- All products must be registered with the UK Medicines and Healthcare Products Regulatory Agency (MHRA), by:
  - 1 May 2021 for Class IIIs and Class IIb implantables, and all active implantable medical devices and IVD List A products;
  - 1 September 2021 for other Class IIb and all Class IIa devices and IVD List B products and Self-Test IVDs; and
  - 1 January 2022 for Class I devices, custom-made devices and general IVDs (that do not currently need to be registered).

- Certificates issued by EU-recognised notified bodies will continue to be valid for the UK market until 30 June 2023, but all new products must be approved by UK bodies.

### Products of animal origin

- For UK imports of live animals, animal by-products and products of animal origin, the UK Animal and Plant Health Agency

(APHA) must authorise countries; only those countries can then provide lists of establishments they approve for export to the UK.

As a temporary measure, UK authorities will accept imports of EU-approved establishments that were notified to the EU on or before 30 September 2020. All others must be notified to the APHA.

**Commonwealth Secretariat**

Marlborough House, Pall Mall  
London SW1Y 5HX  
United Kingdom

[thecommonwealth.org](http://thecommonwealth.org)

