# The decision of the Presidential Council of the Government of National Accord

No. (881) for the year 2019

On determining the value of the customs tariff and deciding some provisions

#### **Presidential Council:**

- After perusal of the constitutional declaration issued on August 3, 2011, and its amendments.
- And the Libyan Political Agreement was signed on December 17, 2015.
- And the Law of the State's Financial System and the Budget, Accounts, and Warehouse Regulations and their amendments.
- Law No. (10) for the year 2010 concerning customs.
- Law No. (12) for the year 2010 concerning the issuance of the Labor Relations Act and its implementing regulations.
- Law No. (23) for the year 2010 concerning commercial activity.
- The Presidential Council resolution No. (4) for the year 2016 to form a government of national reconciliation.
- And Presidential Council Resolution No. (12) for the year 2016 regarding granting delegation of tasks.
- The Presidential Council resolution No. (1546) for the year 2018 concerning the formation of the customs tariff and the Council to determine its jurisdiction.
- And the Decision of the Executive Office of the National Transitional Council No. (48) for the year 2011 to determine the value of the customs tariff on imported goods and to determine some provisions.
- And what was presented by the Minister of Finance.
- And as required by the public interest.

#### decided.

## Article (1)

The tariff category is determined so that it is (5%) five percent for all imported goods, except for the goods shown in Table No. (1) and Table No. (2) attached to this decision.

#### Article (2)

Goods listed in Table are subject to (1) pain is attached to this resolution and number (49) commodity according to the percentage shown against each of them.

#### Article (3)

The (123) imported goods shown in Table No. (2) attached to this resolution are exempted from taxes and other fees.

## Article (4)

Raw materials and production requirements supplied by industrial units as production inputs are exempted from customs duties and other taxes and fees.

# Article (5)

This decision shall be effective from the date of its issuance, and every ruling that contradicts its provisions shall be rescinded, and the competent authorities shall implement it.

The Presidential Council of the Government of National Accord Issued in 08/01/2019

Table No. (1) Goods with a different customs tariff

# ANNEX Presidential Council resolution No. (881) for the year 2019

| tax<br>category | Products Statement  | HS Code  | ram  |
|-----------------|---|----------|------|
| 30%             | Reptiles including snakes and turtles   | 01062000 | 1    |
| 10%             | Birds of prey.  | 01063100 | 2    |
| 30%             | Ornamental birds and poultry.   | 01063910 | 3    |
| 30%             | Meat, edible offal, and offal of duck, fresh, chilled, or frozen.   | 02074000 | 4    |
| 30%             | Meat, edible offal, and offal of geese, fresh, chilled, or frozen.  | 02075000 | 5    |
| 30%             | Meat, offal, and edible meat from rabbits, fresh, chilled, or frozen.   | 02081000 | 6    |
| 30%             | Ornamental fish.  | 03011000 | 7    |
| 30%             | Cut flowers and cut flower buds for bouquets or decoration, bleached, dyed, impregnated or otherwise prepared.                              | 06030000 | 8    |
| 10%             | Preparations of meat, of fish, or crustaceans and aquatic mollusks ( Products of Chapter 16), except for preparations of tuna and sardines. | 16000000 | 9    |
| 10%             | Potato chips.   | 19059000 | 10   |
| 10%             | Liquid concentrates to be consumed as beverages after dilution with water, intended for retail sale.  | 21069021 | 11   |
| 10%             | M powdery beverages industry for retail sale.   | 21069021 | 12   |
| 10%             | Muscle development preparations.  | 21069090 | 13   |
| 30%             | Dog or cat food, for retail sale.   | 23091000 | 14   |
| 30%             | Tobacco and manufactured tobacco substitutes ( Chapter 24 classes ).  | 24000000 | 15th |
| 30%             | Statues and items for decoration of plastics.   | 39264000 | 16   |
| 30%             | Clothes and accessories of fur.   | 43031000 | 17   |

| 30% | Statues and items for decoration of wood.  | 44201000  | 18 |
|-----|--|-----------|----|
| 30% | cigarette paper  | 48130000  | 19 |
| 30% | Printed or illustrated postcards, congratulations, and invitations   | 49090000  | 20 |
| 10% | Calendars of all kinds   | 4910000   | 21 |
| 30% | Birds' skins, feathers, down, and items of these materials.  | 670100000 | 22 |
| 30% | Artificial flowers, leaves, and fruits and their parts, and ready-made articles of artificial flowers, leaves, and fruits  | 67020000  | 23 |
| 30% | Head hair, beard, eyebrows, eyelashes, locks, and the like, of human hair or other articles made of human hair             | 67040000  | 24 |
| 10% | Squares, cubes for a mosaic of slate stone.  | 68021010  | 25 |
| 10% | Glassware for table, kitchen, toilet, office, interior decoration, or similar uses, from lead crystal                      | 70130000  | 26 |
| 30% | Table or kitchen utensils coated with precious metals (gold, silver, and platinum)   | 82150,000 | 27 |
| 30% | Figurines and decorative items plated with precious metals   | 83062100  | 28 |
| 30% | Frames for photographs, paintings, and the like, mirrors plated with precious metals                                       | 83063010  | 29 |
| 30% | electronic cigarettes  | 85437000  | 30 |
| 10% | Four-wheel drive private passenger cars equipped with spark-ignition piston engines.                                       | 87030000  | 31 |
| 10% | Private passenger cars with four-wheel drive, equipped with compression-ignition piston engines ( diesel or semi-diesel ). | 87030000  | 32 |
| 10% | Motorcycles ( motorcycle )   | 8710000   | 33 |

|      |   | 1        |    |
|------|---|----------|----|
| 30%  | Yachts and boats for an excursion   | 89030000 | 34 |
| 30%  | Frames and stirrups for eyeglasses or similar articles and parts thereof of   | 90031910 | 35 |
| 2221 | base metal plated with precious metal   |          |    |
| 30%  | Precious metal frame sunglasses with metal frame  | 90041010 | 36 |
| 30%  | Wristwatches, pocketwatches, and similar watches, including timekeeping watches, with envelopes of precious metal or base metal clad with precious metal. | 91010000 | 37 |
| 30%  | Cases for watch devices of base metal, whether gold or silver-plated  | 91112000 | 38 |
| 30%  | Cases for watch devices of base metal, whether gold or silver-plated  | 91131000 | 39 |
| 30%  | Watch bracelets and parts thereof of precious metal or base metal clad with precious metal  | 91132000 | 40 |
| 30%  | Watch bracelets and parts thereof, of ordinary metal, plated with gold or silver  | 91132000 | 41 |
| 10%  | Musical instruments, parts, and accessories for these instruments   | 92000000 | 42 |
| 10%  | Games that work with a coin, paper, or other  | 95043000 | 43 |
| 10%  | playing cards.  | 95044000 | 44 |
| 30%  | Items for celebrations or festivals, including evening games, supplications, and surprise items   | 95050000 | 45 |
| 30%  | Wrought ivory and articles thereof  | 96011000 | 46 |
| 30%  | Gas-operated pocket lighters clad or plated with precious metals.   | 96132000 | 47 |
| 30%  | Smoking pipes and cigar hooks clad or plated with precious metals   | 96140000 | 48 |
| 30%  | Perfume diffusers and similar ornamental diffusers and fittings clad or plated with precious metal.   | 96161010 | 49 |

Table No. (2) Goods with a different customs tariff
ANNEX Presidential Council resolution No. (881) for the year 2019

| tax     | Droducto Statement                              | HS Code  | ro      |
|---------|---|----------|---------|
| categor | Products Statement                              | ns code  | ra<br>m |
| y       |   |          | ' ' '   |
| exempt  | live cows                                       | 01022000 | 1       |
| exempt  | Live sheep of the lamb family.                  | 01040000 | 2       |
| exempt  | Roosters and chickens of the breed              | 01051100 | 3       |
|         | Gallus domesticus, weighing no more             |          |         |
|         | than 185 grams                                  |          |         |
| exempt  | Roosters and turkeys weighing no more           | 01051200 | 4       |
| _       | than 185 grams                                  |          |         |
| exempt  | live beauty                                     | 01063000 | 5       |
| exempt  | Fresh or chilled sea bass                       | 03028400 | 6       |
| exempt  | Fresh or chilled hereditary fish                | 03028500 | 7       |
| exempt  | Frozen Marluzzo Fish                            | 03036000 | 8       |
| exempt  | frozen sea bass                                 | 03038400 | 9       |
| exempt  | frozen hereditary fish                          | 03038900 | 10      |
| exempt  | Unconcentrated milk does not contain            | 04021000 | 11      |
|         | added sugar or sweeteners                       |          |         |
| exempt  | Milk in the form of powder or granules,         | 04021000 | 12      |
|         | the fat content does not exceed 1.5%            |          |         |
|         | by weight                                       |          |         |
| exempt  | Milk in powder form does not contain            | 04022100 | 13      |
|         | added sugar or sweeteners, fat content          |          |         |
| avamnt  | exceeds 1.5% by weight                          | 04020400 | 4.4     |
| exempt  | Concentrated dairy                              | 04029100 | 14      |
| exempt  | foam  | 04051000 | 15      |
| exempt  | Cheese (including curd cheese)                  | 04060000 | 16      |
| exempt  | Fertilized eggs for incubation                  | 04071000 | 17      |
| exempt  | Offshoots without roots and grafts              | 06021000 | 18      |
| exempt  | Trees, trees, shrubs, and edible fruits or nuts | 06022000 | 19      |
| exempt  | Potato for seed                                 | 07011000 | 20      |

|        | 11  |          |    |
|--------|---|----------|----|
| exempt | Unroasted coffee                          | 09011000 | 21 |
| exempt | Tea                                       | 09020000 | 22 |
| exempt | Wheat ( wheat ) for sowing                | 10011100 | 23 |
| exempt | Barley grains for sowing                  | 10031000 | 24 |
| exempt | unhulled rice                             | 10031000 | 25 |
| exempt | Wheat flour ( wheat )                     | 1100000  | 26 |
| exempt | Watermelon seeds for sowing               | 12077000 | 27 |
| exempt | melon seeds for sowing                    | 12079900 | 28 |
| exempt | Seeds, fruits, and kernels of a kind      | 12090000 | 29 |
|        | prepared for sowing                       |          |    |
| exempt | virgin olive oil                          | 15091000 | 30 |
| exempt | sunflower seed oil                        | 15121900 | 31 |
| exempt | corn oil                                  | 15152900 | 32 |
| exempt | Cane sugar or beet sugar                  | 17019900 | 33 |
| exempt | Preparations used to clear the throat or  | 17049000 | 34 |
|        | as cough pills                            |          |    |
| exempt | Preparations suitable for feeding infants | 19011000 | 35 |
|        | or young children put up for retail sale  |          |    |
| exempt | Pasta containing eggs free of             | 19021100 | 36 |
|        | protein ( gluten )                        |          |    |
| exempt | Pasta without eggs, without               | 19021900 | 37 |
|        | protein ( gluten )                        |          |    |
| exempt | tomato paste                              | 20029010 | 38 |
| exempt | Prescription nutritional supplements      | 21069090 | 39 |
| exempt | fish food                                 | 23099010 | 40 |
| exempt | Feed for livestock and poultry            | 23099020 | 41 |
| exempt | Salt stones of the type used for feeding  | 23099030 | 42 |
|        | animals                                   |          |    |
| exempt | Pharmaceutical                            | 30000000 | 43 |
|        | products ( Chapter 30) excluding          |          |    |
|        | pharmaceutical waste                      |          |    |
| exempt | Chapter 31 products (fertilizers) excludi | 31000000 | 44 |
|        | ng urea                                   |          |    |
| exempt | Color sets for school purposes            | 32131000 | 45 |
| exempt | Glue and adhesive for retail sale for     | 35061000 | 46 |
|        | school use                                |          |    |

| exempt | Insecticides prepared for agricultural purposes  | 38089100      | 47 |
|--------|--|---------------|----|
| exempt | Fungicides prepared for agricultural purposes  | 38089300      | 48 |
| exempt | Herbicides, Germination Stabilizers & Plant Growth Regulators                          | 38089300      | 49 |
| exempt | Disinfectants prepared for agricultural purposes                                       | 38089400      | 50 |
| exempt | Disinfectants prepared for use in hospitals  | 38089400      | 51 |
| exempt | Correction fluids put up in packages for retail sale                                   | 38249,00<br>0 | 52 |
| exempt | School supplies from plastics  | 39261000      | 53 |
| exempt | Apparel and clothing accessories, including gloves, for medical use                    | 39262000      | 54 |
| exempt | Items for medical use, of plastics   | 39269000      | 55 |
| exempt | Rubber items for medical use   | 40149000      | 56 |
| exempt | Hand coated gloves for surgery   | 40151100      | 57 |
| exempt | rubber erasers   | 40169200      | 58 |
| exempt | School bags with an outer surface of leather or composite leather                      | 42021100      | 59 |
| exempt | School bags with an outer surface of plastic or textile materials                      | 42021200      | 60 |
| exempt | Wood items for medical use   | 44219090      | 61 |
| exempt | Clothes and accessories made of paper or cellulose filler, which are used in hospitals | 48185000      | 62 |
| exempt | Exercise books ( school )  | 48202000      | 63 |
| exempt | Cardboard for drawing  | 48209,00<br>0 | 64 |
| exempt | Protective covers ( for books and brochures )  | 48209,00<br>0 | 65 |
| exempt | Name cards (for books and notebooks)   | 48209,00<br>0 | 66 |
| exempt | Fishing nets ready   | 56081100      | 67 |
| exempt | Filter weaves and thick weaves of a kind used in olive mills                           | 59114000      | 68 |
| exempt | Packaging bags   | 63050000      | 69 |

| exempt | Glass items for medical, laboratory, or pharmacy use   | 70170000      | 70 |
|--------|--|---------------|----|
| exempt | Brian pens   | 82141000      | 71 |
| exempt | Cooling or freezing rooms and stores to preserve industrial, agricultural, and animal products   | 84185010      | 72 |
| exempt | Medical, surgical, or laboratory sterilizers   | 84192000      | 73 |
| exempt | Dryers for agricultural products   | 84193100      | 74 |
| exempt | equipment for harvesting kidneys   | 84333000      | 75 |
| exempt | Balers for hay or forage, including balers for collecting and baling hay   | 84334000      | 76 |
| exempt | Reaping, harvesting, and threshing machines  | 84335000      | 77 |
| exempt | Machines and devices used in agriculture, horticulture, forestry, or bird and bee breeding, including breeding devices, hatching and incubating devices for domestic birds, including their parts. | 84360000      | 78 |
| exempt | Pocket-sized electronic calculators  | 84701000      | 79 |
| exempt | Solar power generators   | 85016000      | 80 |
| exempt | Solar concentrating devices to generate electricity  | 85023900      | 81 |
| exempt | Electric modulators of the types used to save energy derived from solar energy   | 85044000      | 82 |
| exempt | Lithium-ion accumulators are of the types used in solar energy systems   | 85076000      | 83 |
| exempt | Great savings  | 85078000      | 84 |
| exempt | Solar cells  | 85414000      | 85 |
| exempt | farm tractors  | 87019,00<br>0 | 86 |
| exempt | Vehicles to transport ten or more people, including the driver   | 87020000      | 87 |
| exempt | Fishing vessels, factory vessels, and other vessels for processing or preserving fishing products  | 89020000      | 88 |

| exempt | Drawing, sketching, or arithmetic tools and devices   | 90172900      | 89  |
|--------|---|---------------|-----|
| exempt | Instruments and devices for medicine, surgery, dentistry, or veterinary medicine  | 90180000      | 90  |
| exempt | Automatic therapy devices, massage devices, psychiatric devices.  | 90191000      | 91  |
| exempt | Treatment devices with ozone, oxygen, or inhalation of medical materials, artificial resuscitation devices, and other respiratory therapy devices | 90192000      | 92  |
| exempt | Orthotics or reparations for fractures  | 90211000      | 93  |
| exempt | Artificial teeth and other types of dental restoration  | 90212000      | 94  |
| exempt | artificial body parts   | 90213000      | 95  |
| exempt | Hearing aids for the deaf   | 90214,00<br>0 | 96  |
| exempt | Pacemakers ( Pacemaker )  | 90215000      | 97  |
| exempt | Devices held in the hand or implanted in the body to compensate for a deficiency or deficit   | 90219,00      | 98  |
| exempt | Other medical items   | 90219,00      | 99  |
| exempt | Computer-controlled tomography equipment  | 90221200      | 100 |
| exempt | X-ray equipment for dental use  | 90221300      | 101 |
| exempt | X-ray equipment for medical, surgical, or human medical use   | 90221400      | 102 |
| exempt | Alpha, beta, or gamma rays equipment for medical, surgical, or human medicine uses  | 90222100      | 103 |
| exempt | Liquid-filled thermometers for reading for medicine or veterinary medicine  | 90251100      | 104 |
| exempt | Electronic thermometers for medicine or veterinary medicine   | 90251900      | 105 |
| exempt | Devices for testing blood and urine   | 90278000      | 106 |
| exempt | Dental chairs and similar chairs for medical use.   | 94021000      | 107 |

| exempt<br>exemptFurniture for medicine, surgery,<br>dentistry, or veterinary medicine94029,00<br>0108exemptSheds for animal production94069000109exemptfarmhouses94069000110exemptfishing rods95071000111exemptfishing hooks95072000112exemptreels for fishing rods95073,00<br>0113<br>0exemptPens and marking pens with a felt tip or<br>another porous tip96081000114exemptLiquid ink pens of all kinds and other<br>pens96082000115exempttank pencils $\bigcirc$ 96084000117exemptA set of kits, for example, dry pens,<br>pencils, etc.96085000118exemptRefills ( cartridges ) for ballpoint pens<br>with their tips96086000119exemptWriting feathers and teeth Writing<br>feathers96091000120exemptPencils and crayons with lead enclosed<br>in a hard case96092000122exemptDiapers for children or the elderly96190000123 |        |   |          |     |
|---|--------|---|----------|-----|
| exempt   Sheds for animal production   94069000   109   exempt   farmhouses   94069000   110   exempt   fishing rods   95071000   111   exempt   fishing hooks   95072000   112   exempt   reels for fishing rods   95073,00   113   exempt   dry ink pens   96081000   114   exempt   Pens and marking pens with a felt tip or another porous tip   exempt   Liquid ink pens of all kinds and other pens   96082000   115   exempt   tank pencils - 96084000   117   exempt   A set of kits, for example, dry pens, pencils, etc.   96085000   118   exempt   Refills ( cartridges ) for ballpoint pens with their tips   96086000   120   exempt   Writing feathers and teeth Writing feathers   96091000   121   exempt   Pencils and crayons with lead enclosed in a hard case   96092000   122                             | exempt | , , ,                                     | 94029,00 | 108 |
| exempt fishing rods 95071000 111 exempt fishing hooks 95072000 112 exempt reels for fishing rods 95073,00 113 exempt dry ink pens 96081000 114 exempt Pens and marking pens with a felt tip or another porous tip 96082000 115 exempt Liquid ink pens of all kinds and other pens 96084000 116 exempt tank pencils 96084000 117 exempt A set of kits, for example, dry pens, pencils, etc. exempt Refills ( cartridges ) for ballpoint pens with their tips 96089100 120 exempt Pencils and crayons with lead enclosed in a hard case exempt Black or colored pencils 96092000 122  |        | dentistry, or veterinary medicine         | 0        |     |
| exempt fishing rods 95071000 111 exempt fishing hooks 95072000 112 exempt reels for fishing rods 95073,00 113 exempt dry ink pens 96081000 114 exempt Pens and marking pens with a felt tip or another porous tip 96082000 115 exempt Liquid ink pens of all kinds and other pens 4 set of kits, for example, dry pens, pencils, etc. exempt Refills ( cartridges ) for ballpoint pens with their tips 96089100 120 exempt Writing feathers and teeth Writing feathers 96091000 121 exempt Pencils and crayons with lead enclosed in a hard case exempt Black or colored pencils 96092000 122   | exempt | Sheds for animal production               | 94069000 | 109 |
| exempt<br>exemptfishing hooks<br>reels for fishing rods95072000<br>95073,00<br>0113<br>0exempt<br>exemptdry ink pens<br>Pens and marking pens with a felt tip or<br>another porous tip96081000<br>96082000114exempt<br>exemptLiquid ink pens of all kinds and other<br>pens96083000<br>96084000116exempt<br>exemptA set of kits, for example, dry pens,<br>pencils, etc.96084000<br>96085000118exempt<br>with their tipsRefills ( cartridges ) for ballpoint pens<br>with their tips96086000<br>96089100119exempt<br>exemptWriting feathers and teeth Writing<br>feathers96091000<br>96091000121exemptPencils and crayons with lead enclosed<br>in a hard case96092000122   | exempt | farmhouses                                | 94069000 | 110 |
| exempt reels for fishing rods  exempt dry ink pens  exempt Pens and marking pens with a felt tip or another porous tip  exempt Liquid ink pens of all kinds and other pens  exempt tank pencils  exempt A set of kits, for example, dry pens, pencils, etc.  exempt Refills ( cartridges ) for ballpoint pens with their tips  exempt Writing feathers and teeth Writing feathers  exempt Pencils and crayons with lead enclosed in a hard case  exempt Black or colored pencils  95073,00 114 96082000 115 96082000 116 96083000 117 96084000 117 96085000 119 96089100 120  | exempt | fishing rods                              | 95071000 | 111 |
| exempt dry ink pens 96081000 114 exempt Pens and marking pens with a felt tip or another porous tip 96082000 115 exempt Liquid ink pens of all kinds and other pens 96083000 116 exempt tank pencils 96084000 117 exempt A set of kits, for example, dry pens, pencils, etc. exempt Refills ( cartridges ) for ballpoint pens with their tips 96086000 119 exempt Writing feathers and teeth Writing feathers exempt Pencils and crayons with lead enclosed in a hard case exempt Black or colored pencils 96092000 122   | exempt | fishing hooks                             | 95072000 | 112 |
| exemptdry ink pens96081000114exemptPens and marking pens with a felt tip or another porous tip96082000115exemptLiquid ink pens of all kinds and other pens96083000116exempttank pencils $\hookrightarrow$ 96084000117exemptA set of kits, for example, dry pens, pencils, etc.96085000118exemptRefills ( cartridges ) for ballpoint pens with their tips96086000119exemptWriting feathers and teeth Writing feathers96089100120exemptPencils and crayons with lead enclosed in a hard case96091000121exemptBlack or colored pencils96092000122  | exempt | reels for fishing rods                    | 95073,00 | 113 |
| exempt Pens and marking pens with a felt tip or another porous tip  exempt Liquid ink pens of all kinds and other pens  exempt tank pencils (a) 96084000 117  exempt A set of kits, for example, dry pens, pencils, etc.  exempt Refills (cartridges) for ballpoint pens with their tips  exempt Writing feathers and teeth Writing feathers  exempt Pencils and crayons with lead enclosed in a hard case  exempt Black or colored pencils 96092000 122  |        |   | 0        |     |
| another porous tip  exempt Liquid ink pens of all kinds and other pens  exempt tank pencils  A set of kits, for example, dry pens, pencils, etc.  exempt Refills ( cartridges ) for ballpoint pens with their tips  exempt Writing feathers and teeth Writing feathers  exempt Pencils and crayons with lead enclosed in a hard case  exempt Black or colored pencils  96083000 117  96085000 118  96086000 119  96089100 120  96091000 121   | exempt | dry ink pens                              | 96081000 | 114 |
| exemptLiquid ink pens of all kinds and other pens96083000116exempttank pencils $\hookrightarrow$ 96084000117exemptA set of kits, for example, dry pens, pencils, etc.96085000118exemptRefills ( cartridges ) for ballpoint pens with their tips96086000119exemptWriting feathers and teeth Writing feathers96089100120exemptPencils and crayons with lead enclosed in a hard case96091000121exemptBlack or colored pencils96092000122   | exempt | ,   | 96082000 | 115 |
| exempt tank pencils → 96084000 117 exempt A set of kits, for example, dry pens, pencils, etc.  exempt Refills ( cartridges ) for ballpoint pens with their tips  exempt Writing feathers and teeth Writing feathers  exempt Pencils and crayons with lead enclosed in a hard case  exempt Black or colored pencils 96092000 122   |        |   |          |     |
| exempttank pencils $\because$ 96084000117exemptA set of kits, for example, dry pens, pencils, etc.96085000118exemptRefills ( cartridges ) for ballpoint pens with their tips96086000119exemptWriting feathers and teeth Writing feathers96089100120exemptPencils and crayons with lead enclosed in a hard case96091000121exemptBlack or colored pencils96092000122  | exempt | l · · ·                                   | 96083000 | 116 |
| exempt A set of kits, for example, dry pens, pencils, etc.  exempt Refills ( cartridges ) for ballpoint pens with their tips  exempt Writing feathers and teeth Writing feathers  exempt Pencils and crayons with lead enclosed in a hard case  exempt Black or colored pencils  96085000 118  96086000 119  96089100 120  96091000 121   |        |   |          |     |
| pencils, etc.  exempt Refills ( cartridges ) for ballpoint pens with their tips  exempt Writing feathers and teeth Writing feathers  exempt Pencils and crayons with lead enclosed in a hard case  exempt Black or colored pencils  96086000 119  96089100 120  96091000 121  | exempt | tank pencils -                            | 96084000 | 117 |
| exemptRefills ( cartridges ) for ballpoint pens with their tips96086000119exemptWriting feathers and teeth Writing feathers96089100120exemptPencils and crayons with lead enclosed in a hard case96091000121exemptBlack or colored pencils96092000122   | exempt |   | 96085000 | 118 |
| with their tips  exempt Writing feathers and teeth Writing feathers  exempt Pencils and crayons with lead enclosed in a hard case  exempt Black or colored pencils  96089100 120  96091000 121  |        | pencils, etc.                             |          |     |
| exempt Writing feathers and teeth Writing feathers  exempt Pencils and crayons with lead enclosed in a hard case  exempt Black or colored pencils  96089100 120  96091000 121   | exempt | Refills ( cartridges ) for ballpoint pens | 96086000 | 119 |
| feathersfeathersexemptPencils and crayons with lead enclosed<br>in a hard case96091000121exemptBlack or colored pencils96092000122  |        | with their tips                           |          |     |
| exempt Pencils and crayons with lead enclosed in a hard case exempt Black or colored pencils 96091000 122   | exempt | 1   | 96089100 | 120 |
| in a hard case exempt Black or colored pencils 96092000 122   |        |   |          |     |
| exempt Black or colored pencils 96092000 122  | exempt | · · · · · · · · · · · · · · · · · · ·     | 96091000 | 121 |
| · · · · · · · · · · · · · · · · · · ·   |        |   |          |     |
| exempt   Diapers for children or the elderly   <b>96190000</b>   123  | exempt | Black or colored pencils                  | 96092000 | 122 |
|   | exempt | Diapers for children or the elderly       | 96190000 | 123 |