



Ottawa, June 17, 2009

# MEMORANDUM D11-4-27

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## In Brief

### **CANADA–COSTA RICA FREE TRADE AGREEMENT (CCRFTA): COSTA RICA FREE ZONE REGIME**

1. Memorandum D11-4-27, *Canada-Costa Rica Free Trade Agreement (CCRFTA): Costa Rica Free Zone Regime*, has been revised to reflect the following changes:
2. Appendix A – List of Geographic Areas as found in the D-Memorandum dated January 29, 2007. This revision also includes changes to the contact information found in paragraph 11.



Printed in Canada



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## CANADA–COSTA RICA FREE TRADE AGREEMENT (CCRFTA): COSTA RICA FREE ZONE REGIME

## GUIDELINES AND GENERAL INFORMATION

This memorandum contains the regulations and information for determining whether CCRFTA originating goods imported from Costa Rica have received the benefits of the Costa Rica Free Zone regime, and whether such goods are entitled to the Costa Rica preferential tariff treatment.

### Legislation

#### CCRFTA NON-ENTITLEMENT TO PREFERENCE REGULATIONS

#### *Interpretation*

1. The following definitions apply in these Regulations.

“Costa Rica Free Zone” means a geographic area within Costa Rica specified by the Minister of National Revenue in accordance with subsection 16(2.1) of the *Customs Tariff*. (*zone franche du Costa Rica*)

“listed goods” means goods in relation to which “N,” “O” or “P” is set out in the column entitled “Preferential Tariff” following the abbreviation “CRT” in the List of Tariff Provisions in the schedule to the *Customs Tariff* and goods of tariff item Nos. 3919.10.10, 3919.90.10, 3921.90.12, 3921.90.19, 3926.20.91, 3926.20.92, 3926.20.95 and 3926.90.50. (*marchandises désignées*)

“operations” means the manipulation, processing, manufacture, production, repair or maintenance of goods. (*traitement*)

#### *Non-Entitlement to Preference*

2. Listed goods that originate in the territory of a CCRFTA country in accordance with the *CCRFTA Rules of Origin Regulations* and that have undergone operations in a Costa Rica Free Zone are deemed not to originate in Costa Rica and are not entitled to the Costa Rica Tariff rate of customs duty.

#### *Coming into Force*

3. These Regulations come into force on the day on which section 34 of the *Canada–Costa Rica Free Trade Agreement Implementation Act*, chapter 28 of the Statutes of Canada, 2001, comes into force.

### Definitions

1. In this memorandum, any reference that is made to: “geographic area” means any area within Costa Rica where companies are provided with the benefits of the Costa Rica Free Zone regime including income tax exemptions and subsidies.

“Costa Rica Free Zone regime” is a system that has the effect of subsidizing companies on the condition of export of their goods.

### General

2. The *CCRFTA Non-Entitlement to Preference Regulations* establishes that listed goods, which although originating in accordance with the *CCRFTA Rules of Origin Regulations*, are deemed not to originate and are, therefore, not entitled to the Costa Rica Tariff (CRT) rate of customs duty if they have undergone operations in a specified Costa Rica Free Zone.

3. Appendix A sets out the geographic areas, i.e., a list of companies that receive the benefits of the Costa Rica Free Zone regime and, thus, are not entitled to the CRT. Companies listed in Appendix A will remain listed until such time as they no longer receive the benefits of the Costa Rica Free Zone regime. Appendix A will be revised and modified, as required, as a result of ongoing consultations with International Trade Canada and Costa Rica.

4. Where CCRFTA originating goods are classified under any of the tariff item numbers set out in Appendix B, and the goods have undergone operations in a geographic area as listed in Appendix A, such goods are not entitled to the CRT. In these instances, the Most-Favoured Nation (MFN) rate or, if applicable, the General Preferential Tariff (GPT) is applied.

5. Where originating goods cited in Appendix B have not undergone operations in a geographic area listed in Appendix A, such goods may be entitled to the CRT only if the goods originate in accordance with the *CCRFTA Rules of Origin Regulations*. Further information concerning the rules of origin can be found in Memorandum D11-5-3, *Canada–Costa Rica Free Trade Agreement (CCRFTA) – Rules of Origin*. Importers must be in possession of a valid CCRFTA *Certificate of Origin* when claiming the CRT.

6. Importers who possess a Certificate of Origin must ensure that the goods they have imported have not undergone operations in a geographic area listed in Appendix A. The Certificate of Origin contains fields where exporters and/or producers in Costa Rica must indicate whether they have benefited from the Costa Rica Free Zone regime. Further information concerning the Certificate of Origin can be found in Memoranda D11-4-2, *Proof of Origin*, and D11-4-14, *Certification of Origin*.

7. Importers are encouraged to regularly consult Appendix A and Appendix B in conjunction with the Certificate of Origin to ensure that their imported goods continue to meet the *CCRFTA Rules of Origin Regulations* and remain entitled to the CRT. Conversely, previously non-qualifying goods could become qualifying if a company previously listed in Appendix A ceases to receive the benefits of the Costa Rica Free Zone regime.

8. The date of accounting of the goods on Form B3, *Canada Customs Coding Form*, will be the date

considered when determining the entitlement of the CRT for companies cited in Appendix A and the goods listed in Appendix B.

9. All goods imported from Costa Rica are still entitled to the GPT rate of duty only if the goods meet the rules set out in Memorandum D11-4-4, *Rules of Origin Respecting the General Preferential Tariff and Least Developed Country Tariff*. The geographic area restrictions do not apply to the GPT.

10. This memorandum will be continually updated to accurately reflect any changes to geographic areas and tariff item numbers in Appendix A and Appendix B.

11. For further information or assistance, please contact: the CBSA's Border Information Service at **1-800-461-9999** for service in English or **1-800-959-2036** for service in French.

## APPENDIX A

## LIST OF GEOGRAPHIC AREAS

Having consulted with the Minister of International Trade, the Minister of National Revenue specifies the following as geographic areas for purposes of subsections 16(2)(a)(ii) and 49.1(4) of the *Customs Tariff*.

**Note: This list will be modified or revised, as required, as a result of ongoing consultations with the Minister of International Trade.**

Company	Company
ADMINISTRADORA DE PARQUES ZONA FRANCA GENESIS, S.A.	C.V.G. ALUMINIOS NACIONALES, S.A.
ADMINISTRADORA PLAZA ROBLE, S.A.	CAJAS PARA EXPORTACIÓN RETORNABLES, S.A.
AETEC DE COSTA RICA, LTDA.	CAMERA DYNAMICS LIMITADA
ALIENWARE LATINAMERICA, S.A.	CAMTRONICS, S.A.
ALIGN TECHNOLOGY DE COSTA RICA, S.R.L.	CARTEX MANUFACTURERA, S.R.L.
ALLERGAN COSTA RICA, S.A.	CASA PROVEEDORA PHILLIPS (BODEGA)
ALMACENES ATALANTA, S.A.	CASA PROVEEDORA PHILLIPS, S.A. (Comercialización complementaria)
ALTANOVA TEST COSTA RICA, S.R.L.	CASA PROVEEDORA PHILLIPS, S.A. (Procesadora)
AMBA RESEARCH COSTA RICA, S.A.	CASINO INTERNACIONAL CASINEX, S.A.
AMOENA DE COSTA RICA S.A.	CENTRO DE CIENCIA Y TECNOLOGÍA ULTRAPARK, S.A.
APL SERVICE CENTER DE COSTA RICA, S.A.	CENTRO GLOBAL DE PROCESAMIENTO CHIQUITA S.R.L.
ARTESANOS DE ENSAMBLAJE Y PRODUCCION ADEPSA, SOCIEDAD ANONIMA	CITADEL COMMERCE COSTA RICA HOLDINGS S.R.L.
ARTHROCARE COSTA RICA, S.R.L.	CITI BUSINESS SERVICES COSTA RICA S.R.L.
ARTINSOFT ZONA FRANCA, S.A.	CML INNOVATIVE TECHNOLOGIES -COSTA RICA-, S.A.
A.S.D. DE COSTA RICA, S.A.	COCA COLA INDUSTRIAS, S.R.L.
ASTRAZENECA CAMCAR COSTA RICA, S.A.	COMERCIALIZADORA CENTROAMERICANA GL, S.A. (BTICINO)
ASTROLAB MICROWAVE COMPONENTS C.R.	COMPACT SEEDS & CLONES, S.A.
ASSOCIATED CREDITORS EXCHANGE COSTA RICA LTDA.	COMPAÑÍA EMC TECNOLOGIA, S.A.
ATACOM INDUSTRIES, S.A.	COMPAÑÍA INDUSTRIAL ACEITERA COTO CINCUENTA Y CUATRO, S.A.
ATE - COSTA RICA (ADVANCED THERMOFORMING ENTERPRISE – COSTA RICA), S.A.	COMPAÑÍA INVERSIONISTA LAS BRISAS, S.A.
ATEK MEDICAL COSTA RICA LTDA.	COMPAÑÍA MUNDIMAR, S.A.
AVIONYX, S.A.	COMPONENTES INNOVADORES, LTDA.
AVVENTA WORLDWIDE, S.A.	COMPONENTES INTEL DE COSTA RICA, S.A.
AVVENTA WORLDWIDE, S.A. (planta satélite)	CONAIR AMERICAS LOGISTIC SERVICES, S.A.
BPO INTERNATIONAL, S.A.	CONAIR COSTA RICA, S.A.
BABYLIS (COSTA RICA), S.A.	CONAIR TURRIALBA, S.A.
BAT INTEGRATED BUSINESS SERVICES, S.A.	CONFORMADO DE ELASTÓMEROS, S.A.
BATCCA PARK INVERSIONES INMOBILIARIAS, S.A.	CONGELADOS DEL MONTE, S.A.
BATCCA SERVICIOS, S.A.	CONTINENTAL AFA DISPENSING COMPANY
BAXTER AMERICAS SERVICES S.R.L.	CONTINENTAL AUTOMOTIVE SYSTEMS COSTA RICA, S.A.
BAXTER PRODUCTOS MEDICOS, LTDA.	CONTROLES DE CORRIENTE, S.A.
BEAM ONE DE COSTA RICA S.R.L.	COOK SPRING COSTA RICA, S.A.
BOSTON SCIENTIFIC DE COSTA RICA S.R.L. (Coyol)	COOPERATIVA AUTOGESTIONARIA DE SERVICIOS AEROINDUSTRIALES, R.L.
BOSTON SCIENTIFIC DE COSTA RICA S.R.L. (P.I.Z.F. Global)	CORPORACIÓN DE INVERSION Y DESARROLLO BES, S.A.
BRITT SHARED SERVICES, S.A.	CORPORACIÓN HEHL, S.A.
BT CONSULTING AND SERVICES, S.A.	COSTA DE BALSAMO, S.A.
CF FREE ZONE PARK S.R.L.(ANTIGUO PARQUE GLOBAL)	CUEROS MONTAÑA BLANCA, S.A.
CFC INTERNATIONAL (PROCESSING SERVICES) LTDA. PLANTA SATÉLITE	CYTYC SURGICAL PRODUCTS, S.A.
C-MINI LUCES INNOVA-TECHNOLOGIES LTDA.	DAKOTA IMAGING, S.A.
C&J INTERNATIONAL LLC, S.R.L.	DANIELS MANUFACTURERA, S.A.
C&K COACTIVE, S.A.	DEL ORO, S.A.
CR-AGILIS ENGINEERING, S.A.	DESHLER AUTOMOTIVE PRODUCTS, S.A.
CSI CLOSURE SYSTEMS MANUFACTURING DE CENTRO AMERICA S.R.L.	DEROYAL CIENTIFICA LATINOAMERICA, S.A.
	DISEÑOS REY CHAMPION, S.A.
	DIURSA INMOBILIARIA DE COSTA RICA, S.A.

DOLE SHARED SERVICES LIMITADA  
DUNLAP SUNBRAND INTERNATIONAL INC.

EMERSON PROCESS MANAGEMENT COSTA RICA LTDA.  
ESTRELLA DE PRECISION TECNOLOGICA, S.A.  
EXPERIAM SERVICES COSTA RICA  
EXPORTADORA FIRESTONE DE CENTROAMERICA, S.A.  
EXPORTADORA A & E DE COSTA RICA, S.A.

FABRICA INTERNACIONAL DE ENCAJES, S.A.  
FIRESTONE INDUSTRIAL PRODUCTS DE COSTA RICA,  
S.A.  
FIRST ALOE (C.R.), S.A.  
FISERV COSTA RICA, S.A.  
FLEXIBLE PACKAGING C.R., S.A.  
FORMALIZED DESIGN, S.A.  
FORTECH MICROABRASIVOS, S.A.  
FRUCTA CR, S.A.  
FTZ COCA COLA PARK ADMINISTRATOR LTDA.  
FTZ COCA COLA SERVICE COMPANY LTDA.  
FUJITSU CONSULTING COSTA RICA, S.A.  
FUTURE POWER INDUSTRIES, S.A.

GERBER INGREDIENTS, S.A. - BODEGA  
GESTORÍA DE NEGOCIOS FENIX, S.A.  
GLOBAL BUSINESS SERVICES DE COSTA RICA LTDA.  
GLOBAL SERVICES (GSCR) DE COSTA RICA, S.A.  
GREIF COSTA RICA, S.A.  
GRUPO DE CONTRATACION INTERNACIONAL I.C.G.,  
S.A.  
GWW INTERNACIONAL, S.A.

HAVELLS SYLVANIA COSTA RICA, S.A.  
HBI SERVICIOS ADMINISTRATIVOS DE COSTA RICA,  
S.A.  
HEART TRANSVERTER, S.A.  
HELLMAN SERVICE CENTER, S.A.  
HEWLETT-PACKARD COSTA RICA LIMITADA  
HEWLETT-PACKARD COSTA RICA LIMITADA (planta  
satélite)  
HILOS A & E DE COSTA RICA, S.A.  
HILOS DE NORTEAMERICA, S.A.  
HORIZONS INTERNATIONAL CORPORATION COSTA  
RICA HICR, S.A.  
HOSPIRA COSTA RICA LTD.  
HUTCHINGS AUTOMOTIVE PRODUCTS, S.A.

IBM BUSINESS TRANSFORMATION CENTER S.R.L.  
ICT MARKETING SERVICES OF COSTA RICA S.R.L.  
IKOR PUNTARENAS, S.A.  
IMPORT TRADING TECHNOLOGY, S.A.  
INDUSTRIA TEXTILERA DEL ESTE ITE, S.R.L.  
INTEL FREE TRADE ZONE PARK, S.A.  
INTEL SERVICE CENTER COSTA RICA, S.A.  
INTERAMERICAN/PACIFIC WEST SITE SERVICES,  
SOCIEDAD ANONIMA  
INTERNATIONAL PRECISION MOLDS, S.A.  
INTRAPAC PACKAGING, S.A.  
INVERSIONES AFFINKA, S.A.  
INVERSIONES ZETA, S.A. (CARTAGO)  
INVERSIONES ZETA, S.A. (LA VALENCIA)  
INVERSIONES ZETA, S.A. (MONTECILLOS)

JONE DE SAN JOSE, S.A.  
JOYEROS COSTARRICENSES, S.A.

KES SYSTEMS & SERVICES COSTA RICA, S.A.

LABORATORIOS DENTALES DE ZONA FRANCA, S.A.  
LANGUAGE LINE CR, S.A.  
LANGUAGE LINE CR, S.A. (planta satélite)  
LOS ARALLANES, S.A.  
L-TRES COMUNICACIONES COSTA RICA, S.A.

MACCAFERRI INDUSTRIAL DE COSTA RICA, LTDA.  
MADERIN ECO, S.A.  
MAGNETICOS TOROID DE COSTA RICA, S.A.  
MANUFACTURERA CARTAGO S.R.L.  
MANUFACTURERA CHIRRIPO DEL SUR, S.A.  
MANUFACTURERA L.M.D., S.A  
MARYSOL TECHNOLOGIES, S.A.  
MATERIALES ELECTRICOS AGUILA DE  
LATINOAMERICA, S.A.  
MEDIAS Y CALCETINES, S.A.  
MEDTECH COSTA RICA, S.A.  
MENCHHOFFER S.A.  
MERLIN VME, S.A.  
METALES PROCESADOS M.R.W., S.A.  
METRO SERVICIOS ZONA FRANCA, S.A.  
MICRO TECHNOLOGIES, S.A.  
MULTI-MIX MICROTECNOLOGY, S.R.L.  
MUNDIAL COMERCIALIZADORA INTERNACIONAL, S.A.

OBERG COSTA RICA LTDA.  
OMNEX GROUP COSTA RICA S.A.

PALMATEC CORPORATION DE COSTA RICA, S.A.  
PANDUIT DE COSTA RICA LTDA.  
PANGENESIS SOFTWARE HOLDING CORPORATION, S.A.  
PARQUE BIOTECNOLOGICO, S.A.  
PARQUE INDUSTRIAL Y DE SERVICIOS COYOL, S.A.  
PARQUE INDUSTRIAL ZONA FRANCA ALAJUELA, S.A.  
(SARET)  
PEGASUS INDUSTRIAL TESTING SERVICE S.R.L.  
PENN UNITED COSTA RICA S.A.  
PEOPLESUPPORT (COSTA RICA) S.R.L.  
PFIZER ZONA FRANCA, S.A.  
PHAROS DE COSTA RICA, S.A.  
PHOTOCIRCUITS CORPORACION, S.A.  
POINT TECHNOLOGIES, S.A.  
PPC INDUSTRIAS, S.A.  
PRECISION ASSEMBLY MAQUILA, S.A.  
PRECISION CONCEPTS COSTA RICA, S.A.  
PRECISION WIRE COMPONENTS CR, S.R.L.  
PROCOMER  
PRODUCTOS DE ESPUMA S.A.  
PRODUCTOS DEPORTIVOS K.F., S.A.  
PRODUCTOS FLORIDA, S.A.  
PROLEX, S.A.  
PROQUINAL COSTA RICA, S.A.

QUIMICOS VEGETALES (QUIVEL), S.A.

RAINBOW EXPORT PROCESSING, S.A.  
RAWLINGS DE COSTA RICA, S.A.  
RED CORPORATIVA UNIVERSAL, S.A. BODEGA  
ROCHE SERVICIOS, S.A.  
ROPA DEL CARIBE, S.A.  
RTC TERMOFORMAS, S.A.  
RYAN INGENIERIA DE COSTA RICA, S.A.  
RYAN MANUFACTURING DE COSTA RICA, S.A.

S.C.D.B. DE COSTA RICA, S.A.  
 SABILA INDUSTRIAL S.A.  
 SACO INTERNACIONAL, S.A.  
 SAMTEC INTERCONNECT ASSEMBLY SIA COSTA RICA  
 S.R.L.  
 SAMUEL AARON DE ORO, S.A.  
 SAPHILL, S.A.  
 SCHEMATIC COSTA RICA LIMITADA  
 SENSORS GROUP COSTA RICA, S.A.  
 SERVICIOS BIOTEC MOLECULAR, S.A.  
 SERVICIOS DE ALCOHOL, S.A.  
 SERVICIOS DE SOPORTE INTIMATE APPAREL, S.R.L.  
 SERVICOM DEL OESTE, S.A.  
 SETON CENTRA S.R.L.  
 SETON COSTA RICA S.R.L.  
 SETON COSTA RICA S.R.L.(bodega).  
 SISTEMAS GALILEO DEL SUR B C, S.A.  
 SPECIALTY COATING SYSTEMS COSTA RICA, S.A.  
 STREAM INTERNATIONAL COSTA RICA, S.A.  
 SUTLE DE COSTA RICA, S.A.  
 SYKES LATIN AMERICA S.A.  
 SYKES LATIN AMERICA S.A. (planta satélite)  
 SYSDE COMPUTACION, S.A.  
  
 T.P.E., S.A.  
 TAISUCO DE COSTA RICA, S.A.  
 TARIMAS Y EMBALAJES DE MADERAS CERTIFICADAS,  
 S.A.  
 TECH DATA OPERATIONS CENTER, S.A.  
 TECHSHOP INTERNACIONAL, S.A.  
 TELEFONICA DE PROMOCIONES DE SAN JOSÉ, S.A.  
 TELETECH CUSTOMER CARE MANAGEMENT COSTA  
 RICA, S.A.  
 TERADYNE DE COSTA RICA, S.A.

TERRAMIX, S.A.  
 TERRAPEZ, S.A.  
 TICOFRUT, S.A.  
 THE SEAT COVER FACTORY, S.A.  
 TICO ELECTRONICS TWO, S.A.  
 TILAPIAS DEL SOL, S.A.  
 TRIMPOT ELECTRONICAS, LTDA. (PLANTA PRINCIPAL)  
 TRIQUINT S.R.L.  
 TROPINFROST, S.A.  
  
 ULTRAPARK L.A.G., S.A.  
 UNION DEL OESTE DE COSTA RICA, S.R.L.  
 UNION DEL OESTE DE COSTA RICA, S.R.L. (planta satélite)  
 UNION DEL OESTE DE COSTA RICA, S.R.L. (planta satélite  
 fuera de parque)  
 UNITED COLLECTION BUREAU C.R., S.R.L.  
 UNIVERSAL SERVICIOS DE CONTENEDORES, S.A.  
  
 VENTAS F.R. UNO, S.A.  
 VERDAD INFORMÁTICA DE COSTA RICA, S.A.  
 VIA INFORMATION TOOLS CR LTDA.  
 VORTECH LATINOAMERICA, S.A.  
  
 WESTPORT, S.A.  
  
 XELTRON, S.A.  
  
 ZONA FRANCA COYOL, S.A.  
 ZONA FRANCA DEL ESTE (ZFE), S.A.  
 ZONA FRANCA DEL ESTE (ZFE), S.A. (PARQUE DOS)  
 ZONA FRANCA METROPOLITANA, S.A.  
 ZONA FRANCA PUNTARENAS, S.A.  
 ZONA GLOBAL DOS, S.A.

## APPENDIX B

**LIST OF GOODS FOR WHICH  
THE COSTA RICA TARIFF MAY BE CLAIMED**

The benefits of the Costa Rica Tariff **may be claimed** for goods classified under the following tariff item numbers only if the goods are considered originating as per the *CCRFTA Rules of Origin Regulations*, and such goods **are not** produced wholly or partially within a geographic area specified in accordance with subsection 16(2.1) of the *Customs Tariff* and Appendix A.

**Note: This list has been compiled from Schedules 2 and 3 of Bill C-32, An Act to implement the Free Trade Agreement between the Government of Canada and the Government of the Republic of Costa Rica (the Act). If there are any discrepancies between this list and those set out in the Act, the Act takes precedence.**

17019100	39221000	51111932	52052690	52063400	52093900
17019900	39222000	51111939	52052790	52063500	52094100
17029011	39229000	51111990	52052890	52064100	52094200
17029012	39231090	51112011	52053110	52064200	52094390
17029013	39232190	51112012	52053190	52064300	52094900
17029014	39232990	51112013	52053210	52064400	52095100
17029015	39233090	51112018	52053290	52064500	52095200
17029016	39234090	51112019	52053310	52071000	52095900
17029017	39235090	51112020	52053390	52079000	52101100
17029018	39239090	51112091	52053420	52081120	52101200
17029030	39241000	51112092	52053490	52081190	52101900
39191010	39249000	51113011	52053510	52081230	52102100
39191020	39251000	51113012	52053590	52081290	52102200
39191099	39252000	51113013	52054110	52081310	52102900
39199010	39253000	51113018	52054190	52081390	52103100
39219012	39259000	51113019	52054210	52081920	52103200
39219019	39261000	51113020	52054290	52081990	52103900
39199099	39262091	51113091	52054310	52082190	52104100
39201010	39262092	51113092	52054390	52082290	52104200
39201090	39262093	51119021	52054420	52082390	52104900
39202020	39262094	51119022	52054490	52082990	52105100
39202090	39262095	51119023	52054630	52083190	52105200
39203000	39262099	51119028	52054690	52083290	52105900
39204390	39263000	51119029	52054730	52083390	52111100
39204990	39264010	51119030	52054790	52083990	52111200
39205190	39264090	51119091	52054830	52084190	52111900
39205910	39269020	51119092	52054890	52084290	52112100
39206110	39269030	51130000	52061100	52084390	52112200
39206290	39269040	52030090	52061200	52084990	52112900
39206300	39269050	52041110	52061300	52085100	52113100
39207100	39269090	52041190	52061400	52085290	52113200
39207290	51071090	52041900	52061490	52085300	52113900
39207310	51072090	52042000	52061500	52085990	52114100
39207910	51081010	52051120	52061590	52091120	52114200
39209290	51081020	52051190	52062100	52091190	52114300
39209300	51082010	52051290	52062200	52091210	52114900
39209410	51082020	52051390	52062300	52091290	52115100
39209991	51091000	52051490	52062400	52091920	52115200
39211100	51099000	52051590	52062490	52091990	52115900
39211291	51100000	52052190	52062500	52092190	52121110
39211299	51111120	52052220	52062590	52092290	52121190
39211391	51111130	52052290	52063100	52092990	52121210
39211399	51111190	52052390	52063200	52093190	52121290
39219099	51111931	52052490	52063300	52093290	52121320

52121390	54034900	56021090	57024900	58063290	60011090
52121420	54041090	56022190	57025100	58063990	60012100
52121490	54049000	56022900	57025200	58064000	60012200
52121510	54050000	56029000	57025910	58071010	60012900
52121590	54061000	56031130	57025990	58071020	60019100
52122110	54062000	56031140	57029100	58079000	60019290
52122190	55011090	56031150	57029200	58081000	60019900
52122210	55012090	56031190	57029910	58089000	60024010
52122290	55019000	56031230	57029990	58090000	60024090
52122310	55020000	56031240	57031010	58101000	60029010
52122390	55031090	56031250	57031090	58109110	60029090
52122410	55032090	56031290	57032010	58109190	60031090
52122490	55034000	56031330	57032090	58109200	60032010
52122510	55039090	56031340	57033010	58109900	60032090
52122590	55049090	56031350	57033090	58110010	60033090
53062020	55061090	56031390	57039010	58110020	60034090
53071090	55062090	56031430	57039090	58110090	60039010
53072000	55069000	56031440	57041000	59011090	60039090
53082000	55070090	56031450	57049000	59019010	60041010
53089010	55081000	56031490	57050000	59019090	60041090
53089090	55082000	56039130	58011090	59021000	60049010
53091190	55091100	56039190	58012220	59022000	60049090
53091990	55091200	56039230	58012290	59029000	60051000
53092100	55092190	56039290	58012300	59031019	60052110
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64019929	64023000	64034000	64041119	64052090	94049090
64019930	64029100	64035100	64041191	64059000	

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<b>LEGISLATIVE REFERENCES –</b> <i>Customs Tariff</i>	<b>OTHER REFERENCES –</b> D11-5-3, D11-4-2, D11-4-4, D11-4-14
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