第5407.52号、5603.92号、5603.93号、5802.30号、6001.10号、6005.31号、6301.20号、6301.40号、又は6307.90号の品目別規則の適用上、「完全に仕上げられたものであること」の例示として、日豪両国で下記の「INDICATIVE LIST OF TEXTILE FINISHING PROCESSES」に記載する工程があることを確認した。

INDICATIVE LIST OF TEXTILE FINISHING PROCESSES

- antibacterial finish;
- antimelt finish;
- antimosquito finish;
- anti-pilling finish;
- antisoil finish;
- antistatic agent;
- backtanning;
- baking/thermofixation;
- baulk finish;
- beating (finishing);
- beetled finish;
- biopolishing;
- bleaching;
- blown finish;
- boiling off/degumming;
- bottoming;
- brushing;
- buff finish
- burn-out finish
- calendering;
- causticizing;
- clear finish;
- compressive shrinking;
- conditioning;
- crabbing;
- cramping;
- crease-resist finish;
- crêping;
- curing/flash-curing/moist curing;
- cuttling;
- decatizing/decating;
- delustering;
- deodorant finish;
- desizing;
- dressing (lace);
- dry beating;
- easy-care finish;
- embossing;
- embrittled;
- emerizing;
- filling;
- fixing;
- flame retardant treatment/flame resistant finish;
- flock finish;
- fluorochemical finishing;
- foam finishing;
- foam printing;
- friction calendering;
- fulling;
- gigging;
- glazing;
- grass bleaching/grassing/crofting;
- liquid ammonia process;
- loading;
- London shrinking;
- mercerization (hot/post/slack);
- microbial control finish;
- milling;
- moare finish;
- moisture permeable waterproofing;
- mordanted;
- napping/friezé;
- oil-repellent finish;
- organdie finish;
- padding/slop padding/nip padding;
- parchmentizing;
- peeling treatment;
- perfumed finish;
- plaiting;
- polishing;
- potting;
- precrêping;
- pre-sensitization;
- pre-shrunk;
- pressure decatizing;
- proofing;
- relaxing/n relaxation;
- rigging;
- ripple finish;
- shearing;
- schreiner;
- setting;
- shrink-resistant;
- silicone finish;
- simili mercerizing;
- singeing;
- soaping;
- softening;
- soil guard finish;
- soil release finish;
- solvent scouring;
- sour;
- stabilized finish;
- stainblocker;
- stiffened;
- stitch finish;
- stretch finish;
- stripping;
- sueding;
- tick-proofing;
- UV cut finish;
- wash and wear finish;
- waterproofing;
- water absorbent finish
- water-repellent;
- wet decatising;
- wet fixation; and
- Wigan finish.
- windbreak finish; or
- wire raising.