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2012, No. 12

An Act to repeal the Customs Tariff Act 1980

(22 June 2012)

**BE IT ENACTED** by the Parliament of the Cook Islands in Session assembled, by the authority of the same, as follows:

**Price \$300.00**

1. Short title and commencement - (1) This Act may be cited as the Customs Tariff Act 2012.
- (2) This Act comes into force on 1 August 2012.

2. Interpretation - In this Act, unless the context otherwise requires,-

“bulk cargo container” means an article of transport equipment, being a lift van, movable tank, or other similar structure, -

- (a) of a permanent character and accordingly strong enough to be suitable for repeated use; and
- (b) specially designed to facilitate the carriage of goods by one or more modes of transport, without immediate repacking; and
- (c) fitted with devices permitting its ready handling and its transfer from one mode of transport to another; and
- (d) so designed as to be easy to fill and empty; and
- (e) having an internal volume of one cubic meter or more -

and includes the normal accessories and equipment of the container, when imported with the container and used exclusively with it, but does not include any vehicle, or any ordinary packing case, crate, box or other similar article used for packing.

“Comptroller” means the person holding office in accordance with section 7(2) of the Customs Revenue and Border Protection Act 2012 as Comptroller of Customs;  
“Customs” has the meaning given to it by section 4 of the Customs Revenue and Border Protection Act 2012;

“customs value” or “value”, in relation to any goods, means the customs value of those goods determined in accordance with Schedule 2 of the Customs Revenue and Border Protection Act 2012;

“duty” means any duty imposed on goods under any of the provisions of this Act;

“goods” means all kinds of movable personal property, including animals;

“imported” has a corresponding meaning to **importation** in section 4 of the Customs Revenue and Border Protection Act 2012;

“importer” means any person by or for whom any goods are imported; and includes the consignee of any goods and any person who is or becomes the owner of or entitled to the possession of or beneficially interested in any goods on or at any time after their importation and before they have ceased to be subject to the control of the Customs;

“manufacturing area” has the meaning given to it by section 4 of the Customs Revenue and Border Protection Act 2012;

“Minister” means the Minister responsible for the Cook Islands Customs Service;

“Normal Tariff” means the rates of duty and the exemptions from duty specified in the column headed “Normal Tariff” in the Tariff; and includes any modification or amendment of the Normal Tariff made after the commencement of this Act;

“Preferential Tariff” means the rates of duty and the exemptions from duty specified in the column headed “Preferential Tariff” in the Tariff; and includes any modification or amendment of the Preferential Tariff made after the commencement of this Act;

“prescribed” in relation to forms includes prescribed by the Comptroller;

“rate of duty” includes the term “Free”;

“ship” means any kind of vessel used in navigation, not propelled by oars only;

“shipment” includes loading into an aircraft; and **to ship** and cognate expressions have corresponding meanings;

“Standard Tariff” means Standard Tariff comprised in Part 1 of the Tariff; and includes any modification or amendment of the Standard Tariff made after the commencement of this Act;

“Tariff” -

(a) means the Tariff of Cook Islands as set out in Schedule 1; but

(b) if, and in so far as, the Tariff referred to in paragraph (a) is on or after the commencement of this Act from time to time amended, modified, or revoked and replaced, then despite paragraph (a) means the Tariff as from time to time amended, modified, or revoked and replaced.

“Tariff heading” or “headings” means the headings of the Standard Tariff (printed in bold type), being a heading of the Harmonised System established by the International Convention on the Harmonised Commodity Description and Coding System signed in Brussels on 14 June 1983 and identified by 4 digits; and includes any modification or amendment of that System made after the commencement of this Act;

“Tariff item” means a Tariff item of the Standard Tariff identified by 8 digits and includes a heading of the Standard Tariff so identified;

“Tariff subheading or subheading”, means a subheading appearing in the standard tariff and identified by 6 digits or not identified by any number.

3. The Tariff – (1) Duties must be levied, collected, and paid in accordance with the Tariff, or with a transitional safeguard measure or a provisional transitional safeguard measure, as the case may require, on goods to which this subsection applies.

(2) Subsection (1) applies to goods that, after the commencement of this Act, are -

(a) imported into Cook Islands; or

(b) entered into the Cook Islands for home consumption; or

(c) entered into the Cook Islands for delivery to a manufacturing area.

(3) Subsection (1) is subject to the provisions of this Act.

4. Enforcement of Tariff - (1) The enforcement and collection of duties payable under this Act is a function of Customs.

(2) Part 3, Part 4, Part 6, Part 8, Part 10, Part 11, Part 12, Part 13, Part 14 (except section 175), Part 15, Part 16, Part 17, Part 18, and Part 19 of the Customs Revenue and Border Protection Act 2012 apply to the administration of the Tariff and the enforcement, collection, and payment of duties payable under this Act.

5. Value of goods for the purpose of applying tariff - Except as otherwise expressly provided in this Act, the value of any imported goods for the purposes of applying the Tariff is the Customs value of the goods.

6. Duty payable under Normal Tariff - Subject to this Act, the duty (if any) payable under the Normal Tariff must be paid on all goods imported into Cook Islands or entered in the Cook Islands for home consumption or entered therein for delivery to a manufacturing area.

7. Dumping duty for protection of local industry - (1) In any of the cases specified in the following provisions of this section, there may, in addition to any other duties of Customs, be imposed on goods imported into the Cook Islands a special duty of Customs (dumping duty).

(2) A dumping duty may be levied in any of the cases following, namely -

- (a) in the case of goods imported into the Cook Islands of a class or kind produced in the Cook Islands, if the actual selling price of the goods to an importer in the Cook Islands is less than the current domestic value of such goods determined in accordance with the provisions of the Customs Revenue and Border Protection Act 2012;
- (b) in the case of goods imported into the Cook Islands, if the actual selling price of the goods to an importer in the Cook Islands is, in the opinion of the Minister, less than the cost of production (including a reasonable profit) of similar goods in the country of origin or the country of exportation to the Cook Islands as at the time of such exportation.

(3) The rate of amount of dumping duty levied under this section must be determined as follows -

- (a) in the case of goods to which subsection (2)(a) applies, the dumping duty is an amount to be determined by the Minister, not exceeding the difference between the actual selling price of the goods and the current domestic value of such goods;
- (b) in the case of goods to which subsection (2)(b) applies, the dumping duty is an amount, to be determined by the Minister, not exceeding the difference between the actual selling price of the goods and the cost of production (including a reasonable profit) of similar goods in the country of origin or the country of exportation to the Cook Islands as at the time of such exportation.

(4) For the purposes of this section, the actual selling price of any goods is deemed not to exceed the amount payable in accordance with usual commercial practice by the importer or purchaser in respect of those goods, exclusive of any charges that are not taken into account in determining the current domestic value of goods in accordance with the Customs Revenue and Border Protection Act 2012.

(5) For the purpose of subsection (4) -

- (a) the amount payable in respect of any goods must be ascertained as if the parties had agreed that payment for those goods should be made in the Cook Islands;
- (b) if in relation to this section any question arises as to whether or not any payment is in accordance with the usual commercial practice, it must be determined by the Minister.

(6) If at any time it appears to the Minister that the payment of any dumping duty is being evaded or avoided by the importation of any goods otherwise than on sale or in any other manner, he or she may determine, for the purposes of this section, the actual selling price of the goods, the cost of production, or the current domestic value of the goods, and the dumping duty may be levied accordingly.

(7) In all cases where dumping duty may be levied under this section such duty must be levied, collected and paid, except where the Minister may otherwise specially direct on the ground that the imposition of such duty is not required in the public interest.

8. Incorporation of provisions by reference in regulations - (1) An Order in the Executive Council made under section 13 or 18 may incorporate by reference any provisions set out in -

- (a) an international trade agreement to which Cook Islands is a party (for example, a free trade agreement); or
- (b) another document made to give effect to such an agreement.
- (2) The provisions may be incorporated in the Order in the Executive Council -
  - (a) in whole or in part; and
  - (b) with modifications, additions, or variations specified in the Order.
- (3) The incorporated provisions -
  - (a) are the provisions as they exist at the time that the Order in Executive Council is made; and
  - (b) form part of the Order in Executive Council for all purposes and have legal effect accordingly.

9. Effect of amendments to, or replacement of, provisions incorporated by reference - An amendment to, or replacement of, provisions incorporated under section 8 has legal effect as part of the Order in Executive Council only if an Order in Executive Council is made that states that the particular amendment or replacement has that effect.

10. Proof of provisions incorporated by reference - (1) A copy of the provisions incorporated under section 8, including any amendment to, or replacement of, the provisions, must be -

- (a) certified as a correct copy of the provisions by the Comptroller; and
- (b) retained by the Comptroller.

(2) The production in proceedings of a certified copy of the provisions is, in the absence of proof to the contrary, sufficient evidence of the incorporation in the Order in Council of the provisions.

11. Access to provisions incorporated by reference - (1) The Comptroller must -

- (a) ensure that copies of any provisions incorporated under section 8 are available for inspection during working hours, free of charge, at places specified in a notice given under paragraph (d); and
- (b) ensure that copies of the provisions are published on an Internet site that is, so far as practicable, publicly available free of charge; and
- (c) ensure that copies of the provisions are available for purchase at a reasonable price at places specified in a notice given under paragraph (d); and
- (d) give a public notice stating that -
  - (i) the provisions are incorporated in a particular Order in Executive Council and the date on which the Order in Executive Council was made; and
  - (ii) copies of the provisions are available (at all reasonable times) for inspection during working hours, free of charge, at specified places; and
  - (iii) copies of the provisions are available on a specified Internet site; and
  - (iv) copies of the provisions can be purchased at specified places.

(2) A failure to comply with this section does not invalidate an Order in Executive Council that incorporates provisions under section 8.

12. Concessions - (1) The Minister may from time to time, in the Minister's discretion and in accordance with Part 2 of the Tariff, approve in respect of the entry of goods -

- (a) of any of the classes specified in Part 2; or
- (b) in any of the circumstances specified in Part 2, -

the appropriate rate of duty or exemption specified in Part 2.

(2) The Minister may from time to time, by public notice, withdraw or modify any approval granted under subsection (1) of this section.

13. Alterations and modifications of Tariff - (1) Subject to subsection (2) of this section, the Queen's Representative may, by Order in Executive Council, alter the existing Tariff in whole or in part and may impose on any goods such duties, or create such exemptions from duties, as the Queen's Representative thinks fit.

(2) The Queen's Representative must not make an Order in Executive Council under this section which has the effect of imposing on any goods a higher duty than specified in respect of those goods in the Normal Tariff, unless the Queen's Representative is satisfied that such an order is necessary or advisable in the public interest and is in conformity with Cook Islands international obligations.

(3) Any Order in Executive Council under this section may relate generally to all goods or to goods of any specified class or classes or to goods imported from any specified country or from any specified person.

14. Access to Tariff - (1) The Comptroller must -

(a) ensure that copies of the documents referred to in subsection (2) are published on an Internet site that is, so far as practicable, publicly available free of charge; and

(b) ensure that copies of the documents referred to in subsection (2) are available for purchase at a reasonable price at the places designated under section 3 of the Regulations Act 1971-72.

(2) The documents are -

(a) the Tariff as from time to time amended, modified, or revoked and replaced on or after the commencement of this Act; and

(b) Orders in Council amending or modifying the Tariff and made under section 13 or 18 on or after the commencement of this Act.

(3) Every version of the Tariff referred to in subsection (2)(a) and published or made available under subsection (1) must -

(a) indicate that it is the Tariff as in force at the beginning of a stated date; and

(b) list all Acts and Orders in Council that are enacted on or after the commencement of this Act and before the stated date and that amend, modify, revoke, or revoke and replace some or all of the Tariff.

(4) Nothing in section 14 or this section prevents the Comptroller from ensuring that other information is published or made available with the Tariff, so long as in doing so the Comptroller ensures that it is indicated clearly that the other information does not form part of, or have legal effect as part of, the Tariff.

(5) An example of other information referred to in subsection (4) is details of prohibited imports.

15. Judicial notice of Tariff - Judicial notice must be taken by all courts and persons acting judicially of the Tariff.

16. Evidence of Tariff - Every copy of the documents referred to in Schedule 1 purporting to be published or made available under the authority of the Comptroller is, unless the contrary is shown, deemed -

- (a) to be a correct copy of the document; and
- (b) to have been so published or made available.

17. Tariff may be amended, and must be interpreted, as if it were an enactment - (1) The Tariff may be amended, revoked, or revoked and replaced by an Act of Parliament as if it were an Act of Parliament.

(2) The Tariff may be altered or amended by an Order in Executive Council made under section 13 or 18 as if it were an Order in Council.

(3) The Acts Interpretation Act 1924 applies to the Tariff as if it were an enactment.

(4) Nothing in this Act limits or affects the application of -

- (a) the Regulations Act 1971-72 and the Acts Interpretation Act 1924 to an Act amending, revoking, or revoking and replacing the Tariff, this Act (either alone or with other enactments), or both; or
- (b) the Acts Interpretation Act 1924 to an Order in Executive Council made under section 13 or 18.

(5) The Queen's Representative may by Order in Executive Council amend, modify or revoke rates in Schedule 1

18. Alteration to nomenclature - (1) The Queen's Representative may from time to time, by Order in Executive Council, amend the Tariff -

- (a) by revoking, or amending any heading, heading number, subheading, item, or item number, or the title of any part, section, chapter, or subchapter of the Tariff, or by inserting any new headings, heading number, subheading, item, item number, or title, in which manner he or she thinks necessary for the purpose of ensuring that the Tariff conforms to any international nomenclature; or
- (b) by revoking, suspending, or amending any provisions of the notes forming part of the Tariff, or inserting any new provision in the notes, for the purpose of ensuring the proper operation of the Tariff; or
- (c) by revoking, suspending, or amending any statistical requirement of the Tariff.

(2) Despite anything in subsection (1)(c), the Minister may, by public notice, revoke, suspend, or amend any statistical requirement of the Tariff.



19. Certain Orders in Council relating to duties may be retrospective - (1) Any Order in Executive Council made under this Act may be retrospective so far as it has the effect of exempting any goods from duty, or of reducing the rate or amount of duty payable in respect of any goods.

(2) In any such case, refunds of duty may be made in respect of such goods accordingly, but no such refunds may be made except in respect of goods entered for home consumption within the period of 6 months immediately preceding the date of the Order in Executive Council.

20. Power of the Comptroller to prescribe forms - For the purposes of this Act -

- (a) the Comptroller may from time to time prescribe any forms the Comptroller deems necessary;
- (b) the production of any document under the hand of the Comptroller purporting to be a prescribed form or an extract from a prescribed form or a copy of any such form or extract is in all Courts and in all proceedings sufficient evidence of the fact that the form was prescribed; and all Courts must in all proceedings take judicial notice of the signature of the Comptroller either to the prescribed form or to any such extract or copy.

21. Comptroller may undertake transitional safeguard investigation - (1) The Comptroller may undertake a transitional safeguard investigation to ascertain whether goods that have been subject to tariff reduction or removal after the entry into force of a free trade agreement -

- (a) are being imported in increased quantities (in absolute terms or relative to domestic production); and
- (b) are causing, or threatening to cause, serious injury to an industry producing a like or directly competitive good.

(2) The Comptroller may undertake a transitional safeguard investigation -

- (a) Either -
  - (i) after receiving a written request by or on behalf of an industry concerned, if the Comptroller is satisfied that the request contains evidence to justify the investigation; or
  - (ii) on his or her own initiative; and
- (b) only if the relevant free trade agreement provides for the application of a transitional safeguard measure.

22. Investigative procedures - (1) Before any transitional safeguard investigation, the Comptroller must specify administrative procedures for the conduct of transitional safeguard investigations that -

- (a) are consistent with Cook Island's international obligations; and

- (b) include the following matters -
  - (i) the provision of public notice of the investigation; and
  - (ii) an opportunity for interested parties to respond to submissions of other parties; and
  - (iii) the treatment of confidential material provided by interested parties.
- (2) The Comptroller may amend the procedures specified under subsection (1).
- (3) An amendment to the procedures does not apply to an investigation being undertaken when the amendment comes into force, unless the amendment specifies otherwise.
- (4) The Comptroller must publish the procedures, and any amendments to the procedures, by public notice.

23. General provisions as to Orders in Executive Council - Without limiting the Acts Interpretation Act 1924, no Order in Executive Council under this Act is invalid just because it leaves any matter to the discretion of the Minister or any other person, or because it authorises the Minister or any other person to give a consent or approval on or subject to conditions to be imposed or approved by the Minister.

24. Fees - (1) The Queen's Representative may from time to time, by Order in Executive Council, make regulations prescribing the fees to be paid in respect of -

- (a) applications for any approval under section 12(1) of this Act in respect of the entry of goods -
  - (i) of any of the classes specified in Part 2 of the Tariff; or
  - (ii) in any of the circumstances specified in Part 2 of the Tariff:
- (b) applications for any withdrawal or modification, under section 12(2) of this Act, of any approval granted under section 12(1) of this Act.

25. Regulations relating to goods temporarily imported and drawbacks of duty - The Queen's Representative may from time to time, by Order in Executive Council, make regulations-

- (a) declaring specified goods or classes of goods subject to duty under this Act to be goods in respect of which the provisions of section 148 of the Customs Revenue and Border Protection Act 2012 do not apply; or
- (b) declaring specified goods or classes of goods subject to duty under this Act to be goods in respect of which the provisions of section 149 of the Customs Revenue and Border Protection Act 2012 do not apply.

26. Transitional provisions - (1) At any time after the date on which this Act receives the Queen's Representative's assent, the Queen's Representative may, by Order in Executive Council, exercise in respect of the Tariff, with effect from the commencement of this Act, any of the powers to alter or modify the Tariff, and create exemptions in respect of any goods, conferred on the Queen's Representative by any provision of this Act for the purpose of giving effect to that provision, and for the purpose of bringing the Tariff into effective operation at the commencement of this Act.

(2) Every reference in any enactment (including any Order in Executive Council), in force at the commencement of this Act to the Customs Tariff must be read as if it were a reference to the Tariff.

27. Enactment repealed - The enactment specified in Schedule 2 is repealed.

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This Act is administered by the Revenue Management Division of the Ministry of Finance  
and Economic Management

## SCHEDULES

Schedule 1  
The Tariff  
(Section 3)

## PART I THE STANDARD TARIFF

## SECTION I

## Live animals; animal products

## NOTES:

1. Any reference in this Section to a particular genus or species of an animal, except where the context otherwise requires, includes a reference to the young of that genus or species.
2. Except where the context otherwise requires, throughout the Tariff any reference to dried products also covers products which have been dehydrated, evaporated or freeze-dried.

## Chapter 1

## Live animals

## NOTE:

1. This Chapter covers all live animals except:
  - (a) Fish and crustaceans, molluscs and other aquatic invertebrates, of heading 03.01, 03.06, 03.07 or 03.08;
  - (b) Cultures of micro-organisms and other products of heading 30.02; and
  - (c) Animals of heading 95.08.

Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
<b>01.01</b>		<b>Live horses, asses, mules and hinnies:</b>		
		Horses:		
0101.21.00	No	Pure-bred breeding animals	Free	Free
0101.29.00	No	Other	Free	Free
0101.30.00	No	Asses	Free	Free
0101.90.00	No	Other	Free	Free
<b>01.02</b>		<b>Live bovine animals:</b>		
		Cattle:		
0102.21.00	No	Pure-bred breeding animals	Free	Free
0102.29.00	No	Other	Free	Free
		Buffalo:		
0102.31.00	No	Pure-bred breeding animals	Free	Free
0102.39.00	No	Other	Free	Free
0102.90.00	No	Other	Free	Free
<b>01.03</b>		<b>Live swine:</b>		

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Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
0103.10.00	No	Pure-bred breeding animals	Free	Free
0103.91.00	No	Other:	Free	Free
0103.92.00	No	Weighing less than 50 Kg	Free	Free
		Weighing 50 Kg or more	Free	Free
<b>01.04</b>		<b>Live sheep and goats:</b>		
0104.10.00	No	Sheep	Free	Free
0104.20.00	No	Goats	Free	Free
<b>01.05</b>		<b>Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i>, ducks, geese, turkeys and guinea fowls:</b>		
		Weighing not more than 185 g:		
0105.11.00	No	Fowls of the species <i>Gallus domesticus</i>	Free	Free
0105.12.00	No	Turkeys	Free	Free
0105.13.00	No	Ducks	Free	Free
0105.14.00	No	Geese	Free	Free
0105.15.00	No	Guinea fowls	Free	Free
		Other:		
0105.94.00	No	Fowls of the species <i>Gallus domesticus</i>	Free	Free
0105.99.00	No	Other	Free	Free
<b>01.06</b>		<b>Other live animals:</b>		
		Mammals:		
0106.11.00	No	Primates	Free	Free
0106.12.00	No	Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia); seals, sea lions and walruses (mammals of the suborder Pinnipedia)	Free	Free
0106.13.00	No	Camels and other camelids ( <i>Camelidae</i> )	Free	Free
0106.14.00	No	Rabbits and hares	Free	Free
0106.19.00		Other	Free	Free
0106.20.00	No	Reptiles (including snakes and turtles)	Free	Free
0106.31.00	No	Birds of prey	Free	Free
0106.32.00	No	Psittaciformes (including parrots, parakeets, macaws and cockatoos)	Free	Free
0106.33.00	No	Ostriches; emus ( <i>Dromaius novaehollandiae</i> )	Free	Free
0106.39.00	No	Other	Free	Free
		Insects:		
0106.41.00		Bees	Free	Free
0106.49.00	No	Other	Free	Free
0106.90.00	No	Other	Free	Free

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## Chapter 2

## Meat and edible meat offal

## NOTE:

1. This Chapter does not cover:

- (a) Products of the kinds described in headings 02.01 to 02.08 or 02.10, unfit or unsuitable for human consumption;
- (b) Guts, bladders or stomachs of animals (heading 05.04) or animal blood (heading 05.11 or 30.02); or
- (c) Animal fat, other than products of heading 02.09 (Chapter 15).

Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
<b>02.01</b>		<b>Meat of bovine animals, fresh or chilled:</b>		
0201.10.00	Kg	Carcasses and half-carcasses	Free	Free
0201.20.00	Kg	Other cuts with bone in	Free	Free
0201.30.00	Kg	Boneless	Free	Free
<b>02.02</b>		<b>Meat of bovine animals, frozen:</b>		
0202.10.00	Kg	Carcasses and half-carcasses	Free	Free
0202.20.00	Kg	Other cuts with bone in	Free	Free
0202.30.00	Kg	Boneless	Free	Free
<b>02.03</b>		<b>Meat of swine, fresh, chilled or frozen:</b>		
		Fresh or chilled:		
0203.11.00	Kg	Carcasses and half-carcasses	50	PICTA 01/01/2013 10% 01/01/2015 5% 01/01/2017 Free
0203.12.00	Kg	Hams, shoulders and cuts thereof, with bone in	50	01/01/2013 10% 01/01/2015 5% 01/01/2017 Free
0203.19.00	Kg	Other	50	01/01/2013 10% 01/01/2015 5% 01/01/2017 Free
0203.21.00	Kg	Frozen: Carcasses and half-carcasses	50	01/01/2013 10% 01/01/2015 5% 01/01/2017 Free
0203.22.00	Kg	Hams, shoulders and cuts thereof, with bone in	50	01/01/2013 10% 01/01/2015 5% 01/01/2017 Free
0203.29.00	Kg	Other	50	01/01/2013 10% 01/01/2015 5% 01/01/2017 Free
<b>02.04</b>		<b>Meat of sheep or goats, fresh, chilled or</b>		

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Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
0204.10.00	Kg	<b>frozen:</b> Carcasses and half-carcasses of lamb, fresh or chilled	Free	Free
0204.21.00	Kg	Other meat of sheep, fresh or chilled: Carcasses and half-carcasses	Free	Free
0204.22.00	Kg	Other cuts with bone in	Free	Free
0204.23.00	Kg	Boneless	Free	Free
0204.30.00	Kg	Carcasses and half-carcasses of lamb, frozen	Free	Free
		meat of sheep, frozen: Other		
0204.41.00	Kg	Carcasses and half-carcasses	Free	Free
0204.42.00	Kg	Other cuts with bone in	Free	Free
0204.43.00	Kg	Boneless	Free	Free
0204.50.00	Kg	Meat of goats	Free	Free
<b>02.05</b>				
0205.00.00	Kg	<b>Meat of horses, asses, mules or hinnies, fresh, chilled or frozen</b>	Free	Free
<b>02.06</b>				
		<b>Edible offal of bovine animals, swine, sheep, goats, horses, asses, or hinnies, fresh, chilled or frozen: mules</b>		
0206.10.00	Kg	Of bovine animals, fresh or chilled	Free	Free
		Of bovine animals, frozen:		
0206.21.00	Kg	Tongues	Free	Free
0206.22.00	Kg	Livers	Free	Free
0206.29.00	Kg	Other	Free	Free
0206.30.00	Kg	Of swine, fresh or chilled	50	PICTA 01/01/2013 10% 01/01/2015 5% 01/01/2017 Free
0206.41.00	Kg	Of swine, frozen: Livers	50	01/01/2013 10% 01/01/2015 5% 01/01/2017 Free
0206.49.00	Kg	Other	50	01/01/2013 10% 01/01/2015 5% 01/01/2017 Free
0206.80.00	Kg	Other, fresh or chilled	Free	Free
0206.90.00	Kg	Other, frozen	Free	Free
<b>02.07</b>				
		<b>Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen:</b>		
		Of fowls of the species <i>Gallus domesticus</i> :		
0207.11.00	Kg	Not cut in pieces, fresh or chilled	Free	Free
0207.12.00	Kg	Not cut in pieces, frozen	Free	Free

Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
0207.13.00	Kg	Cuts and offal, fresh or chilled	Free	Free
0207.14		Cuts and offal, frozen:		
0207.14.10	Kg	Livers	Free	Free
0207.14.90	Kg	Other	Free	Free
		Of turkeys:		
0207.24.00	Kg	Not cut in pieces, fresh or chilled	Free	Free
0207.25.00	Kg	Not cut in pieces, frozen	Free	Free
0207.26.00	Kg	Cuts and offal, fresh or chilled	Free	Free
0207.27		Cuts and offal, frozen:		
0207.27.10	Kg	Livers	Free	Free
0207.27.90	Kg	Other	Free	Free
		Of ducks:		
0207.41.00	Kg	Not cut in pieces, fresh or chilled	Free	Free
0207.42.00	Kg	Not cut in pieces, frozen	Free	Free
0207.43.00	Kg	Fatty livers, fresh or chilled	Free	Free
0207.44.00	Kg	Other, fresh or chilled	Free	Free
0207.45		Other, frozen:		
0207.45.10	Kg	Livers	Free	Free
0207.45.90	Kg	Other	Free	Free
		Of geese:		
0207.51.00	Kg	Not cut in pieces, fresh or chilled	Free	Free
0207.52.00	Kg	Not cut in pieces, frozen	Free	Free
0207.53.00	Kg	Fatty livers, fresh or chilled	Free	Free
0207.54.00	Kg	Other, fresh or chilled	Free	Free
0207.55		Other, frozen:		
0207.55.10	Kg	Livers	Free	Free
0207.55.90	Kg	Other	Free	Free
0207.60		Of guinea fowls:		
0207.60.10	Kg	Fatty livers, fresh or chilled	Free	Free
0207.60.20	Kg	Livers, frozen	Free	Free
0207.60.90		Other	Free	Free
<b>02.08</b>		<b>Other meat and edible meat offal, fresh, chilled or frozen:</b>		
0208.10.00		Of rabbits or hares	Free	Free
0208.30.00	Kg	Of primates	Free	Free
0208.40.00	Kg	Of whales, dolphins and porpoises (mammals of the order of Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)	Free	Free
0208.50.00	Kg	Of reptiles (including snakes and turtles)	Free	Free
0208.60.00	Kg	Of camels and other camelids ( <i>Camelidae</i> )	Free	Free
0208.90.00		Other	Free	Free



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Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
		Partridges, pheasants, wild ducks and other birds not specified in heading 02.07		
<b>02.09</b>		<b>Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked:</b>		
0209.10.00	tne	Of pigs	Free	Free
0209.90.00	tne	Other	Free	Free
<b>02.10</b>		<b>Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal:</b>		
		Meat of swine:		
0210.11.00	Kg	Hams, shoulders and cuts thereof, with bone in	50	PICTA 01/01/2013 10% 01/01/2015 5% 01/01/2017 Free
0210.12.00	Kg	Bellies (streaky) and cuts thereof	50	01/01/2013 10% 01/01/2015 5% 01/01/2017 Free
0210.19.00	Kg	Other	50	01/01/2013 10% 01/01/2015 5% 01/01/2017 Free
0210.20.00	Kg	Meat of bovine animals	Free	Free
		Other, including edible flours and meals of meat or meat offal:		
0210.91.00	Kg	Of primates	Free	Free
0210.92.00	Kg	Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)	Free	Free
0210.93.00	Kg	Of reptiles (including snakes and turtles)	Free	Free
0210.99		Other:		
0210.99.10	Kg	Mutton birds	Free	Free
0210.99.20	Kg	Poultry liver	Free	Free
0210.99.30	Kg	Other	Free	Free

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## Chapter 3

## Fish and crustaceans, molluscs and other aquatic invertebrates

## NOTES:

1. This Chapter does not cover:

- (a) Mammals of heading 01.06;
- (b) Meat of mammals of heading 01.06 (heading 02.08 or 02.10);
- (c) Fish (including livers and roes thereof) or crustaceans, molluscs or other aquatic invertebrates, dead and unfit or unsuitable for human consumption by reason of either their species or their condition (Chapter 5); flours, meals or pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption (heading 23.01); or
- (d) Caviar or caviar substitutes prepared from fish eggs (heading 16.04).

2. In this Chapter, the term pellets means products which have been agglomerated either directly by compression or by the addition of a small quantity of binder.

\* \* \*

Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
<b>03.01</b>		<b>Live fish:</b>		
		Ornamental fish:		
0301.11.00	Kg	Freshwater	Free	Free
0301.19.00	Kg	Other	Free	Free
		Other live fish:		
0301.91.00		Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	Free	Free
0301.92.00	Kg	Eels ( <i>Anguilla</i> spp.)	Free	Free
0301.93.00	Kg	Carp ( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> )	Free	Free
0301.94.00	Kg	Atlantic and Pacific bluefin tunas ( <i>Thunnus thynnus</i> , <i>Thunnus orientalis</i> )	Free	Free
0301.95.00	Kg	Southern bluefin tunas ( <i>Thunnus maccoyii</i> )	Free	Free
0301.99.00		Other	Free	Free
<b>03.02</b>		<b>Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04:</b>		
		Salmonidae, excluding livers and roes:		
0302.11.00	Kg	Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	Free	Free
0302.13.00	Kg	Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus</i>	Free	Free

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Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
		<i>kisutch, Oncorhynchus masou and Oncorhynchus rhodurus</i> )		
0302.14.00	Kg	Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	Free	Free
0302.19.00	Kg	Other	Free	Free
		Flat fish ( <i>Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae</i> ), excluding livers and roes:		
0302.21.00	Kg	Halibut ( <i>Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis</i> )	Free	Free
0302.22.00	Kg	Plaice ( <i>Pleuronectes platessa</i> )	Free	Free
0302.23.00	Kg	Sole ( <i>Solea spp.</i> )	Free	Free
0302.24.00	Kg	Turbots ( <i>Psetta maxima</i> )	Free	Free
0302.29.00	Kg	Other	Free	Free
		Tunas (of the genus <i>Thunnus</i> ), skipjack or stripe-bellied bonito ( <i>Euthynnus (Katsuwonus) pelamis</i> ), excluding livers and roes:		
0302.31.00	Kg	Albacore or longfinned tunas ( <i>Thunnus alalunga</i> )	Free	Free
0302.32.00	Kg	Yellowfin tunas ( <i>Thunnus albacares</i> )	Free	Free
0302.33.00	Kg	Skipjack or stripe-bellied bonito	Free	Free
0302.34.00	Kg	Bigeye tunas ( <i>Thunnus obesus</i> )	Free	Free
0302.35.00	Kg	Atlantic and Pacific bluefin tunas ( <i>Thunnus thynnus, Thunnus orientalis</i> )	Free	Free
0302.36.00	Kg	Southern bluefin tunas ( <i>Thunnus maccoyii</i> )	Free	Free
0302.39.00	Kg	Other	Free	Free
		Herrings ( <i>Clupea harengus, Clupea pallasii</i> ), anchovies ( <i>Engraulis spp.</i> ), sardines ( <i>Sardina pilchardus, Sardinops spp.</i> ), sardinella ( <i>Sardinella spp.</i> ), brisling or sprats ( <i>Sprattus sprattus</i> ), mackerel ( <i>Scomber scombrus, Scomber australasicus, Scomber japonicus</i> ), jack and horse mackerel ( <i>Trachurus spp.</i> ), cobia ( <i>Rachycentron canadum</i> ) and swordfish ( <i>Xiphias gladius</i> ), excluding livers and roes:		
0302.41.00	Kg	Herrings ( <i>Clupea harengus, Clupea pallasii</i> )	Free	Free
0302.42.00	Kg	Anchovies ( <i>Engraulis spp.</i> )	Free	Free
0302.43.00	Kg	Sardines ( <i>Sardina pilchardus, Sardinops spp.</i> ), sardinella ( <i>Sardinella spp.</i> ), brisling or sprats ( <i>Sprattus sprattus</i> )	Free	Free
0302.44.00	Kg	Mackerel ( <i>Scomber scombrus, Scomber australasicus, Scomber japonicus</i> )	Free	Free
0302.45.00	Kg	Jack and horse mackerel ( <i>Trachurus spp.</i> )	Free	Free
0302.46.00	Kg	Cobia ( <i>Rachycentron canadum</i> )	Free	Free
0302.47.00	Kg	Swordfish ( <i>Xiphias gladius</i> )	Free	Free
		Fish of the families <i>Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae</i> and		

Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
		<i>Muraenolepididae</i> , excluding livers and roes:		
0302.51.00	Kg	Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	Free	Free
0302.52.00	Kg	Haddock ( <i>Melanogrammus aeglefinus</i> )	Free	Free
0302.53.00	Kg	Coalfish ( <i>Pollachius virens</i> )	Free	Free
0302.54.00	Kg	Hake ( <i>Merluccius spp.</i> , <i>Urophycis spp.</i> )	Free	Free
0302.55.00	Kg	Alaska Pollack ( <i>Theragra chalcogramma</i> )	Free	Free
0302.56.00	Kg	Blue whittings ( <i>Micromesistius poutassou</i> , <i>Micromesistius australis</i> )	Free	Free
0302.59.00	Kg	Other Tilapias ( <i>Oreochromis spp.</i> ), catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> ), carp ( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> ), eels ( <i>Anguilla spp.</i> ), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> ), excluding livers and roes:	Free	Free
0302.71.00	Kg	Tilapias ( <i>Oreochromis spp.</i> )	Free	Free
0302.72.00	Kg	Catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> )	Free	Free
0302.73.00	Kg	Carp ( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> )	Free	Free
0302.74.00	Kg	Eels ( <i>Anguilla spp.</i> )	Free	Free
0302.79.00	Kg	Other Other fish, excluding livers and roes:	Free	Free
0302.81.00	Kg	Dogfish and other sharks	Free	Free
0302.82.00	Kg	Rays and skates ( <i>Rajidae</i> )	Free	Free
0302.83.00	Kg	Toothfish ( <i>Dissostichus spp.</i> )	Free	Free
0302.84.00	Kg	Seabass ( <i>Dicentrarchus spp.</i> )	Free	Free
0302.85.00	Kg	Seabream ( <i>Sparidae</i> )	Free	Free
0302.89		Other:		
0302.89.10	Kg	Whole	Free	Free
0302.89.20	Kg	Headed and gutted	Free	Free
0302.89.90	Kg	Other	Free	Free
0302.90.00	Kg	Livers and roes	Free	Free
<b>03.03</b>		<b>Fish, frozen, excluding fish fillets and other fish meat of heading 03.04: Salmonidae, excluding livers and roes:</b>		
0303.11.00	Kg	Sockeye salmon (red salmon) ( <i>Oncorhynchus nerka</i> )	Free	Free
0303.12.00	Kg	Other Pacific salmon ( <i>Oncorhynchus goroscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus</i>	Free	Free

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Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
0303.13.00	Kg	<i>rhodurus</i> ) Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	Free	Free
0303.14.00	Kg	Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	Free	Free
0303.19.00	Kg	Trout ( <i>Salmo trutta</i> , <i>Salmo gairdneri</i> , <i>Salmo clarki</i> , <i>Salmo aquabonita</i> , <i>Salmo gilae</i> ): Other	Free	Free
0303.23.00	Kg	Tilapias ( <i>Oreochromis spp.</i> ), catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> ), carp ( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> ), eels ( <i>Anguilla spp.</i> ), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> ), excluding livers and roes:	Free	Free
0303.24.00	Kg	Catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> )	Free	Free
0303.25.00	Kg	Carp ( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> )	Free	Free
0303.26.00	Kg	Eels ( <i>Anguilla spp.</i> )	Free	Free
0303.29.00	Kg	Other Flat fish ( <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i> ), excluding livers and roes:	Free	Free
0303.31.00	Kg	Halibut ( <i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i> )	Free	Free
0303.32.00	Kg	Plaice ( <i>Pleuronectes platessa</i> )	Free	Free
0303.33.00	Kg	Sole ( <i>Solea spp.</i> )	Free	Free
0303.34.00	Kg	Turbots ( <i>Psetta maxima</i> )	Free	Free
0303.39.00	Kg	Other Tunas (of the genus <i>Thunnus</i> ), skipjack or stripe-bellied bonito ( <i>Euthynnus (Katsuwonus) pelamis</i> ), excluding livers and roes:	Free	Free
0303.41.00	Kg	Albacore or longfinned tunas ( <i>Thunnus alalunga</i> )	Free	Free
0303.42.00	Kg	Yellowfin tunas ( <i>Thunnus albacares</i> )	Free	Free
0303.43.00	Kg	Skipjack or stripe-bellied bonito	Free	Free
0303.44.00	Kg	Bigeye tunas ( <i>Thunnus obesus</i> )	Free	Free
0303.45.00	Kg	Atlantic and Pacific bluefin tunas ( <i>Thunnus thynnus</i> , <i>Thunnus orientalis</i> )	Free	Free
0303.46.00	Kg	Southern bluefin tunas ( <i>Thunnus maccoyii</i> )	Free	Free
0303.49.00	Kg	Other	Free	Free
0303.51.00	Kg	Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ), sardines ( <i>Sardina pilchardus</i> , <i>Sardinops spp.</i> ),	Free	Free

Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
		sardinella ( <i>Sardinella spp.</i> ), brisling or sprats ( <i>Sprattus sprattus</i> ), mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> ), jack and horse mackerel ( <i>Trachurus spp.</i> ), cobia ( <i>Rachycentron canadum</i> ) and swordfish ( <i>Xiphias gladius</i> ), excluding livers and roes:		
0303.53.00	Kg	Sardines ( <i>Sardina pilchardus</i> , <i>Sardinops spp.</i> ), sardinella ( <i>Sardinella spp.</i> ), brisling or sprats ( <i>Sprattus sprattus</i> )	Free	Free
0303.54.00	Kg	Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> )	Free	Free
0303.55.00	Kg	Jack and horse mackerel ( <i>Trachurus spp.</i> )	Free	Free
0303.56.00	Kg	Cobia ( <i>Rachycentron canadum</i> )	Free	Free
0303.57.00	Kg	Swordfish ( <i>Xiphias gladius</i> )	Free	Free
		Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , excluding livers and roes:		
0303.63.00	Kg	Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	Free	Free
0303.64.00	Kg	Haddock ( <i>Melanogrammus aeglefinus</i> )	Free	Free
0303.65.00	Kg	Coalfish ( <i>Pollachius virens</i> )	Free	Free
0303.66.00	Kg	Hake ( <i>Merluccius spp.</i> , <i>Urophycis spp.</i> )	Free	Free
0303.67.00	Kg	Alaska Pollack ( <i>Theragra chalcogramma</i> )	Free	Free
0303.68.00	Kg	Blue Whittings ( <i>Micromesistius poutassou</i> , <i>Micromesistius australis</i> )	Free	Free
0303.69.00	Kg	Other	Free	Free
		Other fish, excluding livers and roes:		
0303.81.00	Kg	Dogfish and other sharks	Free	Free
0303.82.00	Kg	Rays and skates ( <i>Rajidae</i> )	Free	Free
0303.83.00	Kg	Toothfish ( <i>Dissostichus spp.</i> )	Free	Free
0303.84.00	Kg	Seabass ( <i>Dicentrarchus spp.</i> )	Free	Free
0303.89		Other:		
0303.89.10	Kg	Whole	Free	Free
0303.89.20	Kg	Headed and gutted	Free	Free
0303.89.90	Kg	Other	Free	Free
0303.90.00	Kg	Livers and roes	Free	Free
<b>03.04</b>		<b>Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen:</b>		
		Fresh or chilled fillets of tilapias ( <i>Oreochromis spp.</i> ), catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> ), carp ( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> ), eels ( <i>Anguilla</i>		

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		<i>spp.</i> ), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> ):		
0304.31.00	Kg	Tilapias ( <i>Oreochromis spp.</i> )	Free	Free
0304.32.00	Kg	Catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> )	Free	Free
0304.33.00	Kg	Nile perch ( <i>Lates niloticus</i> )	Free	Free
0304.39.00	Kg	Other	Free	Free
		Fresh or chilled fillets of other fish:		
0304.41.00	Kg	Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	Free	Free
0304.42.00	Kg	Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	Free	Free
0304.43.00	Kg	Flat fish ( <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i> )	Free	Free
0304.44.00		Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	Free	Free
0304.45.00	Kg	Swordfish ( <i>Xiphias gladius</i> )	Free	Free
0304.46.00	Kg	Toothfish ( <i>Dissostichus spp.</i> )	Free	Free
0304.49.00	Kg	Other	Free	Free
		Other, fresh or chilled:		
0304.51.00	Kg	Tilapias ( <i>Oreochromis spp.</i> ), catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> ), carp ( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> ), eels ( <i>Anguilla spp.</i> ), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> )	Free	Free
0304.52.00	Kg	Salmonidae	Free	Free
0304.53.00		Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	Free	Free
0304.54.00	Kg	Swordfish ( <i>Xiphias gladius</i> )	Free	Free
0304.55.00		Toothfish ( <i>Dissostichus spp.</i> )	Free	Free
0304.59.00		Other	Free	Free
		Frozen fillets of tilapias ( <i>Oreochromis spp.</i> ),		

Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
		catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> ), carp ( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> ), eels ( <i>Anguilla spp.</i> ), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> ):		
0304.61.00	Kg	Tilapias ( <i>Oreochromis spp.</i> )	Free	Free
0304.62.00	Kg	Catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> )	Free	Free
0304.63.00	Kg	Nile Perch ( <i>Lates niloticus</i> )	Free	Free
0304.69.00	Kg	Other	Free	Free
		Frozen fillets of fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> :		
0304.71.00	Kg	Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	Free	Free
0304.72.00	Kg	Haddock ( <i>Melanogrammus aeglefinus</i> )	Free	Free
0304.73.00	Kg	Coalfish ( <i>Pollachius virens</i> )	Free	Free
0304.74.00	Kg	Hake ( <i>Merluccius spp.</i> , <i>Urophycis spp.</i> )	Free	Free
0304.75.00	Kg	Alaska Pollack ( <i>Theragra chalcogramma</i> )	Free	Free
0304.79.00	Kg	Other	Free	Free
0304.81.00	Kg	Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	Free	Free
0304.82.00	Kg	Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	Free	Free
0304.83.00	Kg	Flat fish ( <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i> )	Free	Free
0304.84.00	Kg	Swordfish ( <i>Xiphias gladius</i> )	Free	Free
0304.85.00	Kg	Toothfish ( <i>Dissostichus spp.</i> )	Free	Free
0304.86.00	Kg	Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	Free	Free
0304.87.00		Tunas (of the genus <i>Thunnus</i> ), skipjack or stripe-bellied bonito ( <i>Euthynnus (Katsuwonus) pelamis</i> )	Free	Free
0304.89.00		Other	Free	Free
0304.91.00	Kg	Swordfish ( <i>Xiphias gladius</i> )	Free	Free
0304.92.00	Kg	Toothfish ( <i>Dissostichus spp.</i> )	Free	Free
0304.93.00	Kg	Tilapias ( <i>Oreochromis spp.</i> ), catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> ),	Free	Free



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		carp ( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> ), eels ( <i>Anguilla</i> spp.), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa</i> spp.):		
0304.94.00	Kg	Alaska Pollack ( <i>Theragra chalcogramma</i> )	Free	Free
0304.95.00	Kg	Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , other than Alaska Pollack ( <i>Theragra chalcogramma</i> )	Free	Free
0304.99.00	Kg	Other	Free	Free
<b>03.05</b>		<b>Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption:</b>		
0305.10.00	Kg	Flours, meals and pellets of fish, fit for human consumption	Free	Free
0305.20.00	Kg	Livers and roes of fish, dried, smoked, salted or in brine	Free	Free
0305.31.00	Kg	Tilapias ( <i>Oreochromis</i> spp.), catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp ( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> ), eels ( <i>Anguilla</i> spp.), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa</i> spp.)	Free	Free
0305.32.00	Kg	Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	Free	Free
0305.39.00	Kg	Other	Free	Free
0305.41.00	Kg	Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	Free	Free
0305.42.00	Kg	Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	Free	Free
0305.43.00	Kg	Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	Free	Free
0305.44.00	Kg	Tilapias ( <i>Oreochromis</i> spp.), catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp ( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> ,	Free	Free

Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
0305.49.00	Kg	<i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> ), eels ( <i>Anguilla</i> spp.), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa</i> spp.) Other	Free	Free
0305.51.00	Kg	Dried fish, other than edible fish offal, whether or not salted but not smoked: Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	Free	Free
0305.59.00	Kg	Other	Free	Free
0305.61.00	Kg	Fish, salted but not dried or smoked and fish in brine, other than edible fish offal Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	Free	Free
0305.62.00	Kg	Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	Free	Free
0305.63.00	Kg	Anchovies ( <i>Engraulis</i> spp.)	Free	Free
0305.64.00	Kg	Tilapias ( <i>Oreochromis</i> spp.), catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp ( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> ), eels ( <i>Anguilla</i> spp.), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa</i> spp.)	Free	Free
0305.69.00	Kg	Other	Free	Free
0305.71.00	Kg	Fish fins, heads, tails, maws and other edible fish offal: Shark fins	Free	Free
0305.72.00	Kg	Fish heads, tails and maws	Free	Free
0305.79.00	Kg	Other	Free	Free
03.06		<b>Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption:</b>		
0306.11.00	Kg	Rock lobster and other sea crawfish ( <i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.)	Free	Free
0306.12.00	Kg	Lobsters ( <i>Homarus</i> spp.)	Free	Free
0306.14.00	Kg	Crabs	Free	Free
0306.15.00	Kg	Norway lobsters ( <i>Nephrops norvegicus</i> )	Free	Free
0306.16.00	Kg	Cold-water shrimps and prawns ( <i>Pandalus</i> spp., <i>Crangon crangon</i> )	Free	Free

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Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
0306.17.00	Kg	Other shrimps and prawns	Free	Free
0306.19.00	Kg	Other, including flours, meals and pellets of crustaceans, fit for human consumption	Free	Free
0306.21		Not frozen: Rock lobster and other sea crawfish ( <i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i> ):		
0306.21.10	Kg	Smoked, whether in shell or not, whether or not cooked before or during the smoking process	Free	Free
0306.21.19	Kg	Other: Whole, cooked	Free	Free
0306.21.29	Kg	Other	Free	Free
0306.22		Lobsters ( <i>Homarus spp.</i> ):		
0306.22.10	Kg	Smoked, whether in shell or not, whether or not cooked before or during the smoking process	Free	Free
0306.22.19	Kg	Whole, cooked	Free	Free
0306.22.29	Kg	Other	Free	Free
0306.24		Crabs:		
0306.24.10	Kg	Smoked, whether in shell or not, whether or not cooked before or during the smoking process	Free	Free
0306.24.19	Kg	Other: Whole, cooked	Free	Free
0306.24.29	Kg	Other	Free	Free
0306.25		Norway lobsters ( <i>Nephrops norvegicus</i> ):		
0306.25.10	Kg	Smoked	Free	Free
0306.25.19	Kg	Other: Whole, cooked	Free	Free
0306.25.29	Kg	Other	Free	Free
0306.26		Cold-water shrimps and prawns ( <i>Pandalus spp.</i> , <i>Crangon crangon</i> ):		
0306.26.10	Kg	Smoked	Free	Free
0306.26.19	Kg	Other: Whole, cooked	Free	Free
0306.26.29	Kg	Other	Free	Free
0306.27		Other shrimps and prawns:		
0306.27.10	Kg	Smoked	Free	Free
0306.27.19	Kg	Other: Whole, cooked	Free	Free
0306.27.29	Kg	Other	Free	Free
0306.29		Other, including flours, meals and pellets of crustaceans, fit for human consumption:		
0306.29.10	Kg	Smoked	Free	Free
		Other:		

Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
0306.29.19	Kg	Whole, cooked	Free	Free
0306.29.29	Kg	Other	Free	Free
<b>03.07</b>		<b>Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process; flours, meals and pellets of molluscs, fit for human consumption:</b>		
		Oysters:		
0307.11.00	doz	Live, fresh or chilled	Free	Free
0307.19.00	doz	Other	Free	Free
		Scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i> :		
0307.21.00	Kg	Live, fresh or chilled	Free	Free
0307.29.00	Kg	Other	Free	Free
		Mussels ( <i>Mytilus</i> spp., <i>Perna</i> spp.):		
0307.31.00	Kg	Live, fresh or chilled	Free	Free
0307.39.00	Kg	Other	Free	Free
		Cuttle fish ( <i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepioloa</i> spp.) and squid ( <i>Ommastrephes</i> spp., <i>Loligo</i> spp., <i>Nototodarus</i> spp., <i>Sepioteuthis</i> spp.):		
0307.41.00	Kg	Live, fresh or chilled	Free	Free
0307.49.00	Kg	Other	Free	Free
		Octopus ( <i>Octopus</i> spp.):		
0307.51.00	Kg	Live, fresh or chilled	Free	Free
0307.59.00	Kg	Other	Free	Free
0307.60.00	Kg	Snails, other than sea snails	Free	Free
		Clams, cockles and ark shells (families <i>Arcidae</i> , <i>Arcticidae</i> , <i>Cardiidae</i> , <i>Donacidae</i> , <i>Hiatellidae</i> , <i>Mactridae</i> , <i>Mesodesmatidae</i> , <i>Myidae</i> , <i>Semelidae</i> , <i>Solecurtidae</i> , <i>Solenidae</i> , <i>Tridacnidae</i> and <i>Veneridae</i> ):		
0307.71.00	Kg	Live, fresh or chilled	Free	Free
0307.79.00	Kg	Other	Free	Free
		Abalone ( <i>Haliotis</i> spp.):		
0307.81.00	Kg	Live, fresh or chilled	Free	Free
0307.89.00	Kg	Other	Free	Free
		Other, including flours, meals and pellets, fit for human consumption:		
0307.91.00	Kg	Live, fresh or chilled	Free	Free
0307.99.00	Kg	Other	Free	Free
<b>03.08</b>		<b>Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic</b>		

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		<b>invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process; flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption:</b>		
		Sea cucumbers ( <i>Stichopus japonicus</i> , <i>Holothurioidea</i> ):		
0308.11.00	Kg	Live, fresh or chilled	Free	Free
0308.19		Other:		
0308.19.10	Kg	Frozen	Free	Free
0308.19.20	Kg	Smoked	Free	Free
0308.19.90	Kg	Other	Free	Free
		Sea urchins ( <i>Strongylocentrotus spp.</i> , <i>Paracentrotus lividus</i> , <i>Loxechinus albus</i> , <i>Echichinus esculentus</i> ):		
0308.21.00	Kg	Live, fresh or chilled	Free	Free
0308.29		Other:		
0308.29.10	Kg	Frozen	Free	Free
0308.29.20	Kg	Smoked	Free	Free
0308.29.90	Kg	Other	Free	Free
0308.30		Jellyfish ( <i>Rhopilema spp.</i> ):		
0308.30.10	Kg	Live, fresh or chilled	Free	Free
		Other:		
0308.30.20	Kg	Frozen	Free	Free
0308.30.30	Kg	Smoked	Free	Free
0308.30.90	Kg	Other	Free	Free
0308.90		Other:		
0308.90.10	Kg	Live, fresh or chilled	Free	Free
		Other:		
0308.90.20	Kg	Frozen	Free	Free
0308.90.30	Kg	Smoked	Free	Free
0308.90.90	Kg	Other	Free	Free

\* \* \*

## Chapter 4

**Dairy produce; birds' eggs; natural honey; edible products of animal origin,  
not elsewhere specified or included**

## NOTES:

1. The expression milk means full cream milk or partially or completely skimmed milk.
2. For the purposes of heading 04.05:
  - (a) The term butter means natural butter, whey butter or recombined butter (fresh, salted or rancid, including canned butter) derived exclusively from milk, with a milkfat content of 80 % or more but not more than 95 % by weight, a maximum milk solids-not-fat content of 2 % by weight and a maximum water content of 16 % by weight. Butter does not contain added emulsifiers, but may contain sodium chloride, food colours, neutralising salts and cultures of harmless lactic-acid-producing bacteria.
  - (b) The expression dairy spreads means a spreadable emulsion of the water-in-oil type, containing milkfat as the only fat in the product, with a milkfat content of 39 % or more but less than 80 % by weight.
3. Products obtained by the concentration of whey and with the addition of milk or milkfat are to be classified as cheese in heading 04.06 provided that they have the three following characteristics:
  - (a) a milkfat content, by weight of the dry matter, of 5 % or more;
  - (b) a dry matter content, by weight, of at least 70 % but not exceeding 85 %; and
  - (c) they are moulded or capable of being moulded.
4. This Chapter does not cover:
  - (a) Products obtained from whey, containing by weight more than 95 % lactose, expressed as anhydrous lactose, calculated on the dry matter (heading 17.02); or
  - (b) Albumins (including concentrates of two or more whey proteins, containing by weight more than 80 % whey proteins, calculated on the dry matter) (heading 35.02) or globulins (heading 35.04).

## SUBHEADING NOTES:

1. For the purposes of subheading 0404.10, the expression modified whey means products consisting of whey constituents, that is, whey from which all or part of the lactose, proteins or minerals have been removed, whey to which natural whey constituents have been added, and products obtained by mixing natural whey constituents.
2. For the purposes of subheading 0405.10 the term butter does not include dehydrated butter or ghee (subheading 0405.90).

* * *				
Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
<b>04.01</b>		<b>Milk and cream, not concentrated nor containing added sugar or other sweetening matter:</b>		
0401.10		Of a fat content, by weight, not exceeding 1 %:		
0401.10.01	ltr	Fresh	Free	Free
0401.10.09	Kg	Other	Free	Free
0401.20		Of a fat content, by weight, exceeding 1 % but not		

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Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
0401.20.01	ltr	exceeding 6 %: Fresh	Free	Free
0401.20.09	Kg	Other	Free	Free
0401.40.00	ltr	Of a fat content, by weight, exceeding 6 % but not exceeding 10 %	Free	Free
0401.50.00	ltr	Of a fat content, by weight, exceeding 10%	Free	Free
<b>04.02</b>		<b>Milk and cream, concentrated or containing added sugar or other sweetening matter:</b>		
0402.10.00	Kg	In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5 %	Free	Free
		In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5 %:		
0402.21.00	Kg	Not containing added sugar or other sweetening matter	Free	Free
0402.29.00	Kg	Other	Free	Free
0402.91.00	Kg	Not containing added sugar or other sweetening matter	Free	Free
0402.99.00	Kg	Other	Free	Free
<b>04.03</b>		<b>Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa:</b>		
0403.10.00	Kg	Yogurt	Free	Free
0403.90		Other:		
0403.90.01	Kg	Not concentrated or sweetened	Free	Free
			Other:	
0403.90.11	Kg	Liquid or semi-solid	Free	Free
0403.90.19	Kg	Other	Free	Free
<b>04.04</b>		<b>Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included:</b>		
0404.10.00	Kg	Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	Free	Free

Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
0404.90		Other:		
0404.90.01	Kg	Not concentrated or sweetened	Free	Free
0404.90.11	No	Concentrated or sweetened:	Free	Free
0404.90.19	Kg	Liquid or semi-solid	Free	Free
		Other	Free	Free
<b>04.05</b>		<b>Butter and other fats and oils derived from milk; dairy spreads:</b>		
0405.10.00	Kg	Butter	Free	Free
0405.20.00	Kg	Dairy spreads	Free	Free
0405.90.00	Kg	Other	Free	Free
<b>04.06</b>		<b>Cheese and curd:</b>		
0406.10.00	Kg	Fresh (unripened or uncured) cheese, including whey cheese and curd	Free	Free
0406.20.00	Kg	Grated or powdered cheese, of all kinds	Free	Free
0406.30.00	Kg	Processed cheese, not grated or powdered	Free	Free
0406.40.00	Kg	Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>	Free	Free
0406.90.00	Kg	Other cheese	Free	Free
<b>04.07</b>		<b>Birds eggs, in shell, fresh, preserved or cooked:</b>		
		Fertilised eggs for incubation:		PICTA
0407.11.00	doz	Of fowls of the species <i>Gallus domesticus</i>	Free	01/01/2013 10% 01/01/2015 5% 01/01/2017
0407.19.00	doz	Other	Free	01/01/2013 10% 01/01/2015 5% 01/01/2017
		Other fresh eggs:		
0407.21.00	Kg	Of fowls of the species <i>Gallus domesticus</i>	Free	01/01/2013 10% 01/01/2015 5% 01/01/2017
0407.29.00	Kg	Other	Free	01/01/2013 10% 01/01/2015 5% 01/01/2017
0407.90.00	Kg	Other	Free	Free
<b>04.08</b>		<b>Birds eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter:</b>		
		Egg yolks:		
0408.11.00	Kg	Dried	Free	Free



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Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
0408.19.00	Kg	Other	Free	Free
0408.91.00	Kg	Other: Dried	Free	Free
0408.99.00	Kg	Other	Free	Free
<b>04.09</b>				
0409.00.00		<b>Natural honey</b>	Free	Free
<b>04.10</b>				
0410.00.00	Kg	<b>Edible products of animal origin, not elsewhere specified or included</b>	Free	Free

\* \* \*

## Chapter 5

## Products of animal origin, not elsewhere specified or included

## NOTES:

This Chapter does not cover:

- (a) Edible products (other than guts, bladders and stomachs of animals, whole and pieces thereof, and animal blood, liquid or dried);
  - (b) Hides or skins (including furskins) other than goods of heading 05.05 and parings and similar waste of raw hides or skins of heading 05.11 (Chapter 41 or 43);
  - (c) Animal textile materials, other than horsehair and horsehair waste (Section XI); or
  - (d) Prepared knots or tufts for broom or brush making (heading 96.03).
2. For the purposes of heading 05.01, the sorting of hair by length (provided the root ends and tip ends respectively are not arranged together) shall be deemed not to constitute working.
  3. Throughout the Tariff, elephant, hippopotamus, walrus, narwhal and wild boar tusks, rhinoceros horns and the teeth of all animals are regarded as "ivory".
  4. Throughout the Tariff, the expression "horsehair" means hair of the manes or tails of equine or bovine animals.

Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
<b>05.01</b>				
0501.00.00		<b>Human hair, unworked, whether or not washed or scoured; waste of human hair</b>	Free	Free
<b>05.02</b>		<b>Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair:</b>		
0502.10.00	Kg	Pigs', hogs' or boars' bristles and hair and waste thereof	Free	Free
0502.90.00	Kg	Other	Free	Free
<b>05.04</b>				
0504.00.00	hmk	<b>Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked</b>	Free	Free
<b>05.05</b>		<b>Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers:</b>		
0505.10.00	Kg	Feathers of a kind used for stuffing; down	Free	Free
0505.90.00	Kg	Other	Free	Free

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Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
<b>05.06</b>		<b>Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products:</b>		
0506.10.00		Ossein and bones treated with acid	Free	Free
0506.90.00	tne	Other	Free	Free
<b>05.07</b>		<b>Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products:</b>		
0507.10.00		Ivory; ivory powder and waste	Free	Free
0507.90.00	Kg	Other	Free	Free
<b>05.08</b>				
0508.00.00		<b>Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof</b>	Free	Free
<b>05.10</b>				
0510.00.00	Kg	<b>Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved</b>	Free	Free
<b>05.11</b>		<b>Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption:</b>		
0511.10.00		Bovine semen	Free	Free
		Other:		
0511.91.00	Kg	Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3	Free	Free
0511.99.00	Kg	Other	Free	Free
		* * *		

## SECTION II

## Vegetable products

## NOTE:

1. In this Section the term "pellets" means products which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3 % by weight.

## Chapter 6

## Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage

## NOTES:

1. Subject to the second part of heading 06.01, this Chapter covers only live trees and goods (including seedling vegetables) of a kind commonly supplied by nursery gardeners or florists for planting or for ornamental use; nevertheless it does not include potatoes, onions, shallots, garlic or other products of Chapter 7.
2. Any reference in heading 06.03 or 06.04 to goods of any kind shall be construed as including a reference to bouquets, floral baskets, wreaths and similar articles made wholly or partly of goods of that kind, account not being taken of accessories of other materials. However, these headings do not include collages or similar decorative plaques of heading 97.01.

\* \* \*

Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
<b>06.01</b>		<b>Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 12.12:</b>		
0601.10.00	Kg	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	Free	Free
0601.20.00	Kg	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	Free	Free
<b>06.02</b>		<b>Other live plants (including their roots), cuttings and slips; mushroom spawn:</b>		
0602.10.00		Unrooted cuttings and slips	Free	Free
0602.20.00		Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	Free	Free
0602.30.00		Rhododendrons and azaleas, grafted or not	Free	Free
0602.40.00		Roses, grafted or not	Free	Free
0602.90.00		Other	Free	Free
<b>06.03</b>		<b>Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared:</b>		
		Fresh:		

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Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
0603.11.00	No.	Roses	Free	Free
0603.12.00	No.	Carnations	Free	Free
0603.13.00	No.	Orchids	Free	Free
0603.14.00	No.	Chrysanthemums	Free	Free
0603.15.00	No.	Lilies ( <i>Lilium spp.</i> )	Free	Free
0603.19.00		Other	Free	Free
0603.90		Other:		
0603.90.01	No	Dried or bleached	Free	Free
0603.90.09		Other	Free	Free
<b>06.04</b>		<b>Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared:</b>		
0604.20.00		Fresh	Free	Free
0604.90		Other:		
0604.90.10	Kg	Dried or bleached	Free	Free
0604.90.90		Other	Free	Free
		* * *		

## Chapter 7

## Edible vegetables and certain roots and tubers

## NOTES6

1. This Chapter does not cover forage products of heading 12.14.
2. In headings 07.09, 07.10, 07.11 and 07.12 the word vegetables includes edible mushrooms, truffles, olives, capers, marrows, pumpkins, aubergines, sweet corn (*Zea mays* var. *saccharata*), fruits of the genus *Capsicum* or of the genus *Pimenta*, fennel, parsley, chervil, tarragon, cress and sweet marjoram (*Majorana hortensis* or *Origanum majorana*).
3. Heading 07.12 covers all dried vegetables of the kinds falling in headings 07.01 to 07.11, other than:
  - (a) dried leguminous vegetables, shelled (heading 07.13);
  - (b) sweet corn in the forms specified in headings 11.02 to 11.04;
  - (c) flour, meal, powder, flakes, granules and pellets of potatoes (heading 11.05);
  - (d) flour, meal and powder of the dried leguminous vegetables of heading 07.13 (heading 11.06).
4. However, dried or crushed or ground fruits of the genus *Capsicum* or of the genus *Pimenta* are excluded from this Chapter (heading 09.04).

\* \* \*

Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
07.01		Potatoes, fresh or chilled:		
0701.10.00	Kg	Seed	Free	Free
0701.90.00	Kg	Other	Free	Free
07.02				
0702.00.00	Kg	Tomatoes, fresh or chilled 1 <sup>st</sup> Dec – 31 <sup>st</sup> Aug 1 <sup>st</sup> Sept – 30 <sup>th</sup> Nov	Free 25	Free 01/01/2013 10% 01/01/2015 5% 01/01/2017 Free
07.03		Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled:		
0703.10		Onions and shallots:		
0703.10.01	tne	Onions	Free	Free
0703.10.09	Kg	Shallots	Free	Free
0703.20.00	Kg	Garlic	Free	Free
0703.90.00	Kg	Leeks and other alliaceous vegetables	Free	Free
07.04		Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled:		
0704.10.00	Kg	Cauliflowers and headed broccoli 1 <sup>st</sup> Dec – 31 <sup>st</sup> Aug 1 <sup>st</sup> Sept – 30 <sup>th</sup> Nov	Free 25	Free 01/01/2013 10% 01/01/2015 5% 01/01/2017 Free
0704.20.00	Kg	Brussels sprouts		

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Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates	
		1 <sup>st</sup> Dec – 31 <sup>st</sup> Aug 1 <sup>st</sup> Sept – 30 <sup>th</sup> Nov	Free 25	Free 01/01/2013 01/01/2015 01/01/2017	10% 5% Free
0704.90.00	Kg	Other			
		1 <sup>st</sup> Dec – 31 <sup>st</sup> Aug 1 <sup>st</sup> Sept – 30 <sup>th</sup> Nov	Free 25	Free 01/01/2013 01/01/2015 01/01/2017	10% 5% Free
07.05		Lettuce ( <i>Lactuca sativa</i> ) and chicory ( <i>Cichorium spp.</i> ), fresh or chilled:			
		Lettuce:			
0705.11.00	Kg	Cabbage lettuce (head lettuce)			
		1 <sup>st</sup> Dec – 31 <sup>st</sup> Aug 1 <sup>st</sup> Sept – 30 <sup>th</sup> Nov	Free 25	Free 01/01/2013 01/01/2015 01/01/2017	10% 5% Free
0705.19.00	Kg	Other			
		1 <sup>st</sup> Dec – 31 <sup>st</sup> Aug 1 <sup>st</sup> Sept – 30 <sup>th</sup> Nov	Free 25	Free 01/01/2013 01/01/2015 01/01/2017	10% 5% Free
		Chicory:			
0705.21.00	Kg	Witloof chicory ( <i>Cichorium intybus</i> var. <i>foliosum</i> )	Free	Free	
0705.29.00	Kg	Other	Free	Free	
07.06		Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled:			
0706.10.00	Kg	Carrots and turnips			
		1 <sup>st</sup> Dec – 31 <sup>st</sup> Aug	Free	Free	
		1 <sup>st</sup> Sept – 30 <sup>th</sup> Nov	25	01/01/2013 01/01/2015 01/01/2017	10% 5% Free
0706.90.00	Kg	Other	Free	Free	
07.07		Cucumbers and gherkins, fresh or chilled			
0707.00.00	Kg	1 <sup>st</sup> Dec – 31 <sup>st</sup> Aug 1 <sup>st</sup> Sept – 30 <sup>th</sup> Nov	Free 25	Free 01/01/2013 01/01/2015 01/01/2017	10% 5% Free
07.08		Leguminous vegetables, shelled or unshelled, fresh or chilled:			
0708.10.00	Kg	Peas ( <i>Pisum sativum</i> )	Free	Free	
0708.20.00	Kg	Beans ( <i>Vigna spp.</i> , <i>Phaseolus spp.</i> )			
		1 <sup>st</sup> Dec – 31 <sup>st</sup> Aug 1 <sup>st</sup> Sept – 30 <sup>th</sup> Nov	Free 25	Free 01/01/2013 01/01/2015 01/01/2017	10% 5% Free

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Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
0708.90.00	Kg	Other leguminous vegetables	Free	Free
07.09		Other vegetables, fresh or chilled:		
0709.20.00	Kg	Asparagus	Free	Free
0709.30.00	Kg	Aubergines (egg-plants)		
		1 <sup>st</sup> Dec – 31 <sup>st</sup> Aug	Free	Free
		1 <sup>st</sup> Sept – 30 <sup>th</sup> Nov	25	01/01/2013 10% 01/01/2015 5% 01/01/2017 Free
0709.40.00	Kg	Celery other than celeriac	Free	Free
		Mushrooms and truffles:		
0709.51.10	Kg	Mushrooms of the genus <i>Agaricus</i>	Free	Free
0709.59.00		Other	Free	Free
0709.60.00	Kg	Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>	Free	Free
		1 <sup>st</sup> Dec – 31 <sup>st</sup> Aug	Free	Free
		1 <sup>st</sup> Sept – 30 <sup>th</sup> Nov	25	01/01/2013 10% 01/01/2015 5% 01/01/2017 Free
0709.70.00	Kg	Spinach, New Zealand spinach and orache spinach (garden spinach)	Free	Free
		Other:		
0709.91.00	Kg	Globe artichokes	Free	Free
0709.92.00	Kg	Olives	Free	Free
0709.93.00	Kg	Pumpkins, squash and gourds ( <i>Cucurbita spp.</i> )	Free	Free
0709.99.00	Kg	Other	Free	Free
07.10		Vegetables (uncooked or cooked by steaming or boiling in water), frozen:		
0710.10.00	Kg	Potatoes	Free	Free
		Leguminous vegetables, shelled or unshelled:		
0710.21.00	Kg	Peas ( <i>Pisum sativum</i> )	Free	Free
0710.22.00	Kg	Beans ( <i>Vigna spp.</i> , <i>Phaseolus spp.</i> )	Free	Free
0710.29.00	Kg	Other	Free	Free
0710.30.00	Kg	Spinach, New Zealand spinach and orache spinach (garden spinach)	Free	Free
0710.40.00	Kg	Sweet corn	Free	Free
		1 <sup>st</sup> Dec – 31 <sup>st</sup> Aug	Free	Free
		1 <sup>st</sup> Sept – 30 <sup>th</sup> Nov	25	01/01/2013 10% 01/01/2015 5% 01/01/2017 Free
0710.80.00	Kg	Other vegetables	Free	Free



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Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
0710.90.00	Kg	Mixtures of vegetables	Free	Free
07.11		Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption:		
0711.20.00	Kg	Olives	Free	Free
0711.40.00	Kg	Cucumbers and gherkins	Free	Free
		1 <sup>st</sup> Dec – 31 <sup>st</sup> Aug 1 <sup>st</sup> Sept – 30 <sup>th</sup> Nov	Free 25	Free 01/01/2013 10% 01/01/2015 5% 01/01/2017 Free
		Mushrooms and truffles:		
0711.51.00	Kg	Mushrooms of the genus <i>Agaricus</i>	Free	Free
0711.59.00	Kg	Other	Free	Free
0711.90.00	Kg	Other vegetables; mixtures of vegetables	Free	Free
07.12		Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared:		
0712.20.00	Kg	Onions	Free	Free
		Mushrooms, wood ears ( <i>Auricularia spp.</i> ), jelly fungi ( <i>Tremella spp.</i> ) and truffles:		
0712.31.00	Kg	Mushrooms of the genus <i>Agaricus</i>	Free	Free
0712.32.00	Kg	Wood ears ( <i>Auricularia spp.</i> )	Free	Free
0712.33.00	Kg	Jelly fungi ( <i>Tremella spp.</i> )	Free	Free
0712.39		Other:		
0712.39.11	Kg	Truffles	Free	Free
0712.39.19	Kg	Other	Free	Free
		Other vegetables; mixtures of vegetables:		
0712.90		Corn	Free	Free
0712.90.01	Kg	1 <sup>st</sup> Dec – 31 <sup>st</sup> Aug 1 <sup>st</sup> Sept – 30 <sup>th</sup> Nov	Free 25	Free 01/01/2013 10% 01/01/2015 5% 01/01/2017 Free
0712.90.09	Kg	Herbs, including mixtures	Free	Free
0712.90.19	Kg	Other	Free	Free
07.13		Dried leguminous vegetables, shelled, whether or		

Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
0713.10		not skinned or split:		
0713.10.01	Kg	Peas ( <i>Pisum sativum</i> ):	Free	Free
0713.10.08	Kg	Split	Free	Free
		Other	Free	Free
0713.20		Chickpeas (garbanzos):		
0713.20.01	Kg	Split	Free	Free
		Chickpeas (garbanzos) <i>continued</i>		
0713.20.08	Kg	Other	Free	Free
0713.31.00	Kg	Beans ( <i>Vigna spp.</i> , <i>Phaseolus spp.</i> ):	Free	Free
		Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek	Free	Free
0713.32.00	Kg	Small red (Adzuki) beans ( <i>Phaseolus</i> or <i>Vigna angularis</i> )	Free	Free
0713.33.00	Kg	Kidney beans, including white pea beans ( <i>Phaseolus vulgaris</i> )	Free	Free
0713.34.00	Kg	Bambara beans ( <i>Vigna subterranea</i> or <i>Voandzeia subterranea</i> )	Free	Free
0713.35.00	Kg	Cow peas ( <i>Vigna unguiculata</i> )	Free	Free
0713.39.00	Kg	Other	Free	Free
0713.40.00	Kg	Lentils	Free	Free
0713.50.00	Kg	Broad beans ( <i>Vicia faba</i> var. <i>major</i> ) and horse beans ( <i>Vicia faba</i> var. <i>equina</i> and <i>Vicia faba</i> var. <i>minor</i> )	Free	Free
0713.60.00	Kg	Pigeon peas ( <i>Cajanus cajan</i> )	Free	Free
0713.90.00	Kg	Other	Free	Free
07.14		Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith:		
0714.10		Manioc (cassava):		
0714.10.10	Kg	Cooked and preserved by freezing, not containing added sugar		
		1 <sup>st</sup> Dec – 31 <sup>st</sup> Aug	Free	Free
		1 <sup>st</sup> Sept – 30 <sup>th</sup> Nov	25	01/01/2013 10% 01/01/2015 5% 01/01/2017 Free
0714.10.90	..	Other	Free	Free

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Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
0714.20		Sweet potatoes:		
0714.20.10	Kg	Cooked and preserved by freezing, not containing added sugar		
		1 <sup>st</sup> Dec – 31 <sup>st</sup> Aug	Free	Free
		1 <sup>st</sup> Sept – 30 <sup>th</sup> Nov	25	01/01/2013 10% 01/01/2015 5% 01/01/2017 Free
0714.20.90	..	Other	Free	Free
0714.30		Yams ( <i>Dioscorea spp.</i> ):		
0714.30.10	Kg	Cooked and preserved by freezing, not containing added sugar		
		1 <sup>st</sup> Dec – 31 <sup>st</sup> Aug	Free	Free
		1 <sup>st</sup> Sept – 30 <sup>th</sup> Nov	25	01/01/2013 10% 01/01/2015 5% 01/01/2017 Free
0714.30.90	Kg	Other		
0714.40		1 <sup>st</sup> Dec – 31 <sup>st</sup> Aug	Free	Free
		1 <sup>st</sup> Sept – 30 <sup>th</sup> Nov	25	01/01/2013 10% 01/01/2015 5% 01/01/2017 Free
0714.40.10	Kg	Cooked and preserved by freezing, not containing added sugar		
		1 <sup>st</sup> Dec – 31 <sup>st</sup> Aug	Free	Free
		1 <sup>st</sup> Sept – 30 <sup>th</sup> Nov	25	01/01/2013 10% 01/01/2015 5% 01/01/2017 Free
0714.40.90	Kg	Other		
		1 <sup>st</sup> Dec – 31 <sup>st</sup> Aug	Free	Free
		1 <sup>st</sup> Sept – 30 <sup>th</sup> Nov	25	01/01/2013 10% 01/01/2015 5% 01/01/2017 Free
0714.50		Yautia ( <i>Xanthosoma spp.</i> ):		
0714.50.10	Kg	Cooked and preserved by freezing, not containing added sugar		
		1 <sup>st</sup> Dec – 31 <sup>st</sup> Aug	Free	Free
		1 <sup>st</sup> Sept – 30 <sup>th</sup> Nov	25	01/01/2013 10% 01/01/2015 5% 01/01/2017 Free
0714.50.90	Kg	Other		
		1 <sup>st</sup> Dec – 31 <sup>st</sup> Aug	Free	Free
		1 <sup>st</sup> Sept – 30 <sup>th</sup> Nov	25	01/01/2013 10% 01/01/2015 5%

Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
0714.90		Other:		01/01/2017 Free
0714.90.20	Kg	Cooked and preserved by freezing, not containing added sugar		
		1 <sup>st</sup> Dec – 31 <sup>st</sup> Aug	Free	Free
		1 <sup>st</sup> Sept – 30 <sup>th</sup> Nov	25	01/01/2013 10%
				01/01/2015 5%
				01/01/2017 Free
0714.90.80	Kg	Other		
		1 <sup>st</sup> Dec – 31 <sup>st</sup> Aug	Free	Free
		1 <sup>st</sup> Sept – 30 <sup>th</sup> Nov	25	01/01/2013 10%
				01/01/2015 5%
				01/01/2017 Free
		*	*	*

## Chapter 8

## Edible fruit and nuts; peel of citrus fruit or melons

## NOTES:

1. This Chapter does not cover inedible nuts or fruits.
2. Chilled fruits and nuts are to be classified in the same headings as the corresponding fresh fruits and nuts.
3. Dried fruit or dried nuts of this Chapter may be partially rehydrated, or treated for the following purposes:
  - (a) For additional preservation or stabilisation (for example, by moderate heat treatment, sulphuring, the addition of sorbic acid or potassium sorbate),
  - (b) To improve or maintain their appearance (for example, by the addition of vegetable oil or small quantities of glucose syrup), provided that they retain the character of dried fruit or dried nuts.

\* \* \*

Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
<b>08.01</b>		<b>Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled:</b>		
		Coconuts:		
0801.11.00	Kg	Desiccated	Free	Free
		1 <sup>st</sup> Dec – 31 <sup>st</sup> Aug	75	01/01/2013 10%
		1 <sup>st</sup> Sept – 30 <sup>th</sup> Nov		01/01/2015 5%
				01/01/2017 Free
0801.12.00	Kg	In the inner shell (endocarp)	Free	Free
		1 <sup>st</sup> Dec – 31 <sup>st</sup> Aug	75	01/01/2013 10%
		1 <sup>st</sup> Sept – 30 <sup>th</sup> Nov		01/01/2015 5%
				01/01/2017 Free
0801.19.00	Kg	Other	Free	Free
		1 <sup>st</sup> Dec – 31 <sup>st</sup> Aug	75	01/01/2013 10%
		1 <sup>st</sup> Sept – 30 <sup>th</sup> Nov		01/01/2015 5%
				01/01/2017 Free
0801.21.00	Kg	Brazil nuts:	Free	Free
		In shell	Free	Free
0801.22.00	Kg	Shelled	Free	Free
		Cashew nuts:		
0801.31.00	Kg	In shell	Free	Free
0801.32.00	Kg	Shelled	Free	Free
<b>08.02</b>		<b>Other nuts, fresh or dried, whether or not shelled or peeled:</b>		
		Almonds:		

Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
0802.11.00	Kg	In shell	Free	Free
0802.12.00	Kg	Shelled	Free	Free
		Hazelnuts or filberts ( <i>Corylus spp.</i> ):		
0802.21.00	Kg	In shell	Free	Free
0802.22.00	Kg	Shelled	Free	Free
		Walnuts:		
0802.31.00	Kg	In shell	Free	Free
0802.32.00	Kg	Shelled	Free	Free
		Chestnuts ( <i>Castanea spp.</i> ):		
0802.41.00	Kg	In Shell	Free	Free
0802.42.00	Kg	Shelled	Free	Free
		Pistachios:		
0802.51.00	Kg	In shell	Free	Free
0802.52.00	Kg	Shelled	Free	Free
		Macadamia nuts:		
0802.61.00	Kg	In shell	Free	Free
0802.62.00	Kg	Shelled	Free	Free
0802.70.00	Kg	Kola nuts ( <i>Cola spp.</i> )	Free	Free
0802.80.00	Kg	Areca nuts	Free	Free
0802.90.00	Kg	Other	Free	Free
<b>08.03</b>		<b>Bananas, including plantains, fresh or dried:</b>		
0803.10.00	Kg	Plantains		
		1 <sup>st</sup> Dec – 31 <sup>st</sup> Aug	Free	Free
		1 <sup>st</sup> Sept – 30 <sup>th</sup> Nov	75	01/01/2013 10% 01/01/2015 5% 01/01/2017 Free
0803.90.00	Kg	Other		
		1 <sup>st</sup> Dec – 31 <sup>st</sup> Aug	Free	Free
		1 <sup>st</sup> Sept – 30 <sup>th</sup> Nov	75	01/01/2013 10% 01/01/2015 5% 01/01/2017 Free
<b>08.04</b>		<b>Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried:</b>		
0804.10.00	Kg	Dates	Free	Free
0804.20.00	Kg	Figs	Free	Free
		Dates, figs, pineapples, avocados, guavas, mangoes, etc. <i>continued</i>		
0804.30.00	Kg	Pineapples		
		1 <sup>st</sup> Dec – 31 <sup>st</sup> Aug	Free	Free
		1 <sup>st</sup> Sept – 30 <sup>th</sup> Nov	75	01/01/2013 10% 01/01/2015 5% 01/01/2017 Free
0804.40.00	Kg	Avocados		

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Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
		1 <sup>st</sup> Dec – 31 <sup>st</sup> Aug	Free	Free
		1 <sup>st</sup> Sept – 30 <sup>th</sup> Nov	75	01/01/2013 10% 01/01/2015 5% 01/01/2017 Free
0804.50.00	Kg	Guavas, mangoes and mangosteens		
		1 <sup>st</sup> Dec – 31 <sup>st</sup> Aug	Free	Free
		1 <sup>st</sup> Sept – 30 <sup>th</sup> Nov	75	01/01/2013 10% 01/01/2015 5% 01/01/2017 Free
<b>08.05</b>		<b>Citrus fruit, fresh or dried:</b>		
0805.10.00	Kg	Oranges		
		1 <sup>st</sup> Dec – 31 <sup>st</sup> Aug	Free	Free
		1 <sup>st</sup> Sept – 30 <sup>th</sup> Nov	75	01/01/2013 10% 01/01/2015 5% 01/01/2017 Free
0805.20.00	Kg	Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids		
		1 <sup>st</sup> Dec – 31 <sup>st</sup> Aug	Free	Free
		1 <sup>st</sup> Sept – 30 <sup>th</sup> Nov	75	01/01/2013 10% 01/01/2015 5% 01/01/2017 Free
0805.40.00	Kg	Grapefruit, including pomelos		
		1 <sup>st</sup> Dec – 31 <sup>st</sup> Aug	Free	Free
		1 <sup>st</sup> Sept – 30 <sup>th</sup> Nov	75	01/01/2013 10% 01/01/2015 5% 01/01/2017 Free
0805.50.00	Kg	Lemons ( <i>Citrus limon</i> , <i>Citrus limonum</i> ) and limes ( <i>Citrus aurantifolia</i> ), <i>Citrus latifolia</i>		
		1 <sup>st</sup> Dec – 31 <sup>st</sup> Aug	Free	Free
		1 <sup>st</sup> Sept – 30 <sup>th</sup> Nov	75	01/01/2013 10% 01/01/2015 5% 01/01/2017 Free
0805.90.00	Kg	Other		
		1 <sup>st</sup> Dec – 31 <sup>st</sup> Aug	Free	Free
		1 <sup>st</sup> Sept – 30 <sup>th</sup> Nov	75	01/01/2013 10% 01/01/2015 5% 01/01/2017 Free
<b>08.06</b>		<b>Grapes, fresh or dried:</b>		
0806.10.00	Kg	Fresh	Free	Free
0806.20.00	Kg	Dried	Free	Free
<b>08.07</b>		<b>Melons (including watermelons) and papaws (papayas), fresh:</b>		
		Melons (including watermelons):		
0807.11.00	Kg	Watermelons		
		1 <sup>st</sup> Dec – 31 <sup>st</sup> Aug	Free	Free

Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates	
		1 <sup>st</sup> Sept – 30 <sup>th</sup> Nov	75	01/01/2013	10%
				01/01/2015	5%
				01/01/2017	Free
0807.19.00	Kg	Other			
		1 <sup>st</sup> Dec – 31 <sup>st</sup> Aug	Free	Free	
		1 <sup>st</sup> Sept – 30 <sup>th</sup> Nov	75	01/01/2013	10%
				01/01/2015	5%
				01/01/2017	Free
0807.20.00	Kg	Papaws (papayas)			
		1 <sup>st</sup> Dec – 31 <sup>st</sup> Aug	Free	Free	
		1 <sup>st</sup> Sept – 30 <sup>th</sup> Nov	75	01/01/2013	10%
				01/01/2015	5%
				01/01/2017	Free
<b>08.08</b>		<b>Apples, pears and quinces, fresh:</b>			
0808.10.00	Kg	Apples	Free	Free	
		Apples, pears and quinces, fresh <i>continued</i>			
0808.30.00	Kg	Pears	Free	Free	
0808.40.00	Kg	Quinces	Free	Free	
<b>08.09</b>		<b>Apricots, cherries, peaches (including nectarines), plums and sloes, fresh:</b>			
0809.10.00	Kg	Apricots	Free	Free	
		Cherries:			
0809.21.00	Kg	Sour cherries ( <i>Prunus cerasus</i> )	Free	Free	
0809.29.00	Kg	Other	Free	Free	
0809.30.00	Kg	Peaches, including nectarines	Free	Free	
0809.40.00	Kg	Plums and sloes	Free	Free	
<b>08.10</b>		<b>Other fruit, fresh:</b>			
0810.10.00	Kg	Strawberries	Free	Free	
0810.20.00	Kg	Raspberries, blackberries, mulberries and loganberries	Free	Free	
0810.30.00	Kg	Black, white or red currants and gooseberries	Free	Free	
0810.40.00	Kg	Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i>	Free	Free	
0810.50.00	Kg	Kiwifruit	Free	Free	
0810.60.00	Kg	Durians	Free	Free	
0810.70.00	Kg	Persimmons	Free	Free	
0810.90.00	Kg	Other	Free	Free	
<b>08.11</b>		<b>Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter:</b>			
0811.10		Strawberries:			
0811.10.01	Kg	Containing added sugar or other sweetening	Free	Free	



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Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
0811.10.09	Kg	matter Other	Free	Free
0811.20		Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries:		
0811.20.01	Kg	Containing added sugar or other sweetening matter	Free	Free
0811.20.09	Kg	Other	Free	Free
0811.90		Other: Containing added sugar or other sweetening matter:		
0811.90.01	Kg	Passionfruit	Free	Free
0811.90.09	Kg	Other	Free	Free
0811.90.11	Kg	Passionfruit	Free	Other: Free
0811.90.19	Kg	Other	Free	Free
<b>08.12</b>		<b>Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption:</b>		
0812.10.00	Kg	Cherries	Free	Free
0812.90.00	Kg	Other	Free	Free
<b>08.13</b>		<b>Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter:</b>		
0813.10.00	Kg	Apricots	Free	Free
0813.20.00	Kg	Prunes	Free	Free
0813.30.00	Kg	Apples	Free	Free
0813.40.00	Kg	Other fruit	Free	Free
0813.50.00	Kg	Mixtures of nuts or dried fruits of this Chapter	Free	Free
<b>08.14</b>		<b>Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions:</b>		
0814.00.01	Kg	Lemon peel	Free	Free
0814.00.09	Kg	Other	Free	Free

\* \* \*

## Chapter 9

## Coffee, tea, maté and spices

## NOTES:

1. Mixtures of the products of headings 09.04 to 09.10 are to be classified as follows:

- (a) Mixtures of two or more of the products of the same heading are to be classified in that heading;
- (b) Mixtures of two or more of the products of different headings are to be classified in heading 09.10.

The addition of other substances to the products of headings 09.04 to 09.10 (or to the mixtures referred to in paragraph (a) or (b) above) shall not affect their classification provided the resulting mixtures retain the essential character of the goods of those headings. Otherwise such mixtures are not classified in this Chapter; those constituting mixed condiments or mixed seasonings are classified in heading 21.03.

2. This Chapter does not cover Cubeb pepper (*Piper cubeba*) and other products of heading 12.11.

\* \* \*

Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
<b>09.01</b>		<b>Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion:</b>		
		Coffee, not roasted:		
0901.11.00	Kg	Not decaffeinated	Free	Free
0901.12.00	Kg	Decaffeinated	Free	Free
		Coffee, roasted:		
0901.21.00	Kg	Not decaffeinated	Free	Free
0901.22.00	Kg	Decaffeinated	Free	Free
0901.90		Other:		
0901.90.10	Kg	Coffee husks and skins	Free	Free
0901.90.90	Kg	Coffee substitutes containing coffee	Free	Free
<b>09.02</b>		<b>Tea, whether or not flavoured:</b>		
0902.10.00	Kg	Green tea (not fermented) in immediate packings of a content not exceeding 3 Kg	Free	Free
0902.20.00	Kg	Other green tea (not fermented)	Free	Free
0902.30.00	Kg	Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 Kg	Free	Free
0902.40.00	Kg	Other black tea (fermented) and other partly fermented tea	Free	Free
<b>09.03</b>				
0903.00.00	Kg	<b>Maté</b>	Free	Free

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Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
<b>09.04</b>		<b>Pepper of the genus <i>Piper</i>; dried or crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>:</b>		
		Pepper:		
0904.11.00	Kg	Neither crushed nor ground	Free	Free
0904.12.00	Kg	Crushed or ground	Free	Free
		Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> :		
0904.21.00	Kg	Dried, neither crushed nor ground	Free	Free
0904.22.00	Kg	Crushed or ground	Free	Free
<b>09.05</b>		<b>Vanilla</b>		
0905.10.00	Kg	Neither crushed nor ground	Free	Free
0905.20.00	Kg	Crushed or ground	Free	Free
<b>09.06</b>		<b>Cinnamon and cinnamon-tree flowers:</b>		
		Neither crushed nor ground:		
0906.11.00	Kg	Cinnamon ( <i>Cinnamomum zeylanicum</i> Blume)	Free	Free
0906.19.00	Kg	Other	Free	Free
0906.20.00	Kg	Crushed or ground	Free	Free
<b>09.07</b>		<b>Cloves (whole fruit, cloves and stems):</b>		
0907.10.00	Kg	Neither crushed nor ground	Free	Free
0907.20.00	Kg	Crushed or ground	Free	Free
<b>09.08</b>		<b>Nutmeg, mace and cardamoms:</b>		
		Nutmeg:		
0908.11.00	Kg	Neither crushed nor ground	Free	Free
0908.12.00	Kg	Crushed or ground	Free	Free
		Mace:		
0908.21.00	Kg	Neither crushed nor ground	Free	Free
0908.22.00	Kg	Crushed or ground	Free	Free
		Cardamoms:		
0908.31.00	Kg	Neither crushed nor ground	Free	Free
0908.32.00	Kg	Crushed or ground	Free	Free

Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
<b>09.09</b>		<b>Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries:</b>		
		Seeds of coriander:		
0909.21.00	Kg	Neither crushed nor ground	Free	Free
0909.22.00	Kg	Crushed or ground	Free	Free
		<b>Seeds of anise, badian, fennel, coriander, cumin, etc.</b> <i>continued</i>		
		Seeds of cumin:		
0909.31.00	Kg	Neither crushed nor ground	Free	Free
0909.32.00	Kg	Crushed or ground	Free	Free
		Seeds of anise, badian, caraway or fennel; juniper berries:		
0909.61.00	Kg	Neither crushed nor ground	Free	Free
0909.62.00	Kg	Crushed or ground	Free	Free
<b>09.10</b>		<b>Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices:</b>		
		Ginger:		
0910.11.00	Kg	Neither crushed nor ground	Free	Free
0910.12.00	Kg	Crushed or ground	Free	Free
0910.20.00	..	Saffron	Free	Free
0910.30		Turmeric (curcuma):		
0910.30.01	..	Neither crushed nor ground	Free	Free
0910.30.09	..	Other	Free	Free
		Other spices:		
0910.91		Mixtures referred to in Note 1 (b) to this Chapter:		
0910.91.01	..	Neither crushed nor ground	Free	Free
0910.91.09	..	Other	Free	Free
0910.99		Other:		
0910.99.10	..	Curry	Free	Free
0910.99.15	..	Other, neither crushed nor ground	Free	Free
0910.99.19		Other	Free	Free

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## Chapter 10

## Cereals

## NOTES:

1. (A) The products specified in the headings of this Chapter are to be classified in those headings only if grains are present, whether or not in the ear or on the stalk.  
(B) The Chapter does not cover grains which have been hulled or otherwise worked. However, rice, husked, milled, polished, glazed, parboiled or broken remains classified in heading 10.06.
2. Heading 10.05 does not cover sweet corn (Chapter 7).

## SUBHEADING NOTE:

1. The term durum wheat means wheat of the *Triticum durum* species and the hybrids derived from the inter-specific crossing of *Triticum durum* which have the same number (28) of chromosomes as that species.

\* \* \*

Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
<b>10.01</b>		<b>Wheat and meslin:</b>		
		Durum wheat:		
1001.11.00	Kg	Seed	Free	Free
1001.19.00	Kg	Other	Free	Free
		Other:		
1001.91.00	Kg	Seed	Free	Free
1001.99.00	Kg	Other	Free	Free
<b>10.02</b>		<b>Rye:</b>		
1002.10.00	Kg	Seed	Free	Free
1002.90.00	Kg	Other	Free	Free
<b>10.03</b>		<b>Barley:</b>		
1003.10.00	Kg	Seed	Free	Free
1003.90.00	Kg	Other	Free	Free
<b>10.04</b>		<b>Oats:</b>		
1004.10.00	Kg	Seed	Free	Free
1004.90.00	Kg	Other	Free	Free
<b>10.05</b>		<b>Maize (corn):</b>		
1005.10.00	Kg	Seed	Free	Free
1005.90.00	Kg	Other	Free	Free

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Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
<b>10.06</b>		<b>Rice:</b>		
1006.10.00	Kg	Rice in the husk (paddy or rough)	Free	Free
1006.20.00	Kg	Husked (brown) rice	Free	Free
1006.30.00	Kg	Semi-milled or wholly milled rice, whether or not polished or glazed	Free	Free
1006.40.00	Kg	Broken rice	Free	Free
<b>10.07</b>		<b>Grain sorghum:</b>		
1007.10.00	Kg	Seed	Free	Free
1007.90.00	Kg	Other	Free	Free
<b>10.08</b>		<b>Buckwheat, millet and canary seeds; other cereals:</b>		
1008.10.00	Kg	Buckwheat	Free	Free
		Millet:		
1008.21.00	Kg	Seed	Free	Free
1008.29.00	Kg	Other	Free	Free
1008.30.00	Kg	Canary seeds	Free	Free
1008.40.00	Kg	Fonio ( <i>Digitaria spp.</i> )	Free	Free
1008.50.00	Kg	Quinoa ( <i>Chenopodium quinoa</i> )	Free	Free
1008.60.00	Kg	Triticale	Free	Free
1008.90.00	Kg	Other cereals	Free	Free

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## Chapter 11

## Products of the milling industry; malt; starches; inulin; wheat gluten

## NOTES:

## 1. This Chapter does not cover:

- (a) Roasted malt put up as coffee substitutes (heading 09.01 or 21.01);
- (b) Prepared flours, groats, meals or starches of heading 19.01;
- (c) Corn flakes or other products of heading 19.04;
- (d) Vegetables, prepared or preserved, of heading 20.01, 20.04 or 20.05;
- (e) Pharmaceutical products (Chapter 30); or
- (f) Starches having the character of perfumery, cosmetic or toilet preparations (Chapter 33).

## 2. (A) Products from the milling of the cereals listed in the table below fall in this Chapter if they have, by weight of the dry product:

- (a) a starch content (determined by the modified Ewers polarimetric method) exceeding that indicated in Column (2); and
- (b) an ash content (after deduction of any added minerals) not exceeding that indicated in Column (3). Otherwise, they fall in heading 23.02.

However, germ of cereals, whole, rolled, flaked or ground, is always classified in heading 11.04.

- (B) Products falling in this Chapter under the above provisions shall be classified in heading 11.01 or 11.02 if the percentage passing through a woven metal wire cloth sieve with the aperture indicated in Column (4) or (5) is not less, by weight, than that shown against the cereal concerned. Otherwise, they fall in heading 11.03 or 11.04.

Cereal		Starch Content	Ash Content	Rate of passage through a sieve with an aperture of	
				315 Micrometres (microns)	500 Micrometres (microns)
(1)		(2)	(3)	(4)	(5)
Wheat and rye	..	45 %	2.5 %	80 %	..
Barley	.. ..	45 %	3 %	80 %	..
Oats	.. ..	45 %	5 %	80 %	..
Maize (corn) and grain sorghum	..	45 %	2 %	..	90 %

Rice	..	..	45 %	1.6 %	80 %	..
Buckwheat	..	..	45 %	4 %	80 %	..

3. For the purposes of heading 11.03 the terms groats and meal mean products obtained by the fragmentation of cereal grains, of which:
- (a) in the case of maize (corn) products, at least 95 % by weight passes through a woven metal wire cloth sieve with an aperture of 2 mm;
  - (b) in the case of other cereal products, at least 95 % by weight passes through a woven metal wire cloth sieve with an aperture of 1.25 mm.

Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
<b>11.01</b>				
1101.00.00	Kg	Wheat or meslin flour	Free	Free
<b>11.02</b>		<b>Cereal flours other than of wheat or meslin:</b>		
1102.20.00	Kg	Maize (corn) flour	Free	Free
1102.90		Other:		
1102.90.01	Kg	Rice flour	Free	Free
1102.90.10	Kg	Other	Free	Free
<b>11.03</b>		<b>Cereal groats, meal and pellets:</b>		
		Groats and meal:		
1103.11.00	Kg	Of wheat	Free	Free
1103.13.00	Kg	Of maize (corn)	Free	Free
1103.19		Of other cereals:		
1103.19.01	Kg	Barley and meslin	Free	Free
1103.19.05	Kg	Of oats	Free	Free
1103.19.09	Kg	Other	Free	Free
1103.20		Pellets:		
1103.20.01	Kg	Of wheat	Free	Free
1103.20.05	Kg	Of barley, maize, meslin, oats	Free	Free
1103.20.09	Kg	Of other cereals	Free	Free
<b>11.04</b>		<b>Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of</b>		



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Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
		<b>cereals, whole, rolled, flaked or ground:</b>		
		Rolled or flaked grains:		
1104.12.00	Kg	Of oats	Free	Free
1104.19.00	Kg	Of other cereals	Free	Free
1104.22.00	Kg	Of oats	Free	Free
1104.23.00	Kg	Of maize (corn)	Free	Free
1104.29.00	Kg	Of other cereals	Free	Free
1104.30.00	Kg	Germ of cereals, whole, rolled, flaked or ground	Free	Free
<b>11.05</b>		<b>Flour, meal, powder, flakes, granules and pellets of potatoes:</b>		
1105.10.00	Kg	Flour, meal and powder	Free	Free
1105.20.00	Kg	Flakes, granules and pellets	Free	Free
<b>11.06</b>		<b>Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8:</b>		
1106.10.00	Kg	Of the dried leguminous vegetables of heading 07.13	Free	Free
1106.20.00	Kg	Of sago or of roots or tubers of heading 07.14	Free	Free
1106.30.00	Kg	Of the products of Chapter 8	Free	Free
<b>11.07</b>		<b>Malt, whether or not roasted:</b>		
1107.10.00	Kg	Not roasted	Free	Free
1107.20.00	Kg	Roasted	Free	Free
<b>11.08</b>		<b>Starches; inulin:</b>		
				Starches:
108.11.00	Kg	Wheat starch	Free	Free
1108.12.00	Kg	Maize (corn) starch	Free	Free
1108.13.00	Kg	Potato starch	Free	Free
1108.14.00	Kg	Manioc (cassava) starch	Free	Free
1108.19		Other starches:		
1108.19.01	Kg	Arrowroot	Free	Free
1108.19.09	Kg	Other	Free	Free
1108.20.00	Kg	Inulin	Free	Free
<b>11.09</b>				
1109.00.00	Kg	<b>Wheat gluten, whether or not dried</b>	Free	Free

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## Chapter 12

**Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder**

## NOTES:

1. Heading 12.07 applies, *inter alia*, to palm nuts and kernels, cotton seeds, castor oil seeds, sesamum seeds, mustard seeds, safflower seeds, poppy seeds and shea nuts (karite nuts). It does not apply to products of heading 08.01 or 08.02 or to olives (Chapter 7 or Chapter 20).
2. Heading 12.08 applies not only to non-defatted flours and meals but also to flours and meals which have been partially defatted or defatted and wholly or partially refatted with their original oils. It does not, however, apply to residues of headings 23.04 to 23.06.
3. For the purposes of heading 12.09, beet seeds, grass and other herbage seeds, seeds of ornamental flowers, vegetable seeds, seeds of forest trees, seeds of fruit trees, seeds of vetches (other than those of the species *Vicia faba*) or of lupines are to be regarded as seeds of a kind used for sowing.

Heading 12.09 does not, however, apply to the following even if for sowing:

- (a) Leguminous vegetables or sweet corn (Chapter 7);
- (b) Spices or other products of Chapter 9;
- (c) Cereals (Chapter 10); or
- (d) Products of headings 12.01 to 12.07 or 12.11.

4. Heading 12.11 applies, *inter alia*, to the following plants or parts thereof: basil, borage, ginseng, hyssop, liquorice, all species of mint, rosemary, rue, sage and wormwood.

Heading 12.11 does not, however, apply to:

- (a) Medicaments of Chapter 30;
- (b) Perfumery, cosmetic or toilet preparations of Chapter 33; or
- (c) Insecticides, fungicides, herbicides, disinfectants or similar products of heading 38.08.

5. For the purposes of heading 12.12, the term seaweeds and other algae does not include:

- (a) Dead single-cell micro-organisms of heading 21.02;
- (b) Cultures of micro-organisms of heading 30.02; or
- (c) Fertilisers of heading 31.01 or 31.05.

## SUBHEADING NOTE:

1. For the purposes of subheading 1205.10, the expression low erucic acid rape or colza seeds means rape or colza seeds yielding a fixed oil which has an erucic acid content of less than 2 % by weight and yielding a solid component which contains less than 30 micromoles of glucosinolates per gram.

\* \* \*

Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
<b>12.01</b>		<b>Soya beans, whether or not broken:</b>		
1201.10.00	Kg	Seed	Free	Free
1201.90.00	Kg	Other	Free	Free
<b>12.02</b>		<b>Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken:</b>		
1202.30.00	Kg	Seed	Free	Free
		Other:		

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Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
1202.41.00	Kg	In shell	Free	Free
1202.42.00	Kg	Shelled, whether or not broken	Free	Free
<b>12.03</b>				
1203.00.00	Kg	<b>Copra</b>	Free	Free
<b>12.04</b>				
1204.00.00	Kg	<b>Linseed, whether or not broken</b>	Free	Free
<b>12.05</b>		<b>Rape or colza seeds, whether or not broken:</b>		
1205.10.00	Kg	Low erucic acid rape or colza seeds	Free	Free
1205.90.00	Kg	Other	Free	Free
<b>12.06</b>				
1206.00.00	Kg	<b>Sunflower seeds, whether or not broken</b>	Free	Free
<b>12.07</b>		<b>Other oil seeds and oleaginous fruits, whether or not broken:</b>		
1207.10.00	Kg	Palm nuts and kernels	Free	Free
		Cotton seeds:		
1207.21.00	Kg	Seed	Free	Free
1207.29.00	Kg	Other	Free	Free
1207.30.00	Kg	Castor oil seeds	Free	Free
1207.40.00	Kg	Sesamum seeds	Free	Free
1207.50.00	Kg	Mustard seeds	Free	Free
1207.60.00	Kg	Safflower ( <i>Carthamus tinctorius</i> ) seeds	Free	Free
1207.70.00	Kg	Melon seeds	Free	Free
1207.91.00	Kg	Poppy seeds	Free	Free
1207.99.00	Kg	Other	Free	Free
<b>12.08</b>		<b>Flours and meals of oil seeds or oleaginous fruits, other than those of mustard:</b>		
1208.10.00	Kg	Of soya beans	Free	Free
1208.90.00	Kg	Other	Free	Free
<b>12.09</b>		<b>Seeds, fruit and spores, of a kind used for sowing:</b>		
1209.10.00	Kg	Sugar beet seeds	Free	Free
		Seeds of forage plants:		
1209.21.00	Kg	Lucerne (alfalfa) seeds	Free	Free
1209.22.00	Kg	Clover ( <i>Trifolium spp.</i> ) seeds	Free	Free
1209.23.00	Kg	Fescue seeds	Free	Free
1209.24.00	Kg	Kentucky blue grass ( <i>Poa pratensis L.</i> ) seeds	Free	Free
1209.25.00	Kg	Rye grass ( <i>Lolium multiflorum Lam., Lolium perenne L.</i> ) seeds	Free	Free
1209.29.00	Kg	Other	Free	Free
1209.30.00	Kg	Seeds of herbaceous plants cultivated principally for their flowers	Free	Free
1209.91.00	Kg	Vegetable seeds	Free	Free

Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
1209.99.00	Kg	Other	Free	Free
<b>12.10</b>		<b>Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin:</b>		
1210.10.00	Kg	Hop cones, neither ground nor powdered nor in the form of pellets	Free	Free
1210.20		Hop cones, ground, powdered or in the form of pellets; lupulin:		
1210.20.01	Kg	Hop cones, ground, powdered or in the form of pellets	Free	Free
1210.20.09	Kg	Lupulin	Free	Free
<b>12.11</b>		<b>Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered:</b>		
1211.20.00	Kg	Ginseng roots	Free	Free
1211.30.00	Kg	Coca leaf	Free	Free
1211.40.00	Kg	Poppy straw	Free	Free
1211.90.10	Kg	Other	Free	Free
<b>12.12</b>		<b>Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included:</b>		
		Seaweeds and other algae:		
1212.21.00	..	Fit for human consumption	Free	Free
1212.29.00		Other	Free	Free
		Other:		
1212.91.00	Kg	Sugar beet	Free	Free
1212.92.00	Kg	Locust beans (carob)	Free	Free
1212.93.00	.	Sugar cane	Free	Free
1212.94.00	Kg	Chicory roots	Free	Free
1212.99.00	Kg	Other	Free	Free
<b>12.13</b>				
1213.00		<b>Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets:</b>		
1213.00.01		Cereal straw and husks ground or pelletised for animal food	Free	Free
1213.00.09	Kg	Other	Free	Free

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Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
<b>12.14</b>		<b>Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets:</b>		
1214.10.00	Kg	Lucerne (alfalfa) meal and pellets	Free	Free
1214.90.00	. .	Other	Free	Free
		* * *		

## Chapter 13

## Lac; gums, resins and other vegetable saps and extracts

## NOTE:

1. Heading 13.02 applies, *inter alia*, to liquorice extract and extract of pyrethrum, extract of hops, extract of aloes and opium.

The heading does not apply to:

- (a) Liquorice extract containing more than 10 % by weight of sucrose or put up as confectionery (heading 17.04);
- (b) Malt extract (heading 19.01);
- (c) Extracts of coffee, tea or maté (heading 21.01);
- (d) Vegetable saps or extracts constituting alcoholic beverages (Chapter 22);
- (e) Camphor, glycyrrhizin or other products of heading 29.14 or 29.38;
- (f) Concentrates of poppy straw containing not less than 50 % by weight of alkaloids (heading 29.39);
- (g) Medicaments of heading 30.03 or 30.04 or blood-grouping reagents (heading 30.06);
- (h) Tanning or dyeing extracts (heading 32.01 or 32.03);
- (i) Essential oils, concretes, absolutes, resinoids, extracted oleoresins, aqueous distillates or aqueous solutions of essential oils or preparations based on odoriferous substances of a kind used for the manufacture of beverages (Chapter 33); or
- (k) Natural rubber, balata, gutta-percha, guayule, chicle or similar natural gums (heading 40.01).

\* \* \*

Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
<b>13.01</b>		<b>Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)</b>		
1301.20.00	Kg	– Gum Arabic	Free	Free
1301.90.00	Kg	– Other	Free	Free
<b>13.02</b>		<b>Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:</b>		
		Vegetable saps and extracts:		
1302.11.00	Kg	– – Opium	Free	Free
1302.12.00	Kg	– – Of liquorice	Free	Free
1302.13.00	Kg	– – Of hops	Free	Free
1302.19.00	Kg	– – Other	Free	Free
1302.20.00	Kg	– Pectic substances, pectinates and pectates	Free	Free
		– Mucilages and thickeners, whether or not modified, derived from vegetable products:		
1302.31.00	Kg	– – Agar-agar	Free	Free
1302.32.00	Kg	– – Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean	Free	Free

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Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
1302.39.00	Kg	seeds or guar seeds -- Other	Free	Free
		* * *		

## Chapter 14

## Vegetable plaiting materials; vegetable products not elsewhere specified or included

## NOTES

1. This Chapter does not cover the following products which are to be classified in Section XI: vegetable materials or fibres of vegetable materials of a kind used primarily in the manufacture of textiles, however prepared, or other vegetable materials which have undergone treatment so as to render them suitable for use only as textile materials.
2. Heading 14.01 applies, *inter alia*, to bamboos (whether or not split, sawn lengthwise, cut to length, rounded at the ends, bleached, rendered non-inflammable, polished or dyed), split osier, reeds and the like, to rattan cores and to drawn or split rattans. The heading does not apply to chipwood (heading 44.04).
3. Heading 14.04 does not apply to wood wool (heading 44.05) and prepared knots or tufts for broom or brush making (heading 96.03).

\* \* \*

Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
<b>14.01</b>		<b>Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark):</b>		
1401.10.00	..	– Bamboos	Free	Free
1401.20.00	..	– Rattans	Free	Free
1401.90.00	..	– Other	Free	Free
<b>14.04</b>		<b>Vegetable products not elsewhere specified or included:</b>		
1404.20.00	Kg	– Cotton linters	Free	Free
1404.90.00	Kg	– Other	Free	Free

\* \* \*



## SECTION III

**Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes**

## Chapter 15

**Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes**

## NOTES:

1. This Chapter does not cover:
  - (a) Pig fat or poultry fat of heading 02.09;
  - (b) Cocoa butter, fat or oil (heading 18.04);
  - (c) Edible preparations containing by weight more than 15 % of the products of heading 04.05 (generally Chapter 21);
  - (d) Greaves (heading 23.01) or residues of headings 23.04 to 23.06;
  - (e) Fatty acids, prepared waxes, medicaments, paints, varnishes, soap, perfumery, cosmetic or toilet preparations, sulphonated oils or other goods of Section VI; or
  - (f) Factice derived from oils (heading 40.02).
2. Heading 15.09 does not apply to oils obtained from olives by solvent extraction (heading 15.10).
3. Heading 15.18 does not cover fats or oils or their fractions, merely denatured, which are to be classified in the heading appropriate to the corresponding undenatured fats and oils and their fractions.
4. Soap-stocks, oil foots and dregs, stearin pitch, glycerol pitch and wool grease residues fall in heading 15.22.

## SUBHEADING NOTE:

1. For the purposes of subheadings 1514.11 and 1514.19, the expression low erucic acid rape or colza oil means the fixed oil which has an erucic acid content of less than 2 % by weight.

\* \* \*

Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
<b>15.01</b>		<b>Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03:</b>		
1501.10.00	Kg	Lard	Free	Free
1501.20.00	Kg	Other pig fat	Free	Free
1501.90.00	Kg	Other	Free	Free
<b>15.02</b>		<b>Fats of bovine animals, sheep or goats, other than those of heading 15.03:</b>		
1502.10.00	Kg	Tallow	Free	Free
1502.90.00	Kg	Other	Free	Free
<b>15.03</b>				

Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
1503.00		<b>Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared:</b>		
1503.00.01	Kg	Oleo-oil	Free	Free
1503.00.09	Kg	Other	Free	Free
<b>15.04</b>		<b>Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified:</b>		
1504.10.00	Kg	Fish-liver oils and their fractions	Free	Free
1504.20		Fats and oils and their fractions, of fish, other than liver oils:		
1504.20.01	Kg	Fractions	Free	Free
1504.20.09	ltr	Other	Free	Free
1504.30		Fats and oils and their fractions, of marine mammals:		
1504.30.01	Kg	Fractions	Free	Free
1504.30.09	Kg	Other	Free	Free
<b>15.05</b>				
1505.00		<b>Wool grease and fatty substances derived therefrom (including lanolin):</b>		
1505.00.01	Kg	Wool grease, crude	Free	Free
1505.00.09	Kg	Other	Free	Free
<b>15.06</b>				
1506.00.00	Kg	<b>Other animal fats and oils and their fractions, whether or not refined, but not chemically modified</b>	Free	Free
<b>15.07</b>		<b>Soya-bean oil and its fractions, whether or not refined, but not chemically modified:</b>		
1507.10.00	ltr	Crude oil, whether or not degummed	Free	Free
1507.90.00	ltr	Other	Free	Free
<b>15.08</b>		<b>Ground-nut oil and its fractions, whether or not refined, but not chemically modified:</b>		
1508.10.00	ltr	Crude oil	Free	Free
1508.90.00	ltr	Other	Free	Free
<b>15.09</b>		<b>Olive oil and its fractions, whether or not refined, but not chemically modified:</b>		
1509.10.00	ltr	Virgin	Free	Free
1509.90.00	ltr	Other	Free	Free
<b>15.10</b>				

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Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
1510.00.00	ltr	<b>Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09</b>	Free	Free
<b>15.11</b>		<b>Palm oil and its fractions, whether or not refined, but not chemically modified:</b>		
1511.10.00	ltr	Crude oil	Free	Free
1511.90.00	ltr	Other	Free	Free
<b>15.12</b>		<b>Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified:</b> Sunflower-seed or safflower oil and fractions thereof:		
1512.11.00	ltr	Crude oil	Free	Free
1512.19.00	ltr	Other	Free	Free
1512.21.00	ltr	Cotton-seed oil and its fractions: Crude oil, whether or not gossypol has been removed	Free	Free
1512.29.00	ltr	Other	Free	Free
<b>15.13</b>		<b>Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified:</b> Coconut (copra) oil and its fractions:		
1513.11.00	ltr	Crude oil	Free	Free
		<b>Coconut (copra), palm kernel or babassu oil and, etc. <i>continued</i></b> Coconut (copra) oil and its fractions <i>continued</i>		
1513.19		Other:		
1513.19.01	Kg	Fractions	Free	Free
1513.19.09	ltr	Other	Free	Free
		Palm kernel or babassu oil and fractions thereof:		
1513.21.00	ltr	Crude oil	Free	Free
1513.29.00	ltr	Other	Free	Free
<b>15.14</b>		<b>Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified:</b> Low erucic acid rape or colza oil and its fractions:		
1514.11.00	ltr	Crude oil	Free	Free
1514.19.00	ltr	Other	Free	Free
		Other:		
1514.91.00	ltr	Crude oil	Free	Free
1514.99.00	ltr	Other	Free	Free

Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
<b>15.15</b>		<b>Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified:</b>		
		Linseed oil and its fractions:		
1515.11.00	ltr	Crude oil	Free	Free
1515.19.00	ltr	Other	Free	Free
		Maize (corn) oil and its fractions:		
1515.21.00	ltr	Crude oil	Free	Free
1515.29.00	ltr	Other	Free	Free
1515.30.00	ltr	Castor oil and its fractions	Free	Free
1515.50.00	ltr	Sesame oil and its fractions	Free	Free
1515.90.00	ltr	Other	Free	Free
<b>15.16</b>		<b>Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared:</b>		
1516.10.00	Kg	Animal fats and oils and their fractions	Free	Free
1516.20		Vegetable fats and oils and their fractions:		
1516.20.01	ltr	Re-esterified	Free	Free
1516.20.09	Kg	Hydrogenated oils having a waxy character	Free	Free
1516.20.19	Kg	Other	Free	Free
<b>15.17</b>		<b>Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils of heading 15.16:</b>		
1517.10.00	Kg	Margarine, excluding liquid margarine	Free	Free
1517.90		Other:		
1517.90.01	No	Edible mixtures or preparations, of a kind used as mould release		
1517.90.09	Kg	Liquid margarine	Free	Free
		Other edible mixtures:		
1517.90.11	ltr	Coconut (copra) oil	Free	Free
1517.90.19	No	Other	Free	Free
<b>15.18</b>				
1518.00		<b>Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included:</b>		

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Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
1518.00.01	ltr	Animal or vegetable fats and oils, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16	Free	Free
1518.00.09	ltr	Inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included	Free	Free
<b>15.20</b>				
1520.00		<b>Glycerol, crude; glycerol waters and glycerol lyes:</b>		
1520.00.10	Kg	Glycerol (glycerine), crude	Free	Free
1520.00.90	Kg	Glycerol waters and glycerol lyes	Free	Free
<b>15.21</b>		<b>Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured:</b>		
1521.10.00	Kg	Vegetable waxes	Free	Free
1521.90		Other:		
1521.90.01	Kg	Beeswax	Free	Free
1521.90.09	Kg	Other	Free	Free
<b>15.22</b>				
1522.00.00	Kg	<b>Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes</b>	Free	Free

\* \* \*

## SECTION IV

**Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco substitutes**

## NOTE:

1. In this Section the term pellets means products which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3 % by weight.

**Chapter 16****Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates**

## NOTES:

1. This Chapter does not cover meat, meat offal, fish, crustaceans, molluscs or other aquatic invertebrates, prepared or preserved by the processes specified in Chapter 2 or 3 or heading 05.04.
2. Food preparations fall in this Chapter provided that they contain more than 20 % by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof. In cases where the preparation contains two or more of the products mentioned above, it is classified in the heading of Chapter 16 corresponding to the component or components which predominate by weight. These provisions do not apply to the stuffed products of heading 19.02 or to the preparations of heading 21.03 or 21.04.

## SUBHEADING NOTES:

1. For the purposes of subheading 1602.10, the expression homogenised preparations means preparations of meat, meat offal or blood, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of meat or meat offal. This subheading takes precedence over all other subheadings of heading 16.02.
2. The fish, crustaceans, molluscs and other aquatic invertebrates specified in the subheadings of heading 16.04 or 16.05 under their common names only, are of the same species as those mentioned in Chapter 3 under the same name.

* * *				
Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
<b>16.01</b>				
1601.00.00	Kg	<b>Sausages and similar products, of meat, meat offal or blood; food preparations based on these products</b>	Free	Free
<b>16.02</b>		<b>Other prepared or preserved meat, meat offal or blood:</b>		
1602.10		Homogenised preparations:		
		Preserved in airtight cans or jars:		
1602.10.01	Kg	In combination with vegetables or other food substances; meat pastes	Free	Free
1602.10.09	Kg	Other	Free	Free
1602.10.19	Kg	Otherwise packed	Free	Free

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Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
1602.20		Of liver of any animal: <b>Other prepared or preserved meat, meat offal or blood</b> <i>continued</i>		
1602.20.01	Kg	Of poultry of heading 01.05 continued Patés de foie gras	Free	Free
1602.20.09	Kg	Other	Free	Free
1602.31.00	Kg	Of poultry of heading 01.05: Of turkeys	Free	Free
1602.32		Of fowls of the species <i>Gallus domesticus</i> : Preserved in airtight containers or jars:		
1602.32.10	Kg	In combination with vegetables or other food substances; meat pastes	Free	Free
1602.32.20	Kg	Other	Free	Free
1602.32.90	Kg	Otherwise packed	Free	Free
1602.39		Other: Preserved in airtight cans or jars:		
1602.39.01	Kg	In combination with vegetables or other food substances; meat pastes	Free	Free
1602.39.09	Kg	Other	Free	Free
1602.39.19	Kg	Otherwise packed	Free	Free
1602.41		Of swine: Hams and cuts thereof: Preserved in airtight cans or jars:		
1602.41.01	Kg	In combination with vegetables or other food substances	Free	Free
1602.41.09	Kg	Other	Free	Free
1602.41.19	Kg	Otherwise packed	Free	Free
1602.42		Shoulders and cuts thereof: Preserved in airtight cans or jars:		
1602.42.01	Kg	In combination with vegetables or other food substances	Free	Free
1602.42.09	Kg	Other	Free	Free
1602.42.19	Kg	Otherwise packed	Free	Free
1602.49		Other, including mixtures: Preserved in airtight cans or jars:		
1602.49.01	Kg	In combination with vegetables or other food substances; meat pastes	Free	Free
1602.49.09	Kg	Other	Free	Free
1602.49.19	Kg	Otherwise packed	Free	Free
1602.50		<b>Other prepared or preserved meat, meat offal or blood</b> <i>continued</i> Of bovine animals:		

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Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
1602.50.01	Kg	Preserved in airtight cans or jars: In combination with vegetables or other food substances;meat pastes	Free	Free
1602.50.09	Kg	Other	Free	Free
1602.50.19	Kg	Otherwise packed	Free	Free
1602.90		Other, including preparations of blood of any animal:		
1602.90.01	Kg	Preparations of blood	Free	Free
		Other:		
1602.90.11	Kg	Preserved in airtight cans or jars: In combination with vegetables or other food substances;meat pastes	Free	Free
1602.90.19	Kg	Other	Free	Free
1602.90.29	Kg	Otherwise packed	Free	Free
<b>16.03</b>				
1603.00		<b>Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates:</b>		
1603.00.01	Kg	Of meat, fish, crustaceans or molluscs	Free	Free
1603.00.09	Kg	Of other aquatic invertebrates	Free	Free
<b>16.04</b>		<b>Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs:</b>		
		Fish, whole or in pieces, but not minced:		
1604.11.00	Kg	Salmon	Free	Free
1604.12.00	Kg	Herrings	Free	Free
1604.13		Sardines, sardinella and brisling or sprats: In airtight cans or jars, whether or not with added liquor, oil or sauce:		
1604.13.01	Kg	Sardines and brisling	Free	Free
1604.13.09	Kg	Other	Free	Free
1604.13.19	Kg	Otherwise packed	Free	Free
1604.14		Tunas, skipjack and bonito (Sarda spp.): In airtight cans or jars, whether or not with added liquor, oil or sauce		
1604.14.01	Kg		Free	Free
1604.14.09	Kg	Otherwise packed	Free	Free
1604.15		Mackerel: In airtight cans or jars, whether or not with added liquor, oil or sauce		
1604.15.01	Kg		Free	Free



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Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
1604.15.09	Kg	Otherwise packed	Free	Free
1604.16		Anchovies:		
1604.16.01	Kg	In airtight cans or jars, whether or not with added liquor, oil or sauce	Free	Free
1604.16.09	Kg	Otherwise packed	Free	Free
1604.17		Eels:		
1604.17.10	Kg	In airtight cans or jars, whether or not with added liquor, oil or sauce	Free	Free
1604.17.90	Kg	Otherwise packed	Free	Free
1604.19		Other:		
		In airtight cans or jars, whether or not with added liquor, oil or sauce:		
1604.19.01	Kg	Pilchards, sild, saury	Free	Free
		<b>Prepared or preserved fish; caviar and caviar, etc. continued</b>		
		Fish, whole or in pieces, but not minced continued		
		Other continued		
		In airtight cans or jars, whether or not with added, etc. continued		
1604.19.09	Kg	Other	Free	Free
1604.19.19	Kg	Otherwise packed	Free	Free
1604.20		Other prepared or preserved fish:		
		Fish preparations such as pastes, sausages, prepared meals and the like:		
1604.20.01	Kg	Pastes	Free	Free
1604.20.09	Kg	Other	Free	Free
		Other:		
		In airtight cans or jars, whether or not with added liquor, oil or sauce:		
1604.20.11	Kg	Herrings, pilchards, sardines, sild, brisling, saury	Free	Free
1604.20.19	Kg	Salmon	Free	Free
1604.20.29	Kg	Other	Free	Free
1604.20.39	Kg	Otherwise packed	Free	Free
		Caviar and caviar substitutes:		
1604.31.00	Kg	Caviar	Free	Free
1604.32.00	Kg	Caviar substitutes	Free	Free
<b>16.05</b>		<b>Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved:</b>		

Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
1605.10		Crab: Preparations such as pastes, sausages, prepared meals and the like:		
1605.10.01	Kg	Pastes	Free	Free
1605.10.09	Kg	Other	Free	Free
1605.10.19	Kg	Other	Free	Free
1605.21		Shrimps and prawns: Not in airtight container: Preparations such as pastes, sausages, prepared meals and the like:		
1605.21.10	Kg	Pastes	Free	Free
1605.21.20	Kg	Other	Free	Free
1605.21.90	Kg	Other	Free	Free
1605.29		Other: Preparations such as pastes, sausages, prepared meals and the like:		
1605.29.10	Kg	Pastes	Free	Free
1605.29.20	Kg	Other	Free	Free
1605.29.90	Kg	Other	Free	Free
1605.30		Lobster: Preparations such as pastes, sausages, prepared meals and the like:		
1605.30.01	Kg	Pastes	Free	Free
1605.30.09	Kg	Other	Free	Free
1605.30.19	Kg	Other	Free	Free
		<b>Crustaceans, molluscs and other aquatic invertebrates, etc. <i>continued</i></b>		
1605.40		Other crustaceans: Preparations such as pastes, sausages, prepared meals and the like:		
1605.40.01	Kg	Pastes	Free	Free
1605.40.09	Kg	Other	Free	Free
1605.40.19	Kg	Other	Free	Free
1605.51		Molluscs: Oysters: Preparations such as pastes, sausages, prepared meals and the like:		
1605.51.10	Kg	Pastes	Free	Free
1605.51.20	Kg	Other	Free	Free
1605.51.90	Kg	Other	Free	Free
1605.52		Scallops, including queen scallops: Preparations such as pastes, sausages, prepared meals and the like:		
1605.52.10	Kg	Pastes	Free	Free
1605.52.20	Kg	Other	Free	Free

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Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
1605.52.90	Kg	Other	Free	Free
1605.53		Mussels: Preparations such as pastes, sausages, prepared meals and the like:		
1605.53.10	Kg	Pastes	Free	Free
1605.53.20	Kg	Other	Free	Free
1605.53.90	Kg	Other	Free	Free
		<b>Crustaceans, molluscs and other aquatic invertebrates, etc. continued</b> Molluscs continued		
1605.54		Cuttle fish and squid: Preparations such as pastes, sausages, prepared meals and the like:		
1605.54.10	Kg	Pastes	Free	Free
1605.54.20	Kg	Other	Free	Free
1605.54.90	Kg	Other	Free	Free
1605.55		Octopus: Preparations such as pastes, sausages, prepared meals and the like:		
1605.55.10	Kg	Pastes	Free	Free
1605.55.20	Kg	Other	Free	Free
1605.55.90	Kg	Other	Free	Free
1605.56		Clams, cockles and arkshells: Preparations such as pastes, sausages, prepared meals and the like:		
1605.56.10	Kg	Pastes	Free	Free
1605.56.20	Kg	Other	Free	Free
1605.56.90	Kg	Other	Free	Free
1605.57		Abalone: Preparations such as pastes, sausages, prepared meals and the like:		
1605.57.10	Kg	Pastes	Free	Free
1605.57.20	Kg	Other	Free	Free
1605.57.90	Kg	Other	Free	Free
		<b>Crustaceans, molluscs and other aquatic invertebrates, etc. continued</b> Molluscs continued		
1605.58		Snails, other than sea snails: Preparations such as pastes, sausages, prepared meals and the like:		
1605.58.10	Kg	Pastes	Free	Free

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Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
1605.58.20	Kg	Other	Free	Free
1605.58.90	Kg	Other	Free	Free
1605.59		Other: Preparations such as pastes, sausages, prepared meals and the like:		
1605.59.10	Kg	Pastes	Free	Free
1605.59.20	Kg	Other	Free	Free
1605.59.90	Kg	Other	Free	Free
1605.61		Other aquatic invertebrates: Sea cucumbers: Preserved in airtight cans or jars:		
1605.61.10	Kg	In combination with vegetables or other food substances	Free	Free
1605.61.20	Kg	Other	Free	Free
1605.61.90	Kg	Otherwise packed	Free	Free
1605.62		Sea Urchins: Preserved in airtight cans or jars:		
1605.62.10	Kg	In combination with vegetables or other food substances	Free	Free
1605.62.20	Kg	Other	Free	Free
1605.62.90	Kg	Otherwise packed	Free	Free
1605.63		Jellyfish: Preserved in airtight cans or jars:		
1605.63.10	Kg	In combination with vegetables or other food substances	Free	Free
1605.63.20	Kg	Other	Free	Free
1605.63.90	Kg	Otherwise packed	Free	Free
1605.69		<b>Crustaceans, molluscs and other aquatic invertebrates, etc. continued</b> Other aquatic invertebrates continued Other:		
1605.69.10	Kg	Preserved in airtight cans or jars: In combination with vegetables or other food substances	Free	Free
1605.69.20	Kg	Other	Free	Free
1605.69.90	Kg	Otherwise packed	Free	Free

\* \* \*

## Chapter 17

## Sugars and sugar confectionery

## NOTE:

1. This Chapter does not cover:

- (a) Sugar confectionery containing cocoa (heading 18.06);
- (b) Chemically pure sugars (other than sucrose, lactose, maltose, glucose and fructose) or other products of heading 29.40; or
- (c) Medicaments or other products of Chapter 30.

## SUBHEADING NOTES:

- 1. For the purposes of subheadings 1701.12, 1701.13 and 1701.14, raw sugar means sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of less than 99.50.
- 2. Subheading 1701.13 covers only cane sugar obtained without centrifugation, whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of 6900 or more but less than 9300. The product contains only natural anhydrous microcrystals, of irregular shape, not visible to the naked eye, which are surrounded by residues of molasses and other constituents of sugar cane.

\* \* \*

Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
<b>17.01</b>		<b>Cane or beet sugar and chemically pure sucrose, in solid form:</b> Raw sugar not containing added flavouring or colouring matter:		
1701.12.00	Kg	Beet sugar	Free	Free
1701.13.00	Kg	Cane sugar specified in Subheading Note 2 to this Chapter	Free	Free
1701.14.00	Kg	Other cane sugar	Free	Free
		Other:		
1701.91.00	Kg	Containing added flavouring or colouring matter	Free	Free
1701.99.00	Kg	Other	Free	Free
<b>17.02</b>		<b>Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:</b>		
		Lactose and lactose syrup:		
1702.11.00	Kg	Containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter	Free	Free
1702.19.00	Kg	Other	Free	Free
1702.20.00	Kg	Maple sugar and maple syrup	Free	Free

Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
1702.30.00	Kg	Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20 % by weight of fructose	Free	Free
1702.40.00	Kg	Glucose and glucose syrup, containing in the dry state at least 20 % but less than 50 % by weight of fructose, excluding invert sugar	Free	Free
1702.50.00	Kg	Chemically pure fructose	Free	Free
1702.60.00	Kg	Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar	Free	Free
1702.90	Kg	Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50 % by weight of fructose:		
1702.90.01	Kg	Infant food preparations	Free	Free
		<b>Other sugars, including chemically pure lactose, etc. continued</b>		
		Other, including invert sugar and other sugar and, etc. continued		
1702.90.09	Kg	Artificial honey	Free	Free
1702.90.11	Kg	Caramel	Free	Free
1702.90.18	Kg	Other	Free	Free
<b>17.03</b>		<b>Molasses resulting from the extraction or refining of sugar:</b>		
1703.10.00	Kg	Cane molasses	Free	Free
1703.90.00	Kg	Other	Free	Free
<b>17.04</b>		<b>Sugar confectionery (including white chocolate), not containing cocoa:</b>		
1704.10.00	Kg	Chewing gum, whether or not sugar-coated	Free	Free
1704.90.00	Kg	Other	Free	Free
		* * *		

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## Chapter 18

## Cocoa and cocoa preparations

## NOTES—

1. This Chapter does not cover the preparations of heading 04.03, 19.01, 19.04, 19.05, 21.05, 22.02, 22.08, 30.03 or 30.04.
2. Heading 18.06 includes sugar confectionery containing cocoa and, subject to Note 1 to this Chapter, other food preparations containing cocoa.

* * *				
Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
<b>18.01</b>				
1801.00.00	Kg	Cocoa beans, whole or broken, raw or roasted	Free	Free
<b>18.02</b>				
1802.00.00	..	Cocoa shells, husks, skins and other cocoa waste	Free	Free
<b>18.03</b>		Cocoa paste, whether or not defatted:		
1803.10.00	Kg	— Not defatted	Free	Free
1803.20.00	Kg	— Wholly or partly defatted	Free	Free
<b>18.04</b>				
1804.00.00	Kg	Cocoa butter, fat and oil	Free	Free
<b>18.05</b>				
1805.00.00	Kg	Cocoa powder, not containing added sugar or othersweetening matter	Free	Free
<b>18.06</b>		Chocolate and other food preparations containing cocoa:		
1806.10.00	Kg	— Cocoa powder, containing added sugar or other sweetening matter	Free	Free
1806.20.00	Kg	— Other preparations in blocks, slabs or bars weighing more than 2 Kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 Kg	Free	Free
		— Other, in blocks, slabs or bars:		
1806.31.00	Kg	— — Filled	Free	Free
1806.32.00	Kg	— — Not filled	Free	Free
		Chocolate and other food preparations containing, etc.— <i>continued</i>		
1806.90.00	Kg	— Other	Free	Free
* * *				

## Chapter 19

## Preparations of cereals, flour, starch or milk; pastrycooks' products

## NOTES:

1. This Chapter does not cover:
  - (a) Except in the case of stuffed products of heading 19.02, food preparations containing more than 20 % by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
  - (b) Biscuits or other articles made from flour or from starch, specially prepared for use in animal feeding (heading 23.09); or
  - (c) Medicaments or other products of Chapter 30.
2. For the purposes of heading 19.01:
  - (a) The term groats means cereal groats of Chapter 11;
  - (b) The terms flour and meal mean:
    - (1) Cereal flour and meal of Chapter 11, and
    - (2) Flour, meal and powder of vegetable origin of any Chapter, other than flour, meal or powder of dried vegetables (heading 07.12), of potatoes (heading 11.05) or of dried leguminous vegetables (heading 11.06).
3. Heading 19.04 does not cover preparations containing more than 6 % by weight of cocoa calculated on a totally defatted basis or completely coated with chocolate or other food preparations containing cocoa of heading 18.06 (heading 18.06).
4. For the purposes of heading 19.04, the expression otherwise prepared means prepared or processed to an extent beyond that provided for in the headings of or Notes to Chapter 10 or 11.

\* \* \*

Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
<b>19.01</b>		<b>Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:</b>		
1901.10		Preparations for infant use, put up for retail sale:		
1901.10.01	Kg	Containing cocoa	Free	Free
1901.10.09	Kg	Other	Free	Free
1901.20		Mixes and doughs for the preparation of bakers' wares of heading 19.05:		
1901.20.01	Kg	Containing cocoa	Free	Free
1901.20.09	Kg	Other	Free	Free



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Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
1901.90	Kg	Other:		
1901.90.01	Kg	Containing cocoa	Free	Free
1901.90.09	Kg	Other	Free	Free
<b>19.02</b>		<b>Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared:</b>		
		Uncooked pasta, not stuffed or otherwise prepared:		
1902.11.00	Kg	Containing eggs	Free	Free
1902.19.00	Kg	Other	Free	Free
1902.20.00	Kg	Stuffed pasta, whether or not cooked or otherwise prepared	Free	Free
1902.30		Other pasta:		
1902.30.01	Kg	In combination with other food substances	Free	Free
1902.30.09	Kg	Other	Free	Free
1902.40.00	Kg	Couscous	Free	Free
<b>19.03</b>				
1903.00.00	Kg	<b>Tapioca and substitutes therefore prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms</b>	Free	Free
<b>19.04</b>		<b>Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains(except flour, groats and meal), pre-cooked or otherwise prepared,not elsewhere specified or included:</b>		
1904.10		Prepared foods obtained by the swelling or roasting of cereals or cereal products:		
1904.10.01	Kg	Coated with chocolate or cocoa	Free	Free
1904.10.09	Kg	Other	Free	Free
1904.20	Kg	Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals:		
1904.20.10	Kg	Coated with chocolate or cocoa	Free	Free
1904.20.50	Kg	Muesli	Free	Free

Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
		<b>Prepared foods obtained by the swelling or roasting, etc. <i>continued</i></b>		
		Prepared foods obtained from unroasted cereal flakes, etc. <i>continued</i>		
1904.20.90	Kg	Other	Free	Free
1904.30.00	Kg	Bulgur wheat	Free	Free
1904.90		Other:		
1904.90.01	Kg	Coated with chocolate	Free	Free
1904.90.09	Kg	Other	Free	Free
<b>19.05</b>		<b>Bread, pastry, cakes, biscuits and other bakers wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products:</b>		
1905.10.00	Kg	Crispbread	Free	Free
1905.20.00	..	Gingerbread and the like	Free	Free
		Sweet biscuits; waffles and wafers:		
1905.31.00	Kg	Sweet biscuits	Free	Free
1905.32.00	Kg	Waffles and wafers	Free	Free
1905.40.00	Kg	Rusks, toasted bread and similar toasted products	Free	Free
		<b>Bread, pastry, cakes, biscuits and other bakers wares, etc. <i>continued</i></b>		
1905.90		Other:		
1905.90.01	..	Communion wafers; passover bread	Free	Free
1905.90.05	Kg	Crackers	Free	Free
1905.90.09	Kg	Other	Free	Free
		* * *		