



Customs Tariff Amendment Order 2018

His Excellency, Tom Marsters

Queen's Representative

Order in Executive Council

At Avarua, Rarotonga this 30th day of May 2018

Present:

His Excellency the Queen's Representative in Executive Council

Pursuant to sections 13(1), 18(1)(c), and 19(1) of the Customs Tariff Act 2012, His Excellency the Queen's Representative, acting on the advice and with the consent of the Executive Council, makes the following Order—

Contents

1	Title	1
2	Commencement	1
3	Principal Act amended	1
4	New Tariff substituted	1

Schedule The Tariff

Order

- 1 **Title**
This Order is the Customs Tariff Amendment Order 2018.

- 2 **Commencement**
This Order comes into force on 1 June 2018.

- 3 **Principal Act amended**
This Order amends the Customs Tariff Act 2012.

- 4 **New Tariff substituted**
The Tariff (as set out in Schedule 1 of the principal Act) is repealed and the Tariff as set out in Schedule 1 of this Order is substituted.

**Schedule
Part I
The Tariff**

**List of Sections and Chapter Titles
Of Part I of The Standard Tariff**

SECTION I

Live Animals; Animal Products

- 1 Live animals
- 2 Meat and edible meat offals
- 3 Fish and crustaceans, molluscs and other aquatic invertebrates
- 4 Dairy produce; birds eggs; natural honey; edible products of animal origin, not elsewhere specified or included
- 5 Products of animal origin, not elsewhere specified or included

SECTION II

Vegetable Products

- 6 Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage
- 7 Edible vegetables and certain roots and tubers
- 8 Edible fruit and nuts; peel of citrus fruit or melons
- 9 Coffee, tea, maté and spices
- 10 Cereals
- 11 Products of the milling industry; malt; starches; inulin; wheat gluten
- 12 Oil seeds and oleaginous fruit; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder
- 13 Lacs, gums, resins and other vegetable saps and extracts
- 14 Vegetable plaiting materials; vegetable products not elsewhere specified or included

SECTION III

Animal or Vegetable Fats and Oils and Their Cleavage Products; Prepared Edible Fats; Animal or Vegetable Waxes

- 15 Animal and vegetable fats and oils and their cleavage products; prepared edible fats; animal and vegetable waxes

SECTION IV

Prepared Foodstuffs; Beverages, Spirits and Vinegar; Tobacco and Manufactured Tobacco Substitutes

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

- 17 Sugars and sugar confectionery
- 18 Cocoa and cocoa preparations
- 19 Preparations of cereals, flour, starch or milk; pastrycooks' products
- 20 Preparations of vegetables, fruit, nuts or other parts of plants
- 21 Miscellaneous edible preparations
- 22 Beverages, spirits and vinegar
- 23 Residues and waste from the food industries; prepared animal fodder
- 24 Tobacco and manufactured tobacco substitutes

SECTION V

Mineral Products

- 25 Salt; sulphur; earths and stone; plastering materials, lime and cement
- 26 Ores, slag and ash
- 27

Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes

SECTION VI

Products of the Chemical and Allied Industries

- 28 Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes
- 29 Organic chemicals
- 30 Pharmaceutical products
- 31 Fertilisers
- 32 Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks
- 33 Essential oils and resinoids; perfumery, cosmetic or toilet preparations
- 34 Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster
- 35 Albuminoidal substances; modified starches; glues; enzymes
- 36 Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations
- 37 Photographic or cinematographic goods
- 38 Miscellaneous chemical products

SECTION VII

Plastics and Articles Thereof; Rubber and Articles Thereof

- 39 Plastics and articles thereof
- 40 Rubber and articles thereof

SECTION VIII**Raw Hides and Skins, Leather, Furskins and Articles Thereof; Saddlery and Harness; Travel Goods, Handbags and Similar Containers; Articles of Animal Gut (Other Than Silk-Worm Gut)**

- 41 Raw hides and skins (other than furskins) and leather
- 42 Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)
- 43 Furskins and artificial fur; manufactures thereof

SECTION IX**Wood and Articles of Wood; Wood Charcoal; Cork and Articles of Cork; Manufactures of Straw, of Esparto or of Other Plaiting Materials; Basketware and Wickerwork**

- 44 Wood and articles of wood; wood charcoal
- 45 Cork and articles of cork
- 46 Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork

SECTION X**Pulp of Wood or of Other Fibrous Cellulosic Material; Recovered (Waste and Scrap) Paper or Paperboard; Paper and Paperboard and Articles Thereof**

- 47 Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard
- 48 Paper and paperboard; articles of paper pulp, of paper or of paperboard
- 49 Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans

SECTION XI**Textiles and Textile Articles**

- 50 Silk
- 51 Wool, fine or coarse animal hair; horsehair yarn and woven fabric
- 52 Cotton
- 53 Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn
- 54 Man-made filaments; strip and the like of man-made textile materials
- 55 Man-made staple fibres
- 56 Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof
- 57 Carpets and other textile floor coverings
- 58 Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery
- 59 Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use
- 60 Knitted or crocheted fabrics
- 61 Articles of apparel and clothing accessories, knitted or crocheted
- 62 Articles of apparel and clothing accessories, not knitted or crocheted
- 63 Other made up textile articles; sets; worn clothing and worn textile articles; rags

SECTION XII**Footwear, Headgear, Umbrellas, Sun Umbrellas, Walking-Sticks, Seat-Sticks, Whips, Riding-Crops and Parts Thereof; Prepared Feathers and Articles Made Therewith;****Artificial Flowers; Articles of Human Hair**

- 64 Footwear, gaiters and the like; parts of such articles
- 65 Headgear and parts thereof
- 66 Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof
- 67 Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair

SECTION XIII**Articles of Stone, Plaster, Cement, Asbestos, Mica or Similar Materials; Ceramic Products; Glass and Glassware**

- 68 Articles of stone, plaster, cement, asbestos, mica or similar materials
- 69 Ceramic products
- 70 Glass and glassware

SECTION XIV**Natural or Cultured Pearls, Precious or Semi-Precious Stones, Precious Metals, Metals Clad with Precious Metal and Articles Thereof; Imitation Jewellery; Coin**

- 71 Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal and articles thereof; imitation jewellery; coin

SECTION XV**Base Metals and Articles of Base Metal**

- 72 Iron and steel
- 73 Articles of iron or steel
- 74 Copper and articles thereof
- 75 Nickel and articles thereof
- 76 Aluminium and articles thereof
- 77 *(Reserved for possible future use in the Harmonised System)*
- 78 Lead and articles thereof
- 79 Zinc and articles thereof
- 80 Tin and articles thereof
- 81 Other base metals; cermets; articles thereof
- 82 Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal
- 83 Miscellaneous articles of base metal

SECTION XVI**Machinery and Mechanical Appliances; Electrical Equipment; Parts Thereof; Sound Recorders and Reproducers, Television Image and Sound Recorders and Reproducers, and Parts and Accessories of Such Articles**

Customs Tariff Amendment Order 2018

- 84 Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof
- 85 Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles

SECTION XVII

Vehicles, Aircraft, Vessels and Associated Transport Equipment

- 86 Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds
- 87 Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof
- 88 Aircraft, spacecraft and parts thereof
- 89 Ships, boats and floating structures

SECTION XVIII

Optical, Photographic, Cinematographic, Measuring, Checking, Precision, Medical or Surgical Instruments and Apparatus; Clocks and Watches; Musical Instruments; Parts and Accessories Thereof

- 90 Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof
- 91 Clocks and watches and parts thereof
- 92 Musical instruments; parts and accessories of such articles

SECTION XIX

Arms and Ammunition; Parts and Accessories Thereof

- 93 Arms and ammunition; parts and accessories thereof

SECTION XX Miscellaneous Manufactured Articles

- 94 Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings
- 95 Toys, games and sports requisites; parts and accessories thereof
- 96 Miscellaneous manufactured articles

SECTION XXI

Works of Art, Collectors Pieces, and Antiques

- 97 Works of art, collectors pieces, and antiques
- 98 Miscellaneous Cook Islands Provisions

Schedule 3 The Tariff

This part may be sighted Part 2 Concessions and shall be deemed part of and read with the Cook Islands Customs Tariff Act 2012.

PART 2

CONCESSIONS

NOTES—

1. In accordance with section 12 of the Customs Tariff Act 2012, the Minister may from time to time, in the Minister's discretion, and in accordance with this Part, approve in respect of the entry of goods falling within any of the classes or in any of the circumstances specified in this Part, the appropriate rate of duty or exemption specified in this Part.
2. In approving, in respect of the entry of goods, the appropriate rate of duty or exemption specified, the Minister may further prescribe the purpose and the conditions under which the approval is given, the period of approval, and to whom the approval is to be given.
3. In all cases goods must be entered under the item in which they are classified in Part 1 of the Tariff.

Reference Number	Description	Normal Tariff
Motor spirit and distillate fuel for use on Aitutaki and the outer islands:		
10	Motor spirit falling under tariff heading 2710 imported or sold directly for use on the outer islands of the Cook Islands as follows—	
	(1) For use on Aitutaki Island	15c per litre
	(2) For use on other outer islands of the Cook Islands.	Free
11	Distillate fuel falling under tariff heading 2710 imported or sold directly for use on the outer islands of the Cook Islands as follows—	
	(1) For use on Aitutaki Island	5c per litre
	(2) For use on other outer islands of the Cook Islands.	Free
Articles and materials for export:		
13	Articles and materials imported into a Customs controlled area that are suited for, and are to be used in, the fabrication or packaging of goods primarily for export.	Free
14	Raw materials or semi-manufactured products imported into a Customs controlled area to be processed primarily for export.	Free
15	Articles and materials imported into a Customs controlled area to be used in the manufacture of television aerials for export.	Free
Long-line fishing boats and operational equipment/accessories:		
16	Imported long-line fishing boat licensed in the Cook Islands.	Free
17	Imported machinery, equipment and accessories including diesel for use onboard a long-line fishing boat licensed in the Cook Islands.	Free
18	Reserved.	
Approved public projects:		
19	Plant machinery, machinery, equipment and other goods imported for the purpose of constructing and establishing public projects approved by Government and financed wholly or principally by any overseas government, agency or donor.	Free
Goods for educational, scientific or cultural purposes:		
21	Goods imported by a registered institution in the Cook Islands classed in Annex B, C and D to the UNESCO Convention for education, scientific or cultural uses.	Free
22	Education materials imported by the Rarotonga campus of the University of the South Pacific for use in local or distance learning. Does not include motorcycles and motor vehicles.	Free

Customs Tariff Amendment Order 2018

Reference Number	Description	Normal Tariff
23	Education materials imported by any registered institution in the Cook Islands for adult learning.	Free
	Relief goods:	
26	Donated goods imported within one year from the date of a natural disaster and sent to an approved organisation from overseas for the relief of victims. Does not include electronic entertainment goods, televisions, stereos, ships, aircraft, motorcycles or motor vehicles.	Free
27	Goods imported by or for the Cook Islands Red Cross being donated from any persons or organisations overseas for the relief of victims of natural disasters, including goods for outer islands required for emergency standby. Does not include electronic entertainment goods, televisions, stereos, ships, aircraft, motorcycles or office goods, stationery and other supplies for use in head offices.	Free
	Lifesaving apparatus and medical supplies:	
28	Lifesaving apparatus and medical supplies imported for patients undergoing medical treatments.	Free
	Heirlooms and awards:	
30	Imported heirlooms.	Free
35	Imported trophies, prizes, flags, medals, medallions, badges and other decorations awarded or to be awarded to individuals including those donated by persons resident abroad.	Free
	Goods imported by a Church:	
	Explanatory Notes— “Church” means an organisation approved and registered with the Ministry of Justice of the Cook Islands. The Head of a Church must obtain the written approval of the Comptroller of Customs before importing goods to which this concession applies. A formal letter requesting approval is to be delivered to the Comptroller of Customs explaining the intended use of the goods, the Church district or island where the goods will be delivered and the value of the goods.	
40	Chattels, equipment and materials imported by a Church including altar wines and altar bread for church use, mass, prayers, education and meetings of the Church. Does not include food of any kind, outdoor mechanical machinery, tools, power tools, motor vehicles, motorcycles, boats or aircraft.	Free
41	Building materials, plumbing goods, electrical goods, furniture and accessories imported by a Church for the purpose of building or renovating a church, school building, church meeting house or church accommodation.	Free
	Goods imported by certain organisations:	
43	Goods donated by any charitable persons or organisations overseas that are imported by an organisation registered in the Cook Islands. The goods must be of a kind suited for use in the furtherance of the commonly accepted objectives of such registered organisations supporting government public objectives. Does not include goods made by prisoners.	Free
45	Goods imported by any registered organisations in the Cook Islands for use in approved public projects designed primarily for the benefit of a particular village, community, vaka or island.	Free
	Works of art:	
48	Works of art and other articles imported by any registered Art Association in the Cook Islands for exhibition in public places, public museums or institutions and public parks. Does not include goods that are for sale, exchange or gift.	Free
	Ships, motorcycles and motor vehicles:	
52	Ships imported into the Cook Islands.	Free

Customs Tariff Amendment Order 2018

Reference Number	Description	Normal Tariff
53	Motor cycles and motor vehicles less than ten years old imported by or for the Cook Islands Government.	Free
54	Motor cycles and motor vehicles ten years and older imported by or for the Cook Islands Government.	The rates of duty in Part 1 of the Tariff
55	Imported motor cycles and motor vehicles less than ten years old and powered by solar energy or solar battery or powered by battery charge on a standard power grid.	Free
56	Imported motor cycles and motor vehicles ten years and older and powered by solar energy or solar battery or powered by battery charge on a standard power grid.	The rates of duty in Part 1 of the Tariff
Trade containers, casks, drums and pallets:		
57	Returned empty trade containers identified as such to the satisfaction of the Comptroller of Customs.	Free
58	Casks or drums of sheet or plate iron, steel or aluminium of a kind commonly used to carry liquid or petroleum products that are empty on importation and have a carrying capacity of 180 litres or more.	Free
59	Bulk cargo containers (including LASH containers) as defined in Section 2 of the Customs Tariff Act 2012.	Free
60	Trade pallets certified and regulated under the Cook Islands Bio Security Act 2008 for re-export.	Free
Goods subject to diplomatic privileges/immunities:		
61	Goods exempted from all Customs duties by virtue of an Order in Executive Council made pursuant to the Diplomatic Privileges and Immunities Act 1968 and the New Zealand Representative Act 1980.	Free
Machinery and motor vehicles subject to order or approval:		
68	Machinery and motor vehicles less than ten years old in respect of which an exemption from or reduction in the rates of import duty has been granted by virtue of an order pursuant to the Development Investment Act 1995-96.	The rates prescribed in the relevant Development Investment Order so made.
70	Machinery and motor vehicles ten years and older in respect of which an approval is granted by the Business Trade and Investment Board.	\$2,000 each unit
Machinery and equipment for projects approved under the NZ Foreign Aid Scheme:		
78	Plant machinery, machinery, equipment and other goods, being goods imported for the purpose of constructing, establishing or completing projects approved by the New Zealand High Commission as projects approved for payment under the New Zealand Government Foreign Aid Scheme.	Free
Goods with a total value of \$100 or less:		

Customs Tariff Amendment Order 2018

Reference Number	Description	Normal Tariff
	Explanatory Notes— This concession applies to goods imported into the Cook Islands on a once-off basis by post, sea or air freight. Imported goods with a total value in excess of \$100.00 will be assessed for duty on their total value. This concession does not apply to alcoholic beverages, tobacco products or any other goods that are subject to excise duty under the Excise Duties Table, nor does it apply to goods falling under items 85, 86 or 88.	
80	Goods with a total value of \$100.00 or less that the Comptroller is satisfied are a one-off importation— <ul style="list-style-type: none"> (i) Not exceeding \$100.00 (ii) Exceeding \$100.00, on the total value of the goods 	Free The rates of duty in Part 1 of the Tariff
85	Unaccompanied baggage and other effects imported by the following classes of passengers— <ul style="list-style-type: none"> 85.01 Non Cook Islander who has lived overseas for three years or more prior to their arrival in the Cook Islands and has arrived to take up work or live for three years or more. 85.02 Cook Islander who has lived overseas for three years or more prior to their arrival in the Cook Islands and has arrived to take up work or live permanently for three years or more. 	
	Explanatory notes— This concession applies to unaccompanied baggage and other effects owned and used by a passenger who is 18 years or older and meets the criteria in item 85.01 or 85.02. This concession is subject generally to the restrictions stated below as well as the individual conditions applied under items 85.01 or 85.02.	
	Restrictions— <ul style="list-style-type: none"> (i) The time period allowed to import unaccompanied baggage and other effects under this provision is limited to one year from the date the passenger first arrives in the Cook Islands. Duty will be assessed on unaccompanied baggage and other effects imported after one year at the rates in Part 1 of the Tariff. (ii) This concession does not apply to alcoholic beverages, tobacco products or any goods subject to excise duty under the Excise Duties Table. (iii) The importation of arms, ammunition, parts and accessories falling under Chapter 93 in Part 1 of the Tariff as unaccompanied effects is restricted. A permit to import these items must be obtained from the Commissioner of Police prior to the arrival of these items. (iv) This concession includes a right hand drive motor vehicle, motor cycle, aircraft or ship limited to one unit each, but does not include a left hand drive motor vehicle. Any unit in excess of one unit will be subject to duty at the rates in Part 1 of the Tariff. (v) The reference to “building supplies or materials” in item 85.02 means building supplies or materials imported to build the passenger’s place of residence. Any building supplies and materials used for a different purpose will be subject to duty at the rates in Part 1 of the Tariff. 	
85.01	Imported by a Non Cook Islander who has lived overseas for three years or more prior to their arrival in the Cook Islands and has arrived to take up work, or to live for three years or more— <p>Unaccompanied baggage, household or other effects and tools of trade owned and used by the passenger who is 18 years or older and in respect of whom the Comptroller of Customs is satisfied has arrived and has met all of the following requirements—</p>	Free

Customs Tariff Amendment Order 2018

2018/04

Reference Number	Description	Normal Tariff
	<p>(i) The passenger provides proof from a recognised statutory person or authority of having been living overseas for three years or more before the date of the passenger's departure to the Cook Islands; and</p> <p>(ii) The passenger provides proof under the Cook Islands Entry, Residence and Departure Act 1971/72 of having arrived to take up work or to take up residence in the Cook Islands for at least three years; and</p> <p>(iii) The passenger provides proof of having owned and used the baggage, household or other effects and tools of trade for one year or more prior to the passenger's date of departure to the Cook Islands; and</p> <p>(iv) The passenger completes and signs the prescribed declaration declaring the baggage, household or other effects and tools of trade are for the passenger's own use and are not for business use, sale, gift, or exchange.</p> <p>If the passenger fails to satisfy the Comptroller of Customs in relation to any of the requirements stated above, duty on the baggage, household or other effects and tools of trade will be assessed at the rates in Part 1 of the Tariff.</p>	
85.02	<p>Imported by a Cook Islander who has lived overseas for three years or more prior to their arrival in the Cook Islands and has arrived to take up work, or to live permanently for three years or more—</p> <p>Unaccompanied baggage, household or other effects, tools of trade and building supplies or materials imported by a passenger who is 18 years or older and in respect of whom the Comptroller of Customs is satisfied has met all the following requirements—</p> <p>(i) The passenger provides proof of being a Cook Islander under the Cook Islands Entry, Residence and Departure Act 1971/72; and</p> <p>(ii) The passenger provides proof from a recognised statutory person or authority of having lived overseas for three years or more prior to the passenger's arrival in the Cook Islands; and</p> <p>(iii) The passenger provides proof of having arrived to take up work, or to live permanently for three years or more; and</p> <p>(iv) The passenger provides proof of ownership of the baggage, household or other effects, tools of trade and building supplies or materials; and</p> <p>(v) The passenger completes and signs the prescribed declaration that the passenger's baggage, household or other effects, tools of trade and building supplies or materials are for the passenger's own use and are not intended for business use, sale, gift, exchange or other use; and</p> <p>(vi) The passenger, if required by the Comptroller of Customs, gives a written undertaking that if the goods are used for business, sale, gift or exchange within two years from the date of their importation, the passenger will immediately pay to the Comptroller of Customs duty on the goods at the in Part 1 of the Tariff.</p> <p>If the passenger fails to satisfy the Comptroller of Customs in relation to any of the requirements stated above, duty on the baggage, household or other effects, tools of trade and building supplies or materials will be assessed at the rates in Part 1 of the Tariff.</p>	Free
86	<p>Accompanied baggage and personal effects:</p> <p>(i) Not exceeding \$750.00 in total value.</p> <p>(ii) Exceeding \$750.00, on the value of the goods in excess of \$750.00.</p>	<p>Free</p> <p>The rates of duty in Part 1 of the Tariff</p>
	<p>Explanatory notes—</p> <p>This concession applies to baggage and personal effects accompanying a passenger through Customs arrival processes. This concession does not apply to—</p> <p>(i) Alcoholic beverages, tobacco products or any goods subject to excise duty under the Excise Duties Table;</p> <p>(ii) More than one television set;</p>	

Reference Number	Description	Normal Tariff
	(iii) More than one set of sound reproduction apparatus (comprising tape and/or record players, two speakers and one amplifiers), whether or not incorporating a radio receiver, and whether the constituent parts are imported together or separately;	
	(iv) More than one camera;	
	(v) More than one radio receiver or tape-recorder, or radio receiver/tape-recorder combination; or	
	(vi) More than one laptop computer, desk top or tower type computers.	
88	Accompanied alcoholic beverages and tobacco products	
	Explanatory notes— This concession applies to the following goods (not being goods carried on behalf of any other person or goods for sale or exchange) that are the personal property of a passenger or crew of a ship or aircraft who is 18 years or older and carries the goods through Customs arrival processes—	
	(i) Either 4.5 litres of beer or 2 litres of any other alcoholic beverage including wine, spirits or liqueur.	Free
	(ii) Either 200 cigarettes or 50 cigars or 250 milligrams of tobacco.	Free
	(iii) Quantities of alcoholic beverages or tobacco products in excess of the quantities stated above.	The rates of duty in Part I of the Tariff
89	Reserved	
101	Reserved	
102	Automotive diesel imported by Te Aponga Uira	Free
103	Automotive diesel or fuel imported by the Cook Islands Investment Corporation on behalf of Aitutaki Power Supply for use only by Aitutaki Power Supply.	Free

PART I THE STANDARD TARIFF

SECTION I

LIVE ANIMALS; ANIMAL PRODUCTS

NOTES:

- 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.
- 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:

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

Customs Tariff Amendment Order 2018

2018/04

* * *

Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
01.01		Live horses, asses, mules and hinnies:		
		– 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
01.02		Live bovine animals:		
		– 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
01.03		Live bovine animals:		
0103.10.00	No	– Pure-bred breeding animals	Free	Free
		– Other		
0103.91.00	No	– – Weighing less than 50 Kg	Free	Free
0103.92.00	No	– – Weighing 50 Kg or more	Free	Free
01.04		Live sheep and goats:		
0104.10.00	No	– Sheep	Free	Free
0104.20.00	No	– Goats	Free	Free
01.05		Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i>, ducks, geese, turkeys and guinea fowls:		
		– 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
		Live poultry, that is to say, etc. –continued.		
		– Other		
0105.94.00	No	– – Fowls of the species <i>Gallus domesticus</i>	Free	Free
0105.99.00	No	– – Other	Free	Free
01.06		Other live animals:		
		– Mammals		
0106.11.00	No	– – Primates	Free	Free
0106.12		– – 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)		
0106.12.10	No	– – – Dolphins and porpoises	Free	Free
0106.12.90	No	– – – Other	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	No	– – Other	Free	Free
0106.20.00	No	– Reptiles (including snakes and turtles)	Free	Free
		– Birds		
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		

Customs Tariff Amendment Order 2018

0106.41.00	No	--- Bees	Free	Free
0106.49.00	No	--- Other	Free	Free
0106.90.00	No	-- Other	Free	Free

* * *

Chapter 2

Meat and edible meat offal

NOTES:

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	Normal Tariff	Preferential Rates
02.01		Meat of bovine animals, fresh or chilled:		
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
02.02		Meat of bovine animals, frozen:		
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
02.03		Meat of swine, fresh, chilled or frozen:		
		-- Fresh or chilled:		
0203.11.00	kg	--- Carcasses and half-carcasses	Free	Free
0203.12.00	kg	--- Hams, shoulders and cuts thereof, with bone in	Free	Free
0203.19		--- Other		
0203.19.10	kg	---- Pig Trotters	Free	Free
0203.19.90	kg	---- Other	Free	Free
		-- Frozen:		
0203.21.00	kg	--- Carcasses and half-carcasses	Free	Free
0203.22.00	kg	--- Hams, shoulders and cuts thereof, with bone in	Free	Free
0203.29		--- Other		
0203.29.10	kg	---- Pig Trotters	Free	Free
0203.29.90	kg	---- Other	Free	Free
02.04		Meat of sheep or goats, fresh, chilled or frozen:		
0204.10.00	kg	-- Carcasses and half-carcasses of lamb, fresh or chilled	Free	Free
		-- Other meat of sheep, fresh or chilled:		
0204.21.00	kg	--- Carcasses and half-carcasses	Free	Free
0204.22.00	kg	--- Other cuts with bone in	Free	Free
0204.23		--- Boneless		
0204.23.10	kg	---- Mutton flaps (inexpensive cut of meat from sheep)	Free	Free
0204.23.90	kg	---- Other	Free	Free
0204.30.00	kg	-- Carcasses and half-carcasses of lamb, frozen	Free	Free
		-- Other meat of sheep, frozen:		
0204.41.00	kg	--- Carcasses and half-carcasses	Free	Free

Customs Tariff Amendment Order 2018

0204.42.00	kg	--- Other cuts with bone in	Free	Free
0204.43		-- Boneless		
0204.43.10	kg	---- Mutton flaps (inexpensive cut of meat from sheep)	Free	Free
0204.43.90	kg	--- Other	Free	Free
0204.50.00	kg	-- Meat of goats	Free	Free
02.05				
0205.00.00	kg	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen	Free	Free
.06		Edible offal of bovine animals, swine, sheep, goats, horses, asses, or hinnies, fresh, chilled or frozen: mules		
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	Free	Free
		-- Of swine, frozen:		
0206.41.00	kg	---- Livers	Free	Free
0206.49.00	kg	--- Other	Free	Free
0206.80.00	kg	-- Other, fresh or chilled	Free	Free
0206.90.00	kg	-- Other, frozen	Free	Free
02.07		Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen:		
		-- Of fowls of the species <i>Gallus domesticus</i> :		
0207.11		--- Not cut in pieces, fresh or chilled		
0207.11.10	kg	---- Livers	Free	Free
0207.11.20	kg	---- Wings	Free	Free
0207.11.90	kg	---- Other	Free	Free
0207.12		-- Not cut in pieces, frozen		
0207.12.10	kg	---- Livers	Free	Free
0207.12.20	kg	---- Wings	Free	Free
0207.12.90	kg	---- Other	Free	Free
0207.13		-- Cuts and offal, fresh or chilled		
0207.13.10	kg	---- Livers	Free	Free
0207.13.20	kg	---- Wings	Free	Free
0207.13.90	kg	---- Other	Free	Free
0207.14		-- Cuts and offal, frozen:		
0207.14.10	kg	---- Livers	Free	Free
0207.14.20	kg	---- Wings	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		-- Cuts and offal, fresh or chilled		
0207.26.10	kg	---- Livers	Free	Free
0207.26.20	kg	---- Wings	Free	Free
0207.26.30	kg	---- Tails	Free	Free
0207.26.90	kg	---- Other	Free	Free
0207.27		-- Cuts and offal, frozen:		
0207.27.10	kg	---- Livers	Free	Free
0207.27.20	kg	---- Wings	Free	Free
0207.27.30	kg	---- Tails	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

Customs Tariff Amendment Order 2018

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
Meat and edible offal, of the poultry of heading 01.05, etc. -continued				
		- Of geese, etc. -continued		
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	kg	--- Other	Free	Free
02.08		Other meat and edible meat offal, fresh, chilled or frozen:		
0208.10.00	kg	- Of rabbits or hares	Free	Free
0208.30.00	kg	- Of primates	Free	Free
0208.40		- 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
0208.40.10	kg	-- Dolphins and porpoises	Free	Free
0208.40.90	kg	-- Other	Free	Free
0208.50		- Of reptiles (including snakes and turtles)		
0208.50.10	kg	--- Of Crocodiles	Free	Free
0208.50.90	kg	--- Other	Free	Free
0208.60.00	kg	- Of camels and other camelids (<i>Camelidae</i>)	Free	Free
0208.90.00	kg	- Other	Free	Free
02.09		Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked:		
0209.10.00	tne	- Of pigs	Free	Free
0209.90.00	tne	- Other	Free	Free
02.10		Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal:		
		- Meat of swine		
0210.11.00	kg	-- Hams, shoulders and cuts thereof, with bone in	Free	Free
0210.12.00	kg	-- Bellies (streaky) and cuts thereof	Free	Free
0210.19		-- Other		
0210.19.10	kg	--- Bacon	Free	Free
0210.19.90	kg	--- Other	Free	Free
0210.20		- Meat of bovine animals		
0210.20.10	kg	--- Beef, corned	Free	Free
0210.20.20	kg	--- Tongues	Free	Free
0210.20.90	kg	--- Other	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		-- Of reptiles (including snakes and turtles)		
0210.93.10	kg	--- Of crocodiles	Free	Free
0210.93.90	kg	--- Other	Free	Free
0210.99		-- Other:		
0210.99.10	kg	--- Shearwaters (mutton birds)	Free	Free
0210.99.20	kg	--- Wild poultry liver	Free	Free
0210.99.30	kg	--- Other	Free	Free

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, roes and milt 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	Normal Tariff	Preferential Rates
03.01		Live fish:		
		— Ornamental fish:		
0301.11.00	kg	— Freshwater	Free	Free
0301.19.00	kg	— Other	Free	Free
		— Other live fish:		
0301.91.00	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
0301.92.00	kg	— Eels (<i>Anguilla</i> spp.)	Free	Free
0301.93.00	kg	— Carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.)	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		— Other		
0301.99.10	kg	— Live Tilapia fingerlinks (<i>Oreochromis</i> spp.)	Free	Free
0301.99.20	kg	— Live Vietnamese catfish fingerlinks (<i>Pangassius</i> spp.)	Free	Free
0301.99.30	kg	— Other live juvenile fingerlinks	Free	Free
0301.99.90	kg	— Other	Free	Free
03.02		Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04:		
		— Salmonidae, excluding edible fish offal of subheading 0302.91, 0302.92 or 0302.99:		
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 kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>)	Free	Free
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</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding edible fish offal of subheading 0302.91, 0302.92 or 0302.99:		
0302.21.00	kg	— Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	Free	Free
0302.22.00	kg	— Plaice (<i>Pleuronectes platessa</i>)	Free	Free
0302.23.00	kg	— Sole (<i>Solea</i> spp.)	Free	Free
		Fish, fresh or chilled, etc. —continued.		
		— Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , etc. —continued.		

Customs Tariff Amendment Order 2018

0302.24.00	kg	--- Turbot (<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</i> (<i>Katsuwonus</i>) <i>pelamis</i>), excluding edible fish offal of subheading 0302.91, 0302.92 or 0302.99:		
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</i> , <i>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</i> , <i>Clupea pallasii</i>), anchovies (<i>Engraulis</i> spp.), sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), Indian Mackerels (<i>Rastrelliger</i> spp.), seerfishes (<i>scomberomorus</i> spp.), jack and horse mackerel (<i>Trachurus</i> spp.), jacks, crevalles (<i>caranx</i> spp.), cobia (<i>Rachycentron canadum</i>), silver pomfrets (<i>Pampus</i> spp.), Pacific saury (<i>Cololabis saira</i>), scads (<i>decapterus</i> spp.), capelin (<i>Mallotus villosus</i>), swordfish (<i>Xiphias gladius</i>), Kawakawa (<i>Euthynnus affinis</i>), bonitos (<i>Sarda</i> spp.), marlins, sailfishes, spearfish (<i>Istiophoridae</i>), excluding edible fish offal of subheading 0302.91, 0302.92 or 0302.99:		
0302.41.00	kg	--- Herrings (<i>Clupea harengus</i> , <i>Culpea pallasii</i>)	Free	Free
0302.42.00	kg	--- Anchovies (<i>Engraulis</i> spp.)	Free	Free
0302.43.00	kg	--- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>)	Free	Free
0302.44.00	kg	--- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber</i>	Free	Free
0302.45.00	kg	--- Jack and horse mackerel (<i>Trachurus</i> spp.)	Free	Free
0302.46.00	kg	--- Cobia (<i>Rachycentron canadum</i>)	Free	Free
0302.47.00	kg	--- Swordfish (<i>Xiphias gladius</i>)	Free	Free
0302.49		--- Other		
0302.49.10	kg	--- Marlin	Free	Free
0302.49.20	kg	--- Sailfish	Free	Free
0302.49.90	kg	--- Other	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 edible fish offal of subheadings 0302.91, 0302.92 or 0302.99		
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</i> spp., <i>Urophycis</i> spp.)	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	Free	Free
		--- 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.), edible fish offal of subheadings 0302.91, 0302.92 or 0302.99.		
0302.71.00	kg	--- Tilapias (<i>Oreochromis</i> spp.)	Free	Free
0302.72.00	kg	--- Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	Free	Free
0302.73.00	kg	--- Carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.).	Free	Free
0302.74.00	kg	--- Eels (<i>Anguilla</i> spp.)	Free	Free
0302.79.00	kg	--- Other	Free	Free
		Fish, fresh or chilled etc. -continued.		
		--- Other fish, excluding edible fish offal of subheadings 0302.91, 0302.92 or 0302.99.		
0302.81.00	kg	--- Dogfish and other sharks	Free	Free
0302.82.00	kg	--- Rays and skates (<i>Rajidae</i>)	Free	Free

Customs Tariff Amendment Order 2018

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	--- Barramundi	Free	Free
0302.89.20	kg	--- Barracuda	Free	Free
0302.89.30	kg	--- Barracouta	Free	Free
0302.89.90	kg	--- Other	Free	Free
		- Livers, roes, milt, fish fins, heads, tails, maws and other edible fish		
0302.91.00	kg	--Livers, roes and milt	Free	Free
0302.92.00	kg	--Shark fins	Free	Free
0302.99.00	kg	--Other.	Free	Free
03.03		Fish, frozen, excluding fish fillets and other fish meat of heading 03.04:		
		- Salmonidae, excluding edible fish offal of subheading 0303.91.00, 0303.92.00, or 0303.99.00:		
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 rhodurus</i>)	Free	Free
0303.13.00	kg	-- 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	-- Other	Free	Free
		- 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 spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>) eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>), excluding edible fish offal of subheading 0303.91.00, 0303.92.00, or 0303.99.00:		
0303.23.00	kg	-- Tilapias (<i>Oreochromis spp.</i>)	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 spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>spp.</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>)	Free	Free
0303.26.00	kg	-- Eels (<i>Anguilla spp.</i>)	Free	Free
0303.29.00	kg	-- Other	Free	Free
		- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding edible fish offal of subheading 0303.91.00, 0303.92.00, or 0303.99.00:		
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	Free	Free
		- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding edible fish offal of subheading 0303.91.00, 0303.92.00, or 0303.99.00:		
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
		Fish, frozen, etc. -continued.		
		- Tunas (of the genus <i>Thunnus</i>), etc. -continued.		
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

		— Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), anchovies (<i>Engraulis spp.</i>), sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), 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>), Indian mackerels (<i>Rastrelliger spp.</i>), seerfishes (<i>Scomberomorus spp.</i>), jacks, crevalles (<i>Caranx spp.</i>), cobia (<i>Rachycentron canadum</i>), silver pomfrets (<i>Pampus spp.</i>), Pacific saury (<i>Cololabis saira</i>), Scads (<i>Decapterus spp.</i>), capelin (<i>Mallotus villosus</i>), swordfish (<i>Xiphias gladius</i>), Kawakawa (<i>Euthynnus affinis</i>), bonitos (<i>Sarda spp.</i>), marlins, sailfishes, spearfish (<i>Istiophoridae</i>), excluding edible fish offal of subheading 0303.91.00, 0303.92.00 or 0303.99.00:		
0303.51.00	kg	— Herrings (<i>Clupea Harengus</i> , <i>Clupea pallasii</i>)	Free	Free
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</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
0303.59.00	kg	— Other	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 edible fish offal of subheading 0303.91.00, 0303.92.00 or 0303.99.00:		
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 edible fish offal of subheading 0303.91.00, 0303.92.00 or 0303.99.00:		
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	— Barramundi	Free	Free
0303.89.20	kg	— Barracuda	Free	Free
0303.89.30	kg	— Barracouta	Free	Free
0303.89.90	kg	— Other	Free	Free
		— Livers, roes, milt, fish, fins, heads, tails, maws and other edible fish offal:		
0303.91.00	kg	— Livers, roes and milt	Free	Free
0303.92.00	kg	— Shark fins	Free	Free
0303.99.00	kg	— Other.	Free	Free
03.04		Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen:		
		— 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> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>), eels (<i>Anguilla 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
		Fish fillets and other fish meat, etc. —continued.		
		— Fresh or chilled fillets of tilapias, etc. —continued.		
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:		

Customs Tariff Amendment Order 2018

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	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
0304.45.00	kg	-- Swordfish (<i>Xiphias gladius</i>)	Free	Free
0304.46.00	kg	-- Toothfish (<i>Dissostichus spp.</i>)	Free	Free
0304.47.00	kg	-- Dogfish and other sharks	Free	Free
0304.48.00	kg	-- Rays and skates (<i>Rajidae</i>).	Free	Free
0304.49.00	kg	-- Other	Free	Free
0304.51.00	kg	-- Other, fresh or chilled: -- 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 spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</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	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
0304.54.00	kg	-- Swordfish (<i>Xiphias gladius</i>)	Free	Free
0304.55.00	kg	-- Toothfish (<i>Dissostichus spp.</i>)	Free	Free
0304.56.00	kg	-- Dogfish and sharks	Free	Free
0304.57.00	kg	-- Rays and skates (<i>Rajidae</i>)	Free	Free
0304.59.00	kg	-- Other	Free	Free
		-- Frozen 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 spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</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

Fish fillets and other fish meat, etc. --continued.

		-- Frozen fillets of other fish:		
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	kg	-- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>)	Free	Free
0304.88.00	kg	-- Dogfish, other sharks, rays and skates (<i>Rajidae</i>)	Free	Free
0304.89.00	kg	--- Other	Free	Free
		-- Other		
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>), carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> Catla catla, <i>Labeo spp.</i> <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>):	Free	Free
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
0304.96.00	kg	--- Dogfish and other sharks	Free	Free
0304.97.00	kg	--- Rays and skates (<i>Rajidae</i>)	Free	Free
0304.99		--- Other		
0304.99.10	kg	---- Barramundi	Free	Free
0304.99.20	kg	---- Barracuda	Free	Free
0304.99.30	kg	---- Barracouta	Free	Free
0304.99.90	kg	---- Other	Free	Free
03.05		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:		
0305.10.00	kg	-- Flours, meals and pellets of fish, fit for human consumption	Free	Free
0305.20.00	kg	-- Livers, roes and milt of fish, dried, smoked, salted or in brine	Free	Free
		-- Fish fillets, dried, salted or in brine, but not smoked:		
0305.31.00	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 piceu</i> , <i>Catla catla</i> , <i>Labeo spp.</i> <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	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
		-- Smoked fish, including fillets, other than edible fish offal:		
0305.41.00	kg	-- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytsch a</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
		Fish, dried, salted or in brine; smoked fish, whether or etc. --continued.		
		-- Smoked fish, including fillets, etc. --continued.		
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 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 piceu</i> , <i>Catla catla</i> , <i>Labeo spp.</i> <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	Free	Free
0305.49		-- Other		
0305.49.10	kg	---- Sardines	Free	Free
0305.49.20	kg	---- Tunas	Free	Free

Customs Tariff Amendment Order 2018

0305.49.30	kg	--- Mackerals	Free	Free
0305.49.90	kg	--- Other	Free	Free
		- Dried fish, other than edible fish offal, whether or not salted but not smoked:		
0305.51.00	kg	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	Free	Free
0305.52.00	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 spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)".	Free	Free
0305.53.00	kg	-- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	Free	Free
0305.54.00	kg	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), anchovies (<i>Engraulis spp.</i>), sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), 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>), Indian mackerels (<i>Rastrelliger spp.</i>), seerfishes (<i>Scomberomorus spp.</i>), jack and horse mackerel (<i>Trachurus spp.</i>), jacks, crevalles (<i>Caranx spp.</i>), cobia (<i>Rachycentron canadum</i>), silver pomfrets (<i>Pampus spp.</i>), Pacific saury (<i>Cololabis saira</i>), scads (<i>Decapterus spp.</i>), capelin (<i>Mallotus villosus</i>), swordfish (<i>Xiphias gladius</i>), Kawakawa (<i>Euthynnus affinis</i>), bonitos (<i>Sarda spp.</i>), marlins, sailfishes, spearfish (<i>Istiophoridae</i>)".	Free	Free
0305.59		-- Other		
0305.59.10	kg	---- Sardines	Free	Free
0305.59.20	kg	---- Tunas	Free	Free
0305.59.30	kg	---- Mackerals	Free	Free
0305.59.40	kg	---- Salmon	Free	Free
0305.59.90	kg	---- Other	Free	Free
		- Fish, salted but not dried or smoked and fish in brine, other than edible fish offal		
0305.61.00	kg	-- 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 spp.</i>)	Free	Free
0305.64.00	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 spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	Free	Free
0305.69		-- Other		
0305.69.10	kg	---- Sardines	Free	Free
0305.69.20	kg	---- Tunas	Free	Free
0305.69.30	kg	---- Mackerals	Free	Free
0305.69.40	kg	---- Salmon	Free	Free
0305.69.90	kg	---- Other	Free	Free
Fish, dried, salted or in brine; smoked fish, whether or etc. -continued.				
		- Fish fins, heads, tails, maws and other edible fish offal:		
0305.71.00	kg	-- Shark fins	Free	Free
0305.72.00	kg	-- Fish heads, tails and maws	Free	Free
0305.79.00	kg	-- Other	Free	Free
03.06		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:		
		- Frozen:		
0306.11		-- Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>)		
0306.11.10	kg	--- Crayfish	Free	Free
0306.11.90	kg	--- Other	Free	Free
0306.12.00	kg	-- Lobsters (<i>Homarus spp.</i>)	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 spp.</i> , <i>Crangon crangon</i>)	Free	Free
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
		-- Live, fresh or chilled:		
0306.31.00	kg	-- Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>):	Free	Free
0306.32.00	kg	-- Lobsters (<i>Homarus spp.</i>):	Free	Free
0306.33.00	kg	-- Crabs	Free	Free
0306.34.00	kg	-- Norway lobsters (<i>Nephrops norvegicus</i>):	Free	Free
0306.35.00	kg	-- Cold-water shrimps and prawns (<i>Pandalus spp.</i> , <i>Crangon crangon</i>):	Free	Free
0306.36.00	kg	-- Other shrimps and prawns:	Free	Free
0306.39.00	kg	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption:	Free	Free
		-- Other:		
0306.91.00	kg	-- Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>):	Free	Free
0306.92.00	kg	-- Lobsters (<i>Homarus spp.</i>):	Free	Free
0306.93.00	kg	-- Crabs	Free	Free
0306.94.00	kg	-- Norway lobsters (<i>Nephrops norvegicus</i>):	Free	Free
0306.95.00	kg	-- Cold-water shrimps and prawns (<i>Pandalus spp.</i> , <i>Crangon crangon</i>):	Free	Free
0306.96.00	kg	-- Other shrimps and prawns:	Free	Free
0306.99.00	kg	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption:	Free	Free
03.07		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:		
		-- Oysters:		
0307.11.00	doz	-- Live, fresh or chilled	Free	Free
0307.12.00	doz	-- Frozen	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
0307.22.00	kg	-- Frozen	Free	Free
0307.29.00	kg	-- Other	Free	Free
		-- Mussels (<i>Mytilus spp.</i> , <i>Perna spp.</i>):		
0307.31.00	kg	-- Live, fresh or chilled	Free	Free
0307.32.00	kg	-- Frozen	Free	Free
0307.39.00	kg	-- Other	Free	Free
		Molluscs, whether in shell or not, live, fresh, chilled, etc. --continued.		
		-- Cuttle fish and squid		
0307.42.00	kg	-- Live, fresh or chilled	Free	Free
0307.43.00	kg	-- Frozen	Free	Free
0307.49.00	kg	-- Other	Free	Free
		-- Octopus (<i>Octopus spp.</i>):		
0307.51.00	kg	-- Live, fresh or chilled	Free	Free
0307.52.00	kg	-- Frozen	Free	Free
0307.59.00	kg	-- Other	Free	Free
0307.60		-- Snails, other than sea snails		
0307.60.10	kg	. . . Live, fresh or chilled	Free	Free
0307.60.20	kg	. . . Frozen	Free	Free
0307.60.90	kg	. . . Other	Free	Free
		-- Clams, cockles and ark shells (families <i>Arcidae</i> , <i>Arctidae</i> , <i>Cardiidae</i> , <i>Donacidae</i> , <i>Hiattellidae</i> , <i>Macridae</i> , <i>Mesodesmatidae</i> , <i>Myidae</i> , <i>Semellidae</i> , <i>Solecurtidae</i> , <i>Solenidae</i> , <i>Tridacnidae</i> and <i>Veneridae</i>):		
0307.71		-- Live, fresh or chilled		
0307.71.10	kg	. . . Clams	Free	Free
0307.71.90	kg	. . . Other	Free	Free
0307.72		-- Frozen		

Customs Tariff Amendment Order 2018

0307.72.10	kg	. . . Clams	Free	Free
0307.72.90	kg	. . . Other	Free	Free
0307.79		-- Other		
0307.79.10	kg	. . . Clams	Free	Free
0307.79.90	kg	. . . Other	Free	Free
		-- Abalone (<i>Haliotis spp.</i>) and stromboid conchs (<i>Strombus spp.</i>):		
0307.81.00	kg	-- Live, fresh or chilled abalone (<i>Haliotis spp.</i>)	Free	Free
0307.82.00	kg	-- Live, fresh or chilled stromboid conchs (<i>Strombus spp.</i>)	Free	Free
0307.83.00	kg	-- Frozen abalone (<i>Haliotis spp.</i>)	Free	Free
0307.84.00	kg	-- Frozen stromboid conchs (<i>Strombus spp.</i>)	Free	Free
0307.87.00	kg	-- Other abalone (<i>Haliotis spp.</i>)	Free	Free
0307.88.00	kg	-- Other stromboid conchs (<i>Strombus spp.</i>)	Free	Free
		-- Other, including flours, meals and pellets, fit for human consumption:		
0307.91.00	kg	-- Live, fresh or chilled	Free	Free
0307.92.00	kg	-- Frozen	Free	Free
0307.99.00	kg	-- Other	Free	Free
03.08		Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic 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:		
		-- Sea cucumbers (<i>Stichopus japonicus</i> , <i>Holothuroidea</i>):		
0308.11.00	kg	-- Live, fresh or chilled	Free	Free
0308.12.00	kg	-- Frozen	Free	Free
0308.19		-- Other:		
0308.19.10	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>Echinus esculentus</i>):		
0308.21.00	kg	-- Live, fresh or chilled	Free	Free
0308.22.00	kg	-- Frozen	Free	Free
0308.29.00	kg	-- Other	Free	Free
0308.30		-- Jellyfish (<i>Rhopilema spp.</i>):		
0308.30.10	kg	. . . Live, fresh or chilled	Free	Free
0308.30.20	kg	. . . Frozen	Free	Free
0308.30.90	kg	. . . Other	Free	Free
		Aquatic invertebrates other than crustaceans, etc.-continued.		
0308.90		-- Other:		
		. . . Seahorse		
0308.90.11	kg	. . . Live, fresh or chilled	Free	Free
0308.90.13	kg	. . . Frozen	Free	Free
0308.90.19	kg	. . . Other	Free	Free
		. . . Other:		
0308.90.91	kg	. . . Live, fresh or chilled	Free	Free
0308.90.92	kg	. . . Frozen	Free	Free
0308.90.99	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);
- b) Products obtained from milk by replacing one or more of its natural constituents (for example, butyric fats) by another substance (for example, oleic fats) (heading 19.01 or 21.06); or
- c) 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	Normal Tariff	Preferential Rates
04.01		Milk and cream, not concentrated nor containing added sugar or other sweetening matter:		
0401.10		-- Of a fat content, by weight, not exceeding 1 %:		
		---- Packed in glass containers		
0401.10.11	1	----- Milk	Free	Free
0401.10.19	1	----- Other	Free	Free
		---- Packed in plastic containers		
0401.10.21	1	----- Milk	Free	Free
0401.10.29	1	----- Other	Free	Free
		---- Other packages		
0401.10.31	1	----- Milk	Free	Free
0401.10.39	1	----- Other	Free	Free
0401.20		-- Of a fat content, by weight, exceeding 1 % but not exceeding 6 %:		
		---- Packed in glass containers		
0401.20.11	1	----- Milk	Free	Free
0401.20.19	1	----- Other	Free	Free
		Milk and cream, not concentrated nor, etc.-continued.		
		-- Of a fat content, by weight, etc.-cont'd.		
		---- Packed in plastic containers		
0401.20.21	1	----- Milk	Free	Free
0401.20.29	1	----- Other	Free	Free
		---- Other packages		
0401.20.31	1	----- Milk	Free	Free
0401.20.39	1	----- Other	Free	Free

Customs Tariff Amendment Order 2018

2018/04

0401.40		-- Of a fat content, by weight, exceeding 6 % but not exceeding 10%		
		---- Packed in glass containers		
0401.40.11	1	----- Milk	Free	Free
0401.40.19	1	----- Other	Free	Free
		---- Packed in plastic containers		
0401.40.21	1	----- Milk	Free	Free
0401.40.29	1	----- Other	Free	Free
		---- Other packages		
0401.40.31	1	----- Milk	Free	Free
0401.40.39	1	----- Other	Free	Free
0401.50		-- Of a fat content, by weight, exceeding 10%		
		---- Packed in glass containers		
0401.50.11	1	----- Milk	Free	Free
0401.50.19	1	----- Other	Free	Free
		---- Packed in plastic containers		
0401.50.21	1	----- Milk	Free	Free
0401.50.29	1	----- Other	Free	Free
		---- Other packages		
0401.50.31	1	----- Milk	Free	Free
0401.50.39	1	----- Other	Free	Free
04.02		Milk and cream, concentrated or containing added sugar or other sweetening matter:		
		-- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5 %		
0402.10		-- Not containing added sugar or other sweetening matter		
		---- Packed in plastic containers		
0402.10.12	kg	----- Milk	Free	Free
0402.10.13	kg	----- Other	Free	Free
		---- Other.		
0402.10.21	kg	----- Milk	Free	Free
0402.10.29	kg	----- Other	Free	Free
		-- Containing added sugar or other sweetening matter		
		---- Packed in plastic containers		
0402.10.32	kg	----- Milk	Free	Free
0402.10.39	kg	----- Other	Free	Free
		---- Other.		
0402.10.42	kg	----- Milk	Free	Free
0402.10.49	kg	----- Other	Free	Free
		-- In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5 %:		
0402.21		-- Not containing added sugar or other sweetening matter		
		---- Packed in plastic containers		
0402.21.11	kg	----- Milk for infant use	Free	Free
0402.21.12	kg	----- Cream	Free	Free
		---- Other.		
0402.21.91	kg	----- Milk for infant use	Free	Free
0402.21.99	kg	----- Cream	Free	Free
0402.29		-- Other		
		---- Packed in plastic containers		
0402.29.11	kg	----- Milk	Free	Free
0402.29.12	kg	----- Cream	Free	Free
		Milk and cream, concentrated or containing added sugar, etc.-continued		
		-- In powder, granules or other solid forms, etc.-continued.		
		-- Other, etc.-cont'd.		
		---- Other.		
0402.29.91	kg	----- Milk	Free	Free
0402.29.99	kg	----- Cream	Free	Free
		-- Other:		
0402.91.00	kg	-- Not containing added sugar or other sweetening matter	Free	Free
0402.99		-- Other		
0402.99.10	kg	--- Evaporated milk	Free	Free
0402.99.20	kg	--- Condensed milk	Free	Free

0402.99.90	kg	--- Other	Free	Free
04.03		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:		
0403.10		— Yogurt		
0403.10.10	kg	--- Natural yogurt	Free	Free
0403.10.90	kg	--- Other	Free	Free
0403.90.00	kg	— Other:	Free	Free
04.04		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:		
0404.10.00	kg	— Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	Free	Free
0404.90.00	kg	— Other:	Free	Free
04.05		Butter and other fats and oils derived from milk; dairy spreads:		
0405.10.00	kg	— Butter	Free	Free
0405.20.00	kg	— Dairy spreads	Free	Free
0405.90		— Other		
0405.90.10	kg	--- Ghee (refer 1516.20.10 for Vanaspati ghee)	Free	Free
0405.90.90	kg	--- Other	Free	Free
04.06		Cheese and curd:		
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
04.07		Birds eggs, in shell, fresh, preserved or cooked:		
		— Fertilised eggs for incubation:		
0407.11.00	doz	--- Of fowls of the species <i>Gallus domesticus</i>	Free	Free
0407.19.00	doz	--- Other	Free	Free
		— Other fresh eggs:		
0407.21.00	kg	--- Of fowls of the species <i>Gallus domesticus</i>	Free	Free
0407.29.00	kg	--- Other	Free	Free
0407.90.00	kg	— Other	Free	Free
04.08		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:		
		— Egg yolks:		
0408.11.00	kg	--- Dried	Free	Free
0408.19.00	kg	--- Other	Free	Free
		— Other:		
0408.91.00	kg	--- Dried	Free	Free
0408.99.00	kg	--- Other	Free	Free
04.09		Natural honey	Free	Free
0409.00.00	kg			
04.10		Edible products of animal origin, not elsewhere specified or included	Free	Free
0410.00.00	kg			

*

*

*

Chapter 5**Products of animal origin, not elsewhere specified or included****NOTES:**

1. 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 Nomenclature, the expression "horsehair" means hair of the manes or tails of equine or bovine animals. Heading 05.11 covers, inter alia, horsehair and horsehair waste, whether or not put up as a layer with or without supporting material.

Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
05.01				
0501.00.00	.	Human hair, unworked, whether or not washed or scoured; waste of human hair	Free	Free
05.02				
		Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair:		
0502.10.00	kg	—Pigs', hogs' or boars' bristles and hair and waste thereof	Free	Free
0502.90.00	kg	—Other	Free	Free
05.04				
0504.00		Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked		
0504.00.10	hmk	—Fresh, chilled or frozen	Free	Free
0504.00.90	hmk	—Other	Free	Free
05.05				
		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:		
0505.10.00	kg	—Feathers of a kind used for stuffing; down	Free	Free
0505.90.00	kg	—Other	Free	Free
05.06				
		Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products:		
0506.10.00	.	—Ossein and bones treated with acid	Free	Free
0506.90.00	tne	—Other	Free	Free
05.07				
		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:		
0507.10.00	.	—Ivory; ivory powder and waste	Free	Free

Ivory, tortoise-shell, whalebone and whalebone hair, etc. - continued

0507.90		—Other			
0507.90.10	kg	—Tortoiseshell	Free	Free	
0507.90.90	kg	—Other	Free	Free	
05.08					
0508.00		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			
0508.00.10	. .	—Coral and similar materials	Free	Free	
0508.00.20	. .	—Sea fan	Free	Free	
		—Shells :			
0508.00.31	. .	—Trochus shell	Free	Free	
0508.00.32	. .	—Mother of pearl shell	Free	Free	
0508.00.33	. .	—Green snail money	Free	Free	
0508.00.34	. .	—Shell money, unworked or unprocessed	Free	Free	
0508.00.39	. .	—Other shells	Free	Free	
0508.00.90	. .	—Other	Free	Free	
05.10					
0510.00.00	kg	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	Free	Free	
05.11		Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption:			
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		—Other			
0511.99.10	kg	—Fish, including cuttle fish and squid for use as fish bait	Free	Free	
0511.99.20	kg	—Fertile fish eggs for hatching	Free	Free	
0511.99.30	kg	—Silkworm eggs	Free	Free	
0511.99.90	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

NOTE:

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	Normal Tariff	Preferential Rates
06.01		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:		
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
06.02		Other live plants (including their roots), cuttings and slips; mushroom spawn:		
0602.10.00	No	– Unrooted cuttings and slips	Free	Free
0602.20.00	No	– Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	Free	Free
0602.30.00	No	– Rhododendrons and azaleas, grafted or not	Free	Free
0602.40.00	No	– Roses, grafted or not	Free	Free
0602.90.00	No	– Other	Free	Free
06.03		Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared:		
		– Fresh:		
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	No	– – Other	Free	Free
0603.90.00	No	– Other:	Free	Free
06.04		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:		
0604.20.00	kg	– Fresh	Free	Free
0604.90.00	kg	– Other:	Free	Free

* * *

Chapter 7

Edible vegetables and certain roots and tubers

NOTES

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	Normal Tariff	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	Free	Free
07.03		Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled:		
0703.10.00	tne	— Onions and 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	Free	Free
0704.20.00	kg	— Brussels sprouts	Free	Free
0704.90.00	kg	— Other	Free	Free
		— — — Leafy vegetables		
0704.90.11	kg	. . . . Taro leaves	Free	Free
0704.90.12	kg	. . . . Pele (bele, slippery cabbage, Island cabbage) leaves	Free	Free
0704.90.19	kg	. . . . Other leafy vegetables	Free	Free
0704.90.90	kg	— — — Other	Free	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 st Dec – 31 st Aug	Free	Free
		1 st Sept – 30 th Nov	25%	PICTA Free
		Lettuce (<i>Lactuca sativa</i>) and chicory, etc. - continued		
		— Lettuce, etc. - continued		
0705.19.00	kg	— — Other		
		1 st Dec – 31 st Aug	Free	Free
		1 st Sept – 30 th Nov	25%	PICTA 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

Customs Tariff Amendment Order 2018

2018/04

07.06		Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled:		
0706.10.00	kg	– Carrots and turnips	Free	Free
0706.90.00	kg	– Other	Free	Free
07.07				
0707.00.00	kg	– Cucumbers and gherkins, fresh or chilled		
		1 st Dec – 31 st Aug	Free	Free
		1 st Sept – 30 th Nov	25%	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>)	Free	Free
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)	Free	Free
0709.40.00	kg	– Celery other than celeriac	Free	Free
		– Mushrooms and truffles:		
0709.51.00	kg	– – Mushrooms of the genus <i>Agaricus</i>	Free	Free
0709.59.00	kg	– – Other	Free	Free
0709.60.00	kg	– Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>	Free	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		– – Other		
0709.99.10	kg	– – – Betel leaves (Korokua)	Free	Free
0709.99.20	kg	– – – Bamboo shoots	Free	Free
0709.99.30	kg	– – – Soya bean sprouts	Free	Free
0709.99.90	kg	– – – Other	Free	Free
07.10		Vegetables (uncooked or cooked by steaming or boiling in water),		
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
0710.80.00	kg	– Other vegetables	Free	Free
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
		– 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
0712.31.00	kg	– Mushrooms, wood ears (<i>Auricularia spp.</i>), jelly fungi (<i>Tremella spp.</i>) and truffles:	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
0712.39.00	kg	-- Other:	Free	Free
0712.90		-- Other vegetables; mixtures of vegetables:		
0712.90.10	kg	--- Corn	Free	Free
0712.90.20	kg	--- Herbs, including mixtures	Free	Free
0712.90.90	kg	--- Other	Free	Free
07.13		Dried leguminous vegetables, shelled, whether or not skinned or split:		
0713.10		-- Peas (<i>Pisum sativum</i>):		
0713.10.10	kg	--- Dried leguminous vegetables, split e.g. blue peas	Free	Free
0713.10.90	kg	--- Other	Free	Free
0713.20.00	kg	-- Chickpeas (garbanzos):	Free	Free
		-- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>):		
0713.31.00	kg	-- Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna</i>	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):		
		--- Cooked and preserved by freezing, not containing added sugar		
0714.10.11	kg	. . . . Fresh or chilled	Free	Free
0714.10.12	kg	. . . . Frozen	Free	Free
0714.10.19	kg	. . . . Other	Free	Free
		--- Other		
0714.10.91	kg	. . . . Fresh or chilled	Free	Free
0714.10.92	kg	. . . . Frozen	Free	Free
0714.10.99	kg	. . . . Other	Free	Free
0714.20		-- Sweet potatoes:		
		--- Cooked and preserved by freezing, not containing added sugar		
0714.20.11	kg	. . . . Fresh or chilled	Free	Free
0714.20.12	kg	. . . . Frozen	Free	Free
0714.20.19	kg	. . . . Other	Free	Free
		Manioc, arrowroot, salep, Jerusalem artichokes, etc. -continued		
		-- Sweet potatoes, etc. -continued.		
		--- Other		
0714.20.91	kg	. . . . Fresh or chilled	Free	Free
0714.20.92	kg	. . . . Frozen	Free	Free
0714.20.99	kg	. . . . Other	Free	Free
0714.30		-- Yams (<i>Dioscorea spp.</i>):		
		--- Cooked and preserved by freezing, not containing added sugar		
0714.30.11	kg	. . . . Fresh or chilled	Free	Free
0714.30.12	kg	. . . . Frozen	Free	Free
0714.30.19	kg	. . . . Other	Free	Free
		--- Other		
0714.30.91	kg	. . . . Fresh or chilled	Free	Free
0714.30.92	kg	. . . . Frozen	Free	Free
0714.30.99	kg	. . . . Other	Free	Free
0714.40		-- Taro (<i>Colocasia spp.</i>)		
		--- Cooked and preserved by freezing, not containing added sugar		

Customs Tariff Amendment Order 2018

0714.40.11	kg	. . . . Fresh or chilled	Free	Free
0714.40.12	kg	. . . . Frozen	Free	Free
0714.40.19	kg	. . . . Other	Free	Free
		--- Other		
0714.40.91	kg	. . . . Fresh or chilled	Free	Free
0714.40.92	kg	. . . . Frozen	Free	Free
0714.40.99	kg	. . . . Other	Free	Free
0714.50		- Yautia (<i>Xanthosoma spp.</i>):		
		--- Cooked and preserved by freezing, not containing added sugar		
0714.50.11	kg	. . . . Fresh or chilled	Free	Free
0714.50.12	kg	. . . . Frozen	Free	Free
0714.50.19	kg	. . . . Other	Free	Free
		--- Other		
0714.50.91	kg	. . . . Fresh or chilled	Free	Free
0714.50.92	kg	. . . . Frozen	Free	Free
0714.50.99	kg	. . . . Other	Free	Free
0714.90		- Other:		
		-- Pana		
		--- Cooked and preserved by freezing, not containing added sugar		
0714.90.11	kg	. . . . Fresh or chilled	Free	Free
0714.90.12	kg	. . . . Frozen	Free	Free
0714.90.19	kg	. . . . Other	Free	Free
		--- Other		
0714.90.21	kg	. . . . Fresh or chilled	Free	Free
0714.90.22	kg	. . . . Frozen	Free	Free
0714.90.29	kg	. . . . Other	Free	Free
		-- Other		
		--- Cooked and preserved by freezing, not containing added sugar		
0714.90.81	kg	. . . . Fresh or chilled	Free	Free
0714.90.82	kg	. . . . Frozen	Free	Free
0714.90.89	kg	. . . . Other	Free	Free
		--- Other		
0714.90.91	kg	. . . . Fresh or chilled	Free	Free
0714.90.92	kg	. . . . Frozen	Free	Free
0714.90.99	kg	. . . . Other	Free	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	Normal Tariff	Preferential Rates
--------	------------------	-------------------	---------------	--------------------

08.01 Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled:

- Coconuts:

0801.11 -- Desiccate

0801.11.10 kg --- Fresh Free Free

2018/04

Customs Tariff Amendment Order 2018

0801.11.20	kg	---- Dried	Free	Free
0801.12		-- In the inner shell (endocarp)		
0801.12.10	kg	---- Fresh	Free	Free
0801.12.20	kg	---- Dried	Free	Free
0801.19		-- Other		
0801.19.10	kg	---- Fresh	Free	Free
0801.19.20	kg	---- Dried	Free	Free
		-- Brazil nuts:		
0801.21		-- In shell		
0801.21.10	kg	---- Fresh	Free	Free
0801.21.20	kg	---- Dried	Free	Free
0801.22		-- Shelled		
0801.22.10	kg	---- Fresh	Free	Free
0801.22.20	kg	---- Dried	Free	Free
		-- Cashew nuts:		
0801.31		-- In shell		
0801.31.10	kg	---- Fresh	Free	Free
0801.31.20	kg	---- Dried	Free	Free
0801.32		-- Shelled		
0801.32.10	kg	---- Fresh	Free	Free
0801.32.20	kg	---- Dried	Free	Free
08.02		Other nuts, fresh or dried, whether or not shelled or peeled:		
		-- Almonds:		
0802.11		-- In shell		
0802.11.10	kg	---- Fresh	Free	Free
0802.11.20	kg	---- Dried	Free	Free
0802.12		-- Shelled		
0802.12.10	kg	---- Fresh	Free	Free
0802.12.20	kg	---- Dried	Free	Free
		-- Hazelnuts or filberts (<i>Corylus spp.</i>):		
0802.21		-- In shell		
0802.21.10	kg	---- Fresh	Free	Free
0802.21.20	kg	---- Dried	Free	Free
0802.22		-- Shelled		
0802.22.10	kg	---- Fresh	Free	Free
0802.22.20	kg	---- Dried	Free	Free
		Other nuts, fresh or dried, whether or not shelled or peeled, etc. continued		
		-- Walnuts:		
0802.31		-- In shell		
0802.31.10	kg	---- Fresh	Free	Free
0802.31.20	kg	---- Dried	Free	Free
0802.32		-- Shelled		
0802.32.10	kg	---- Fresh	Free	Free
0802.32.20	kg	---- Dried	Free	Free
		-- Chestnuts (<i>Castanea spp.</i>):		
0802.41		-- In Shell		
0802.41.10	kg	---- Fresh	Free	Free
0802.41.20	kg	---- Dried	Free	Free
0802.42		-- Shelled		
0802.42.10	kg	---- Fresh	Free	Free
0802.42.20	kg	---- Dried	Free	Free
		-- Pistachios:		
0802.51		-- In shell		
0802.51.10	kg	---- Fresh	Free	Free
0802.51.20	kg	---- Dried	Free	Free
0802.52		-- Shelled		
0802.52.10	kg	---- Fresh	Free	Free

Customs Tariff Amendment Order 2018

0802.52.20	kg	---- Dried	Free	Free
		-- Macadamia nuts:		
0802.61		-- In shell		
0802.61.10	kg	---- Fresh	Free	Free
0802.61.20	kg	---- Dried	Free	Free
0802.62		-- Shelled		
0802.62.10	kg	---- Fresh	Free	Free
0802.62.20	kg	---- Dried	Free	Free
0802.70		-- Kola nuts (<i>Cola spp.</i>)		
0802.70.10	kg	---- Fresh	Free	Free
0802.70.20	kg	---- Dried	Free	Free
0802.80		-- Areca nuts		
		-- Betel nuts		
0802.80.11	kg	. . . . Fresh	Free	Free
0802.80.12	kg	. . . . Dried	Free	Free
		---- Other		
0802.80.91	kg	. . . . Fresh	Free	Free
0802.80.92	kg	. . . . Dried	Free	Free
0802.90		-- Other		
		---- Tuitui		
0802.90.11	kg	. . . . Fresh	Free	Free
0802.90.12	kg	. . . . Dried	Free	Free
		---- Other		
0802.90.91	kg	. . . . Fresh	Free	Free
0802.90.92	kg	. . . . Dried	Free	Free
08.03		Bananas, including plantains, fresh or dried:		
0803.10		-- Plantain		
0803.10.10	kg	---- Fresh	Free	Free
0803.10.20	kg	---- Dried	Free	Free
0803.90		-- Other		
0803.90.10	kg	---- Fresh	Free	Free
0803.90.20	kg	---- Dried	Free	Free
08.04		Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried:		
0804.10		-- Dates		
0804.10.10	kg	---- Fresh	Free	Free
0804.10.20	kg	---- Dried	Free	Free
0804.20		-- Figs		
0804.20.10	kg	---- Fresh	Free	Free
0804.20.20	kg	---- Dried	Free	Free
0804.30		-- Pineapples		
0804.30.10	kg	---- Fresh	Free	Free
0804.30.20	kg	---- Dried	Free	Free
0804.40		-- Avocados		
0804.40.10	kg	---- Fresh	Free	Free
0804.40.20	kg	---- Dried	Free	Free
0804.50		-- Guavas, mangoes and mangosteens		
0804.50.10	kg	---- Fresh	Free	Free
0804.50.20	kg	---- Dried	Free	Free
08.05		Citrus fruit, fresh or dried:		
0805.10		-- Oranges		
0805.10.10	kg	---- Fresh	Free	Free
0805.10.20	kg	---- Dried	Free	Free
		-- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids		
0805.21		-- Mandarins (including tangerines and satsumas)		
0805.21.10	kg	---- Fresh	Free	Free

0805.21.20	kg	---- Dried	Free	Free
0805.22		--Clementines		
0805.22.10	kg	---- Fresh	Free	Free
0805.22.20	kg	---- Dried	Free	Free
0805.29		---Other		
0805.29.10	kg	---- Fresh	Free	Free
0805.29.20	kg	---- Dried	Free	Free
0805.40		- Grapefruit, including pomelos		
0805.40.10	kg	---- Fresh	Free	Free
0805.40.20	kg	---- Dried	Free	Free
0805.50		- Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i>), <i>Citrus latifolia</i>		
0805.50.10	kg	---- Fresh	Free	Free
0805.50.20	kg	---- Dried	Free	Free
0805.90		- Other		
0805.90.10	kg	---- Fresh	Free	Free
0805.90.20	kg	---- Dried	Free	Free
08.06		Grapes, fresh or dried:		
0806.10.00	kg	- Fresh	Free	Free
0806.20.00	kg	- Dried	Free	Free
08.07		Melons (including watermelons) and pawpaws (papayas), fresh:		
		- Melons (including watermelons):		
0807.11.00	kg	--- Watermelons	Free	Free
0807.19.00	kg	--- Other	Free	Free
0807.20.00	kg	- Pawpaws (Papayas)	Free	Free
08.08		Apples, pears and quinces, fresh:		
0808.10.00	kg	- Apples	Free	Free
0808.30.00	kg	- Pears	Free	Free
0808.40.00	kg	- Quinces	Free	Free
08.09		Apricots, cherries, peaches (including nectarines), plums and sloes, fresh:		
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
08.10		Other fruit, fresh:		
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 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		- Other		
0810.90.10	kg	--- Breadfruit	Free	Free
0810.90.20	kg	--- Jackfruit	Free	Free
0810.90.30	kg	--- Noni fruit (<i>Morinda citrifolia</i> L.)	Free	Free
0810.90.40	kg	--- Tamarind	Free	Free
0810.90.90	kg	--- Other	Free	Free
08.11		Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter:		
0811.10		- Strawberries:		
0811.10.10	kg	---- Containing added sugar or other sweetening matter	Free	Free
0811.10.90	kg	---- Other	Free	Free

Customs Tariff Amendment Order 2018

2018/04

0811.20		– Raspberries, blackberries, mulberries, loganberries, black, white or red		
0811.20.10	kg	– – Containing added sugar or other sweetening matter	Free	Free
0811.20.90	kg	– – Other	Free	Free
0811.90		– Other:		
		– – Containing added sugar or other sweetening matter:		
0811.90.10	kg	– – – Passionfruit	Free	Free
0811.90.90	kg	– – – Other	Free	Free
		– – Other:		
0811.90.10	kg	– – – Passionfruit	Free	Free
0811.90.90	kg	– – – Other	Free	Free
08.12		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:		
0812.10.00	kg	– Cherries	Free	Free
0812.90.00	kg	– Other	Free	Free
08.13		Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter:		
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 fruits of this Chapter	Free	Free
08.14		Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions:		
0814.00.10	kg	– – – Lemon peel	Free	Free
0814.00.90	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.

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

* * *

Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
09.01		Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion:		
		– Coffee, not roasted:		
0901.11		– – Not decaffeinated		
0901.11.10	kg	– – – Coffee cherry	Free	Free
0901.11.20	kg	– – – Green beans	Free	Free
0901.11.90	kg	– – – Other	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
0901.90.20	kg	– – – Coffee substitutes containing coffee	Free	Free
09.02		Tea, whether or not flavoured:		
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
09.03				
0903.00.00	kg	Maté	Free	Free
09.04		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>:		
		– 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
09.05		Vanilla		
0905.10.00	kg	– Neither crushed nor ground	Free	Free
0905.20.00	kg	– Crushed or ground	Free	Free
09.06		Cinnamon and cinnamon-tree flowers:		
		– 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
09.07		Cloves (whole fruit, cloves and stems):		
0907.10.00	kg	– Neither crushed nor ground	Free	Free
0907.20.00	kg	– Crushed or ground	Free	Free
09.08		Nutmeg, mace and cardamoms:		
		– 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
09.09		Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries:		
		– Seeds of coriander:		
0909.21.00	kg	– – Neither crushed nor ground	Free	Free
0909.22.00	kg	– – Crushed or ground	Free	Free
		– Seeds of anise, badian, caraway or fennel; juniper berries:		
0909.31.00	kg	– – Neither crushed nor ground	Free	Free
0909.32.00	kg	– – Crushed or ground	Free	Free
09.10		Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices:		
		– Ginger:		

Customs Tariff Amendment Order 2018

0910.11.00	kg	-- Neither crushed nor ground	Free	Free
0910.12		-- Crushed or ground		
0910.12.10	kg	---- Ginger, preserved in brine	Free	Free
0910.12.90	kg	---- Other	Free	Free
0910.20.00	kg	-- Saffron	Free	Free
0910.30		-- Turmeric (curcuma):		
0910.30.10	kg	---- Neither crushed nor ground	Free	Free
0910.30.90	kg	---- Crushed or ground	Free	Free
		-- Other spices:		
0910.91		-- Mixtures referred to in Note 1 (b) to this Chapter:		
0910.91.10	kg	---- Neither crushed nor ground	Free	Free
0910.91.90	kg	---- Crushed or ground	Free	Free
0910.99		-- Other:		
0910.99.10	kg	---- Curry	Free	Free
0910.99.20	kg	---- Other, neither crushed nor ground	Free	Free
0910.99.90	kg	---- Other	Free	Free

*

*

Chapter 10

Cereals

NOTES:

- (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.
- Heading 10.05 does not cover sweet corn (Chapter 7).

SUBHEADING NOTE:

- 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	Normal Tariff	Preferential Rates
--------	------------------	-------------------	---------------	--------------------

10.01

Wheat and meslin:

-- 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

10.02

Rye:

1002.10.00	kg	-- Seed	Free	Free
1002.90.00	kg	-- Other	Free	Free

10.03

Barley:

1003.10.00	kg	-- Seed	Free	Free
1003.90.00	kg	-- Other	Free	Free

10.04

Oats:

1004.10.00	kg	-- Seed	Free	Free
1004.90.00	kg	-- Other	Free	Free

10.05		Maize (corn):		
1005.10.00	kg	– Seed	Free	Free
1005.90.00	kg	– Other	Free	Free
10.06		Rice:		
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
10.07		Grain sorghum:		
1007.10.00	kg	– Seed	Free	Free
1007.90.00	kg	– Other	Free	Free
10.08		Buckwheat, millet and canary seeds; other cereals:		
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	– Tricale	Free	Free
1008.90.00	kg	– Other cereals	Free	Free

* * *

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 (1)	Starch Content (2)	Ash Content (3)	Rate of passage through a sieve with an aperture of	
			315 Micrometres (microns) (4)	500 Micrometres (microns) (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	Normal Tariff	Preferential Rates
11.01				
1101.00		Wheat or meslin flour		
1101.00.10	kg	---- Sharps	Free	Free
1101.00.20	kg	---- Flour	Free	Free
11.02		Cereal flours other than of wheat or meslin:		
1102.20.00	kg	-- Maize (corn) flour	Free	Free
1102.90		-- Other:		
1102.90.10	kg	---- Rice flour	Free	Free
1102.90.90	kg	---- Other	Free	Free
11.03		Cereal groats, meal and pellets:		
		-- Groats and meal:		
1103.11.00	kg	-- Of wheat	Free	Free
1103.13.00	kg	-- Of maize (corn)	Free	Free
1103.19.00	kg	-- Of other cereals:	Free	Free
1103.20.00	kg	-- Pellets:	Free	Free
11.04		Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground:		
		-- Rolled or flaked grains:		
1104.12.00	kg	-- Of oats	Free	Free
1104.19.00	kg	-- Of other cereals	Free	Free
		-- Other worked grains (for example, hulled, pearled, sliced or kibbled):		
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
11.05		Flour, meal, powder, flakes, granules and pellets of potatoes:		
1105.10.00	kg	-- Flour, meal and powder	Free	Free
1105.20.00	kg	-- Flakes, granules and pellets	Free	Free
11.06		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:		

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
11.07		Malt, whether or not roasted:		
1107.10.00	kg	– Not roasted	Free	Free
1107.20.00	kg	– Roasted	Free	Free
11.08		Starches; inulin:		
		– Starches:		
1108.11.00	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:		
1108.19.10	kg	---- Arrowroot	Free	Free
1108.19.90	kg	---- Other	Free	Free
1108.20.00	kg	– Inulin	Free	Free
1109.00.00	kg	Wheat gluten, whether or not dried	Free	Free

* * *

Chapter 12

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

NOTES:

- 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).
- 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.
- 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:

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

- 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:

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

- For the purposes of heading 12.12, the term seaweeds and other algae does not include:
 - Dead single-cell micro-organisms of heading 21.02;
 - Cultures of micro-organisms of heading 30.02; or
 - 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	Normal Tariff	Preferential Rates
12.01		Soya beans, whether or not broken:		
1201.10.00	kg	— Seed	Free	Free
1201.90.00	kg	— Other	Free	Free
12.02		Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken:		
1202.30.00	kg	— Seed	Free	Free
		— Other:		
1202.41.00	kg	— — In shell	Free	Free
1202.42.00	kg	— — Shelled, whether or not broken	Free	Free
12.03				
1203.00.00	kg	Copra	Free	Free
12.04				
1204.00.00	kg	Linseed, whether or not broken	Free	Free
12.05		Rape or colza seeds, whether or not broken:		
1205.10.00	kg	— Low erucic acid rape or colza seeds	Free	Free
1205.90.00	kg	— Other	Free	Free
12.06				
1206.00.00	kg	Sunflower seeds, whether or not broken	Free	Free
12.07		Other oil seeds and oleaginous fruits, whether or not broken:		
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
		— Other:		
1207.91.00	kg	— — Poppy seeds	Free	Free
1207.99.00	kg	— — Other	Free	Free
12.08		Flours and meals of oil seeds or oleaginous fruits, other than those of mustard:		
1208.10.00	kg	— Of soya beans	Free	Free
1208.90.00	kg	— Other	Free	Free
12.09		Seeds, fruit and spores, of a kind used for sowing:		
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
		— Other		

1209.91		-- Vegetable seeds		
1209.91.10	kg	---- Squash seeds	Free	Free
1209.91.90	kg	---- Other	Free	Free
1209.99		-- Other		
1209.99.10	kg	---- Seeds for pastures	Free	Free
1209.99.90	kg	---- Other	Free	Free
12.10		Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin:		
1210.10		-- Hop cones, neither ground nor powdered nor in the form of pellets		
1210.10.10	kg	--- Fresh	Free	Free
1210.10.20	kg	--- Dried	Free	Free
1210.20.00	kg	-- Hop cones, ground, powdered or in the form of pellets; lupulin:	Free	Free
12.11		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, chilled, frozen or dried, whether or not cut, crushed or powdered:		
1211.20.00	kg	-- Ginseng roots	Free	Free
1211.30.00	kg	-- Coca leaf	Free	Free
1211.40.00	kg	-- Poppy straw	Free	Free
1211.50.00	kg	-- Ephedra	Free	Free
1211.90		-- Other		
		---- Kava		
1211.90.11	kg	. . . . Kava (yaqona or sakau) in dried chips form	Free	Free
1211.90.12	kg	. . . . Kava (yaqona or sakau) in powder form	Free	Free
1211.90.20	kg	---- Noni (nonu) leaf	Free	Free
1211.90.30	kg	---- Sandalwood chips and shavings	Free	Free
1211.90.40	kg	---- Barks of trees (excluding cinnamon of 0906.11.00)	Free	Free
1211.90.90	kg	---- Other	Free	Free
12.12		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:		
		-- Seaweeds and other algae:		
1212.21		-- Fit for human consumption		
1212.21.10	kg	---- Fresh or chilled	Free	Free
1212.21.90	kg	---- Other	Free	Free
1212.29		-- Other		
1212.29.10	kg	---- Fresh or chilled	Free	Free
1212.29.90	kg	---- Other	Free	Free
		-- Other:		
1212.91		-- Sugar beet		
1212.91.10	kg	---- Fresh or chilled	Free	Free
1212.91.90	kg	---- Other	Free	Free
1212.92		-- Locust beans (carob)		
1212.92.10	kg	---- Fresh or chilled	Free	Free
1212.92.90	kg	---- Other	Free	Free
1212.93		-- Sugar cane		
1212.93.10	kg	---- Fresh or chilled	Free	Free
1212.93.90	kg	---- Other	Free	Free
1212.94		-- Chicory roots		
1212.94.10	kg	---- Fresh or chilled	Free	Free
1212.94.90	kg	---- Other	Free	Free
1212.99		-- Other		
1212.99.10	kg	---- Fresh or chilled	Free	Free
1212.99.90	kg	---- Other	Free	Free
12.13				
1213.00.00	kg	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets:	Free	Free

Customs Tariff Amendment Order 2018

2018/04

12.14

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:

1214.10.00	kg	— Lucerne (alfalfa) meal and pellets	Free	Free
1214.90.00	kg	— 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);
- (ij) 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	Normal Tariff	Preferential Rates
13.01		Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)		
1301.20.00	kg	— Gum Arabic	Free	Free
1301.90.00	kg	— Other	Free	Free
13.02		Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:		
		— 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
1302.14.00	kg	— — Of ephedra	Free	Free
1302.19		— — Other		
1302.19.10	kg	— — — Seaweed extract	Free	Free
1302.19.90	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

2018/04

Customs Tariff Amendment Order 2018

1302.32.00	kg	-- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	Free	Free
1302.39.00	kg	-- 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	Normal Tariff	Preferential Rates
14.01		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):		
1401.10.00	..	-- Bamboos	Free	Free
1401.20.00	..	-- Rattans	Free	Free
1401.90		-- Other		
1401.90.10	..	---- Pandanus	Free	Free
1401.90.90	..	---- Other	Free	Free
14.04		Vegetable products not elsewhere specified or included:		
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	Normal Tariff	Preferential Rates
15.01		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):		
1501.10.00	kg	-- Lard	Free	Free
1501.20.00	kg	-- Other pig fat	Free	Free
1501.90.00	kg	-- Other	Free	Free
15.02		Fats of bovine animals, sheep or goats, other than those of heading		
1502.10		-- Tallow		
1502.10.10	kg	---- Edible tallow	Free	Free
1502.10.90	kg	---- Other	Free	Free
1502.90.00	kg	-- Other	Free	Free
15.03		Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared:		
1503.00				
1503.00.10	kg	---- Edible products	Free	Free
1503.00.20	kg	---- Oleo-oil	Free	Free
1503.00.90	kg	---- Other	Free	Free
15.04		Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified:		
1504.10.00	kg	-- Fish-liver oils and their fractions	Free	Free
1504.20.00	kg	-- Fats and oils and their fractions, of fish, other than liver oils:	Free	Free
1504.30.00	kg	-- Fats and oils and their fractions, of marine mammals:	Free	Free
15.05		Wool grease and fatty substances derived there from (including lanolin):		
1505.00.00	kg		Free	Free

15.06				
1506.00		Other animal fats and oils and their fractions, whether or not refined, but not chemically modified		
1506.00.10	kg	--- Edible products	Free	Free
1506.00.90	kg	--- Other	Free	Free
15.07				
		Soya-bean oil and its fractions, whether or not refined, but not chemically modified:		
1507.10.00	ltr	-- Crude oil, whether or not degummed	Free	Free
1507.90.00	ltr	-- Other	Free	Free
15.08				
		Ground-nut oil and its fractions, whether or not refined, but not chemically modified:		
1508.10.00	ltr	-- Crude oil	Free	Free
1508.90.00	ltr	-- Other	Free	Free
15.09				
		Olive oil and its fractions, whether or not refined, but not chemically modified:		
1509.10.00	ltr	-- Virgin	Free	Free
1509.90.00	ltr	-- Other	Free	Free
15.10				
1510.00		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		
1510.00.10	ltr	---- Crude oil	Free	Free
1510.00.90	ltr	---- Other	Free	Free
15.11				
		Palm oil and its fractions, whether or not refined, but not chemically modified:		
1511.10.00	ltr	-- Crude oil	Free	Free
1511.90.00	ltr	-- Other	Free	Free
15.12				
		Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified:		
		--Sunflower-seed or safflower oil and fractions thereof:		
1512.11.00	ltr	--- Crude oil	Free	Free
1512.19.00	ltr	--- Other	Free	Free
		-- Cotton-seed oil and its fractions:		
1512.21.00	ltr	-- Crude oil, whether or not gossypol has been removed	Free	Free
1512.29.00	ltr	-- Other	Free	Free
15.13				
		Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified:		
		-- Coconut (copra) oil and its fractions:		
1513.11.00	ltr	-- Crude oil	Free	Free
1513.19		--- Other		
1513.19.10	kg	---- Virgin	Free	Free
1513.19.90	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
15.14				
		Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified:		
		-- 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

Customs Tariff Amendment Order 2018

2018/04

15.15		Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified:		
		– Linseed oil and its fractions:		
1515.11.00	litr	– – Crude oil	Free	Free
1515.19.00	litr	– – Other	Free	Free
		– Maize (corn) oil and its fractions:		
1515.21.00	litr	– – Crude oil	Free	Free
1515.29.00	litr	– – Other	Free	Free
1515.30.00	litr	– Castor oil and its fractions	Free	Free
1515.50		– Sesame oil and its fractions		
1515.50.10	litr	– – Crude oil	Free	Free
1515.50.90	litr	– – Other	Free	Free
1515.90		– Other		
1515.90.10	litr	– – Crude oil	Free	Free
1515.90.90	litr	– – Other	Free	Free
15.16		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:		
1516.10.00	kg	– Animal fats and oils and their fractions	Free	Free
1516.20		– Vegetable fats and oils and their fractions:		
1516.20.10	kg	– – – Vanaspati ghee (refer 0405.90.10 for ghee)	Free	Free
1516.20.90	kg	– – – Other	Free	Free
15.17		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:		
1517.10.00	kg	– Margarine, excluding liquid margarine	Free	Free
1517.90		– Other:		
1517.90.10	kg	– – – Liquid margarine, imitation lard and shortenings	Free	Free
		– – – Other edible mixtures:	Free	Free
1517.90.91	litr	– – – – Coconut (copra) oil	Free	Free
1517.90.99	kg	– – – – Other	Free	Free
15.18				
1518.00.00	kg	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:	Free	Free
15.20				
1520.00		Glycerol, crude; glycerol waters and glycerol lyes:		
1520.00.10	kg	– – – Glycerol (glycerine), crude	Free	Free
1520.00.20	kg	– – – Glycerol waters and glycerol lyes	Free	Free
15.21		Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured:		
1521.10.00	kg	– Vegetable waxes	Free	Free
1521.90		– Other:		
1521.90.10	kg	– – – Beeswax	Free	Free
1521.90.90	kg	– – – Other	Free	Free
15.22				
1522.00.00	kg	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes	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 food suitable for infants or young children 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	Normal Tariff	Preferential Rates
16.01		Sausages and similar products, of meat, meat offal or blood; food preparations based on these products		
1601.00.10	kg	--- Beef	Free	Free
1601.00.20	kg	--- Pork	Free	Free
1601.00.90	kg	--- Other	Free	Free
16.02		Other prepared or preserved meat, meat offal or blood:		
1602.10		— Homogenised preparations:		
		---- Preserved in cans:		
1602.10.11	kg	. . . . In combination with vegetables or other food substances; meat pastes	Free	Free
1602.10.19	kg	. . . . Other	Free	Free
1602.10.90	kg	---- Otherwise packed	Free	Free
1602.20.00	kg	— Of liver of any animal:	Free	Free
		— Of poultry of heading 01.05:		
1602.31.00	kg	-- Of turkeys	Free	Free
1602.32		-- Of fowls of the species Gallus domesticus:		
1602.32.10	kg	---- Preserved in cans:	Free	Free
1602.32.90	kg	---- Otherwise packed	Free	Free
1602.39		--- Other:		
1602.39.10	kg	---- Preserved in cans:	Free	Free
1602.39.90	kg	---- Otherwise packed	Free	Free
		— Of swine:		
1602.41		-- Hams and cuts thereof:		
1602.41.10	kg	---- Preserved in cans:	Free	Free
1602.41.90	kg	---- Otherwise packed	Free	Free

Customs Tariff Amendment Order 2018

2018/04

Other prepared or preserved meat, meat offal, etc. —continued.

— Of swine:

1602.42		--- Shoulders and cuts thereof:		
1602.42.10	kg	---- Preserved in cans:	Free	Free
1602.42.90	kg	---- Otherwise packed	Free	Free
1602.49		--- Other, including mixtures:		
1602.49.10	kg	---- Preserved in cans:	Free	Free
1602.49.90	kg	---- Otherwise packed	Free	Free
1602.50		— Of bovine animals:		
1602.50.10	kg	---- Preserved in cans:	Free	Free
1602.50.90	kg	---- Otherwise packed	Free	Free
1602.90		— Other, including preparations of blood of any animal:		
1602.90		---- Of crocodile		
1602.90.11	kg	. . . . Preserved in cans:	Free	Free
1602.90.19	kg	. . . . Otherwise packed	Free	Free
		---- Of kangaroo		
1602.90.21	kg	. . . . Preserved in cans:	Free	Free
1602.90.29	kg	. . . . Otherwise packed	Free	Free
		---- Meat of sheep or lamb		
1602.90.31	kg	. . . . Preserved in cans:	Free	Free
1602.90.39	kg	. . . . Otherwise packed	Free	Free
		---- Other		
1602.90.91	kg	. . . . Preserved in cans:	Free	Free
1602.90.99	kg	. . . . Otherwise packed	Free	Free

16.03

1603.00.00	kg	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates:	Free	Free
------------	----	---	------	------

16.04

Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs:

— Fish, whole or in pieces, but not minced:

1604.11		— Salmon		
1604.11.10	kg	---- In cans, whether or not with added liquor, oil or sauce:	Free	Free
1604.11.90	kg	---- Otherwise packed	Free	Free
1604.12		— Herrings		
1604.12.10	kg	---- In cans, whether or not with added liquor, oil or sauce:	Free	Free
1604.12.90	kg	---- Otherwise packed	Free	Free
1604.13		— Sardines, sardinella and brisling or sprats:		
1604.13.10	kg	---- In cans, whether or not with added liquor, oil or sauce:	Free	Free
1604.13.90	kg	---- Otherwise packed	Free	Free
1604.14		— Tunas, skipjack and bonito (<i>Sarda</i> spp.):		
1604.14.10	kg	---- In cans, whether or not with added liquor, oil or sauce:	Free	Free
1604.14.90	kg	---- Otherwise packed	Free	Free
1604.15		— Mackerel:		
1604.15.10	kg	---- In cans, whether or not with added liquor, oil or sauce:	Free	Free
1604.15.90	kg	---- Otherwise packed	Free	Free
1604.16		— Anchovies:		
1604.16.10	kg	---- In cans, whether or not with added liquor, oil or sauce:	Free	Free
1604.16.90	kg	---- Otherwise packed	Free	Free
1604.17		— Eels:		
1604.17.10	kg	---- In cans, whether or not with added liquor, oil or sauce:	Free	Free
1604.17.90	kg	---- Otherwise packed	Free	Free
1604.18		— Shark fins:		
1604.18.10	kg	---- In cans, whether or not with added liquor, oil or sauce:	Free	Free
1604.18.90	kg	---- Otherwise packed	Free	Free

Prepared or preserved fish, etc. —continued.

— Fish, whole or in pieces, etc. —continued.

1604.19		— Other:		
---------	--	----------	--	--

1604.19.10	kg	--- In cans, whether or not with added liquor, oil or sauce:	Free	Free
1604.19.90	kg	--- Otherwise packed	Free	Free
1604.20		-- Other prepared or preserved fish:		
1604.20.10	kg	-- In cans, whether or not with added liquor, oil or sauce:	Free	Free
1604.20.90	kg	-- Otherwise packed	Free	Free
		-- Caviar and caviar substitutes:		
1604.31.00	kg	-- Caviar	Free	Free
1604.32.00	kg	-- Caviar substitutes	Free	Free
16.05		Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved:		
1605.10		-- Crab:		
1605.10.10	kg	-- In cans, whether or not with added liquor, oil or sauce:	Free	Free
1605.10.90	kg	-- Otherwise packed	Free	Free
		-- Shrimps and prawns:		
1605.21.00	kg	-- Not in airtight container	Free	Free
1605.29.00	kg	-- Other:	Free	Free
1605.30		-- Lobster:		
1605.30.10	kg	-- In cans, whether or not with added liquor, oil or sauce:	Free	Free
1605.30.90	kg	-- Otherwise packed	Free	Free
1605.40		-- Other crustaceans:		
1605.40.10	kg	-- In cans, whether or not with added liquor, oil or sauce:	Free	Free
1605.40.90	kg	-- Otherwise packed	Free	Free
		-- Molluscs:		
1605.51		-- Oysters:		
1605.51.10	kg	--- In cans, whether or not with added liquor, oil or sauce:	Free	Free
1605.51.90	kg	--- Otherwise packed	Free	Free
1605.52		--- Scallops, including queen scallops:		
1605.52.10	kg	--- In cans, whether or not with added liquor, oil or sauce:	Free	Free
1605.52.90	kg	--- Otherwise packed	Free	Free
1605.54		-- Cuttle fish and squid:		
1605.54.10	kg	--- In cans, whether or not with added liquor, oil or sauce:	Free	Free
1605.54.90	kg	--- Otherwise packed	Free	Free
1605.55		--- Octopus:		
1605.55.10	kg	--- In cans, whether or not with added liquor, oil or sauce:	Free	Free
1605.55.90	kg	--- Otherwise packed	Free	Free
1605.56		-- Clams, cockles and arkshells:		
1605.56.10	kg	--- In cans, whether or not with added liquor, oil or sauce:	Free	Free
1605.56.90	kg	--- Otherwise packed	Free	Free
1605.57		-- Abalone:		
1605.57.10	kg	--- In cans, whether or not with added liquor, oil or sauce:	Free	Free
1605.57.90	kg	--- Otherwise packed	Free	Free
1605.58		-- Snails, other than sea snails:		
1605.58.10	kg	--- In cans, whether or not with added liquor, oil or sauce:	Free	Free
1605.58.90	kg	--- Otherwise packed	Free	Free
1605.59		-- Other:		
1605.59.10	kg	--- In cans, whether or not with added liquor, oil or sauce:	Free	Free
1605.59.90	kg	--- Otherwise packed	Free	Free
		-- Other aquatic invertebrates:		
1605.61		-- Sea cucumbers:		
1605.61.10	kg	--- In cans, whether or not with added liquor, oil or sauce:	Free	Free
1605.61.90	kg	--- Otherwise packed	Free	Free
1605.62		-- Sea Urchins:		
1605.62.10	kg	--- In cans, whether or not with added liquor, oil or sauce:	Free	Free
1605.62.90	kg	--- Otherwise packed	Free	Free
		Crustaceans, molluscs and other aquatic, etc. --continued.		
		-- Other aquatic invertebrates, etc. --continued.		
1605.63		--- Jellyfish:		
1605.63.10	kg	--- In cans, whether or not with added liquor, oil or sauce:	Free	Free

Customs Tariff Amendment Order 2018

1605.63.90	kg	--- Otherwise packed	Free	Free
1605.69		--- Other:		
1605.69.10	kg	--- Preserved in cans:	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 99.5°
- 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 69° or more but less than 93°. 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	Normal Tariff	Preferential Rates
17.01		Cane or beet sugar and chemically pure sucrose, in solid form:		
		— 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:		
1701.19.00	kg	— Containing added flavouring or colouring matter	Free	Free
1701.99.00	kg	— Other	Free	Free
17.02		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:		
		— 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
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

Customs Tariff Amendment Order 2018

1702.90		— Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50 % by weight of fructose:		
1702.90.10	kg	— — — Infant food preparations	Free	Free
1702.90.20	kg	— — — Artificial honey	Free	Free
1702.90.30	kg	— — — Caramel	Free	Free
1702.90.90	kg	— — — Other	Free	Free
17.03		Molasses resulting from the extraction or refining of sugar:		
1703.10.00	kg	— Cane molasses	Free	Free
1703.90.00	kg	— Other	Free	Free
17.04		Sugar confectionery (including white chocolate), not containing cocoa:		
1704.10.00	kg	— Chewing gum, whether or not sugar-coated	Free	Free
1704.90.00	kg	— Other	Free	Free

* * *

Chapter 18

Cocoa and cocoa preparations

NOTE:

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	Normal Tariff	Preferential Rates
18.01				
1801.00.00	kg	Cocoa beans, whole or broken, raw or roasted	Free	Free
18.02				
1802.00.00	..	Cocoa shells, husks, skins and other cocoa waste	Free	Free
18.03		Cocoa paste, whether or not defatted:		
1803.10.00	kg	— Not defatted	Free	Free
1803.20.00	kg	— Wholly or partly defatted	Free	Free
18.04				
1804.00.00	kg	Cocoa butter, fat and oil	Free	Free
18.05				
1805.00.00	kg	Cocoa powder, not containing added sugar or other sweetening matter	Free	Free
18.06		Chocolate and other food preparations containing cocoa:		
1806.10		— Cocoa powder, containing added sugar or other sweetening matter		
1806.10.10	kg	— — — Chocolate confectionery in blocks, slabs or bars	Free	Free
1806.10.20	kg	— — — Beverages and preparations for making beverages	Free	Free
1806.10.90	kg	— — — Other	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 pickings, 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

Customs Tariff Amendment Order 2018

1806.90		— Other		
1806.90.10	kg	---- Milo	Free	Free
1806.90.20	kg	---- Chocolate coated products: sugar confectionery containing cocoa	Free	Free
1806.90.90	kg	---- Other	Free	Free

* * *

Chapter 19

Preparations of cereals, flour, starch or milk; pastry cooks' products

NOTE:

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	Normal Tariff	Preferential Rates
--------	------------------	-------------------	---------------	--------------------

19.01 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 cocoa calculated on a totally defatted basis, not elsewhere specified or included:

1901.10		— Preparations suitable for infants and young children, put up for retail sale:		
1901.10.10	kg	---- Containing cocoa	Free	Free
1901.10.90	kg	---- Other	Free	Free
1901.20		— Mixes and doughs for the preparation of bakers' wares of heading 19.05:		
1901.20.10	kg	---- Containing cocoa	Free	Free
1901.20.90	kg	---- Other	Free	Free
1901.90		— Other:		
1901.90.10	kg	---- Preparations for making beverages and malt extracts	Free	Free
1901.90.90	kg	---- Other	Free	Free

19.02 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:

		– 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:		
1902.30.10	kg	– – – Instant noodle	Free	Free
1902.30.90	kg	– – – Other	Free	Free
1902.40.00	kg	– Couscous	Free	Free
19.03				
1903.00.00	kg	Tapioca and substitutes therefore prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	Free	Free
19.04		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:		
1904.10		– Prepared foods obtained by the swelling or roasting of cereals or cereal		
1904.10.10	kg	– – – Coated with chocolate or cocoa	Free	Free
1904.10.20	kg	– – – Corn chips or rice chips of alike	Free	Free
1904.10.90	kg	– – – Other	Free	Free
1904.20		– 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
1904.20.20	kg	– – – Muesli	Free	Free
1904.20.90	kg	– – – Other	Free	Free
1904.30.00	kg	– Bulgur wheat	Free	Free
1904.90		– Other		
1904.90.10	kg	– – – Coated with chocolate	Free	Free
1904.90.90	kg	– – – Other	Free	Free
19.05		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:		
1905.10.00	kg	– Crispbread	Free	Free
1905.20.00	kg	– Gingerbread and the like	Free	Free
		– Sweet biscuits; waffles and wafers:		
1905.31.00	kg	– – Sweet biscuits	Free	Free
1905.32		– – Waffles and wafers		
1905.32.10	kg	– – – Wafers coated with chocolate	Free	Free
1905.32.90	kg	– – – Other	Free	Free
1905.40.00	kg	– Rusks, toasted bread and similar toasted products	Free	Free
1905.90		– Other:		
1905.90.10	kg	– – – Communion wafers; Passover bread	Free	Free
1905.90.20	kg	– – – Crackers	Free	Free
1905.90.30	kg	– – – Ships biscuits or cabin biscuits	Free	Free
1905.90.40	kg	– – – Sweet Cakes	Free	Free
1905.90.90	kg	– – – Other	Free	Free

*

*

*

Chapter 20

Preparations of vegetables, fruit, nuts or other parts of plants

NOTE:

1. This Chapter does not cover:

- (a) Vegetables, fruit or nuts, prepared or preserved by the processes specified in Chapter 7, 8 or 11;
 - (b) 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);
 - (c) Bakers' wares and other products of heading 19.05; or
 - (d) Homogenised composite food preparations of heading 21.04.
2. Headings 20.07 and 20.08 do not apply to fruit jellies, fruit pastes, sugar-coated almonds or the like in the form of sugar confectionery (heading 17.04) or chocolate confectionery (heading 18.06).
 3. Headings 20.01, 20.04 and 20.05 cover, as the case may be, only those products of Chapter 7 or of heading 11.05 or 11.06 (other than flour, meal and powder of the products of Chapter 8), which have been prepared or preserved by processes other than those referred to in Note 1 (a).
 4. Tomato juice the dry weight content of which is 7 % or more is to be classified in heading 20.02.
 5. For the purposes of heading 20.07, the expression "obtained by cooking" means obtained by heat treatment at atmospheric pressure or under reduced pressure to increase the viscosity of a product through reduction of water content or other means.
 6. For the purposes of heading 20.09, the expression "juices, unfermented and not containing added spirit" means juices of an alcoholic strength by volume (see Note 2 to Chapter 22) not exceeding 0.5 % vol.

SUBHEADING NOTES—

1. For the purposes of Tariff item 2005.10.00, the expression "homogenised vegetables" means preparations of vegetables, finely homogenised, put up for retail sale as food suitable for infants or young children 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 vegetables. Tariff item 2005.10.00 takes precedence over all other subheadings or Tariff items of heading 20.05."
2. For the purposes of Tariff item 2007.10.00, the expression "homogenised preparations" means preparations of fruit, finely homogenised, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of 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 fruit. Tariff item 2007.10.00 takes precedence over all other subheadings or Tariff items of heading 20.07."
3. For the purposes of subheadings 2009.12, 2009.21, 2009.31, 2009.41, 2009.61 and 2009.71, the expression "Brix value" means the direct reading of degrees Brix obtained from a Brix hydrometer or of refractive index expressed in terms of percentage sucrose content obtained from a refractometer, at a temperature of 20°C or corrected for 20°C if the reading is made at a different temperature.

Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
20.01		Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:		
2001.10.00	kg	— Cucumbers and gherkins	Free	Free
2001.90.00	kg	— Other:	Free	Free
20.02		Tomatoes prepared or preserved otherwise than by vinegar or acetic acid:		
2002.10.00	kg	— Tomatoes, whole or in pieces	Free	Free
2002.90		— Other:		
2002.90.10	kg	— — — Juice, purée and concentrate	Free	Free
2002.90.90	kg	— — — Other	Free	Free
20.03		Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid:		
2003.10.00	kg	— Mushrooms of the genus <i>Agaricus</i>	Free	Free
2003.90.00	kg	— Other	Free	Free
20.04		Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06:		

2004.10.00	kg	— Potatoes	Free	Free
2004.90		— Other vegetables and mixtures of vegetables:		
2004.90.10	kg	---- Sweetcorn, vine leaves, yams (sweet potatoes), hop shoots and palm	Free	Free
2004.90.90	kg	---- Other	Free	Free
20.05		Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06:		
2005.10.00	kg	— Homogenised vegetables	Free	Free
2005.20.00	kg	— Potatoes	Free	Free
2005.40.00	kg	— Peas (<i>Pisum sativum</i>)	Free	Free
		— Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.):		
2005.51.00	kg	---- Beans, shelled	Free	Free
2005.59.00	kg	---- Other	Free	Free
2005.60.00	kg	— Asparagus	Free	Free
2005.70.00	kg	— Olives	Free	Free
2005.80.00	kg	— Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	Free	Free
		— Other vegetables and mixtures of vegetables:		
2005.91.00	kg	---- Bamboo shoots	Free	Free
2005.99.00	kg	---- Other	Free	Free
20.06				
2006.00		Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised):		
2006.00.10	kg	---- Ginger preserved by sugar	Free	Free
2006.00.90	kg	---- Other	Free	Free
20.07		Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter:		
2007.10.00	kg	— Homogenised preparations	Free	Free
		— Other:		
2007.91.00	kg	---- Citrus fruit	Free	Free
2007.99.00	kg	---- Other	Free	Free
20.08		Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included:		
		— Nuts, ground-nuts and other seeds, whether or not mixed together:		
2008.11		— Ground-nuts		
2008.11.10	kg	---- Peanut butter	Free	Free
2008.11.90	kg	---- Other	Free	Free
2008.19.00	kg	— Other, including mixtures	Free	Free
2008.20		— Pineapples:		
2008.20.10	kg	---- Cooked and preserved by freezing, not containing added sugar	Free	Free
2008.20.90	kg	---- Other	Free	Free
2008.30		— Citrus fruit:		
2008.30.10	kg	---- Cooked and preserved by freezing, not containing added sugar	Free	Free
2008.30.90	kg	---- Other	Free	Free
2008.40.00	kg	— Pears:	Free	Free
2008.50.00	kg	— Apricots:	Free	Free
2008.60.00	kg	— Cherries:	Free	Free
2008.70.00	kg	— Peaches, including nectarines:	Free	Free
2008.80.00	kg	— Strawberries:	Free	Free
		Fruit, nuts and other edible parts of plants, etc.-continued		
		— Other, including mixtures other than those of subheading 2008.19:		
2008.91.00	kg	---- Palm hearts	Free	Free
2008.93.00	kg	---- Cranberries (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>vaccinium vitis-idaea</i>):	Free	Free
2008.97.00	kg	---- Mixtures	Free	Free
2008.99		---- Other:		
		---- Stems and other parts of plants, except fruit		

Customs Tariff Amendment Order 2018

2018/04

2009.49		-- Other		
		---- Containing added sugar, packaged in:		
2009.49.11	ltr	----- Glass	Free	Free
2009.49.12	ltr	----- Plastic	Free	Free
2009.49.13	ltr	----- Aluminium	Free	Free
2009.49.19	ltr	----- Other	Free	Free
		---- Other, packaged in:		
2009.49.91	ltr	----- Glass	Free	Free
2009.49.92	ltr	----- Plastic	Free	Free
2009.49.93	ltr	----- Aluminium	Free	Free
2009.49.99	ltr	----- Other	Free	Free
2009.50		- Tomato juice:		
		---- Containing added sugar, packaged in:		
2009.50.11	ltr	----- Glass	Free	Free
2009.50.12	ltr	----- Plastic	Free	Free
2009.50.13	ltr	----- Aluminium	Free	Free
2009.50.19	ltr	----- Other	Free	Free
		---- Other, packaged in:		
2009.50.91	ltr	----- Glass	Free	Free
2009.50.92	ltr	----- Plastic	Free	Free
2009.50.93	ltr	----- Aluminium	Free	Free
2009.50.99	ltr	----- Other	Free	Free
		- Grape juice (including grape must):		
2009.61		-- Of a Brix value not exceeding 30:		
		---- Containing added sugar, packaged in:		
2009.61.11	ltr	----- Glass	Free	Free
2009.61.12	ltr	----- Plastic	Free	Free
2009.61.13	ltr	----- Aluminium	Free	Free
2009.61.19	ltr	----- Other	Free	Free
		---- Other, packaged in:		
2009.61.91	ltr	----- Glass	Free	Free
2009.61.92	ltr	----- Plastic	Free	Free
2009.61.93	ltr	----- Aluminium	Free	Free
2009.61.99	ltr	----- Other	Free	Free
2009.69		-- Other:		
		---- Containing added sugar, packaged in:		
2009.69.11	ltr	----- Glass	Free	Free
2009.69.12	ltr	----- Plastic	Free	Free
2009.69.13	ltr	----- Aluminium	Free	Free
2009.69.19	ltr	----- Other	Free	Free
		---- Other, packaged in:		
2009.69.91	ltr	----- Glass	Free	Free
2009.69.92	ltr	----- Plastic	Free	Free
2009.69.93	ltr	----- Aluminium	Free	Free
2009.69.99	ltr	----- Other	Free	Free
		Fruit juices (including grape must) and vegetable juices, etc.-continued		
		- Apple juice:		
2009.71		-- Of a Brix value not exceeding 20:		
		---- Containing added sugar, packaged in:		
2009.71.11	ltr	----- Glass	Free	Free
2009.71.12	ltr	----- Plastic	Free	Free
2009.71.13	ltr	----- Aluminium	Free	Free
2009.71.19	ltr	----- Other	Free	Free
		---- Other, packaged in:		
2009.71.91	ltr	----- Glass	Free	Free
2009.71.92	ltr	----- Plastic	Free	Free
2009.71.93	ltr	----- Aluminium	Free	Free
2009.71.99	ltr	----- Other	Free	Free
2009.79		-- Other:		
		---- Containing added sugar, packaged in:		
2009.79.11	ltr	----- Glass	Free	Free

2009.79.12	ltr	----- Plastic	Free	Free
2009.79.13	ltr	----- Aluminium	Free	Free
2009.79.19	ltr	----- Other	Free	Free
		---- Other, packaged in:		
2009.79.91	ltr	----- Glass	Free	Free
2009.79.92	ltr	----- Plastic	Free	Free
2009.79.93	ltr	----- Aluminium	Free	Free
2009.79.99	ltr	----- Other	Free	Free
		-- Juice of any other single fruit or vegetable:		
2009.81		-- Cranberry (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i>) juice:		
		---- Containing added sugar, packaged in:		
2009.81.11	ltr	----- Glass	Free	Free
2009.81.12	ltr	----- Plastic	Free	Free
2009.81.13	ltr	----- Aluminium	Free	Free
2009.81.19	ltr	----- Other	Free	Free
		---- Other, packaged in:		
2009.81.91	ltr	----- Glass	Free	Free
2009.81.92	ltr	----- Plastic	Free	Free
2009.81.93	ltr	----- Aluminium	Free	Free
2009.81.99	ltr	----- Other	Free	Free
2009.89		-- Other:		
2009.89.10	ltr	---- Noni	Free	Free
		---- Other, containing added sugar, packaged in:		
2009.89.21	ltr	----- Glass	Free	Free
2009.89.22	ltr	----- Plastic	Free	Free
2009.89.23	ltr	----- Aluminium	Free	Free
2009.89.29	ltr	----- Other	Free	Free
2009.90		-- Mixtures of juices:		
		-- Containing added sugar		
2009.90.11	ltr	----- Glass	Free	Free
2009.90.12	ltr	----- Plastic	Free	Free
2009.90.13	ltr	----- Aluminium	Free	Free
2009.90.19	ltr	----- Other	Free	Free
		-- Other		
2009.90.91	ltr	----- Glass	Free	Free
2009.90.92	ltr	----- Plastic	Free	Free
2009.90.93	ltr	----- Aluminium	Free	Free
2009.90.99	ltr	----- Other	Free	Free

* * *

Chapter 21

Miscellaneous edible preparations

NOTES—

1. This Chapter does not cover:

- Mixed vegetables of heading 07.12;
- Roasted coffee substitutes containing coffee in any proportion (heading 09.01);
- Flavoured tea (heading 09.02);
- Spices or other products of headings 09.04 to 09.10;
- Food preparations, other than the products described in heading 21.03 or 21.04, 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);
- Yeast put up as a medicament or other products of heading 30.03 or 30.04; or
- Prepared enzymes of heading 35.07.

Customs Tariff Amendment Order 2018

2018/04

2. Extracts of the substitutes referred to in Note 1 (b) above are to be classified in heading 21.01.
3. For the purposes of heading 21.04, the expression "homogenised composite food preparations" means preparations consisting of a finely homogenised mixture of two or more basic ingredients such as meat, fish, vegetables, fruit or nuts, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250g. For the application of this definition, no account is to be taken of small quantities of any ingredients which may be added to the mixture for seasoning, preservation or other purposes. Such preparations may contain a small quantity of visible pieces of ingredients.

* * *				
Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
21.01		Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes and extracts, essences and concentrates thereof:		
		– Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:		
2101.11.00	kg	– – Extracts, essences and concentrates	Free	Free
2101.12		– – Preparations with a basis of extracts, essences or concentrates or with a basis of coffee:		
2101.12.10	..	– – – Coffee pastes of mixtures of ground, roasted coffee, with vegetable fats and sometimes other ingredients	Free	Free
2101.12.90	kg	– – – Other	Free	Free
2101.20		– Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté:		
2101.20.10	..	– – – Herbal, flavoured or infused tea	Free	Free
2101.20.20	..	– – – Preparations consisting of a mixture of tea, milk powder and sugar	Free	Free
2101.20.90	..	– – – Other	Free	Free
2101.30.00	kg	– Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	Free	Free
21.02		Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders:		
2102.10.00	kg	– Active yeasts	Free	Free
2102.20.00	kg	– Inactive yeasts; other single-cell micro-organisms, dead:	Free	Free
2102.30.00	kg	– Prepared baking powders	Free	Free
21.03		Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:		
2103.10.00	ltr	– Soya sauce	Free	Free
2103.20.00	ltr	– Tomato ketchup and other tomato sauces	Free	Free
2103.30.00	kg	– Mustard flour and meal and prepared mustard:	Free	Free
2103.90		– Other		
2103.90.10	ltr	– – – Indian pickles	Free	Free
2103.90.90	ltr	– – – Other	Free	Free
21.04		Soups and broths and preparations therefor; homogenised composite food preparations:		
2104.10.00	..	– Soups and broths and preparations therefor:	Free	Free
2104.20.00	..	– Homogenised composite food preparations	Free	Free
21.05		Ice cream and other edible ice, whether or not containing cocoa:		
2105.00		– Containing alcohol:		
2105.00.10	ltr	– – – Containing not more than 1.15 % vol.	Free	Free
2105.00.20	ltr	– – – Containing more than 1.15 % vol., but not more than 2.5 % vol.	Free	Free
2105.00.30	l al	– – – Containing more than 2.5 % vol., but not more than 6 % vol.	Free	Free
2105.00.40	ltr	– – – Containing more than 6 % vol., but not more than 9 % vol.	Free	Free

2105.00.50	ltr	---- Containing more than 9 % vol., but not more than 14 %	Free	Free
2105.00.60	l al	---- Containing more than 14 % vol., but not more than 23 %	Free	Free
2105.00.70	l al	---- Other	Free	Free
2105.00.90	kg	-- Other	Free	Free
21.06		Food preparations not elsewhere specified or included:		
2106.10.00	..	-- Protein concentrates and textured protein substances:	Free	Free
2106.90		-- Other		
2106.90.10	kg	---- Food preparations of flour or meal	Free	Free
2106.90.20	kg	---- Powder and preparations for making beverages other than those with a basis of milk; flavoured or coloured sugar syrups; mixes or bases for ice-cream other than those falling under Heading Nos.1808 and 1901	Free	Free
2106.90.30	..	---- Alcoholic preparations of a kind used in the manufacture of various alcoholic beverages	Free	Free
2106.90.40	kg	---- Ice cream mix	Free	Free
2106.90.50	kg	---- Preparations, often put up as food supplements	Free	Free
2106.90.60	ltr	---- Coconut milk and cream	Free	Free
		---- Edible ice mixtures containing alcohol:		
2106.90.71	l al	----- Containing not more than 1.15 % vol.	Free	Free
2106.90.72	l al	----- Containing more than 1.15 % vol., but not more than 2.5 % vol.	Free	Free
2106.90.73	l al	----- Containing more than 2.5 % vol., but not more than 6 % vol.	Free	Free
2106.90.74	l al	----- Containing more than 6 % vol., but not more than 9 % vol.	Free	Free
2106.90.75	l al	----- Containing more than 9 % vol., but not more than 14 % vol.	Free	Free
2106.90.76	l al	----- Containing more than 14 % vol., but not more than 23 % vol.	Free	Free
2106.90.77	l al	----- Other	Free	Free
2106.90.80	kg	---- Cheese puffs, potato chips, and snacks alike made ready to eat	Free	Free
2106.90.90	..	---- Other	Free	Free

*

*

*

Chapter 22

Beverages, spirits and vinegar

NOTES:

- This Chapter does not cover:
 - Products of this Chapter (other than those of heading 22.09) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (generally heading 21.03);
 - Sea water (heading 25.01);
 - Distilled or conductivity water or water of similar purity (heading 28.53);
 - Acetic acid of a concentration exceeding 10 % by weight of acetic acid (heading 29.15);
 - Medicaments of heading 30.03 or 30.04; or
 - Perfumery or toilet preparations (Chapter 33).
- For the purposes of this Chapter and of Chapters 20 and 21, the "alcoholic strength by volume" shall be determined at a temperature of 20 °C.
- For the purposes of heading 22.02, the term non-alcoholic beverages means beverages of an alcoholic strength by volume not exceeding 0.5 % vol. Alcoholic beverages are classified in headings 22.03 to 22.06 or heading 22.08 as appropriate.

SUBHEADING NOTE:

- For the purposes of subheading 2204.10, the expression "sparkling wine" means wine which, when kept at a temperature of 20 °C in closed containers, has an excess pressure of not less than 3 bars.

Customs Tariff Amendment Order 2018

2018/04

COOK ISLANDS NOTE:

1. Items 2204.10.11 and 2204.10.12 is to be taken to apply only to naturally carbonated wine entitled to the appellation "champagne" by virtue of being the produce of the Champagne district of France.

* * *

Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
22.01		Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow:		
2201.10		— Mineral waters and aerated waters:		
2201.10.10	ltr	. . . In aluminium containers	Free	Free
2201.10.20	ltr	. . . In glass containers	Free	Free
2201.10.30	ltr	. . . In plastic containers	Free	Free
2201.10.90	ltr	. . . Other	Free	Free
2201.90		— Other:		
2201.90.10	ltr	. . . In aluminium containers	Free	Free
2201.90.20	ltr	. . . In glass containers	Free	Free
2201.90.30	ltr	. . . In plastic containers	Free	Free
2201.90.90	ltr	. . . Other	Free	Free
22.02		Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09:		
2202.10		— Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:		
		--- In aluminium containers		PICTA
2202.10.11	kgs	. . . . Flavoured <i>per kg of sugar</i>	\$9.37	Free
				PICTA
2202.10.19	kgs	. . . . Other <i>per kg of sugar</i>	\$9.37	Free
		Waters, including mineral waters and aerated etc. —continued.		
		— Waters, including mineral waters and aerated, etc. —continued.		
		--- In glass containers		PICTA
2202.10.21	kgs	. . . . Flavoured <i>per kg of sugar</i>	\$9.37	Free
				PICTA
2202.10.29	kgs	. . . . Other <i>per kg of sugar</i>	\$9.37	Free
		--- In plastic containers		PICTA
2202.10.31	kgs	. . . . Flavoured <i>per kg of sugar</i>	\$9.37	Free
				PICTA
2202.10.39	kgs	. . . . Other <i>per kg of sugar</i>	\$9.37	Free
		--- In other containers		PICTA
2202.10.91	kgs	. . . . Flavoured <i>per kg of sugar</i>	\$9.37	Free
				PICTA
2202.10.99	kgs	. . . . Other <i>per kg of sugar</i>	\$9.37	Free
		— Other:		

2018/04

Customs Tariff Amendment Order 2018

2202.91		--- Non-alcoholic beer:				
		---- In aluminium containers				PICTA
2202.91.11	kgs	. . . . Flavoured	<i>per kg of sugar</i>	\$9.37	Free	
						PICTA
2202.91.19	kgs	. . . . Other	<i>per kg of sugar</i>	\$9.37	Free	
		---- In glass containers				PICTA
2202.91.21	kgs	. . . . Flavoured	<i>per kg of sugar</i>	\$9.37	Free	
						PICTA
2202.91.29	kgs	. . . . Other	<i>per kg of sugar</i>	\$9.37	Free	
		---- In plastic containers				PICTA
2202.91.31	kgs	. . . . Flavoured	<i>per kg of sugar</i>	\$9.37	Free	
						PICTA
2202.91.39	kgs	. . . . Other	<i>per kg of sugar</i>	\$9.37	Free	
		---- In other containers				PICTA
2202.91.91	kgs	. . . . Flavoured	<i>per kg of sugar</i>	\$9.37	Free	
						PICTA
2202.91.99	kgs	. . . . Other	<i>per kg of sugar</i>	\$9.37	Free	
2202.99		-- Other				
		---- In aluminium containers				PICTA
2202.99.11	kgs	. . . . Flavoured	<i>per kg of sugar</i>	\$9.37	Free	
						PICTA
2202.99.19	kgs	. . . . Other	<i>per kg of sugar</i>	\$9.37	Free	
		Waters, including mineral waters and aerated etc. -continued.				
		- Other, etc. -continued				
		-- Other, etc. -continued				
		---- In glass containers				PICTA
2202.99.21	kgs	. . . . Flavoured	<i>per kg of sugar</i>	\$9.37	Free	
						PICTA
2202.99.29	kgs	. . . . Other	<i>per kg of sugar</i>	\$9.37	Free	
		---- In plastic containers				PICTA
2202.99.31	kgs	. . . . Flavoured	<i>per kg of sugar</i>	\$9.37	Free	
						PICTA
2202.99.39	kgs	. . . . Other	<i>per kg of sugar</i>	\$9.37	Free	
		---- In other containers				PICTA
2202.99.91	kgs	. . . . Flavoured	<i>per kg of sugar</i>	\$9.37	Free	
						PICTA
2202.99.99	kgs	. . . . Other	<i>per kg of sugar</i>	\$9.37	Free	

2018/04

Customs Tariff Amendment Order 2018

22.03

2203.00

Beer made from malt:

--- Containing not more than 1.15 % vol.

2203.00.11 1 al Cans *per l al* \$29.00 \$29.002203.00.19 1 al Other *per l al* \$29.00 \$29.00

--- Containing more than 1.15 % vol., but not more than 2.5 % vol.

2203.00.21 1 al Cans *per l al* \$29.00 \$29.002203.00.29 1 al Other *per l al* \$29.00 \$29.00

--- Containing more than 2.5 % vol., but not more than 4.35 % vol.

2203.00.31 1 al Cans *per l al* \$29.00 \$29.002203.00.39 1 al Other *per l al* \$29.00 \$29.00

--- Containing more than 4.35 % vol., but not more than 5 % vol.

2203.00.41 1 al Cans *per l al* \$29.00 \$29.002203.00.49 1 al Other *per l al* \$29.00 \$29.00

--- Containing more than 5 % vol.

2203.00.51 1 al Cans *per l al* \$29.00 \$29.002203.00.59 1 al Other *per l al* \$29.00 \$29.00

22.04

Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09:

2204.10 - Sparkling wine:

--- Champagne

2204.10.11 1 al Containing not more than 14% vol. *per l al* \$29.00 \$29.002204.10.12 1 al Containing more than 14% vol. *per l al* \$29.00 \$29.00

--- Other:

. . . . Red

2204.10.91 1 al Containing not more than 14% vol. *per l al* \$29.00 \$29.002204.10.92 1 al Containing more than 14% vol. *per l al* \$29.00 \$29.00

--- White

2204.10.94 1 al Containing not more than 14% vol. *per l al* \$29.00 \$29.002204.10.95 1 al Containing more than 14% vol. *per l al* \$29.00 \$29.00**Wine of fresh grapes, including fortified wines, etc.-continued.**

- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:

2204.21 --- In containers holding 2 litres or less

--- Sherry, in containers of a capacity of not more than 750 ml

2204.21.11 1 al Containing not more than 14%vol. *per l al* \$29.00 \$29.002204.21.12 1 al Containing more than 14% vol., but not more than 23% vol *per l al* \$29.00 \$29.002204.21.13 1 al Containing more than 23%vol. *per l al* \$42.65 \$42.65

--- Sherry, in other containers

2204.21.21 1 al Containing not more than 14%vol. *per l al* \$29.00 \$29.002204.21.22 1 al Containing more than 14% vol., but not more than 23% vol *per l al* \$29.00 \$29.002204.21.23 1 al Containing more than 23%vol. *per l al* \$42.65 \$42.65

--- Port, in containers of a capacity of not more than 750 ml

2204.21.31 1 al Containing not more than 14%vol. *per l al* \$29.00 \$29.002204.21.32 1 al Containing more than 14% vol., but not more than 23% vol *per l al* \$29.00 \$29.002204.21.33 1 al Containing more than 23%vol. *per l al* \$42.65 \$42.65

--- Port, in other containers

2204.21.41 1 al Containing not more than 14%vol. *per l al* \$29.00 \$29.002204.21.42 1 al Containing more than 14% vol., but not more than 23% vol *per l al* \$29.00 \$29.002204.21.43 1 al Containing more than 23%vol. *per l al* \$42.65 \$42.65

--- Wine in containers of a capacity of not more than 750 ml

2204.21.51 1 al White, containing not more than 14%vol. *per l al* \$29.00 \$29.002204.21.52 1 al White, containing more than 14% vol. *per l al* \$29.00 \$29.002204.21.53 1 al Red, containing not more than 14%vol. *per l al* \$29.00 \$29.002204.21.54 1 al Red, containing more than 14% vol. *per l al* \$29.00 \$29.00

--- Wine, in other containers

2204.21.61 1 al White, containing not more than 14%vol. *per l al* \$29.00 \$29.002204.21.62 1 al White, containing more than 14% vol. *per l al* \$29.00 \$29.00

Customs Tariff Amendment Order 2018

2018/04

2204.21.63	l al	. . . . Red, containing not more than 14%vol.	<i>per l al</i>	\$29.00	\$29.00
2204.21.64	l al	. . . . Red, containing more than 14% vol.	<i>per l al</i>	\$29.00	\$29.00
		---- Other, in containers of a capacity of not more than 750 ml			
2204.21.71	l al	. . . . Containing not more than 14%vol.	<i>per l al</i>	\$29.00	\$29.00
2204.21.72	l al	. . . . Containing more than 14% vol., but not more than 23% vol	<i>per l al</i>	\$29.00	\$29.00
2204.21.73	l al	. . . . Containing more than 23%vol.	<i>per l al</i>	\$42.65	\$42.65
		---- Other, in other containers			
2204.21.81	l al	. . . . Containing not more than 14%vol.	<i>per l al</i>	\$29.00	\$29.00
2204.21.82	l al	. . . . Containing more than 14% vol., but not more than 23% vol	<i>per l al</i>	\$29.00	\$29.00
2204.21.83	l al	. . . . Containing more than 23%vol.	<i>per l al</i>	\$42.65	\$42.65
2204.22		--- In containers holding more than 2 litres but not more than 10 litres.			
		---- Containing not more than 14 % vol., fortified by the addition of spirits or any substance containing spirit.			
2204.22.11	l al	. . . . Sherry	<i>per l al</i>	\$29.00	\$29.00
2204.22.12	l al	. . . . Port	<i>per l al</i>	\$29.00	\$29.00
2204.22.19	l al	. . . . Other Kinds	<i>per l al</i>	\$29.00	\$29.00
		---- Containing more than 14 % vol., but not more than 23% fortified by the addition of spirits or any substance containing spirit			
2204.22.21	l al	. . . . Sherry	<i>per l al</i>	\$29.00	\$29.00
2204.22.22	l al	. . . . Port	<i>per l al</i>	\$29.00	\$29.00
2204.22.29	l al	. . . . Other Kinds	<i>per l al</i>	\$29.00	\$29.00
		---- Containing more than 23% fortified by the addition of spirits or any substance containing spirit			
2204.22.31	l al	. . . . Sherry	<i>per l al</i>	\$42.65	\$42.65
2204.22.32	l al	. . . . Port	<i>per l al</i>	\$42.65	\$42.65
2204.22.39	l al	. . . . Other Kinds	<i>per l al</i>	\$42.65	\$42.65
		--- Other wine, containing not more than 14 % v/al.			
2204.22.41	l al	. . . . White:	<i>per l al</i>	\$29.00	\$29.00
2204.22.42	l al	. . . . Red	<i>per l al</i>	\$29.00	\$29.00
		Wine of fresh grapes, including fortified wines, etc.-continued.			
		--- Other wine; grape must with fermentation, etc.-cont'd.			
		--- In containers holding more than 2 litres, etc.-cont'd.			
		--- Other wine, containing more than 14 % vol.			
2204.22.51	l al	. . . . White:	<i>per l al</i>	\$29.00	\$29.00
2204.22.52	l al	. . . . Red	<i>per l al</i>	\$29.00	\$29.00
2204.29		--- Other:			
		---- Fortified by the addition of spirits or any substance containing spirit, containing not more than 14 % vol.			
2204.29.11	l al	. . . . Sherry	<i>per l al</i>	\$29.00	\$29.00
2204.29.12	l al	. . . . Port	<i>per l al</i>	\$29.00	\$29.00
2204.29.19	l al	. . . . Other Kinds	<i>per l al</i>	\$29.00	\$29.00
		---- Fortified by the addition of spirits or any substance containing spirit, containing more than 14 % vol, but not more than 23% vol.			
2204.29.21	l al	. . . . Sherry	<i>per l al</i>	\$29.00	\$29.00
2204.29.22	l al	. . . . Port	<i>per l al</i>	\$29.00	\$29.00
2204.29.29	l al	. . . . Other Kinds	<i>per l al</i>	\$29.00	\$29.00
		---- Fortified by the addition of spirits or any substance containing spirit, containing more than 23% vol.			
2204.29.31	l al	. . . . Sherry	<i>per l al</i>	\$42.65	\$42.65
2204.29.32	l al	. . . . Port	<i>per l al</i>	\$42.65	\$42.65
2204.29.39	l al	. . . . Other Kinds	<i>per l al</i>	\$42.65	\$42.65
		--- Other, containing not more than 14 % vol.			
2204.29.41	l al	. . . . White:	<i>per l al</i>	\$29.00	\$29.00
2204.29.42	l al	. . . . Red	<i>per l al</i>	\$29.00	\$29.00
		--- Other, containing more than 14 % vol.			
2204.29.51	l al	. . . . White:	<i>per l al</i>	\$29.00	\$29.00
2204.29.52	l al	. . . . Red	<i>per l al</i>	\$29.00	\$29.00
2204.30		--- Other grape must			

Customs Tariff Amendment Order 2018

2204.30.10	l al	--- Containing not more than 14% vol.	per l al	\$29.00	\$29.00
2204.30.20	l al	--- Containing more than 14% vol., but not more than 23% vol	per l al	\$29.00	\$29.00
2204.30.30	l al	--- Containing more than 23% vol	per l al	\$42.65	\$42.65
22.05		Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:			
2205.10		-- In containers holding 2 litres or less:			
		-- Vermouth			
		--- Containing fortified by the addition of spirits or any substance containing spirit			
2205.10.11	l al	. . . . Containing not more than 14%vol.	per l al	\$29.00	\$29.00
2205.10.12	l al	. . . . Containing more than 14% vol., but not more than 23% vol	per l al	\$29.00	\$29.00
2205.10.13	l al	. . . . Containing more than 23%vol.	per l al	\$42.65	\$42.65
		--- Other			
2205.10.21	l al	. . . . Containing not more than 14%vol.	per l al	\$29.00	\$29.00
2205.10.22	l al	. . . . Containing more than 14% vol., but not more than 23% vol	per l al	\$29.00	\$29.00
2205.10.23	l al	. . . . Containing more than 23%vol.	per l al	\$42.65	\$42.65
		-- Other			
		--- Other, containing fortified by the addition of spirits or any substance containing spirit			
2205.10.31	l al	. . . . Containing not more than 14%vol.	per l al	\$29.00	\$29.00
2205.10.32	l al	. . . . Containing more than 14% vol., but not more than 23% vol	per l al	\$29.00	\$29.00
2205.10.33	l al	. . . . Containing more than 23%vol.	per l al	\$42.65	\$42.65
		--- Other			
2205.10.41	l al	. . . . Containing not more than 14%vol.	per l al	\$29.00	\$29.00
2205.10.42	l al	. . . . Containing more than 14% vol., but not more than 23% vol	per l al	\$29.00	\$29.00
2205.10.43	l al	. . . . Containing more than 23%vol.	per l al	\$42.65	\$42.65
		Vermouth and other wine of fresh grapes, etc.-continued			
2205.90		-- Other:			
		-- Vermouth			
		--- Containing fortified by the addition of spirits or any substance containing spirit			
2205.90.11	l al	. . . . Containing not more than 14%vol.	per l al	\$29.00	\$29.00
2205.90.12	l al	. . . . Containing more than 14% vol., but not more than 23% vol	per l al	\$29.00	\$29.00
2205.90.13	l al	. . . . Containing more than 23%vol.	per l al	\$42.65	\$42.65
		--- Other			
2205.90.21	l al	. . . . Containing not more than 14%vol.	per l al	\$29.00	\$29.00
2205.90.22	l al	. . . . Containing more than 14% vol., but not more than 23% vol	per l al	\$29.00	\$29.00
2205.90.23	l al	. . . . Containing more than 23%vol.	per l al	\$42.65	\$42.65
		-- Other			
		--- Containing fortified by the addition of spirits or any substance containing spirit			
2205.90.31	l al	. . . . Containing not more than 14%vol.	per l al	\$29.00	\$29.00
2205.90.32	l al	. . . . Containing more than 14% vol., but not more than 23% vol	per l al	\$29.00	\$29.00
2205.90.33	l al	. . . . Containing more than 23%vol.	per l al	\$42.65	\$42.65
		--- Other			
2205.90.41	l al	. . . . Containing not more than 14%vol.	per l al	\$29.00	\$29.00
2205.90.42	l al	. . . . Containing more than 14% vol., but not more than 23% vol	per l al	\$29.00	\$29.00
2205.90.43	l al	. . . . Containing more than 23%vol.	per l al	\$42.65	\$42.65
22.06		Other fermented beverages (for example, cider, perry, mead, sake); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included:			
2206.00		-- Ginger beer and herb beer			
2206.00.11	l al	. . . . Containing not more than 14 % vol.:	per l al	\$29.00	\$29.00
2206.00.12	l al	. . . . Containing more than 14 % vol., but not more than 23 % vol.	per l al	\$29.00	\$29.00
2206.00.19	l al	. . . . Other	per l al	\$42.65	\$42.65
		--- Other fermented beverages, sparkling			
2206.00.21	l al	. . . . Containing not more than 14 % vol.:	per l al	\$29.00	\$29.00
2206.00.22	l al	. . . . Containing more than 14 % vol., but not more than 23 % vol.	per l al	\$29.00	\$29.00
2206.00.29	l al	. . . . Other	per l al	\$42.65	\$42.65

Customs Tariff Amendment Order 2018

2018/04

		---- Other fermented beverages, still			
2206.00.31	l al	. . . . Containing not more than 14 % vol.:	per l al	\$29.00	\$29.00
2206.00.32	l al	. . . . Containing more than 14 % vol., but not more than 23 % vol.	per l al	\$29.00	\$29.00
2206.00.39	l al	. . . . Other	per l al	\$42.65	\$42.65
		---- Other			
2206.00.91	l al	. . . . Containing not more than 14 % vol.:	per l al	\$29.00	\$29.00
2206.00.92	l al	. . . . Containing more than 14 % vol., but not more than 23 % vol.	per l al	\$29.00	\$29.00
2206.00.99	l al	. . . . Other	per l al	\$42.65	\$42.65
22.07		Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher; ethyl alcohol and other spirits, denatured, of any strength:			
2207.10.00	l al	– Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher:	per l al	\$51.23	\$51.23
2207.20.00	l al	– Ethyl alcohol and other spirits, denatured, of any strength:	per l al	\$51.23	\$51.23
22.08		Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.; spirits, liqueurs and other spirituous beverages:			
2208.20		– Spirits obtained by distilling grape wine or grape marc:			
		---- Brandy			
		----- Not exceeding 57% vol:			
		----- In containers of a capacity less than 180 litres:			
2208.20.13	l al	. . . . . In bottles	per l al	\$42.65	\$42.65
2208.20.14	l al	. . . . . Otherwise packed	per l al	\$42.65	\$42.65
2208.20.15	l al	----- In other containers	per l al	\$42.65	\$42.65
		Undenatured ethyl alcohol of an alcoholic strength, etc.-continued			
		– Spirits obtained by distilling grape wine, etc.-cont'd			
		---- Brandy, etc.-cont'd			
		----- Exceeding 57% vol:			
		----- In containers of a capacity less than 180 litres:			
2208.20.21	l al	. . . . . In bottles	per l al	\$51.23	\$51.23
2208.20.22	l al	. . . . . Otherwise packed	per l al	\$51.23	\$51.23
2208.20.29	l al	----- In other containers	per l al	\$51.23	\$51.23
		---- Other			
		----- Not exceeding 57% vol:			
		----- In containers of a capacity less than 180 litres:			
2208.20.31	l al	. . . . . In bottles	per l al	\$42.65	\$42.65
2208.20.32	l al	. . . . . Otherwise packed	per l al	\$42.65	\$42.65
2208.20.39	l al	----- In other containers	per l al	\$42.65	\$42.65
		----- Exceeding 57% vol:			
		----- In containers of a capacity less than 180 litres:			
2208.20.41	l al	. . . . . In bottles	per l al	\$51.23	\$51.23
2208.20.42	l al	. . . . . Otherwise packed	per l al	\$51.23	\$51.23
2208.20.49	l al	----- In other containers	per l al	\$51.23	\$51.23
2208.30		– Whiskies:			
		---- Not exceeding 57% vol:			
		----- In containers of a capacity of less than 180 litres:			
2208.30.12	l al	. . . . . In bottles	per l al	\$42.65	\$42.65
2208.30.13	l al	. . . . . Otherwise packed	per l al	\$42.65	\$42.65
2208.30.19	l al	----- In other containers	per l al	\$42.65	\$42.65
		---- Other			
		----- In containers of a capacity of less than 180 litres:			
2208.30.92	l al	. . . . . In bottles	per l al	\$51.23	\$51.23
2208.30.93	l al	. . . . . Otherwise packed	per l al	\$51.23	\$51.23
2208.30.99	l al	----- In other containers	per l al	\$51.23	\$51.23
2208.40		– Rum and other spirits obtained by distilling fermented sugar cane products:			
		---- Not exceeding 57% vol:			
		----- In containers of a capacity of less than 180 litres:			
2208.40.12	l al	. . . . . In bottles	per l al	\$42.65	\$42.65
2208.40.13	l al	. . . . . Otherwise packed	per l al	\$42.65	\$42.65

2018/04

Customs Tariff Amendment Order 2018

2208.40.19	l al	----- In other containers	<i>per l al</i>	\$42.65	\$42.65
		---- Other			
		----- In containers of a capacity of less than 180 litres:			
2208.40.92	l al	. . . . . In bottles	<i>per l al</i>	\$51.23	\$51.23
2208.40.93	l al	. . . . . Otherwise packed	<i>per l al</i>	\$51.23	\$51.23
2208.40.99	l al	----- In other containers	<i>per l al</i>	\$51.23	\$51.23
2208.50		— Gin and Geneva:			
		---- Not exceeding 57% vol:			
		----- In containers of a capacity of less than 180 litres:			
2208.50.12	l al	. . . . . In bottles	<i>per l al</i>	\$42.65	\$42.65
2208.50.13	l al	. . . . . Otherwise packed	<i>per l al</i>	\$42.65	\$42.65
2208.50.19	l al	----- In other containers	<i>per l al</i>	\$42.65	\$42.65
		---- Other			
		----- In containers of a capacity of less than 180 litres:			
2208.50.92	l al	. . . . . In bottles	<i>per l al</i>	\$51.23	\$51.23
2208.50.93	l al	. . . . . Otherwise packed	<i>per l al</i>	\$51.23	\$51.23
2208.50.99	l al	----- In other containers	<i>per l al</i>	\$51.23	\$51.23
2208.60		— Vodka			
		---- Not exceeding 57% vol:			
		----- In containers of a capacity of less than 180 litres:			
2208.60.12	l al	. . . . . In bottles	<i>per l al</i>	\$42.65	\$42.65
		Undenatured ethyl alcohol of an alcoholic strength, etc.-continued			
		— Vodka, etc. -continued			
		---- Not exceeding 57% vol, etc. -continued:			
		----- In containers of a capacity of less than 180 litres, etc. -continued			
2208.60.13	l al	. . . . . Otherwise packed	<i>per l al</i>	\$42.65	\$42.65
2208.60.19	l al	----- In other containers	<i>per l al</i>	\$42.65	\$42.65
		---- Other			
		----- In containers of a capacity of less than 180 litres:			
2208.60.92	l al	. . . . . In bottles	<i>per l al</i>	\$51.23	\$51.23
2208.60.93	l al	. . . . . Otherwise packed	<i>per l al</i>	\$51.23	\$51.23
2208.60.99	l al	----- In other containers	<i>per l al</i>	\$51.23	\$51.23
2208.70		— Liqueurs and cordials:			
2202.70.10	l al	---- Containing not more than 1.15 % vol.	<i>per l al</i>	\$29.00	\$29.00
2208.70.20	l al	---- Containing more than 1.15 % vol., but not more than 2.5 % vol.	<i>per l al</i>	\$29.00	\$29.00
2208.70.30	l al	---- Containing more than 2.5 % vol., but not more than 6 % vol.	<i>per l al</i>	\$29.00	\$29.00
2208.70.40	l al	---- Containing more than 6 % vol., but not more than 9 % vol.	<i>per l al</i>	\$29.00	\$29.00
2208.70.50	l al	---- Containing more than 9 % vol., but not more than 14 % vol.	<i>per l al</i>	\$29.00	\$29.00
2208.70.60	l al	---- Containing more than 14% vol., but not more than 23% vol.	<i>per l al</i>	\$29.00	\$29.00
		---- Other			
2208.70.91	l al	----- Containing more than 23% vol., but not more than 57% vol.	<i>per l al</i>	\$42.65	\$42.65
2208.70.99	l al	----- Other	<i>per l al</i>	\$51.23	\$51.23
2208.90		— Other:			
		---- Bitters:			
2208.90.11	l al	----- Containing not more than 23 % vol.	<i>per l al</i>	\$29.00	\$29.00
2208.90.12	l al	----- Containing more than 23% vol., but not more than 57% vol.	<i>per l al</i>	\$42.65	\$42.65
2208.90.19	l al	----- Other	<i>per l al</i>	\$51.23	\$51.23
		---- Other:			
2208.90.91	l al	----- Containing not more than 23 % vol.	<i>per l al</i>	\$29.00	\$29.00
2208.90.92	l al	----- Containing more than 23% vol., but not more than 57% vol.	<i>per l al</i>	\$42.65	\$42.65
2208.90.99	l al	----- Other	<i>per l al</i>	\$51.23	\$51.23
22.09					
2209.00.00	ltr	Vinegar and substitutes for vinegar obtained from acetic acid		Free	Free

* * *

Chapter 23**Residues and waste from the food industries; prepared animal fodder****NOTES:**

1. Heading 23.09 includes products of a kind used in animal feeding, not elsewhere specified or included, obtained by processing vegetable or animal materials to such an extent that they have lost the essential characteristics of the original material, other than vegetable waste, vegetable residues and by-products of such processing. Products of this Chapter (other than those of heading 22.09) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (generally heading 21.03);

SUBHEADING NOTE—

1. For the purposes of subheading 2306.41, the expression “low erucic acid rape or colza seeds” means seeds as defined in Subheading Note 1 to Chapter 12.

Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
23.01		Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves:		
2301.10.00	kg	— Flours, meals and pellets, of meat or meat offal; greaves	Free	Free
2301.20.00	kg	— Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	Free	Free
23.02		Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants:		
2302.10.00	kg	— Of maize (corn)	Free	Free
2302.30.00	kg	— Of wheat	Free	Free
2302.40.00	kg	— Of other cereals	Free	Free
2302.50.00	kg	— Of leguminous plants	Free	Free
23.03		Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets:		
2303.10.00	..	— Residues of starch manufacture and similar-residues	Free	Free
2303.20.00	..	— Beet-pulp, bagasse and other waste of sugar manufacture	Free	Free
2303.30.00	..	— Brewing or distilling dregs and waste	Free	Free
23.04				
2304.00.00	kg	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil	Free	Free
23.05				
2305.00.00	kg	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil	Free	Free
23.06		Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05:		
2306.10.00	kg	— Of cotton seeds	Free	Free
2306.20.00	kg	— Of linseed	Free	Free
2306.30.00	kg	— Of sunflower seeds	Free	Free
		— Of rape or colza seeds:		
2306.41.00	kg	— — Of low erucic acid rape or colza seeds	Free	Free
2306.49.00	kg	— — Other	Free	Free

2018/04

Customs Tariff Amendment Order 2018

Oil-cake and other solid residues, etc. —continued.

2306.50.00	kg	— Of coconut or copra	Free	Free
2306.60.00	kg	— Of palm nuts or kernels	Free	Free
2306.90.00	kg	— Other	Free	Free
23.07				
2307.00.00	kg	Wine lees; argol	Free	Free
23.08				
2308.00.00	kg	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included	Free	Free
23.09		Preparations of a kind used in animal feeding:		
2309.10		— Dog or cat food, put up for retail sale:		
2309.10.10	kg	---- Dog biscuits and similar biscuits	Free	Free
2309.10.20	kg	---- Prepared cat or dog food in airtight containers	Free	Free
2309.10.90	kg	---- Other	Free	Free
2309.90		— Other:		
2309.90.10	kg	---- Of a kind suitable for poultry	Free	Free
2309.90.20	kg	---- Of a kind suitable for pigs	Free	Free
2309.90.30	kg	---- Of a kind suitable for fish	Free	Free
2309.90.40	kg	---- Dog biscuits and similar biscuits	Free	Free
2309.90.90	kg	---- Other	Free	Free

* * *

Chapter 24**Tobacco and manufactured tobacco substitutes****NOTES:**

1. This Chapter does not cover medicinal cigarettes (Chapter 30).

SUBHEADING NOTE—

1. For the purposes of subheading 2403.11, the expression “water pipe tobacco” means tobacco intended for smoking in a water pipe and which consists of a mixture of tobacco and glycerol, whether or not containing aromatic oils and extracts, molasses or sugar, and whether or not flavoured with fruit. However, tobacco-free products intended for smoking in a water pipe are excluded from this subheading.

* * *

Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
24.01		Unmanufactured tobacco; tobacco refuse:		
2401.10.00	kg	— Tobacco, not stemmed/stripped:	\$724.71	\$724.71
2401.20.00	kg	— Tobacco, partly or wholly stemmed/stripped:	\$724.71	\$724.71
2401.30.00	kg	— Tobacco refuse:	\$724.71	\$724.71
24.02		Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes:		
2402.10.00	kg	— Cigars, cheroots and cigarillos, containing tobacco	\$724.71	\$724.71
2402.20.00	'000	— Cigarettes containing tobacco:	\$724.71	\$724.71