Guide to Completing the Application for a Tradex Order Form

October 2015

www.business.gov.au

Table of Contents

1	About This Guide	3
1.1	Using this Guide	3
1.2	Confidentiality and disclosure	
1.3	Additional Information	3
2	Application Details	4
2.1	Business and Applicant Information	4
2.2	Eligibility Requirements	8
	Goods to be Imported	8
	Requirements of Tradex Regulations	9
	Export Information	g
2.3	Record Keeping Requirements	10
2.4	Declaration	11
Austra	alian New Zealand Standard Industry Classification	12
Custo	oms Tariff Act 1995 - Schedule 3 Chapter Headings	15

1 About This Guide

1.1 Using this Guide

The objective of this Guide is to provide customers who intend to apply for a Tradex order with information on completing the Application for a Tradex Order Form.

The Guide follows the format of the Form and the numbers on the left hand side of each page refer to the corresponding question number in the form. You should answer all questions and fill in all boxes. If not applicable, please write "n/a" in the box provided.

Definitions and legislative references that should be taken into consideration when answering the questions in the Form are also included, where applicable.

The <u>Tradex Customer Information Guide</u>¹ provides more detail on the Tradex Scheme, and all applicants are required to declare that they have read and understood the Guide.

The <u>Tradex Scheme Act 1999</u>² ("the Act") imposes important obligations on holders of Tradex orders and breaches can be offences under the Act. It is recommended that program participants seek independent advice about Tradex program requirements. The Commonwealth bears no responsibility or liability in respect of actions taken in reliance on this Guide or on other information that it provides to program participants.

1.2 Confidentiality and disclosure

AusIndustry will use the information provided in the application form and by participants in the program for the purposes of discharging its functions under the program, and for related purposes. These functions include determining eligibility for assistance under the program, compliance activities and evaluation. Information received from applicants and participants may also be used by the Department of Industry, Innovation and Science ("Department") in any other legitimate departmental business.

While AusIndustry will seek to protect sensitive information from disclosure to external parties, disclosure of some confidential information may occur. Confidential information may be disclosed to:

- the Auditor-General
- Department of Immigration and Border Protection
- a third party contractor engaged by the Department for audit-related purposes, or for the purposes of providing other advice to the Department
- other Commonwealth agencies for governmental, compliance and law enforcement purposes.

Confidential information may also be released if the Department is required or permitted by law to do so (for example, the Department may be required to provide information in response to a resolution of Parliament or an order of a Court), or where consent to release the information is obtained prior to its release.

1.3 Additional Information

If, after reading this Guide, you still require assistance with completing the application form, please call the Contact Centre on **13 28 46** or visit www.business.gov.au.

¹ http://www.business.gov.au/grants-and-assistance/import-export/tradex/Pages/TRADEX-Guidelines.aspx

² http://www.comlaw.gov.au/Details/C2011C00371

2 Application Details

2.1 Business and Applicant Information

2.1	Business and Applicant Information		
Question Number	Topic	Guidance	
1	Name of applicant	A Tradex applicant can be an individual, a Corporations Act company, an incorporated association, a partnership or other kind of body corporate. Unincorporated entities cannot apply for Tradex.	
		Enter your name (for individual applicants) or the full registered name of the body corporate (for incorporated applicants).	
		To ensure that your Tradex order can readily be used in Department of Immigration and Border Protection (Customs) processes, the applicant must also be registered in the same name on the Customs ICS system.	
2	Australian Business Number (ABN)	Issued by the Australian Taxation Office, an ABN has 11 digits. Enter your ABN. Contact the Australian Taxation Office on 137 226 if you have any queries.	
3	Australian Company Number (ACN)	Enter your ACN if you have one. Contact the Australian Securities & Investments Commission on 1300 300 630 if you have any queries.	
4	CCID Customs Client Identifier	The CCID is issued by the Department of Immigration and Border Protection for those importers who do not have an ABN.	
5	Which of the following accurately	Tick the box which best describe(s) your organisation. Definitions of entity types are:	
	describes you or your business /organisation?	Individual or Sole Trader An individual or a sole trader trades alone, without a company structure or partners, and bears alone full responsibility for his or her own business activities. An individual or a sole trader can trade under his or her own name or under a registered business name.	
		Corporations Act company, corporation or other body corporate - A legal entity created by or under charter, prescription or legislation. The law treats these entities as separate legal persons.	
		Partnership - A partnership is the relationship that exists between persons or legal entities carrying on a business in common with a view to profit. In some cases, a partnership is formed as an incorporated partnership, in which case, it is classified as a body corporate (see above).	
		Any other unincorporated entity, including an unincorporated association, or body of persons - Association means any group of people who have joined	

Question Number	Topic	Guidance
		together to achieve common objectives. Traditionally, 'association' refers to voluntary non-profit organisations which promote religious, educational, literary, scientific, artistic and other similar purposes. They involve bringing benefits to the community and association members. An unincorporated association is an association which has not been incorporated under relevant legislation, for example the Associations Incorporation Act 2009 (in NSW) or other appropriate State/Territory association's incorporation legislation.
		Trustee applying on behalf of a trust - A trust is a device by which a person or other type of legal entity (the trustee) holds the title to property for the benefit of another person (the beneficiary). A trust imposes a personal obligation upon the trustee to deal with property for the benefit of another person or a class of persons or for the advancement of certain purposes, private or charitable. The trustee is the person who can apply for a Tradex order on behalf of a trust.
		Other - if your organisation does not fall within one of the categories described and listed above, enter a brief description.
6	ANZSIC Code	See Attachment A in this Guide for a list of Australian/New Zealand Standard Industry Classification (ANZSIC) descriptions and codes. Enter the code that best describes your business.
7	Core business	Describe the activity that is the main source of your business income.
8	What are your details for the last financial year	Although this information is not directly related to an application for a Tradex order, it may be used for evaluation and policy development processes.
	Last financial year	For example: 2014-2015
	Annual turnover	Annual turnover includes:
		Total turnover/sales of goods for the year, including:
		excise, GST, bounties and subsidies on production
		 all other revenue from outside the applicant's business (for example, revenue from commissions, repairs, services, rent, leasing and hiring)
		 capital work done for own premises, or for renting or leasing.
		Annual turnover does not include:
		 receipts from interest, royalties, dividends and the sale of fixed tangible assets.

Question Number	Topic	Guidance	
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	Number of employees	This includes:	
		 full time employees part time and casual employees (combine the work of part- 	
		 part time and casual employees (combine the work of part- time and casual employees to generate a 'person years' figure) 	
		consultants (that is consultants engaged on contracts to undertake tasks that are directly connected to the core activity of the business). Do not include 'casual' contractor such as cleaners, security patrols, and so on, who are 'contracted' to perform particular functions.	
9	Last day and month of your financial year	For example, if your financial year is from July to June, enter 30/06, or, if your financial year is from April to March, enter 31/03.	
10	Web site address	If you have a web site, state your web site address in the column provided in the form.	
11	Business email address	Supply details of the email address you use for business enquiries.	
12	Trading name	Only fill this column in if your business trades or operates under a different name.	
13	Business street address	State your business street address in the column provided in the form.	
14	Business postal address	State your business postal address in the column provided in the form, if it is different to your business street address.	
15	Nominated Contact person for Tradex	State the name of your 'nominated' contact person in the column provided in the form.	
	matters	Having an effective contact person for Tradex orders is extremely important. AusIndustry will communicate exclusively with this person about Tradex business.	
		Usually, the contact person is a company employee or director who has the authority to give and receive information on the applicant's behalf.	
		The person who is nominated as the contact person should be authorised by the applicant to take responsibility for all dealings with Auslndustry on Tradex matters. For instance, if we need more information about this application, Auslndustry will only communicate with your contact person.	
		Important: AusIndustry must be advised within 14 days if the information about the contact person changes.	
16	Contact person's position	Tick or enter the contact person's position/title.	

Question Number	Topic	Guidance	
17	Preferred method of contact	Choose one of email, phone or fax and, where possible, this method will be used for Tradex matters.	
18	Contact phone	Enter the contact person's work telephone number.	
	Contact Mobile	Enter the contact person's mobile telephone number.	
	Contact Fax	Enter the contact person's fax number.	
	Contact E-mail address	Enter the contact person's e-mail address.	
19	Postal address of contact person	Enter the full postal address of the contact person. Correspondence about Tradex will be sent to this address.	
20	Customs broker details	Customs Brokers specialise in clearing goods on behalf of the owners of the goods and are licensed by the Department of Immigration and Border Protection. If you have a Customs Broker, enter their business name, given name and phone number here.	
		More information on Customs Brokers can be found at www.cbfca.org.au or by phoning the Customs Brokers and Forwarders Council of Australia Inc. on (07) 3252 1348.	
21	Does the applicant have an existing Tradex Order?	If you tick 'Yes' enter the Tradex order number in the 'Tradex order number' box.	
22	If 'Yes', is there any outstanding Tradex duty liability?	You cannot hold a Tradex order if you already have outstanding overdue Tradex duty to pay on another Tradex order.	
23	Is the applicant insolvent under administration or an externally administered body corporate?	'Insolvent under administration' and 'externally administered body corporate' are defined in Section 4 of the <i>Tradex Scheme Act 1999</i> — for details, call the Contact Centre on 13 28 46 .	

2.2 Eligibility Requirements

Goods to be Imported

Question Number	Topic	Guidance	
24	Are the goods you propose to import under Tradex, intended for export by you or another party?	Tick 'Yes' to confirm that you intend to import goods for export. If your answer to this question is 'No', you are not eligible to apply for a Tradex order and should not complete and send the application form to AusIndustry.	
25	What goods do you	Describe the goods that you intend to import under Tradex.	
	intend to import under Tradex?	In the left-hand column, enter the two-digit Customs Tariff chapter number that applies to your goods.	
		In the right-hand column, write a short description of the goods.	
		For example, enter your information like this:	
		Chapter 85 Electric Motors	
		Chapter 71 Gold Jewellery	
		Chapter 61 Knitted Garments	
		Chapter 84 Refrigeration Equipment Important: When describing the goods, you may use a specific description (e.g. knitted women's jumpers) or a more generic description where you intend to import a range of goods falling within one chapter heading (e.g. knitted garments). You should avoid broad descriptions like 'miscellaneous manufactured goods' or 'animal products'.	
26	What is the estimated value of these goods?	Enter an estimate of the \$A value (f.o.b.) of the goods you intend to import under Tradex on an annual basis.	
27	How much Customs duty would normally be	Enter an estimate of the Customs duty that would be payable on these goods, on an annual basis, without the use of a Tradex order.	
	payable on these goods?	Customs duty is a duty imposed on goods imported to Australia.	
		Rates of Customs duty for all goods are prescribed in the Customs Tariff Act 1995. For more information on Customs duty rates, contact the Department of Immigration and Border Protection on 131 881 or visit the <u>Customs website</u> https://www.border.gov.au	

Requirements of Tradex Regulations

Question Number	Topic	Guidance
28	Before being exported, will any of the goods you propose to import under Tradex be:	 a. Kept in the same condition in which they were imported (i.e., unused)? b. Used by being subjected to a process or to treatment for the purpose of producing manufactured goods? c. Used as inputs in the manufacture of other goods? d. Used by being otherwise mixed with other goods (e.g. simply assembled with other goods)? Important: - 'using' goods does not include inspecting or exhibiting them, or testing them incidentally immediately prior to export. Tick the box or boxes that best relates to what will happen to your goods after they are imported and prior to them being exported.
29	If 'Yes' applies to b), c) or d) give a brief description of the manufacture, process, treatment or other mixing.	Describe the manufacturing process or treatment you will apply to the nominated goods.
30	Will any of the imported goods be mixed with like goods produced in Australia?	If 'Yes', describe the goods to be mixed and the amount of imported goods used in the mixture.

Export Information

Question Number	Topic	Guidance
31	Does the applicant intend to export all nominated goods within one year of importation into Australia?	Tick 'Yes' if the goods will be exported within one year after their entry for home consumption (that is, when they are released from Customs control). If 'No' you may not be eligible to apply for a Tradex order. However, extensions beyond one year may be granted on application. For more information, call the Contact Centre on 13 28 46.
32	Will you be the exporter of the goods?	If you will export the goods tick 'Yes'. If someone else will export the goods tick 'No'.

Question Number	Topic	Guidance
33	If you will not be the exporter, provide details of who will be the exporter.	If you answered 'No' to Question 32, provide details (e.g. name, address, ABN, telephone number and contact person) of who will export the goods. If there will be several exporters you may write 'VARIOUS' and specify their details on a separate sheet and attach it to this application.
34	What is the estimated value of the goods to be exported?	Enter an estimate of \$A value of the finished goods to be exported, on an annual basis. Only include goods which are, or contain, goods imported under the Tradex Scheme.
35	Estimated time from import to export.	Enter an estimate of the time in months that you expect it will take to export the goods after their entry for home consumption.
36	What is the intended overseas destination of the goods?	Enter the country(ies) or region(s) the goods will be exported to.

2.3 Record Keeping Requirements

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Question Number	Topic	Guidance	
37	Do you have adequate record-keeping and accounting systems in place in respect of the goods that are the subject of your application?	To be eligible for a Tradex order you must answer 'Yes' to this question. For more information about record keeping requirements, refer to the Tradex Customer Information Guide or call the Contact Centre on 13 28 46 .	
38	Will your records show if the goods imported under a Tradex order have been subjected to any of the following actions?	Tick the box(es) which apply to the actions you will take in relation to your nominated goods. If none of the circumstances apply to you, tick the 'Not Applicable' box. If your nominated goods are subject to any of the listed actions, you must have adequate records to substantiate those actions. Important: To be eligible for Tradex, you must be in a position to tick 'Yes' to the actions that are applicable to your nominated goods.	

2.4 Declaration

Question Number	Topic	Guidance
39	Authorised person declaration	 Make sure that whoever signs the application form is: a. for individual applicants, the individual who wishes to become a Tradex order holder, and b. for incorporated applicants, an officer of the company (or for other incorporated entity types an equivalent position of responsibility) who is duly authorised to sign documents such as this for the applicant entity. This declaration must be read, understood and signed by the authorised person.

Australian New Zealand Standard Industry Classification

Australian New Zealand Standard Industry Classification (ANZSIC) Group Codes (3-digit, 2006)

digit, 2006)		
Agriculture, Forestry and Fishing	119 Other Food Product	203 Cement, Lime, Plaster and
011 Nursery and Floriculture	Manufacturing	Concrete Product Manufacturing
Production	121 Beverage Manufacturing	209 Other Non-Metallic Mineral
012 Mushroom and Vegetable	122 Cigarette and Tobacco Product	Product Manufacturing
Growing	Manufacturing	211 Basic Ferrous Metal
013 Fruit and Tree Nut Growing	131 Textile Manufacturing	Manufacturing
014 Sheep, Beef Cattle and Grain	132 Leather Tanning, Fur Dressing	212 Basic Ferrous Metal Product
Farming	and Leather Product Manufacturing	Manufacturing
015 Other Crop Growing	133 Textile Product Manufacturing	213 Basic Non-Ferrous Metal
016 Dairy Cattle Farming	134 Knitted Product Manufacturing	Manufacturing
017 Poultry Farming	135 Clothing and Footwear	214 Basic Non-Ferrous Metal
018 Deer Farming	Manufacturing	Product Manufacturing
019 Other Livestock Farming	141 Log Sawmilling and Timber	221 Iron and Steel Forging
020 Aquaculture	Dressing	222 Structural Metal Product
030 Forestry and Logging	149 Other Wood Product	Manufacturing
041 Fishing	Manufacturing	223 Metal Container Manufacturing
042 Hunting and Trapping	151 Pulp, Paper and Paperboard	224 Sheet Metal Product
051 Forestry Support Services	Manufacturing	Manufacturing (except Metal
052 Agriculture and Fishing Support	152 Converted Paper Product	Structural and Container Products)
Services	Manufacturing	229 Other Fabricated Metal Product
Mining	161 Printing and Printing Support	Manufacturing
060 Coal Mining	Services	231 Motor Vehicle and Motor
070 Oil and Gas Extraction	162 Reproduction of Recorded	Vehicle Part Manufacturing
080 Metal Ore Mining	Media	239 Other Transport Equipment Manufacturing
_	170 Petroleum and Coal Product	-
091 Construction Material Mining	Manufacturing	241 Professional and Scientific Equipment Manufacturing
099 Other Non-Metallic Mineral	181 Basic Chemical Manufacturing	242 Computer and Electronic
Mining and Quarrying	182 Basic Polymer Manufacturing	Equipment Manufacturing
101 Exploration	183 Fertiliser and Pesticide	243 Electrical Equipment
109 Other Mining Support Services	Manufacturing	Manufacturing
Manufacturing	184 Pharmaceutical and Medicinal	244 Domestic Appliance
111 Meat and Meat Product	Product Manufacturing	Manufacturing
Manufacturing	185 Cleaning Compound and	245 Pump, Compressor, Heating
112 Seafood Processing	Toiletry Preparation Manufacturing	and Ventilation Equipment
113 Dairy Product Manufacturing	189 Other Basic Chemical Product	Manufacturing
114 Fruit and Vegetable Processing	Manufacturing	246 Specialised Machinery and
115 Oil and Fat Manufacturing	191 Polymer Product Manufacturing	Equipment Manufacturing
116 Grain Mill and Cereal Product	192 Natural Rubber Product	249 Other Machinery and Equipment
Manufacturing	Manufacturing	Manufacturing
117 Bakery Product Manufacturing	201 Glass and Glass Product	251 Furniture Manufacturing
118 Sugar and Confectionery	Manufacturing	

118 Sugar and Confectionery

Manufacturing

202 Ceramic Product Manufacturing

259 Other Manufacturing

Electricity, Gas, Water and Waste	373 Furniture, Floor Covering and	510 Postal and Courier Pick-up and
Services	Other Goods Wholesaling	Delivery Services
261 Electricity Generation	380 Commission-Based Wholesaling	521 Water Transport Support
262 Electricity Transmission	Retail Trade	Services
263 Electricity Distribution	391 Motor Vehicle Retailing	522 Airport Operations and Other Air
264 On Selling Electricity and	392 Motor Vehicle Parts and Tyre	Transport Support Services
Electricity Market Operation	Retailing	529 Other Transport Support
270 Gas Supply	400 Fuel Retailing	Services
281 Water Supply, Sewerage and	411 Supermarket and Grocery	530 Warehousing and Storage
Drainage Services	Stores	Services
291 Waste Collection Services	412 Specialised Food Retailing	Information Media and
292 Waste Treatment, Disposal and	421 Furniture, Floor Coverings,	Telecommunications
Remediation Services	Houseware and Textile Goods	541 Newspaper, Periodical, Book
Construction	Retailing	and Directory Publishing
301 Residential Building	422 Electrical and Electronic Goods	542 Software Publishing
Construction	Retailing	551 Motion Picture and Video
302 Non-Residential Building	423 Hardware, Building and Garden	Activities
Construction	Supplies Retailing	552 Sound Recording and Music
310 Heavy and Civil Engineering	424 Recreational Goods Retailing	Publishing
Construction	425 Clothing, Footwear and	561 Radio Broadcasting
321 Land Development and Site	Personal Accessory Retailing	562 Television Broadcasting
Preparation Services	426 Department Stores	570 Internet Publishing and
322 Building Structure Services	427 Pharmaceutical and Other	Broadcasting
323 Building Installation Services	Store-Based Retailing	580 Telecommunications Services
324 Building Completion Services	431 Non-Store Retailing	591 Internet Service Providers and
329 Other Construction Services	432 Retail Commission-Based	Web Search Portals
Wholesale Trade	Buying and/or Selling	592 Data Processing, Web Hosting
331 Agricultural Product	Accommodation and Food	and Electronic Information Storage Services
Wholesaling	Services	601 Libraries and Archives
332 Mineral, Metal and Chemical	440 Accommodation	602 Other Information Services
Wholesaling	451 Cafes, Restaurants and	Financial and Insurance Services
333 Timber and Hardware Goods	Takeaway Food Services	
Wholesaling	452 Pubs, Taverns and Bars	621 Central Banking
341 Specialised Industrial Machinery	453 Clubs (Hospitality)	622 Depository Financial Intermediation
and Equipment Wholesaling	Transport, Postal and	623 Non-Depository Financing
349 Other Machinery and Equipment	Warehousing	624 Financial Asset Investing
Wholesaling	461 Road Freight Transport	3
350 Motor Vehicle and Motor	462 Road Passenger Transport	631 Life Insurance
Vehicle Parts Wholesaling	471 Rail Freight Transport	632 Health and General Insurance
360 Grocery, Liquor and Tobacco Product Wholesaling	472 Rail Passenger Transport	633 Superannuation Funds
-	481 Water Freight Transport	641 Auxiliary Finance and
371 Textile, Clothing and Footwear Wholesaling	482 Water Passenger Transport	Investment Services
372 Pharmaceutical and Toiletry	490 Air and Space Transport	642 Auxiliary Insurance Services
Goods Wholesaling	501 Scenic and Sightseeing	Rental, Hiring and Real Estate Services
	Transport	GGI VI003
	502 Pipeline and Other Transport	

661 Motor Vehicle and Transport Equipment Rental and Hiring 662 Farm Animal and Bloodstock Leasing

663 Other Goods and Equipment Rental and Hiring

664 Non-Financial Intangible Assets (Except Copyrights) Leasing

671 Property Operators

672 Real Estate Services

Professional, Scientific and Technical Services

691 Scientific Research Services

692 Architectural, Engineering and Technical Services

693 Legal and Accounting Services

694 Advertising Services

695 Market Research and Statistical Services

696 Management and Related Consulting Services

697 Veterinary Services

699 Other Professional, Scientific

and Technical Services

700 Computer System Design and Related Services

Administrative and Support Services

721 Employment Services

722 Travel Agency and Tour

Arrangement Services

729 Other Administrative Services

731 Building Cleaning, Pest Control and Gardening Services

732 Packaging Services

Public Administration and Safety

751 Central Government

Administration

752 State Government

Administration

753 Local Government

Administration

754 Justice

755 Government Representation

760 Defence

771 Public Order and Safety Services

772 Regulatory Services

Education and Training

801 Preschool Education

802 School Education

810 Tertiary Education

821 Adult, Community and Other

Education

822 Educational Support Services

Health Care and Social Assistance

840 Hospitals

851 Medical Services

852 Pathology and Diagnostic

Imaging Services

853 Allied Health Services

859 Other Health Care Services

860 Residential Care Services

871 Child Care Services

879 Other Social Assistance

Services

Arts and Recreation Services

891 Museum Operation

892 Parks and Gardens Operations

900 Creative and Performing Arts

Activities

911 Sports and Physical Recreation

Activities

912 Horse and Dog Racing Activities

913 Amusement and Other

Recreation Activities

920 Gambling Activities

Other Services

941 Automotive Repair and

Maintenance

942 Machinery and Equipment

Repair and Maintenance

949 Other Repair and Maintenance

951 Personal Care Services

952 Funeral, Crematorium and

Cemetery Services

953 Other Personal Services

954 Religious Services

955 Civic, Professional and Other

Interest Group Services

960 Private Households Employing Staff and Undifferentiated Goodsand Service-Producing Activities of Households for Own Use

Customs Tariff Act 1995

Section and Chapter Titles - Schedule 3

Section I: Live animals; animal products

- 1 Live animals
- 2 Meat and edible meat offal
- 3 Fish and crustaceans, molluscs and other aquatic invertebrates
- 4 Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included
- 5 Products of animal origin, not elsewhere specified or included

Section II: Vegetable products

- 6 Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage
- 7 Edible vegetables and certain roots and tubers
- 8 Edible fruit and nuts; peel of citrus fruit or melons
- 9 Coffee, tea, mate and spices
- 10 Cereals
- 11 Products of the milling industry; malt; starches; inulin; wheat gluten
- 12 Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder
- 13 Lac; gums, resins and other vegetable saps and extracts
- 14 Vegetable plaiting materials; vegetable products not elsewhere specified or included

Section III: Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes

15 Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes

Section IV: Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco substitutes

- 16 Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates
- 17 Sugars and sugar confectionery
- 18 Cocoa and cocoa preparations
- 19 Preparations of cereals, flour, starch or milk; pastrycooks' products
- 20 Preparations of vegetables, fruit, nuts or other parts of plants
- 21 Miscellaneous edible preparations
- 22 Beverages, spirits and vinegar
- 23 Residues and waste from the food industries; prepared animal fodder
- 24 Tobacco and manufactured tobacco substitutes

Section V: Mineral products

- 25 Salt; sulphur; earths and stone; plastering materials, lime and cement
- 26 Ores, slag and ash
- 27 Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes

Section VI: Products of the chemical or allied industries

28 Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes

- 29 Organic chemicals
- 30 Pharmaceutical products
- 31 Fertilisers
- 32 Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks
- 33 Essential oils and resinoids; perfumery, cosmetic or toilet preparations
- 34 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
- 35 Albuminoidal substances; modified starches; glues; enzymes
- 36 Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations
- 37 Photographic or cinematographic goods
- 38 Miscellaneous chemical products

Section VII: Plastics and articles thereof; rubber and articles thereof

- 39 Plastics and articles thereof
- 40 Rubber and articles thereof

Section VIII: Raw hides and skins, leather, furskins and articles thereof; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)

- 41 Raw hides and skins (other than furskins) and leather
- 42 Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)
- 43 Furskins and artificial fur; manufactures there of

Section IX: Wood and articles of wood; wood charcoal; cork and articles of cork; manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork

- 44 Wood and articles of wood; wood charcoal
- 45 Cork and articles of cork
- 46 Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork

Section X: Pulp of wood or of other fibrous cellulosic material; Recovered (waste and scrap) paper or paperboard; paper and paperboard and articles thereof

- 47 Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard
- 48 Paper and paperboard; articles of paper pulp, of paper or of paperboard
- 49 Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans

Section XI: Textiles and textile articles

- 50 Silk
- 51 Wool, fine or coarse animal hair; horsehair yarn and woven fabric
- 52 Cotton
- 53 Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn
- 54 Man-made filaments
- 55 Man-made staple fibres
- 56 Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof
- 57 Carpets and other textile floor coverings

- 58 Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery
- 59 Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use
- 60 Knitted or crocheted fabrics
- 61 Articles of apparel and clothing accessories, knitted or crocheted
- 62 Articles of apparel and clothing accessories, not knitted or crocheted
- 63 Other made up textile articles; sets; worn clothing and worn textile articles; rags

Section XII: Footwear, headgear, umbrellas, sun umbrellas, walkingsticks, seat-sticks, whips, riding-crops, and parts thereof; prepared feathers and articles made therewith; artificial flowers; articles of human hair

- 64 Footwear, gaiters and the like; parts of such articles
- 65 Headgear and parts thereof
- 66 Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof
- 67 Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair

Section XIII: Articles of stone, plaster, cement, asbestos, mica or similar materials; ceramic products; glass and glassware

- 68 Articles of stone, plaster, cement, asbestos, mica or similar materials
- 69 Ceramic products
- 70 Glass and glassware

Section XIV: Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal and articles thereof; imitation jewellery; coin

71 Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin

Section XV: Base metals and articles of base metal

- 72 Iron and steel
- 73 Articles of iron or steel
- 74 Copper and articles thereof
- 75 Nickel and articles thereof
- 76 Aluminium and articles thereof
- 78 Lead and articles thereof
- 79 Zinc and articles thereof
- 80 Tin and articles thereof
- 81 Other base metals; cermets; articles thereof
- 82 Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal
- 83 Miscellaneous articles of base metal

Section XVI: Machinery and mechanical appliances; electrical equipment; parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles

- 84 Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof
- 85 Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles

Section XVII: Vehicles, aircraft, vessels and associated transport equipment

- 86 Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds
- 87 Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof
- 88 Aircraft, spacecraft, and parts thereof
- 89 Ships, boats and floating structures

Section XVIII: Optical, photographic, cinematographic, measuring; checking, precision, medical or surgical instruments and apparatus; clocks and watches; musical instruments; parts and accessories thereof

- 90 Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof
- 91 Clocks and watches and parts thereof
- 92 Musical instruments; parts and accessories of such articles

Section XIX: Arms and ammunition; parts and accessories thereof

93 Arms and ammunition; parts and accessories thereof

Section XX: Miscellaneous manufactured articles

- 94 Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings
- 95 Toys, games and sports requisites; parts and accessories thereof
- 96 Miscellaneous manufactured articles

Section XXI: Works of art, collectors' pieces and antiques

97 Works of art, collectors' pieces and antiques