

H.S.Code	DESCRIPTION	Category					Special and differential treatment for Paraguay
		MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	
01.01	Live horses, asses, mules and hinnies						
0101.10	- Pure-bred breeding animals	A					
0101.90	- Other	A					
01.02	Live bovine animals						
0102.10	- Pure-bred breeding animals	A					
0102.90	- Other	A					
01.03	Live swine						
0103.10	- Pure-bred breeding animals	A					
	- Other:						
0103.91	- Weighing less than 50 kg	A					
0103.92	- Weighing 50 kg or more	A					
01.04	Live sheep and goats						
0104.10	- Sheep	A					
0104.20	- Goats	A					
01.05	Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls						
	- Weighing not more than 185 g						
0105.11	- Fowls of the species Gallus domesticus	A					
0105.12	- Turkeys	A					
0105.19	- Other	A					
	- Other:						
0105.94	- Fowls of the species Gallus domesticus	C					
0105.99	- Other	A					
01.06	Other live animals						
	- Mammals:						
0106.11	- Primates	A					
	- Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia)	A					
0106.12		A					
	- Other:						
0106.1910	— Camels	A					
0106.1990	— other	A					
0106.20	Reptiles (including snakes and turtles)	A					
	- Birds:						
0106.31	- Birds of prey	A					
0106.32	- Psittaciformes (including parrots, parakeets, macaws and cockatoos)	A					
0106.39	- Other	A					
0106.90	- Other	A					
02.01	Meat of bovine animals, fresh or chilled						
0201.10	- Carcasses and half-carcasses	A					
0201.20	- Other cuts with bone in	A					
0201.30	- Boneless	A					
02.02	Meat of bovine animals, frozen						
0202.10	- Carcasses and half-carcasses	A					
0202.20	- Other cuts with bone in	A					
0202.30	- Boneless	A					
02.03	Meat of swine, fresh, chilled or frozen						
	- Fresh or chilled:						
0203.11	- Carcasses and half-carcasses	C					
0203.12	- Hams, shoulders and cuts thereof, with bone in	D					
0203.19	- Other	D					
	- Frozen:						
0203.21	- Carcasses and half-carcasses	D					
0203.22	- Hams, shoulders and cuts thereof, with bone in	D					
0203.29	- Other	D					
02.04	Meat of sheep or goats, fresh, chilled or frozen						
0204.10	- Carcasses and half-carcasses of lamb, fresh or chilled	A					
	- Other meat of sheep, fresh or chilled:						
0204.21	- Carcasses and half-carcasses	A					
0204.22	- Other cuts with bone in	A					
0204.23	- Boneless	A					
0204.30	- Carcasses and half-carcasses of lamb, frozen	A					
	- Other meat of sheep, frozen:						
0204.41	- Carcasses and half-carcasses	A					
0204.42	- Other cuts with bone in	A					
0204.43	- Boneless	A					
0204.50	- Meat of goats	A					
0205.00	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen	C					
02.06	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen						
0206.10	- Of bovine animals, fresh or chilled	A					
	- Of bovine animals, frozen:						
0206.21	- Tongues	C					
0206.22	- Livers	C					A
0206.29	- Other	C					A
0206.30	- Of swine, fresh or chilled	D					
	- Of swine, frozen:						
0206.41	- Livers	D					
0206.49	- Other	D					
0206.80	- Other, fresh or chilled	C					
0206.90	- Other, frozen	C					
02.07	Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen						
	- Of fowls of the species Gallus domesticus:						

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0207.11	- Not cut in pieces, fresh or chilled		Quota: 400 tons with a 30% of the MFN tariff rate.	Quota: 1000 tons with a 30% of the MFN tariff rate.		Quota: 500 tons with a 30% of the MFN tariff rate.	Quota: 500 tons with a 30% of the MFN tariff rate.	
0207.12	- Not cut in pieces, frozen		Quota: 400 tons with a 30% of the MFN tariff rate.	Quota: 1000 tons with a 30% of the MFN tariff rate.		Quota: 500 tons with a 30% of the MFN tariff rate.	Quota: 500 tons with a 30% of the MFN tariff rate.	
0207.13	- Cuts and offal, fresh or chilled	E		D				
0207.14	- Cuts and offal, frozen	E		D				
	- Of turkeys:							
0207.24	- Not cut in pieces, fresh or chilled	E		D				
0207.25	- Not cut in pieces, frozen	E		D				
0207.26	- Cuts and offal, fresh or chilled	E						
0207.27	- Cuts and offal, frozen	E						
	- Of ducks, geese or guinea fowls:							
0207.32	- Not cut in pieces, fresh or chilled	E						
0207.33	- Not cut in pieces, frozen	E						
0207.34	- Fatty livers, fresh or chilled	E						
0207.35	- Other, fresh or chilled	E						
0207.36	- Other, frozen	E						
02.08	- Other meat and edible meat offal, fresh, chilled or frozen.							
0208.10	- Of rabbits or hares	D						
0208.30	- Of primates	D						
	- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)							
0208.40		D						
0208.50	- Of reptiles (including snakes and turtles)	D						
	- Other:							
0208.9010	- Of the camels	A						
0208.9090	- - - Other	D						
0209.00	- Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked	C						
02.10	- Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal							
	- Meat of swine:							
0210.11	- Hams, shoulders and cuts thereof, with bone in	D						
0210.12	- Bellies (streaky) and cuts thereof	D						
0210.19	- Other	D						
0210.20	- Meat of bovine animals	D						
	- Other, including edible flours and meals of meat and meat offal:							
0210.91	- Of primates	D						
	- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)							
0210.92		D						
0210.93	- Of reptiles (including snakes and turtles)	D						
0210.99	- Other	C						
03.01	- Live fish							
0301.10	- Ornamental fish	C						
	- Other live fish:							
	- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )							
0301.91		B						
0301.92	- Eels ( <i>Anguilla</i> spp.)	A						
0301.93	- Carp	A						
0301.94	- Bluefin tunas ( <i>Thunnus thynnus</i> )	A						
0301.95	- Southern bluefin tunas ( <i>Thunnus maccoyii</i> )	A						
0301.99	- Other	A						
03.02	- Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04							
	- Salmonidae, excluding livers and roes:							
	- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )							
0302.11		A						
	- Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )							
0302.12		C						
0302.19	- Other	C						
	- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding livers and roes:							
	- Halibut ( <i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i> )							
0302.21		A						
0302.22	- Plaice ( <i>Pleuronectes platessa</i> )	A						
0302.23	- Sole ( <i>Solea</i> spp.)	C						
0302.29	- Other	A						

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	- Tunas (of the genus <i>Thunnus</i> ), skipjack or stripe-bellied bonito ( <i>Euthynnus (Katsuwonus) pelamis</i> ), excluding livers and roes:							
0302.31	- Albacore or longfinned tunas ( <i>Thunnus alalunga</i> )	A						
0302.32	- Yellowfin tunas ( <i>Thunnus albacares</i> )	C						
0302.33	- Skipjack or stripe-bellied bonito	A						
0302.34	- Bigeye tunas ( <i>Thunnus obesus</i> )	A						
0302.35	- Bluefin tunas ( <i>Thunnus thynnus</i> )	A						
0302.36	- Southern bluefin tunas ( <i>Thunnus maccoyii</i> )	A						
0302.39	- Other	C						
0302.40	- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ), excluding livers and roes	A						
0302.50	- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> ), excluding livers and roes: - Other fish, excluding livers and roes:	A						
0302.61	- Sardines ( <i>Sardina pilchardus</i> , <i>Sardinops spp.</i> ), sardinella ( <i>Sardinella spp.</i> ), brisling or sprats ( <i>Sprattus sprattus</i> )	A						
0302.62	- Haddock ( <i>Melanogrammus aeglefinus</i> )	A						
0302.63	- Coalfish ( <i>Pollachius virens</i> )	A						
0302.64	- Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> )	A						
0302.65	- Dogfish and other sharks	A						
0302.66	- Eels ( <i>Anguilla spp.</i> )	A						
0302.67	- Swordfish ( <i>Xiphus gladius</i> )	C						
0302.68	- Toothfish ( <i>Dissostichus spp.</i> )	A						
0302.69	- Other	C						
0302.70	- Livers and roes	C						
03.03	Fish, frozen, excluding fish filets and other fish meat of heading 03.04:							
	- Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorboscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhoduna</i> ), excluding livers and roes:							
0303.11	- Sockeye salmon (red salmon) ( <i>Oncorhynchus nerka</i> )	A						
0303.19	- Other	A						
	- Other salmonidae, excluding livers and roes:							
0303.21	- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	A						
0303.22	- Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	A						
0303.29	- Other	A						
	- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding livers and roes:							
0303.31	- Halibut ( <i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i> )	A						
0303.32	- Plaice ( <i>Pleuronectes platessa</i> )	A						
0303.33	- Sole ( <i>Solea spp.</i> )	A						
0303.39	- Other	A						
	- Tunas (of the genus <i>Thunnus</i> ), skipjack or stripe-bellied bonito ( <i>Euthynnus (Katsuwonus) pelamis</i> ), excluding livers and roes:							
0303.41	- Albacore or longfinned tunas ( <i>Thunnus alalunga</i> )	A						
0303.42	- Yellowfin tunas ( <i>Thunnus albacares</i> )	A						
0303.43	- Skipjack or stripe-bellied bonito	A						
0303.44	- Bigeye tunas ( <i>Thunnus obesus</i> )	A						
0303.45	- Bluefin tunas ( <i>Thunnus thynnus</i> )	A						
0303.46	- Southern bluefin tunas ( <i>Thunnus maccoyii</i> )	A						
0303.49	- Other	A						
	- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ) and cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> ) ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ), excluding livers and roes:							
0303.51	- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	A						
0303.52	- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	A						
	- Swordfish ( <i>Xiphus gladius</i> ) and toothfish ( <i>Dissostichus spp.</i> ), excluding livers and roes:							
0303.61	- Swordfish ( <i>Xiphus gladius</i> )	A						
0303.62	- Toothfish ( <i>Dissostichus spp.</i> )	A						
	- Other fish, excluding livers and roes:							

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0303.71	- Sardines ( <i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella ( <i>Sardinella</i> spp.), brising or sprats ( <i>Sprattus sprattus</i> )	A						
0303.72	- Haddock ( <i>Melanogrammus aeglefinus</i> )	A						
0303.73	- Coalfish ( <i>Pollachius virens</i> )	A						
0303.74	- Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> )	A						
0303.75	- Dogfish and other sharks	A						
0303.76	- Eels ( <i>Anguilla</i> spp.)	A						
0303.77	- Sea bass ( <i>Dicentrarchus labrax</i> , <i>Dicentrarchus punctatus</i> )	A						
0303.78	- Hake ( <i>Merluccius</i> spp., <i>Urophycis</i> spp.)	A						
0303.79	- Other	A						
0303.80	- Livers and roes	A						
03.04	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.							
	- Fresh or chilled:							
0304.11	- Swordfish ( <i>Xiphias gladius</i> )	A						
0304.12	- Toothfish ( <i>Dissostichus</i> spp.)	A						
0304.19	- Other	A						
	- Frozen fillets:							
0304.21	- Swordfish ( <i>Xiphias gladius</i> )	A						
0304.22	- Toothfish ( <i>Dissostichus</i> spp.)	A						
0304.29	- Other	A						
	- Other							
0304.91	- Swordfish ( <i>Xiphias gladius</i> )	A						
0304.92	- Toothfish ( <i>Dissostichus</i> spp.)	A						
0304.99	- Other	A						
03.05	Fish, dried, salted or in brine: smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption.							
0305.10	- Flours, meals and pellets of fish, fit for human consumption	C						
0305.20	- Livers and roes of fish, dried, smoked, salted or in brine	C						
0305.30	- Fish fillets, dried, salted or in brine, but not smoked	C						
	- Smoked fish, including fillets:							
0305.41	- Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	C						
0305.42	- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	C						
0305.49	- Other	C						
	- Dried fish, whether or not salted but not smoked:							
0305.51	- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	A						
0305.59	- Other	C						
	- Fish, salted but not dried or smoked and fish in brine:							
0305.61	- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	A						
0305.62	- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	A						
0305.63	- Anchovies ( <i>Engraulis</i> spp.)	C						
0305.69	- Other	C						
03.06	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine: crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption.							
	- Frozen:							
0306.11	- Rock lobster and other sea crawfish ( <i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.)	C						
0306.12	- Lobsters ( <i>Homarus</i> spp.)	A						
0306.13	- Shrimps and prawns	D						
0306.14	- Crabs	D						
0306.19	- Other, including flours, meals and pellets of crustaceans, fit for human consumption	C						
	- Not frozen:							
0306.21	- Rock lobster and other sea crawfish ( <i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.)	C						
0306.22	- Lobsters ( <i>Homarus</i> spp.)	A						
0306.23	- Shrimps and prawns	A						
0306.24	- Crabs	A						
0306.29	- Other, including flours, meals and pellets of crustaceans, fit for human consumption	C						

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03.07	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption							
0307.10	- Oysters	C						
	- Scallops, including queen scallops, of the genera Pecten, Chlamys or Placopecten:							
0307.21	- Live, fresh or chilled	A						
0307.29	- Other	D						
	- Mussels (Mytilus spp., Perna spp.):							
0307.31	- Live, fresh or chilled	A						
0307.39	- Other	A						
	- Cuttle fish (Sepia officinalis, Rossia macrosoma, Sepioides spp.) and squid (Ommastrephes spp., Loligo spp., Nototodarus spp., Sepioteuthis spp.):							
0307.41	- Live, fresh or chilled	A						
0307.49	- Other	C						
	- Octopus (Octopus spp.):							
0307.51	- Live, fresh or chilled	A						
0307.59	- Other	C						
0307.60	- Snails, other than sea snails	C						
	- Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption:							
0307.91	- Live, fresh or chilled	A						
0307.99	- Other	C						
04.01	Milk and cream, not concentrated nor containing added sugar or other sweetening matter							
0401.10	- Of a fat content, by weight, not exceeding 1%	C						
0401.20	- Of a fat content, by weight, exceeding 1% but not exceeding 6%	C						
0401.30	- Of a fat content, by weight, exceeding 6%	C						
04.02	Milk and cream, concentrated or containing added sugar or other sweetening matter.							
0402.10	- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%	A						
	- In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%							
0402.21	- Not containing added sugar or other sweetening matter:							
0402.2110	-- For infant "Half fat"	A						
0402.2120	-- Cream	B						
0402.2190	-- Other							
0402.2191	In packages of weight not less than 10 kgs	A						
0402.2199	Other	B						
0402.29	-- Other							
0402.2910	-- For infant "Half fat"	A						
0402.2920	-- Cream	B						
0402.2990	-- Other							
0402.2991	In packages of weight not less than 10 kgs	A						
0402.2999	Other	B						
	- Other:							
0402.91	- Not containing added sugar or other sweetening matter:							
0402.9110	-- Milk in forms other than blocks or powder:							
0402.9111	Put up for retail sale	C						
0402.9119	Other	B						
0402.9120	-- Cream	C						
0402.99	-- Other:							
0402.9910	-- Milk in forms other than blocks or powder:							
0402.9911	Put up for retail sale	C						
0402.9919	Other	B						
0402.9920	-- Cream	C						
04.03	Buttermilk, curdled milk and cream, yogurt, kephur and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.							
0403.10	- Yogurt	C						
0403.90	- Other	D						
04.04	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.							
0404.10	- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	A						

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0404.90	- Other:							
0404.9010	— In packages of a weight less than 10 kgs	C						
0404.9090	- - - Other	C						
04.05	Butter and other fats and oils derived from milk; dairy spreads.							
	- Butter:							
0405.1010	— In packages of a weight less than 10 kgs	A						
0405.1090	- - - Other	A						
	- Dairy spreads:							
0405.2010	— In packages of a weight less than 10 kgs	A						
0405.2090	- - - Other	A						
	- Other:							
0405.9010	— In packages of a weight less than 10 kgs	A						
0405.9090	- - - Other	A						
04.06	Cheese and curd:							
0406.10	- Fresh (unripened or uncurd) cheese, including whey cheese, and curd	C						
0406.20	- Grated or powdered cheese, of all kinds	B						
0406.30	- Processed cheese, not grated or powdered	D						
0406.40	- Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>	C						
0406.90	- Other cheese:							
0406.9010	— In packages of weight not less than 10 kgs	A						
0406.9090	- - - Other	B						
0407.00	Birds' eggs, in shell, fresh, preserved or cooked.	D						
04.08	Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter							
	- Egg yolks:							
0408.11	- Dried	C						
0408.19	- Other	C						
	- Other:							
0408.91	- Dried	D						
0408.99	- Other	C						
0409.00	Natural honey.	C						
0410.00	Edible products of animal origin, not elsewhere specified or included.	C						
0501.00	Human hair, unworked, whether or not washed or scoured; waste of human hair.	A						
05.02	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.							
0502.10	- Pigs', hogs' or boars' bristles and hair and waste thereof	A						
0502.90	- Other	A						
05.03								
0504.00	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.	C						
05.05	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers.							
0505.10	- Feathers of a kind used for stuffing; down	A						
0505.90	- Other	C						
05.06	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinized; powder and waste of these products.							
0506.10	- Ossein and bones treated with acid	A						
0506.90	- Other	B						
05.07	Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products.							
0507.10	- Ivory; ivory powder and waste	A						
0507.90	- Other	B						
0508.00	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof.	A						
05.09								

H.S. Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
0510.00	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.	B						
05.11	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.							
0511.10	- Bovine semen	A						
	- Other:							
0511.91	- Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3	C						
0511.99	- Other	B						
06.01	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 12.12							
0601.10	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	C						
0601.20	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	B						
06.02	Other live plants (including their roots), cuttings and slips; mushroom spawn							
0602.10	- Unrooted cuttings and slips	A						
0602.20	- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	A						
0602.30	- Rhododendrons and azaleas, grafted or not	A						
0602.40	- Roses, grafted or not	A						
0602.90	- Other	B						
06.03	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared							
	- Fresh:							
0603.11	- Roses	D						
0603.12	- Carnations	D						
0603.13	- Orchids	D						
0603.14	- Chrysanthemums	D						
0603.19	- Other	D						
0603.90	- Other	D						
06.04	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared							
0604.10	- Mosses and lichens	A						
	- Other:							
0604.91	-- Fresh	C						
0604.99	-- Other	B						
07.01	Potatoes, fresh or chilled.							
0701.10	- Seed	A						
0701.90	- Other	C						
0702.00	Tomatoes, fresh or chilled.	B						
07.03	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.							
0703.10	- Onions and shallots	D						
	- Garlic:							
0703.2010	--- Seed	A						
0703.2090	--- Other	A						
0703.90	- Leeks and other alliaceous vegetables	B						
07.04	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.							
0704.10	- Cauliflowers and headed broccoli	A						
0704.20	- Brussels sprouts	B						
0704.90	- Other	A						
07.05	Lettuce ( <i>Lactuca sativa</i> ) and chicory ( <i>Cichorium spp.</i> ), fresh or chilled.							
	- Lettuce:							
0705.11	- Cabbage lettuce (head lettuce)	A						
0705.19	- Other	B						
	- Chicory:							
0705.21	- Witloof chicory ( <i>Cichorium intybus</i> var. <i>foliosum</i> )	B						
0705.29	- Other	A						
07.06	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.							
0706.10	- Carrots and turnips	B						
0706.90	- Other	A						
0707.00	Cucumbers and gherkins, fresh or chilled.	A						
07.08	Leguminous vegetables, shelled or unshelled, fresh or chilled.							
0708.10	- Peas ( <i>Pisum sativum</i> )	A						
0708.20	- Beans ( <i>Vigna spp.</i> , <i>Phaseolus spp.</i> )	A						
0708.90	- Other leguminous vegetables	A						
07.09	Other vegetables, fresh or chilled.							
0709.20	- Asparagus	B						
0709.30	- Aubergines (egg-plants)	A						
0709.40	- Celery other than celeriac	A						
	- Mushrooms and truffles:							

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H.S.Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
0709.51	- Mushrooms of the genus <i>Agaricus</i>	A						
0709.59	- Other	A						
0709.60	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>	B						
0709.70	- Spinach, New Zealand spinach and orach spinach (garden spinach)	A						
0709.90	- Other	C						
07.10	Vegetables (uncooked or cooked by steaming or boiling in water, frozen)							
0710.10	- Potatoes	B						
	- Leguminous vegetables, shelled or unshelled:							
0710.21	- Peas ( <i>Pisum sativum</i> )	C						
0710.22	- Beans ( <i>Vigna</i> spp., <i>Phaseolus</i> spp.)	A						
0710.29	- Other	A						
0710.30	- Spinach, New Zealand spinach and orach spinach (garden spinach)	A						
0710.40	- Sweet corn	D						
0710.80	- Other vegetables	D						
0710.90	- Mixtures of vegetables	D						
07.11	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.							
0711.20	- Olives	C						
0711.40	- Cucumbers and gherkins	C						
	- Mushrooms and truffles:							
0711.51	- Mushrooms of the genus <i>Agaricus</i>	B						
0711.59	- Other	B						
0711.90	- Other vegetables: mixtures of vegetables	C						
07.12	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared							
0712.20	- Onions	C						
	- Mushrooms, wood ears ( <i>Auricularia</i> spp.) and jelly fungi ( <i>Tremella</i> spp.) and truffles:							
0712.31	- Mushrooms of the genus <i>Agaricus</i>	B						
0712.32	- Wood ears ( <i>Auricularia</i> spp.)	B						
0712.33	- Jelly fungi ( <i>Tremella</i> spp.)	B						
0712.39	- Other	B						
0712.90	- Other vegetables: mixtures of vegetables	E						
07.13	Dried leguminous vegetables, shelled, whether or not skinned or split							
0713.10	- Peas ( <i>Pisum sativum</i> )	C						
0713.20	- Chickpeas ( <i>garbanzos</i> )	C						
	- Beans ( <i>Vigna</i> spp., <i>Phaseolus</i> spp.):							
0713.31	- Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek	A						
0713.32	- Small red (Adzuki) beans ( <i>Phaseolus</i> or <i>Vigna angularis</i> )	A						
0713.33	- Kidney beans, including white pea beans ( <i>Phaseolus vulgaris</i> )	C						
0713.39	- Other	C						
0713.40	- Lentils	A						
0713.50	- Broad beans ( <i>Vicia faba</i> var. <i>major</i> ) and horse beans ( <i>Vicia faba</i> var. <i>equina</i> , <i>Vicia faba</i> var. <i>minor</i> )	A						
0713.90	- Other	A						
07.14	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of nodules, save with							
0714.10	- Manioc (cassava)	C						
0714.20	- Sweet potatoes	B						
0714.90	- Other	C						
08.01	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled							
	- Coconuts:							
0801.11	- Deseccated	C						
0801.19	- Other	D						
	- Brazil nuts:							
0801.21	- In shell	D						
0801.22	- Shelled	D						
	- Cashew nuts:							
0801.31	- In shell	D						
0801.32	- Shelled	D						
08.02	Other nuts, fresh or dried, whether or not shelled or peeled							
	- Almonds:							
0802.11	- In shell	D						
0802.12	- Shelled	D						
	- Hazelnuts or filberts ( <i>Corylus</i> spp.):							
0802.21	- In shell	D						
0802.22	- Shelled	D						
	- Walnuts:							
0802.31	- In shell	D						
0802.32	- Shelled	D						
0802.40	- Chestnuts ( <i>Castanea</i> spp.)	D						
0802.50	- Pistachios	D						
0802.60	- Macadamia nuts	C						
0802.90	- Other	D						

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H.S. Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
0803.00	Bananas, including plantains, fresh or dried.	C						
08.04	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.							
0804.10	- Dates	D						
0804.20	- Figs	D						
0804.30	- Pineapples	C						
0804.40	- Avocados	D						
0804.50	- Guavas, mangoes and mangosteens	E						
08.05	Citrus fruit, fresh or dried.							
0805.10	- Oranges	E						
0805.20	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids	C						
0805.40	- Grapefruit	C						
0805.50	- Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia)	C						
0805.90	- Other	C						
08.06	Grapes, fresh or dried							
0806.10	- Fresh	E	D		D			
0806.20	- Dried	C						
08.07	Melons (including watermelons) and papaws (papayas), fresh.							
	- Melons (including watermelons):							
0807.11	- Watermelons	C						
0807.19	- Other	D						
0807.20	- Papaws (papayas)	D						
08.08	Apples, pears and quinces, fresh.							
0808.10	- Apples	D						
0808.20	- Pears and quinces	D						
08.09	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.							
0809.10	- Apricots	D						
0809.20	- Cherries	D						
0809.30	- Peaches, including nectarines	D						
0809.40	- Plums and sloes	D						
08.10	Other fruit, fresh.							
0810.10	- Strawberries	D						
0810.20	- Raspberries, blackberries, mulberries and loganberries	C						
0810.40	- Cranberries, bilberries and other fruits of the genus Vaccinium	D						
0810.50	- Kiwifruit	D						
0810.60	- Durians	D						
0810.90	- Other	D						
08.11	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.							
0811.10	- Strawberries	D						
0811.20	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	D						
0811.90	- Other	C						
08.12	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.							
0812.10	- Cherries	D						
0812.90	- Other	D						
08.13	Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter							
0813.10	- Apricots	D						
0813.20	- Prunes	C						
0813.30	- Apples	C						
0813.40	- Other fruit	C						
0813.50	- Mixtures of nuts or dried fruits of this Chapter	D						
0814.00	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.	D						
09.01	Coffee, whether or not roasted or decaffeinated, coffee husks and skins; coffee substitutes containing coffee in any proportion.							
	- Coffee, not roasted:							
0901.11	- Not decaffeinated	A						
0901.12	- Decaffeinated	A						
	- Coffee, roasted:							
0901.21	- Not decaffeinated	C						
0901.22	- Decaffeinated	C						
	- Other:							
0901.9010	- Coffee husks and skins, not roasted	A						
0901.9090	- Other	C						
09.02	Tea, whether or not flavoured.							
0902.10	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	C						
0902.20	- Other green tea (not fermented)	C						
0902.30	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	A						



H.S.Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
0902.40	- Other black tea (fermented) and other partly fermented tea	C						
0903.00	Mate	C						A
09.04	Pepper of the genus <i>Piper</i> ; dried or crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>							
	- Pepper:							
0904.11	- Neither crushed nor ground	C						
0904.12	- Crushed or ground	C						
0904.20	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> , dried or crushed or ground	C						
0905.00	Vanilla	A						
09.06	Cinnamon and cinnamon-tree flowers, - Neither crushed nor ground:							
0906.11	- Cinnamon ( <i>Cinnamomum zeylanicum</i> Blume)	A						
0906.19	- Other	A						
0906.20	- Crushed or ground	A						
0907.00	Cloves (whole fruit, cloves and stems)	C						
09.08	Nutmeg, mace and cardamoms:							
0908.10	- Nutmeg	A						
0908.20	- Mace	A						
0908.30	- Cardamoms	A						
09.09	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries:							
0909.10	- Seeds of anise or badian	A						
0909.20	- Seeds of coriander	C						
0909.30	- Seeds of cumin	A						
0909.40	- Seeds of caraway	A						
0909.50	- Seeds of fennel, juniper berries	A						
09.10	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices:							
0910.10	- Ginger	C						
0910.20	- Saffron	A						
0910.30	- Turmeric (curcuma)	B						
	- Other spices:							
0910.91	- Mixtures referred to in Note 1 (b) to this Chapter	A						
0910.99	- Other	A						
10.01	Wheat and meslin:							
1001.10	- Durum wheat	A						
1001.90	- Other	A						
1002.00	Rye	A						
1003.00	Barley	A						
1004.00	Oats	A						
10.05	Maize (corn):							
1005.10	- Seed	A						
1005.90	- Other	A						
10.06	Rice:							
1006.10	- Rice in the husk (paddy or rough)	A						
1006.20	- Husked (brown) rice	A						
1006.30	- Semi-milled or wholly milled rice, whether or not polished or glazed	A						
1006.40	- Broken rice	A						
1007.00	Grain sorghum	C						
10.08	Buckwheat, millet and canary seed; other cereals:							
1008.10	- Buckwheat	A						
1008.20	- Millet	A						
1008.30	- Canary seed	C						
1008.90	- Other cereals	A						
1101.00	Wheat or meslin flour:							
1102	Cereal flours other than of wheat or meslin:							
1102.10	- Rye flour	B						
1102.20	- Maize (corn) flour	B						
1102.90	- Other	B						
11.03	Cereal groats, meal and pellets:							
	- Groats and meal:							
1103.11	- Of wheat	B						
1103.13	- Of maize (corn)	B						
1103.19	- Of other cereals	A						
1103.20	- Pellets	A						
11.04	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground:							
	- Rolled or flaked grains:							
1104.12	- Of oats	C						
1104.19	- Of other cereals:							
	- Other worked grains (for example, hulled, pearled, sliced or kibbled):							
1104.22	- Of oats	B						
1104.23	- Of maize (corn)	B						
1104.29	- Of other cereals	C						
1104.30	- Germ of cereals, whole, rolled, flaked or ground	B						
11.05	Flour, meal, powder, flakes, granules and pellets of potatoes:							
1105.10	- Flour, meal and powder	A						
1105.20	- Flakes, granules and pellets	C						
11.06	Flour, meal and powder of the dried leguminous vegetables of heading 07.13, or sago or of roots or tubers of heading 07.14 or of the products of Chapter 8:							

or

H.S. Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
1106.10	- Of the dried leguminous vegetables of heading 07.13	B						
1106.20	- Of sago, roots or tubers of heading 07.14	C						
1106.30	- Of the products of Chapter 8	C						
11.07	Malt, whether or not roasted							
1107.10	- Not roasted	D						
1107.20	- Roasted	B						
11.08	Starches; inulin							
	- Starches:							
1108.11	- Wheat starch	B						
1108.12	- Maize (corn) starch	B						
1108.13	- Potato starch	A						
1108.14	- Manioc (cassava) starch	B						
1108.19	- Other starches	B						
1108.20	- Inulin	A						
1109.00	Wheat gluten, whether or not dried	A						
1201.00	Soya beans, whether or not broken	A						
12.02	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken							
1202.10	- In shell	A						
1202.20	- Shelled, whether or not broken	C						
1203.00	Copra	A						
1204.00	Linseed, whether or not broken	C						
12.05	Rape or colza seeds, whether or not broken							
1205.10	- Low erucic acid rape or colza seeds	B						
1205.90	- Other	A						
1206.00	Sunflower seeds, whether or not broken	C						
12.07	Other oil seeds and oleaginous fruits, whether or not broken							
1207.20	- Cotton seeds	C						
1207.40	- Sesamum seeds	A						
1207.50	- Mustard seeds	A						
	- Other							
1207.91	- Poppy seeds	A						
1207.99	- Other	C						
12.08	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard							
1208.10	- Of soya beans	D						
1208.90	- Other	A						
12.09	Seeds, fruit and spores, of a kind used for sowing							
1209.10	- Sugar beet seed	A						
	- Seeds of forage plants:							
1209.21	- Lucerne (alfalfa) seed	A						
1209.22	- Clover ( <i>Trifolium</i> spp.) seed	A						
1209.23	- Fescue seed	A						
1209.24	- Kentucky blue grass ( <i>Poa pratensis</i> L.) seed	A						
1209.25	- Rye grass ( <i>Lolium multiflorum</i> Lam., <i>Lolium perenne</i> L.) seed	A						
1209.29	- Other	A						
1209.30	- Seeds of herbaceous plants cultivated principally for their flowers	A						
	- Other:							
1209.91	- Vegetable seeds	A						
1209.99	- Other	A						
12.10	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin							
1210.10	- Hop cones, neither ground nor powdered nor in the form of pellets	A						
1210.20	- Hop cones, ground, powdered or in the form of pellets; lupulin	C						
12.11	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered							
1211.20	- Ginseng roots	A						
1211.30	- Coca leaf	A						
1211.40	- Poppy straw	A						
1211.90	- Other	B						
12.12	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i> ) of a kind used primarily for human consumption, not elsewhere specified or included							
1212.20	- Seaweeds and other algae	B						
	- Other:							
1212.91	- Sugar beet	A						
1212.99	- Other	B						
1213.00	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets	A						
12.14	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets							
1214.10	- Lucerne (alfalfa) meat and pellets	C						

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H.S.Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
1214.90	- Other	B						
13.01	Lac: natural gums, resins, gum-resins and oleoresins (for example, balsams).							
1301.20	- Gum Arabic	A						
1301.90	- Other	A						
13.02 *	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.							
	- Vegetable saps and extracts:							
1302.11	- Opium	A						
1302.12	- Of liquorice	A						
1302.13	- Of hops	B						
1302.19	- Other	A						
1302.20	- Pectic substances, pectinates and pectates	A						
	- Mucilages and thickeners, whether or not modified, derived from vegetable products:							
1302.31	- Agar-agar	A						
1302.32	- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	A						
1302.39	- Other	A						
14.01	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark).							
1401.10	- Bamboos	A						
1401.20	- Rattans	A						
1401.90	- Other	C						
14.02								
14.03								
14.04	Vegetable products not elsewhere specified or included.							
1404.20	- Cotton linters	B						
1404.90	- Other	B						
1501.00	Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03.	C						
1502.00	Fats of bovine animals, sheep or goats, other than those of heading 15.03.	C					B	
1503.00	Lard, stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.	B						
15.04	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.							
1504.10	- Fish-liver oils and their fractions	A						
1504.20	- Fats and oils and their fractions, of fish, other than liver oils	C						
1504.30	- Fats and oils and their fractions, of marine mammals	A						
1505.00	Wool grease and fatty substances derived there from (including lanolin).	C						
1506.00	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.	A						
15.07	Soya-bean oil and its fractions, whether or not refined, but not chemically modified.							
1507.10	- Crude oil, whether or not degummed	A						
1507.90	- Other	A						
15.08	Ground-nut oil and its fractions, whether or not refined, but not chemically modified.							
1508.10	- Crude oil	D						
	- Other:							
1508.9010	— Put up for retail sale	B						
1508.9090	— Other	A						
15.09	Olive oil and its fractions, whether or not refined, but not chemically modified.							
	- Virgin:							
1509.1010	— Put up for retail sale	C						
1509.1090	— Other	C						
	- Other:							
1509.9010	— Put up for retail sale	C						
1509.9090	— Other	C						
15.10	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09.							
1510.0010	— Put up for retail sale	B						
1510.0090	— Other	A						
15.11	Palm oil and its fractions, whether or not refined, but not chemically modified.							
1511.10	- Crude oil	A						
1511.90	- Other	A						
15.12	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.							
	- Sunflower-seed or safflower oil and fractions thereof:							

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H.S.Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
1512.11	- Crude oil	A						
1512.19	- Other:	A						
	- Cotton-seed oil and its fractions:							
1512.21	- Crude oil, whether or not gossypol has been removed	A						
1512.29	- Other:	A						
15.13	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.							
	- Coconut (copra) oil and its fractions:							
1513.11	- Crude oil	A						
1513.19	- Other:							
1513.1910	- Put up for retail sale	B						
1513.1990	- Other	A						
	- Palm kernel or babassu oil and fractions thereof:							
1513.21	- Crude oil	A						
1513.29	- Other:	A						
15.14	Rape (canola), colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.							
	- Low erucic acid rape or colza oil and its fractions:							
1514.11	- Crude oil	A						
1514.19	- Other:	A						
	- Other:							
1514.91	- Crude oil	A						
1514.99	- Other:							
1514.9910	- Put up for retail sale	B						
1514.9990	- Other	A						
15.15	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.							
	- Linseed oil and its fractions:							
1515.11	- Crude oil	A						
1515.19	- Other:	B						
	- Maize (corn) oil and its fractions:							
1515.21	- Crude oil	A						
1515.29	- Other:	A						
1515.30	- Castor oil and its fractions:	B						
	- Sesame oil and its fractions:							
1515.5010	- Put up for retail sale	B						
1515.5090	- Other:							
1515.5091	- Semi-refined	A						
1515.5099	- Other:	A						
	- Other:							
1515.9010	- Put up for retail sale	B						
1515.9090	- Other	A						
15.16	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinized, whether or not refined, but not further prepared.							
1516.10	- Animal fats and oils and their fractions	C						
	- Vegetable fats and oils and their fractions:							
1516.2010	- Cocoa butter substitutes	A						
1516.2090	- Other	C						
15.17	Margarine: edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16.							
	- Margarine, excluding liquid margarine:							
1517.1010	- Put up for retail sale in packages less than 10 K.g.	C						
1517.1090	- Other:	A						
	- Other:							
1517.9010	- Liquid margarine:							
1517.9011	- Put up for retail sale in packages less than 10 K.g.	C						
1517.9019	- Other:	A						
1517.9090	- Other:							
1517.9091	- Put up for retail sale	D						
1517.9099	- Other	B						
1518.00	Animal or vegetable fats and oils and their fractions, boiled, oxidized, dehydrated, sulphurized, blown, polymerized by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.	C						
1518.10	- Vegetable waxes	C						
1520.00	Glycerol, crude; glycerol waters and glycerol lyes.	C						
15.21	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.							
1521.10	- Vegetable waxes	C						
1521.90	- Other	C						

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H.S.Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
1522.00	Degras; residues resulting from the treatment of fatty substances or animal or vegetable wastes	B						
1601.00	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products	D						
16.02	Other prepared or preserved meat, meat offal or blood.							
1602.10	- Homogenized preparations	C						
1602.20	- Of liver of any animal	C						
	- Of poultry of heading 01.05.							
1602.31	- Of turkeys	C						
1602.32	- Of fowls of the species <i>Gallus domesticus</i>	C						
1602.39	- Other	C						
	- Of swine:							
1602.41	- Hams and cuts thereof	D						
1602.42	- Shoulders and cuts thereof	D						
1602.49	- Other, including mixtures	D						
1602.50	- Of bovine animals	C						
	- Other, including preparations of blood of any animal:							
1602.9010	— of swine	D						
1602.9090	— other	C						
1603.00	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates	C						
16.04	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.							
	- Fish, whole or in pieces, but not minced:							
1604.11	- Salmon	C						
1604.12	- Herrings	C						
1604.13	- Sardines, sardinella and brising or sprats	C						
1604.14	- Tunas, skipjack and bonito ( <i>Sarda spp.</i> )	C						
1604.15	- Mackerel	C						
1604.16	- Anchovies	C						
1604.19	- Other	C						
1604.20	- Other prepared or preserved fish	C						
1604.30	- Caviar and caviar substitutes	C						
16.05	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.							
1605.10	- Crab	C						
1605.20	- Shrimps and prawns	C						
1605.30	- Lobster	C						
1605.40	- Other crustaceans	C						
1605.90	- Other	C						
17.01	Cane or beet sugar and chemically pure sucrose, in solid form.							
	- Raw sugar not containing added flavouring or colouring matter:							
1701.11	- Cane sugar	C						
1701.12	- Beet sugar	C						
	- Other:							
1701.91	- Containing added flavouring or colouring matter	E						
1701.99	- Other:							
1701.9910	— Chemically pure sucrose	E						
1701.9990	— Other	E						
17.02	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.							
	- Lactose and lactose syrup:							
1702.11	- Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter:							
1702.1110	— Pharmaco poeial	C						
1702.1190	— Other	C						
1702.19	- Other:							
1702.1910	— Pharmaco poeial	C						
1702.1990	— Other	B						
	- Maple sugar and maple syrup:							
1702.2010	— Pharmaco poeial	A						
1702.2090	— Other	C						
	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose:							
1702.3010	— Pharmaco poeial	A						
1702.3090	— Other	D						
	- Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar:							
1702.4010	— Pharmaco poeial	A						
1702.4090	— Other	D						
1702.50	- Chemically pure fructose	A						
1702.60	- Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar	D						

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H.S.Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose:							
1702.9010	— Chemically pure maltose	A						
1702.9090	— Other	C						
17.03	Molasses resulting from the extraction or refining of sugar.		*					
1703.10	- Cane molasses	C						
1703.90	- Other	C						
17.04	Sugar confectionery (including white chocolate), not containing cocoa.							
1704.10	- Chewing gum, whether or not sugar-coated	E						
1704.90	- Other	E						
1801.00	Cocoa beans, whole or broken, raw or roasted.	A						
1802.00	Cocoa shells, husks, skins and other cocoa waste.	A						
18.03	Cocoa paste, whether or not defatted.							
1803.10	- Not defatted	A						
1803.20	- Wholly or partly defatted	A						
1804.00	Cocoa butter, fat and oil.	D						
1805.00	Cocoa powder, not containing added sugar or other sweetening matter.	C						
18.06	Chocolate and other food preparations containing cocoa.							
1806.10	- Cocoa powder, containing added sugar or other sweetening matter	E		30% of the MFN rate starting by 10% in the second year, 20% in the third year, and 30% from the fourth year				
1806.20	- Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg	E		30% of the MFN rate starting by 10% in the second year, 20% in the third year, and 30% from the fourth year				
	- Other, in blocks, slabs or bars:			30% of the MFN rate starting by 10% in the second year, 20% in the third year, and 30% from the fourth year				
1806.31	- Filled	E		30% of the MFN rate starting by 10% in the second year, 20% in the third year, and 30% from the fourth year				
1806.32	- Not filled	C		30% of the MFN rate starting by 10% in the second year, 20% in the third year, and 30% from the fourth year				
1806.90	- Other	E		30% of the MFN rate starting by 10% in the second year, 20% in the third year, and 30% from the fourth year				
19.01	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.							
	- Preparations for infant use, put up for retail sale:							
1901.1010	— Milk preparation for infant, similar to mother milk and preparations of milk for infant, half cream, acidic or therapeutic.	A						
1901.1090	— Other	A						
1901.20	- Mixes and doughs for the preparation of bakers' wares of heading 19.05	D						
	- Other:							



H.S.Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
1901.9010	--- Milk preparations for infant, similar to mother milk and preparations of milk for infant, half cream, acidic or the raputic	A						
1901.9020	--- Preparations for in fant use not put up for retail sale.	A						
1901.9030	--- Milk substitutes for feeding sucking calves	A						
1901.9040	--- Diets for patients of tumours gastro-intestinal impairment, renal or hepatic failure	A						
1901.9090	--- Other:	B						A
19.02	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagna, gnocchi, ravioli, cannelloni; couscous, whether or not rehydrated							
	- Uncooked pasta, not stuffed or otherwise prepared:							
1902.11	- Containing eggs	D						
1902.19	- Other	D						
1902.20	- Stuffed pasta, whether or not cooked or otherwise prepared	D						
1902.30	- Other pasta	D						
1902.40	- Couscous	D						
19.03	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.							
1903.0010	--- Potato starches	B						
1903.0090	--- Other	A						
19.04	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included.							
1904.10	- Prepared foods obtained by the swelling or roasting of cereals or cereal products	D						
1904.20	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	D						
1904.30	- Bulgur wheat	D						
1904.90	- Other	D						
19.05	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products							
1905.10	- Crispbread	D						
1905.20	- Gingerbread and the like	D						
	- Sweet biscuits; waffles and wafers:							
1905.31	- Sweet biscuits	E		30% of the MFN rate starting by 10% in the second year, 20% in the third year, and 30% from the fourth year				
1905.32	- Waffles and wafers	E		30% of the MFN rate starting by 10% in the second year, 20% in the third year, and 30% from the fourth year				
1905.40	- Rusks, toasted bread and similar toasted products	D						
	- Other:							
1905.9010	--- empty cachets of a kind suitable for pharmaceutical use	A						
1905.9090	--- Other	D						
20.01	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid							
2001.10	- Cucumbers and gherkins	C						
2001.90	- Other	C						
20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid							
2002.10	- Tomatoes, whole or in pieces	C						
2002.90	- Other	C						
20.03	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid							
2003.10	- Mushrooms of the genus Agaricus	C						
2003.20	- Truffles	C						
2003.90	- Other	C						

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H.S.Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.							
2004.10	- Potatoes	E						
2004.90	- Other vegetables and mixtures of vegetables	C						
20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.							
	- Homogenized vegetables:							
2005.1010	— For infant feeding	A						
2005.1090	— Other	C						
2005.20	- Potatoes	C						
2005.40	- Peas (Pisum sativum)	C						
	- Beans (Vigna spp., Phaseolus spp.):							
2005.51	- Beans, shelled	C						
2005.59	- Other	C						
2005.60	- Asparagus	C						
2005.70	- Olives	E						
2005.80	- Sweet corn (Zea mays var. saccharata)	C						
	- Other vegetables and mixtures of vegetables:							
2005.91	- Bamboo shoots	C						
2005.99	- Other	C						
2006.00	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).	C						
20.07	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.							
	- Homogenized preparations							
2007.1010	— For infant feeding	A						
2007.1090	— Other	E						
	- Other:							
2007.91	- Citrus fruit	E						
2007.99	- Other	E						
20.08	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.							
	- Nuts, ground-nuts and other seeds, whether or not mixed together:							
2008.11	- Ground-nuts	C						
2008.19	- Other, including mixtures	C						
2008.20	- Pineapples	C						
2008.30	- Citrus fruit	C						
2008.40	- Pears	C						
2008.50	- Apricots	C						
2008.60	- Cherries	C						
2008.70	- Peaches, including nectarines	C						
2008.80	- Strawberries	C						
	- Other, including mixtures other than those of subheading 2008.19:							
2008.91	- Palm hearts	C						
2008.92	- Mixtures:							
2008.9210	— for retail sale in packages less than 10 KGs	C						
2008.9290	— other	A						
2008.99	- Other:							
2008.9910	— for retail sale in packages less than 10 KGs	C						
2008.9990	— other	C						
20.09	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.							
	- Orange juice:							
2009.11	- Frozen	E						
2009.12	- Not frozen, of a Brix value not exceeding 20	E						
2009.19	- Other	E						
	- Grapefruit (including pomelo) juice:							
2009.21	- Of a Brix value not exceeding 20	E		D			D	
2009.29	- Other	E		D			D	
	- Juice of any other single citrus fruit:							
2009.31	- Of a Brix value not exceeding 20	E		D			D	
2009.39	- Other	E		D			D	
	- Pineapple juice:							
2009.41	- Of a Brix value not exceeding 20	E		D			D	
2009.49	- Other	E		D			D	
2009.50	- Tomato juice	E						
	- Grape juice (including grape must):							
2009.61	- Of a Brix value not exceeding 30	E		D			D	
2009.69	- Other	E		D			D	
	- Apple juice:							
2009.71	- Of a Brix value not exceeding 20	E		D			D	
2009.79	- Other	E		D			D	
2009.80	- Juice of any other single fruit or vegetable	E		D			D	
2009.90	- Mixtures of juices:			D			D	
2009.9010	— for retail sale in packages less than 10 KGs	E		D			D	



H.S. Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
2009 9090	— other	E			D			D
21.01	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof							
	- Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee							
2101.11	-- Extracts, essences and concentrates	E		D				C
2101.12	-- Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	D						
2101.20	- 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	D						C
2101.30	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	D						
21.02	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared							
	baking powders							
2102.10	- Active yeasts	C						
2102.20	- Inactive yeasts; other single-cell micro-organisms, dead	C						
2102.30	- Prepared baking powders							
2102.3010	-- for medical use	B						
2102.3090	-- other	B						
21.03	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard							
2103.10	- Soya sauce	C						
2103.20	- Tomato ketchup and other tomato sauces	E			D			
2103.30	- Mustard flour and meal and prepared mustard	C						
2103.90	- Other	E			D			
21.04	Soups and broths and preparations therefor; homogenized composite food preparations							
2104.10	- Soups and broths and preparations therefor	E			D			
	- Homogenized composite food preparations							
2104.2010	-- For feeding infant	A						
2104.2090	-- Other	D						
2105.00	Ice cream and other edible ice, whether or not containing cocoa	D						
21.06	Food preparations not elsewhere specified or included							
2106.10	- Protein concentrates and textured protein substances	C						
	- Other							
2106.9010	-- Emulsification materials	A						
2106.9020	-- Compound alcoholic preparations not based on odouriferous substance of a kind used for the manufacture of beverages	E						
2106.9090	-- other	E						
22.01	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow							
2201.10	- Mineral waters and aerated waters	D						
2201.90	- Other	D						
22.02	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09							
2202.10	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	D						
2202.90	- Other	E						
2203.00	Beer made from malt	E						
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09							
2204.10	- Sparkling wine	E						
	- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol							
2204.21	- In containers holding 2 litres or less	E						
2204.29	- Other	E						
2204.30	- Other grape must	E						
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances							
2205.10	- In containers holding 2 litres or less	E						
2205.90	- Other	E						



H.S.Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
2206.00	Other fermented beverages (for example, cider, Perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	E						
22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength.							
2207.10	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher:							
2207.1010	— Pharmacopoeial	D						
2207.1090	— Other	D						
2207.20	- Ethyl alcohol and other spirits, denatured, of any strength.	D						
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.							
2208.20	- Spirits obtained by distilling grape wine or grape marc	E						
2208.30	- Whiskies	E						
2208.40	- Rum and tafia	E						
2208.50	- Gin and Geneva	E						
2208.60	- Vodka	E						
2208.70	- Liqueurs and cordials	E						
	- Other							
2208.9010	— Ethyl alcohol undenatured	D						
2208.9090	— Other	E						
2209.00	Vinegar and substitutes for vinegar obtained from acetic acid.	D						
23.01	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption, creaves.							
2301.10	- Flours, meals and pellets, of meat or meat offal; creaves	C						
2301.20	- Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	C						
23.02	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants.							
2302.10	- Of maize (corn)	C						
2302.30	- Of wheat	C						
2302.40	- Of other cereals	C						
2302.50	- Of leguminous plants	C						
23.03	Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets.							
2303.10	- Residues of starch manufacture and similar residues	C						
2303.20	- Beet-pulp, bagasse and other waste of sugar manufacture	C						
2303.30	- Brewing or distilling dregs and waste	C						
2304.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil.	E						
2305.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.	C						
23.06	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05.							
2306.10	- Of cotton seeds	C						
2306.20	- Of linseed	C						
2306.30	- Of sunflower seeds	B						
	- Of rape or colza seeds:							
2306.41	- Of low erucic acid rape or colza seeds	B						
2306.49	- Other	C						
2306.50	- Of coconut or copra	C						
2306.60	- Of palm nuts or kernels	C						
2306.90	- Other	B						
2307.00	Wine lees; argol.	C						
2308.00	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.	B						
23.09	Preparations of a kind used in animal feeding.							
2309.10	- Dog or cat food, put up for retail sale	C						
	- Other							
2309.9010	— Additives containing vitamins or antibiotics	A						
2309.9090	— Other	C						

H.S Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
24.01	Unmanufactured tobacco; tobacco refuse.							
2401.10	- Tobacco, not stemmed/stripped	E						
2401.20	- Tobacco, partly or wholly stemmed/stripped	E						
2401.30	- Tobacco refuse	E						
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.							
2402.10	- Cigars, cheroots and cigarillos, containing tobacco	E						
2402.20	- Cigarettes containing tobacco	E						
	- Other							
2402.9010	- Cigars	E						
2402.9020	- Cigarettes with or without filter	E						
24.03	Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences.							
2403.10	- Smoking tobacco, whether or not containing tobacco substitutes in any proportion	E						
	- Other							
2403.91	- Homogenized" or reconstituted" tobacco	E						
2403.99	- Other							
	- Cut tobacco; pressed tobacco, and chewable tobacco	E						
2403.9910	- Cut tobacco; pressed tobacco, and chewable tobacco	E						
2403.9920	- Tobacco extracts and essences	E						
2403.9990	- Other, including snuff	E						
2501.00	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water	C						
2502.00	Unroasted iron pyrites.	A						
2503.00	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.	A						
25.04	Natural graphite.							
2504.10	- In powder or in flakes	D						
2504.90	- Other	C						
25.05	Natural sands of all kinds, whether or not coloured, other than metal-bearing sands of Chapter 26.							
2505.10	- Silica sand and quartz sands	C						
2505.90	- Other	B						
25.06	Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.							
2506.10	- Quartz	C						
2506.20	- Quartzite	C						
2507.00	Kaolin and other kaolinic clays, whether or not calcined.	D						
25.08	Other clays (not including expanded clays of heading 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.							
2508.10	- Bentonite	C						
2508.30	- Fire-clay	B						
2508.40	- Other clays	B						
2508.50	- Andalusite, kyanite and sillimanite	A						
2508.60	- Mullite	A						
2508.70	- Chamotte or dinas earths	A						
2509.00	Chalk.	C						
25.10	Natural calcium phosphates, natural aluminum calcium phosphates and phosphatic chalk.							
2510.10	- Underground	B						
2510.20	- Ground	B						
25.11	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 28.10.							
2511.10	- Natural barium sulphate (barytes)	B						
2511.20	- Natural barium carbonate (witherite)	A						
2512.00	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less.	B						
25.13	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.							
2513.10	- Pumice stone	A						
2513.20	- Emery, natural corundum, natural garnet and other natural abrasives	B						
2514.00	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	C						

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H.S.Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
25.15	Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.							
	- Marble and travertine:							
2515.11	- Crude or roughly trimmed	C						
2515.12	-- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	C						
2515.20	- Ecaussine and other calcareous monumental or building stone; alabaster	C						
25.16	Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape:							
	- Granite:							
2516.11	-- Crude or roughly trimmed	C						
2516.12	-- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	C						
2516.20	- Sandstone	C						
2516.90	- Other monumental or building stone	C						
25.17	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated.							
2517.10	- Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated	C						
2517.20	- Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10	A						
2517.30	- Tarred macadam	A						
	- Granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated:							
2517.41	- Of marble	B						
2517.49	- Other	C						
25.18	Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; dolomitic ramming mix							
2518.10	- Dolomite, not calcined or sintered	C						
2518.20	- Calcined or sintered dolomite	C						
2518.30	- Dolomitic ramming mix	A						
25.19	Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure.							
2519.10	- Natural magnesium carbonate (magnesite)	A						
2519.90	- Other	A						
25.20	Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders							
2520.10	- Gypsum, anhydrite	C						
2520.20	- Plasters	C						
2521.00	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement	A						
25.22	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25							
2522.10	- Quicklime	D						
2522.20	- Slaked lime	C						
2522.30	- Hydraulic lime	D						
25.23	Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers							
2523.10	- Cement clinkers	A						
	- Portland cement:							
2523.21	-- White cement, whether or not artificially coloured	A						

H.S. Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
2523.29	- Other	A						
2523.30	- Aluminous cement	A						
2523.90	- Other hydraulic cements	A						
25.24	Asbestos							
2524.10	- Crocidolite	A						
2524.90	- Other	A						
25.25	Mica, including splittings; mica waste							
2525.10	- Crude mica and mica rifted into sheets or splittings	C						
2525.20	- Mica powder	B						
2525.30	- Mica waste	A						
25.26	Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc							
2526.10	- Not crushed, not powdered	B						
2526.20	- Crushed or powdered	C						
[25.27]								
25.28	Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H <sub>3</sub> BO <sub>3</sub> calculated on the dry weight							
2528.10	- Natural sodium borates and concentrates thereof (whether or not calcined)	B						
2528.90	- Other	C						
25.29	Feldspar; leucite; nepheline and nepheline syenite; fluor spar							
2529.10	- Feldspar	C						
2529.21	- Containing by weight 97% or less of calcium fluoride	B						
2529.22	- Containing by weight more than 97% of calcium fluoride	B						
2529.30	- Leucite; nepheline and nepheline syenite	B						
25.30	Mineral substances not elsewhere specified or included							
2530.10	- Vermiculite, perlite and chlorites, unexpanded	C						
2530.20	- Kieserite, epsomite (natural magnesium sulphates)	A						
2530.90	- Other	C						
26.01	Iron ores and concentrates, including roasted iron pyrites							
	- Iron ores and concentrates, other than roasted iron pyrites							
2601.11	- Non-agglomerated	A						
2601.12	- Agglomerated	A						
2601.20	- Roasted iron pyrites	A						
2602.00	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight	C						
2603.00	Copper ores and concentrates	C						
2604.00	Nickel ores and concentrates	A						
2605.00	Cobalt ores and concentrates	A						
2606.00	Aluminum ores and concentrates	C						
2607.00	Lead ores and concentrates	C						
2608.00	Zinc ores and concentrates	A						
2609.00	Tin ores and concentrates	C						
2610.00	Chromium ores and concentrates	C						
2611.00	Tungsten ores and concentrates	C						
26.12	Uranium or thorium ores and concentrates							
2612.10	- Uranium ores and concentrates	A						
2612.20	- Thorium ores and concentrates	A						
26.13	Molybdenum ores and concentrates							
2613.10	- Roasted	B						
2613.90	- Other	C						
2614.00	Titanium ores and concentrates	C						
26.15	Niobium, tantalum, vanadium or zirconium ores and concentrates							
2615.10	- Zirconium ores and concentrates	A						
2615.90	- Other	C						
26.16	Precious metal ores and concentrates							
2616.10	- Silver ores and concentrates	C						
2616.90	- Other	C						
26.17	Other ores and concentrates							
2617.10	- Antimony ores and concentrates	A						
2617.90	- Other	A						
2618.00	Granulated slag (slag sand) from the manufacture of iron or steel	A						
2619.00	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel	C						
26.20	Ash and residues (other than from the manufacture of iron or steel), containing arsenic, metals or their compounds							
	- Containing mainly zinc							
2620.11	- Hard zinc spelter	A						
2620.19	- Other	A						
	- Containing mainly lead							
2620.21	- Leaded gasoline sludges and leaded anti-knock compound sludges	A						

H.S.Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
2620.29	- Other	A						
2620.30	- Containing mainly copper	B						
2620.40	- Containing mainly aluminum	B						
2620.60	- Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds. - Other:	A						
2620.91	- Containing antimony, beryllium, cadmium, chromium or their mixtures	A						
2620.99	- Other	B						
26.21	Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste							
2621.10	- Ash and residues from the incineration of municipal waste	A						
2621.90	- Other	B						
27.01	Coal; briquettes, ovoids and similar solid fuels manufactured from coal. - Coal, whether or not pulverized, but not agglomerated:							
2701.11	- Anthracite	A						
2701.12	- Bituminous coal	A						
2701.19	- Other coal	A						
2701.20	- Briquettes, ovoids and similar solid fuels manufactured from coal	A						
27.02	Lignite, whether or not agglomerated, excluding jet							
2702.10	- Lignite, whether or not pulverized, but not agglomerated	A						
2702.20	- Agglomerated lignite	A						
2703.00	Peat (including peat litter), whether or not agglomerated	A						
2704.00	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon	C						
2705.00	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons	B						
2706.00	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars	C						
27.07	Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents.							
2707.10	- Benzol (benzene)	B						
2707.20	- Toluol (toluene)	B						
2707.30	- Xylool (xylenes)	C						
2707.40	- Naphthalene	C						
2707.50	- Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distils at 250°C by the ASTM D 86 method - Other:	C						
2707.91	- Creosote oils	B						
2707.99	- Other	C						
27.08	Pitch and pitch coke, obtained from coal tar or from other mineral tars.							
2708.10	- Pitch	B						
2708.20	- Pitch coke	B						
2709.00	Petroleum oils and oils obtained from bituminous minerals, crude	A						
27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils							
	- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than waste oils:							
2710.11	- Light oils and preparations	B						
2710.19	- Other	B						
	- Waste oils:							
2710.91	- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	B						
2710.99	- Other	B						
27.11	Petroleum gases and other gaseous hydrocarbons							
	- Liquefied:							
2711.11	- Natural gas	A						
2711.12	- Propane	B						
2711.13	- Butanes	B						

H.S.Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
2711.14	- Ethylene, propylene, butylene and butadiene.							
2711.1410	- Propylene	A						
2711.1490	- Other	A						
2711.19	- Other	B						
	- In gaseous state:							
2711.21	- Natural gas	B						
2711.29	- Other	A						
27.12	Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured.							
2712.10	- Petroleum jelly	A						
2712.20	- Paraffin wax containing by weight less than 0.75% of oil	C						
2712.90	- Other	C						
27.13	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.							
	- Petroleum coke:							
2713.11	- Not calcined	E						D
2713.12	- Calcined	E			D	D		D
2713.20	- Petroleum bitumen							D
2713.90	- Other residues of petroleum oils or of oils obtained from bituminous minerals	D						
27.14	Bitumen and asphalt, natural, bituminous or oil shale and tar sands; asphalties and asphaltic rocks.							
2714.10	- Bituminous or oil shale and tar sands	A						
2714.90	- Other	A						
2715.00	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs).	D						
2716.00	Electrical energy.	A						
	I. CHEMICAL ELEMENTS							
28.01	Fluorine, chlorine, bromine and iodine.							
2801.10	- Chlorine	C						
2801.20	- Iodine	A						
2801.30	- Fluorine; bromine	A						
2802.00	Sulphur, sublimed or precipitated; colloidal sulphur.	A						
2803.00	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).	B						
28.04	Hydrogen, rare gases and other non-metals							
2804.10	- Hydrogen	B						
	- Rare gases:							
2804.21	- Argon	A						
2804.29	- Other	A						
2804.30	- Nitrogen	B						
2804.40	- Oxygen	B						
2804.50	- Boron; tellurium	A						
	- Silicon:							
2804.61	- Containing by weight not less than 99.99% of silicon	B						
2804.69	- Other	B						
2804.70	- Phosphorus	A						
2804.80	- Arsenic	A						
2804.90	- Selenium	A						
28.05	Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury.							
	- Alkali or alkaline-earth metals:							
2805.11	- Sodium	A						
2805.12	- Calcium	A						
2805.19	- Other	A						
2805.30	- Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed	A						
2805.40	- Mercury.	A						
	II. INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON-METALS							
28.06	Hydrogen chloride (hydrochloric acid); chlorosulphuric acid.							
2806.10	- Hydrogen chloride (hydrochloric acid)	B						
2806.20	- Chlorosulphuric acid	B						
2807.00	Sulphuric acid, oleum.	B						
2808.00	Nitric acid, sulphonitic acids.	C						
28.09	Diphosphorus pentaoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined.							
2809.10	- Diphosphorus pentaoxide	A						
2809.20	- Phosphoric acid and polyphosphoric acids	C						
2810.00	Oxides of boron; boric acids.	C						
28.11	Other inorganic acids and other inorganic oxygen compounds of non-metals.							
	- Other inorganic acids:							
2811.11	- Hydrogen fluoride (hydrofluoric acid)	C						
2811.19	- Other	B						



H.S. Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
	- Other inorganic oxygen compounds of non-metals:							
2811.21	- Carbon dioxide	B						
2811.22	- Silicon dioxide	A						
2811.29	- Other	B						
	III. HALOGEN OR SULPHUR COMPOUNDS OF NON-METALS							
28.12	Halides and halide oxides of non-metals.							
2812.10	- Chlorides and chloride oxides	A						
2812.90	- Other	A						
28.13	Sulphides of non-metals; commercial phosphorus trisulphide.							
2813.10	- Carbon disulphide	C						
2813.90	- Other	A						
	IV. INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METALS							
28.14	Ammonia, anhydrous or in aqueous solution							
2814.10	- Anhydrous ammonia	A						
2814.20	- Ammonia in aqueous solution	A						
28.15	Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium							
	- Sodium hydroxide (caustic soda):							
2815.11	- Solid:							
2815.1110	- Pharmacopoeial	B						
2815.1190	- Other	C						
2815.12	- In aqueous solution (soda lye or liquid soda)	C						
2815.20	- Potassium hydroxide (caustic potash)	C						
2815.30	- Peroxides of sodium or potassium	A						
28.16	Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium.							
2816.10	- Hydroxide and peroxide of magnesium	A						
2816.40	- Oxides, hydroxides and peroxides, of strontium or barium	A						
2817.00	Zinc oxide; zinc peroxide.	B						
28.18	Artificial corundum, whether or not chemically defined; aluminum oxide; aluminum hydroxide							
2818.10	- Artificial corundum, whether or not chemically defined	C						
2818.20	- Aluminum oxide, other than artificial corundum	B						
2818.30	- Aluminum hydroxide	C						
28.19	Chromium oxides and hydroxides.							
2819.10	- Chromium trioxide	C						
2819.90	- Other	A						
28.20	Manganese oxides.							
2820.10	- Manganese dioxide	A						
2820.90	- Other	C						
28.21	Iron oxides and hydroxides; earth colours containing 70% or more by weight of combined iron evaluated as FeO.							
2821.10	- Iron oxides and hydroxides	C						
2821.20	- Earth colours	A						
2822.00	Cobalt oxides and hydroxides; commercial cobalt oxides.	C						
2823.00	Titanium oxides	A						
28.24	Lead oxides; red lead and orange lead.							
2824.10	- Lead monoxide (litharge, massicot)	C						
2824.90	- Other	B						
28.25	Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides							
2825.10	- Hydrazine and hydroxylamine and their inorganic salts	A						
2825.20	- Lithium oxide and hydroxide	A						
2825.30	- Vanadium oxides and hydroxides	A						
2825.40	- Nickel oxides and hydroxides	A						
2825.50	- Copper oxides and hydroxides	A						
2825.60	- Germanium oxides and zirconium dioxide	A						
2825.70	- Molybdenum oxides and hydroxides	A						
2825.80	- Antimony oxides	A						
2825.90	- Other	C						
	V. SALTS AND PEROXSALTS, OF INORGANIC ACIDS AND METALS							
28.26	Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts							
	- Fluorides:							
2826.12	- Of aluminum	A						
2826.19	- Other	A						
2826.30	- Sodium hexafluoroaluminate (synthetic cryolite)	A						
2826.90	- Other	A						
28.27	Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.							
2827.10	- Ammonium chloride	A						
2827.20	- Calcium chloride	A						
	- Other chlorides:							
2827.31	- Of magnesium	A						
2827.32	- Of aluminum	A						

H.S. Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
2827.35	- Of nickel	A						
2827.39	- Other	C						
	- Chloride oxides and chloride hydroxides:							
2827.41	- Of copper	A						
2827.49	- Other	A						
	- Bromides and bromide oxides:							
2827.51	- Bromides of sodium or of potassium	A						
2827.59	- Other	A						
2827.60	- Iodides and iodide oxides	C						
28.28	Hypochlorites: commercial calcium hypochlorite; chlorites; hypobromites.							
2828.10	- Commercial calcium hypochlorite and other calcium hypochlorites	B						
2828.90	- Other	A						
28.29	Chlorates and perchlorates; bromates and perbromates; iodates and periodates.							
	- Chlorates:							
2829.11	- Of sodium	A						
2829.19	- Other	A						
2829.90	- Other	C						
28.30	Sulphides; polysulphides, whether or not chemically defined.							
2830.10	- Sodium sulphides	B						
2830.90	- Other	B						
28.31	Dithionites and sulphoxylates.							
2831.10	- Of sodium	A						
2831.90	- Other	A						
28.32	Sulphites; thiosulphates.							
2832.10	- Sodium sulphites	B						
2832.20	- Other sulphites	A						
2832.30	- Thiosulphates	A						
28.33	Sulphates; alums; peroxosulphates (persulphates).							
	- Sodium sulphates:							
2833.11	- Disodium sulphate	B						
2833.19	- Other	B						
	- Other sulphates:							
2833.21	- Of magnesium	A						
2833.22	- Of aluminum	A						
2833.24	- Of nickel	A						
2833.25	- Of copper	C						
2833.27	- Of barium	A						
2833.29	- Other	C						
2833.30	- Alums	A						
2833.40	- Peroxosulphates (persulphates)	A						
28.34	Nitrites; nitrates.							
2834.10	- Nitrites	A						
	- Nitrates:							
2834.21	- Of potassium	A						
2834.29	- Other	B						
28.35	Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined.							
2835.10	- Phosphinates (hypophosphites) and phosphonates (phosphites)	B						
	- phosphates:							
2835.22	- Of mono- or disodium	A						
2835.24	- Of potassium	A						
2835.25	- Calcium hydrogenorthophosphate ("dicalcium phosphate")	B						
2835.26	- Other phosphates of calcium	C						
2835.29	- Other	A						
	- Polyphosphates:							
2835.31	- Sodium triphosphate (sodium tripolyphosphate)	A						
2835.39	- Other	A						
28.36	Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate.							
	- Disodium carbonate:							
2836.2010	- Pharmaco poeial	A						
2836.2090	- Other	A						
	- Sodium hydrogencarbonate (sodium bicarbonate):							
2836.3010	- Pharmaco poeial	A						
2836.3090	- Other	B						
2836.40	- Potassium carbonates	A						
2836.50	- Calcium carbonate	B						
2836.60	- Barium carbonate	A						
	- Other:							
2836.91	- Lithium carbonates	B						
2836.92	- Strontium carbonate	A						
2836.99	- Other	B						
28.37	Cyanides, cyanide oxides and complex cyanides.							
	- Cyanides and cyanide oxides:							
2837.11	- Of sodium	A						
2837.19	- Other	A						
2837.20	- Complex cyanides	A						
[28.38]								
28.39	Silicates; commercial alkali metal silicates.							
	- Of sodium:							
2839.11	- Sodium metasilicates	A						
2839.19	- Other	B						

H.S.Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
2839.90	- Other	B						
28.40	Borates; perborates (perborates);							
	- Disodium tetraborate (refined borax):							
2840.11	- Anhydrous	A						
2840.19	- Other	C						
2840.20	- Other borates	A						
2840.30	- Peroxoborates (perborates)	A						
28.41	Salts of oxometallic or peroxometallic acids.							
2841.30	- Sodium dichromate	C						
2841.50	- Other chromates and dichromates; peroxochromates	A						
	- Manganates, manganates and permanganates:							
2841.61	- Potassium permanganate	A						
2841.69	- Other	A						
2841.70	- Molybdates	C						
2841.80	- Tungstates (wolframates)	A						
2841.90	- Other	C						
28.42	Other salts of inorganic acids or peroxyacids (including aluminosilicates whether or not chemically defined); other than azides.							
2842.10	- Double or complex silicates, including aluminosilicates whether or not chemically defined	A						
2842.90	- Other	C						
	VI - MISCELLANEOUS							
28.43	Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals.							
2843.10	- Colloidal precious metals	C						
	- Silver compounds:							
2843.21	- Silver nitrate	B						
2843.29	- Other	B						
2843.30	- Gold compounds	C						
2843.90	- Other compounds; amalgams	C						
28.44	Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds, mixtures and residues containing these products.							
2844.10	- Natural uranium and its compounds; alloys, dispersions (including cermet), ceramic products and mixtures containing natural uranium or natural uranium compounds	A						
2844.20	- Uranium enriched in U235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermet), ceramic products and mixtures containing uranium enriched in U235, plutonium or compounds of these products	A						
2844.30	- Uranium depleted in U235 and its compounds; thorium and its compounds; alloys, dispersions (including cermet), ceramic products and mixtures containing uranium depleted in U235, thorium or compounds of these products	A						
2844.40	- Radioactive elements and isotopes and compounds other than those of subheading 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermet), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues	B						
2844.50	- Spent (irradiated) fuel elements (cartridges) of nuclear reactors	A						
28.45	Isotopes other than those of heading 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined.							
2845.10	- Heavy water (deuterium oxide)	B						
2845.90	- Other	A						
28.46	Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals.							
2846.10	- Cerium compounds	A						
2846.90	- Other	A						
2847.00	Hydrogen peroxide, whether or not solidified with urea	A						
2848.00	Phosphides, whether or not chemically defined, excluding ferrophosphorus	A						
28.49	Carbides, whether or not chemically defined.							
2849.10	- Of calcium	B						
2849.20	- Of silicon	B						
2849.90	- Other	A						
2850.00	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined other than compounds which are also carbides of heading 28.49.	C						
[28.51]								



H.S Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
2852.00	Compounds, inorganic or organic, of mercury, excluding amalgams.	B						
2853.00	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.	A						
	<b>1. HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES</b>							
29.01	Acyclic hydrocarbons.							
2901.10	- Saturated:	C						
	- Unsaturated:							
2901.21	- Ethylene	A						
2901.22	- Propene (propylene)	A						
2901.23	- Butene (butylene) and isomers thereof	C						
2901.24	- Buta-1,3-diene and isoprene	C						
2901.29	- Other	B						
29.02	Cyclic hydrocarbons.							
	- Cyclanes, cyclenes and cycloterpenes:							
2902.11	- Cyclohexane	C						
2902.19	- Other	C						
2902.20	- Benzene	C						
2902.30	- Toluene	C						
	- Xylenes:							
2902.41	- o-Xylene	B						
2902.42	- m-Xylene	A						
2902.43	- p-Xylene	C						
2902.44	- Mixed xylene isomers	C						
2902.50	- Styrene	C						
2902.60	- Ethylbenzene	C						
2902.70	- Cumene	A						
	- Other							
2902.9010	- Naphthalene	B						
2902.9090	- Other	A						
29.03	Halogenated derivatives of hydrocarbons.							
	- Saturated chlorinated derivatives of acyclic hydrocarbons:							
2903.11	- Chloromethane (methyl chloride) and chloroethane (ethyl chloride)	A						
2903.12	- Dichloromethane (methylene chloride)	A						
2903.13	- Chloroform (trichloromethane)	A						
2903.14	- Carbon tetrachloride	A						
2903.15	- 1,2-Dichloroethane (ethylene dichloride)	C						
2903.19	- Other	A						
	- Unsaturated chlorinated derivatives of acyclic hydrocarbons:							
2903.21	- Vinyl chloride (chloroethylene)	A						
2903.22	- Trichloroethylene	A						
2903.23	- Tetrachloroethylene (perchloroethylene)	C						
2903.29	- Other	A						
	- Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons:							
2903.31	- Ethylene dibromide (ISO) (1,2-dibromoethane)	A						
2903.39	- Other	A						
	- Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens:							
2903.41	- Trichlorofluoromethane	A						
2903.42	- Dichlorodifluoromethane	A						
2903.43	- Trichlorotrifluoroethanes	A						
2903.44	- Dichlorotetrafluoroethanes and chloropentafluoroethane	A						
2903.45	- Other derivatives perhalogenated only with fluorine and chlorine	A						
2903.46	- Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	A						
2903.47	- Other perhalogenated derivatives	A						
2903.49	- Other	B						
	- Halogenated derivatives of cyclanic, cyclic or cycloterpenic hydrocarbons:							
2903.51	- 1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	A						
2903.52	- Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)	A						
2903.59	- Other	C						
	- Halogenated derivatives of aromatic hydrocarbons:							
2903.61	- Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene	A						
2903.62	- Hexachlorobenzene and DDT (1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane)	A						
2903.69	- Other	C						
29.04	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated							

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H.S.Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
2904.10	- Derivatives containing only sulpho groups, their salts and ethyl esters	C						
2904.20	- Derivatives containing only nitro or only nitroso groups	A						
2904.90	- Other	C						
	II. ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES							
29.05	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives							
	- Saturated monohydric alcohols:							
2905.11	- Methanol (methyl alcohol)	C						
2905.12	- Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	B						
2905.13	- Butan-1-ol (n-butyl alcohol)	B						
2905.14	- Other butanols	C						
2905.16	- Octanol (octyl alcohol) and isomers thereof	C						
2905.17	- Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	A						
2905.19	- Other	B						
	- Unsaturated monohydric alcohols:							
2905.22	- Acyclic terpene alcohols	A						
2905.29	- Other	A						
	- Diols:							
2905.31	- Ethylene glycol (ethanediol)	A						
2905.32	- Propylene glycol (propane-1,2-diol)	C						
2905.39	- Other	B						
	- Other polyhydric alcohols:							
2905.41	- 2-Ethyl-2-(hydroxymethyl) propane-1,3-diol (trimethylolpropane)	A						
2905.42	- Pentaerythritol	A						
2905.43	- Mannitol	C						
2905.44	- D-glucitol (sorbitol)	A						
2905.45	- Glycerol	B						
2905.49	- Other	A						
	- Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols:							
2905.51	- Ethchlorvynol (INN)	A						
2905.59	- Other	A						
29.06	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives							
	- Cyclanic, cyclic or cycloaliphatic:							
2906.11	- Menthol	A						
2906.12	- Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	A						
2906.13	- Sterols and inositols	C						
2906.19	- Other	C						
	- Aromatic:							
2906.21	- Benzyl alcohol	A						
2906.29	- Other	A						
	III. PHENOLS, PHENOL-ALCOHOLS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES							
29.07	Phenols, phenol-alcohols							
	- Monophenols:							
2907.11	- Phenol (hydroxybenzene) and its salts	C						
2907.12	- Cresols and their salts	A						
2907.13	- Octylphenol, nonylphenol and their isomers, salts thereof	B						
2907.15	- Naphthols and their salts	A						
2907.19	- Other	B						
	- Polyphenols, phenol-alcohols:							
2907.21	- Resorcinol and its salts	A						
2907.22	- Hydroquinone (quinol) and its salts	A						
2907.23	- 4,4'-Isopropylidenediphenol (bisphenol A, diphenylpropane) and its salts	B						
2907.29	- Other	A						
29.08	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols							
	- Derivatives containing only halogen substituents and their salts:							
2908.11	- Pentachlorophenol (ISO)	A						
2908.19	- Other	B						
	- Other:							
2908.91	- Dinoseb (ISO) and its salts	A						
2908.99	- Other	A						
	IV. ETHERS, ALCOHOL PEROXIDES, ETHER PEROXIDES, KETONE PEROXIDES, EPOXIDES WITH A THREE-MEMBERED RING, ACETALS AND HEMIACETALS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES							
29.09	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							

H.S.Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
	- Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives.							
2909.11	- Diethyl ether	A						
2909.19	- Other	C						
2909.20	- Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	A						
2909.30	- Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	A						
	- Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.							
2909.41	- 2,2'-Oxydiethanol (diethylene glycol digol)	A						
2909.43	- Monobutyl ethers of ethylene glycol or of diethylene glycol	B						
2909.44	- Other monoalkylethers of ethylene glycol or of diethylene glycol	B						
2909.49	- Other	C						
2909.50	- Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	A						
2909.60	- Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	B						
29.10	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives.							
2910.10	- Oxirane (ethylene oxide)	A						
2910.20	- Methyloxirane (propylene oxide)	C						
2910.30	- 1-Chloro-2,3-epoxypropane (epichlorohydrin)	A						
2910.40	- Dieldrin (ISO, INN)	A						
2910.90	- Other	A						
2911.00	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives	A						
	V. ALDEHYDE-FUNCTION COMPOUNDS							
29.12	Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes: paraformaldehyde							
	- Acyclic aldehydes without other oxygen function:							
2912.11	- Methanal (formaldehyde)	A						
2912.12	- Ethanal (acetaldehyde)	A						
2912.19	- Other	C						
	- Cyclic aldehydes without other oxygen function:							
2912.21	- Benzaldehyde	A						
2912.29	- Other	A						
2912.30	- Aldehyde-alcohols	A						
	- Aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function:							
2912.41	- Vanillin (4-hydroxy-3-methoxybenzaldehyde)	A						
2912.42	- Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	A						
2912.49	- Other	A						
2912.50	- Cyclic polymers of aldehydes	A						
2912.60	- Paraformaldehyde	B						
2913.00	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12	A						
	VI. KETONE-FUNCTION COMPOUNDS AND QUINONE-FUNCTION COMPOUNDS							
29.14	Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives							
	- Acyclic ketones without other oxygen function:							
2914.11	- Acetone	C						
2914.12	- Butanone (methyl ethyl ketone)	C						
2914.13	- 4-Methylpentan-2-one (methyl isobutyl ketone)	C						
2914.19	- Other	A						
	- Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function:							
2914.21	- Camphor	A						
2914.22	- Cyclohexanone and methylcyclohexanones	A						
2914.23	- Isonones and methylisonones	A						
2914.29	- Other	A						
	- Aromatic ketones without other oxygen function:							
2914.31	- Phenylacetone (phenylpropan-2-one)	A						
2914.39	- Other	C						
2914.40	- Ketone-alcohols and ketone-aldehydes	C						

H.S.Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
2914.50	- Ketone-phenols and ketones with other oxygen function	A						
	- Quinones:							
2914.61	- Anthraquinone	C						
2914.69	- Other	A						
2914.70	- Halogenated, sulphonated, nitrated or nitrosated derivatives	D						
	VII. CARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES							
29.15	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids: their halogenated, sulphonated, nitrated or nitrosated derivatives:							
	- Formic acid, its salts and esters:							
2915.11	- Formic acid	A						
2915.12	- Salts of formic acid	A						
2915.13	- Esters of formic acid	A						
	- Acetic acid and its salts; acetic anhydride							
2915.21	- Acetic acid	C						
2915.24	- Acetic anhydride	D						
2915.29	- Other	A						
	- Esters of acetic acid:							
2915.31	- Ethyl acetate	B						
2915.32	- Vinyl acetate	D						
2915.33	- n-Butyl acetate	D						
2915.36	- Dimoseb (ISO) acetate	A						
2915.39	- Other	A						
2915.40	- Mono-, di- or trichloroacetic acids, their salts and esters	A						
2915.50	- Propionic acid, its salts and esters:	C						
2915.60	- <b>Butanoic acids, pentanoic acids, their salts and esters</b>	A						
2915.70	- <b>Palmitic acid, stearic acid, their salts and esters</b>	C						
2915.90	- Other	C						
29.16	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids: their halogenated, sulphonated, nitrated or nitrosated derivatives:							
	- Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:							
2916.11	- Acrylic acid and its salts	A						
2916.12	- Esters of acrylic acid	A						
2916.13	- Methacrylic acid and its salts	A						
2916.14	- Esters of methacrylic acid	B						
2916.15	- Oleic, linoleic or linolenic acids, their salts and esters	C						
2916.19	- Other	A						
2916.20	- Cyclanic, cyclic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	A						
	- Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxy acids and their derivatives:							
2916.31	- Benzoic acid, its salts and esters	C						
2916.32	- Benzoyl peroxide and benzoyl chloride	A						
2916.34	- Phenylacetic acid and its salts	A						
2916.35	- Esters of phenylacetic acid	A						
2916.36	- Binapacryl (ISO)	A						
2916.39	- Other	A						
29.17	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids: their halogenated, sulphonated, nitrated or nitrosated derivatives:							
	- Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:							
2917.11	- Oxalic acid, its salts and esters	A						
2917.12	- Adipic acid, its salts and esters	B						
2917.13	- <b>Azelaic acid, sebacic acid, their salts and esters</b>	A						
2917.14	- Maleic anhydride	D						
2917.19	- Other	C						
2917.20	- Cyclanic, cyclic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	A						
	- Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:							
2917.32	- Dioctyl orthophthalates	C						
2917.33	- Dinonyl or didecyl orthophthalates	B						
2917.34	- Other esters of orthophthalic acid	C						
2917.35	- Phthalic anhydride	D						
2917.36	- Terephthalic acid and its salts	A						
2917.37	- Dimethyl terephthalate	A						
2917.39	- Other	A						

H.S.Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
29.18	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.							
	- Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:							
2918.11	- Lactic acid, its salts and esters	D						
2918.12	- Tartaric acid	D						
2918.13	- Salts and esters of tartaric acid	C						
2918.14	- Citric acid	D						
2918.15	- Salts and esters of citric acid	C						
2918.16	- Gluconic acid, its salts and esters	A						
2918.18	- Chlorobenzoate (ISO)	A						
2918.19	- Other	D						
	- Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:							
2918.21	- Salicylic acid and its salts	B						
2918.22	- O-Acetylsalicylic acid, its salts and esters	A						
2918.23	- Other esters of salicylic acid and their salts	A						
2918.29	- Other	A						
2918.30	- Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	A						
	- Other:							
2918.91	- 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters	A						
2918.99	-- Other	D						
	VIII. ESTERS OF INORGANIC ACIDS OF NON-METALS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES							
29.19	Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives.							
2919.10	- Triis(2,3-dibromopropyl) phosphate	A						
2919.90	- Other	A						
29.20	Esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives.							
	- Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives							
2920.11	- Parathion (ISO) and parathion-methyl (ISO) (methyl-parathion)	A						
2920.19	- Other	A						
2920.90	- Other	D						
	IX. NITROGEN-FUNCTION COMPOUNDS							
29.21	Amine-function compounds.							
	- Acyclic monoamines and their derivatives; salts thereof:							
2921.11	- Methylamine, di- or trimethylamine and their salts	C						
2921.19	- Other	D						
	- Acyclic polyamines and their derivatives; salts thereof:							
2921.21	- Ethylenediamine and its salts	A						
2921.22	- Hexamethylenediamine and its salts	A						
2921.29	- Other	B						
2921.30	- Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof	A						
	- Aromatic monoamines and their derivatives; salts thereof:							
2921.41	- Aniline and its salts	A						
2921.42	- Aniline derivatives and their salts	C						
2921.43	- Toluidines and their derivatives; salts thereof	D						
2921.44	- Diphenylamine and its derivatives; salts thereof	C						
2921.45	- 1-Naphthylamine (alpha naphthylamine), 2-naphthylamine (beta naphthylamine) and their derivatives; salts thereof	A						
2921.46	- Amphetamine (INN), benzphetamine (INN), dexamphetamine (INN), etilamphetamine (INN), fencamfamin (INN), lefetamine (INN), levamphetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof	A						
2921.49	- Other	A						





H.S.Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
	- Aromatic polyamines and their derivatives; salts thereof.							
2921.51	- o-, m-, p-Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof.	C						
2921.59	- Other	A						
29.22	Oxygen-function amino-compounds.							
	- Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof.							
2922.11	- Monoethanolamine and its salts	A						
2922.12	- Diethanolamine and its salts	A						
2922.13	- Triethanolamine and its salts	A						
2922.14	- Dextropropoxyphene (INN) and its salts	A						
2922.19	- Other	A						
	- Amino-naphthols and other amino-phenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof.							
2922.21	- Aminohydroxynaphthalenesulphonic acids and their salts	A						
2922.29	- Other	A						
	- Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof.							
2922.31	- Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	A						
2922.39	- Other	A						
	- Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof.							
2922.41	- Lysine and its esters; salts thereof	A						
2922.42	- Glutamic acid and its salts	A						
2922.43	- Anthranilic acid and its salts	A						
2922.44	- Tiliudine (INN) and its salts	A						
2922.49	- Other	A						
2922.50	- Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function	A						
29.23	Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined.							
2923.10	- Choline and its salts	A						
2923.20	- Lecithins and other phosphoaminolipids	A						
2923.90	- Other	A						
29.24	Carboxamide-function compounds; amide-function compounds of carbonic acid.							
	- Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof.							
2924.11	- Meprobamate (INN)	A						
2924.12	- Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO)	A						
2924.19	- Other	D						
	- Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof.							
2924.21	- Ureines and their derivatives; salts thereof	D						
2924.23	- 2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	A						
2924.24	- Ethinamate (INN)	A						
2924.29	- Other	C						
29.25	Carboximide-function compounds (including saccharin and its salts) and imine-function compounds.							
	- Imides and their derivatives; salts thereof							
2925.11	- Saccharin and its salts	A						
2925.12	- Glutethimide (INN)	A						
2925.19	- Other	A						
	- Imines and their derivatives; salts thereof							
2925.21	- Chlordimeform (ISO)	A						
2925.29	- Other	C						
29.26	Nitrile-function compounds.							
2926.10	- Acrylonitrile	A						
2926.20	- 1-Cyanoguanidine (dicyandiamide)	A						
2926.30	- Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4,4-diphenylbutane)	A						
2926.90	- Other	A						
2927.00	Diazo-, azo- or azoxy-compounds.	A						
2928.00	Organic derivatives of hydrazine or of hydroxylamine.	A						
29.29	Compounds with other nitrogen function.							
2929.10	- Isocyanates	D						
2929.90	- Other	A						

H.S.Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
	X. ORGANO-INORGANIC COMPOUNDS, HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES							
29.30	Organo-sulphur compounds							
2930.20	- Thiocarbamates and dithiocarbamates	A						
2930.30	- Thiuram mono-, di- or tetrasulphides	A						
2930.40	- Methoaine	A						
2930.50	- Captafol (ISO) and methamidophos (ISO)	A						
2930.90	- Other	A						
2931.00	Other organo-inorganic compounds	C						
29.32	Heterocyclic compounds with oxygen hetero-atom(s) only							
	- Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure							
2932.11	- Tetrahydrofuran	A						
2932.12	- 2-Furaldehyde (furfuraldehyde)	C						
2932.13	- Furfuryl alcohol and tetrahydrofurfuryl alcohol	C						
2932.19	- Other	A						
	- Lactones							
2932.21	- Coumarin, methylcoumarins and ethylcoumarins	A						
2932.29	- Other lactones	A						
	- Other							
2932.91	- Isosafrole	A						
2932.92	- 1-(1,3-Benzodioxol-5-yl)propan-2-one	A						
2932.93	- Piperonal	B						
2932.94	- Safrole	A						
2932.95	- Tetrahydrocannabinols (all isomers)	A						
2932.99	- Other	B						
29.33	Heterocyclic compounds with nitrogen hetero-atom(s) only							
	- Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure							
2933.11	- Phenazone (antipyrin) and its derivatives	A						
2933.19	- Other	A						
	- Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure							
2933.21	- Hydantoin and its derivatives	A						
2933.29	- Other	C						
	- Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure							
2933.31	- Pyridine and its salts	A						
2933.32	- Piperidine and its salts	A						
2933.33	-- Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), cetobemidone (INN), difenoxin (INN), diphenosylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phenacyclidine (INN) (PCP), phenoperidine (INN), pipradrol (INN), pritramide (INN), propiram (INN) and trimiperidine (INN); salts thereof	A						
2933.39	- Other	D						
	- Compounds containing in the structure a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused							
2933.41	- Levorphanol (INN) and its salts	A						
2933.49	- Other	A						
	- Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure							
2933.52	- Malonylurea (barbituric acid) and its salts	A						
2933.53	- Allobarbital (INN), amobarbital (INN), barbital (INN), butalbital (INN), butobarbital, cyclobarbital (INN), methylphenobarbital (INN), pentobarbital (INN), phenobarbital (INN), secbutabarbital (INN), secobarbital (INN) and vinylbarital (INN); salts thereof	A						
2933.54	- Other derivatives of malonylurea (barbituric acid); salts thereof	A						
2933.55	- Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	A						
2933.59	- Other	C						
	- Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure							
2933.61	- Melamine	A						
2933.69	- Other	C						
	- Lactams							
2933.71	- 6-Hexanelactam (epsilon-caprolactam)	A						
2933.72	- Clobazam (INN) and methyprylon (INN)	A						
2933.79	- Other lactams	C						

A

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H.S.Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
	- Other:							
2933.91	- Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN) and triazolam (INN);	A						
2933.99	- Other:	D						
29.34	Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds.							
2934.10	- Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure.	A						
2934.20	- Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused.	C						
2934.30	- Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused.	A						
	- Other:							
2934.91	- Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN) salts thereof.	A						
2934.99	- Other:	D						
2935.00	Sulphonamides.	C						
	X1 - PROVITAMINS, VITAMINS AND HORMONES							
29.36	Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent.							
	- Vitamins and their derivatives, unmixed:							
2936.21	- Vitamin A and their derivatives.	A						
2936.22	- Vitamin B1 and its derivatives.	A						
2936.23	- Vitamin B2 and its derivatives.	C						
2936.24	- D- or DL-Pantothenic acid (Vitamin B3 or Vitamin B5) and its derivatives.	A						
2936.25	- Vitamin B6 and its derivatives.	A						
2936.26	- Vitamin B12 and its derivatives.	A						
2936.27	- Vitamin C and its derivatives.	C						
2936.28	- Vitamin E and its derivatives.	C						
2936.29	- Other vitamins and their derivatives.	A						
2936.90	- Other, including natural concentrates.	C						
29.37	Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones.							
	- Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues:							
2937.11	- Somatotropin, its derivatives and structural analogues.	A						
2937.12	- Insulin and its salts.	A						
2937.19	- Other:	D						
	- Steroidal hormones, their derivatives and structural analogues:							
2937.21	- Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone).	A						
2937.22	- Halogenated derivatives of corticosteroidal hormones.	B						
2937.23	- Oestrogens and progestogens.	C						
2937.29	- Other:	A						
	- Catecholamine hormones, their derivatives and structural analogues:							
2937.31	- Epinephrine.	A						
2937.39	- Other:	A						
2937.40	- Amino-acid derivatives.	C						
2937.50	- Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues.	A						
2937.90	- Other:	A						

H.S.Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
	XII. GLYCOSIDES AND VEGETABLE ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES							
29.38	Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives							
2938.10	- Rutoside (rutin) and its derivatives	C						
2938.90	- Other	A						
29.39	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.							
	- Alkaloids of opium and their derivatives; salts thereof:							
2939.11	- Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nocomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN) and thebaine; salts thereof	A						
2939.19	- Other	D						
2939.20	- Alkaloids of cinchona and their derivatives; salts thereof	A						
2939.30	- Caffeine and its salts	D						
	- Ephedrines and their salts:							
2939.41	- Ephedrine and its salts	A						
2939.42	- Pseudoephedrine (INN) and its salts	A						
2939.43	- Cathine (INN) and its salts	A						
2939.49	- Other	A						
	- Theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives; salts thereof							
2939.51	- Fenethylamine (INN) and its salts	A						
2939.59	- Other	A						
	- Alkaloids of rye ergot and their derivatives; salts thereof:							
2939.61	- Ergometrine (INN) and its salts	A						
2939.62	- Ergotamine (INN) and its salts	A						
2939.63	- Lysergic acid and its salts	A						
2939.69	- Other	A						
	- Other:							
2939.91	- Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof	C						
2939.99	- Other	D						
	XIII. OTHER ORGANIC COMPOUNDS							
2940.00	Sugars, chemically pure, other than sucrose, lactose, mallose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of heading 29.37, 29.38 or 29.39.	A						
29.41	Antibiotics							
2941.10	- Penicillins and their derivatives with a penicillanic acid structure; salts thereof	A						
2941.20	- Streptomycins and their derivatives; salts thereof	A						
2941.30	- Tetracyclines and their derivatives; salts thereof	A						
2941.40	- Chloramphenicol and its derivatives; salts thereof	A						
2941.50	- Erythromycin and its derivatives; salts thereof	A						
2941.90	- Other	D						
2942.00	Other organic compounds	D						
30.01	Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included.							
3001.20	- Extracts of glands or other organs or of their secretions	C						
3001.90	- Other	B						
30.02	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products							
3002.10	- Antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes	A						
3002.20	- Vaccines for human medicine	A						
3002.30	- Vaccines for veterinary medicine	A						

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H.S.Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
3002.90	- Other	A						
30.03	Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale.							
3003.10	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	B						
3003.20	- Containing other antibiotics	D						
	- Containing hormones or other products of heading 29.37 but not containing antibiotics							
3003.31	- Containing insulin	A						
3003.39	- Other	B						
3003.40	- Containing alkaloids or derivatives thereof but not containing hormones or other products of heading 29.37 or antibiotics	C						
	- Other							
3003.9010	- Contraceptives; tumors and cancer medicaments; organs transplantation medicaments; cardio vascular medicaments; bilharziasis medicaments; and artificial plasma substitutes; dangerous and chronic, physiological or neurogenic diseases medicaments	A						
3003.9090	- Other	B						
30.04	Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale.							
3004.10	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	B						
3004.20	- Containing other antibiotics	C						
	- Containing hormones or other products of heading 29.37 but not containing antibiotics							
3004.31	- Containing insulin	D						
3004.32	- Containing corticosteroid hormones, their derivatives and structural analogues	C						
3004.39	- Other	C						
3004.40	- Containing alkaloids or derivatives thereof but not containing hormones, other products of heading 29.37 or antibiotics	C						
3004.50	- Other medicaments containing vitamins or other products of heading 29.36	C						
	- Other							
3004.9010	- Contraceptives; tumors and cancer medicaments; organs transplantation medicaments; cardio vascular medicaments; bilharziasis medicaments; and artificial plasma substitutes; dangerous and chronic, physiological, neurogenic diseases medicaments	A						
3004.9090	- Other	C						
30.05	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes.							
3005.10	- Adhesive dressings and other articles having an adhesive layer	E						
3005.90	- Other	B						
30.06	Pharmaceutical goods specified in Note 4 to this Chapter.							
3006.10	- Sterile surgical catgut, similar sterile suture materials and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics	C						
3006.20	- Blood-grouping reagents	A						
3006.30	- Opacifying preparations for X-ray examinations, diagnostic reagents designed to be administered to the patient	D						
3006.40	- Dental cements and other dental fillings; bone reconstruction cements	A						
3006.50	- First-aid boxes and kits	B						
3006.60	- Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides	A						



H.S.Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
3006.70	- Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	C						
	- Other*							
3006.91	- Appliances identifiable for ostomy use	A						
3006.92	- Waste pharmaceuticals	C						
3101.00	Animal or vegetable fertilizers, whether or not mixed together or chemically treated; fertilizers produced by the mixing or chemical treatment of animal or vegetable products	A						
31.02	Mineral or chemical fertilizers, nitrogenous							
3102.10	- Urea, whether or not in aqueous solution	A						
	- Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate							
3102.21	- Ammonium sulphate	A						
3102.29	- Other	A						
3102.30	- Ammonium nitrate, whether or not in aqueous solution	A						
3102.40	- Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilizing substances	A						
3102.50	- Sodium nitrate	A						
3102.60	- Double salts and mixtures of calcium nitrate and ammonium nitrate	A						
3102.80	- Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	A						
3102.90	- Other, including mixtures not specified in the foregoing subheadings	A						
31.03	Mineral or chemical fertilizers, phosphatic							
3103.10	- Superphosphates	A						
3103.90	- Other	A						
31.04	Mineral or chemical fertilizers, potassic							
3104.20	- Potassium chloride	A						
3104.30	- Potassium sulphate	A						
3104.90	- Other	A						
31.05	Mineral or chemical fertilizers containing two or three of the fertilizing elements nitrogen, phosphorus and potassium; other fertilizers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg.							
3105.10	- Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg.	A						
3105.20	- Mineral or chemical fertilizers containing the three fertilizing elements nitrogen, phosphorus and potassium	A						
3105.30	- Diammonium hydrogenorthophosphate (diammonium phosphate)	A						
3105.40	- Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	A						
	- Other mineral or chemical fertilizers containing the two fertilizing elements nitrogen and phosphorus							
3105.51	- Containing nitrates and phosphates	A						
3105.59	- Other	A						
3105.60	- Mineral or chemical fertilizers containing the two fertilizing elements phosphorus and potassium	A						
3105.90	- Other	A						
32.01	Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives							
3201.10	- Quebracho extract	D						
3201.20	- Wattle extract	C						
3201.90	- Other	C						
32.02	Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning							
3202.10	- Synthetic organic tanning substances	D						
3202.90	- Other	D						
3203.00	Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin	C						

H.S.Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
32.04	Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter 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.							
	- Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter.							
3204.11	- Disperse dyes and preparations based thereon	D						
3204.12	- Acid dyes, whether or not premetallized, and preparations based thereon; mordant dyes and preparations based thereon	D						
3204.13	- Basic dyes and preparations based thereon	B						
3204.14	- Direct dyes and preparations based thereon	D						
3204.15	- Vat dyes (including those usable in that state as pigments) and preparations based thereon	C						
3204.16	- Reactive dyes and preparations based thereon	C						
3204.17	- Pigments and preparations based thereon	C						
3204.19	- Other, including mixtures of colouring matter of two or more of the subheadings 3204.11 to 3204.17	C						
3204.20	- Synthetic organic products of a kind used as fluorescent brightening agents	D						
3204.90	- Other	B						
3205.00	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes	A						
32.06	Other colouring matter, preparations as specified in Note 3 to this Chapter, other than those of heading 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined.							
	- Pigments and preparations based on titanium dioxide:							
3206.11	- Containing 80% or more by weight of titanium dioxide calculated on the dry matter	C						
3206.19	- other	D						
3206.20	- Pigments and preparations based on chromium compounds	C						
	- Other colouring matter and other preparations:							
3206.41	- Ultramarine and preparations based thereon	B						
3206.42	- Lithopone and other pigments and preparations based on zinc sulphide	B						
3206.49	- Other	C						
3206.50	- Inorganic products of a kind used as luminophores	A						
32.07	Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes.							
3207.10	- Prepared pigments, prepared opacifiers, prepared colours and similar preparations	C						
3207.20	- Vitrifiable enamels and glazes, engobes (slips) and similar preparations	D						
3207.30	- Liquid lustres and similar preparations	E						
3207.40	- Glass frit and other glass, in the form of powder, granules or flakes	B						
32.08	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter.							
3208.10	- Based on polyesters	E			D	D		
3208.20	- Based on acrylic or vinyl polymers							
3208.90	- Other	E			D	D		
32.09	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium.							
3209.10	- Based on acrylic or vinyl polymers	C						
3209.90	- Other	C						
3210.00	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather.	C						

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H.S. Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
3211.00	Prepared driers	C						
3211.0010	— In packages of weight not less than 25 K.G	A						
3211.0090	— Other	B						
32.12	Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale.							
3212.10	- Stamping foils	A						
3212.90	- Other	D						
32.13	Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packages.							
3213.10	- Colour in sets	D						
3213.90	- Other	D						
32.14	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for façades, indoor walls, floors, ceilings or the like.							
3214.10	- Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings	C						
3214.90	- Other	C						
32.15	Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid.							
	- Printing ink:							
3215.11	- Black	E						
3215.19	- Other	E			D	D		
3215.90	- Other							
33.01	Essential oils (terpeneless or not), including concretes and absolutes; resinoids: extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpene by-products of the distillation of essential oils; aqueous distillates and aqueous solutions of essential oils.							
	- Essential oils of citrus fruit:							
3301.12	- Of orange	D						
3301.13	- Of lemon	E						
3301.19	- Other	D						
	- Essential oils other than those of citrus fruit:							
3301.24	- Of peppermint (Mentha piperita)	A						
3301.25	- Of other mints	C						
3301.29	- Other	D						
3301.30	- Resinoids	A						
3301.90	- Other	D						
33.02	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages.							
	- Of a kind used in the food or drink industries:							
3302.1010	— Compound alcoholic is preparations of a kind used for manufacture of beverages <sup>(1)</sup>	E			D	D		
3302.1090	— Other							
3302.90	- Other	C						
3303.00	Perfumes and toilet waters.	D						
33.04	Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations.							
3304.10	- Lip make-up preparations	D						
3304.20	- Eye make-up preparations	D						
3304.30	- Manicure or pedicure preparations	D						
	- Other:							
3304.91	- Powders, whether or not compressed	D						
3304.99	- Other	D						
33.05	Preparations for use on the hair.							
3305.10	- Shampoos	E			D			
3305.20	- Preparations for permanent waving or straightening	D						
3305.30	- Hair lacquers	D						
3305.90	- Other	D						
33.06	Preparations for oral or dental hygiene, including denture fixative pastes and powders, yarn used to clean between the teeth (dental floss), in individual retail packages.							
3306.10	- Dentifrices	E			D			
3306.20	- Yarn used to clean between the teeth (dental floss)	D						
3306.90	- Other	D						



H.S.Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
33.07	Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorizers, whether or not perfumed or having disinfectant properties.							
3307.10	- Pre-shave, shaving or after-shave preparations	D						
3307.20	- Personal deodorants and antiperspirants	D						
3307.30	- Perfumed bath salts and other bath preparations	D						
	- Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites:							
3307.41	- Agarbani and other odoriferous preparations which operate by burning	D						
3307.49	- Other	D						
	- Other							
3307.9010	- Solution for contact lens	C						
3307.9090	- Other	D						
34.01	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent.							
	- Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent:							
3401.11	- For toilet use (including medicated products)	E			D			
3401.19	- Other	D						
	- Soap in other forms:							
3401.2010	- Saponified castor oil, Soap sticks of sodium salt resulting from fat-acids and veg-oils (soap-base) whether flavoured or coloured	B						
3401.2090	- Other	D						
3401.30	- Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap	D						
34.02	Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01.							
	- Organic surface-active agents, whether or not put up for retail sale:							
3402.11	- Anionic	A						
3402.12	- Cationic	A						
3402.13	- Non-ionic	A						
3402.19	- Other	A						
3402.20	- Preparations put up for retail sale	E			D	D		
	- Other:							
3402.9010	- Organic surface-active agent not put up for retail sale	A						
3402.9090	- Other	C						
34.03	Lubricating preparations (including cutting oil preparations, ball or mit release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals.							
	- Containing petroleum oils or oils obtained from bituminous minerals:							
3403.11	- Preparations for the treatment of textile materials, leather, furskins or other materials:							
3403.1110	- Put up for retail sale	C						
3403.1190	- Other	A						
3403.19	- Other:							
3403.1910	- Put up for retail sale	B						
3403.1990	- Other	A						
	- Other:							



H.S.Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
3403.91	- Preparations for the treatment of textile materials, leather, furskins or other materials.							
3403.9110	--- Put up for retail sale	C						
3403.9190	--- Other	A						
3403.99	- Other							
3403.9910	--- Put up for retail sale	C						
3403.9990	--- Other	A						
34.04	Artificial waxes and prepared waxes.							
3404.20	- Of poly(oxyethylene) (polyethylene glycol)	A						
3404.90	- Other	C						
34.05	Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 34.04.							
3405.10	- Polishes, creams and similar preparations for footwear or leather	D						
3405.20	- Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	D						
3405.30	- Polishes and similar preparations for coachwork, other than metal polishes	D						
3405.40	- Scouring pastes and powders and other scouring preparations	C						
3405.90	- Other	D						
3406.00	Candles, tapers and the like.	D						
3407.00	Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packages for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate).	C						
35.01	Casein, caseinates and other casein derivatives; casein glues.							
3501.10	- Casein	D						
3501.90	- Other	A						
35.02	Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives.							
	- Egg albumin:							
3502.11	- Dried	D						
3502.19	- Other	A						
3502.20	- Milk albumin, including concentrates of two or more whey proteins	D						
3502.90	- Other	D						
35.03	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 35.01							
3503.0010	--- Gelatine and its derivatives	A						
3503.0090	--- Other	B						
35.04	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.							
3504.0010	--- Soya-beans proteins	A						
3504.0090	--- Other	B						
35.05	Dextrins and other modified starches (for example, pregelatinized or esterified starches); glues based on starches, or on dextrins or other modified starches.							
3505.10	- Dextrins and other modified starches	D						
3505.20	- Glues	B						
35.06	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.							
3506.10	- 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	D						
	- Other:							
3506.91	- Adhesives based on polymers of headings 39.01 to 39.13 or on rubber	C						
3506.99	- Other	C						
35.07	Enzymes; prepared enzymes not elsewhere specified or included.							
3507.10	- Rennet and concentrates thereof	B						
3507.90	- Other	A						

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H.S.Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
3601.00	Propellant powders.	B						
3602.00	Prepared explosives, other than propellant powders.	D						
3603.00	Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators.	D						
36.04	Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles.							
3604.10	- Fireworks	C						
3604.90	- Other	C						
3605.00	Matches, other than pyrotechnic articles of heading 36.04.	E			D	D		
36.06	Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter.							
3606.10	- Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm <sup>3</sup>	D						
3606.90	- Other	B						
37.01	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs.							
3701.10	- For X-ray	D						
3701.20	- Instant print film	C						
	- Other plates and film, with any side exceeding 255 mm.							
3701.3010	- For ray photography, printing	B						
3701.3090	- Other	C						
	- Other							
3701.91	- For colour photography (polychrome)	C						
3701.99	- Other							
3701.9910	- For ray photography, printing	B						
3701.9990	- Other	C						
37.02	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed.							
3702.10	- For X-ray	D						
	- Other film, without perforations, of a width not exceeding 105 mm.							
3702.31	- For colour photography (polychrome)	C						
3702.32	- Other, with silver halide emulsion	C						
3702.39	- Other	C						
	- Other film, without perforations, of a width exceeding 105 mm.							
3702.41	- Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome)	C						
3702.42	- Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography	C						
3702.43	- Of a width exceeding 610 mm and of a length not exceeding 200 m	C						
3702.44	- Of a width exceeding 105 mm but not exceeding 610 mm	C						
	- Other film, for colour photography (polychrome):							
3702.51	- Of a width not exceeding 16 mm and of a length not exceeding 14 m:							
3702.5110	- Micro films and photomechanical reproduction film	D						
3702.5190	- Other	C						
	- Of a width not exceeding 16 mm and of a length exceeding 14 m:							
3702.5210	- Micro films and photomechanical reproduction film, For cinema photography of a width 16 mm	D						
3702.5290	- Other	C						
3702.53	- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	C						
3702.54	- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides	C						
3702.55	- Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m							
3702.5510	- For cinema photography	A						
3702.5590	- Other	C						
3702.56	- Of a width exceeding 35 mm:							
3702.5610	- For cinema photography	A						
3702.5690	- Other	C						
	- Other:							
3702.91	- Of a width not exceeding 16 mm:							
3702.9110	- Micro films and photomechanical reproduction films, Cinema photography films of a width 16 mm, and a length exceeding 14 m	A						
3702.9190	- Other	C						

H.S.Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
3702.93	- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m	C						
3702.94	- Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m							
3702.9410	- For cinema photography	A						
3702.9490	- Other	C						
3702.95	- Of a width exceeding 35 mm							
3702.9510	- For cinema photography	A						
3702.9590	- Other	C						
37.03	Photographic paper, paperboard and textiles, sensitised, unexposed							
	- In rolls of a width exceeding 610 mm:							
3703.1010	- For ray and electroluminescent photography	A						
3703.1090	- Other	C						
	- Other, for colour photography (polychrome):							
3703.2010	- For ray and electroluminescent photography	A						
3703.2090	- Other	C						
	- Other:							
3703.9010	- For ray and electroluminescent photography	A						
3703.9090	- Other	C						
3704.00	Photographic plates, film, paper, paperboard and textiles, exposed but not developed	B						
37.05	Photographic plates and film, exposed and developed, other than cinematographic film							
3705.10	- For offset reproduction	B						
3705.90	- Other	C						
37.06	Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track							
	- Of a width of 35 mm or more:							
3706.1010	- Negative	A						
3706.1090	- Positive	A						
	- Other							
3706.9010	- Negative	A						
3706.9090	- Positive	A						
37.07	Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use							
3707.10	- Sensitising emulsions	B						
3707.90	- Other	C						
38.01	Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures							
3801.10	- Artificial graphite	C						
3801.20	- Colloidal or semi-colloidal graphite	A						
3801.30	- Carbonaceous pastes for electrodes and similar pastes for furnace linings	C						
3801.90	- Other	C						
38.02	Activated carbon; activated natural mineral products; animal black, including spent animal black							
3802.10	- Activated carbon	A						
3802.90	- Other	C						
3803.00	Tall oil, whether or not refined	C						
3804.00	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading 38.03.	A						
38.05	Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude para-cymene; pine oil containing alpha-terpineol as the main constituent							
3805.10	- Gum, wood or sulphate turpentine oils	D						
3805.90	- Other	A						
38.06	Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; rosin gums							
3806.10	- Rosin and resin acids	D						
3806.20	- Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	A						
3806.30	- Ester gums	A						
3806.90	- Other	D						
3807.00	Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch.	A						

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H.S. Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
38.08	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers).							
3808.50	- Goods specified in Subheading Note 1 to this Chapter.							
3808.5010	-- For agriculture	A						
3808.5090	-- Other	D						
3808.91	- Insecticides:							
3808.9110	-- For agriculture	A						
3808.9190	-- Other	B						
3808.92	- Fungicides:							
3808.9210	-- For agriculture	C						
3808.9290	-- Other	B						
3808.93	- Herbicides, anti-sprouting products and plant-growth regulators	D						
3808.94	- Disinfectants:							
3808.9410	-- For agriculture	B						
3808.9490	-- Other	C						
3808.99	- Other:							
3808.9910	-- For agriculture	B						
3808.9990	-- Other	C						
38.09	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.							
3809.10	- With a basis of amylaceous substances	A						
	- Other:							
3809.91	- Of a kind used in the textile or like industries	A						
3809.92	- Of a kind used in the paper or like industries	C						
3809.93	- Of a kind used in the leather or like industries	B						
38.10	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods.							
	- Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials:							
3810.1010	-- Powders	A						
3810.1090	-- Other	D						
3810.90	- Other:	D						
38.11	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils.							
	- Anti-knock preparations:							
3811.11	-- Based on lead compounds	B						
3811.19	-- Other	A						
	- Additives for lubricating oils:							
3811.21	-- Containing petroleum oils or oils obtained from bituminous minerals	D						
3811.29	-- Other	B						
3811.90	- Other:	C						
38.12	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics.							
	- Prepared rubber accelerators:							
3812.10	-- Compound plasticisers for rubber or plastics	A						
3812.20	-- Other	D						
3812.30	- Anti-oxidising preparations and other compound stabilisers for rubber or plastics	D						
3813.00	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades.	A						
3814.00	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers. Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included.	D						
38.15	Supported catalysts:							
3815.11	-- With nickel or nickel compounds as the active substance	D						

H.S.Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
3815.12	- With precious metal or precious metal compounds as the active substance	D						
3815.19	- Other	A						
3815.90	- Other	D						
3816.00	Refractory cements, mortars, concretes and similar compositions, other than products of heading 38.01	D						
3817.00	Mixed alkylbenzenes and mixed alkyl-naphthalenes, other than those of heading 27.07 or 29.02	D						
3818.00	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics	A						
3819.00	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals.	D						
3820.00	Anti-freezing preparations and prepared de-icing fluids	D						
3821.00	Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells	D						
3822.00	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 30.02 or 30.06; certified reference materials	D						
38.23	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols							
	- Industrial monocarboxylic fatty acids; acid oils from refining:							
3823.11	- Stearic acid	D						
3823.12	- Oleic acid	C						
3823.13	- Tall oil fatty acids	A						
3823.19	- Other	C						
3823.70	- Industrial fatty alcohols	A						
38.24	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included							
3824.10	- Prepared binders for foundry moulds or cores	D						
3824.30	- Non-agglomerated metal carbides mixed together or with metallic binders	B						
3824.40	- Prepared additives for cements, mortars or concretes	D						
3824.50	- Non-refractory mortars and concretes	A						
3824.60	- Sorbitol other than that of subheading 2905.44	A						
	- Mixtures containing halogenated derivatives of methane, ethane or propane:							
3824.71	- Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)	B						
3824.72	- Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	B						
3824.73	- Containing hydrobromofluorocarbons (HBFCs)	A						
3824.74	- Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs)	A						
3824.75	- Containing carbon tetrachloride	A						
3824.76	- Containing 1,1,1-trichloroethane (methyl chloroform)	A						
3824.77	- Containing bromomethane (methyl bromide) or bromochloromethane	A						
3824.78	- Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)	A						
3824.79	- Other	A						
	- Mixtures and preparations containing oxirane (ethylene oxide), polybrominated biphenyls (PBBs), polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or tris(2,3-dibromomethyl) phosphite							
3824.81	- Containing oxirane (ethylene oxide)	A						
3824.82	- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	A						

H.S.Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
3824.83	- Containing tris(2,3-dibromopropyl) phosphate	A						
3824.90	- Other	C						
38.25	Residual products of the chemical or allied industries, not elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in Note 6 to this Chapter							
3825.10	- Municipal waste	C						
3825.20	- Sewage sludge	C						
3825.30	- Clinical waste	C						
	- Waste organic solvents:							
3825.41	- Halogenated	C						
3825.49	- Other	C						
3825.50	- Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	C						
	- Other wastes from chemical or allied industries:							
3825.61	- Mainly containing organic constituents	C						
3825.69	- Other	C						
3825.90	- Other	C						
	I. - PRIMARY FORMS							
39.01	Polymers of ethylene, in primary forms							
3901.10	- Polyethylene having a specific gravity of less than 0.94	A						
	- Polyethylene having a specific gravity of 0.94 or more:							
3901.2010	- For medical use, natural gas pipes, water and sewerage pipes (PER0, PE100)	A						
3901.2090	- Other	A						
3901.30	- Ethylene-vinyl acetate copolymers	A						
3901.90	- Other	A						
39.02	Polymers of propylene or of other olefins, in primary forms							
	- Polypropylene:							
3902.1010	- Pharmacopoeial	A						
3902.1090	- Other	A						
3902.20	- Polyisobutylene	A						
3902.30	- Propylene copolymers	A						
3902.90	- Other	A						
39.03	Polymers of styrene, in primary forms							
	- Polystyrene:							
3903.11	- Expandable	A						
3903.19	- Other	A						
3903.20	- Styrene-acrylonitrile (SAN) copolymers	A						
3903.30	- Acrylonitrile-butadiene-styrene (ABS) copolymers	A						
3903.90	- Other	A						
39.04	Polymers of vinyl chloride or of other halogenated olefins, in primary forms							
3904.10	- Poly(vinyl chloride), not mixed with any other substances	A						
	- Other poly(vinyl chloride):							
3904.21	- Non-plasticised	C						
3904.22	- Plasticised							
3904.2210	- For medical use	A						
3904.2290	- Other	B						
3904.30	- Vinyl chloride-vinyl acetate copolymers	A						
3904.40	- Other vinyl chloride copolymers	A						
3904.50	- Vinylidene chloride polymers	A						
	- Fluoro-polymers:							
3904.61	- Polytetrafluoroethylene	A						
3904.69	- Other	A						
3904.90	- Other	A						
39.05	Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms							
	- Poly(vinyl acetate):							
3905.12	- In aqueous dispersion	A						
3905.19	- Other	A						
	- Vinyl acetate copolymers:							
3905.21	- In aqueous dispersion	C						
3905.29	- Other	B						
3905.30	- Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups	B						
	- Other:							
3905.91	- Copolymers	B						
3905.99	- Other	B						
39.06	Acrylic polymers in primary forms							
3906.10	- Poly(methyl methacrylate)	C						
3906.90	- Other	C						
39.07	Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms							
3907.10	- Polyacetals	A						
3907.20	- Other polyethers	A						
3907.30	- Epoxide resins	D						
3907.40	- Polycarbonates	A						
	- Alkyd resins:							
3907.5010	- Of long or medium chain	D						
3907.5090	- Other	A						
3907.60	- Poly(ethylene terephthalate)	A						

H.S. Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
3907.70	- Poly(lactic acid)	A						
	- Other polyesters:							
3907.91	- Unsaturated	C						
3907.99	- Other	A						
39.08	Polyamides in primary forms							
3908.10	- Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12	D						
3908.90	- Other	C						
39.09	Amino-resins, phenolic resins and polyurethanes, in primary forms							
3909.10	- Urea resins; thiourea resins	D						
3909.20	- Melamine resins	D						
3909.30	- Other amino-resins	C						
	- Phenolic resins:							
3909.4010	--- Phenolic moulding compounds	B						
3909.4090	--- Other	A						
3909.50	- Polyurethanes	C						
3910.00	Silicones in primary forms	D						
39.11	Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms							
3911.10	- Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes	C						
3911.90	- Other	C						
39.12	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms							
	- Cellulose acetates:							
3912.11	- Non-plasticised	A						
3912.12	- Plasticised	A						
	Cellulose nitrates (including collodions):							
3912.2010	--- Wet with alcohol	B						
3912.2090	--- Other	A						
	Cellulose ethers:							
3912.31	- Carboxymethylcellulose and its salts	E		D				
3912.39	- Other	C						
3912.90	- Other	D						
39.13	Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms							
3913.10	- Alginic acid, its salts and esters	A						
3913.90	- Other	D						
3914.00	Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms	A						
	II.- WASTE, PARINGS AND SCRAP, SEMI-MANUFACTURES, ARTICLES							
39.15	Waste, parings and scrap, of plastics							
3915.10	- Of polymers of ethylene	B						
3915.20	- Of polymers of styrene	A						
3915.30	- Of polymers of vinyl chloride	A						
3915.90	- Of other plastics	B						
39.16	Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics							
3916.10	- Of polymers of ethylene	B						
3916.20	- Of polymers of vinyl chloride	C						
3916.90	- Of other plastics	C						
39.17	Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics							
3917.10	- Artificial guts (sausage casings) of hardened protein or of cellulosic materials	C						
	- Tubes, pipes and hoses, rigid:							
3917.21	Of polymers of ethylene	C						
3917.22	Of polymers of propylene	C						
3917.23	Of polymers of vinyl chloride	C						
3917.29	- Of other plastics	C						
	- Other tubes, pipes and hoses:							
3917.31	- Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa	C						
3917.32	- Other, not reinforced or otherwise combined with other materials, without fittings	C						
3917.33	- Other, not reinforced or otherwise combined with other materials, with fittings	C						
3917.39	- Other							
3917.3910	--- For blood dialysis and the like of medical apparatus and instruments	A						
3917.3990	--- Other	C						
	- Fittings:							
3917.4010	--- For blood dialysis and the like of medical apparatus and instruments	A						
3917.4090	--- Other	C						



H.S.Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
39.18	Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles, wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter.							
39.18.10	- Of polymers of vinyl chloride	D						
39.18.90	- Of other plastics	D						
39.19	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.							
39.19.10	- In rolls of a width not exceeding 20 cm	E			D			
39.19.90	- Other:							
39.19.9010	- In rolls of a width exceeding 20 cm	B						
39.19.9090	- Other	C						
39.20	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.							
	- Of polymers of ethylene:							
39.20.1010	- Sterilized poly ethylene foil for blood dialysis	A						
39.20.1090	- Other	B						
39.20.20	- Of polymers of propylene	E			D			
39.20.30	- Of polymers of styrene	D						
	- Of polymers of vinyl chloride:							
39.20.43	- Containing by weight not less than 6 % of plasticisers	C						
39.20.49	- Other	D						
	- Of acrylic polymers:							
39.20.51	- Of poly(methyl methacrylate)	C						
39.20.59	- Other	B						
	- Of polycarbonates, alkyd resins, polyallyl esters or other polyesters:							
39.20.61	- Of polycarbonates	B						
39.20.62	- Of poly(ethylene terephthalate)	D						
39.20.63	- Of unsaturated polyesters	B						
39.20.69	- Of other polyesters	B						
	- Of cellulose or its chemical derivatives:							
39.20.71	- Of regenerated cellulose	B						
39.20.73	- Of cellulose acetate	B						
39.20.79	- Of other cellulose derivatives	B						
	- Of other plastics:							
39.20.91	- Of poly(vinyl butyral)	B						
39.20.92	- Of polyamides	D						
39.20.93	- Of amino-resins	B						
39.20.94	- Of phenolic resins	B						
39.20.99	- Of other plastics	C						
39.21	Other plates, sheets, film, foil and strip, of plastics:							
	- Cellular:							
39.21.11	- Of polymers of styrene	C						
39.21.12	- Of polymers of vinyl chloride:							
39.21.1210	- For the production of smart cards	A						
39.21.1290	- Other	C						
39.21.13	- Of polyurethanes	C						
39.21.14	- Of regenerated cellulose	C						
39.21.19	- Of other plastics							
39.21.1910	- For the production of smart cards	A						
39.21.1990	- Other	C						
	- Other:							
39.21.9010	- Formica and the like	D						
39.21.9090	- Other	B						
39.22	Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.							
39.22.10	- Baths, shower-baths, sinks and wash-basins	D						
39.22.20	- Lavatory seats and covers	D						
39.22.90	- Other	C						
39.23	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.							
39.23.10	- Boxes, cases, crates and similar articles	D						
	- Sacks and bags (including cones):							
39.23.21	- Of polymers of ethylene	D						
39.23.29	- Of other plastics:							
39.23.2910	- Sterile bags	A						
39.23.2990	- Other	C						
39.23.30	- Carboys, bottles, flasks and similar articles	D						
39.23.40	- Spools, cops, bobbins and similar supports	C						
39.23.50	- Stoppers, lids, caps and other closures	D						
39.23.90	- Other	D						
39.24	Tableware, kitchenware, or other household articles and hygienic or toilet articles, of plastics.							
39.24.10	- Tableware and kitchenware	D						
39.24.90	- Other	D						
39.25	Builders' ware of plastics, not elsewhere specified or included.							
39.25.10	- Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l	C						

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H.S.Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
3925 20	- Doors, windows and their frames and thresholds for doors.	D						
3925.30	- Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	D						
3925.90	- Other	D						
39 26	Other articles of plastics and articles of other materials of headings 39.01 to 39.14.							
3926.10	- Office or school supplies	C						
	- Articles of apparel and clothing accessories (including gloves, mittens and mitts):							
3926.2010	— Occupational safety or health major	B						
3926.2090	— Other	D						
3926.30	- Fittings for furniture, coachwork or the like:							
3926.3010	— Fittings for coachwork	C						
3926.3090	— Other	C						
3926 40	- Statuettes and other ornamental articles	D						
	- Other:							
3926 9010	— Conveyer and transmission belts; bolts and nuts; gaskets and friction articles for machines * encapsulation and seals * clips for electrical harnesses and other similar articles for technical use	B						
3926.9020	— Fishing net floats	C						
3926.9030	— Punched jacquard cards and similar, containers used for receiving textile material, clips, hangers, pins and similar	B						
3926.9040	— Boot and shoes lasts	B						
3926.9050	— Clomps, clips and other articles of plastics for artery and vein connecting for medical instruments, tools and apparatus, Broncho dilator covers of plastics	B						
3926.9060	— Cards for producing Smart Card	A						
3926.9090	— Other:	B						
40 01	Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strips							
4001 10	- Natural rubber latex, whether or not pre-vulcanised	A						
	- Natural rubber in other forms:							
4001.21	- Smoked sheets	C						
4001 22	- Technically specified natural rubber (TSNR)	A						
4001 29	- Other	A						
4001 30	- Balata, gutta-percha, guayule, chicle and similar natural gums	A						
40 02	Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 40.01 with any product of this heading, in primary forms or in plates, sheets or strip							
	- Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR)							
4002 11	- Latex	A						
4002 19	- Other	C						
4002 20	- Butadiene rubber (BR)	D						
	- Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR)							
4002.31	- Isobutene-isoprene (butyl) rubber (IIR)	A						
4002 39	- Other	A						
	- Chloroprene (chlorobutadiene) rubber (CR):							
4002 41	- Latex	A						
4002 49	- Other	A						
	- Acrylonitrile-butadiene rubber (NBR):							
4002 51	- Latex	A						
4002 59	- Other	D						
4002 60	- Isoprene rubber (IR)	D						
4002 70	- Ethylene-propylene-non-conjugated diene rubber (EPDM)	D						
4002 80	- Mixtures of any product of heading 40.01 with any product of this heading	A						
	- Other:							
4002 91	- Latex	A						
4002 99	- Other	D						
4003 00	Reclaimed rubber in primary forms or in plates, sheets or strip	A						
4004 00	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.	B						
40,05	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip.							
4005 10	- Compounded with carbon black or silica	D						
4005.20	- Solutions; dispersions other than those of subheading 4005 10	D						
	- Other:							



H.S.Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
4005.91	- Plates, sheets and strip	C						
4005.99	- Other	D						
40.06	Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber.							
4006.10	- "Camel-back" strips for retreading rubber tyres	C						
4006.90	- Other	C						
4007.00	Vulcanised rubber thread and cord.	A						
40.08	Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber.							
	- Of cellular rubber:							
4008.11	- Plates, sheets and strip	D						
4008.19	- Other	B						
	- Of non-cellular rubber:							
4008.21	- Plates, sheets and strip	D						
4008.29	- Other	C						
40.09	Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges).							
	- Not reinforced or otherwise combined with other materials:							
4009.11	- Without fittings	D						
4009.12	- With fittings	D						
	- Reinforced or otherwise combined only with metal:							
4009.21	- Without fittings	C						
4009.22	- With fittings	C						
	- Reinforced or otherwise combined only with textile materials:							
4009.31	- Without fittings	C						
4009.32	- With fittings	C						
	- Reinforced or otherwise combined with other materials:							
4009.41	- Without fittings	C						
4009.42	- With fittings	D						
40.10	Conveyor or transmission belts or belting, of vulcanised rubber.							
	- Conveyor belts or belting:							
4010.11	- Reinforced only with metal	C						
4010.12	- Reinforced only with textile materials	C						
4010.19	- Other	C						
	- Transmission belts or belting:							
4010.31	-- Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	C						
4010.32	-- Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	C						
4010.33	- Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	C						
4010.34	- Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	C						
4010.35	- Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	D						
4010.36	- Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	B						
4010.39	- Other	D						
40.11	New pneumatic tyres, of rubber.							
4011.10	- Of a kind used on motor cars (including station wagons and racing cars)	E			D			
4011.20	- Of a kind used on buses or lorries	E			D			
4011.30	- Of a kind used on aircraft	D						
4011.40	- Of a kind used on motorcycles	D						
4011.50	- Of a kind used on bicycles	C						
	- Other, having a "herring-bone" or similar tread:							
4011.61	- Of a kind used on agricultural or forestry vehicles and machines	D						
4011.62	- Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	C						
4011.63	- Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	C						
4011.69	- Other	B						
	- Other:							
4011.92	- Of a kind used on agricultural or forestry vehicles and machines	D						

H.S.Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
4011.93	- Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	D						
4011.94	- Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	D						
4011.99	- Other	C						
40.12	Retreaded or used pneumatic tyres of rubber, solid or cushion tyres, tyre treads and tyre flaps, of rubber							
	- Retreaded tyres:							
4012.11	- Of a kind used on motor cars (including station wagons and racing cars)	C						
4012.12	- Of a kind used on buses or lorries	B						
4012.13	- Of a kind used on aircraft	B						
4012.19	- Other	B						
4012.20	- Used pneumatic tyres	C						
4012.90	- Other	C						
40.13	Inner tubes, of rubber							
4013.10	- Of a kind used on motor cars (including station wagons and racing cars), buses or lorries	C						
4013.20	- Of a kind used on bicycles	C						
4013.90	- Other	D						
40.14	Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber							
4014.10	- Sheath contraceptives	A						
4014.90	- Other	C						
40.15	Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber							
	- Gloves, mittens and mitts:							
4015.11	- Surgical	C						
4015.19	- Other:							
4015.1910	- For professional protect	C						
4015.1990	- Other	D						
4015.90	- Other	C						
40.16	Other articles of vulcanised rubber other than hard rubber							
4016.10	- Of cellular rubber:							
4016.1010	- Articles for Syringes, artery and vein connecting for medical instruments, tools and apparatus	B						
4016.1090	- Other:	C						
4016.91	- Floor coverings and mats	D						
4016.92	- Erasers:							
4016.9210	- Pencils erasers	A						
4016.9290	- Other	D						
4016.93	- Gaskets, washers and other seals	B						
4016.94	- Boat or dock fenders, whether or not inflatable	B						
4016.95	- Other inflatable articles	D						
4016.99	- Other:							
4016.9910	- Parts and accessories for tanks and military shielded vehicles whether or not armed	A						
4016.9920	- Articles for Syringes, artery and vein connecting for medical instruments, tools and apparatus	A						
4016.9990	- Other	B						
4017.00	Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber	C						
41.01	Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split.							
4101.20	- Whole hides and skins, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved	C						
4101.50	- Whole hides and skins, of a weight exceeding 16 kg	C						
4101.90	- Other, including butts, bends and bellies	A						
41.02	Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1 (c) to this Chapter.							
4102.10	- With wool on	C						
	- Without wool on:							
4102.21	- Pickled	A						
4102.29	- Other	A						

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H.S. Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
41.03	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1 (b) or 1 (c) to this Chapter.							
4103.20	- Of reptiles	A						
4103.30	- Of swine	A						
4103.90	- Other	A						
41.04	Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.							
	- In the wet state (including wet-blue):							
4104.11	- Full grains, unsplit; grain splits:							
4104.1110	- Chrome - treated	B						
4104.1190	- Other	B						
4104.19	- Other:							
4104.1910	- Chrome - treated	B						
4104.1990	- Other	B						
	- In the dry state (crust):							
4104.41	- Full grains, unsplit; grain splits	B						
4104.49	- Other	B						
41.05	Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared.							
4105.10	- In the wet state (including wet-blue)	B						
4105.30	- In the dry state (crust)	B						
41.06	Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared.							
	- Of goats or kids:							
4106.21	- In the wet state (including wet-blue)	B						
4106.22	- In the dry state (crust)	D						
	- Of swine:							
4106.31	- In the wet state (including wet-blue)	B						
4106.32	- In the dry state (crust)	B						
4106.40	- Of reptiles	B						
	- Other:							
4106.91	- In the wet state (including wet-blue)	B						
4106.92	- In the dry state (crust)	B						
41.07	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 41.14.							
	- Whole hides and skins:							
4107.11	- Full grains, unsplit	E						
4107.12	- Grain splits	C						
4107.19	- Other	D						
	- Other, including sides:							
4107.91	- Full grains, unsplit	C						
4107.92	- Grain splits	C						
4107.99	- Other	C						
[41.08]								
[41.09]								
[41.10]								
[41.11]								
4112.00	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 41.14.	B						
41.13	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 41.14.							
4113.10	- Of goats or kids	B						
4113.20	- Of swine	B						
4113.30	- Of reptiles	B						
4113.90	- Other	B						
41.14	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather.							
4114.10	- Chamois (including combination chamois) leather	B						
4114.20	- Patent leather and patent laminated leather; metallised leather	B						
41.15	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour.							
4115.10	- Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	B						
4115.20	- Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	B						

H.S.Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
4201.00	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material.	D						
42.02	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, 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.							
	- Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers.							
4202.11	- With outer surface of leather, of composition leather or of patent leather	E						
4202.12	- With outer surface of plastics or of textile materials	D						
4202.19	- Other	D						
	- Handbags, whether or not with shoulder strap, including those without handle:							
4202.21	- With outer surface of leather, of composition leather or of patent leather	E						
4202.22	- With outer surface of plastic sheeting or of textile materials	E						
4202.29	- Other	E						
	- Articles of a kind normally carried in the pocket or in the handbag:							
4202.31	- With outer surface of leather, of composition leather or of patent leather	E						
4202.32	- With outer surface of plastic sheeting or of textile materials	E						
4202.39	- Other	E						
4202.91	- With outer surface of leather, of composition leather or of patent leather	E						
4202.92	- With outer surface of plastic sheeting or of textile materials	E						
4202.99	- Other	E						
42.03	Articles of apparel and clothing accessories, of leather or of composition leather.							
	- Articles of apparel:							
4203.1010	- For occupational safety	B						
4203.1090	- Other	E						
	- Gloves, mittens and mitts:							
4203.21	- Specially designed for use in sports	C						
4203.29	- Other							
4203.2910	- For occupational safety	B						
4203.2990	- Other	E						
4203.30	- Belts and bandoliers	D						
	- Other clothing accessories:							
4203.4010	- For occupational safety	B						
4203.4020	- Tickets and badges	B						
4203.4090	- Other	D						
[42.04]								
4205.00	Other articles of leather or of composition leather.							
4205.0010	- Belts for shoes	B						
	- Articles of leather or of composition leather, of a kind used in machinery or mechanical appliances or for other technical uses:							
4205.0020	- For occupational safety	A						
4205.0090	- Other	D						
4206.00	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.							
4206.0010	- Not sterile for making of surgical catgut	C						
4206.0090	- Other	C						
43.01	Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 41.01, 41.02 or 41.03.							
4301.10	- Of mink, whole, with or without head, tail or paws.	A						
4301.30	- Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws.	A						
4301.60	- Of fox, whole, with or without head, tail or paws.	A						
4301.80	- Other furskins, whole, with or without head, tail or paws.	A						

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H.S.Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
4301.90	- Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	A						
43.02	Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading 43.03							
	- Whole skins, with or without head, tail or paws, not assembled:							
4302.11	- Of mink	C						
4302.19	- Other	C						
4302.20	- Heads, tails, paws and other pieces or cuttings, not assembled	C						
4302.30	- Whole skins and pieces or cuttings thereof, assembled	C						
43.03	Articles of apparel, clothing accessories and other articles of fur skin.							
4303.10	- Articles of apparel and clothing accessories	D						
4303.90	- Other	D						
4304.00	Artificial fur and articles thereof.	D						
44.01	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.							
4401.10	- Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms	A						
	- Wood in chips or particles:							
4401.21	- Coniferous	C						
4401.22	- Non-coniferous	C						
4401.30	- Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms	C						
44.02	Wood charcoal (including shell or nut charcoal), whether or not agglomerated.							
4402.10	- Of bamboo	A						
4402.90	- Other	C						
44.03	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.							
4403.10	- Treated with paint, stains, creosote or other preservatives	C						
4403.20	- Other, coniferous	A						
	- Other, of tropical wood specified in Subheading Note 1 to this Chapter:							
4403.41	- Dark Red Meranti, Light Red Meranti and Meranti Bakau	A						
4403.49	- Other	B						
	- Other:							
4403.91	- Of oak ( <i>Quercus</i> spp.)	A						
4403.92	- Of beech ( <i>Fagus</i> spp.)	A						
4403.99	- Other	B						
44.04	Hoopwood: split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like.							
4404.10	- Coniferous	C						
4404.20	- Non-coniferous	B						
4405.00	Wood wool; wood flour.	B						
44.06	Railway or tramway sleepers (cross-ties) of wood.							
4406.10	- Not impregnated	B						
4406.90	- Other	A						
44.07	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.							
4407.10	- Coniferous	A						
	- Of tropical wood specified in Subheading Note 1 to this Chapter:							
4407.21	- Mahogany ( <i>Swietenia</i> spp.)	A						
4407.22	- Virola, Imbuia and Balta	A						
4407.25	- Dark Red Meranti, Light Red Meranti and Meranti Bakau	A						
4407.26	- White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	A						
4407.27	- Sapelli	A						
4407.28	- Iroko	A						
4407.29	- Other	A						
	- Other:							
4407.91	- Of oak ( <i>Quercus</i> spp.)	A						
4407.92	- Of beech ( <i>Fagus</i> spp.)	A						
4407.93	- Of maple ( <i>Acer</i> spp.)	A						
4407.94	- Of cherry ( <i>Prunus</i> spp.)	A						
4407.95	- Of ash ( <i>Fraxinus</i> spp.)	A						
4407.99	- Other	A						

H.S.Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
4418.71	- For mosaic floors	C						
4418.72	- Other, multilayer	C						
4418.79	- Other	C						
4418.90	- Other	C						
4419.00	Tableware and kitchenware, of wood	D						
44.20	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94.							
4420.10	- Statuettes and other ornaments, of wood	D						
4420.90	- Other	D						
44.21	Other articles of wood							
4421.10	- Clothes hangers	D						
	- Other							
4421.9010	Match splints, sticks for food products	A						
4421.9090	Other	B						
45.01	Natural cork, raw or simply prepared; waste cork, crushed, granulated or ground cork							
4501.10	- Natural cork, raw or simply prepared	A						
4501.90	- Other	A						
4502.00	Natural cork, debarked or roughly squared or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers)	B						
45.03	Articles of natural cork							
4503.10	- Corks and stoppers	B						
4503.90	- Other	B						
45.04	Agglomerated cork (with or without a binding substance) and articles of agglomerated cork							
4504.10	- Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs	B						
4504.90	- Other	B						
46.01	Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting screens)							
	- Mats, matting and screens of vegetable materials							
4601.21	- Of bamboo	D						
4601.22	- Of rattan	D						
4601.29	- Other	D						
	- Other							
4601.92	- Of bamboo	D						
4601.93	- Of rattan	D						
4601.94	- Of other vegetable materials	D						
4601.99	- Other	D						
46.02	Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah							
	- Of vegetable materials:							
4602.11	- Of bamboo	D						
4602.12	- Of rattan	D						
4602.19	- Other	D						
4602.90	- Other	D						
4701.00	Mechanical wood pulp	A						
4702.00	Chemical wood pulp, dissolving grades	D						
47.03	Chemical wood pulp, soda or sulphate, other than dissolving grades							
	- Unbleached:							
4703.11	- Coniferous	A						
4703.19	- Non-coniferous	A						
	- Semi-bleached or bleached:							
4703.21	- Coniferous	D						
4703.29	- Non-coniferous	C						
47.04	Chemical wood pulp, sulphite, other than dissolving grades							
	- Unbleached:							
4704.11	- Coniferous	A						
4704.19	- Non-coniferous	A						
	- Semi-bleached or bleached:							
4704.21	- Coniferous	A						
4704.29	- Non-coniferous	A						
4705.00	Wood pulp obtained by a combination of mechanical and chemical pulping processes	A						
47.06	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material							
4706.10	- Cotton linters pulp	D						
4706.20	- Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	A						
4706.30	- Other, of bamboo	A						
	- Other:							
4706.91	- Mechanical	A						
4706.92	- Chemical	A						

OS



H.S.Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
44.08	Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm.							
4408.10	- Coniferous	C						
	- Of tropical wood specified in Subheading Note 1 to this Chapter:							
4408.31	- Dark Red Meranti, Light Red Meranti and Meranti Bakau	B						
4408.39	- Other	B						
4408.90	- Other	B						
44.09	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed.							
4409.10	- Coniferous	D						
	- Non-coniferous:							
4409.21	- Of bamboo	C						
4409.29	- Other	D						
44.10	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:							
	- Of wood:							
4410.11	- Particle board	C						
4410.12	- Oriented strand board (OSB)	C						
4410.19	- Other	C						
4410.90	- Other	C						
44.11	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances:							
	- Medium density fibreboard (MDF):							
4411.12	- Of a thickness not exceeding 5 mm	C						
4411.13	- Of a thickness exceeding 5 mm but not exceeding 9 mm	D						
4411.14	- Of a thickness exceeding 9 mm	D						
	- Other:							
4411.92	- Of a density exceeding 0.8 g/cm <sup>3</sup>	D						
4411.93	- Of a density exceeding 0.5 g/cm <sup>3</sup> but not exceeding 0.8 g/cm <sup>3</sup>	C						
4411.94	- Of a density not exceeding 0.5 g/cm <sup>3</sup>	C						
44.12	Plywood, veneered panels and similar laminated wood:							
4412.10	- Of bamboo	C						
	- Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness:							
4412.31	- With at least one outer ply of tropical wood specified in Subheading Note 1 to this Chapter	C						
4412.32	- Other, with at least one outer ply of non-coniferous wood	C						
4412.39	- Other	C						
4412.94	- Blockboard, laminboard and battenboard	B						
4412.99	- Other	C						
4413.00	Densified wood, in blocks, plates, strips or profile shapes.	C						
4414.00	Wooden frames for paintings, photographs, mirrors or similar objects.	D						
44.15	Packing cases, boxes, crates, drums and similar packings, of wood; cable drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood.							
4415.10	- Cases, boxes, crates, drums and similar packings, cable drums	C						
4415.20	- Pallets, box pallets and other load boards, pallet collars	C						
4416.00	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves	C						
4417.00	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood	C						
44.18	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.							
4418.10	- Windows, French-windows and their frames	C						
4418.20	- Doors and their frames and thresholds	C						
4418.40	- Shuttering for concrete constructional work	C						
4418.50	- Shingles and shakes	C						
4418.60	- Posts and beams	C						
	- Assembled flooring panels:							



H.S.Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
4706.93	- Semi-chemical	A						
47.07	Recovered (waste and scrap) paper or paperboard							
4707.10	- Unbleached kraft paper or paperboard or corrugated paper or paperboard	C						
4707.20	- Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	C						
4707.30	- Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	A						
4707.90	- Other, including unsorted waste and scrap	C						
4801.00	Newsprint, in rolls or sheets	A						
48.02	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 48.01 or 48.03; hand-made paper and paperboard							
4802.10	- Hand-made paper and paperboard	B						
4802.20	- Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	B						
4802.40	- Wallpaper base	B						
	- Other paper and paperboard, not containing fibres obtained by a mechanical or chemo-mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres:							
4802.54	- Weighing less than 40 g/m <sup>2</sup>	D						
4802.55	- Weighing 40 g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup> , in rolls	E			D	D		
4802.56	- Weighing 40 g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup> , in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state							
4802.57	- Other, weighing 40 g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup>	D						
4802.58	- Weighing more than 150 g/m <sup>2</sup>	C						
	- Other paper and paperboard, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemo-mechanical process:							
4802.61	- In rolls	B						
4802.62	- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	B						
4802.69	- Other	D						
4803.00	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets	E			D			
48.04	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03							
4804.11	- Kraftliner							
4804.19	- Unbleached	E			D	D		
	- Other							
	- Sack kraft paper:							
4804.21	- Unbleached	E			D	D		
4804.29	- Other							
	- Other kraft paper and paperboard weighing 150 g/m <sup>2</sup> or less:							
4804.31	- Unbleached	E			D	D		
4804.39	- Other				D	D		
	- Other kraft paper and paperboard weighing more than 150 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup> :							
4804.41	- Unbleached	E						
4804.42	- Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process	E						
4804.49	- Other	E						
	- Other kraft paper and paperboard weighing 225 g/m <sup>2</sup> or more:							
4804.51	- Unbleached	E						
4804.52	- Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood obtained by a chemical process	E						

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H.S.Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
4804.59	- Other	E						
48.05	Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter							
	- Fluting paper							
4805.11	- Semi-chemical fluting paper	E			D	D		
4805.12	- Straw fluting paper							
4805.19	- Other	E			D			
	- Testliner (recycled liner board)							
4805.24	- Weighing 150 g/m or less	E			D	D		
4805.25	- Weighing more than 150 g/m				D			
4805.30	- Sulphite wrapping paper	E			D			
4805.40	- Filter paper and paperboard	E			D			
4805.50	- Felt paper and paperboard	E						
	- Other							
4805.91	- Weighing 150 g/m or less	E			D			
4805.92	- Weighing more than 150 g/m but less than 225 g/m	E			D			
4805.93	- Weighing 225 g/m or more	E			D			
48.06	Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets							
4806.10	- Vegetable parchment	D						
4806.20	- Greaseproof papers	B						
4806.30	- Tracing papers	B						
4806.40	- Glassine and other glazed transparent or translucent papers	D						
4807.00	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets	D						
48.08	Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 48.03							
4808.10	- Corrugated paper and paperboard, whether or not perforated	D						
4808.20	- Sack kraft paper, creped or crinkled, whether or not embossed or perforated	D						
4808.30	- Other kraft paper, creped or crinkled, whether or not embossed or perforated	D						
4808.90	- Other	D						
48.09	Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets							
4809.20	- Self-copy paper	D						
	- Other							
4809.9010	- Carbon or similar copying papers	A						
4809.9090	- Other	B						
48.10	Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size							
	- Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres							
4810.13	- In rolls	E			D	D		
4810.14	- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state				D			
4810.19	- Other	E			D			
	- Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process:							
4810.22	- Light-weight coated paper	E			D	D		
4810.29	- Other				D	D		
	- Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes							
4810.31	- Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m or less	E						

H.S.Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
4810.32	- Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m <sup>2</sup>	E						
4810.39	- Other	E			D	D		
	- Other paper and paperboard:							
4810.92	- Multi-ply	E			D			
4810.99	- Other	E						
48.11	Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 48.03, 48.09 or 48.10.							
4811.10	- Tarred, bituminised or asphalted paper and paperboard	C						
	- Gummed or adhesive paper and paperboard:							
4811.41	- Self-adhesive	C						
4811.49	- Other	B						
	- Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives):							
4811.51	- Bleached, weighing more than 150 g/m <sup>2</sup>							
4811.5110	--- coated with webs of polyethylene whether or not contained aluminum chips	A						
4811.5190	--- Other	B						
4811.59	- Other	B						
4811.60	- Paper and paperboard, coated, impregnated or covered with wax, paraffin, wax, stearin, oil or glycerol	B						
4811.90	- Other paper, paperboard, cellulose wadding and webs of cellulose fibres	C						
4812.00	Filter blocks, slabs and plates, of paper pulp.	D						
48.13	Cigarette paper, whether or not cut to size or in the form of booklets or tubes.							
4813.10	- In the form of booklets or tubes	D						
4813.20	- In rolls of a width not exceeding 5 cm	C						
4813.90	- Other	C						
48.14	Wallpaper and similar wall coverings; window transparencies of paper							
4814.10	- "Ingrain" paper	C						
4814.20	- Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics	C						
4814.90	- Other	C						
48.15	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 48.09), duplicator stencils and offset plates, of paper, whether or not set up in boxes.							
48.16	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 48.09), duplicator stencils and offset plates, of paper, whether or not set up in boxes.							
4816.20	- Self-copy paper	B						
	- Other							
4816.9010	--- Carbon or similar copying papers	A						
4816.9090	--- Other	B						
48.17	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery.							
4817.10	- Envelopes	D						
4817.20	- Letter cards, plain postcards and correspondence cards	D						
4817.30	- Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	D						
48.18	Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres.							
	- Toilet paper							
4818.1010	--- Put up for Retail sale	D						
4818.1090	--- Other	C						
4818.20	- Handkerchiefs, cleansing or facial tissues and towels	E			D			

H.S.Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
4818.30	- Tablecloths and serviettes	E			D			
4818.40	- Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles	E			D			
4818.50	- Articles of apparel and clothing accessories	E			D			
4818.90	- Other							
4818.9010	- Tapes in rolls of cellulose wadding or webs of cellulose fibers to manufacture sanitary towels and diapers.	B						
4818.9090	- Other	D						
48.19	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like							
4819.10	- Cartons, boxes and cases, of corrugated paper or paperboard	C						
4819.20	- Folding cartons, boxes and cases, of non-corrugated paper or paperboard							
4819.2010	- Packages of paper and paperboard impregnated or coated with webs of polyethylene whether or not contained aluminium chips	C						
4819.2090	- Other	C						
4819.30	- Sacks and bags, having a base of a width of 40 cm or more	C						
4819.40	- Other sacks and bags, including cones	C						
4819.50	- Other packing containers, including record sleeves	C						
4819.60	- Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	C						
48.20	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard.							
4820.10	- Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	D						
4820.20	- Exercise books	D						
4820.30	- Binders (other than book covers), folders and file covers	C						
4820.40	- Manifold business forms and interleaved carbon sets	C						
4820.50	- Albums for samples or for collections	D						
4820.90	- Other	C						
48.21	Paper or paperboard labels of all kinds, whether or not printed.							
4821.10	- Printed	B						
4821.90	- Other	C						
48.22	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened)							
4822.10	- Of a kind used for winding textile yarn	C						
4822.90	- Other	C						
48.23	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres.							
4823.20	- Filter paper and paperboard	C						
4823.40	- Rolls, sheets and dials, printed for self-recording apparatus	B						
	- Trays, dishes, plates, cups and the like, of paper or paperboard							
4823.61	- Of bamboo	D						
4823.69	- Other	D						
	- Moulded or pressed articles of paper pulp							
4823.7010	- Plates used for eggs packing	C						
4823.7090	- Other	C						
	- Other							
4823.9010	- Perforated cards for jacquard or similar textile machines; other articles used for textile materials and Products thereof	B						
4823.9090	- Other	C						
49.01	Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets							
4901.10	- In single sheets, whether or not folded	C						
	- Other							

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H.S. Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
4901.91	- Dictionaries and encyclopaedias, and serial instalments thereof	C						
4901.99	- Other	C						
49.02	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.							
4902.10	- Appearing at least four times a week	D						
4902.90	- Other	C						
4903.00	Children's picture, drawing or colouring books	D						
4904.00	Music, printed or in manuscript, whether or not bound or illustrated.	D						
49.05	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed.							
4905.10	- Globes	C						
4905.91	- In book form	C						
4905.99	- Other	C						
4906.00	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing.	A						
4907.00	Unused postage, revenue or similar stamps, of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title.							
4907.0010	— Postage and revenue stamps, Stamp-impressed paper	A						
4907.0020	— Banknotes, stocks and shares	A						
4907.0090	— Other	B						
49.08	Transfers (decalcomanias).							
4908.10	- Transfers (decalcomanias), vitrifiable	B						
4908.90	- Other	B						
4909.00	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.	D						
4910.00	Calendars of any kind, printed, including calendar blocks.	D						
49.11	Other printed matter, including printed pictures and photographs.							
4911.10	- Trade advertising material, commercial catalogues and the like	C						
4911.91	- Pictures, designs and photographs	D						
4911.99	- Other							
4911.9910	Illustrative charts for anatomy, botany ...etc	C						
4911.9920	— Cards for producing Smart Card	A						
4911.9990	Other	C						
5001.00	Silk-worm cocoons suitable for reeling.	A						
5002.00	Raw silk (not thrown).	A						
5003.00	Silk waste (including cocoons unsuitable for reeling, yarn waste and garneted stock).							
5003.0010	— Not carded or combed	A						
5003.0090	— Other	A						
5004.00	Silk yarn (other than yarn spun from silk waste) not put up for retail sale.	B						
5005.00	Yarn spun from silk waste, not put up for retail sale.	B						
5006.00	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.	B						
50.07	Woven fabrics of silk or of silk waste.							
5007.10	- Fabrics of non silk	C						
5007.20	- Other fabrics, containing 85 % or more by weight of silk or of silk waste other than non silk	C						
5007.90	- Other fabrics	C						
51.01	Wool, not carded or combed.							
5101.11	- Greasy, including fleece-washed wool:							
5101.19	- Shorn wool	A						
5101.19	- Other	A						
5101.21	- Degreased, not carbonized:							
5101.29	- Shorn wool	A						
5101.29	- Other	A						
5101.30	- Carbonized	A						
51.02	Fine or coarse animal hair, not carded or combed.							
5102.11	- Fine animal hair:							
5102.19	- Of Kashmir (cashmere) goats	A						
5102.19	- Other	A						
5102.20	- Coarse animal hair	A						
51.03	Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garneted stock.							
5103.10	- Noils of wool or of fine animal hair	A						
5103.20	- Other waste of wool or of fine animal hair	A						

H.S.Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
5103.30	- Waste of coarse animal hair	A						
5104.00	Garmented stock of wool or of fine or coarse animal hair	A						
51.05	Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments)							
5105.10	- Carded wool	B						
	- Wool tops and other combed wool							
5105.21	- Combed wool in fragments	B						
5105.29	- Other	C						
	- Fine animal hair, carded or combed:							
5105.31	- Of Kashmir (cashmere) goats	B						
5105.39	- Other	C						
5105.40	- Coarse animal hair, carded or combed	B						
51.06	Yarn of carded wool, not put up for retail sale							
5106.10	- Containing 85% or more by weight of wool	B						
5106.20	- Containing less than 85% by weight of wool	B						
51.07	Yarn of combed wool, not put up for retail sale							
5107.10	- Containing 85% or more by weight of wool	B						
5107.20	- Containing less than 85% by weight of wool	B						
51.08	Yarn of fine animal hair (carded or combed), not put up for retail sale							
5108.10	- Carded	B						
5108.20	- Combed	B						
51.09	Yarn of wool or of fine animal hair, put up for retail sale							
5109.10	- Containing 85% or more by weight of wool or of fine animal hair	C						
5109.90	- Other	C						
5110.00	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale	C						
51.11	Woven fabrics of carded wool or of carded fine animal hair							
	- Containing 85% or more by weight of wool or of fine animal hair:							
5111.11	- Of a weight not exceeding 300 g/m	C						
5111.19	- Other	C						
5111.20	- Other, mixed mainly or solely with man-made filaments	C						
5111.30	- Other, mixed mainly or solely with man-made staple fibres	C						
5111.90	- Other	C						
51.12	Woven fabrics of combed wool or of combed fine animal hair							
	- Containing 85% or more by weight of wool or of fine animal hair:							
5112.11	- Of a weight not exceeding 200 g/m	C						
5112.19	- Other	C						
5112.20	- Other, mixed mainly or solely with man-made filaments	C						
5112.30	- Other, mixed mainly or solely with man-made staple fibres	C						
5112.90	- Other	C						
5113.00	Woven fabrics of coarse animal hair or of horsehair	C						
5201.00	Cotton, not carded or combed	A						
52.02	Cotton waste (including yarn waste and garmented stock)							
5202.10	- Yarn waste (including thread waste)	A						
	- Other:							
5202.91	-- Garmented stock	A						
5202.99	-- Other	C						
5203.00	Cotton, carded or combed	A						
52.04	Cotton sewing thread, whether or not put up for retail sale							
	- Not put up for retail sale:							
5204.11	-- Containing 85% or more by weight of cotton	B						
5204.19	-- Other	B						
5204.20	- Put up for retail sale	C						
52.05	Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale							
	- Single yarn, of uncombed fibres:							
5205.11	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	C						
5205.12	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	C						
5205.13	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	C						
5205.14	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	B						
5205.15	-- Measuring less than 125 decitex (exceeding 80 metric number)	B						
	- Single yarn, of combed fibres:							

H.S.Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
5205.21	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	B						
5205.22	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	C						
5205.23	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	C						
5205.24	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	B						
5205.26	-- Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	B						
5205.27	-- Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)	B						
5205.28	-- Measuring less than 83.33 decitex (exceeding 120 metric number)	B						
	- Multiple (folded) or cabled yarn, of uncombed fibres:							
5205.31	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	B						
5205.32	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	B						
5205.33	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	B						
5205.34	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	B						
5205.35	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	B						
	- Multiple (folded) or cabled yarn, of combed fibres:							
5205.41	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	B						
5205.42	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	B						
5205.43	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	B						
5205.44	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	B						
5205.46	-- Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	B						
5205.47	-- Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)	B						
5205.48	-- Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number)	B						
52.06	Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale:							
	- Single yarn, of uncombed fibres:							
5206.11	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	B						
5206.12	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	B						
5206.13	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	B						
5206.14	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	B						
5206.15	-- Measuring less than 125 decitex (exceeding 80 metric number)	B						
	- Single yarn, of combed fibres:							



H.S. Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
5206.21	- Measuring 714.29 decitex or more (not exceeding 14 metric number)	B						
5206.22	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	B						
5206.23	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	B						
5206.24	- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	B						
5206.25	- Measuring less than 125 decitex (exceeding 80 metric number)	B						
	- Multiple (folded) or cabled yarn, of uncombed fibres							
5206.31	~ Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	B						
5206.32	~ Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	B						
5206.33	~ Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	B						
5206.34	~ Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	B						
5206.35	~ Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	B						
	- Multiple (folded) or cabled yarn, of combed fibres							
5206.41	~ Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	B						
5206.42	~ Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	B						
5206.43	~ Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	B						
5206.44	~ Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	B						
5206.45	~ Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	B						
52.07	Cotton yarn (other than sewing thread) put up for retail sale							
5207.10	- Containing 85% or more by weight of cotton	C						
5207.90	- Other	B						
52.08	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m <sup>2</sup>							
	- Unbleached:							
5208.11	~ Plain weave, weighing not more than 100 g/m <sup>2</sup>	C						
5208.12	~ Plain weave, weighing more than 100 g/m <sup>2</sup>	C						
5208.13	~ 3-thread or 4-thread twill, including cross twill	C						
5208.19	- Other fabrics	C						
	- Bleached:							
5208.21	~ Plain weave, weighing not more than 100 g/m <sup>2</sup>	C						
5208.22	~ Plain weave, weighing more than 100 g/m <sup>2</sup>	C						
5208.23	~ 3-thread or 4-thread twill, including cross twill	C						
5208.29	- Other fabrics	C						
	- Dyed:							
5208.31	~ Plain weave, weighing not more than 100 g/m <sup>2</sup>	C						
5208.32	~ Plain weave, weighing more than 100 g/m <sup>2</sup>	C						
5208.33	~ 3-thread or 4-thread twill, including cross twill	C						
5208.39	- Other fabrics	C						
	- Of yarns of different colours:							
5208.41	~ Plain weave, weighing not more than 100 g/m <sup>2</sup>	C						

H.S.Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
5208.42	-- Plain weave, weighing more than 100 g/m <sup>2</sup>	C						
5208.43	-- 3-thread or 4-thread twill, including cross twill	C						
5208.49	- Other fabrics	C						
	- Printed:							
5208.51	- Plain weave, weighing not more than 100 g/m <sup>2</sup>	C						
5208.52	- Plain weave, weighing more than 100 g/m <sup>2</sup>	C						
5208.59	- Other fabrics	C						
52.09	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m <sup>2</sup>							
	- Unbleached:							
5209.11	- Plain weave	C						
5209.12	- 3-thread or 4-thread twill, including cross twill	C						
5209.19	- Other fabrics	C						
	- Bleached:							
5209.21	- Plain weave	C						
5209.22	- 3-thread or 4-thread twill, including cross twill	C						
5209.29	- Other fabrics	C						
	- Dyed:							
5209.31	- Plain weave	C						
5209.32	- 3-thread or 4-thread twill, including cross twill	C						
5209.39	- Other fabrics	C						
	- Of yarns of different colours:							
5209.41	- Plain weave	C						
5209.42	- Denim	D						
5209.43	- Other fabrics of 3-thread or 4-thread twill, including cross twill	C						
5209.49	- Other fabrics	C						
	- Printed:							
5209.51	- Plain weave	C						
5209.52	- 3-thread or 4-thread twill, including cross twill	C						
5209.59	- Other fabrics	C						
52.10	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m <sup>2</sup>							
	- Unbleached:							
5210.11	- Plain weave	C						
5210.19	- Other fabrics	C						
	- Bleached:							
5210.21	- Plain weave	C						
5210.29	- Other fabrics	C						
	- Dyed:							
5210.31	- Plain weave	C						
5210.32	-- 3-thread or 4-thread twill, including cross twill	C						
5210.39	- Other fabrics	C						
	- Of yarns of different colours:							
5210.41	- Plain weave	C						
5210.49	- Other fabrics	C						
	- Printed:							
5210.51	- Plain weave	C						
5210.59	- Other fabrics	C						
52.11	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m <sup>2</sup>							
	- Unbleached:							
5211.11	- Plain weave	C						
5211.12	- 3-thread or 4-thread twill, including cross twill	C						
5211.19	- Other fabrics	C						
5211.20	- Bleached	C						
	- Dyed:							
5211.31	- Plain weave	C						
5211.32	- 3-thread or 4-thread twill, including cross twill	C						
5211.39	- Other fabrics	C						
	- Of yarns of different colours:							
5211.41	- Plain weave	C						
5211.42	- Denim	C						
5211.43	- Other fabrics of 3-thread or 4-thread twill, including cross twill	C						
5211.49	- Other fabrics	C						
	- Printed:							
5211.51	- Plain weave	C						
5211.52	- 3-thread or 4-thread twill, including cross twill	C						
5211.59	- Other fabrics	C						
52.12	Other woven fabrics of cotton, weighing not more than 200 g/m <sup>2</sup>							
	- Unbleached:							
5212.11	- Plain weave	C						
5212.12	- Bleached	C						
5212.13	- Dyed	C						
5212.14	- Of yarns of different colours	C						
5212.15	- Printed	C						
	- Weighing more than 200 g/m <sup>2</sup>							
5212.21	- Unbleached	C						
5212.22	- Bleached	C						

H.S. Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
5212.23	- Dyed	C						
5212.24	- Of yarns of different colours	C						
5212.25	- Printed	C						
53.01	Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock)							
5301.10	- Flax, raw or retted	A						
	- Flax, broken, scutched, hackled or otherwise processed, but not spun							
5301.21	-- Broken or scutched	A						
5301.29	- Other	A						
5301.30	- Flax tow and waste	A						
53.02	True hemp ( <i>Cannabis sativa</i> L.), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock)							
5302.10	- True hemp, raw or retted	A						
5302.90	- Other	A						
53.03	Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock)							
5303.10	- Jute and other textile bast fibres, raw or retted	A						
5303.90	- Other	A						
[53.04]								
5305.00	Coconut, abaca ( <i>Manila hemp</i> or <i>Musa textilis</i> Nees), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock)	A						
53.06	Flax yarn							
5306.10	- Single	B						
5306.20	- Multiple (folded) or cabled	C						
53.07	Yarn of jute or of other textile bast fibres of heading 53.03							
5307.10	- Single	B						
5307.20	- Multiple (folded) or cabled	B						
53.08	Yarn of other vegetable textile fibres; paper yarn							
5308.10	- Coir yarn	B						
5308.20	- True hemp yarn	B						
5308.90	- Other	B						
53.09	Woven fabrics of flax							
	- Containing 85% or more by weight of flax							
5309.11	- Unbleached or bleached	C						
5309.19	- Other	C						
	- Containing less than 85% by weight of flax							
5309.21	- Unbleached or bleached	C						
5309.29	- Other	C						
53.10	Woven fabrics of jute or of other textile bast fibres of heading 53.03							
5310.10	- Unbleached	C						
5310.90	- Other	C						
5311.00	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn	C						
54.01	Sewing thread of man-made filaments, whether or not put up for retail sale							
5401.10	- Of synthetic filaments	C						
5401.20	- Of artificial filaments	C						
54.02	Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex							
	- High tenacity yarn of nylon or other polyamides							
5402.11	- Of aramids	C						
5402.19	- Other	D						
5402.20	- High tenacity yarn of polyesters	C						
	- Textured yarn							
5402.31	- Of nylon or other polyamides, measuring per single yarn not more than 50 tex	D						
5402.32	- Of nylon or other polyamides, measuring per single yarn more than 50 tex	B						
5402.33	- Of polyesters	C						
5402.34	- Of polypropylene	C						
5402.39	- Other	A						
	- Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre							
5402.44	- Elastomeric	C						
5402.45	- Other, of nylon or other polyamides							
5402.4510	-- Partially oriented (p. o. y)	A						
5402.4590	-- Other	C						
5402.46	- Other, of polyesters, partially oriented	A						
5402.47	- Other, of polyesters	C						
5402.48	- Other, of polypropylene							
5402.4810	-- Partially oriented (p. o. y)	A						
5402.4890	-- Other	C						
5402.49	- Other							
5402.4910	-- Partially oriented (p. o. y)	A						
5402.4990	-- Other	C						

H.S.Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
	- Other yarn, single, with a twist exceeding 50 turns per metre:							
5402.51	- Of nylon or other polyamides	B						
5402.52	- Of polyesters	B						
5402.59	- Other	B						
	- Other yarn, multiple (folded) or cabled:							
5402.61	- Of nylon or other polyamides	B						
5402.62	- Of polyesters	B						
5402.69	- Other	B						
54.03	Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex:							
5403.10	- High tenacity yarn of viscose rayon	B						
	- Other yarn, single:							
5403.31	- Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	B						
5403.32	- Of viscose rayon, with a twist exceeding 120 turns per metre	B						
5403.33	- Of cellulose acetate	B						
5403.39	- Other	B						
	- Other yarn, multiple (folded) or cabled:							
5403.41	- Of viscose rayon	B						
5403.42	- Of cellulose acetate	B						
5403.49	- Other	B						
54.04	Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm:							
	- Monofilament:							
5404.11	- Elastomeric	B						
5404.12	- Other, of polypropylene	A						
5404.19	- Other	D						
5404.90	- Other	B						
54.05	Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm:	A						
5406.00	Man-made filament yarn (other than sewing thread), put up for retail sale	C						
54.07	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04:							
5407.10	- Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters	C						
5407.20	- Woven fabrics obtained from strip or the like	D						
5407.30	- Fabrics specified in Note 9 to Section XI	C						
	- Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides:							
5407.41	- Unbleached or bleached	C						
5407.42	- Dyed	C						
5407.43	- Of yarns of different colours	C						
5407.44	- Printed	C						
	- Other woven fabrics, containing 85% or more by weight of textured polyester filaments:							
5407.51	- Unbleached or bleached	C						
5407.52	- Dyed	C						
5407.53	- Of yarns of different colours	C						
5407.54	- Printed	C						
	- Other woven fabrics, containing 85% or more by weight of polyester filaments:							
5407.61	- Containing 85% or more by weight of non-textured polyester filaments	C						
5407.69	- Other	C						
	- Other woven fabrics, containing 85% or more by weight of synthetic filaments:							
5407.71	- Unbleached or bleached	C						
5407.72	- Dyed	C						
5407.73	- Of yarns of different colours	C						
5407.74	- Printed	C						
	- Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton:							
5407.81	- Unbleached or bleached	C						
5407.82	- Dyed	C						
5407.83	- Of yarns of different colours	C						
5407.84	- Printed	C						
	- Other woven fabrics:							
5407.91	- Unbleached or bleached	C						
5407.92	- Dyed	D						
5407.93	- Of yarns of different colours	C						
5407.94	- Printed	C						
54.08	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 54.05							

H.S.Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
5408.10	- Woven fabrics obtained from high tenacity yarn of viscose rayon	C						
	- Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like							
5408.21	- Unbleached or bleached	C						
5408.22	- Dyed	C						
5408.23	- Of yarns of different colours	C						
5408.24	- Printed	C						
	- Other woven fabrics:							
5408.31	- Unbleached or bleached	C						
5408.32	- Dyed	C						
5408.33	- Of yarns of different colours	C						
5408.34	- Printed	C						
55.01	Synthetic filament tow							
5501.10	- Of nylon or other polyamides	A						
5501.20	- Of polyesters	A						
5501.30	- Acrylic or modacrylic	A						
5501.40	- Of polypropylene	A						
5501.90	- Other	A						
5502.00	Artificial filament tow	A						
55.03	Synthetic staple fibres, not carded, combed or otherwise processed for spinning							
	- Of nylon or other polyamides:							
5503.11	- Of aramids	A						
5503.19	- Other	A						
5503.20	- Of polyesters	A						
5503.30	- Acrylic or modacrylic	A						
5503.40	- Of polypropylene	A						
5503.90	- Other	A						
55.04	Artificial staple fibres, not carded, combed or otherwise processed for spinning							
5504.10	- Of viscose rayon	A						
5504.90	- Other	A						
55.05	Waste (including noils, yarn waste and garnetted stock) of man-made fibres							
5505.10	- Of synthetic fibres	A						
5505.20	- Of artificial fibres	A						
55.06	Synthetic staple fibres, carded, combed or otherwise processed for spinning							
5506.10	- Of nylon or other polyamides	A						
5506.20	- Of polyesters	A						
5506.30	- Acrylic or modacrylic	A						
5506.90	- Other	A						
5507.00	Artificial staple fibres, carded, combed or otherwise processed for spinning	A						
55.08	Sewing thread of man-made staple fibres, whether or not put up for retail sale							
5508.10	- Of synthetic staple fibres	C						
5508.20	- Of artificial staple fibres	C						
55.09	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale							
	- Containing 85% or more by weight of staple fibres of nylon or other polyamides:							
5509.11	- Single yarn	B						
5509.12	- Multiple (folded) or cabled yarn	C						
	- Containing 85% or more by weight of polyester staple fibres:							
5509.21	- Single yarn	B						
5509.22	- Multiple (folded) or cabled yarn	B						
	- Containing 85% or more by weight of acrylic or modacrylic staple fibres:							
5509.31	- Single yarn	C						
5509.32	- Multiple (folded) or cabled yarn	D						
	- Other yarn, containing 85% or more by weight of synthetic staple fibres:							
5509.41	- Single yarn	B						
5509.42	- Multiple (folded) or cabled yarn	B						
	- Other yarn, of polyester staple fibres:							
5509.51	- Mixed mainly or solely with artificial staple fibres	B						
5509.52	- Mixed mainly or solely with wool or fine animal hair	B						
5509.53	- Mixed mainly or solely with cotton	B						
5509.59	- Other	B						
	- Other yarn, of acrylic or modacrylic staple fibres:							
5509.61	- Mixed mainly or solely with wool or fine animal hair	B						
5509.62	- Mixed mainly or solely with cotton	C						
5509.69	- Other	B						
	- Other yarn:							
5509.91	- Mixed mainly or solely with wool or fine animal hair	B						
5509.92	- Mixed mainly or solely with cotton	B						
5509.99	- Other	B						
55.10	Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale							
	- Containing 85% or more by weight of artificial staple fibres:							
5510.11	- Single yarn	B						
5510.12	- Multiple (folded) or cabled yarn	B						
5510.20	- Other yarn, mixed mainly or solely with wool or fine animal hair	B						

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H.S.Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
5510.30	- Other yarn, mixed mainly or solely with cotton	B						
5510.90	- Other yarn	C						
55.11	Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale							
5511.10	- Of synthetic staple fibres, containing 85% or more by weight of such fibres	C						
5511.20	- Of synthetic staple fibres, containing less than 85% by weight of such fibres	C						
5511.30	- Of artificial staple fibres	C						
55.12	Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres							
	- Containing 85% or more by weight of polyester staple fibres							
5512.11	- Unbleached or bleached	C						
5512.19	- Other	C						
	- Containing 85% or more by weight of acrylic or modacrylic staple fibres							
5512.21	- Unbleached or bleached	C						
5512.29	- Other	C						
	- Other							
5512.91	- Unbleached or bleached	C						
5512.99	- Other	C						
55.13	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m							
	- Unbleached or bleached							
5513.11	- Of polyester staple fibres, plain weave	C						
5513.12	- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	C						
5513.13	- Other woven fabrics of polyester staple fibres	C						
5513.19	- Other woven fabrics	C						
	- Dyed							
5513.21	- Of polyester staple fibres, plain weave	C						
5513.23	- Other woven fabrics of polyester staple fibres	C						
5513.29	- Other woven fabrics	C						
	- Of yarns of different colours							
5513.31	- Of polyester staple fibres, plain weave	C						
5513.39	- Other woven fabrics	C						
	- Printed							
5513.41	- Of polyester staple fibres, plain weave	C						
5513.49	- Other woven fabrics	C						
55.14	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m							
	- Unbleached or bleached							
5514.11	- Of polyester staple fibres, plain weave	C						
5514.12	- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	C						
5514.19	- Other woven fabrics	C						
	- Dyed							
5514.21	- Of polyester staple fibres, plain weave	C						
5514.22	- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	C						
5514.23	- Other woven fabrics of polyester staple fibres	C						
5514.29	- Other woven fabrics	C						
5514.30	- Of yarns of different colours	C						
	- Printed							
5514.41	- Of polyester staple fibres, plain weave	C						
5514.42	- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	C						
5514.43	- Other woven fabrics of polyester staple fibres	C						
5514.49	- Other woven fabrics	C						
55.15	Other woven fabrics of synthetic staple fibres							
	- Of polyester staple fibres							
5515.11	- Mixed mainly or solely with viscose rayon staple fibres	C						
5515.12	- Mixed mainly or solely with man-made filaments	C						
5515.13	- Mixed mainly or solely with wool or fine animal hair	C						
5515.19	- Other	C						
	- Of acrylic or modacrylic staple fibres							
5515.21	- Mixed mainly or solely with man-made filaments	C						
5515.22	- Mixed mainly or solely with wool or fine animal hair	C						
5515.29	- Other	C						
	- Other woven fabrics							
5515.91	- Mixed mainly or solely with man-made filaments	C						
5515.99	- Other	C						
55.16	Woven fabrics of artificial staple fibres							
	- Containing 85% or more by weight of artificial staple fibres							
5516.11	- Unbleached or bleached	C						
5516.12	- Dyed	C						
5516.13	- Of yarns of different colours	C						
5516.14	- Printed	C						

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H.S.Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
	- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments:							
5516.21	- Unbleached or bleached	C						
5516.22	- Dyed	C						
5516.23	- Of yarns of different colours	C						
5516.24	- Printed	C						
	- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair:							
5516.31	- Unbleached or bleached	C						
5516.32	- Dyed	C						
5516.33	- Of yarns of different colours	C						
5516.34	- Printed	C						
	- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton:							
5516.41	- Unbleached or bleached	C						
5516.42	- Dyed	C						
5516.43	- Of yarns of different colours	C						
5516.44	- Printed	C						
	- Other:							
5516.91	- Unbleached or bleached	C						
5516.92	- Dyed	C						
5516.93	- Of yarns of different colours	C						
5516.94	- Printed	C						
56.01	Wadding of textile materials and articles thereof, textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps.							
6601.10	- Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, of wadding.	C						
	- Wadding; other articles of wadding:							
5601.21	- Of cotton	C						
5601.22	- Of man-made fibres	C						
5601.29	- Other	B						
5601.30	- Textile flock and dust and mill neps	B						
56.02	Felt, whether or not impregnated, coated, covered or laminated:							
5602.10	- Needleloom felt and stitch-bonded fibre fabrics	C						
	- Other felt, not impregnated, coated, covered or laminated:							
5602.21	- Of wool or fine animal hair	A						
5602.29	- Of other textile materials	C						
5602.90	- Other	C						
56.03	Nonwovens, whether or not impregnated, coated, covered or laminated:							
	- Of man-made filaments:							
5603.11	- Weighing not more than 25 g/m <sup>2</sup>	D						
5603.12	- Weighing more than 25 g/m <sup>2</sup> but not more than 70 g/m <sup>2</sup>	D						
5603.13	- Weighing more than 70 g/m <sup>2</sup> but not more than 150 g/m <sup>2</sup>	C						
5603.14	- Weighing more than 150 g/m <sup>2</sup>	C						
	- Other:							
5603.91	- Weighing not more than 25 g/m <sup>2</sup>	C						
5603.92	- Weighing more than 25 g/m <sup>2</sup> but not more than 70 g/m <sup>2</sup>	C						
5603.93	- Weighing more than 70 g/m <sup>2</sup> but not more than 150 g/m <sup>2</sup>	C						
5603.94	- Weighing more than 150 g/m <sup>2</sup>	C						
56.04	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics:							
5604.10	- Rubber thread and cord, textile covered	B						
5604.90	- Other	B						
5605.00	Metalized yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal.	B						
5606.00	Gimped yarn, and strip and the like of heading 54.04 or 54.05, gimped (other than those of heading 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn.	C						
56.07	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics:							
	- Of sisal or other textile fibres of the genus Agave:							
5607.21	- Binder or baler twine	C						
5607.29	- Other	C						
	- Of polyethylene or polypropylene:							
5607.41	- Binder or baler twine	C						
5607.49	- Other	C						
5607.50	- Of other synthetic fibres	C						
5607.90	- Other	C						

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H.S.Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
56.08	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.							
	- Of man-made textile materials:							
5608.11	- Made up fishing nets	C						
5608.19	- Other	C						
5608.90	- Other	C						
5609.00	Articles of yarn, strip or the like of headings 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included.	C						
57.01	Carpets and other textile floor coverings, knotted, whether or not made up.							
5701.10	- Of wool or fine animal hair	D						
5701.90	- Of other textile materials	D						
57.02	Carpets and other textile floor coverings, woven, not tufted or flopped, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs.							
5702.10	- Kelem, Schumacks, Karamanie and similar hand-woven rugs	D						
5702.20	- Floor coverings of coconut fibres (coir)	D						
	- Other, of pile construction, not made up:							
5702.31	- Of wool or fine animal hair	D						
5702.32	- Of man-made textile materials	D						
5702.39	- Of other textile materials	D						
	- Other, of pile construction, made up:							
5702.41	- Of wool or fine animal hair	D						
5702.42	- Of man-made textile materials	D						
5702.49	- Of other textile materials	D						
5702.50	- Other, not of pile construction, not made up:	D						
	- Other, not of pile construction, made up:							
5702.91	- Of wool or fine animal hair	D						
5702.92	- Of man-made textile materials	D						
5702.99	- Of other textile materials	D						
57.03	Carpets and other textile floor coverings, tufted, whether or not made up.							
5703.10	- Of wool or fine animal hair	D						
5703.20	- Of nylon or other polyamides	D						
5703.30	- Of other man-made textile materials	D						
5703.90	- Of other textile materials	D						
57.04	Carpets and other textile floor coverings, of felt, not tufted or flopped, whether or not made up.							
5704.10	- Tiles, having a maximum surface area of 0,3 m <sup>2</sup>	D						
5704.90	- Other	D						
5705.00	Other carpets and other textile floor coverings, whether or not made up.	D						
58.01	Woven pile fabrics and chenille fabrics, other than fabrics of heading 58.02 or 58.06.							
5801.10	- Of wool or fine animal hair	C						
	- Of cotton:							
5801.21	- Uncut weft pile fabrics	C						
5801.22	- Cut corduroy	C						
5801.23	- Other weft pile fabrics	C						
5801.24	- Warp pile fabrics, epingle (uncut)	C						
5801.25	- Warp pile fabrics, cut	C						
5801.26	- Chenille fabrics	C						
	- Of man-made fibres:							
5801.31	- Uncut weft pile fabrics	C						
5801.32	- Cut corduroy	C						
5801.33	- Other weft pile fabrics	C						
5801.34	- Warp pile fabrics, epingle (uncut)	C						
5801.35	- Warp pile fabrics, cut	C						
5801.36	- Chenille fabrics	C						
5801.90	- Of other textile materials	C						
58.02	Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 58.06; tufted textile fabrics, other than products of heading 57.03.							
	- Terry towelling and similar woven terry fabrics, of cotton:							
5802.11	- Unbleached	C						
5802.19	- Other	C						
5802.20	- Terry towelling and similar woven terry fabrics, of other textile materials	C						
5802.30	- Tufted textile fabrics	C						
5803.00	Gauze, other than narrow fabrics of heading 58.06.	C						
58.04	Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of headings 60.02 to 60.06.							
5804.10	- Tulles and other net fabrics	C						
	- Mechanically made lace:							
5804.21	- Of man-made fibres	C						
5804.29	- Of other textile materials	C						
	- Hand-made lace							



H.S. Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
5804.3010	- Of wool, of fine animal hair, of cotton, of man-made filaments or fibers	C						
5804.3090	- Other	C						
5805.00	Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up.	C						
58.06	Narrow woven fabrics, other than goods of heading 58.07, narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs).							
5806.10	- Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics	C						
5806.20	- Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread	C						
5806.31	- Other woven fabrics:							
5806.32	- Of cotton	C						
5806.32	- Of man-made fibres	C						
5806.39	- Of other textile materials	C						
5806.40	- Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	C						
58.07	Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.							
5807.10	- Woven	C						
5807.90	- Other	B						
58.08	Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.							
5808.10	- Braids in the piece	C						
5808.90	- Other	C						
5809.00	Woven fabrics of metal thread and woven fabrics of metallized yarn of heading 56.05 of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.	C						
58.10	Embroidery in the piece, in strips or in motifs.							
5810.1010	- Embroidery without visible ground							
5810.1010	- Tickets and badges	C						
5810.1090	- Other	C						
5810.91	- Other embroidery:							
5810.91	- Of cotton	C						
5810.92	- Of man-made fibres	C						
5810.99	- Of other textile materials	C						
5811.00	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroideries of heading 58.10.	C						
59.01	Textile fabrics coated with gum or amylicaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvases; buckram and similar stiffened textile fabrics of a kind used for hat foundations.							
5901.10	- Textile fabrics coated with gum or amylicaceous substances, of a kind used for the outer covers of books or the like	C						
5901.9010	- Other							
5901.9010	- Tracing cloth, prepared painting canvases	B						
5901.9090	- Other	C						
59.02	Tire cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.							
5902.10	- Of nylon or other polyamides	C						
5902.20	- Of polyesters	C						
5902.90	- Other	A						
59.03	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02.							
5903.10	- With poly(vinyl chloride)	C						
5903.20	- With polyurethane	C						
5903.90	- Other	C						
59.04	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape.							
5904.10	- Linoleum	C						
5904.90	- Other	C						
5905.00	Textile wall coverings.	C						
59.06	Rubberized textile fabrics, other than those of heading 59.02.							
5906.10	- Adhesive tape of a width not exceeding 20 cm.	C						
5906.91	- Other:							
5906.91	- Knitted or crocheted	C						
5906.99	- Other	C						

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H.S Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
5907.00	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.	C						
5908.00	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated.	C						
5909.00	Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials.	C						
5910.00	Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material.	B						
59.11	Textile products and articles, for technical uses, specified in Note 7 to this Chapter.							
5911.10	- Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams)	B						
5911.20	- Bolting cloth, whether or not made up	B						
	- Textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement):							
5911.31	- Weighing less than 650 g/m <sup>2</sup>	B						
5911.32	- Weighing 650 g/m <sup>2</sup> or more	C						
5911.40	- Straining cloth of a kind used in oil presses or the like, including that of human hair	C						
5911.90	- Other	C						
60.01	Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted.							
6001.10	- Long pile fabrics	C						
	- Looped pile fabrics:							
6001.21	- Of cotton	C						
6001.22	- Of man-made fibres	C						
6001.29	- Of other textile materials	C						
	- Other:							
6001.91	- Of cotton	C						
6001.92	- Of man-made fibres	C						
6001.99	- Of other textile materials	C						
60.02	Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01							
6002.40	- Containing by weight 5% or more of elastomeric yarn but not containing rubber thread	B						
6002.90	- Other	B						
60.03	Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 60.01 or 60.02							
6003.10	- Of wool or fine animal hair	B						
6003.20	- Of cotton	B						
6003.30	- Of synthetic fibres	B						
6003.40	- Of artificial fibres	B						
6003.90	- Other	B						
60.04	Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01.							
6004.10	- Containing by weight 5% or more of elastomeric yarn but not containing rubber thread	D						
6004.90	- Other	C						
60.05	Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04							
	- Of cotton:							
6005.21	- Unbleached or bleached	C						
6005.22	- Dyed	C						
6005.23	- Of yarns of different colours	C						
6005.24	- Printed	C						
	- Of synthetic fibres:							
6005.31	- Unbleached or bleached	C						
6005.32	- Dyed	C						
6005.33	- Of yarns of different colours	C						
6005.34	- Printed	C						
	- Of artificial fibres:							
6005.41	- Unbleached or bleached	C						
6005.42	- Dyed	C						
6005.43	- Of yarns of different colours	C						
6005.44	- Printed	C						



H.S.Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
6005.90	- Other	C						
60.06	Other knitted or crocheted fabrics.							
6006.10	- Of wool or fine animal hair	C						
	- Of cotton:							
6006.21	- Unbleached or bleached	C						
6006.22	- Dyed	D						
6006.23	- Of yarns of different colours	C						
6006.24	- Printed	C						
	- Of synthetic fibres:							
6006.31	- Unbleached or bleached	C						
6006.32	- Dyed	D						
6006.33	- Of yarns of different colours	C						
6006.34	- Printed	C						
	- Of artificial fibres:							
6006.41	- Unbleached or bleached	C						
6006.42	- Dyed	C						
6006.43	- Of yarns of different colours	C						
6006.44	- Printed	C						
6006.90	- Other	C						
61.01	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.03.							
6101.20	- Of cotton	D						
6101.30	- Of man-made fibres	D						
6101.90	- Of other textile materials	D						
61.02	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.04.							
6102.10	- Of wool or fine animal hair	D						
6102.20	- Of cotton	D						
6102.30	- Of man-made fibres	D						
6102.90	- Of other textile materials	D						
61.03	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.							
6103.10	- Suits	D						
	- Ensembles:							
6103.22	-- Of cotton	D						
6103.23	-- Of synthetic fibres	D						
6103.29	-- Of other textile materials	D						
	- Jackets and blazers:							
6103.31	-- Of wool or fine animal hair	D						
6103.32	-- Of cotton	D						
6103.33	-- Of synthetic fibres	D						
6103.39	-- Of other textile materials	D						
	- Trousers, bib and brace overalls, breeches and shorts:							
6103.41	-- Of wool or fine animal hair	D						
6103.42	-- Of cotton	D						
6103.43	-- Of synthetic fibres	D						
6103.49	-- Of other textile materials	D						
61.04	Women's or girls' suits, ensembles, jackets and blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.							
	- Suits:							
6104.13	-- Of synthetic fibres	D						
6104.19	-- Of other textile materials	D						
	- Ensembles:							
6104.22	-- Of cotton	D						
6104.23	-- Of synthetic fibres	D						
6104.29	-- Of other textile materials	D						
	- Jackets and blazers:							
6104.31	-- Of wool or fine animal hair	D						
6104.32	-- Of cotton	D						
6104.33	-- Of synthetic fibres	D						
6104.39	-- Of other textile materials	D						
	- Dresses:							
6104.41	-- Of wool or fine animal hair	D						
6104.42	-- Of cotton	D						
6104.43	-- Of synthetic fibres	D						
6104.44	-- Of artificial fibres	D						
6104.49	-- Of other textile materials	D						
	- Skirts and divided skirts:							
6104.51	-- Of wool or fine animal hair	D						
6104.52	-- Of cotton	D						
6104.53	-- Of synthetic fibres	D						
6104.59	-- Of other textile materials	D						
	- Trousers, bib and brace overalls, breeches and shorts:							
6104.61	-- Of wool or fine animal hair	D						
6104.62	-- Of cotton	D						
6104.63	-- Of synthetic fibres	D						
6104.69	-- Of other textile materials	D						
61.05	Men's or boys' shirts, knitted or crocheted.							
6105.10	- Of cotton	D						
6105.20	- Of man-made fibres	D						
6105.90	- Of other textile materials	D						

H.S.Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
61.06	Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.							
6106.10	- Of cotton	D						
6106.20	- Of man-made fibres	D						
6106.90	- Of other textile materials	D						
61.07	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.							
	- Underpants and briefs:							
6107.11	- Of cotton	D						
6107.12	- Of man-made fibres	D						
6107.19	- Of other textile materials	D						
	- Nightshirts and pyjamas:							
6107.21	- Of cotton	D						
6107.22	- Of man-made fibres	D						
6107.29	- Of other textile materials	D						
	- Other:							
6107.91	- Of cotton	D						
6107.99	- Of other textile materials	D						
61.08	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negligés, bathrobes, dressing gowns and similar articles, knitted or crocheted.							
	- Slips and petticoats:							
6108.11	- Of man-made fibres	D						
6108.19	- Of other textile materials	D						
	- Briefs and panties:							
6108.21	- Of cotton	D						
6108.22	- Of man-made fibres	D						
6108.29	- Of other textile materials	D						
	- Nightdresses and pyjamas:							
6108.31	- Of cotton	D						
6108.32	- Of man-made fibres	D						
6108.39	- Of other textile materials	D						
	- Other:							
6108.91	- Of cotton	D						
6108.92	- Of man-made fibres	D						
6108.99	- Of other textile materials	D						
61.09	T-shirts, singlets and other vests, knitted or crocheted.							
6109.10	- Of cotton	D						
6109.90	- Of other textile materials	D						
61.10	Jerseys, pullovers, cardigans, waist-coats and similar articles, knitted or crocheted.							
	- Of wool or fine animal hair:							
6110.11	- Of wool	D						
6110.12	- Of Kashmir (cashmere) goats	D						
6110.19	- Other	D						
6110.20	- Of cotton	D						
6110.30	- Of man-made fibres	D						
6110.90	- Of other textile materials	D						
61.11	Babies' garments and clothing accessories, knitted or crocheted.							
6111.20	- Of cotton	D						
6111.30	- Of synthetic fibres	D						
6111.90	- Of other textile materials	D						
61.12	Track suits, ski suits and swimwear, knitted or crocheted.							
	- Track suits:							
6112.11	- Of cotton	D						
6112.12	- Of synthetic fibres	D						
6112.19	- Of other textile materials	D						
6112.20	- Ski suits	D						
	- Men's or boys' swimwear:							
6112.31	- Of synthetic fibres	D						
6112.39	- Of other textile materials	D						
	- Women's or girls' swimwear:							
6112.41	- Of synthetic fibres	D						
6112.49	- Of other textile materials	D						
61.13	Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07.							
6113.0010	- clothing for professional protect and Divets	C						
6113.0090	- Other	D						
61.14	Other garments, knitted or crocheted.							
6114.20	- Of cotton	D						
6114.30	- Of man-made fibres	D						
6114.90	- Of other textile materials	D						
61.15	Panty hose, tights, stockings, socks and other hosiery, including stockings for varicose veins and footwear without applied soles, knitted or crocheted.							
6115.10	- Graduated compression hosiery (for example, stockings for varicose veins)	C						
	- Other Panty hose and tights:							
6115.21	-- Of synthetic fibres, measuring per single yarn less than 67 decitex	D						
6115.22	-- Of synthetic fibres, measuring per single yarn 67 decitex or more	D						
6115.29	-- Of other textile materials	D						
6115.30	- Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex	D						
	- Other:							
6115.94	- Of wool or fine animal hair:							

H.S.Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
6115.9410	— Stockings for varicose veins and the like	B						
6115.9490	— Other	D						
6115.95	-- Of cotton:							
6115.9510	— Stockings for varicose veins and the like	D						
6115.9590	— Other	D						
6115.96	-- Of synthetic fibres:							
6115.9610	— Stockings for varicose veins and the like	D						
6115.9690	— Other	D						
6115.99	-- Of other textile materials:							
6115.9910	— Stockings for varicose veins and the like	B						
6115.9990	— Other	D						
61.16	Gloves, mittens and mitts, knitted or crocheted							
	- Impregnated, coated or covered with plastics or rubber:							
6116.1010	— For professional protect	C						
6116.1090	— Other	D						
	- Other:							
6116.91	-- Of wool or fine animal hair	D						
6116.92	-- Of cotton	D						
6116.93	-- Of synthetic fibres	D						
6116.99	-- Of other textile materials	D						
61.17	Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories							
6117.10	- Shawls, scarves, mufflers, mantillas, veils and the like	D						
6117.80	- Other accessories	D						
6117.90	- Parts	C						
62.01	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03							
	- Overcoats, raincoats, car-coats, capes, cloaks and similar articles:							
6201.11	-- Of wool or fine animal hair	D						
6201.12	-- Of cotton	D						
6201.13	-- Of man-made fibres	D						
6201.19	-- Of other textile materials	D						
	- Other:							
6201.91	-- Of wool or fine animal hair	D						
6201.92	-- Of cotton	D						
6201.93	-- Of man-made fibres	D						
6201.99	-- Of other textile materials	D						
62.02	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.04							
	- Overcoats, raincoats, car-coats, capes, cloaks and similar articles:							
6202.11	-- Of wool or fine animal hair	D						
6202.12	-- Of cotton	D						
6202.13	-- Of man-made fibres	D						
6202.19	-- Of other textile materials	D						
	- Other:							
6202.91	-- Of wool or fine animal hair	D						
6202.92	-- Of cotton	D						
6202.93	-- Of man-made fibres	D						
6202.99	-- Of other textile materials	D						
62.03	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear)							
	- Suits:							
6203.11	-- Of wool or fine animal hair	D						
6203.12	-- Of synthetic fibres	D						
6203.19	-- Of other textile materials	D						
	- Ensembles:							
6203.22	-- Of cotton	D						
6203.23	-- Of synthetic fibres	D						
6203.29	-- Of other textile materials	D						
	- Jackets and blazers:							
6203.31	-- Of wool or fine animal hair	D						
6203.32	-- Of cotton	D						
6203.33	-- Of synthetic fibres	D						
6203.39	-- Of other textile materials	D						
	- Trousers, bib and brace overalls, breeches and shorts:							
6203.41	-- Of wool or fine animal hair	D						
6203.42	-- Of cotton	D						
6203.43	-- Of synthetic fibres	D						
6203.49	-- Of other textile materials	D						
62.04	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear)							
	- Suits:							
6204.11	-- Of wool or fine animal hair	D						
6204.12	-- Of cotton	D						
6204.13	-- Of synthetic fibres	D						
6204.19	-- Of other textile materials	D						
	- Ensembles:							

H.S.Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
6204.21	- Of wool or fine animal hair	D						
6204.22	- Of cotton	D						
6204.23	- Of synthetic fibres	D						
6204.29	- Of other textile materials	D						
	- Jackets and blazers:							
6204.31	- Of wool or fine animal hair	D						
6204.32	- Of cotton	D						
6204.33	- Of synthetic fibres	D				*		
6204.39	- Of other textile materials	D						
	- Dresses:							
6204.41	- Of wool or fine animal hair	D						
6204.42	- Of cotton	D						
6204.43	- Of synthetic fibres	D						
6204.44	- Of artificial fibres	D						
6204.49	- Of other textile materials	D						
	- Skirts and divided skirts:							
6204.51	- Of wool or fine animal hair	D						
6204.52	- Of cotton	D						
6204.53	- Of synthetic fibres	D						
6204.59	- Of other textile materials	D						
	- Trousers, bib and brace overalls, breeches and shorts:							
6204.61	- Of wool or fine animal hair	D						
6204.62	- Of cotton	D						
6204.63	- Of synthetic fibres	D						
6204.69	- Of other textile materials	D						
62.05	Men's or boys' shirts:							
6205.20	- Of cotton	D						
6205.30	- Of man-made fibres	D						
6205.90	- Of other textile materials	D						
62.06	Women's or girls' blouses, shirts and shirt-blouses:							
6206.10	- Of silk or silk waste	D						
6206.20	- Of wool or fine animal hair	D						
6206.30	- Of cotton	D						
6206.40	- Of man-made fibres	D						
6206.90	- Of other textile materials	D						
62.07	Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles:							
	- Underpants and briefs:							
6207.11	- Of cotton	D						
6207.19	- Of other textile materials	D						
	- Nightshirts and pyjamas:							
6207.21	- Of cotton	D						
6207.22	- Of man-made fibres	D						
6207.29	- Of other textile materials	D						
	- Other:							
6207.91	- Of cotton	D						
6207.99	- Of other textile materials	D						
62.08	Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negligés, bathrobes, dressing gowns and similar articles:							
	- Slips and petticoats:							
6208.11	- Of man-made fibres	D						
6208.19	- Of other textile materials	D						
	- Nightdresses and pyjamas:							
6208.21	- Of cotton	D						
6208.22	- Of man-made fibres	D						
6208.29	- Of other textile materials	D						
	- Other:							
6208.91	- Of cotton	D						
6208.92	- Of man-made fibres	D						
6208.99	- Of other textile materials	D						
62.09	Babies' garments and clothing accessories:							
6209.20	- Of cotton	D						
6209.30	- Of synthetic fibres	D						
6209.90	- Of other textile materials	D						
62.10	Garments, made up of fabrics of heading 56.02, 56.03, 59.03, 59.06 or 59.07:							
	- Of fabrics of heading 56.02 or 56.03:							
6210.1010	- For professional protect	C						
6210.1090	- Other	D						
	- Other garments, of the type described in subheadings 6201.11 to 6201.19:							
6210.2010	- For professional protect	C						
6210.2090	- Other	D						
	- Other garments, of the type described in subheadings 6202.11 to 6202.19:							
6210.3010	- For professional protect	C						
6210.3090	- Other	D						
	- Other men's or boys' garments:							
6210.4010	- For professional protect, Divets	C						
6210.4090	- Other	D						
	- Other women's or girls' garments:							
6210.5010	- For professional protect, Divets	C						
6210.5090	- Other	D						
62.11	Track suits, ski suits and swimwear; other garments:							
	- Swimwear:							
6211.11	- Men's or boys'	D						
6211.12	- Women's or girls'	D						
6211.20	- Ski suits	C						
	- Other garments, men's or boys':							
6211.32	- Of cotton	D						



H.S.Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
6211.33	- Of man-made fibres	D						
6211.39	- Of other textile materials:							
6211.3910	-- For professional protect, Divets	C						
6211.3990	-- Other	D						
	- Other garments, women's or girls':							
6211.41	- Of wool or fine animal hair	D						
6211.42	- Of cotton	D						
6211.43	- Of man-made fibres	D						
6211.49	- Of other textile materials:							
6211.4910	-- For professional protect, Divets	C						
6211.4990	-- Other	D						
62.12	Brassières, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted							
6212.10	- Brassières	D						
6212.20	- Girdles and panty-girdles	D						
6212.2010	-- supportive belts or denominated	D						
6212.2090	-- Other	D						
6212.30	- Corsets	D						
	- Other:							
	-- Parts	C						
6212.9090	-- Other	D						
62.13	Handkerchiefs							
6213.20	- Of cotton	D						
6213.90	- Of other textile materials	D						
62.14	Shawls, scarves, mufflers, mantillas, veils and the like							
6214.10	- Of silk or silk waste	D						
6214.20	- Of wool or fine animal hair	D						
6214.30	- Of synthetic fibres	D						
6214.40	- Of artificial fibres	D						
6214.90	- Of other textile materials	D						
62.15	Ties, bow ties and cravats							
6215.10	- Of silk or silk waste	D						
6215.20	- Of man-made fibres	D						
6215.90	- Of other textile materials	D						
62.16	Gloves, mittens and mitts							
6216.0010	-- For professional protect	C						
6216.0090	-- Other	D						
62.17	Other made up clothing accessories: parts of garments or of clothing accessories, other than those of heading 62.12							
	- Accessories:							
6217.1010	-- Shoulder supporters	C						
6217.1090	-- Other	C						
	- Parts:							
6217.9010	-- Beams	C						
6217.9090	-- Other	C						
	I. OTHER MADE UP TEXTILE ARTICLES							
63.01	Blankets and travelling rugs							
6301.10	- Electric blankets	D						
6301.20	- Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair	D						
6301.30	- Blankets (other than electric blankets) and travelling rugs, of cotton	D						
6301.40	- Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	D						
6301.90	- Other blankets and travelling rugs	D						
63.02	Bed linen, table linen, toilet linen and kitchen linen							
6302.10	- Bed linen, knitted or crocheted	D						
	- Other bed linen, printed:							
6302.21	-- Of cotton	D						
6302.22	-- Of man-made fibres	D						
6302.29	-- Of other textile materials	D						
	- Other bed linen:							
6302.31	-- Of cotton	D						
6302.32	-- Of man-made fibres	D						
6302.39	-- Of other textile materials	D						
6302.40	- Table linen, knitted or crocheted	D						
	- Other table linen:							
6302.51	-- Of cotton	D						
6302.53	-- Of man-made fibres	D						
6302.59	-- Of other textile materials	D						
6302.60	- Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	D						
	- Other:							
6302.91	-- Of cotton	D						
6302.93	-- Of man-made fibres	D						
6302.99	-- Of other textile materials	D						
63.03	Curtains (including drapes) and interior blinds, curtain or bed valances							
	- Knitted or crocheted:							
6303.12	-- Of synthetic fibres	D						
6303.19	-- Of other textile materials	D						
	- Other:							
6303.91	-- Of cotton	D						
6303.92	-- Of synthetic fibres	D						
6303.99	-- Of other textile materials	D						
63.04	Other furnishing articles, excluding those of heading 94.04							
	- Bedspreads:							
6304.11	-- Knitted or crocheted	D						
6304.19	-- Other	D						
	- Other:							

H.S. Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
6304.91	- Knitted or crocheted	D						
6304.92	- Not knitted or crocheted, of cotton	D						
6304.93	- Not knitted or crocheted, of synthetic fibres	D						
6304.99	- Not knitted or crocheted, of other textile materials	D						
63.05	Sacks and bags, of a kind used for the packing of goods							
6305.10	- Of jute or of other textile bast fibres of heading 53.03	D						
6305.20	- Of cotton	D						
	- Of man-made textile materials:							
6305.32	- Flexible intermediate bulk containers	D						
6305.33	- Other, of polyethylene or polypropylene strip or the like	D						
6305.39	- Other	D						
6305.90	- Of other textile materials	D						
63.06	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods							
	- Tarpaulins, awnings and sunblinds:							
6306.12	- Of synthetic fibres	D						
6306.19	- Of other textile materials	D						
	- Tents:							
6306.22	- Of synthetic fibres	D						
6306.29	- Of other textile materials	D						
6306.30	- Sails	D						
6306.40	- Pneumatic mattresses	D						
	- Other:							
6306.91	- Of cotton	D						
6306.99	- Of other textile materials	D						
63.07	Other made up articles, including dress patterns							
6307.10	- Floor-cloths, dish-cloths, dusters and similar cleaning cloths	D						
6307.20	- Life-jackets and life-belts	B						
	- Other:							
6307.9010	- Dress patterns for ready made cloth factories	B						
6307.9020	- For occupational prevention	B						
6307.9030	- Knees supports	B						
6307.9090	- Other	D						
	II - SETS							
6308.00	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale	D						
	III - WORN CLOTHING AND WORN TEXTILE ARTICLES, RAGS							
6309.00	Worn clothing and other worn articles	D						
63.10	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials							
6310.10	- Sorted	B						
6310.90	- Other	B						
64.01	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							
6401.10	- Footwear incorporating a protective metal toe-cap	D						
	- Other footwear:							
6401.92	- Covering the ankle but not covering the knee	D						
6401.99	- Other	D						
64.02	Other footwear with outer soles and uppers of rubber or plastics							
	- Sports footwear:							
6402.12	- Ski-boots, cross-country ski footwear and snowboard boots	D						
6402.19	- Other	D	E	D	D			
6402.20	- Footwear with upper straps or thongs assembled to the sole by means of plugs	D	E					
	- Other footwear:							
6402.91	- Covering the ankle	D	E					
6402.99	- Other	D	E					
64.03	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather							
	- Sports footwear:							
6403.12	- Ski-boots, cross-country ski footwear and snowboard boots	D						
6403.19	- Other	D	E					
6403.20	- Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	D	E					
6403.40	- Other footwear, incorporating a protective metal toe-cap	D						
	- Other footwear with outer soles of leather:							
6403.51	- Covering the ankle	D	E					
6403.59	- Other	D	E					



H.S.Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
	- Other footwear:							
6403.91	- Covering the ankle	D	E					
6403.99	- Other	D						
64.04	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.							
	- Footwear with outer soles of rubber or plastics:							
6404.11	- Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like	D	E					
6404.19	- Other	D						
6404.20	- Footwear with outer soles of leather or composition leather	D						
64.05	Other footwear:							
6405.10	- With uppers of leather or composition leather	D						
6405.20	- With uppers of textile materials	D						
6405.90	- Other	D						
64.06	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; garters, leggings and similar articles, and parts thereof.							
6406.10	- Uppers and parts thereof, other than stiffeners	D						
6406.20	- Outer soles and heels, of rubber or plastics	C						
	- Other:							
6406.91	- Of wood:							
6406.9110	— Camaros to inforce shoes	C						
6406.9190	— Other	D						
6406.99	- Of other materials:							
6406.9910	— Camaros to inforce shoes	C						
6406.9990	— Other	D						
6501.00	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt	D						
6502.00	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed	D						
[65.03]								
6504.00	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed	D						
65.05	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed							
6505.10	- Hair-nets	D						
6505.90	- Other	D						
65.06	Other headgear, whether or not lined or trimmed							
	- Safety headgear:							
6506.1010	— For professional protect	C						
6506.1090	— Other	D						
	- Other:							
6506.91	- Of rubber or of plastics	D						
6506.99	- Of other materials	D						
6507.00	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear	D						
66.01	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)							
6601.10	- Garden or similar umbrellas	D						
	- Other:							
6601.91	- Having a telescopic shaft	D						
6601.99	- Other	D						
6602.00	Walking-sticks, seat-sticks, whips, riding-crops and the like	D						
66.03	Parts, trimmings and accessories of articles of heading 66.01 or 66.02							
6603.20	- Umbrella frames, including frames mounted on shafts (sticks)	C						
6603.90	- Other	C						
6701.00	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 05.05 and worked quilts and scarves)	C						
67.02	Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit							
6702.10	- Of plastics	C						
6702.90	- Of other materials	C						
6703.00	Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like.	C						

H.S. Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
67.04	Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included.							
	- Of synthetic textile materials:							
6704.11	- Complete wigs	D						
6704.19	- Other	D						
6704.20	- Of human hair	D						
6704.90	- Of other materials	D						
6801.00	Setts, curbstones and flagstones, of natural stone (except slate).	C						
68.02	Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 6801: mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate).							
6802.10	- Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder:	B						
	- Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface:							
6802.21	- Marble, travertine and alabaster:							
6802.2110	--- Wall and floor coverings	C						
6802.2190	--- Other	C						
6802.23	- Granite	C						
6802.29	- Other stone	C						
	- Other:							
6802.91	- Marble, travertine and alabaster	E						
6802.9110	--- Wall and floor coverings	D						
6802.9190	--- Other	B						
6802.92	- Other calcareous stone	C						
6802.93	- Granite	C						
6802.99	- Other stone	C						
6803.00	Worked slate and articles of slate or of agglomerated slate.	C						
68.04	Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, truing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials.							
6804.10	- Millstones and grindstones for milling, grinding or pulping:	B						
	- Other millstones, grindstones, grinding wheels and the like:							
6804.21	- Of agglomerated synthetic or natural diamond	B						
6804.22	- Of other agglomerated abrasives or of ceramics	B						
6804.23	- Of natural stone	B						
6804.30	- Hand sharpening or polishing stones	B						
68.05	Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up.							
6805.10	- On a base of woven textile fabric only	C						
6805.20	- On a base of paper or paperboard only	C						
6805.30	- On a base of other materials	C						
68.06	Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading 68.11 or 68.12 or of Chapter 69.							
6806.10	- Slag wool, rock wool and similar mineral wools, (including intermixtures thereof), in bulk, sheets or rolls	B						
6806.20	- Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	B						
6806.90	- Other	B						
68.07	Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch).							
6807.10	- In rolls	E						
6807.90	- Other	C						

H.S.Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
6808.00	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders.	B						
68.09	Articles of plaster or of compositions based on plaster.							
	- Boards, sheets, panels, tiles and similar articles, not ornamented:							
6809.11	- Faced or reinforced with paper or paperboard only	C						
6809.19	- Other	C						
6809.90	- Other articles	C						
68.10	Articles of cement, of concrete or of artificial stone, whether or not reinforced.							
	- Tiles, flagstones, bricks and similar articles:							
6810.11	- Building blocks and bricks	C						
6810.19	- Other	C						
	- Other articles:							
6810.91	- Prefabricated structural components for building or civil engineering	C						
6810.99	- Other	C						
68.11	Articles of asbestos-cement, of cellulose fibre-cement or the like.							
6811.40	- Corrugated asbestos	C						
	- Not Containing asbestos:							
6811.81	- Corrugated sheets	C						
6811.82	- Other sheets, panels, tiles and similar articles	C						
6811.83	- Tubes, pipes and tube or pipe fittings	B						
6811.89	- Other articles	B						
68.12	Fabricated asbestos fibres: mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 6811 or 6813.							
6812.80	- Of crocidolite	B						
	- Other							
6812.91	- Clothing, clothing accessories, footwear and headgear	B						
6812.92	- Paper, millboard and felt	B						
6812.93	- Compressed asbestos fibre jointing, in sheets or rolls	C						
6812.99	- Other	B						
68.13	Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials.							
6813.20	- Containing asbestos	C						
	- Not Containing asbestos:							
6813.81	- Brake linings and pads	C						
6813.89	- Other	C						
68.14	Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials.							
6814.10	- Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	C						
6814.90	- Other	B						
68.15	Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included.							
6815.10	- Non-electrical articles of graphite or other carbon	C						
6815.20	- Articles of peat	B						
	- Other articles:							
6815.91	-- Containing magnesite, dolomite or chromite	C						
6815.99	-- Other	C						
6901.00	I. GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR EARTHS, AND REFRACTORY GOODS: SILICEOUS Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths.	B						
69.02	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths.							

H.S.Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
	- Containing by weight, singly or together, more than 50% of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr <sub>2</sub> O <sub>3</sub> :							
6902.1010	— Containing by weight 70% or more magnesium oxide	B						
6902.1090	— Other	B						
	- Containing by weight more than 50% of alumina (Al <sub>2</sub> O <sub>3</sub> ), of silica (SiO <sub>2</sub> ) or of a mixture or compound of these products:							
6902.2010	— Containing by weight 80% or more of alumina or silica or mixture of these materials	B						
6902.2090	— Other	B						
	- Other:							
6902.9010	— Silica and chrome manbesite used for construction of glasse melting ovens	B						
6902.9020	— Alumina zirconium	B						
6902.9090	— Other	C						
69.03	Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths							
6903.10	- Containing by weight more than 50% of graphite or other carbon or of a mixture of these products	B						
	- Containing by weight more than 50% of alumina (Al <sub>2</sub> O <sub>3</sub> ) or of a mixture or compound of alumina and of silica (SiO <sub>2</sub> ):							
6903.2010	— Containing by weight 80% or more of alumina or silica or mixture of these materials	B						
6903.2090	— Other	B						
6903.90	- Other	C						
	II. OTHER CERAMIC PRODUCTS							
69.04	Ceramic building bricks, flooring blocks, support or filler tiles and the like							
6904.10	- Building bricks	C						
6904.90	- Other	C						
69.05	Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods							
6905.10	- Roofing tiles	C						
6905.90	- Other	C						
6906.00	Ceramic pipes, conduits, guttering and pipe fittings	C						
69.07	Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing							
6907.10	- Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm	C						
6907.90	- Other	C						
69.08	Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing							
6908.10	- Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm	C						
6908.90	- Other	C						
69.09	Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods							
	- Ceramic wares for laboratory, chemical or other technical uses:							
6909.11	- Of porcelain or china	B						
6909.12	- Articles having a hardness equivalent to 9 or more on the Mohs scale	C						
6909.19	- Other	B						
6909.90	- Other	B						
69.10	Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures							
6910.10	- Of porcelain or china	C						
6910.90	- Other	E			D			
69.11	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china							
6911.10	- Tableware and kitchenware	D						
6911.90	- Other	D						

H.S.Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
6912.00	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china	D						
69.13	Stoneware and other ornamental ceramic articles							
6913.10	- Of porcelain or china	D						
6913.90	- Other	D						
69.14	Other ceramic articles							
6914.10	- Of porcelain or china	C						
6914.90	- Other	C						
7001.00	Cullet and other waste and scrap of glass; glass in the mass	A						
70.02	Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked							
7002.10	- Balls	A						
7002.20	- Rods	B						
	- Tubes:							
7002.31	- Of fused quartz or other fused silica	B						
7002.32	- Of other glass having a linear coefficient of expansion not exceeding 5x10-6 per Kelvin within a temperature range of 0°C to 300°C	C						
7002.39	- Other	B						
70.03	Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked							
	- Non-wired sheets:							
7003.12	- Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	C						
7003.19	- Other	C						
7003.20	- Wired sheets	B						
7003.30	- Profiles	C						
70.04	Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked							
7004.20	- Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	C						
7004.90	- Other glass	C						
70.05	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked							
7005.10	- Non-wired glass, having an absorbent, reflecting or non-reflecting layer	C						
	- Other non-wired glass:							
7005.21	- Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground	C						
7005.29	- Other							
7005.2910	- Of thickness not exceeding 3 MM	B						
7005.2990	- Other	C						
7005.30	- Wired glass	B						
7006.00	Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials	C						
70.07	Safety glass, consisting of toughened (tempered) or laminated glass							
	- Toughened (tempered) safety glass:							
7007.11	- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	C						
7007.19	- Other	E		D				
	- Laminated safety glass:							
7007.21	- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	C						
7007.29	- Other	C						
7008.00	Multiple-walled insulating units of glass	C						
70.09	Glass mirrors, whether or not framed, including rear-view mirrors							
7009.10	- Rear-view mirrors for vehicles	C						
	- Other:							
7009.91	- Unframed	C						
7009.92	- Framed	C						
70.10	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass							
7010.10	- Ampoules	B						
7010.20	- Stoppers, lids and other closures	B						
7010.90	- Other	E		D				
70.11	Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like							
7011.10	- For electric lighting	C						

H.S. Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
7011.20	- For cathode-ray tubes	C						
7011.90	- Other	C						
70.121								
70.13	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18)							
7013.10	- Of glass-ceramics	D						
	- Stemware drinking glasses, other than of glass-ceramics:							
7013.22	- Of lead crystal	D						
7013.28	- Other	D						
	- Other drinking glasses, other than of glass-ceramics:							
7013.33	- Of lead crystal	D						
7013.37	- Other	D						
	- Glassware of a kind used for table (other than drinking glasses) or kitchen purposes other than of glass-ceramics:							
7013.41	- Of lead crystal	D						
7013.42	- Of glass having a linear co-efficient of expansion not exceeding 5x10 <sup>-6</sup> per Kelvin within a temperature range of 0°C to 300°C							
7013.4210	--- Cook dishes Covering	C						
7013.4290	--- Other	D						
7013.49	- Other	D						
	- Other glassware:							
7013.91	- Of lead crystal	D						
7013.99	- Other							
7013.9910	--- Bottles for scent sprays or toilet sprays, empty	D						
7013.9990	--- Other	D						
7014.00	Signalling glassware and optical elements of glass (other than those of heading 70.15), not optically worked	C						
70.15	Clock or watch glasses and similar glasses, glasses for non-corrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses							
7015.10	- Glasses for corrective spectacles	B						
7015.90	- Other	B						
70.16	Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms							
7016.10	- Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	C						
7016.90	- Other	B						
70.17	Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated							
	- Of fused quartz or other fused silica:							
7017.1010	--- Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for production of semiconductor wafers	A						
7017.1090	--- Other	D						
7017.20	- Of other glass having a linear coefficient of expansion not exceeding 5x10 <sup>-6</sup> per Kelvin within a temperature range of 0°C to 300°C	D						
7017.90	- Other	D						
70.18	Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter							
7018.10	- Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	D						
7018.20	- Glass microspheres not exceeding 1 mm in diameter	C						
7018.90	- Other	C						
70.19	Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics)							
	- Slivers, rovings, yarn and chopped strands:							
7019.11	- Chopped strands, of a length of not more than 50 mm	C						
7019.12	- Rovings	D						
7019.19	- Other	C						

H.S.Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
	- Thin sheets (voiles), webs, mats, mattresses, boards and similar nonwoven products							
7019.31	- Mats	C						
7019.32	- Thin sheets (voiles)	B						
7019.39	- Other	C						
7019.40	- Woven fabrics of rovings	C						
	- Other woven fabrics:							
7019.51	- Of a width not exceeding 30 cm	B						
7019.52	- Of a width exceeding 30 cm, plain weave weighing less than 250 g/m <sup>2</sup> of filaments measuring per single yarn not more than 136 tex	C						
7019.59	- Other	C						
7019.90	- Other	D						
7020.00	Other articles of glass:	C						
	I. NATURAL OR CULTURED PEARLS AND PRECIOUS OR SEMI-PRECIOUS							
71.01	Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport							
7101.10	- Natural pearls	B						
	- Cultured pearls:							
7101.21	- Unworked	B						
7101.22	- Worked	B						
71.02	Diamonds, whether or not worked, but not mounted or set.							
7102.10	- Unsorted	A						
	- Industrial:							
7102.21	- Unworked or simply sawn, cleaved or bruted	A						
7102.29	- Other	A						
	- Non-industrial:							
7102.31	- Unworked or simply sawn, cleaved or bruted	A						
7102.39	- Other	B						
71.03	Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport.							
7103.10	- Unworked or simply sawn or roughly shaped	C						
	- Otherwise worked:							
7103.91	- Rubies, sapphires and emeralds	C						
7103.99	- Other	C						
71.04	Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport.							
7104.10	- Piezo-electric quartz	B						
7104.20	- Other, unworked or simply sawn or roughly shaped	A						
7104.90	- Other	B						
71.05	Dust and powder of natural or synthetic precious or semi-precious stones.							
7105.10	- Of diamonds	A						
7105.90	- Other	A						
	II. PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METAL.							
71.06	Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form.							
7106.10	- Powder	B						
	- Other:							
7106.91	- Unwrought	A						
7106.92	- Semi-manufactured:							
7106.9210	— Bars, rods, profiles and wires	C						
7106.9290	— Other	C						
7107.00	Base metals clad with silver, not further worked than semi-manufactured.	B						
71.08	Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form.							
	- Non-monetary:							
7108.11	- Powder	B						
7108.12	- Other unwrought forms	A						
7108.13	- Other semi-manufactured forms	C						
7108.20	- Monetary	A						
7109.00	Base metals or silver, clad with gold, not further worked than semi-manufactured.	B						
71.10	Platinum, unwrought or in semi-manufactured forms, or in powder form.							
	- Platinum:							
7110.11	- Unwrought or in powder form	B						

H.S.Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
7110.19	- Other	B						
	- Palladium:							
7110.21	- Unwrought or in powder form	B						
7110.29	- Other	B						
	- Rhodium:							
7110.31	- Unwrought or in powder form	B						
7110.39	- Other	B						
	- Iridium, osmium and ruthenium:							
7110.41	- Unwrought or in powder form	A						
7110.49	- Other	B						
7111.00	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured	B						
71.12	Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal							
7112.30	- Ash containing precious metal or precious metal compounds	C						
	- Other							
7112.91	- Of gold, including metal clad with gold but excluding sweepings containing other precious metals	A						
7112.92	- Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	C						
7112.99	- Other	D						
	III. JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES							
71.13	Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal							
	- Of precious metal whether or not plated or clad with precious metal:							
7113.11	- Of silver, whether or not plated or clad with other precious metal	C						
7113.19	- Of other precious metal, whether or not plated or clad with precious metal	D						
7113.20	- Of base metal clad with precious metal	D						
71.14	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal							
	- Of precious metal whether or not plated or clad with precious metal:							
7114.11	- Of silver, whether or not plated or clad with other precious metal	D						
7114.19	- Of other precious metal, whether or not plated or clad with precious metal	D						
7114.20	- Of base metal clad with precious metal	D						
71.15	Other articles of precious metal or of metal clad with precious metal							
7115.10	- Catalysts in the form of wire cloth or grill of platinum	B						
7115.90	- Other	B						
71.16	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)							
7116.10	- Of natural or cultured pearls	D						
7116.20	- Of precious or semi-precious stones (natural, synthetic or reconstructed)	D						
71.17	Imitation jewellery							
	- Of base metal, whether or not plated with precious metal:							
7117.11	- Cuff-links and studs	D						
7117.19	- Other:							
7117.1910	- For made-up clothes, shoes, traveling equipments, hand bags and belts	C						
7117.1990	- Other:	D						
7117.9010	- For made-up clothes, shoes, traveling equipments, hand bags and belts	C						
7117.9090	- Other	D						
71.18	Coin							
	- Coin (other than gold coin), not being legal tender:							
7118.1010	- Of silver	A						
7118.1090	- Other	A						
	- Other:							
7118.9010	- Of gold or silver	A						
7118.9090	- Other	A						
	I. PRIMARY MATERIALS; PRODUCTS IN GRANULAR OR POWDER FORM							
72.01	Pig iron and spiegeleisen in pigs, blocks or other primary forms							
7201.10	- Non-alloy pig iron containing by weight 0.5% or less of phosphorus	C						
7201.20	- Non-alloy pig iron containing by weight more than 0.5% of phosphorus	C						
7201.50	- Alloy pig iron, spiegeleisen	A						
72.02	Ferro-alloys							
	- Ferro-manganese:							



H.S.Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
7202.11	- Containing by weight more than 2% of carbon	A						
7202.19	- Other	A						
7202.21	- Ferro-silicon: Containing by weight more than 55% of silicon	C						
7202.29	- Other	D						
7202.30	- Ferro-silico-manganese	A						
7202.41	- Ferro-chromium: Containing by weight more than 4% of carbon	D						
7202.49	- Other	C						
7202.50	- Ferro-silico-chromium	A						
7202.60	- Ferro-nickel	C						
7202.70	- Ferro-molybdenum	D						
7202.80	- Ferro-tungsten and ferro-silico-tungsten	A						
	- Other							
7202.91	- Ferro-titanium and ferro-silico-titanium	C						
7202.92	- Ferro-vanadium	D						
7202.93	- Ferro-niobium	D						
7202.99	- Other	D						
72.03	Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94%, in lumps, pellets or similar forms							
7203.10	- Ferrous products obtained by direct reduction of iron ore	A						
7203.90	- Other	A						
72.04	Ferrous waste and scrap; remelting scrap ingots of iron or steel							
7204.10	- Waste and scrap of cast iron	A						
7204.21	- Waste and scrap of alloy steel	A						
7204.29	- Of stainless steel	A						
7204.30	- Other	A						
7204.41	- Waste and scrap of tin-coated iron or steel	A						
7204.49	- Other waste and scrap	A						
7204.50	- Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	A						
7204.59	- Other	A						
72.05	Granules and powders, of pig iron, spiegeleisen, iron or steel							
7205.10	- Granules	C						
7205.21	- Powders	A						
7205.29	- Of alloy steel	A						
	- Other	A						
	II. IRON AND NON-ALLOY STEEL							
72.06	Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 72.03)							
7206.10	- Ingots	C						
7206.90	- Other	A						
72.07	Semi-finished products of iron or non-alloy steel							
7207.11	- Containing by weight less than 0.25% of carbon	A						
7207.12	- Of rectangular (including square) cross-section, the width measuring less than twice the thickness	A						
7207.19	- Other, of rectangular (other than square) cross-section	A						
7207.20	- Other	A						
7207.21	- Containing by weight 0.25% or more of carbon	A						
72.08	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated							
7208.10	- In coils, not further worked than hot-rolled, with patterns in relief	C						
7208.19	- Other, in coils, not further worked than hot-rolled, pickled							
7208.25	- Of a thickness of 4.75 mm or more	C						
7208.26	- Of a thickness of 3 mm or more but less than 4.75 mm	C						
7208.27	- Of a thickness of less than 3 mm	D						
7208.29	- Other, in coils, not further worked than hot-rolled							
7208.36	- Of a thickness exceeding 10 mm	B						
7208.37	- Of a thickness of 4.75 mm or more but not exceeding 10 mm	C						
7208.38	- Of a thickness of 3 mm or more but less than 4.75 mm	C						
7208.39	- Of a thickness of less than 3 mm	D						
7208.40	- Not in coils, not further worked than hot-rolled, with patterns in relief	C						
7208.49	- Other, not in coils, not further worked than hot-rolled							
7208.51	- Of a thickness exceeding 10 mm	D						
7208.52	- Of a thickness of 4.75 mm or more but not exceeding 10 mm	D						
7208.53	- Of a thickness of 3 mm or more but less than 4.75 mm	C						
7208.54	- Of a thickness of less than 3 mm	C						
7208.90	- Other	C						

H.S.Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
72.09	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated - In coils, not further worked than cold-rolled (cold-reduced):							
7209.15	- Of a thickness of 3 mm or more	C						
7209.16	- Of a thickness exceeding 1 mm but less than 3 mm	D						
7209.17	- Of a thickness of 0.5 mm or more but not exceeding 1 mm	C						
7209.18	- Of a thickness of less than 0.5 mm - Not in coils, not further worked than cold-rolled (cold-reduced):	C						
7209.25	- Of a thickness of 3 mm or more	B						
7209.26	- Of a thickness exceeding 1 mm but less than 3 mm	C						
7209.27	- Of a thickness of 0.5 mm or more but not exceeding 1 mm	C						
7209.28	- Of a thickness of less than 0.5 mm	C						
7209.90	- Other	C						
72.10	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated - Plated or coated with tin:							
7210.11	- Of a thickness of 0.5 mm or more	B						
7210.12	- Of a thickness of less than 0.5 mm	C						
7210.20	- Plated or coated with lead, including temper plate	C						
7210.30	- Electrolytically plated or coated with zinc - Otherwise plated or coated with zinc	C						
7210.41	- Corrugated	C						
7210.49	- Other	D						
7210.50	- Plated or coated with chromium oxides or with chromium and chromium oxides - Plated or coated with aluminum:	C						
7210.61	- Plated or coated with aluminium-zinc alloys	C						
7210.69	- Other	C						
7210.70	- Painted, varnished or coated with plastics	C						
7210.90	- Other	C						
72.11	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated - Not further worked than hot-rolled - Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief							
7211.13	- Other, of a thickness of 4.75 mm or more	C						
7211.14	- Other, of a thickness of 4.75 mm or more	C						
7211.19	- Other - Not further worked than cold-rolled (cold-reduced):	C						
7211.23	- Containing by weight less than 0.25% of carbon	C						
7211.29	- Other	C						
7211.90	- Other	C						
72.12	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated							
7212.10	- Plated or coated with tin	B						
7212.20	- Electrolytically plated or coated with zinc	C						
7212.30	- Otherwise plated or coated with zinc	C						
7212.40	- Painted, varnished or coated with plastics	C						
7212.50	- Otherwise plated or coated	C						
7212.60	- Clad	C						
72.13	Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel - Containing indentations, ribs, grooves or other deformations produced during the rolling process							
7213.10	- Other, of free-cutting steel	A						
7213.20	- Other:	A						
7213.91	- Of circular cross-section measuring less than 14 mm in diameter	A						
7213.99	- Other	A						
72.14	Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling							
7214.10	- Forged	A						
7214.20	- Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling	A						
7214.30	- Other, of free-cutting steel - Other:	A						
7214.91	- Of rectangular (other than square) cross-section	A						
7214.99	- Other	A						
72.15	Other bars and rods of iron or non-alloy steel							

H.S.Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
7215.10	- Of free-cutting steel, not further worked than cold-formed or cold-finished	A						
7215.50	- Other, not further worked than cold-formed or cold-finished	A						
7215.90	- Other	A						
72.16	Angles, shapes and sections of iron or non-alloy steel							
7216.10	- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm	C						
	- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm							
7216.21	- L sections	C						
7216.22	- T sections	C						
	- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more							
7216.31	- U sections	E			D			
7216.32	- I sections	D						
7216.33	- H sections	D						
7216.40	- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more	C						
7216.50	- Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded	C						
	- Angles, shapes and sections, not further worked than cold-formed or cold-finished:							
7216.61	- Obtained from flat-rolled products	C						
7216.69	- Other	C						
	- Other:							
7216.91	- Cold-formed or cold-finished from flat-rolled products	C						
7216.99	- Other	C						
72.17	Wire of iron or non-alloy steel							
	- Not plated or coated, whether or not polished:							
7217.1010	- Containing by weight 0.6% or more of carbon	C						
7217.1090	- Other	C						
7217.20	- Plated or coated with zinc	C						
	- Plated or coated with other base metals:							
7217.3010	- Containing by weight 0.6% or more of carbon	C						
7217.3090	- Other	C						
7217.90	- Other	C						
	III STAINLESS STEEL							
72.18	Stainless steel in ingots or other primary forms; semi-finished products of stainless steel							
7218.10	- Ingots and other primary forms	A						
	- Other:							
7218.91	- Of rectangular (other than square) cross-section	A						
7218.99	- Other	C						
72.19	Flat-rolled products of stainless steel, of a width of 600 mm or more							
	- Not further worked than hot-rolled, in coils:							
7219.11	- Of a thickness exceeding 10 mm	A						
7219.12	- Of a thickness of 4.75 mm or more but not exceeding 10 mm	D						
7219.13	- Of a thickness of 3 mm or more but less than 4.75 mm	D						
7219.14	- Of a thickness of less than 3 mm	C						
	- Not further worked than hot-rolled, not in coils:							
7219.21	- Of a thickness exceeding 10 mm	D						
7219.22	- Of a thickness of 4.75 mm or more but not exceeding 10 mm	D						
7219.23	- Of a thickness of 3 mm or more but less than 4.75 mm	C						
7219.24	- Of a thickness of less than 3 mm	A						
	- Not further worked than cold-rolled (cold-reduced):							
7219.31	- Of a thickness of 4.75 mm or more	A						
7219.32	- Of a thickness of 3 mm or more but less than 4.75 mm	D						
7219.33	- Of a thickness exceeding 1 mm but less than 3 mm	D						
7219.34	- Of a thickness of 0.5 mm or more but not exceeding 1 mm	D						
7219.35	- Of a thickness of less than 0.5 mm	D						
7219.90	- Other	A						
72.20	Flat-rolled products of stainless steel, of a width of less than 600 mm							
	- Not further worked than hot-rolled:							
7220.11	- Of a thickness of 4.75 mm or more	A						
7220.12	- Of a thickness of less than 4.75 mm	A						
7220.20	- Not further worked than cold-rolled (cold-reduced):	D						
7220.90	- Other	A						
7221.00	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel	C						

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H.S.Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
72.22	Other bars and rods of stainless steel; angles, shapes and sections of stainless steel							
	- Bars and rods, not further worked than hot-rolled, hot-drawn or extruded:							
7222.11	- Of circular cross-section	C						
7222.19	- Other	C						
7222.20	- Bars and rods, not further worked than cold-formed or cold-finished	D						
7222.30	- Other bars and rods	C						
7222.40	- Angles, shapes and sections	C						
7223.00	Wire of stainless steel	C						
	IV. OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON-ALLOY STEEL							
72.24	Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel							
7224.10	- Ingots and other primary forms	C						
7224.90	- Other	C						
72.25	Flat-rolled products of other alloy steel, of a width of 600 mm or more:							
	- Of silicon-electrical steel:							
7225.11	- Grain-oriented	C						
7225.19	- Other	C						
7225.30	- Other, not further worked than hot-rolled, in coils	C						
7225.40	- Other, not further worked than hot-rolled, not in coils	C						
7225.50	- Other, not further worked than cold-rolled (cold-reduced)	C						
	- Other:							
7225.91	- Electrolytically plated or coated with zinc	C						
7225.92	- Otherwise plated or coated with zinc	C						
7225.99	- Other	A						
72.26	Flat-rolled products of other alloy steel, of a width of less than 600 mm:							
	- Of silicon-electrical steel:							
7226.11	- Grain-oriented	C						
7226.19	- Other	C						
7226.20	- Of high speed steel	C						
	- Other:							
7226.91	- Not further worked than hot-rolled	A						
7226.92	- Not further worked than cold-rolled (cold-reduced)	C						
7226.99	- Other	C						
72.27	Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel:							
7227.10	- Of high speed steel	C						
7227.20	- Of silico-manganese steel	C						
7227.90	- Other	D						
72.28	Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel							
7228.10	- Bars and rods, of high speed steel	C						
7228.20	- Bars and rods, of silico-manganese steel	C						
7228.30	- Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded	D						
7228.40	- Other bars and rods, not further worked than forged	C						
7228.50	- Other bars and rods, not further worked than cold-formed or cold-finished	C						
7228.60	- Other bars and rods	C						
7228.70	- Angles, shapes and sections	C						
7228.80	- Hollow drill bars and rods	C						
72.29	Wire of other alloy steel:							
7229.20	- Of silico-manganese steel	C						
7229.90	- Other	C						
73.01	Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections of iron or steel							
7301.10	- Sheet piling	C						
7301.20	- Angles, shapes and sections	C						
73.02	Railway or tramway track construction material of iron or steel, the following: rails, checkrails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails							
7302.10	- Rails	A						
7302.30	- Switch blades, crossing frogs, point rods and other crossing pieces	A						
7302.40	- Fish-plates and sole plates	C						
7302.90	- Other	C						
7303.00	Tubes, pipes and hollow profiles, of cast iron	D						
73.04	Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel:							
	- Line pipe of a kind used for oil or gas pipelines:							

H.S.Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
7304.11	- Of stainless steel	B						
7304.19	- Other	D						
	- Casing, tubing and drill pipe, of a kind used in drilling, for oil or gas:							
7304.22	- Drill pipe of stainless steel	B						
7304.23	- Other drill pipe	C						
7304.24	- Other, of stainless steel	B						
7304.29	- Other	D						
	- Other, of circular cross-section, of iron or non-alloy steel:							
7304.31	- Cold-drawn or cold-rolled (cold-reduced)	C						
7304.39	- Other	D						
	- Other, of circular cross-section, of stainless steel:							
7304.41	- Cold-drawn or cold-rolled (cold-reduced)	C						
7304.49	- Other	C						
	- Other, of circular cross-section, of other alloy steel:							
7304.51	- Cold-drawn or cold-rolled (cold-reduced)	C						
7304.59	- Other	D						
7304.90	- Other	C						
73.05	Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel:							
	- Line pipe of a kind used for oil or gas pipelines:							
7305.11	- Longitudinally submerged arc welded	D						
7305.12	- Other, longitudinally welded	D						
7305.19	- Other	C						
7305.20	- Casing of a kind used in drilling for oil or gas:	D						
	- Other, welded:							
7305.31	- Longitudinally welded	D						
7305.39	- Other	C						
7305.90	- Other	C						
73.06	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel:							
	- Line pipe of a kind used for oil or gas pipelines:							
7306.11	- Welded, of stainless steel	C						
7306.19	- Other	D						
	- Casing and tubing of a kind used in drilling, for oil or gas:							
7306.21	- Welded, of stainless steel	C						
7306.29	- Other	D						
7306.30	- Other, welded, of circular cross-section, of iron or non-alloy steel	C						
7306.40	- Other, welded, of circular cross-section, of stainless steel	C						
7306.50	- Other, welded, of circular cross-section, of other alloy steel	C						
	- Other, welded, of non-circular cross-section:							
7306.61	- Of square or rectangular cross-section	C						
7306.69	- Of other non-circular cross-section	D						
7306.90	- Other	C						
73.07	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel:							
	- Cast fittings:							
7307.11	- Of non-malleable cast iron	D						
7307.19	- Other	D						
	- Other, of stainless steel:							
7307.21	- Flanges	B						
7307.22	- Threaded elbows, bends and sleeves	B						
7307.23	- Butt welding fittings	D						
7307.29	- Other	C						
	- Other:							
7307.91	- Flanges	C						
7307.92	- Threaded elbows, bends and sleeves	C						
7307.93	- Butt welding fittings	C						
7307.99	- Other	D						
73.08	Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel:							
7308.10	- Bridges and bridge-sections	D						
7308.20	- Towers and lattice masts	E			D			
7308.30	- Doors, windows and their frames and thresholds for doors	D						
7308.40	- Equipment for scaffolding, shuttering, propping or pit-propping	D						
7308.90	- Other:							
7308.9010	- Rolled and stranded rods for concrete reinforcement	C						

H.S.Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
7308.9090	— Other	D						
7309.00	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	C						
73.10	Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment							
7310.10	- Of a capacity of 50 litres or more	C						
	- Of a capacity of less than 50 litres:							
7310.21	- Cans which are to be closed by soldering or crimping	C						
7310.29	- Other	C						
73.11	Containers for compressed or liquefied gas of iron or steel							
7311.0010	— Sealed containers for packing or butagas of a capacity up to 100 litre for packing chlore gas of a capacity up to 1.1 ton	D						
7311.0090	— Other	B						
73.12	Stranded wire, ropes, cables, plated bands, slings and the like, of iron or steel, not electricalh insulated							
	- Stranded wire, ropes and cables:							
7312.1010	— From steel wires for tyre industry	C						
7312.1090	— Other	C						
	- Other:							
7312.9010	— From steel wires for tyre industry	C						
7312.9090	— Other	C						
7313.00	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel	D						
73.14	Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel							
	- Woven cloth:							
7314.12	- Endless bands for machinery, of stainless steel	C						
7314.14	- Other woven cloth, of stainless steel	C						
7314.19	- Other							
7314.1910	— Other endless bands for machinery	D						
7314.1990	— Other	D						
7314.20	Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm <sup>2</sup> or more	D						
	- Other grill, netting and fencing, welded at the intersection:							
7314.31	- Plated or coated with zinc	D						
7314.39	- Other	D						
	- Other cloth, grill, netting and fencing:							
7314.41	- Plated or coated with zinc	D						
7314.42	- Coated with plastics	D						
7314.49	- Other	D						
7314.50	- Expanded metal	D						
73.15	Chain and parts thereof, of iron or steel							
	- Articulated link chain and parts thereof:							
7315.11	- Roller chain	C						
7315.12	- Other chain	C						
7315.19	- Parts	C						
7315.20	- Skid chain	C						
	- Other chain:							
7315.81	- Stud-link	C						
7315.82	- Other, welded link	C						
7315.89	- Other	D						
7315.90	- Other parts	C						
7316.00	Anchors, grapnels and parts thereof, of iron or steel	B						
73.17	Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of conner							
7317.0010	— Cording nails and the like for textile cording machines and nails with machines	B						
7317.0090	— Other	B						
73.18	Screws, bolts, nuts, coach screws, screw hooks, rivets, cotlers, cotter-pins, washers (including spring washers) and similar articles, of iron or steel							
	- Treaded articles:							
7318.11	- Coach screws	C						
7318.12	- Other wood screws	C						
7318.13	- Screw hooks and screw rings	C						
7318.14	- Self-tapping screws	C						

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H.S.Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
7318.15	- Other screws and bolts, whether or not with their nuts or washers	C						
7318.16	- Nuts	C						
7318.19	- Other	C						
	- Non-threaded articles:							
7318.21	- Spring washers and other lock washers	C						
7318.22	- Other washers	C						
7318.23	- Rivets	C						
7318.24	- Cotter pins and cotter-pins	C						
7318.29	- Other	C						
73.19	Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included							
7319.20	- Safety pins	C						
7319.30	- Other pins	C						
7319.90	- Other							
7319.9010	- Sewing, darning or embroidery needles	A						
7319.9090	- Other	D						
73.20	Springs and leaves for springs, of iron or steel							
7320.10	- Leaf springs and leaves therefore	C						
7320.20	- Helical springs	C						
7320.90	- Other	C						
73.21	Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel							
	Cooking appliances and plate warmers:							
7321.11	- For gas fuel or for both gas and other fuels	E			D			
7321.12	- For liquid fuel	D						
7321.19	- Other, including appliances for solid fuel	D						
	- Other appliances:							
7321.81	- For gas fuel or for both gas and other fuels	D						
7321.82	- For liquid fuel	D						
7321.89	- Other, including appliances for solid fuel	D						
7321.90	- Parts	E			D			
73.22	Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel							
	- Radiators and parts thereof:							
7322.11	- Of cast iron	C						
7322.19	- Other	C						
7322.90	- Other	C						
73.23	Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pol scourers and scouring or polishing pads, gloves and the like, of iron or steel							
7323.10	- Iron or steel wool; pol scourers and scouring or polishing pads, gloves and the like	D						
	- Other:							
7323.91	- Of cast iron, not enameled	D						
7323.92	- Of cast iron, enameled	D						
7323.93	- Of stainless steel	D						
7323.9310	- Parts	C						
7323.9390	- Other	D						
7323.94	- Of iron (other than cast iron) or steel, enameled	D						
7323.99	- Other	D						
73.24	Sanitary ware and parts thereof, of iron or steel							
7324.10	- Sinks and wash basins, of stainless steel	C						
	- Baths:							
7324.21	- Of cast iron, whether or not enameled	C						
7324.29	- Other	C						
7324.90	- Other, including parts	C						
73.25	Other cast articles of iron or steel							
7325.10	- Of non-malleable cast iron	C						
	- Other:							
7325.91	- Grinding balls and similar articles for mills	C						
7325.99	- Other	C						
73.26	Other articles of iron or steel							
	- Forged or stamped, but not further worked:							
7326.11	- Grinding balls and similar articles for mills	C						
7326.19	- Other	C						
7326.20	- Articles of iron or steel wire	E			D			

H.S. Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
	- Other :							
7326.9010	—Transmission and conveyer belt fasteners	B						
7326.9020	—Heald wires for textile loom	A						
7326.9090	—Other	D						
7401.00	Copper mattes; cement copper (precipitated copper)	A						
7402.00	Unrefined copper, copper anodes for electrolytic refining	D						
74.03	Refined copper and copper alloys, unwrought							
	- Refined copper:							
7403.11	- Cathodes and sections of cathodes	D						
7403.12	- Wire-bars	A						
7403.13	- Billets	A						
7403.19	- Other	A						
	- Copper alloys:							
7403.21	- Copper-zinc base alloys (brass)	A						
7403.22	- Copper-tin base alloys (bronze)	A						
7403.29	- Other copper alloys (other than master alloys of heading 74.05)	A						
7404.00	Copper waste and scrap	A						
7405.00	Master alloys of copper	A						
74.06	Copper powders and flakes							
7406.10	- Powders of non-lamellar structure	A						
7406.20	- Powders of lamellar structure; flakes	B						
74.07	Copper bars, rods and profiles							
7407.10	- Of refined copper	C						
	- Of copper alloys:							
7407.21	- Of copper-zinc base alloys (brass)	C						
7407.29	- Other	C						
74.08	Copper wire							
	- Of refined copper:							
7408.11	- Of which the maximum cross-sectional dimension exceeds 6 mm	D						
7408.19	- Other	D						
	- Of copper alloys:							
7408.21	- Of copper-zinc base alloys (brass)	B						
7408.22	- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	B						
7408.29	- Other	D						
74.09	Copper plates, sheets and strip, of a thickness exceeding 0.15 mm							
	- Of refined copper:							
7409.11	- In coils	C						
7409.19	- Other	C						
	- Of copper-zinc base alloys (brass):							
7409.21	- In coils	C						
7409.29	- Other	B						
	- Of copper-tin base alloys (bronze):							
7409.31	- In coils	B						
7409.39	- Other	B						
	- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver):							
7409.40	- In coils	B						
7409.49	- Other	B						
	- Of other copper alloys:							
7409.90	- In coils	B						
74.10	Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0.15 mm							
	- Not backed:							
7410.11	- Of refined copper	B						
7410.12	- Of copper alloys	B						
	- Backed:							
7410.21	- Of refined copper	B						
7410.22	- Of copper alloys	B						
74.11	Copper tubes and pipes							
7411.10	- Of refined copper	C						
	- Of copper alloys:							
7411.21	- Of copper-zinc base alloys (brass)	C						
7411.22	- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	B						
7411.29	- Other	B						
74.12	Copper tube or pipe fittings (for example, couplings, elbows, sleeves)							
7412.10	- Of refined copper	B						
7412.20	- Of copper alloys	C						
7413.00	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated	C						
74.14								
74.15	Nails, tacks, drawing pins, staples (other than those of heading 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper							
7415.10	- Nails and tacks, drawing pins, staples and similar articles	B						
	- Other articles, not threaded:							
7415.21	- Washers (including spring washers)	B						
7415.29	- Other	B						
	- Other threaded articles:							
7415.33	- Screws, bolts and nuts	B						
7415.39	- Other	B						

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H.S.Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
174.161								
174.171								
74.18	Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper.							
	- Table, kitchen or other household articles and parts thereof, pot scourers and scouring or polishing pads, gloves and the like:							
7418.11	- Pot scourers and scouring or polishing pads, gloves and the like	D						
7418.19	- Other	D						
7418.20	- Sanitary ware and parts thereof	C						
74.19	Other articles of copper.							
7419.10	- Chain and parts thereof	C						
	- Other:							
7419.91	- Cast, moulded, stamped or forged, but not further worked	C						
7419.99	- Other							
7419.9910	Structures, reservoirs and containers	C						
	- Cloth (including endless bands) grill and netting, of copper wire, expanded metal of copper							
7419.9920	- Cloth (including endless bands) grill and netting, of copper wire, expanded metal of copper	B						
7419.9930	- Copper springs	B						
	- Cooking or heading apparatus of a kind used for domestic purposes, non-electric, and parts thereof, of copper							
7419.9940	- Cooking or heading apparatus of a kind used for domestic purposes, non-electric, and parts thereof, of copper	A						
7419.9990	Other	D						
75.01	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy.							
7501.10	- Nickel mattes	D						
7501.20	- Nickel oxide sinters and other intermediate products of nickel metallurgy	A						
75.02	Unwrought nickel.							
7502.10	- Nickel, not alloyed	D						
7502.20	- Nickel alloys	A						
7503.00	Nickel waste and scrap.	A						
7504.00	Nickel powders and flakes.	B						
75.05	Nickel bars, rods, profiles and wire.							
	- Bars, rods and profiles:							
7505.11	- Of nickel, not alloyed	B						
7505.12	- Of nickel alloys	D						
	- Wire:							
7505.21	- Of nickel, not alloyed	B						
7505.22	- Of nickel alloys	D						
75.06	Nickel plates, sheets, strip and foil.							
7506.10	- Of nickel, not alloyed	B						
7506.20	- Of nickel alloys	B						
75.07	Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).							
	- Tubes and pipes:							
7507.11	- Of nickel, not alloyed	B						
7507.12	- Of nickel alloys	B						
7507.20	- Tube or pipe fittings	B						
75.08	Other articles of nickel.							
7508.10	- Cloth, grill and netting, of nickel wire	C						
	- Other:							
7508.9010	- Electro-plating anodes wrought or unwrought including those produced by electrolysis	A						
7508.9020	- Sanitary wares and parts thereof	C						
7508.9090	Other	D						
76.01	Unwrought aluminum.							
7601.10	- Aluminum, not alloyed	D						
7601.20	- Aluminum alloys	A						
7602.00	Aluminum waste and scrap	C						
76.03	Aluminum powders and flakes.							
7603.10	- Powders of non-lamellar structure	C						
7603.20	- Powders of lamellar structure; flakes	B						
76.04	Aluminum bars, rods and profiles.							
7604.10	- Of aluminum, not alloyed	C						
	- Of aluminum alloys:							
7604.21	- Hollow profiles	C						
7604.29	- Other	E						
76.05	Aluminum wire							
	- Of aluminum, not alloyed:							
7605.11	- Of which the maximum cross-sectional dimension exceeds 7 mm	D						
7605.19	- Other	C						
	- Of aluminum alloys:							
7605.21	- Of which the maximum cross-sectional dimension exceeds 7 mm	E			D			
7605.29	- Other	C						
76.06	Aluminum plates, sheets and strip, of a thickness exceeding 0.2 mm.							
	- Rectangular (including square):							
7606.11	- Of aluminum, not alloyed	C						
7606.12	- Of aluminum alloys	D						
	- Other:							
7606.91	- Of aluminum, not alloyed	B						
7606.92	- Of aluminum alloys	B						

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H.S Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
76.07	Aluminum foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm.							
	- Not backed:							
7607.11	- Rolled but not further worked	A						
7607.19	- Other	C						
7607.20	- Backed	D						
76.08	Aluminum tubes and pipes							
7608.10	- Of aluminum, not alloyed:							
7608.1010	— For air conditioning units, head exchanger and radiators	A						
7608.1090	— Other	C						
7608.20	- Of aluminum alloys:							
7608.2010	— For air conditioning units, head exchanger and radiators	A						
7608.2090	— Other	C						
7609.00	Aluminum tube or pipe fittings (for example, couplings, elbows, sleeves).	C						
76.10	Aluminium structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures.							
7610.10	- Doors, windows and their frames and thresholds for doors	D						
7610.90	- Other	D						
7611.00	Aluminum reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	C						
76.12	Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.							
7612.10	- Collapsible tubular containers	C						
7612.90	- Other:							
7612.9010	— for packing food product	A						
7612.9090	— Other	C						
7613.00	Aluminum containers for compressed or liquefied gas.	C						
76.14	Stranded wire, cables, plaited bands and the like, of aluminum, not electrically insulated.							
7614.10	- With steel core	C						
7614.90	- Other	C						
76.15	Table, kitchen or other household articles and parts thereof, of aluminum; pot scourers and scouring or polishing pads, gloves and the like, of aluminum; sanitary ware and parts thereof, of aluminum.							
	- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:							
7615.11	— Pot scourers and scouring or polishing pads, gloves and the like	D						
7615.19	— Other	E			D			
7615.20	- Sanitary ware and parts thereof	C						
76.16	Other articles of aluminum.							
7616.10	- Nails, tacks, staples (other than those of heading 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles	C						
	- Other:							
7616.91	- Cloth, grill, netting and fencing, of aluminium wire	C						
7616.99	- Other:							
7616.9910	— Rundles " rondelles " for packing pastes tubes manufacturing	B						
7616.9990	— Other	D						
78.01	Unwrought lead.							
7801.10	- Refined lead	A						
	- Other:							
7801.91	- Containing by weight antimony as the principal other element	A						
7801.99	- Other	A						
7802.00	Lead waste and scrap.	A						
78.03								
78.04	Lead plates, sheets, strip and foil; lead powders and flakes.							
	- Plates, sheets, strip and foil:							

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H.S.Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
7804.11	-- Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0,2 mm	B						
7804.19	- Other	B						
7804.20	- Powders and flakes	B						
7805								
7806.00	Other articles of lead	B						
79.01	Unwrought zinc							
	- Zinc, not alloyed							
7901.11	- Containing by weight 99,99% or more of zinc	C						
7901.12	- Containing by weight less than 99,99% of zinc	C						
7901.20	- Zinc alloys	C						
7902.00	Zinc waste and scrap	A						
79.03	Zinc dust, powders and flakes							
7903.10	- Zinc dust	B						
7903.90	- Other	B						
7904.00	Zinc bars, rods, profiles and wire	B						
7905.00	Zinc plates, sheets, strip and foil	B						
79.06								
7907.00	Other articles of zinc	B						
80.01	Unwrought tin							
8001.10	- Tin, not alloyed	C						
8001.20	- Tin alloys	C						
8002.00	Tin waste and scrap	A						
8003.00	Tin bars, rods, profiles and wire	C						
80.04								
80.05								
80.06								
8007.00	Other articles of tin	B						
81.01	Tungsten (wolfram) and articles thereof, including waste and scrap							
8101.10	- Powders	D						
	- Other							
8101.94	-- Unwrought tungsten, including bars and rods obtained simply by sintering	A						
8101.96	- Wire	A						
8101.97	-- Waste and scrap	B						
8101.99	- Other	D						
81.02	Molybdenum and articles thereof, including waste and scrap							
8102.10	- Powders	A						
	- Other							
8102.94	-- Unwrought molybdenum, including bars and rods obtained simply by sintering	A						
8102.95	-- Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	A						
8102.96	- Wire	A						
8102.97	-- Waste and scrap	A						
8102.99	- Other	D						
81.03	Tantalum and articles thereof, including waste and scrap							
8103.20	- Unwrought tantalum, including bars and rods obtained simply by sintering; powders	A						
8103.30	- Waste and scrap	A						
8103.90	- Other	D						
81.04	Magnesium and articles thereof, including waste and scrap							
	- Unwrought magnesium							
8104.11	- Containing at least 99,8% by weight of magnesium	A						
8104.19	- Other	C						
8104.20	- Waste and scrap	B						
8104.30	- Rasps, turnings and granules, graded according to size, powders	A						
8104.90	- Other	A						
81.05	Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap							
8105.20	- Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt, powders	C						
8105.30	- Waste and scrap	A						
8105.90	- Other	C						
81.06	Bismuth and articles thereof, including waste and scrap							
8106.0010	-- Unwrought bismuth, powders	A						
8106.0020	-- Waste and scrap	A						
8106.0090	-- Other	D						
81.07	Cadmium and articles thereof, including waste and scrap							
8107.20	- Unwrought cadmium, powders	A						
8107.30	- Waste and scrap	A						
8107.90	- Other	D						
81.08	Titanium and articles thereof, including waste and scrap							
8108.20	- Unwrought titanium, powders	A						
8108.30	- Waste and scrap	A						
8108.90	- Other	C						
81.09	Zirconium and articles thereof, including waste and scrap							
8109.20	-- Unwrought zirconium, powders	A						
8109.30	- Waste and scrap	A						
8109.90	- Other	D						

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H.S.Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
81.10	Antimony and articles thereof, including waste and scrap.							
8110.10	- Unwrought antimony; powders	A						
8110.20	- Waste and scrap	A						
8110.90	- Other	D						
81.11	Manganese and articles thereof, including waste and scrap.							
8111.0010	-- Unwrought Manganese; powders	A						
8111.0020	-- Waste and scrap	A						
8111.0090	-- Other	D						
81.12	Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap.							
	- Beryllium:							
8112.12	- Unwrought; powders	A						
8112.13	-- Waste and scrap	A						
8112.19	- Other	D						
	- Chromium:							
8112.21	- Unwrought; powders	A						
8112.22	-- Waste and scrap	A						
8112.29	- Other	D						
	- Thallium:							
8112.51	- Unwrought; powders	A						
8112.52	-- Waste and scrap	A						
8112.59	- Other	B						
	- Other:							
8112.92	- Unwrought; waste and scrap; powders:							
8112.9210	-- Unwrought; powders	A						
8112.9290	-- Other	A						
8112.99	- Other	D						
81.13	Cermet and articles thereof, including waste and scrap.							
8113.0010	-- Unwrought; powders	A						
8113.0020	-- Waste and scrap	A						
8113.0090	-- Other	D						
82.01	Hand tools, the following: spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry.							
8201.10	- Spades and shovels	C						
8201.20	- Forks	A						
8201.30	- Mattocks, picks, hoes and rakes	C						
8201.40	- Axes, bill hooks and similar hewing tools	C						
8201.50	- Secateurs and similar one-handed pruners and shears (including poultry shears)	B						
8201.60	- Hedge shears, two-handed pruning shears and similar two-handed shears	C						
8201.90	- Other hand tools of a kind used in agriculture, horticulture or forestry	C						
82.02	Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades).							
8202.10	- Hand saws	C						
8202.20	- Band saw blades	C						
	- Circular saw blades (including slitting or slotting saw blades):							
8202.31	-- With working part of steel	C						
8202.39	-- Other, including parts	C						
8202.40	- Chain saw blades	D						
	- Other saw blades:							
8202.91	- Straight saw blades, for working metal	A						
8202.99	- Other	A						
82.03	Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools.							
8203.10	- Files, rasps and similar tools	D						
8203.20	- Pliers (including cutting pliers), pincers, tweezers and similar tools	C						
8203.30	- Metal cutting shears and similar tools	A						
8203.40	- Pipe-cutters, bolt croppers, perforating punches and similar tools	A						
82.04	Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles.							
	- Hand-operated spanners and wrenches:							
8204.11	- Non-adjustable	D						
8204.12	- Adjustable	C						
8204.20	- Interchangeable spanner sockets, with or without handles	C						

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H.S. Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
82.05	Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine tools; anvils; portable forges; hand- or pedal-operated grinding wheels with frameworks.							
8205.10	- Drilling, threading or tapping tools	C						
8205.20	- Hammers and sledge hammers	C						
8205.30	- Planes, chisels, gouges and similar cutting tools for working wood	B						
8205.40	- Screwdrivers	B						
	- Other hand tools (including glaziers' diamonds)							
8205.51	- Household tools	C						
8205.59	- Other	C						
8205.60	- Blow lamps	A						
8205.70	- Vices, clamps and the like	C						
8205.80	- Anvils; portable forges; hand or pedal-operated grinding wheels with frameworks	B						
8205.90	- Sets of articles of two or more of the foregoing subheadings	B						
8206.00	Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale.	A						
82.07	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools.							
	- Rock drilling or earth boring tools:							
8207.13	- With working part of cermets	B						
8207.19	- Other, including parts	C						
8207.20	- Dies for drawing or extruding metal	C						
8207.30	- Tools for pressing, stamping or punching	C						
8207.40	- Tools for tapping or threading	C						
8207.50	- Tools for drilling, other than for rock drilling	C						
8207.60	- Tools for boring or broaching	C						
8207.70	- Tools for milling	D						
8207.80	- Tools for turning	B						
8207.90	- Other interchangeable tools	C						
82.08	Knives and cutting blades, for machines or for mechanical appliances.							
8208.10	- For metal working	B						
8208.20	- For wood working	C						
8208.30	- For kitchen appliances or for machines used by the food industry	B						
8208.40	- For agricultural, horticultural or forestry machines	C						
	- Other:							
8208.9010	- For machines used in textile materials and leathers and products thereof	A						
8208.9090	- Other	A						
8209.00	Plates, sticks, tips and the like for tools, unmounted, of cermets.	D						
8210.00	Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink.	D						
82.11	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 82.08, and blades therefor.							
8211.10	- Sets of assorted articles	D						
	- Other:							
8211.91	- Table knives having fixed blades	D						
8211.92	- Other knives having fixed blades	D						
8211.93	- Knives having other than fixed blades	D						
8211.94	- Blades	B						
8211.95	- Handles of base metal	C						
82.12	Razors and razor blades (including razor blade blanks in strips).							
	- Razors:							
8212.1010	- Razors	D						
8212.1090	- Other	B						
	- Safety razor blades, including razor blade blanks in strips:							
8212.2010	- Finished safety razor blades	D						
8212.2020	- Unfinished safety razor blades	C						
8212.2030	- Razor blanks (including unfinished razor blanks)	B						
8212.90	- Other parts	C						
8213.00	Scissors, tailors' shears and similar shears, and blades therefor.	C						
82.14	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files).							

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H.S. Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
8214.10	- Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor	D						
8214.20	- Manicure or pedicure sets and instruments (including nail files)	D						
8214.90	- Other	C						
82.15	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware.							
8215.10	- Sets of assorted articles containing at least one article plated with precious metal	D						
8215.20	- Other sets of assorted articles	D						
8215.91	- Other							
8215.91	- Plated with precious metal	D						
8215.99	- Other	D						
83.01	Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal.							
8301.10	- Padlocks	C						
8301.20	- Locks of a kind used for motor vehicles	C						
8301.30	- Locks of a kind used for furniture	C						
8301.40	- Other locks:							
8301.4010	--- Common locks or cylinders for doors and windows	D						
8301.4090	--- Other	C						
8301.50	- Clasps and frames with clasps, incorporating locks	C						
8301.60	- Parts							
8301.6010	--- cylinders for locks	D						
8301.6090	--- Other	B						
8301.70	- Keys presented separately	C						
83.02	Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal.							
8302.10	- Hinges	D						
8302.20	- Castors	C						
8302.30	- Other mountings, fittings and similar articles suitable for motor vehicles	D						
8302.40	- Other mountings, fittings and similar articles:							
8302.41	--- Suitable for buildings	C						
8302.42	--- Other, suitable for furniture	D						
8302.49	--- Other	D						
8302.50	- Hat-racks, hat-pegs, brackets and similar fixtures	B						
8302.60	- Automatic door closers	D						
8303.00	Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal.	D						
8304.00	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 94.03	C						
83.05	Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal.							
8305.10	- Fittings for loose-leaf binders or files	B						
8305.20	- Staples in strips	B						
8305.90	- Other, including parts	B						
83.06	Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal.							
8306.10	- Bells, gongs and the like	B						
8306.20	- Statuettes and other ornaments:							
8306.21	--- Plated with precious metal	D						
8306.29	--- Other	D						
8306.30	- Photograph, picture or similar frames; mirrors	D						
83.07	Flexible tubing of base metal, with or without fittings.							
8307.10	- Of iron or steel	C						
8307.90	- Of other base metal	C						
83.08	Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal.							

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H.S.Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
8308.10	- Hooks, eyes and eyelets	C						
8308.20	- Tubular or bifurcated rivets	C						
8308.90	- Other, including parts	C						
83.09	Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories of base metal.							
8309.10	- Crown corks	D						
8309.90	- Other	C						
8310.00	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05.	C						
83.11	Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying.							
8311.10	- Coated electrodes of base metal, for electric arc-welding	C						
8311.20	- Cored wire of base metal, for electric arc-welding	C						
8311.30	- Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	B						
8311.90	- Other, including parts	B						
84.01	Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation							
8401.10	- Nuclear reactors	A						
8401.20	- Machinery and apparatus for isotopic separation, and parts thereof	A						
8401.30	- Fuel elements (cartridges), non-irradiated	C						
8401.40	- Parts of nuclear reactors	A						
84.02	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers							
	- Steam or other vapour generating boilers							
8402.11	- Watertube boilers with a steam production exceeding 45 t per hour	D						
8402.12	- Watertube boilers with a steam production not exceeding 45 t per hour	C						
8402.19	- Other vapour generating boilers, including hybrid boilers	C						
8402.20	- Super-heated water boilers	C						
8402.90	- Parts	C						
84.03	Central heating boilers other than those of heading 84.02.							
8403.10	- Boilers	C						
8403.90	- Parts	A						
84.04	Auxiliary plant for use with boilers of heading 84.02 or 84.03 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units.							
8404.10	- Auxiliary plant for use with boilers of heading 84.02 or 84.03	C						
8404.20	- Condensers for steam or other vapour power units	A						
8404.90	- Parts	C						
84.05	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers.							
8405.10	- Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers	C						
8405.90	- Parts	B						
84.06	Steam turbines and other vapour turbines.							
8406.10	- Turbines for marine propulsion	A						
	- Other turbines:							
8406.81	- Of an output exceeding 40 MW	A						
8406.82	- Of an output not exceeding 40 MW	C						
8406.90	- Parts	C						
84.07	Spark-ignition reciprocating or rotary internal combustion piston engines.							
8407.10	- Aircraft engines	C						
	- Marine propulsion engines:							
8407.21	- Outboard motors	C						
8407.29	- Other	A						

H.S.Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
	- Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87.							
8407.31	- Of a cylinder capacity not exceeding 50 cc	A						
8407.32	- Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	A						
8407.33	- Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc	C						
8407.34	- Of a cylinder capacity exceeding 1,000 cc							
8407.3410	— For motor vehicles of public transport, goods transport, or for special purpose vehicles (Heading No. 87.05), Motor cars Of a cylinder capacity up to 1600 cc	B						
8407.3490	— Other	C						
8407.90	- Other engines	C						
84.08	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines).							
8408.10	- Marine propulsion engines	C						
	- Engines of a kind used for the propulsion of vehicles of Chapter 87:							
8408.2010	— Up to 92 K W	C						
8408.2090	— Other	C						
8408.90	- Other engines	C						
84.09	Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08							
8409.10	- For aircraft engines	A						
	- Other:							
8409.91	- Suitable for use solely or principally with spark-ignition internal combustion piston engines	C						
8409.99	- Other	C						
84.10	Hydraulic turbines, water wheels, and regulators therefor							
	- Hydraulic turbines and water wheels:							
8410.11	- Of a power not exceeding 1,000 kW	C						
8410.12	- Of a power exceeding 1,000 kW but not exceeding 10,000 kW	B						
8410.13	- Of a power exceeding 10,000 kW	C						
8410.90	- Parts, including regulators	C						
84.11	Turbo-jets, turbo-propellers and other gas turbines							
	- Turbo-jets:							
8411.11	- Of a thrust not exceeding 25 kN	C						
8411.12	- Of a thrust exceeding 25 kN	C						
	- Turbo-propellers:							
8411.21	- Of a power not exceeding 1,100 kW	C						
8411.22	- Of a power exceeding 1,100 kW	C						
	- Other gas turbines:							
8411.81	- Of a power not exceeding 5,000 kW	C						
8411.82	- Of a power exceeding 5,000 kW	C						
	- Parts:							
8411.91	- Of turbo-jets or turbo-propellers	C						
8411.99	- Other	C						
84.12	Other engines and motors							
8412.10	- Reaction engines other than turbo-jets	A						
	- Hydraulic power engines and motors:							
8412.21	- Linear acting (cylinders)	C						
8412.29	- Other	B						
	- Pneumatic power engines and motors:							
8412.31	- Linear acting (cylinders)	C						
8412.39	- Other	C						
8412.80	- Other	C						
8412.90	- Parts	C						
84.13	Pumps for liquids, whether or not fitted with a measuring device; liquid elevators							
	- Pumps fitted or designed to be fitted with a measuring device:							
8413.11	- Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages	C						
8413.19	- Other	B						
8413.20	- Hand pumps, other than those of subheading 8413.11 or 8413.19	D						
8413.30	- Fuel, lubricating or cooling medium pumps for internal combustion piston engines	C						
8413.40	- Concrete pumps	D						
8413.50	- Other reciprocating positive displacement pumps	D						
8413.60	- Other rotary positive displacement pumps	D						
	- Other centrifugal pumps:							
8413.7010	— Horizontal centrifugal pumps having a horizontal axle up to 14 inches with or without motor other than one inch pumps with a capacity up to 1/2 horse power and Jet Pumps	D						
8413.7020	— Fire pumps	A						
8413.7090	— Other	D						
	- Other pumps, liquid elevators:							
8413.81	- Pumps	C						
8413.82	- Liquid elevators	D						



H.S.Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
	- Parts:							
8413.91	- Of pumps	D						
8413.92	- Of liquid elevators	D						
84.14	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters:							
8414.10	- Vacuum pumps	D						
8414.20	- Hand- or foot-operated air pumps:	D						
	- Compressors of a kind used in refrigerating equipment:							
8414.3010	--- For cars air conditioning machines	D						
8414.3020	--- Other compressors up to 368 w	D						
8414.3090	--- Other	C						
8414.40	- Air compressors mounted on a wheeled chassis for towing	D						
	- Fans:							
8414.51	- Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W	D						
8414.59	- Other:							
8414.5910	--- Fans and blowers used for ventilation in conditioning machines, as parts of electric vacuum cleaners	C						
8414.5990	--- Other	A						
8414.60	- Hoods having a maximum horizontal side not exceeding 120 cm	D						
8414.80	- Other	C						
8414.90	- Parts	C						
84.15	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated.							
8415.10	- Window or wall types, self-contained or "split-system"	E			D			
8415.20	- Of a kind used for persons, in motor vehicles	C						
	- Other:							
8415.81	- Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)	D						
8415.82	- Other, incorporating a refrigerating unit	E			D			
8415.83	- Not incorporating a refrigerating unit	D						
8415.90	- Parts:							
8415.9010	--- Input units for air conditioning (split system)	D						
8415.9090	--- Other	C						
84.16	Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances:							
8416.10	- Furnace burners for liquid fuel	C						
8416.20	- Other furnace burners, including combination burners	C						
8416.30	- Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	C						
8416.90	- Parts	C						
84.17	Industrial or laboratory furnaces and ovens, including incinerators, non-electric:							
8417.10	- Furnaces and ovens for the roasting, melting or other heat-treatment of ores, alloys or of metals	C						
8417.20	- Bakery ovens, including biscuit ovens	D						
8417.80	- Other	C						
8417.90	- Parts	D						
84.18	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15:							
8418.10	- Combined refrigerator-freezers, fitted with separate external doors:	D						
	- Refrigerators, household type:							
8418.21	-- Compression-type:	D						
8418.29	-- Other	D						
8418.30	- Freezers of the chest type, not exceeding 800 l capacity	D						
8418.40	- Freezers of the upright type, not exceeding 900 l capacity	D						
	- Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment:							

H.S.Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
8418.5010	— Designed for keeping corps or for preserving blood; refrigerating equipment designed for laboratories specialized in tissue transplantation, cancer tumours, microbial vaccines researches, antisera, microbial culture and the like	A						
8418.5020	— Heat-insulating containers designed for the transport of food stuffs and perishable goods (of the types falling within heading No. 86 09); equipped with refrigerating units or designed to be fitted therewith whether inside or outside	B						
8418.5090	— Other	D						
	- Other refrigerating or freezing equipment; heat pumps							
8418.61	- Heat pumps other than air conditioning machines of heading 84.15	C						
8418.69	- Other							
8418.6910	— Refrigerating units for refrigerators, freezers, refrigerating equipments for domestic use up to 800 L and for air conditioning machines	D						
8418.6920	— Water calling including heat element for using domestic, hotels and similar	C						
8418.6990	— Other	C						
	- Parts:							
8418.91	- Furniture designed to receive refrigerating or freezing equipment	C						
8418.99	- Other							
8418.9910	— Condensers and evaporators for air conditioning machines and for the articles mentioned in sub headings 10.21, 29.30,40 of this heading	C						
8418.9920	— Condensers and evaporators others	C						
8418.9990	— Other	C						
84.19	Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric							
	- Instantaneous or storage water heaters, non-electric:							
8419.11	-- Instantaneous gas water heaters	D						
8419.19	-- Other	C						
8419.1910	--- water heaters, solar-powered	A						
8419.1990	--- Other	A						
8419.20	- Medical, surgical or laboratory sterilisers	A						
	- Dryers:							
8419.31	- For agricultural products	B						
8419.32	- For wood, paper pulp, paper or paperboard	B						
8419.39	- Other	B						
8419.40	- Distilling or rectifying plant	B						
8419.50	- Heat exchange units	A						
8419.60	- Machinery for liquefying air or other gases	A						
	- Other machinery, plant and equipment:							
8419.81	- For making hot drinks or for cooking or heating food	D						
8419.89	- Other	C						
8419.90	- Parts:	D						
84.20	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor							
8420.10	- Calendering or other rolling machines	A						
	- Parts:							
8420.91	- Cylinders	A						
8420.99	- Other	A						
84.21	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases							
	- Centrifuges, including centrifugal dryers:							
8421.11	- Cream separators	A						
8421.12	- Clothes-dryers	A						
8421.19	- Other:							
8421.1910	— Centrifugal dryers for semiconductor wafer processing	A						
8421.1990	— Other	B						
	- Filtering or purifying machinery and apparatus for liquids:							
8421.21	- For filtering or purifying water:							
8421.2110	— For domestic use	C						
8421.2190	— Other	B						

H.S. Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
8421.22	- For filtering or purifying beverages other than water	A						
8421.23	- Oil or petrol-filters for internal combustion engines	C						
8421.29	- Other	A						
	- Filtering or purifying machinery and apparatus for gases:							
8421.31	- Intake air filters for internal combustion engines	C						
8421.39	- Other	C						
	- Parts:							
8421.91	- Of centrifuges, including centrifugal dryers:							
	— Of machinery of sub-heading No. 8421.1910	A						
8421.9190	— Other	B						
8421.99	- Other	C						
84.22	Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages.							
	- Dish washing machines:							
8422.11	- Of the household type	D						
8422.19	- Other	B						
8422.20	- Machinery for cleaning or drying bottles or other containers	C						
8422.30	- Machinery for filling, closing, sealing, or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages	C						
8422.40	- Other packing or wrapping machinery (including heat-shrink wrapping machinery)	C						
	- Parts:							
8422.9010	— For dishwashing machines for domestic use	C						
8422.9090	— Other	A						
84.23	Weighting machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds							
8423.10	- Personal weighing machines, including baby scales, household scales	B						
8423.20	- Scales for continuous weighing of goods on conveyors	B						
8423.30	- Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	B						
	- Other weighing machinery:							
8423.81	- Having a maximum weighing capacity not exceeding 30 kg	B						
8423.82	- Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg	C						
8423.89	- Other	C						
8423.90	- Weighing machine weights of all kinds; parts of weighing machinery	C						
84.24	Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines.							
8424.10	- Fire extinguishers, whether or not charged	C						
8424.20	- Spray guns and similar appliances	C						
8424.30	- Steam or sand blasting machines and similar jet projecting machines	C						
	- Other appliances:							
8424.81	- Agricultural or horticultural	D						
8424.89	- Other	D						
8424.90	- Parts:	D						
84.25	Pulley tackle and hoists other than skip hoists; winches and capstans; jacks							
	- Pulley tackle and hoists other than skip hoists or hoists of a kind used for raising vehicles							
8425.11	- Powered by electric motor	C						
8425.19	- Other	D						
	- Other winches; capstans:							
8425.31	- Powered by electric motor	C						
8425.39	- Other	C						
	- Jacks; hoists of a kind used for raising vehicles:							

H.S.Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
8425.41	- Built-in jacking systems of a type used in garages	A						
8425.42	- Other jacks and hoists, hydraulic	C						
8425.49	- Other	C						
84.26	Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane.							
	- Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers:							
8426.11	- Overhead travelling cranes on fixed support	C						
8426.12	- Mobile lifting frames on tyres and straddle carriers	C						
8426.19	- Other	C						
8426.20	- Tower cranes	C						
8426.30	- Portal or pedestal jib cranes	C						
	- Other machinery, self-propelled:							
8426.41	- On tyres	C						
8426.49	- Other	C						
	- Other machinery:							
8426.91	- Designed for mounting on road vehicles	C						
8426.99	- Other	C						
84.27	Fork-lift trucks; other works trucks fitted with lifting or handling equipment.							
8427.10	- Self-propelled trucks powered by an electric motor	A						
8427.20	- Other self-propelled trucks	C						
8427.90	- Other trucks	C						
84.28	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics):							
	- Lifts and skip hoists:							
8428.1010	— For persons and goods	B						
8428.1090	— Other	A						
8428.20	- Pneumatic elevators and conveyors	C						
	- Other continuous-action elevators and conveyors, for goods or materials:							
8428.31	- Specially designed for underground use	A						
8428.32	- Other, bucket type	C						
8428.33	- Other, belt type	C						
8428.39	- Other	C						
8428.40	- Escalators and moving walkways	A						
8428.60	- Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	A						
8428.90	- Other machinery	C						
84.29	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers:							
	- Bulldozers and angledozers:							
8429.11	- Track laying	C						
8429.19	- Other	A						
8429.20	- Graders and levellers	C						
8429.30	- Scrapers	A						
8429.40	- Tamping machines and road rollers	C						
	- Mechanical shovels, excavators and shovel loaders:							
8429.51	- Front-end shovel loaders	C						
8429.52	- Machinery with a 360° revolving superstructure	C						
8429.59	- Other	C						
84.30	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers:							
8430.10	- Pile-drivers and pile-extractors	A						
8430.20	- Snow-ploughs and snow-blowers	A						
	- Coal or rock cutters and tunnelling machinery:							
8430.31	- Self-propelled	A						
8430.39	- Other	A						
	- Other boring or sinking machinery:							
8430.41	- Self-propelled	C						
8430.49	- Other	C						
8430.50	- Other machinery, self-propelled	C						
	- Other machinery, not self-propelled:							
8430.61	- Tamping or compacting machinery	A						
8430.69	- Other	C						
84.31	Parts suitable for use solely or principally with the machinery of headings 84.25 to 84.30							
8431.10	- Of machinery of heading 84.25	C						
8431.20	- Of machinery of heading 84.27	C						
	- Of machinery of heading 84.28:							
8431.31	- Of lifts, skip hoists or escalators:							
8431.3110	— Other parts for persons and goods lifts	C						
8431.3190	— Other	A						
8431.39	- Other	C						
	- Of machinery of heading 84.26, 84.29 or 84.30:							
8431.41	- Buckets, shovels, grabs and grips	C						

H.S.Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
8431.42	- Bulldozer or angledozer blades	C						
8431.43	- Parts for boring or sinking machinery of subheading 8430.41 or 8430.49	C						
8431.49	- Other	C						
84.32	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers.							
8432.10	- Ploughs	C						
	- Harrows, scarifiers, cultivators, weeders and hoes							
8432.21	- Disc harrows	C						
8432.29	- Other	C						
8432.30	- Seeders, planters and transplanters	C						
8432.40	- Manure spreaders and fertiliser distributors	C						
8432.80	- Other machinery	C						
8432.90	- Parts	C						
84.33	Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 84.37							
	- Mowers for lawns, parks or sports-grounds							
8433.11	- Powered, with the cutting device rotating in a horizontal plane	C						
8433.19	- Other	A						
8433.20	- Other mowers, including cutter bars for tractor mounting	C						
8433.30	- Other haymaking machinery	A						
8433.40	- Straw or fodder balers, including pick-up balers	C						
	- Other harvesting machinery; threshing machinery							
8433.51	- Combine harvester-threshers	C						
8433.52	- Other threshing machinery	C						
8433.53	- Root or tuber harvesting machines	A						
8433.59	- Other	C						
8433.60	- Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	C						
8433.90	- Parts	C						
84.34	Milking machines and dairy machinery.							
8434.10	- Milking machines	C						
8434.20	- Dairy machinery	C						
8434.90	- Parts	C						
84.35	Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.							
8435.10	- Machinery	C						
8435.90	- Parts	C						
84.36	Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders.							
8436.10	- Machinery for preparing animal feeding stuffs	C						
	- Poultry-keeping machinery; poultry incubators and brooders							
8436.21	- Poultry incubators and brooders	B						
8436.29	- Other	C						
8436.80	- Other machinery	C						
	- Parts							
8436.91	- Of poultry-keeping machinery or poultry incubators and brooders	C						
8436.99	- Other	C						
84.37	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery							
8437.10	- Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	D						
8437.80	- Other machinery	C						
8437.90	- Parts	C						
84.38	Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils							
8438.10	- Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	D						
8438.20	- Machinery for the manufacture of confectionery, cocoa or chocolate	A						
8438.30	- Machinery for sugar manufacture	A						
8438.40	- Brewery machinery	A						
8438.50	- Machinery for the preparation of meat or poultry	A						
8438.60	- Machinery for the preparation of fruits, nuts or vegetables	A						
8438.80	- Other machinery	A						

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H.S.Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
8438.90	- Parts	A						
84.39	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard							
8439.10	- Machinery for making pulp of fibrous cellulosic material	A						
8439.20	- Machinery for making paper or paperboard	A						
8439.30	- Machinery for finishing paper or paperboard	A						
	- Parts:							
8439.91	- Of machinery for making pulp of fibrous cellulosic material	A						
8439.99	- Other	A						
84.40	Book-binding machinery, including book-sewing machines							
8440.10	- Machinery	A						
8440.90	- Parts	A						
84.41	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds							
8441.10	- Cutting machines	A						
8441.20	- Machines for making bags, sacks or envelopes	A						
8441.30	- Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	A						
8441.40	- Machines for moulding articles in paper pulp, paper or paperboard	A						
8441.80	- Other machinery	A						
8441.90	- Parts	A						
84.42	Machinery, apparatus and equipment (other than the machine-tools of headings 84.56 to 84.65) for preparing or making plates, cylinders and other printing components; plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)							
8442.30	- Machinery, apparatus and equipment	A						
8442.40	- Parts of the foregoing machinery, apparatus or equipment	A						
8442.50	- Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	B						
84.43	Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof							
	- Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42:							
8443.11	- Offset printing machinery, reel-fed	A						
8443.12	- Offset printing machinery, sheet-fed, office type (using sheets with one side not exceeding 22 cm and the other side not exceeding 36 cm in the unfolded state)	A						
8443.13	- Other offset printing machinery	A						
8443.14	- Letterpress printing machinery, reel fed, excluding flexographic printing	A						
8443.15	- Letterpress printing machinery, other than reel fed, excluding flexographic printing	A						
8443.16	- Flexographic printing machinery	A						
8443.17	- Gravure printing machinery	A						
8443.19	- Other	A						
	- Other printers, copying machines and facsimile machines, whether or not combined							
8443.31	- Machines which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to a network	A						
8443.32	- Other, capable of connecting to an automatic data processing machine or to a network	A						
8443.39	- Other	A						
	- Parts and accessories:							
8443.91	- Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42	A						
8443.99	- Other	A						
8444.00	Machines for extruding, drawing, texturing or cutting man-made textile materials.	A						

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H.S.Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
84.45	Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 84.46 or 84.47.							
	- Machines for preparing textile fibres:							
8445.11	- Carding machines	A						
8445.12	- Combing machines	A						
8445.13	- Drawing or roving machines	A						
8445.19	- Other	A						
8445.20	- Textile spinning machines	A						
8445.30	- Textile doubling or twisting machines	A						
8445.40	- Textile winding (including weft-winding) or reeling machines	A						
8445.90	- Other	A						
84.46	Weaving machines (looms).							
8446.10	- For weaving fabrics of a width not exceeding 30 cm	A						
	- For weaving fabrics of a width exceeding 30 cm, shuttle type:							
8446.21	- Power looms	A						
8446.29	- Other	A						
8446.30	- For weaving fabrics of a width exceeding 30 cm, shuttleless type	A						
84.47	Knitting machines, stitch-bonding machines and machines for making gimpeed yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting.							
	- Circular knitting machines:							
8447.11	- With cylinder diameter not exceeding 165 mm	A						
8447.12	- With cylinder diameter exceeding 165 mm	A						
8447.20	- Flat knitting machines; stitch-bonding machines	A						
8447.90	- Other	A						
84.48	Auxiliary machinery for use with machines of heading 84.44, 84.45, 84.46 or 84.47 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 84.44, 84.45, 84.46 or 84.47 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles).							
	- Auxiliary machinery for machines of heading 84.44, 84.45, 84.46 or 84.47:							
8448.11	- Dobbies and Jacquards; card reducing, copying, punching or assembling machines for use therewith	A						
8448.19	- Other	A						
8448.20	- Parts and accessories of machines of heading 84.44 or of their auxiliary machinery	A						
	- Parts and accessories of machines of heading 84.45 or of their auxiliary machinery:							
8448.31	- Card clothing	A						
8448.32	- Of machines for preparing textile fibres, other than card clothing	A						
8448.33	- Spindles, spindle flyers, spinning rings and ring travellers	A						
8448.39	- Other	A						
	- Parts and accessories of weaving machines (looms) or of their auxiliary machinery:							
8448.42	- Reeds for looms, healds and heald-frames	A						
8448.49	- Other	A						
	- Parts and accessories of machines of heading 84.47 or of their auxiliary machinery:							
8448.51	- Sinkers, needles and other articles used in forming stitches	A						
8448.59	- Other	A						
8449.00	Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats.	A						
84.50	Household or laundry-type washing machines, including machines which both wash and dry.							
	- Machines, each of a dry linen capacity not exceeding 10 kg:							
8450.11	- Fully-automatic machines	D						
8450.12	- Other machines, with built-in centrifugal drier	D						
8450.19	- Other	D						

H.S.Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
8450.20	- Machines, each of a dry linen capacity exceeding 10 kg	C						
8450.90	- Parts	C						
84.51	Machinery (other than machines of heading 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics.							
8451.10	- Dry-cleaning machines	A						
	- Drying machines:							
8451.21	- Each of a dry linen capacity not exceeding 10 kg	D						
8451.29	- Other	A						
8451.30	- Ironing machines and presses (including fusing presses):	C						
8451.40	- Washing, bleaching or dyeing machines	A						
8451.50	- Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	A						
8451.80	- Other machinery	A						
8451.90	- Parts	A						
84.52	Sewing machines, other than book-sewing machines of heading 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles							
8452.10	- Sewing machines of the household type	D						
	- Other sewing machines:							
8452.21	- Automatic units	A						
8452.29	- Other	A						
8452.30	- Sewing machine needles	A						
8452.40	- Furniture, bases and covers for sewing machines and parts thereof	C						
8452.90	- Other parts of sewing machines	A						
84.53	Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines							
8453.10	- Machinery for preparing, tanning or working hides, skins or leather	B						
8453.20	- Machinery for making or repairing footwear	C						
8453.80	- Other machinery	B						
8453.90	- Parts	C						
84.54	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries							
8454.10	- Converters	A						
8454.20	- Ingot moulds and ladles	A						
8454.30	- Casting machines	C						
8454.90	- Parts	C						
84.55	Metal-rolling mills and rolls therefor							
8455.10	- Tube mills	A						
	- Other rolling mills:							
8455.21	- Hot or combination hot and cold	A						
8455.22	- Cold	A						
8455.30	- Rolls for rolling mills	C						
8455.90	- Other parts	C						
84.56	Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes							
8456.10	- Operated by laser or other light or photon beam processes:	B						
8456.20	- Operated by ultrasonic processes	A						
8456.30	- Operated by electro-discharge processes	A						
8456.90	- Other	A						
8456.9010	— Focused ion beam milling machines to produce or repair masks and reticles for patterns on semiconductor devices	A						
8456.9020	— Laser cutters for cutting contacting tracks in semiconductor production by laser beam	A						
8456.9090	— Other	A						
84.57	Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal							
8457.10	- Machining centres	D						
8457.20	- Unit construction machines (single station)	B						
8457.30	- Multi-station transfer machines	C						
84.58	Lathes (including turning centres) for removing metal							
	- Horizontal lathes:							



H.S. Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
8458.11	- Numerically controlled	C						
8458.19	- Other	C						
	- Other lathes:							
8458.91	- Numerically controlled	C						
8458.99	- Other	C						
84.59	Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 84.58.							
8459.10	- Way-type unit head machines	A						
	- Other drilling machines:							
8459.21	- Numerically controlled	C						
8459.29	- Other	A						
	- Other boring-milling machines:							
8459.31	- Numerically controlled	C						
8459.39	- Other	A						
8459.40	- Other boring machines	C						
	- Milling machines, knee-type:							
8459.51	- Numerically controlled	A						
8459.59	- Other	A						
	- Other milling machines:							
8459.61	- Numerically controlled	C						
8459.69	- Other	B						
8459.70	- Other threading or tapping machines	A						
84.60	Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 84.61.							
	- Flat-surface grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm:							
8460.11	- Numerically controlled	A						
8460.19	- Other	B						
	- Other grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm:							
8460.21	- Numerically controlled	C						
8460.29	- Other	A						
	- Sharpening (tool or cutter grinding) machines:							
8460.31	- Numerically controlled	A						
8460.39	- Other	C						
8460.40	- Honing or lapping machines	C						
8460.90	- Other	A						
84.61	Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal or cermets, not elsewhere specified or included							
8461.20	- Shaping or slotting machines	A						
8461.30	- Broaching machines	A						
8461.40	- Gear cutting, gear grinding or gear finishing machines	A						
8461.50	- Sawing or cutting-off machines	C						
8461.90	- Other	A						
84.62	Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above							
8462.10	- Forging or die-stamping machines (including presses) and hammers	C						
	- Bending, folding, straightening or flattening machines (including presses):							
8462.21	- Numerically controlled	C						
8462.29	- Other	C						
	- Shearing machines (including presses), other than combined punching and shearing machines:							
8462.31	- Numerically controlled	A						
8462.39	- Other	C						
	- Punching or notching machines (including presses), including combined punching and shearing machines:							
8462.41	- Numerically controlled	C						
8462.49	- Other	C						
	- Other:							
8462.91	- Hydraulic presses	C						
8462.99	- Other	C						
84.63	Other machine-tools for working metal or cermets, without removing material							
8463.10	- Draw-benches for bars, tubes, profiles, wire or the like	B						
8463.20	- Thread rolling machines	A						
8463.30	- Machines for working wire	B						
8463.90	- Other	B						

H.S. Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
84.64	Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass.							
	- Sawing machines:							
8464.1010	- Machines for sawing monocrystal semiconductor (boules) into slices, or wafers into chips	A						
8464.1090	- Other	A						
	- Grinding or polishing machines:							
8464.2010	- Using for processing of semiconductor wafers	A						
8464.2090	- Other	A						
	- Other:							
8464.9010	- Dicing machines for scribing or scoring semiconductor wafers	A						
8464.9090	- Other	A						
84.65	Machine-tools (including machines for nailing, stapling, gluing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials.							
8465.10	- Machines which can carry out different types of machining operations without tool change between such operations	A						
	- Other:							
8465.91	- Sawing machines	A						
8465.92	- Planing, milling or moulding (by cutting) machines	A						
8465.93	- Grinding, sanding or polishing machines	A						
8465.94	- Bending or assembling machines	A						
8465.95	- Drilling or morticing machines	A						
8465.96	- Splitting, slicing or paring machines	A						
8465.99	- Other	A						
84.66	Parts and accessories suitable for use solely or principally with the machines of headings 84.56 to 84.65, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for machine-tools; tool holders for any type of tool for working in the hand.							
8466.10	- Tool holders and self-opening dieheads	C						
8466.20	- Work holders	C						
8466.30	- Dividing heads and other special attachments for machine-tools	A						
	- Other:							
8466.91	- For machines of heading 84.64:							
8466.9110	- Parts of machines of sub-heading 8464.1010 - 8464.9010 < 8464.2010	A						
8466.9190	- Other	A						
8466.92	- For machines of heading 84.65	A						
8466.93	- For machines of headings 84.56 to 84.65							
8466.9310	- Parts of machines of sub-heading 8456.1010 < 8456.9010 < 8456.9020	A						
8466.9390	- Other	A						
8466.94	- For machines of heading 84.62 or 84.63	C						
84.67	Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor.							
	- Pneumatic:							
8467.11	- Rotary type (including combined rotary-percussion)	C						
8467.19	- Other	C						
	- With self-contained electric motor:							
8467.21	- Drills of all kinds	C						
8467.22	- Saws	A						
8467.29	- Other	C						
	- Other tools:							
8467.81	- Chain saws	A						
8467.89	- Other	C						
	- Parts:							
8467.91	- Of chain saws	A						
8467.92	- Of pneumatic tools	A						
8467.99	- Other	C						
84.68	Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 85.15; gas-operated surface tempering machines and appliances.							
8468.10	- Hand-held blow pipes	A						
8468.20	- Other gas-operated machinery and apparatus	A						
8468.80	- Other machinery and apparatus	A						
8468.90	- Parts	A						
8469.00	Typewriters other than printers of heading 84.43; word-processing machines.							
8469.0010	- Word-processing machines	A						
8469.0090	- Other	A						

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H.S.Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
84.70	Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers							
8470.10	- Electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions	A						
	- Other electronic calculating machines:							
8470.21	- Incorporating a printing device	A						
8470.29	- Other	A						
8470.30	- Other calculating machines	A						
8470.50	- Cash registers	A						
8470.90	- Other	A						
84.71	Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included							
8471.30	- Portable automatic data processing machines, weighing not more than 10 kg, consisting of a least a central processing unit, a keyboard and a display	A						
	- Other automatic data processing machines:							
8471.41	- Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined	A						
8471.49	- Other, presented in the form of systems	A						
8471.50	- Processing units other than those of subheading 8471.41 or 8471.49, whether or not containing in the same housing one or two of the following types of unit: storage units, input units, output units	A						
8471.60	- Input or output units, whether or not containing storage units in the same housing	A						
8471.70	- Storage units	A						
8471.80	- Other units of automatic data processing machines	A						
8471.90	- Other	A						
84.72	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines)							
8472.10	- Duplicating machines	B						
8472.30	- Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelline postage stamps	B						
	- Other:							
8472.9010	- Automatic teller machines	A						
8472.9090	- Other	B						
84.73	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 84.69 to 84.72.							
8473.10	- Parts and accessories of the machines of heading 84.69	B						
	- Parts and accessories of the machines of heading 84.70:							
8473.21	-- Of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29	A						
8473.29	- Other	A						
8473.30	- Parts and accessories of the machines of heading 84.71	A						
8473.40	- Parts and accessories of the machines of heading 84.72	A						
8473.50	- Parts and accessories equally suitable for use with machines of two or more of the headings 84.69 to 84.72	A						

H.S.Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
84.74	Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand.							
8474.10	- Sorting, screening, separating or washing machines	A						
8474.20	- Crushing or grinding machines	A						
	- Mixing or kneading machines							
8474.31	- Concrete or mortar mixers	A						
8474.32	- Machines for mixing mineral substances with bitumen	C						
8474.39	- Other	A						
8474.80	- Other machinery	C						
8474.90	- Parts	A						
84.75	Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware							
8475.10	- Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes	A						
	- Machines for manufacturing or hot working glass or glassware							
8475.21	- Machines for making optical fibres and preforms thereof	A						
8475.29	- Other	A						
8475.90	- Parts	A						
84.76	Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-channelling machines							
	- Automatic beverage-vending machines							
8476.21	- Incorporating heating or refrigerating devices	A						
8476.29	- Other	A						
	- Other machines							
8476.81	- Incorporating heating or refrigerating devices	A						
8476.89	- Other	A						
8476.90	- Parts	A						
84.77	Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter							
8477.10	- Injection-moulding machines	A						
8477.20	- Extruders	C						
8477.30	- Blow moulding machines	A						
8477.40	- Vacuum moulding machines and other thermoforming machines	A						
	- Other machinery for moulding or otherwise forming							
8477.51	- For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	A						
8477.59	- Other	A						
8477.80	- Other machinery	A						
8477.90	- Parts	A						
84.78	Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter							
8478.10	- Machinery	A						
8478.90	- Parts	A						
84.79	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter							
8479.10	- Machinery for public works, building of the like	A						
8479.20	- Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	A						
8479.30	- Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork	A						
8479.40	- Rope or cable-making machines	A						
8479.50	- Industrial robots, not elsewhere specified or included	A						
8479.60	- Evaporative air coolers	A						
	- Other machines and mechanical appliances							
8479.81	- For treating metal, including electric wire coil-winders	A						
8479.82	- Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	A						

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H.S.Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
8479.89	- Other							
8479.8910	— Air humidifiers and air de-humidifiers incorporating equipments for changing temperatures and humidity	A						
8479.8990	— Other:	A						
8479.90	- Parts:	C						
84.80	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics.							
8480.10	- Moulding boxes for metal foundry	A						
8480.20	- Mould bases	A						
8480.30	- Moulding patterns	C						
	- Moulds for metal or metal carbides:							
8480.41	- Injection or compression types	A						
8480.49	- Other	A						
8480.50	- Moulds for glass	A						
8480.60	- Moulds for mineral materials	A						
	- Moulds for rubber or plastics:							
8480.71	- Injection or compression types:	A						
8480.7110	— For manufacture of semiconductor devices	A						
8480.7190	— Other	A						
8480.79	- Other	A						
84.81	Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves.							
8481.10	- Pressure-reducing valves	A						
8481.20	- Valves for oleohydraulic or pneumatic transmissions	A						
8481.30	- Check (nonreturn) valves	A						
8481.40	- Safety or relief valves	A						
	- Other appliances:							
8481.8010	— Taps for domestic use	D						
8481.8090	— Other	A						
8481.90	- Parts	A						
84.82	Ball or roller bearings:							
8482.10	- Ball bearings	D						
8482.20	- Tapered roller bearings, including cone and tapered roller assemblies	D						
8482.30	- Spherical roller bearings	A						
8482.40	- Needle roller bearings	C						
8482.50	- Other cylindrical roller bearings	D						
8482.80	- Other, including combined ball/roller bearings	C						
	- Parts:							
8482.91	- Balls, needles and rollers	A						
8482.99	- Other	C						
84.83	Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints).							
	- Transmission shafts (including cam shafts and crank shafts) and cranks:							
8483.1010	— machines For textile materials and products thereof	A						
8483.1090	— other	B						
	- Bearing housings, incorporating ball or roller bearings:							
8483.2010	— machines For textile materials and products thereof	A						
8483.2090	— other	D						
	- Bearing housings, not incorporating ball or roller bearings; plain shaft bearings:							
8483.3010	— machines For textile materials and products thereof	A						
8483.3090	— other	D						
	- Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters:							
8483.4010	— machines For textile materials and products thereof	A						
8483.4090	— other	C						
	- Flywheels and pulleys, including pulley blocks:							
8483.5010	— machines For textile materials and products thereof	A						
8483.5090	— other	B						
	- Clutches and shaft couplings (including universal joints):							
8483.6010	— machines For textile materials and products thereof	A						
8483.6090	— other	B						

H.S.Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
	- Toothed wheels, chain sprockets and other transmission elements presented separately; parts							
8483.9010	--- machines For textile materials and products thereof	A						
8483.9090	--- other	B						
84.84	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals.							
8484.10	- Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	C						
8484.20	- Mechanical seals	C						
8484.90	- Other	C						
84.85								
84.86	Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 9 (C) to this Chapter; parts and accessories.							
8486.10	- Machines and apparatus for the manufacture of boules or wafers	A						
8486.20	- Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits	A						
8486.30	- Machines and apparatus for the manufacture of flat panel displays	A						
8486.40	- Machines and apparatus specified in Note 9 (C) to this Chapter	A						
8486.90	- Parts and accessories	A						
84.87	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter.							
8487.10	- Ships' or boats' propellers and blades therefor	B						
8487.90	- Other	C						
85.01	Electric motors and generators (excluding generating sets).							
8501.10	- Motors of an output not exceeding 37.5 W	C						
8501.20	- Universal AC/DC motors of an output exceeding 37.5 W	C						
8501.31	- Other DC motors, DC generators: -- Of an output not exceeding 750 W	D						
8501.32	-- Of an output exceeding 750 W but not exceeding 75 kW	D						
8501.33	-- Of an output exceeding 75 kW but not exceeding 375 kW	D						
8501.34	-- Of an output exceeding 375 kW	D						
8501.4010	- Other AC motors, single-phase: -- From 92 w and up to 552 w, of a single speed	D						
8501.4020	-- Of an output exceeding 37.5 kW up to 1000 w of different speed	D						
8501.4030	-- Sewing machine motors with clutches and brake motor	C						
8501.4090	-- Other	C						
8501.51	- Other AC motors, multi-phase: -- Of an output not exceeding 750 W	D						
8501.5110	-- Of an output 552 w and up to 750 w	D						
8501.5120	-- Sewing machine motors with clutches and brake motor	C						
8501.5190	-- Other	C						
8501.52	-- Of an output exceeding 750 W but not exceeding 75 kW	D						
8501.5210	-- Sewing machine motors with clutches and brake motor	C						
8501.5220	-- Of an output exceeding 750 w and up to 74 kW	D						
8501.5230	-- vertical engines (hollow shaft) and submersible for depth pumps	C						
8501.5290	-- Other	C						
8501.61	-- Of an output exceeding 75 kW	D						
8501.62	- AC generators (alternators): -- Of an output not exceeding 75 kVA	D						
8501.63	-- Of an output exceeding 75 kVA but not exceeding 375 kVA	D						
8501.64	-- Of an output exceeding 375 kVA but not exceeding 750 kVA	D						
85.02	Electric generating sets and rotary converters.							
8502.11	- Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines): -- Of an output not exceeding 75 kVA	C						
8502.12	-- Of an output exceeding 75 kVA but not exceeding 375 kVA	C						
8502.13	-- Of an output exceeding 375 kVA	C						

H.S. Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
8502.20	- Generating sets with spark-ignition internal combustion piston engines	A						
	- Other generating sets:							
8502.31	- Wind-powered	A						
8502.39	- Other	A						
8502.40	- Electric rotary converters	A						
8503.00	Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02							
8503.0010	-- For generators, converters	A						
8503.0020	-- For motors:							
8503.0021	--- Triple-phase of an output from 552 W and up to 18.4 K W	C						
8503.0022	--- Single-phase of an output from 92 and up to 552 W	C						
8503.0029	--- Other	A						
85.04	Electrical transformers, static converters (for example, rectifiers) and inductors.							
8504.10	- Ballasts for discharge lamps or tubes							
8504.1010	-- Electric	A						
8504.1090	-- Other	C						
	- Liquid dielectric transformers:							
8504.21	- Having a power handling capacity not exceeding 650 kVA	C						
8504.22	- Having a power handling capacity exceeding 650 kVA but not exceeding 10.000 kVA	C						
8504.23	- Having a power handling capacity exceeding 10.000 kVA	C						
	- Other transformers:							
8504.31	-- Having a power handling capacity not exceeding 1 kVA	A						
8504.32	-- Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	A						
8504.33	-- Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	A						
8504.34	-- Having a power handling capacity exceeding 500 kVA	A						
	- Static converters							
8504.4010	-- Automatic data processing machines, their units and connection apparatus and other sets	A						
8504.4090	-- Other	A						
	- Other inductors							
8504.5010	-- For energy supplying used for automatic data processing machines, their units and connection apparatus and other sets	A						
8504.5090	-- Other	A						
8504.90	- Parts	A						
85.05	Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads.							
	- Permanent magnets and articles intended to become permanent magnets after magnetisation							
8505.11	-- Of metal	A						
8505.19	-- Other	A						
8505.20	- Electro-magnetic couplings, clutches and brakes	A						
8505.90	- Other, including parts	A						
85.06	Primary cells and primary batteries.							
8506.10	- Manganese dioxide	D						
8506.30	- Mercuric oxide	D						
8506.40	- Silver oxide	D						
8506.50	- Lithium	D						
8506.60	- Air-zinc	D						
8506.80	- Other primary cells and primary batteries	D						
8506.90	- Parts	C						
85.07	Electric accumulators, including separators therefor, whether or not rectangular (including square).							
8507.10	- Lead-acid, of a kind used for starting piston engines	D						
8507.20	- Other lead-acid accumulators	D						
8507.30	- Nickel-cadmium	B						
8507.40	- Nickel-iron	C						
8507.80	- Other accumulators	B						
8507.90	- Parts:							
8507.9010	-- Lead-acid	B						
8507.9090	-- Other	B						
85.08	Vacuum cleaners:							
	- With self-contained electric motor:							
8508.11	-- Of a power not exceeding 1,500 W and having a dust bag or other receptacle capacity not exceeding 20 l	D						
8508.19	-- Other	C						
8508.60	- Other vacuum cleaners	A						
8508.70	- Parts:	C						

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H.S.Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
85.09	Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 85.08.							
8509.40	- Food grinders and mixers; fruit or vegetable juice extractors	D						
8509.80	- Other appliances	D						
8509.90	- Parts	B						
85.10	Shavers, hair clippers and hair-removing appliances, with self-contained electric motor.							
8510.10	- Shavers	D						
8510.20	- Hair clippers	D						
8510.30	- Hair-removing appliances	D						
8510.90	- Parts	B						
85.11	Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines.							
8511.10	- Sparking plugs	B						
8511.20	- Ignition magnetos; magneto-dynamos; magnetic flywheels	B						
8511.30	- Distributors; ignition coils	A						
8511.40	- Starter motors and dual purpose starter-generators	A						
8511.50	- Other generators	B						
8511.80	- Other equipment	B						
8511.90	- Parts	B						
85.12	Electrical lighting or signalling equipment (excluding articles of heading 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles.							
8512.10	- Lighting or visual signalling equipment of a kind used on bicycles	B						
8512.20	- Other lighting or visual signalling equipment	C						
8512.30	- Sound signalling equipment	C						
8512.40	- Windscreen wipers, defrosters and demisters	C						
8512.90	- Parts	C						
85.13	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 85.12.							
8513.10	- Lamps	A						
8513.90	- Parts	A						
85.14	Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss.							
8514.10	- Resistance heated furnaces and ovens	A						
8514.20	- Furnaces and ovens functioning by induction or dielectric loss	A						
8514.30	- Other furnaces and ovens	A						
8514.40	- Other equipment for the heat treatment of materials by induction or dielectric loss	A						
8514.90	- Parts	A						
85.15	Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets.							
	- Brazing or soldering machines and apparatus:							
8515.11	-- Soldering irons and guns	A						
8515.19	-- Other	A						
	- Machines and apparatus for resistance welding of metal:							
8515.21	-- Fully or partly automatic	A						
8515.29	-- Other	A						
	- Machines and apparatus for arc (including plasma arc) welding of metals:							
8515.31	-- Fully or partly automatic	B						
8515.39	-- Other	A						
8515.80	- Other machines and apparatus	A						
8515.90	- Parts	A						



H.S.Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
85.16	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling long heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45							
8516.10	- Electric instantaneous or storage water heaters and immersion heaters	E			D			
	- Electric space heating apparatus and electric soil heating apparatus							
8516.21	-- Storage heating radiators	D						
8516.29	-- Other	D						
	- Electro-thermic hair-dressing or hand-drying apparatus:							
8516.31	-- Hair dryers	D						
8516.32	-- Other hair-dressing apparatus	D						
8516.33	-- Hand-drying apparatus	C						
8516.40	- Electric smoothing irons	D						
8516.50	- Microwave ovens	D						
8516.60	- Other ovens; cookers, cooking plates, boiling rings, grillers and roasters	E			D			
	- Other electro-thermic appliances:							
8516.71	-- Coffee or tea makers	D						
8516.72	-- Toasters	D						
8516.79	- Other	D						
8516.80	- Electric heating resistors	C						
8516.90	- Parts	B						
85.17	Telephone sets, including telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28							
	- Telephone sets, including telephones for cellular networks or for other wireless networks:							
8517.11	-- Line telephone sets with cordless handsets	A						
8517.12	-- Telephones for cellular networks or for other wireless networks	A						
8517.18	-- Other	A						
	- Other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network):							
8517.61	-- Base stations	A						
8517.62	-- Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus	A						
8517.69	- Other	A						
8517.70	- Parts	A						
85.18	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets.							
	- Microphones and stands therefor:							
8518.1010	-- For range of 300 hz to 3.4 khz with a diameter of not exceeding 10 mm and a height not exceeding 3mm for connection apparatus use	A						
8518.1090	-- Other	C						
	- Loudspeakers, whether or not mounted in their enclosures:							
8518.21	-- Single loudspeakers, mounted in their enclosures	C						
8518.22	-- Multiple loudspeakers, mounted in the same enclosure	C						
8518.29	-- Other:							
8518.2910	-- Loudspeakers, without housing, having a frequency range of 300 hz to 3.4 khz with a diameter of not exceeding 50 mm, for connection apparatus use	A						
8518.2990	-- Other	C						
	- Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers							
8518.3010	-- line telephone handsets	A						
8518.3090	-- Other	C						

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H.S. Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
8518.40	- Audio-frequency electric amplifiers	C						
8518.50	- Electric sound amplifier sets	C						
8518.90	- Parts	C						
85.19	Sound recording or reproducing apparatus							
8519.20	- Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment	C						
8519.30	- Turntables (record-decks)	D						
8519.50	- Telephone answering machines	A						
	- Other apparatus:							
8519.81	- Using magnetic, optical or semiconductor media	A						
8519.89	- Other							
8519.8910	-- Cinematographic sound apparatus by operating photo electrically	A						
8519.8920	-- Transcribing machines	A						
8519.8990	-- Other	C						
85.20								
85.21	Video recording or reproducing apparatus, whether or not incorporating a video tuner							
8521.10	- Magnetic tape-type	D						
8521.90	- Other	C						
85.22	Parts and accessories suitable for use solely or principally with the apparatus of headings 85.19 to 85.21							
8522.10	- Pick-up cartridges	C						
	- Other:							
8522.9010	-- For cinematographic apparatus	A						
8522.9020	-- Apparatus, for winding and unwinding tapes, "Deck-mechanism"	C						
8522.9090	-- Other	C						
85.23	Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37							
	- Magnetic media:							
8523.21	-- Cards incorporating a magnetic stripe:							
8523.2110	-- For computers	A						
8523.2190	-- Other	A						
8523.29	-- Other	A						
8523.40	- Optical media	A						
	- Semiconductor media:							
8523.51	-- Solid-state non-volatile storage devices	A						
8523.52	-- "Smart cards"	A						
8523.59	-- Other	A						
8523.80	-- Other	A						
85.24								
85.25	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							
8525.50	- Transmission apparatus:	B						
8525.60	- Transmission apparatus incorporating reception apparatus	A						
	- Television cameras, digital cameras and video camera recorders:							
8525.8010	-- Digital still image video cameras	A						
8525.8090	-- Other	A						
85.26	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus							
8526.10	- Radar apparatus	A						
	- Other:							
8526.91	-- Radio navigational aid apparatus	A						
8526.92	-- Radio remote control apparatus	A						
85.27	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock							
	- Radio-broadcast receivers capable of operating without an external source of power:							
8527.12	-- Pocket-size radio cassette-players	D						
8527.13	-- Other apparatus combined with sound recording or reproducing apparatus	D						
8527.19	-- Other	D						
	- Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles:							
8527.21	-- Combined with sound recording or reproducing apparatus	C						
8527.29	-- Other	C						
	- Other:							
8527.91	-- Combined with sound recording or reproducing apparatus	D						
8527.92	-- Not combined with sound recording or reproducing apparatus but combined with a clock	D						

H.S. Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
8527.99	-- Other:	D						
85.28	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.							
	- Cathode-ray tube monitors:							
8528.41	- Of a kind solely or principally used in an automatic data processing system of heading 84.71	A						
8528.49	- Other	A						
	- Other monitors:							
8528.51	- Of a kind solely or principally used in an automatic data processing system of heading 84.71	A						
8528.59	- Other	A						
	- Projectors:							
8528.61	- Of a kind solely or principally used in an automatic data processing system of heading 84.71	A						
8528.69	- Other	C						
	- Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:							
8528.71	- Not designed to incorporate a video display or screen	D						
8528.72	- Other, colour:							
8528.7210	-- Reception apparatus (receiver) whether or not including decoder	A						
8528.7220	-- Reception apparatus for visual broadcasting (television with LCD or Plasma Screen)	D						
8528.7290	-- Other	D						
8528.73	- Other, black and white or other monochrome	D						
85.29	Parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28							
	- Aerials and aerial reflectors of all kinds, parts suitable for use therewith							
8529.1010	-- Other for domestic apparatus or motor vehicle	C						
8529.1090	-- Other	C						
	- Other							
8529.9010	-- Tuners for radio and television apparatus	A						
8529.9020	-- Apparatus for winding and un winding tapes "deck mechanism"	A						
8529.9030	-- Parts for apparatus of subheading 8525.60 '8525.8010' 8525.5020 ' 8527.9910 - 8528.41 - 8528.51 - 8528.61	A						
8529.9090	-- Other	C						
85.30	Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 86.08).							
8530.10	- Equipment for railways or tramways	A						
8530.80	- Other equipment	A						
8530.90	- Parts	A						
85.31	Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 85.12 or 85.30.							
	- Burglar or fire alarms and similar apparatus:							
8531.1010	-- Burglar alarms and similar apparatus	C						
8531.1090	-- Fire alarms and similar apparatus	A						
8531.20	- Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)	A						
8531.80	- Other apparatus	A						
	- Parts							
8531.9010	-- For apparatus of subheading 8531.20	A						
8531.9090	-- Other	A						
85.32	Electrical capacitors, fixed, variable or adjustable (pre-set).							
	- Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors):							
8532.10	- Other fixed capacitors:	A						
8532.21	-- Tantalum	A						
8532.22	-- Aluminium electrolytic	A						
8532.23	-- Ceramic dielectric, single layer	A						
8532.24	-- Ceramic dielectric, multilayer	A						
8532.25	-- Dielectric of paper or plastics	A						
8532.29	-- Other	A						
8532.30	- Variable or adjustable (pre-set) capacitors	A						
8532.90	- Parts	A						

H.S. Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
85.33	Electrical resistors (including rheostats and potentiometers), other than heating resistors							
8533.10	- Fixed carbon resistors, composition or film types	A						
	- Other fixed resistors:							
8533.21	-- For a power handling capacity not exceeding 20 W	A						
8533.29	-- Other	A						
	- Wirewound variable resistors, including rheostats and potentiometers:							
8533.31	-- For a power handling capacity not exceeding 20 W	A						
8533.39	-- Other	A						
8533.40	- Other variable resistors, including rheostats and potentiometers	A						
8533.90	-- Parts	A						
8534.00	Printed circuits	A						
85.35	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1,000 volts							
	- Fuses							
8535.1010	-- Of a capacity 63 amp and to 630 amp	C						
8535.1090	-- Other	A						
	- Automatic circuit breakers:							
8535.21	-- For a voltage of less than 72.5 kV							
8535.2110	-- For a voltage up to 24 k.v	B						
8535.2190	-- Other	A						
8535.29	-- Other	A						
	- Isolating switches and make-and-break switches							
8535.3010	-- For a voltage up to 24 k.v	B						
8535.3090	-- Other	A						
8535.40	- Lightning arresters, voltage limiters and surge suppressors	A						
8535.90	- Other	B						
85.36	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders and other connectors, junction boxes), for a voltage not exceeding 1,000 volts; connectors for optical fibres, optical fibre bundles or cables							
	- Fuses							
8536.1010	-- Exceeding 63 amp	C						
8536.1090	-- Other	A						
8536.20	- Automatic circuit breakers	C						
8536.30	- Other apparatus for protecting electrical circuits	A						
	- Relays:							
8536.41	-- For a voltage not exceeding 60 V	B						
8536.49	-- Other	A						
	- Other switches							
8536.5010	-- Micro switch from 6 to 63 amp 220/380 v, ring button-switch and plug all of them arc pre-moulded	C						
8536.5020	-- Electrical ac switches consisting of optically coupled input and output circuits (insulated thyristor ac switches)	A						
8536.5030	-- Electrical switches, including temperature protected electronic switches, consisting of a transistor and a logic chip (chip-on-chip technology) for a voltage not exceeding 1 000 volts	A						
8536.5040	-- Electromechanical snap - action switches for a current not exceeding 11 amp	A						
8536.5090	-- Other	B						
	- Lamp-holders, plugs and sockets:							
8536.61	-- Lamp-holders	C						
8536.69	-- Other							
8536.6910	-- Plugs and sockets for coaxial cables and printed circuits	A						
8536.6990	-- Other	C						
8536.70	- Connectors for optical fibres, optical fibre bundles or cables	C						
8536.90	- Other apparatus:							
8536.9010	-- Chips' sensors	A						
8536.9020	-- Connecting element for wires and cables	A						
8536.9090	-- Other	C						

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H.S. Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
85.37	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 85.17.							
	- For a voltage not exceeding 1,000 V							
8537.1010	- For machines of textile materials and products thereof	A						
8537.1090	- Other	B						
8537.20	- For a voltage exceeding 1,000 V	C						
85.38	Parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36 or 85.37							
8538.10	Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37, not equipped with their apparatus	C						
8538.90	- Other	C						
85.39	Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps							
8539.10	- Sealed beam lamp units	B						
	- Other filament lamps, excluding ultra-violet or infra-red lamps:							
8539.21	- Tungsten halogen	B						
8539.22	- Other, of a power not exceeding 200 W and for a voltage exceeding 100 V:							
8539.2210	- Indicator lamps	A						
8539.2290	- Other	D						
8539.29	- Other	A						
	- Discharge lamps, other than ultra-violet lamps:							
8539.31	- Fluorescent, hot cathode							
8539.3110	- Common fluorescent from 18 to 40 w, energy economizer fluorescent	D						
8539.3190	- Other	B						
8539.32	- Mercury or sodium vapour lamps; metal halide lamps	C						
8539.39	- Other	B						
	- Ultra-violet or infra-red lamps; arc-lamps:							
8539.41	- Arc-lamps	B						
8539.49	- Other	B						
8539.90	- Parts	B						
85.40	Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes)							
	- Cathode-ray television picture tubes, including video monitor cathode-ray tubes:							
8540.11	- Colour	A						
8540.12	- Black and white or other monochrome	A						
8540.20	- Television camera tubes; image converters and intensifiers; other photo-cathode tubes	A						
8540.40	- Data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm	A						
8540.50	- Data/graphic display tubes, black and white or other monochrome	A						
8540.60	- Other cathode-ray tubes	A						
	- Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes:							
8540.71	- Magnetrons	A						
8540.72	- Klystrons	A						
8540.79	- Other	A						
	- Other valves and tubes:							
8540.81	- Receiver or amplifier valves and tubes	A						
8540.89	- Other	A						
	- Parts:							
8540.91	- Of cathode-ray tubes	A						
8540.99	- Other	A						
85.41	Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes; mounted piezo-electric crystals							
8541.10	- Diodes, other than photosensitive or light emitting diodes	A						
	- Transistors, other than photosensitive transistors:							
8541.21	- With a dissipation rate of less than 1 W	A						
8541.29	- Other	A						

for

H.S. Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
8541.30	- Thyristors, diacs and triacs, other than photosensitive devices	A						
8541.40	- Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes	A						
8541.50	- Other semiconductor devices	A						
8541.60	- Mounted piezo-electric crystals	A						
8541.90	- Parts	A						
85.42	Electronic integrated circuits							
	- Electronic integrated circuits:							
8542.31	-- Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits	A						
8542.32	-- Memories	A						
8542.33	-- Amplifiers	A						
8542.39	-- Other	A						
8542.90	- Parts	A						
85.43	Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.							
8543.10	- Particle accelerators	A						
8543.20	- Signal generators	A						
8543.30	- Machines and apparatus for electroplating, electrolysis or electrophoresis	A						
	- Other machines and apparatus							
8543.7010	-- Decoder	A						
8543.7020	-- Electrical machines with translation or dictionary functions	A						
8543.7090	-- Other	A						
8543.90	- Parts	A						
85.44	Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors.							
	- Winding wire:							
8544.11	-- Of copper:							
8544.1110	--- Coated Copper wire for meters coils	C						
8544.1190	--- Other	D						
8544.19	-- Other	D						
	- Co-axial cable and other co-axial electric conductors							
8544.2010	-- Underground or maritime cables for voltage exceeding 132 k. v	C						
8544.2020	--- Cables of a kind used for communication	A						
8544.2090	--- Other	D						
8544.30	- Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	C						
	- Other electric conductors, for a voltage not exceeding 1,000 V:							
8544.42	-- Fitted with connectors							
8544.4210	--- Other electric conductors, for a voltage not exceeding 80 V, fitted with connectors, of a kind used for telecommunications	A						
8544.4290	--- Other	C						
8544.49	-- Other:							
8544.4910	--- Of a kind used for telecommunication	A						
8544.4990	--- Other	C						
8544.60	- Other electric conductors, for a voltage exceeding 1,000 V	E			D			
8544.70	- Optical fibre cables	A						
85.45	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes.							
	- Electrodes:							
8545.11	-- Of a kind used for furnaces	C						
8545.19	-- Other	A						
8545.20	- Brushes	A						
8545.90	- Other	A						
85.46	Electrical insulators of any material.							
8546.10	- Of glass	C						
	- Of ceramics							
8546.2010	--- For voltage exceeding 10 k. v and up	A						
8546.2090	--- Other	D						
	- Other							
8546.9010	--- From silicon rubber for voltage exceeding to k. v and up	B						
8546.9090	--- Other	B						

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H.S. Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
85.47	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 85.46; electrical conduit tubing and joints therefor, of base metal lined with insulating material.							
	- Insulating fittings of ceramics							
8547.1010	- Porcelain parts for sparking plugs manufacturing	A						
8547.1090	- Other	B						
8547.20	- Insulating fittings of plastics	C						
8547.90	- Other	B						
85.48	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter.							
8548.10	- Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators	B						
8548.90	- Other	A						
86.01	Rail locomotives powered from an external source of electricity or by electric accumulators							
8601.10	- Powered from an external source of electricity	A						
8601.20	- Powered by electric accumulators	A						
86.02	Other rail locomotives; locomotive tenders							
8602.10	- Diesel-electric locomotives	C						
8602.90	- Other	A						
86.03	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 86.04							
8603.10	- Powered from an external source of electricity	A						
8603.90	- Other	A						
8604.00	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles)	A						
8605.00	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 86.04)	B						
86.06	Railway or tramway goods vans and wagons, not self-propelled							
8606.10	- Tank wagons and the like	B						
8606.30	- Self-discharging vans and wagons, other than those of subheading 8606.10	B						
	- Other							
8606.91	- Covered and closed	B						
8606.92	- Open, with non-removable sides of a height exceeding 60 cm	B						
8606.99	- Other	B						
86.07	Parts of railway or tramway locomotives or rolling stock							
	- Bogies, bissel-bogies, axles and wheels, and parts thereof:							
8607.11	- Driving bogies and bissel-bogies	A						
8607.12	- Other bogies and bissel-bogies	A						
8607.19	- Other, including parts	A						
	- Brakes and parts thereof:							
8607.21	- Air brakes and parts thereof	A						
8607.29	- Other	A						
8607.30	- Hooks and other coupling devices, buffers, and parts thereof	A						
	- Other:							
8607.91	- Of locomotives	A						
8607.99	- Other	C						
8608.00	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing.	A						
8609.00	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport	B						
87.01	Tractors (other than tractors of heading 87.09)							
8701.10	- Pedestrian controlled tractors	A						

H.S.Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
8701.20	- Road tractors for semi-trailers	C						
8701.30	- Track-laying tractors	A						
8701.90	- Other	C						
87.02	Motor vehicles for the transport of ten or more persons, including the driver.							
8702.10	- With compression-ignition internal combustion piston engine (diesel or semi-diesel)	D						
8702.90	- Other	D						
87.03	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars							
8703.10	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles	B						
	- Other vehicles, with spark-ignition internal combustion reciprocating piston engine.							
8703.21	- Of a cylinder capacity not exceeding 1,000 cc	D						
8703.22	- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc							
8703.2210	- Ambulances and hearses vehicles	D						
8703.2290	- Other	D						
8703.23	- Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc							
8703.2310	- Ambulances and hearses vehicles Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc	E	D		D			
8703.2320	- Jeep type, military motor vehicles Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc		D		D			
8703.2330	- Of a cylinder capacity exceeding 1500 cc up to 1600 cc		D		D			
8703.2390	- Other		D		D			
8703.24	- Of a cylinder capacity exceeding 3,000 cc.							
8703.2410	- Ambulances and hearses vehicles	D						
8703.2420	- Jeep type, military motor vehicles	D						
8703.2490	- Other	D						
	- Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel).							
8703.31	- Of a cylinder capacity not exceeding 1,500 cc.							
8703.3110	- Ambulances and hearses vehicles	D						
8703.3190	- Other	D						
8703.32	- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc.							
8703.3210	- Ambulances and hearses vehicles Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500cc	E						
8703.3220	- Jeep type, military motor vehicles Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500cc	E						
8703.3230	- Of a cylinder capacity exceeding 1500 cc up to 1600 cc	E						
8703.3290	- Other	E						
8703.33	- Of a cylinder capacity exceeding 2,500 cc.							
8703.3310	- Ambulances and hearses vehicles	D						
8703.3320	- Jeep type, military motor vehicles	D						
8703.3390	- Other	D						
	- Other:							
8703.9010	- Ambulances and hearses vehicles	E						
8703.9020	- Jeep type, military motor vehicles	E						
8703.9030	- vehicles with internal combustion rotary piston engine, of a cylinder capacity up to 1600 cc	D						
8703.4090	- Other	E						
87.04	Motor vehicles for the transport of goods.							
8704.10	- Dumpers designed for off-highway use	C						
	- Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel).							
8704.21	- g.v.w. not exceeding 5 tonnes:							
8704.2110	- Mine's cars (shuttle car). Vehicles more on rail - ways	C						
8704.2190	- Other	D						
8704.22	- g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes.							
8704.2210	- g.v.w. exceeding 5 tonnes and less than 9 tonnes.	C						
8704.2220	- g.v.w. from 9 tonnes and less than 18 tonnes.	B						
8704.2290	- Other	A						
8704.23	- g.v.w. exceeding 20 tonnes.	C						
	- Other, with spark-ignition internal combustion piston engine.							
8704.31	- g.v.w. not exceeding 5 tonnes:							
8704.3110	- Mine's cars (shuttle car). Vehicles more on rail - ways	C						
8704.3190	- Other	D						

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H.S.Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
8704.32	- g.v.w. exceeding 5 tonnes - Other:	A						
8704.9010	- Mine's cars (shuttle car), Vehicles more on rail - ways	C						
8704.9090	- Other	D						
87.05	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)							
8705.10	- Crane lorries	C						
8705.20	- Mobile drilling derricks	C						
8705.30	- Fire fighting vehicles	C						
8705.40	- Concrete-mixer lorries	C						
8705.90	- Other	C						
8706.00	Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05.	C						
87.07	Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.							
8707.10	- For the vehicles of heading 87.03	C						
8707.90	- Other	C						
87.08	Parts and accessories of the motor vehicles of headings 87.01 to 87.05.							
8708.10	- Bumpers and parts thereof - Other parts and accessories of bodies (including cabs)	C						
8708.21	- Safety seat belts	C						
8708.29	- Other	C						
8708.30	- Brakes and servo-brakes; parts thereof	C						
8708.40	- Gear boxes and parts thereof - Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof:	C						
8708.5010	- For tractors other than motor vehicles type	A						
8708.5090	- Other	B						
8708.70	- Road wheels and parts and accessories thereof:							
8708.7010	- For tractors other than motor vehicles type	A						
8708.7090	- Other	B						
8708.8010	- Suspension systems and parts thereof (including shock absorbers): - For tractors other than motor vehicles type	A						
8708.8090	- Other	B						
8708.91	- Radiators and parts thereof:							
8708.9110	- For tractors other than motor vehicles type	A						
8708.9190	- Other	C						
8708.92	- Silencers (mufflers) and exhaust pipes; parts thereof:							
8708.9210	- For tractors other than motor vehicles type	A						
8708.9290	- Other	C						
8708.93	- Clutches and parts thereof:							
8708.9310	- For tractors other than motor vehicles type	A						
8708.9390	- Other	C						
8708.94	- Steering wheels, steering columns and steering boxes; parts thereof:							
8708.9410	- For tractors other than motor vehicles type	A						
8708.9490	- Other	C						
8708.95	- Safety airbags with inflater system; parts thereof:	B						
8708.99	- Other:							
8708.9910	- For tractors other than motor vehicles type	A						
8708.9990	- Other	C						
87.09	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.							
8709.11	- Vehicles: - Electrical	A						
8709.19	- Other	A						
8709.90	- Parts	A						
8710.00	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.	A						
87.11	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars, side-cars: - With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc.							

H.S.Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
8711.1010	— Up to 2 cylinder	C						
8711.1090	— Other	C						
	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc:							
8711.2010	— Up to 2 cylinder	C						
8711.2090	— Other	C						
	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc:							
8711.3010	— Up to 2 cylinder	C						
8711.3090	— Other	C						
	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc:							
8711.4010	— Up to 2 cylinder	C						
8711.4090	— Other	C						
	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc:							
8711.5010	— Up to 2 cylinder	C						
8711.5090	— Other	C						
	- Other:							
8711.9010	— Motor cycles Up to 2 cylinder	C						
8711.9090	— Other	C						
8712.00	Bicycles and other cycles (including delivery tricycles), not motorised							
8712.0010	— Bicycles of normal type size from 12 to 28 inch	D						
8712.0090	— Other	C						
87.13	Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled							
8713.10	- Not mechanically propelled	A						
8713.90	- Other	A						
87.14	Parts and accessories of vehicles of headings 87.11 to 87.13							
	- Of motorcycles (including mopeds):							
8714.11	- Saddles	B						
8714.19	- Other	B						
8714.20	- Of carriages for disabled persons	A						
	- Other:							
8714.91	- Frames and forks, and parts thereof	B						
8714.92	- Wheel rims and spokes	B						
	- Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels	B						
8714.93		B						
8714.94	- Brakes, including coaster braking hubs and hub brakes, and parts thereof	B						
8714.95	- Saddles	B						
8714.96	- Pedals and crank-gear, and parts thereof	B						
8714.99	- Other	C						
8715.00	Baby carriages and parts thereof	C						
87.16	Trailers and semi-trailers: other vehicles, not mechanically propelled; parts thereof.							
8716.10	- Trailers and semi-trailers of the caravan type, for housing or camping	E						
8716.20	- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	D						
	- Other trailers and semi-trailers for the transport of goods:							
8716.31	- Tanker trailers and tanker semi-trailers	C						
8716.39	- Other	C						
8716.40	- Other trailers and semi-trailers	D						
8716.80	- Other vehicles	D						
8716.90	- Parts	B						
8801.00	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft	A						
88.02	(Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles							
	- Helicopters:							
8802.11	- Of an unladen weight not exceeding 2,000 kg	A						
8802.12	- Of an unladen weight exceeding 2,000 kg	A						
8802.20	- Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg	A						
8802.30	- Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg	C						
8802.40	- Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg	A						
8802.60	- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	A						
88.03	Parts of goods of heading 88.01 or 88.02							
8803.10	- Propellers and rotors and parts thereof	A						
8803.20	- Under-carriages and parts thereof	A						

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H.S.Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
8803.30	- Other parts of aeroplanes or helicopters	A						
8803.90	- Other	A						
8804.00	Parachutes (including dirigible parachutes and paragliders) and parachutes; parts thereof and accessories thereto.	A						
88.05	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles.							
8805.10	- Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof	A						
	- Ground flying trainers and parts thereof:							
8805.21	- Air combat simulators and parts thereof	A						
8805.29	- Other	A						
89.01	Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods.							
	- Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds:							
8901.1010	--- High-overseas vessels	A						
8901.1090	--- Other	B						
	- Tankers:							
8901.2010	--- High-overseas vessels	A						
8901.2090	--- Other	B						
	- Refrigerated vessels, other than those of subheading 8901.20:							
8901.3010	--- High-overseas vessels	A						
8901.3090	--- Other	B						
	- Other vessels for the transport of goods and other vessels for the transport of both persons and goods:							
8901.9010	--- High-overseas vessels	A						
8901.9090	--- Other	B						
8902.00	Fishing vessels; factory ships and other vessels for processing or preserving fishery products							
8902.0010	--- High-overseas vessels	A						
8902.0090	--- Other	B						
89.03	Yachts and other vessels for pleasure or sports; rowing boats and canoes.							
8903.10	- Inflatable	B						
	- Other:							
8903.91	- Sailboats, with or without auxiliary motor	B						
8903.92	- Motorboats, other than outboard motorboats	B						
8903.99	- Other	B						
8904.00	Tugs and pusher craft	A						
89.05	Light-vessels, fire-floats, dredgers, floating cranes and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms.							
8905.10	- Dredgers	A						
8905.20	- Floating or submersible drilling or production platforms	A						
8905.90	- Other	A						
89.06	Other vessels, including warships and lifeboats other than rowing boats.							
8906.10	- Warships	A						
	- Other:							
8906.9010	--- Warships of all kinds	A						
8906.9090	--- Other	B						
89.07	Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons).							
8907.10	- Inflatable rafts	A						
8907.90	- Other	A						
8908.00	Vessels and other floating structures for breaking up.	A						
90.01	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 85.44; sheets and plates of polarising material; lenses (including contact lenses); prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked.							
9001.10	- Optical fibres, optical fibre bundles and cables	C						
9001.20	- Sheets and plates of polarising material	B						
9001.30	- Contact lenses	C						
9001.40	- Spectacle lenses of glass	C						
9001.50	- Spectacle lenses of other materials	C						
9001.90	- Other	C						

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H.S. Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
90.02	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked.							
	- Objective lenses:							
9002.11	- For cameras, projectors or photographic enlargers or reducers	A						
9002.19	- Other	B						
9002.20	Filters	A						
9002.90	- Other	B						
90.03	Frames and mountings for spectacles, goggles or the like, and parts thereof.							
	Frames and mountings:							
9003.11	- Of plastics	C						
9003.19	- Of other materials	C						
9003.90	Parts	C						
90.04	Spectacles, goggles and the like, corrective, protective or other.							
9004.10	Sunglasses	D						
9004.90	- Other	C						
90.05	Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy.							
9005.10	Binoculars	D						
9005.80	Other instruments	C						
9005.90	Parts and accessories (including mountings)	C						
90.06	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39.							
9006.10	Cameras of a kind used for preparing printing plates or cylinders	A						
9006.30	Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes	B						
9006.40	Instant print cameras	B						
	Other cameras:							
9006.51	- With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm	D						
9006.52	- Other, for roll film of a width less than 35 mm:							
9006.5210	--- Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	A						
9006.5290	--- Other	D						
9006.53	- Other, for roll film of a width of 35 mm:							
9006.5310	--- Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	A						
9006.5390	--- Other	D						
9006.59	- Other:	D						
9006.5910	--- Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	A						
9006.5990	--- Other	D						
9006.61	Photographic flashlight apparatus and flashbulbs:							
9006.61	- Discharge lamp ("electronic") flashlight apparatus	B						
9006.69	- Other	B						
	Parts and accessories:							
9006.91	- For cameras	B						
9006.99	- Other	B						
90.07	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.							
	Cameras:							
9007.11	- For film of less than 16 mm width or for double-8 mm film	D						
9007.19	- Other	A						
	Projectors							
9007.2010	--- For cinema	A						
9007.2090	--- Other	B						
	Parts and accessories:							
9007.91	- For cameras	A						
9007.92	- For projectors	A						
90.08	Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers.							
9008.10	Slide projectors	C						
9008.20	Microfilm, microfiche or other microform readers, whether or not capable of producing copies	B						
9008.30	Other image projectors	B						
9008.40	Photographic (other than cinematographic) enlargers and reducers	B						
9008.90	Parts and accessories	B						

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H.S. Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
90.09								
90.10	Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter; negatoscopes; projection screens.							
9010.10	Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film in rolls of photographic paper	A						
9010.50	Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes	A						
9010.60	Projection screens	A						
9010.90	Parts and accessories	A						
90.11	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection.							
9011.10	Stereoscopic microscopes	A						
9011.20	Other microscopes, for photomicrography, cinephoto-micrography or microprojection	A						
9011.80	Other microscopes	A						
9011.90	Parts and accessories	A						
90.12	Microscopes other than optical microscopes; diffraction apparatus.							
9012.10	Microscopes other than optical microscopes; diffraction apparatus.	A						
9012.90	Parts and accessories	A						
90.13	Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter.							
9013.10	Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XV.	A						
9013.20	Lasers, other than laser diodes	A						
9013.80	Other devices, appliances and instruments	A						
9013.90	Parts and accessories	A						
90.14	Direction finding compasses; other navigational instruments and appliances.							
9014.10	Direction finding compasses	A						
9014.20	Instruments and appliances for aeronautical or space navigation (other than compasses)	A						
9014.80	Other instruments and appliances	A						
9014.90	Parts and accessories	A						
90.15	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders.							
9015.10	Rangefinders	A						
9015.20	Theodolites and tachymeters (tachometers)	A						
9015.30	Levels	A						
9015.40	Photogrammetrical surveying instruments and appliances	A						
9015.80	Other instruments and appliances	A						
9015.90	Parts and accessories	A						
9016.00	Balances of a sensitivity of 5 cg or better, with or without weights.	A						
90.17	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter.							
9017.10	Drafting tables and machines, whether or not automatic	A						
	Other drawing, marking-out or mathematical calculating instruments							
9017.2010	— Pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates	A						
9017.2090	— Other	A						
9017.30	Micrometers, callipers and gauges	A						
9017.80	Other instruments	A						
9017.90	Parts and accessories	A						

H.S.Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
9017.9010	— Apparatus of subheading 9017.2010	A						
9017.9090	— Other	A						
90.18	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments.							
	Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters):							
9018.11	- Electro-cardiographs	A						
9018.12	- Ultrasonic scanning apparatus	A						
9018.13	- Magnetic resonance imaging apparatus	A						
9018.14	- Scintigraphic apparatus	A						
9018.19	- Other	A						
9018.20	Ultra-violet or infra-red ray apparatus	A						
	Syringes, needles, catheters, cannulae and the like:							
9018.31	- Syringes, with or without needles	C						
9018.32	- Tubular metal needles and needles for sutures	A						
9018.39	- Other	A						
	Other instruments and appliances, used in dental sciences:							
9018.41	- Dental drill engines, whether or not combined on a single base with other dental equipment	C						
9018.49	- Other	C						
9018.50	Other ophthalmic instruments and appliances	A						
	Other instruments and appliances:							
9018.9010	— Intra uterin devices	A						
9018.9090	— Other	A						
90.19	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy aerosol therapy, artificial respiration or other therapeutic respiration apparatus.							
9019.10	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus	C						
9019.20	Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	B						
9020.00	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.	A						
90.21	Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability.							
9021.10	Orthopaedic or fracture appliances	B						
	Artificial teeth and dental fittings:							
9021.21	- Artificial teeth	C						
9021.29	- Other	C						
	Other artificial parts of the body:							
9021.31	- Artificial joints	A						
9021.39	- Other	A						
9021.40	Hearing aids, excluding parts and accessories	A						
9021.50	Pacemakers for stimulating heart muscles, excluding parts and accessories	A						
9021.90	- Other	A						
90.22	Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus. X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like.							
	Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:							
9022.12	- Computed tomography apparatus	A						
9022.13	- Other, for dental uses	A						
9022.14	- Other, for medical, surgical or veterinary uses	A						
9022.19	- For other uses	A						
	Apparatus based on the use of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:							

H.S.Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
9022.21	- For medical, surgical, dental or veterinary uses	A						
9022.29	- For other uses	A						
9022.30	X-ray tubes	A						
9022.90	Other, including parts and accessories	A						
9023.00	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses	A						
90.24	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics).							
9024.10	Machines and appliances for testing metals	A						
9024.80	Other machines and appliances	A						
9024.90	Parts and accessories	A						
90.25	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments.							
	Thermometers and pyrometers, not combined with other instruments:							
9025.11	- Liquid-filled, for direct reading	A						
9025.19	- Other	A						
9025.80	Other instruments	A						
9025.90	Parts and accessories	A						
90.26	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 90.14, 90.15, 90.28 or 90.32.							
9026.10	For measuring or checking the flow or level of liquids	A						
9026.20	For measuring or checking pressure	A						
9026.80	Other instruments or apparatus	A						
9026.90	Parts and accessories	A						
90.27	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes.							
9027.10	Gas or smoke analysis apparatus	A						
9027.20	Chromatographs and electrophoresis instruments	A						
9027.30	Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	A						
9027.50	Other instruments and apparatus using optical radiations (UV, visible, IR)	A						
9027.80	Other instruments and apparatus	A						
	Microtomes; parts and accessories							
9027.9010	— Parts and accessories for products of heading 90.27, other than for gas or smoke analysis apparatus and microtomes	A						
9027.9090	— Other	A						
90.28	Gas, liquid or electricity supply or production meters, including calibrating meters therefor.							
9028.10	Gas meters	C						
9028.20	Liquid meters	C						
9028.30	Electricity meters	C						
9028.90	Parts and accessories	C						
90.29	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 90.14 or 90.15; stroboscopes.							
9029.10	Revolution counters, production counters, taximeters, mileometers, pedometers and the like	C						
9029.20	Speed indicators and tachometers; stroboscopes	A						
9029.90	Parts and accessories	C						

H.S.Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
90.30	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma X-ray, cosmic or other ionising radiations.							
9030.10	Instruments and apparatus for measuring or detecting ionising radiations	A						
9030.20	Oscilloscopes and oscillographs	A						
	Other instruments and apparatus, for measuring or checking voltage, current, resistance or power.							
9030.31	- Multimeters without a recording device	A						
9030.32	- Multimeters with a recording device	A						
9030.33	- Other, without a recording device	A						
9030.39	- Other, with a recording device	A						
9030.40	- Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	A						
	- Other instruments and apparatus:							
9030.82	- For measuring or checking semiconductor wafers or devices	A						
9030.84	- Other, with a recording device	A						
9030.89	- Other	A						
	- Parts and accessories							
9030.9010	- For apparatus of subheading 9030.82	A						
9030.9020	- for instruments and appliances for measuring or checking semiconductor wafers or devices	A						
9030.9090	- Other	A						
90.31	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors.							
9031.10	- Machines for balancing mechanical parts	A						
9031.20	- Test benches	A						
	- Other optical instruments and appliances:							
9031.41	- For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices	A						
9031.49	- Other							
9031.4910	- Optical instruments and appliances for measuring surface particulate contamination on semiconductor wafers	A						
9031.4990	- Other	A						
9031.80	- Other instruments, appliances and machines	A						
	- Parts and accessories							
9031.9010	- For apparatus of subheading 9031.41, 9031.4910	A						
9031.9090	- Other	A						
90.32	Automatic regulating or controlling instruments and apparatus.							
9032.10	- Thermostats	A						
9032.20	- Manostats	A						
	- Other instruments and apparatus:							
9032.81	- Hydraulic or pneumatic	C						
9032.89	- Other	C						
9032.90	- Parts and accessories	C						
9033.00	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.	A						
91.01	Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal.							
	- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility.							
9101.11	- With mechanical display only	C						
9101.19	- Other	C						
	- Other wrist-watches, whether or not incorporating a stop-watch facility:							
9101.21	- With automatic winding	C						
9101.29	- Other	C						
	- Other:							
9101.91	- Electrically operated	C						
9101.99	- Other	C						
91.02	Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01.							
	- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility.							
9102.11	- With mechanical display only	B						

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H.S.Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
9102.12	- With opto-electronic display only	B						
9102.19	- Other	B						
	- Other wrist-watches, whether or not incorporating a stop-watch facility:							
9102.21	- With automatic winding	B						
9102.29	- Other	B						
	- Other:							
9102.91	- Electrically operated	B						
9102.99	- Other	B						
91.03	Clocks with watch movements, excluding clocks of heading 91.04							
9103.10	- Electrically operated	B						
9103.90	- Other	B						
9104.00	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels	B						
91.05	Other clocks:							
	- Alarm clocks:							
9105.11	- Electrically operated	B						
9105.19	- Other	B						
	- Wall clocks:							
9105.21	- Electrically operated	B						
9105.29	- Other	B						
	- Other:							
9105.91	- Electrically operated	B						
9105.99	- Other	B						
91.06	Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time-recorders)							
9106.10	- Time-registers; time-recorders	A						
9106.90	- Other	A						
9107.00	Time switches with clock or watch movement or with synchronous motor	A						
91.08	Watch movements, complete and assembled:							
	- Electrically operated:							
	- With mechanical display only or with a device to which a mechanical display can be incorporated:							
9108.11		D						
9108.12	- With opto-electronic display only	D						
9108.19	- Other	D						
9108.20	- With automatic winding	D						
9108.90	- Other	D						
91.09	Clock movements, complete and assembled:							
	- Electrically operated:							
9109.11	- Of alarm clocks	B						
9109.19	- Other	B						
9109.90	- Other	B						
91.10	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements:							
	- Of watches:							
9110.11	- Complete movements, unassembled or partly assembled (movement sets)	D						
9110.12	- Incomplete movements, assembled	D						
9110.19	- Rough movements	D						
9110.90	- Other	D						
91.11	Watch cases and parts thereof:							
	- Cases of precious metal or of metal clad with precious metal:							
9111.10		C						
9111.20	- Cases of base metal, whether or not gold- or silver-plated	C						
9111.80	- Other cases	C						
9111.90	- Parts	C						
91.12	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof:							
9112.20	- Cases	B						
9112.90	- Parts	B						
91.13	Watch straps, watch bands and watch bracelets, and parts thereof:							
	- Of precious metal or of metal clad with precious metal:							
9113.10		C						
9113.20	- Of base metal, whether or not gold- or silver-plated	C						
9113.90	- Other	C						
91.14	Other clock or watch parts:							
9114.10	- Springs, including hair-springs	D						
9114.20	- Jewels	D						
9114.30	- Dials	D						
9114.40	- Plates and bridges	D						
9114.90	- Other	D						
92.01	Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments:							
9201.10	- Upright pianos	D						
9201.20	- Grand pianos	D						
9201.90	- Other	D						
92.02	Other string musical instruments (for example, guitars, violins, harps):							
9202.10	- Played with a bow	D						
9202.90	- Other	D						
92.03								
92.04								

H.S.Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
92.05	Other wind musical instruments (for example, clarinets, trumpets, bagpipes)							
9205.10	- Brass-wind instruments	D						
9205.90	- Other	D						
9206.00	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas)	D						
92.07	Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions)							
9207.10	- Keyboard instruments, other than accordions	D						
9207.90	- Other	D						
92.08	Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments							
9208.10	- Musical boxes	D						
9208.90	- Other	D						
92.09	Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds							
9209.30	- Musical instrument strings	B						
	- Other							
9209.91	- Parts and accessories for pianos	B						
9209.92	- Parts and accessories for the musical instruments of heading 92.02	B						
9209.94	- Parts and accessories for the musical instruments of heading 92.07	B						
9209.99	- Other	B						
93.01	Military weapons, other than revolvers, pistols and the arms of heading 93.07							
	- Artillery weapons (for example, guns, howitzers and mortars)							
9301.11	- Self-propelled	A						
9301.19	- Other	A						
9301.20	- Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	A						
9301.90	- Other	A						
9302.00	Revolvers and pistols, other than those of heading 93.03 or 93.04	D						
93.03	Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns)							
9303.10	- Muzzle-loading firearms	D						
9303.20	- Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifle	D						
9303.30	- Other sporting, hunting or target-shooting rifles	D						
9303.90	- Other	B						
9304.00	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07	D						
93.05	Parts and accessories of articles of headings 93.01 to 93.04							
9305.10	- Of revolvers or pistols	D						
	- Of shotguns or rifles of heading 93.03							
9305.21	- Shotgun barrels	B						
9305.29	- Other	B						
	- Other							
9305.91	- Of military weapons of heading 93.01	D						
9305.99	- Other	D						
93.06	Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads							
	- Shotgun cartridges and parts thereof; air gun pellets							
9306.21	- Cartridges	C						
9306.29	- Other	C						
	- Other cartridges and parts thereof							
9306.3010	— For military purposes	A						
9306.3090	— Other							
9306.3091	— Carriage parts	C						
9306.3099	— Other	D						
	- Other							
9306.9010	— For military purposes	A						
9306.9090	— Other	D						

H.S.Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
9307.00	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.	D						
94.01	Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.							
9401.10	- Seats of a kind used for aircraft	C						
9401.20	- Seats of a kind used for motor vehicles	C						
9401.30	- Swivel seats with variable height adjustment	D						
9401.40	- Seats other than garden seats or camping equipment, convertible into beds	D						
	- Seats of cane, osier, bamboo or similar materials:							
9401.51	- Of bamboo or rattan	D						
9401.59	- Other	D						
	- Other seats, with wooden frames:							
9401.61	- Upholstered	E	D		D			
9401.69	- Other	E	D		D			
	- Other seats, with metal frames:							
9401.71	- Upholstered	D						
9401.79	- Other	D						
9401.80	- Other seats	D						
9401.90	- Parts	C						
94.02	Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles.							
9402.10	- Dentists', barbers' or similar chairs and parts thereof	B						
9402.90	- Other	B						
94.03	Other furniture and parts thereof.							
9403.10	- Metal furniture of a kind used in offices	D						
9403.20	- Other metal furniture	D						
9403.30	- Wooden furniture of a kind used in offices	D						
9403.40	- Wooden furniture of a kind used in the kitchen	D	E					
9403.50	- Wooden furniture of a kind used in the bedroom	D	E					
9403.60	- Other wooden furniture	D	E					
9403.70	- Furniture of plastics	D						
	- Furniture of other materials, including cane, osier, bamboo or similar materials:							
9403.81	- Of bamboo or rattan	D						
9403.89	- Other	D						
9403.90	- Parts	D						
94.04	Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered.							
9404.10	- Mattress supports	D						C
	- Mattresses:							
9404.21	- Of cellular rubber or plastics, whether or not covered	D						C
9404.29	- Of other materials	D						C
9404.30	- Sleeping bags	D						
9404.90	- Other	D						
94.05	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.							
9405.10	- Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares	E			D			
9405.20	- Electric table, desk, bedside or floor-standing lamps	D						
9405.30	- Lighting sets of a kind used for Christmas trees	D						
	- Other electric lamps and lighting fittings:							
9405.4010	— Motion picture or theatrical spotlights	C						
9405.4020	— Shadows spotlights commonly used in surgical operation rooms	C						
9405.4090	— Other	D						
9405.50	- Non-electrical lamps and lighting fittings	C						
9405.60	- Illuminated signs, illuminated name-plates and the like	D						

H.S.Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
	- Parts:							
9405.91	- Of glass	C						
9405.92	- Of plastics	C						
9405.99	- Other	C						
9406.00	Prefabricated buildings	E			D			
95.01								
95.02								
9503.00	Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds.							
9503.0010	-- Ornamental dolls, whether or not dressed	D						
9503.0090	-- Other	C						
95.04	Articles for funfair, table or parlour games, including pinball machines, billiards, special tables for casino games and automatic bowling alley equipment.							
9504.10	- Video games of a kind used with a television receiver	D						
9504.20	- Articles and accessories for billiards	D						
9504.30	- Other games, operated by coins, banknotes (paper currency), discs or other similar articles, other than bowling alley equipment	D						
9504.40	- Playing cards	D						
9504.90	- Other	D						
95.05	Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes							
9505.10	- Articles for Christmas festivities	D						
9505.90	- Other	D						
95.06	Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools.							
	- Snow-skis and other snow-ski equipment							
9506.11	- Skis	A						
9506.12	- Ski-fastenings (ski-bindings)	A						
9506.19	- Other	A						
	- Water-skis, surf-boards, sailboards and other water-sport equipment							
9506.21	- Sailboards	A						
9506.29	- Other	A						
	- Golf clubs and other golf equipment							
9506.31	- Clubs, complete	A						
9506.32	- Balls	A						
9506.39	- Other	A						
9506.40	- Articles and equipment for table-tennis	D						
	- Tennis, badminton or similar rackets, whether or not strung							
9506.51	- Lawn-tennis rackets, whether or not strung	A						
9506.59	- Other	A						
	- Balls, other than golf balls and table-tennis balls:							
9506.61	- Lawn-tennis balls	A						
9506.62	- Inflatable	A						
9506.69	- Other	A						
9506.70	- Ice skates and roller skates, including skating boots with skates attached	A						
	- Other:							
9506.91	- Articles and equipment for general physical exercise, gymnastics or athletics	C						
9506.99	- Other	A						
95.07	Fishing rods, fish-hooks and other line fishing tackle, fish landing nets, butterfly nets and similar nets, decoy "birds" (other than those of heading 92.08 or 97.05) and similar hunting or shooting requisites.							
9507.10	- Fishing rods	A						
9507.20	- Fish-hooks, whether or not snelled	A						
9507.30	- Fishing reels	A						
9507.90	- Other	A						
95.08	Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses and travelling menageries; travelling theatres.							
9508.10	- Travelling circuses and travelling menageries	A						
9508.90	- Other	A						
96.01	Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding)							
9601.10	- Worked ivory and articles of ivory	D						
9601.90	- Other	D						

H.S.Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
96.02	Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 3503) and articles of unhardened gelatin.							
9602.0010	— Gelatin capsules for use in pharmaceutical industries	C						
9602.0090	— Other	D						
96.03	Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorized, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees).							
9603.10	- Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	C						
	- Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances;							
9603.21	-- Tooth brushes, including dental-plate brushes	D						
9603.29	-- Other	D						
	- Artists' brushes, writing brushes and similar brushes for the application of cosmetics;							
9603.3010	-- Painting and writing brushes	B						
9603.3090	-- Other	D						
9603.40	- Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers	C						
9603.50	- Other brushes constituting parts of machines, appliances or vehicles	A						
9603.90	- Other	C						
9604.00	Hand sieves and hand riddles;	B						
9605.00	Travel sets for personal toilet, sewing or shoe or clothes cleaning;	D						
96.06	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks.							
9606.10	- Press-fasteners, snap-fasteners and press-studs and parts therefor	B						
	- Buttons;							
9606.21	- Of plastics, not covered with textile material	C						
9606.22	- Of base metal, not covered with textile material	C						
9606.29	- Other	C						
9606.30	- Button moulds and other parts of buttons; button blanks	C						
96.07	Slide fasteners and parts thereof.							
	- Slide fasteners;							
9607.11	- Fitted with chain scoops of base metal	C						
9607.19	- Other	C						
9607.20	- Parts	A						
96.08	Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating styles; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 96.09.							
9608.10	- Ball point pens	D						
9608.20	- Felt tipped and other porous-tipped pens and markers	D						
	- Fountain pens, stylograph pens and other pens;							
9608.31	-- Indian ink drawing pens	D						
9608.39	-- Other	D						
9608.40	- Propelling or sliding pencils	D						
9608.50	- Sets of articles from two or more of the foregoing subheadings	D						
9608.60	- Refills for ball point pens, comprising the ball point and ink-reservoir	C						
	- Other;							
9608.91	-- Pen nibs and nib points	C						
9608.99	-- Other							
9608.9910	--- Pen points	A						
9608.9990	--- Other	B						

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H.S. Code	DESCRIPTION	MERCOSUR	Argentina	Brazil	Brazil and Uruguay	Paraguay	Uruguay	Special and differential treatment for Paraguay
96.09	Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks.							
9609.10	- Pencils and crayons, with leads encased in a rigid sheath	D						
9609.20	- Pencil leads, black or coloured	C						
9609.90	- Other	D						
9610.00	Slates and boards, with writing or drawing surfaces, whether or not framed.	C						
9611.00	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks, and hand printing sets incorporating such composing sticks.	B						
96.12	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes.							
9612.10	- Ribbons	C						
9612.20	- Ink-pads	C						
96.13	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.							
9613.10	- Pocket lighters, gas fuelled, non-refillable	D						
9613.20	- Pocket lighters, gas fuelled, refillable	D						
	- Other lighters:							
9613.8010	— For electronic cookers and heaters	C						
9613.8090	— Other	D						
9613.90	- Parts	C						
9614.00	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.	D						
96.15	Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 85.16, and parts thereof.							
	- Combs, hair-slides and the like:							
9615.11	- Of hard rubber or plastics	D						
9615.19	- Other	D						
9615.90	- Other	D						
96.16	Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations.							
9616.10	- Scent sprays and similar toilet sprays, and mounts and heads therefor	C						
9616.20	- Powder-puffs and pads for the application of cosmetics or toilet preparations	C						
9617.00	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass liners.	D						
9618.00	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.	C						
97.01	Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 49.06 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques.							
9701.10	- Paintings, drawings and pastels	D						
9701.90	- Other	D						
9702.00	Original engravings, prints and lithographs.	D						
9703.00	Original sculptures and statuary, in any material.	D						
9704.00	Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 49.07.	D						
9705.00	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest.	A						
9706.00	Antiques of an age exceeding one hundred years.	C						