

## 6. Export Procedures and Documentation

### 6.1 Learning Outcomes

- List the different Trade Agreements signed by Eswatini
- List key export documents and key stakeholders
- Explain the export process and the flow of Goods and money in the export value chain
- Identify commonly used incoterms
- Explain the tariff codes
- Describe services provide by freight Forwarder
- Guidelines for registration of Exporters for preferential markets

### 6.2 Module Content: Export Procedures and Documentation

The objective of this section is to inform the exporter/potential exporter of the procedures and the various types of documentation required to successfully facilitate the export of goods from Eswatini. Proper paper work and documentation are essential for the efficient execution of an export order. Forms should be completed meticulously and procedures followed correctly to avoid misunderstanding and delays that are costly. The procedures seem daunting and not clear if you are exporting for the first time. However, in addition to the information provided here you will find the office of the Eswatini Revenue Authority extremely helpful and will clear any uncertainties especially on compliance. There are there to help you to succeed in your export business. Clearing Agents and your bank should also be good sources of information as well as consulting your Chamber of commerce (SFE, FESBEC, SWIFT etc.) or other exporters.

#### 6.2.1 Eswatini Revenue Authority

You must be registered as a business entity with the Eswatini Revenue Authority. You may be an individual, cooperative, partnership, SMME or corporate body your registration will help identify you as a legal business entity and will be issued with a TIN number (Tax Identification Number). Once the registration is done you can then periodical complete and secure the necessary export documents you require for each export cargo you make.

The Eswatini Revenue Authority is also responsible for the collection of taxes, customs and excise duty on all goods which come into the country. As far as **exports** are concerned, the interest stems largely from the need to keep records for economic planning purposes and ensuring that products that are exported into markets with which Eswatini has trading relations with, the required documentation to enable preferential access into the target is correctly processed. Relatively few goods are subject to **export controls**. While **imports** are also of statistical interest, they are invariably subject to a number of **import controls** which are put in place to control the entry of say, health –or environmentally-sensitive products, to protect certain industries and/or to generate revenue for the country.

The enforcement of export and import controls is the responsibility of **customs authorities**. Whenever goods enter or leave a country, they have to be ‘cleared’ by customs. This involves customs officials;

- Checking that imports and exports **comply with import/export regulations** of the country
- Checking that the **correct documentation** has been submitted in support of imports/exports
- (where relevant) **examining**, and **collecting duties or taxes** on, goods
- For goods requiring ‘origin’ certification that the exporter/ manufacturer meet the requirements under the relevant trade agreement and that the appropriate documents (primarily the Certificate of Origin) are processed at the time of exporting the goods.

Other responsibilities include:

- Being on the **look-out for possible fraudulent activities** (e.g. smuggling or under-valuing goods to attract lower duties) and **reporting such offences** to the authorities.
- Ensuring that appropriate financial reporting requirements are met with respect to export transactions by administrating the requirement for F178 controls to facilitate collection of information pertaining to the payments of foreign currency received from the country's exports.
- **Keeping records** and making such information available to customs administrations and/or other government departments to assist in the compilation of a country's trade statistics, etc.

Your customs registration number/code must then appear on every customs declaration form.

### 6.2.2 Eswatini Multi-lateral Trade Agreements

You are encouraged to make full use of preferential trade agreements to which Eswatini is a signatory. The purpose of a Trade Agreement is to stimulate and encourage trade between Eswatini and the countries who sign the agreement, by giving one another preferential treatment in the reduction or elimination of customs duties. The non-payment and/or reduction of duty has the effect of lowering prices and allowing products to become competitive in the importing markets.

Eswatini Revenue Authority are also the custodians of the Trade Agreements which the Eswatini has signed with other countries. These agreements offer preferential tariffs to Eswatini exporters. ERA will validate your products and will issue you with the Certificates of Origin which will enable you to market to the country covered by the agreement. (See Guidelines for Registrations of Exporter for Preferential Market Access at end of this Module)

Table 5: Eswatini Multilateral Trade Agreements

Trade Agreement	Countries/Members	Size, Liberalization & Market Access
1. Southern African Customs Union (SACU)	The Kingdom of Eswatini, South Africa, Botswana, Namibia, Lesotho	<ul style="list-style-type: none"> <li>· 55 million population, with South Africa as major trading partner</li> <li>· Allows for Free movement of goods within the customs union</li> </ul>
2. Southern African Development Community (SADC)	The Kingdom of Eswatini, <b>Angola</b> , Botswana, Lesotho, Madagascar, Mauritius, Namibia, Tanzania, Mozambique, South Africa, Malawi Zimbabwe, Zambia, <b>Seychelles, DR Congo</b>	<ul style="list-style-type: none"> <li>· 238 million population</li> <li>· Free trade area with preferential market access for goods and further integrating to customs union</li> </ul>
3. Common Market for Eastern and Southern Africa (COMESA)	The Kingdom of Eswatini, Angola, Uganda, Kenya, Ethiopia, Eritrea, Burundi, Rwanda, Egypt, Libya, Zimbabwe, Zambia, Madagascar, Mauritius, Comoros, Congo, Somalia, Sudan, Malawi	<ul style="list-style-type: none"> <li>· 374 million population</li> <li>· Free trade area with preferential market access further integrating to a customs union.</li> <li>· Eswatini only SACU member state currently in COMESA</li> </ul>
4. Generalized System of Preferences (GSP)	Reviewed periodically and some countries change:  Australia, Japan, New Zealand, USA, EU, Russia, Switzerland	<ul style="list-style-type: none"> <li>· Over 600 million population</li> <li>· The Kingdom of Eswatini as beneficiary country enjoys preferential market access</li> <li>· Scheme enables developing countries to access markets of industrialized countries</li> </ul>
5. African Growth Opportunity Act (AGOA)*	USA	<ul style="list-style-type: none"> <li>· 300 million population</li> <li>· Duty free and quota free market access for over <b>1600</b> tariff lines</li> </ul>
6. Economic Partnership Agreement (SADC-EU EPAs)	EU 27/28	<ul style="list-style-type: none"> <li>· 500 million population</li> <li>· Duty free entry for Swazi products to EU 27</li> </ul>
7. SACU-European Free Trade Association (EFTA)	Switzerland, Iceland, Norway, Lichtenstein	<ul style="list-style-type: none"> <li>· 12.8 million population</li> <li>· Preferential market access for Eswatini products</li> </ul>
8. SACU-Mercosur Preferential Trade Agreement	Argentina, Brazil, Paraguay, Uruguay, Venezuela	<ul style="list-style-type: none"> <li>· 285 million population</li> <li>· Preferential (and sometimes duty-free)market access for Eswatini products</li> </ul>
9. The Economic Cooperation Agreement between Taiwan and Eswatini	Taiwan	<p>To ensure sustainable development that seeks to protect and preserve the environment and to explore new areas of economic, trade and investment through various methods, such as engaging in cooperation and personnel exchanges and other types of cooperation as provided in this Agreement or agreed by the Parties.</p> <p>The Republic of Taiwan will eliminate tariffs on listed products except for Sugar from Eswatini. (See List below)</p>

### 6.2.3 Rules of Origin

Every agreement has Rules of Origin (RoO) which indicate how export products can be eligible for preferential treatment in the country of destination. The Rules are a set of criteria that is used to confer qualification status to products that are produced within the territories of the signatory Member States. The basis of these Rules is that the products in question must have a specific local content input from the country which is exporting them.

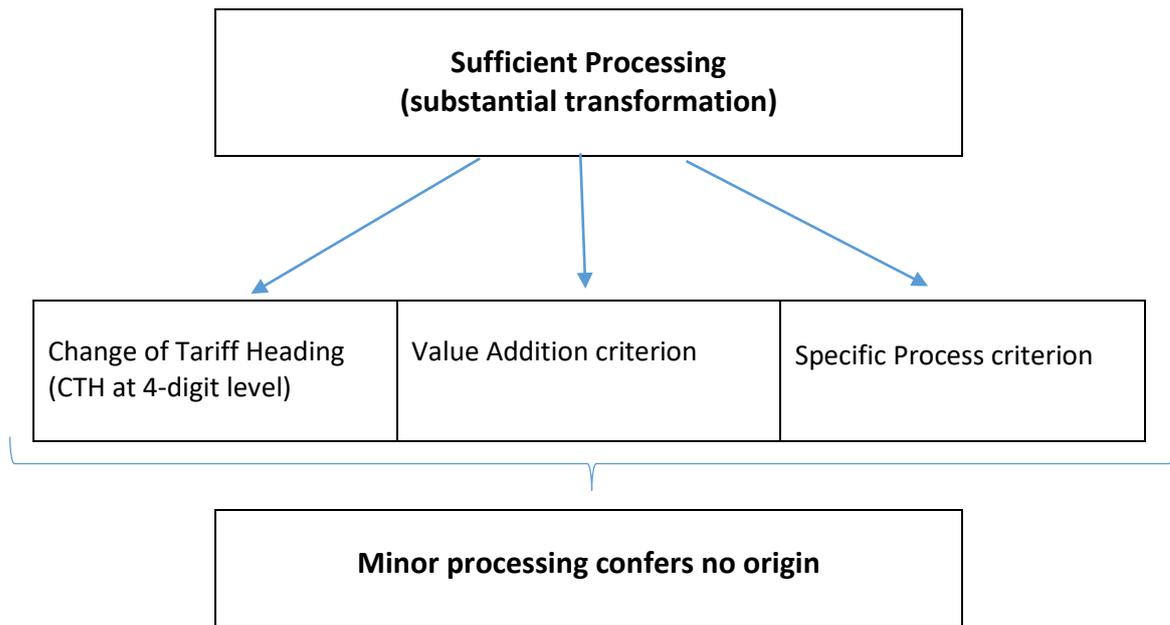
A product can qualify in one or two ways:

- If wholly produced in Eswatini. These are natural products and goods made from natural products which entirely obtained in Eswatini (examples are minerals, vegetables, animals and products entirely from Eswatini)
- If manufactured, a product must have undergone an acceptable amount of processing/transformation and has a specified percentage of local content. Three criteria are most commonly used: (See Figure 5 Below).
  - a. Value Percentage - value of the non-originating materials limited to a certain percentage of the ex-works price of the finished product:
    - This means that the value of ALL the non-originating materials used may not exceed a certain maximum ex-works price of the final product, e.g. 40%, of the ex-works price of the final product
    - The comparison is made between the ex-works price of the product and the value of all non-originating materials.
  - b. Change of Tariff Classification: non-originating materials used must be from a different HS tariff heading or subheading than the final product:
    - This means that all non-originating materials used must come from a heading or subheading other than that of the finished product
  - c. Specific Process Criterion: certain operations or stages in a manufacturing process have to be carried out on any non-originating materials used. – a particular process must be performed on non-originating materials; – the product must be produced from a specific raw material; or – It can be manufactured from non-originating material from any heading. Sometimes a combination of two or more of these three criteria is used.
- Some processes might be adding value to a product through simple processes or slight alterations, e.g.
  - Cutting and re-packing vegetables,
  - Breaking up and assembling of packages
  - Quick-freezing meat portions, or
  - Simply painting and polishing operations

These are not regarded as sufficient processing to confer origin, as they:

- Do not alter the character of the product sufficiently or
- Could be aimed at circumventing origin requirements and therefore customs duties.

Figure 11: Rules of Origin on Sufficiently Worked or Processed Goods.



#### 6.2.4 Certificate of Origin

The Certificate of Origin is a security document that authenticates that the products being traded satisfy the Rules of Origin and hence qualify for preferential treatment. Exporters are required to apply for the appropriate Certificate of Origin for each export consignment and is forwarded to the importer/ clearing agent so that preferences are accorded by the customs authorities of the importing country.

A Certificate of Origin is required when demanded by the country of destination or when the export is being conducted under a scheme of preferential tariffs. The following are the Certificate of Origin that are required:

- EUR1 Movement Certificate - for goods being exported to the European Union countries;
- EUR1 Movement Certificate - for goods traded under SACU-EFTA
- GSP (Generalised System of Preferences) Certificate Form A - for export to countries that offer tariff preferences;
- COMESA Certificate of origin for export to countries which have ratified the COMESA Free Trade Area Agreement;
- SADC Certificate of origin for export to countries which have ratified the SADC Protocol on Trade ;
- AGOA – for products of textile and apparel industry if exported into USA
- Taiwan Certificate of Origin

As an exporter you apply for the certificate of origin from the Eswatini Revenue Authority. If your application is successful (i.e. the products qualify as originating from Eswatini), you are allocated a reference number which must be quoted on every Certificate of Origin (CoO) when exporting the products to those specified countries.

The Certificate of Origin, bearing the Eswatini Revenue authority stamp, should be forwarded to the customer/importer to enable clearance of the goods at preferential rates.

### 6.2.5 Flow of Goods and Money in the Export Value Chain

There are a number of different entities that play a part in the fulfilment of an export order. These could include:

- The importer who is purchasing products from a supplier in Eswatini
- The (You) exporter who is supplying the importer with the required products and may, or may not, also be the producer/manufacturer of the goods
- The import licensing authority in the importer's country, a government body whose role is to implement import controls by issuing import licenses where these may be required for specific categories of products
- The sales agent who promotes and secures sales of the exporter's product in the foreign market for which he is paid a commission.
- The credit insurer who insures the exporter against the risk of non-payment in respect of all consignments destined for the importer's country
- The marine/cargo insurer who insures the consignment concerned against the risk of loss or damage during transit
- The export controlling authority which can be any of a number of government departments (The Eswatini Revenue Authority); The Ministry of Agriculture (Malkerns Research Institute, Veterinary Services, Ministry of Health etc) depending on the product concerned, whose task is to control the export of strategic and life or environment-threatening products from Eswatini through the issue of export permits or certificates.
- Foreign consulates in Eswatini or a neighbouring country which verify/certify the prices and origin of products which are to be exported into their respective countries
- Eswatini Revenue Authority which issue certain certificates of origin and offer other forms of export assistance
- The clearing and forwarding agent who arranges transport and customs clearance of the goods for export (and may also provide other services such as warehousing and marine/cargo insurance)
- The customs authority, a division of the Eswatini Revenue Authority which clears goods for export and monitors adherence to export, certain foreign import (e.g. quotas) and foreign exchange control
- The Central Bank which controls Eswatini's foreign exchange inflows and outflows, and requires exporters to declare their anticipated foreign currency proceeds from export sales prior to goods leaving the country using the F178 form which must also be attached to the export declaration form.
- The importer's bank which raises the letter of credit, subject to certain conditions, at the request of the importer and pays the exporter on receipt of specified, L/C compliant documents
- The Eswatini corresponding bank, which on behalf of the importer's bank, advises the exporter of the arrival of the letter of credit, and may also accept and check the documents for compliance with the letter of credit, forward them to the importer's bank for payment and arrange for the exporter's account to be credited accordingly.
- The foreign customs authority which clears the goods for import into the foreign country, ensuring they do not contravene any health, safety, quality or environmental regulations and collects relevant duties and taxes

Although 16 different parties have been identified above, the list is by no means exhaustive. Carriers, such as Eswatini Railways and the vessel owner, have not been mentioned; nor has Transnet National Ports Authority in South Africa to which cargo dues and terminal handling charges must be paid at the ports of Richards Bay and Durban, nor the inland container terminal operator

which has arranged delivery and collection of the container(s) and its/their onward dispatch to the port. The reason for the non-inclusion of these entities lies in the exporter's decision to use the services of a freight forwarder who interfaces with them on behalf of his principal (the exporter)

Non – governmental inspection bodies may also play a role where goods are consigned to developing countries – the governments of these countries generally require verification of the quality of the goods to be imported and assurance the price to be paid is appropriate.

### 6.2.6 Documentation

The flow of goods and the flow of funds are activated by documents which must be presented at various points along the export supply chain.

Upon receipt and acceptance of a bona fide export order it is the duty of the seller (exporter) to organise his business so that the goods are ready for dispatch to the customer. At the same time the seller should start arranging the necessary documentation to ensure smooth passage of the goods across the borders.

These include:

- **The enquiry** that invites the exporter to quote in respect of the supply of a particular quantity of specified products
- **The quotation** is the exporter's response to the enquiry once he has examined the feasibility of supplying the goods concerned and often takes the form of a pro-forma invoice.
- **The proforma invoice** (which replicates the commercial invoice) contains all the terms and conditions of sale for inclusion in an irrevocable letter of credit. It is also often a prerequisite for the issue of an import permit in the importer's country.
- The importer draws up a **purchase order** in which he formally states his intention to purchase specified products subject to certain terms and conditions
- The **import licence** authorizes the importation of the goods concerned and is required by foreign customs at the port of entry for the purposes of import clearance
- **The order confirmation** by the exporter brings the contract of sale into being
- **The contract of sale**, when embodied in a stand-alone document, has usually been drawn up by a lawyer to cover large, recurring and/or complex transactions. The document is intended to protect each party in the event of non-performance by the other and consequently spells out every agreed detail pertaining to the sale of the goods including how any dispute should be handled and which country's law should govern the contract.
- **An application for export facilities (Form CE 185)** must be completed and submitted to the relevant government authority (Eswatini Revenue Authority)
- **The freight transit order** issued by Eswatini Railway as a receipt for goods consigned by her to a port or other destination
- A **credit insurance certificate** evidence cover of a specific transaction under a credit insurance policy
- A **marine/cargo insurance policy/certificate** evidences that a particular consignment is covered against loss or damage attributed to specified risks during transit
- **Special certificates (e.g. sanitary, inspection)** refer to those certificates required for the export of specific products subject to export control, e.g. fresh meat, poultry, cut flowers, and vegetables. They are issued by the relevant government department.
- A **certificate of origin/value and origin** verifies the origin of a product in accordance with specific rules relating to origin and in the case of a certificate of value and origin, also specifies that the product pricing fairly reflects its value.

- **A consular invoice** is a commercial invoice which is verified (legalized) by a consulate of the importing country situated in or near the exporting country
- **The commercial invoice** provides the contract details of the exporter and importer, a precise description of the products sold, the prices and currency of the transaction, the terms of delivery and payment, and other conditions of sale.
- **The packing list details** the various items and their quantities conveyed in each pack so that the contents of missing or damaged packs can be easily identified and customs officials know where to locate specific items which they may wish to inspect.
- The **bill of exchange or draft** is a negotiable financial instrument which on signature legally binds an importer to effecting payment on due date.
- The **export permit permits** the export of goods which are subject to export control.
- The **customs declaration form (SAD 500)** is a multi-purpose customs declaration on which the types, volumes and values of goods leaving and entering the country are specified. This enables customs officials to compile trade statistics and monitor adherence to export and import controls.
- **The internal works order** instructs warehouse or production personnel to produce certain quantities of goods according to specification by a particular date.
- **The forwarding instruction** provides the freight forwarder with all the consignment information he is likely to need to effect delivery of the goods to a particular place by a specified time.
- **The letter of credit indicates** the terms and conditions of payment by the issuing bank, compliance with which must be confirmed by the information provided in certain documents, e.g. the bill of lading, cargo insurance policy, commercial invoice, inspection certificate, certificate of origin and packing list.
- **The container terminal order (CTO)** instructs a terminal (in this case inland) to deliver an empty container to appoint within a prescribed area for stuffing, and to collect the packed and sealed container and return it to the terminal for onward conveyance by unit train to a port or other inland terminal. (In South Africa today, the CTO mostly takes the form of a pre-announcement EDI message despatched to a terminal via an on-line web facility.)
- **The Transnet National Ports Authority** export cargo dues order evidences the payment of cargo dues levied for the use of port equipment
- **The bill of lading is** an ocean transport document which evidences receipt of the goods by the vessel captain/shipping line, the contract of carriage and title to the goods
- **The Balance of Payments Form (Outward Payment Flows)** is an application to purchase foreign currency from the bank
- **The Balance of Payments form (Inward Payment Flows)** is an offer to sell foreign currency to a bank. This form cancels the obligation of the exporter to repatriate export proceeds

The above documents are categorised in Table 6.

Table 6: Summary of Export Documents and their Purpose

<b>1. Payment related documents</b> - (not those that are required to effect payment)	<b>2. Docs to Effect Movement of Goods</b> to the destination stipulated by the importer
<ul style="list-style-type: none"> <li>• Quotation</li> <li>• Proforma Invoice</li> <li>• Order</li> <li>• Order confirmation</li> <li>• Contract of sale</li> <li>• Credit insurance certificate</li> <li>• Bill of exchange</li> <li>• Letter of credit</li> <li>• Balance of Payments Form (inward Payment Flows)</li> </ul>	<ul style="list-style-type: none"> <li>• Freight transit order</li> <li>• Forwarding instruction</li> <li>• Container terminal order</li> <li>• Transnet National Ports Authority export cargo dues order</li> <li>• Bill of lading</li> </ul>
<b>4. Documents which relate to the foreign market buyer requirements are:</b>	<b>3. Those which are of specific legal implications are:</b>
<ul style="list-style-type: none"> <li>• Quotation (buyer)</li> <li>• Proforma invoice (buyer)</li> <li>• Import licence (buyer)</li> <li>• Order confirmation (buyer)</li> <li>• Contract of sale (buyer)</li> <li>• Marine/cargo insurance certificate (buyer)</li> <li>• Inspection certificate (buyer, country)</li> <li>• Sanitary (buyer, country)</li> <li>• Certificate of origin (buyer, country)</li> <li>• Consular invoice (buyer, country)</li> <li>• Commercial invoice (buyer, country)</li> <li>• Packing list (buyer, country)</li> <li>• Bill of lading (buyer, country)</li> </ul>	<ul style="list-style-type: none"> <li>• Contract of sale</li> <li>• Commercial invoice</li> <li>• Import license</li> <li>• Order confirmation</li> <li>• Export permit</li> <li>• Freight transit order</li> <li>• Credit insurance certificate</li> <li>• Bill of exchange</li> <li>• Balance of Payments Form (Outward Payment Flows)</li> <li>• Balance of Payments Form (Inward Payment Flows)</li> <li>• Customs declaration form (SAD 500)</li> <li>• Container terminal order</li> <li>• Bill of lading</li> <li>• Transnet National Ports Authority export cargo dues order</li> </ul>
<b>5. Those which ensure Eswatini statutory requirement are met are:</b>	
<ul style="list-style-type: none"> <li>• Form CE 185 (application for export facilities)</li> <li>• Export permit</li> <li>• Special phyto-sanitary/inspection certificate</li> <li>• SAD 500</li> </ul>	<ul style="list-style-type: none"> <li>• Balance of Payments Form (Outward Payment Flows)</li> <li>• Balance of Payments Form (Inward Payment Flows)</li> </ul>

Certain documents fall into several different categories indicating that they are multi-purpose. For example, the bill of lading fulfils several different roles: it is a document needed to move goods, it has legal implications and it is required by the importer to gain release of the cargo from the shipping list and by the importer’s country to effect clearance of the goods for the purposes of importation. In addition, although it is not a payment –related document, it is in the case of sea transport – one of the documents required to effect payment under a letter of credit. Similarly, the commercial invoice is a payment related document, is required by the foreign country for customs clearance purposes and is legally binding on the supplier of the goods concerned.

### 6.2.7 Sequence of Steps Involved in a Typical Export Transaction

Having identified the respective roles of the players and the purpose of the documents in the flow chart, the next step is to identify the administrative activities involved in exporting and the sequence in which they should take place.

1. The process presupposes that a certain amount of marketing activity, orchestrated and financed by the exporter, has taken place in the foreign market. As a result, the exporter’s overseas sales agent elicits an enquiry from a prospective importer and relays this back to the exporter in South Africa.

2. The exporter acknowledges receipt of the enquiry
3. He then immediately undertakes a feasibility study to determine whether or not he can supply the goods required, meet the required delivery dates and handle the risks involved. He usually approaches his credit insurer or his bank for assistance in determining the extent of any political commercial risk associated with either the country or the importer.
4. Assuming that the results of the feasibility study are positive, the exporter accurately costs the transaction and prepares a detailed quotation/proforma invoice on which he specifies his preferred terms of sale, e.g. trade term, payment method, etc.
5. If the quotation is acceptable, the importer then sends an order to the exporter.
6. The exporter checks the order to ensure it complies with the quotation in every respect, and confirms the order subject to the issue of an import license (should this be a foreign market requirement). The order constituted an offer to buy by the importer. The exporter's acceptance of the offer thus brings into effect the contract of sale.
7. The importer now applies to his bank for an irrevocable letter of credit (assuming this is the agreed method of payment)
8. The importer's bank forwards the letter of credit (L/C) to its correspondence bank in Eswatini which notifies the exporter of its arrival.
9. On receipt of the letter of credit, the exporter should check it carefully to ensure that all the required conditions can be met.
10. Assuming no problems are identified, the exporter confirms his acceptance of the L/C.
11. The exporter then applies for an export permit should this be necessary
12. He then submits an internal works order to the factory for production of the goods concerned or alternatively to stores for the quantity required.
13. The exporter books space with carrier or alternatively issues forwarding instructions to his freight forwarder.
14. The goods are manufactured according to specification or alternatively sourced.
15. The exporter then arranges for the inspection of the goods prior to packing (should this be a requirement of the foreign country/buyer)
16. Once the goods have been produced and inspected, the exporter ensures that they are packed so as to provide adequate protection for the duration of the journey and that the packed items are clearly marked to ensure their safe arrival at the place of destination.

17. The exporter then sees to it that all the necessary documentation (other than that handled by the clearing and forwarding agent) is either acquired from external sources or accurately completed by his own personnel.
18. Assuming that the letter of credit does not have the confirmation of an Eswatini bank, the exporter may approach a credit insurer to insure his company against the risk of non-payment. Depending on the terms of the sales contract, he may also approach a marine/cargo insurance underwriter to insure the cargo against loss or damage during transit.
19. Thereafter he forwards certain documents, e.g. a copy of the commercial invoice, export permit, letter of credit, etc, to his clearing and forwarding agent.
20. The clearing and forwarding agent clears the goods through customs in Eswatini/South Africa, pays the export cargo dues on behalf of the exporter and effects the dispatch of the consignment to the specified place of delivery.
21. The agent send the transport document (bill of lading) and copies of other documents he has prepared (SAD 500, Transnet National Ports Authority export cargo dues order, CTO) in respect of the consignment to the exporter
22. The exporter submits all the documents required in terms of the L/C to the Eswatini bank which originally notified him of the arrival of the L/C
23. The Eswatini bank checks that the documents comply with the stipulations in the L/C and provided there are no discrepancies, sends the documents to the importer's bank
24. Depending on the payment terms, e.g. sight, 30 days, 60 days, etc, the importer's bank will pay the exporter and debit the account of the importer accordingly
25. Once the importer has the documents, he can take possession of the goods and arrange customs clearance in his own country.
26. The exporter then purchases foreign exchange from his bank in order to pay commission to his foreign sales agent.
27. In terms of existing exchange control regulations, the exporter is obliged to advise the bank whether his foreign currency proceeds are to be converted at the spot rate or the forward rate (should a forward exchange contract be in place) within 30 days of receipt of the funds. If these instructions are not received, the bank is entitled to place the funds in a Customer foreign Currency (CFC) account for 180 days.

### 6.2.8 INCOTERMS® 2010

In any international trade transaction, the obligations of both buyer and seller in respect of the delivery of goods need to be clearly defined. A standard set of delivery terms, known as Incoterms, was devised by the International Chamber of Commerce for this purpose and is used internationally.

Incoterms are concerned with three aspects of an export transaction:

- which party bears the costs of delivery
- which party bears the risk (loss of, damage to, the goods) of delivery
- which party carries the responsibility for ensuring that the goods are delivered

Incoterms are not concerned with methods or terms of payment, or the point at which ownership of the goods passes from seller to buyer.

The latest Incoterms (i.e. Incoterms 2010) cover **11 different stages of delivery**, ranging from a point of delivery that carries the minimum cost, risk and responsibility for the exporter to a point of delivery that carries a maximum obligation for the exporter, i.e. from 'Ex Works' to 'Delivered Duty Paid' respectively.

Incoterms fall into **4 categories: E, F and C terms (departure terms)** and D terms (**arrival terms**).

**Departure terms** are those which specify the passing of risk, and thus the point of sale, at a point within the exporting country. Where a contract of sale is governed by a departure term, it is called a **shipment contract**. **Arrival terms** are those terms which specify the passing of risk, at some point in the importing country. Sales contracts governed by arrival terms are known as **arrival contracts**.

Four Incoterms can be used only for **ocean transport**. These are FAS, FOB, CFR and CIF. The remaining seven Incoterms can be used for **all transport modes**.

#### **Factors affecting choice of INCOTERM®**

- The importer's requirements
- The mode of transport being used
- The type of cargo, e.g. bulk, break bulk or containerised
- The competitiveness of the market
- The regularity of shipments/quantity of goods shipped
- The risk of political disturbances, strikes, etc
- Government influence

The Incoterms that an exporter is most likely to use – at least initially – are:

- **Free on Board(named port of shipment) – FOB**

Under FOB, the seller is responsible for all the costs and risks involved in having the goods customs cleared for export and delivered over the ship's rail (on board the ship) at a nominated port in South Africa. The importer, on the other hand, meets the costs of the main freight leg, marine insurance, customs clearance for import and inland transport to the buyer's warehouse, and assumes the risk from terms, e.g. FOB Durban, FOB Maputo, etc. FOB can only be used for goods conveyed by ship. For example, if goods destined for Zimbabwe are sold 'FOB Railway Station, Mbabane', the exporter's risk, in effect, would never end because at no point are the goods placed on board a vessel.

- **Free Carrier (named place) – FCA**

This term can be used for any transport mode, including air, rail and road, or a combination of different modes. The seller is responsible for all transport and customs clearance (export) costs until the goods are delivered into the custody of the first carrier at which point the risk is transferred to the buyer.

The term is also suitable for ocean transport where the cargo is not delivered to the ship's authority 'on board the vessel', e.g. where containerised cargo is delivered to a terminal before the ship

arrives, resulting in the exporter having no control over the goods thereafter. The word 'carrier' refers not only to the entity actually performing the carriage but also to the entity which has undertaken to perform or to procure performance of the carriage, i.e. a combined transport operator, as long as the entity concerned assumes liability as the carrier for the carriage.

Since the critical point for the transfer of costs and risk is the point at which the goods are placed in the custody of the first carrier, FCA should be used for all containerised traffic. For example, in the case of a full container load (FCL), the point may be at the exporter's premises when SR (if acting as an agent for a carrier) collects the container, or at the premises of the carrier to whom the goods are delivered.

Similarly, in the case of less than a container load (LCL), the point may be at the Matsapha inland clearance depot (or the premises of any other party handling LCLs, provided the party concerned is acting on behalf of the carrier).

Below are some examples of circumstances in which an exporter would quote FCA:

- **FCA Big Bend**  
Goods are delivered to Eswatini Railways at the Big Bend Railway Station
- **FCA Johannesburg (or Durban) International Airport**  
Goods are delivered to the relevant airline (SAA, BA, etc) at OR Tambo (or other specified) international airport
- **FCA Manzini factory**  
Goods are delivered to the first carrier when the exporter has loaded them onto the means of conveyance provided by the carrier at his premises (FCL)
- **FCA Durban**  
Goods are delivered to (i) the first carrier at the exporter's premises in respect of FCLs originating from the Durban area; or (ii) the premises of the carrier in respect of FCLs and LCLs originating inland, e.g. Matsapha.

In essence, FOB and FCA are equivalent terms. The essential difference when using FCA is that whereas the cut-off point for transfer of the costs of, and risks involved in, inland transport can vary between the exporter's premises and the location of the first carrier, with FOB the critical cut-off point is always the point at which the goods have been placed safely on board the vessel.

- **Cost and Freight (named port of shipment) – CFR**

The only difference between FOB and CFR is that under CFR, the exporter must pay for the freight as well as for all the FOB costs. In addition, he would arrange the transport and choose the vessel. Note that the risk, however, still passes to the buyer when the goods are on board the vessel. As the buyer will be responsible for insuring the goods (should he wish to cover his risk), it is important that the exporter provides him with all the shipping details as soon as he has them confirmed.

- **Carriage Paid To (name place of destination) – CPT**

The costs for exporter, under CPT, are similar to those under CFR – i.e. the exporter would pay all the FCA costs as well as the freight cost.

As with FCA, the risk of loss, or damage to, the goods is transferred to the buyer once the goods are in the hands of the first carrier. Where a freight forwarder/combined transport operator is

contracting with the exporter to transport the goods via a combination of different modes of transport, the forwarder/combined transport operator would be regarded as “the carrier”

- **Cost, Insurance and Freight (named port of destination) – CIF**

CIF requires the seller to assume responsibility for all arrangements and costs, including freight and marine insurance, associated with the delivery of the goods to nominated foreign sea port (port of discharge or destination port).

Although CIF quotes require freight to be paid only to the destination port, i.e. unloading costs are excluded from the freight rate, most shipping lines quote FLT (full liner term) rates, i.e. on/off-loading costs are included in the freight rate. To avoid confusion and a possible dispute with the buyer, the exporter should establish at the outset whether or not the rate he has been quoted is FLT.

CIF compares with CFR and FOB in that the critical point for the transfer of risk remains the deck of the vessel. However, under CIF, the seller’s costs are increased beyond the costs of CFR to include the cost of marine/cargo insurance. Thus, the exporter pays for marine/cargo insurance which covers the importer’s risk. Typical CIF quote might be, for example, “CIF Hamburg’ or CIF Southampton’.

- **Carriage and Insurance Paid To (named place of destination) – CIP**

The exporter is required to clear the goods for export, pay all freight costs to the named place of destination, and pay for cargo insurance. This term is similar to CIF in the same way that FCA is similar to FOB, and can be used for any transport modes. Typical quotes might be: ‘CIP Duisberg’ (inland port of Germany) or CIP London’.

#### **Important points to remember about the INCOTERMS®**

- THE Incoterms recognise only two parties to the contract of sale; the seller and the buyer
- The use of any Incoterm must be qualified by the words Incoterms® 2010, e.g. FOB Durban (Incoterms®2010).
- An Incoterm® should always be followed by the name of the place where delivery is effected, e.g. FOB Durban or FCA Matsapha
- An Incoterm without a clear indication of place is an invitation to problems

#### **6.2.9 Tariff Codes/ Structure of the Harmonised System of Nomenclature**

The Harmonised System is a 6-digit, multipurpose nomenclature comprising 5 019 categories of products, it is intended for uniform application and is accompanied by comprehensive rules and definitions.

1 241 Headings are grouped in 97 Chapters which in turn are arranged into 21 Sections in order to facilitate tariff classification.

Each Heading is identified by 4-digit code, the first two digits of which refer to the Chapter in which the Heading is listed. The remaining two digits indicate the position of the Heading in the Chapter.

All but 311 of the Headings provided are sub-divided into two or more 2-dash Subheadings and which are identified by a 6-digit code.

As far as possible, the Subheadings termed ‘Other’ have been identified with the figure 9 (or the figure 8 where the last Subheading is ‘Parts’) to enable additional Subheadings to be inserted at a future date without the code numbers of existing Subheadings having to be altered.

**Interpretative Rules, and Section and Chapter Notes** accompany both the Headings and the Subheadings of the Harmonised System.

Thus, the Harmonised System consists of **General Rules** for the interpretation of the system, Section and **Chapter Notes** including **Subheading Notes** and a list of Headings arranged in systematic order and, where appropriate, subdivided into Subheadings.

- **General rules for the interpretation of the Harmonised System**

There are six General Interpretative Rules:

**Rule 1**, which supersedes all other Rules, states that classification, is determined by the terms of the Headings and the terms of the Section or Chapter Notes. Where the Headings and/or the Notes do not, in themselves, determine the appropriate Heading, the other Interpretative Rules should be applied.

The initial part of **Rule 2 (a)** extends the scope of each Heading which refers to a particular article to cover both the finished and unfinished article provided the latter has the essential character of the finished article.

The second part of **Rule 2 (a)** specifies that finished articles which are unassembled or disassembled for the purposes of packing, handling or transport, are to be classified under the same Heading as the assembled article.

**Rule 2 (b)** extends the scope of any Heading referring to a material or substance or articles made therefrom. According to this rule, goods consisting of more than one material or substance must, unless another Heading refers to them in their mixed or composite state, be classified under the same Heading as the assembled article.

**Rule 3** provides classification principles for goods which legitimately fall under more than one heading.

**Rule 3 (a)** specifies that goods should be classified under the Heading which gives the most specific description. There is a provision, however, that if two or more Headings each refer to only one of the materials or substances contained in mixed or composite goods (or to only some of the articles included in a set up for retail sale), those Headings are to be regarded as equally specific in relation to those goods – even if one of them gives a more complete description than the other.

**Rule 3 (b)** deals with mixed or composite goods, goods consisting of an assembly of different articles and goods put up in sets. By application of this Rule, goods are classified in the Heading applicable to the material or component which gives them their essential character.

**Rule 3 (c)** applies only where goods cannot be classified by application of Rule 3 (a) or Rule 3 (b); it provides that goods should be classified in the Heading which occurs last in numerical order amongst those which equally merit consideration in determining their classification.

**Rule 4** provides that goods which (for example, because they have newly appeared on the world market) are not specifically covered by any Heading of the Harmonised System shall be classified in the Heading appropriate to the goods to which they are most akin.

**Rule 5 (a)** governs the classification of cases, boxes and similar containers presented with the articles for which they are intended, while Rule 5(b) applies more generally to packing containers presented with the goods they hold. (it should be noted that the classification of packing materials and

containers not covered by Rule 5 (a) or 5 (b) is left to the discretion of countries, which may take whichever measurers they consider appropriate in this area).

**Rule 6** provides that classification in the Subheading of a Heading must be determined, *mutatis mutandis*, with reference to the principles applicable to classification in the 4-digit Headings; in any event, the terms of the Subheading or Subheading Notes must be given precedence.

This Rule also specifies that, for classification purposes, only Subheadings of the same level are comparable; this means that, within a single Heading, the choice of a 1-dash Subheading may be made only on the basis of the texts of the competing 1-dash Subheadings; similarly, selection of the appropriate 2-dash Subheading, where necessary, may be made only on the basis of the texts of the subdivisions within the applicable 1-dash Subheading.

The Interpretative Rules thus establish classification principles which, unless the texts of Headings, Subheadings or Section or Chapter Notes otherwise require, are applicable throughout the Harmonised System nomenclature.

Moreover, the Interpretative rules clearly provide a step-by-step basis for the classification of goods within the Harmonised System, so that in every case a product must first be classified to its appropriate 4-digit Heading, then to its appropriate 1-dash subdivision within that Heading and only thereafter to its appropriate 2-dash Subheading with the predetermined 1-dash subdivision, at each step no account being taken of the terms of any lower level subdivisions. This principle applies without exception throughout the Harmonised System.

#### 6.2.10 Services Provided by Freight Forwarders

Most exports and nearly all importers use freight forwarders which have traditionally functioned as intermediaries between shippers with goods to despatch and carries with space to be filled.

More recently, however, forwarders have become more specialised and offer a forwarder range of services. The most valuable of these from the perspective of the company shipping department are:

- **Advice.** Good freight forwarders have in-depth knowledge of transport and customs procedures and are consequently in a position to provide specialised advice in these areas which can save the shipper a great deal of time and money. Some also specialise in specific market areas or in particular types of goods, e.g. hazardous, perishable, etc.
- **Transport arrangements.** Forwarders are usually extremely knowledgeable about optimal routes, and transport conditions on various routes. They can also provide accurate quotes for different transit option. Many shippers find it convenient to leave the multitude of transport arrangements which have to be made to the freight forwarder.
- **Documentation completion.** Forwarders spend a great deal of their time preparing customs and transport documentation and are often knowledgeable about the documentation pertaining to other areas as well. Many shippers produce only those documents which they are obliged to produce such as the commercial invoice and the packing list, leaving everything else to the forwarder; others rely on the forwarder to handle only the most complex documents, such as the air waybill and those relating to customs clearance.
- **Customs clearance.** Most customs declarations for both import and export consignments tend to be completed on behalf of shippers by freight forwarders.

- **Groupage services.** Many forwarders also act as groupage operators consolidating small consignments into full container loads.
- **Other services.** Forwarders can also assist with the conveyance and clearance of exhibition goods, provide courier and express freight services, provide storage facilities for cargo, assists with sorting, checking, packing and marking, and provide advice on the documentary requirements of particular countries.

### 6.2.11 Guidelines for Registration of Exporters for Preferential Markets Access

#### 1. Purpose

The purpose of this Guideline is to provide guidance on the requirements for registration as an exporter under preference in terms of Trade Agreements to which the Kingdom of Eswatini is a party

#### 2. Applicable Law

- Section 45 of the Customs and Excise Act, 1971
- Section 51 of the Customs and Excise Act 1971

#### 3. Why Register as an Exporter

- Trade Agreements require that all producers of goods wishing to export under preference should be registered with the relevant Designated Authority in the Member State.
- Only registered exporters are issued with Certificates of Origin and their goods enjoy preferential treatment (payment of duties at a reduced or nil rate) at the country of importation.
- Registration also ensure that only qualifying goods originated in the Kingdom of Eswatini and exported by producers or manufacturers operating within the country benefit from preferential tariff treatment. This will eliminate the possibility of third – country products from benefiting from the country is party to.

#### 4. Who Qualifies For Registration As An Exporter

A registered taxpayer:

- A producer/manufacture;
- A non-producer on the strength of a Producer Declaration – (A producer declaration is required from an exporter and is obtained from the producer or manufacturer of the goods).

#### 5. Which goods qualify?

Goods that are eligible and meet all the requirements on the Rules of Origin of a particular Trade Agreement

## 6. The Registration Process

- **Application Forms**

The applicant will be required to complete and submit the registration forms CE185 and CE49A.02 (Forms are available in the SRA website: [www.sra.org.sz](http://www.sra.org.sz))

- **Verification Inspection**

Upon receipt of the completed application forms a verification visit date is arranged with the applicant wherein the SRA officials verify whether the production/manufacturing process taking place in the company complies with the relevant Rules of Origin or not.

During the visit, the applicant must ensure that manufacturing of the product that they intend to export is taking place.

- **Registration/Rejection**

An analysis of the submitted documents and information gathered during the verification is conducted and the applicant is informed of the outcome of the application in writing.

A successful applicant will be registered as an exporter for the relevant preferential market and issued with a unique registration number.

The registration process must be completed before the goods may be allowed to be exported under preference.

The registration of exporters is reviewed periodically and exporters are notified when the review is to be conducted.

An applicant that is found not to be compliant with the Rules of Origin of the applied Trade Agreement is notified in writing and is advised of the reason(s) for rejection.

## 7. Issuance of Certificates of Origin

A registered exporter will be issued with the relevant Certificates of Origin which are obtainable from the Eswatini Revenue Authority Headquarters or from the selected Customs Offices

## 8. Validation of Certificates of Origin

The registered exporter is expected to submit a completed Certificate of Origin to the customs Offices for validation at the time of making a declaration for exporting the goods that are intended to receive preferential treatment in the importing country.

An exporter who has been registered by the Designated Authority should ensure that:

- The Certificate of Origin has been correctly completed
- The product(s) on the Certificate of Origin have been approved, as per the letter of registration

All required attachments are submitted (invoice, packing list, F178 and a producer declaration where necessary).

### 6.2.12 Activity

#### Question 1:

Review the AGOA Export requirements outlined below. To what extent is your organization ready to fulfil the AGOA Requirements?

### AGOA Requirements

#### a. Certifications

Exporters of products such as food ought to have food safety standards such as Hazard and Critical Control Points (HACCP), Food Safety System Certification FSSC2200, and ISO22000 in place. If a product is said to be organic, it must be certified organic.

#### b. Smart Use of AGOA

While over 6,400 products lines are AGOA-eligible (i.e. AGOA – 1,800 and GSP 4,600), it is important to be smart about it. For example, there are certain apparel products that enjoy duty exemption of over 30%. This makes it more competitive than focusing on items with very low duty exemption as competition from the East is fierce.

### Considerations For Non-Textiles Goods

- ✓ Commercial Invoice, by the producer, describes goods and value, declaration certifying the value
- ✓ Certificate of Origin, by the exporter /broker, certifies origin of goods, (country where at least 30% value has been added to the goods)
- ✓ Broker Declaration, on behalf of the exporter based on the two documents listed above (broker may physically inspect the goods)
- ✓ Customs of Exporting Country examines and certifies goods, presentation includes the Declaration and Certificate of Origin
- ✓ Customs gives clearance for shipment, Certificate of Origin endorsed by Customs
- ✓ Exporter transmits the originals of the Commercial Invoice and Certificate of Origin
- ✓ Official customs declaration at the US side **by importer/agent**

### Commercial Invoice

- ✓ Textile Certificate of Origin
- ✓ Broker Declaration (based on 2 documents above)
- ✓ Exporting Country Customs examines and certifies goods
- ✓ Goods cleared for shipment by stamping Commercial Invoice and issuing a 9 digit VISA by Customs
- ✓ Exporter transmits the originals of the Commercial Invoice and the Certificate of Origin
- ✓ Official Customs Declaration at US side, by importer/agent

### Resources

- Southern Africa Trade & Investment Hub, [www.satihub.com](http://www.satihub.com)
- Eswatini Revenue Authority (SRA), [www.sra.org.sz](http://www.sra.org.sz)
- Ministry of Commerce, Industry & Trade (MCIT), [www.gov.sz](http://www.gov.sz)
- AGOA, [www.agoa.info](http://www.agoa.info)
- US Customs and Border Protection, [www.cbp.gov](http://www.cbp.gov)

## Question 2:

- Review the list of products listed for the Republic of Taiwan.

Table 7: List of Products for the Republic of China (Taiwan) Export Market

HS Code Product	Description
02011010	Special quality carcasses and half-carcasses of bovine animals, fresh or chilled
02011090	Other carcasses and half-carcasses of bovine animals, fresh or chilled
02012010	Special quality beef quarter-carcasses and cuts of steaks (rib, loins, sirloins, rump), of bovine animals, with bone in, fresh or chilled
02012020	Prime or choice grade shin/shank, short plate, brisket, ribs, rib finger, of bovine animals, with bone in, fresh or chilled
02012090	Other cuts of bovine animals, with bone in, fresh or chilled
02023090	Other meat of bovine animals, boneless, frozen
02031200	Hams, shoulders and cuts thereof, of swine, with bone in, fresh or chilled
02031919	Other meat of swine, boneless, fresh or chilled
02032100	Carcasses and half-carcasses of swine, frozen
02032200	Hams, shoulders and cuts thereof, of swine, with bone in, frozen
02062100	Tongues of bovine animals, frozen
02062200	Livers of bovine animals, frozen
03011100	Ornamental fish, freshwater
03019400	Atlantic and Pacific bluefin tunas, live
03019500	Southern bluefin tunas ( <i>Thunnus maccoyii</i> ), live
03019929	Other live fish
03023900	Other tunas (of genus <i>Thunnus</i> ), fresh or chilled
03024400	Mackerel, fresh or chilled
03024600	Cobia, fresh or chilled
03061429	Other crabs, not smoked, frozen
03061600	Cold-water shrimps and prawns, frozen, smoked included
03074210	Cuttle fish, live, fresh or chilled
03077110	Clams, cockles and ark shells, fry
03081110	Sea cucumbers, fry
04090000	Natural honey
07039000	Leeks and other alliaceous vegetables, fresh or chilled
07061000	Carrots and turnips, fresh or chilled 07081000 Peas ( <i>Pisum sativum</i> ), fresh or chilled
07082000	Beans ( <i>Vigna</i> spp., <i>Phaseolus</i> spp.), fresh or chilled
07089000	Other leguminous vegetables, fresh or chilled
07099300	Pumpkins, squash and gourds, fresh or chilled
07102200	Beans ( <i>Vigna</i> spp., <i>Phaseolus</i> spp.), frozen
07142010	Sweet potatoes, fresh, chilled or dried
07142020	Sweet potatoes, frozen
08026100	Macadamia nuts, in shell, fresh or dried
08026200	Macadamia nuts, shelled, fresh or dried
08027000	Kola nuts, whether or not shelled or peeled, fresh or dried
08029090	Other edible nuts, whether or not shelled or peeled, fresh or dried
08044000	Avocados, fresh or dried
08051020	Fresh oranges (Imported from 1st March to 30th September each year)
08051030	Dried oranges (Imported from 1st March to 30th September each year)
08054091	Other grapefruits, fresh or dried (Imported from 1st January to 30th September each year)
13022000	Pectic substances, pectinates and pectates
17011200	Beet sugar, not containing added flavouring or colouring matter
17011300	Cane sugar specified in Subheading Note 2 to this Chapter
17011400	Other cane sugar, not containing added flavouring or colouring matter
17019910	Sugar, cube and loaf 17019920 Rock sugar

17019990	Other sugar, refined
17029011	Maltose
17029012	Chemically pure maltose
17029020	Caramel
17029030	Artificial honey
17029040	Chemically pure glucose (polarisation not less than 99.5%)
17029090	Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50 percent by weight of fructose
17041000	Chewing gum, whether or not sugar-coated
17049000	Other sugar confectionery (including white chocolate), not containing cocoa
19011000	Preparations for infants or young children use, put up for retail sale
19012000	Mixes and doughs for the preparation of bakers' wares of heading
20011000	Cucumbers and gherkins, prepared or preserved by vinegar or acetic acid
20019012	Onions, prepared or preserved by vinegar or acetic acid
20019019	Other vegetables, prepared or preserved by vinegar or acetic acid
20079910	Morinda citrifolia jam
20079990	Other articles of heading No. 20.07
20082000	Pineapples, otherwise prepared or preserved
20083000	Citrus fruit, otherwise prepared or preserved
21039090	Other articles of heading No. 21.031
21069051	Non-alcoholic compound preparations for making foodstuff
22071010	Industrial ethyl alcohol, undenatured, of an alcoholic strength by volume of 80% or higher, used for manufacture of chemical products through chemical synthetic reaction
22071090	Other undenatured ethyl alcohol, of an alcoholic strength by volume of 80% or higher
22084000	Rum and other spirits obtained by distilling fermented sugar-cane products
23099010	Fish soluble
23099090	Other preparation for animal feeding
27011900	Other coal
27012000	Briquettes, ovoids and similar solid fuels manufactured from coal
28363000	Sodium hydrogencarbonate (sodium bicarbonate)
29163100	Benzoic acid, its salts and esters
29181400	Citric acid
29211900	Other acyclic monoamines and their derivatives; salts thereof
33021010	Compound alcoholic preparations based on odoriferous substance, of a kind used for the manufacture of beverages, with an alcoholic strength by volume exceeding 0.5% vol
33021090	Other mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used in the food or drink industries
33029000	Other 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
34011100	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, for toilet use (including medicated products)
34011900	Soap and organic surface-active products and preparations, in the form of bars, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent, not for toilet use 34012090 Soap in other forms
34013000	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 34060000 Candles, tapers and the like
38249999	Other chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included
39231010	Boxes, cases, crates and similar articles, of plastic, specially shaped or fitted for the conveyance or packing of semiconductors wafers, masks, or reticles
39231090	Other boxes, cases, creates and similar articles, of plastics
39232100	Sacks and bags (including cones), of polyethylene
44011100	Fuel wood, coniferous, in logs, in billets, in twigs, in faggots or in similar forms

44011200	Fuel wood, non-coniferous, in logs, in billets, in twigs, in faggots or in similar forms
44031100	Coniferous wood in the rough, whether or not stripped of bark or sapwood, or roughly squared, treated with paint, stains, creosote or other preservatives
44031200	Non-coniferous wood in the rough, whether or not stripped of bark or sapwood, or roughly squared, treated with paint, stains, creosote or other preservatives
44041000	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, coniferous
44042000	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, non-coniferous
44071100	Pine wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm
44071200	Fir and spruce wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm
44072900	Other tropical wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm
44091000	Coniferous 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
44101100	Particle board of wood, whether or not agglomerated with resins or other organic binding substances
44140000	Wooden frames for paintings, photographs, mirrors or similar objects
44152000	Pallets, box pallets and other load boards, of wood; pallet collars, of wood 44211000 Clothes hangers, of wood
46021100	Basketwork and other articles, made directly to shape from bamboo plaiting materials or made up from articles of heading 46.01 of bamboo
46021200	Basketwork and other articles, made directly to shape from rattan plaiting materials or made up from articles of heading 46.01 of rattan 46021910 Bags, of straw and grass
46021990	Basketwork, wickerwork and other articles, made directly to shape from other vegetable plaiting materials or made up from articles of heading 46.01 of other vegetable materials; articles of loofah
46029000	Basketwork and other articles, made directly to shape from other plaiting materials or made up from articles of heading 46.01 of other materials
49019910	Reproductions, printed of work of art
49019990	Other printed books, brochures, leaflets and similar printed matter, not in single sheets
52030000	Cotton, carded or combed
57021000	Kelem, "Schumacks", "Karamanie" and similar handwoven rugs
57022000	Floor coverings of coconut fibres (coir)
57023100	Other carpets and other floor coverings, woven, of pile construction, not made up, of wool or fine animal hair
57023200	Other carpets and other floor coverings, woven, of manmade textile materials, of pile construction, not made up
57023990	Other carpets and other floor coverings, woven, of pile construction, not made up, of other textile materials
60062200	Other knitted or crocheted fabrics of cotton, dyed
61046220	Women's or girls' bib and brace overalls, knitted or crocheted, of cotton
61091000	T-shirts, singlets and other vests, knitted or crocheted, of cotton
61099010	T-shirts, singlets and other vests, knitted or crocheted, of wool or fine animal hair
61099020	T-shirts, singlets and other vests, knitted or crocheted, of man-made fibres
61099030	T-shirts, singlets and other vests, knitted or crocheted, of silk or silk waste
61099090	T-shirts, singlets and other vests, knitted or crocheted, of other textile materials

62034210	Men's or boys' trouser, breeches and shorts, of cotton
62034310	Men's or boys' trousers, breeches and shorts, of synthetic fibres
62044910	Women's or girls' dresses, of silk or silk waste
62044990	Women's or girls' dresses, of other textile materials
62046210	Women's or girls' trousers, breeches and shorts, of cotton
62046911	Women's or girls' trousers, breeches and shorts, of silk or silk waste
62069000	Women's or girls' blouses, shirts and shirt-blouses, of other textile materials
62113200	Other garments, men's or boys', of cotton
63053300	Other, sacks and bags, of a kind used for the packing of good, of polyethylene or polypropylene strip or the like
69111000	Tableware and kitchenware, of porcelain or china
69119000	Other household articles and toilet articles, porcelain or china
69120010	Ceramic tableware and kitchenware, other than of porcelain or china
69120090	Other ceramic household articles and toilet articles, other than of porcelain or china
70042000	Drawn glass and blown glass, in sheets, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer
71131100	Article of jewellery and parts thereof of silver, whether or not plated or clad with other precious metal
71131900	Article of jewellery and parts thereof of other precious metal, whether or not plated or clad with precious metal
71132000	Jewellery and parts thereof, of base metal clad with precious metal
71171100	Cuff-links and studs, of base metal, whether or not plated with precious metal
71171900	Other imitation jewellery, of base metal, whether or not plated with precious metal
71179000	Imitation jewellery of other materials
84183090	Other freezers of the chest type, not exceeding 800 L capacity
84185010	Other freezers of exceeding low temperature (-70 degree C and under)
84185090	Other furniture (chests, cabinets, display counters, showcases and the like) for storage and display, incorporating refrigerating or freezing equipment
84813000	Check (nonreturn) valves
94036010	Other wooden furniture, without any painted or coated
94036090	Other wooden furniture
96071100	Slide fasteners fitted with chain scoops of base metal
96071990	Slide fasteners, of other materials