

APPENDIX VI
FIRST SCHEDULE
(Section 72)
CUSTOMS TARIFF

Section I
LIVE ANIMAL; ANIMAL PRODUCTS

Notes

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

Chapter 1
Live animals

Notes

1. This Chapter covers all live animals except:
 - (a) Fish and crustaceans, molluscs and other aquatic invertebrates, of headings No. 03.01, 03.06 or 03.07;
 - (b) Cultures of micro-organisms and other products of heading 30.02; and
 - (c) Animals of heading 95.08

| <i>HS Code</i> | <i>Description of Goods</i> | <i>Stat. Unit of Qty.</i> | <i>Cust Duty Rate</i> | <i>Excise Duty Rate</i> | <i>VAT Rate</i> | <i>Remarks</i> |
|----------------|--|---------------------------|-----------------------|-------------------------|-----------------|----------------|
| 01.01 | Live horses, asses, mules and hinnies | | | | | |
| 0101.10.00 | - Pure-bred breeding animals | No | 5% | - | S | |
| 0101.90.00 | - Other | No | 5% | - | S | |
| 01.02 | Live bovine animals | | | | | |
| | - Pure-bred breeding animals: | | | | | |
| 0102.10.10 | --- Bulls | No | 5% | - | 0% | |
| 0102.10.20 | --- Cows and calves | No | 5% | - | 0% | |
| 0102.10.90 | --- Other | No | 5% | - | 0% | |
| | - Other | | | | | |
| 0102.90.10 | --- For slaughter | No | 15% | - | 0% | |
| 0102.90.90 | --- Other | No | 5% | - | 0% | |
| 01.03 | Live swine. | | | | | |
| 0103.10.00 | - Pure-bred breeding animals | No | 5% | - | 0% | |
| | - Other: | | | | | |
| | -- Weighing less than 50Kg: | | | | | |
| 0103.91.10 | --- For slaughter | No | 15% | - | 0% | |

| <i>HS Code</i> | <i>Description of Goods</i> | <i>Stat. Unit of Qty.</i> | <i>Cust Duty Rate</i> | <i>Excise Duty Rate</i> | <i>VAT Rate</i> | <i>Remarks</i> |
|----------------|---|---------------------------|-----------------------|-------------------------|-----------------|----------------|
| 0103.91.90 | --- Other | No | 5% | - | 0% | |
| | -- Weighing 50Kg or more: | | | | | |
| 0103.92.10 | --- For slaughter | No | 15% | - | 0% | |
| 0103.92.90 | --- Other | No | 5% | - | 0% | |
| 01.04 | Live sheep and goats. | | | | | |
| | - Sheep: | | | | | |
| 0104.10.10 | --- For slaughter | No | 15% | - | 0% | |
| | --- Other: | | | | | |
| 0104.10.21 | ---- Ewes and lambs | No | 5% | - | 0% | |
| 0104.10.22 | ---- Rams | No | 5% | - | 0% | |
| | - Goats: | | | | | |
| 0104.20.10 | --- For slaughter | No | 15% | - | 0% | |
| 0104.20.20 | --- Other | No | 5% | - | 0% | |
| 01.05 | Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls. | | | | | |
| | - Weighing not more than 185g: | | | | | |
| 0105.11.00 | -- Fowls of the species Gallus domesticus | No | 5% | - | 0% | |
| 0105.12.00 | -- Turkeys | No | 5% | - | 0% | Deleted |
| 0105.19.00 | -- Other | No | 15% | - | 0% | 0105.92, |
| | - Other: | | | | | 0105.93 & |
| 0105.94.00 | -- Fowls of the species Gallus domesticus | No | 15% | - | 0% | 0105.94 |
| 0105.99.00 | -- Other | No | 15% | - | 0% | HS 2007 |
| 01.06 | Other live animals. | | | | | |
| | - Mammals: | | | | | |
| 0106.11.00 | -- Primates | No | 5% | - | S | |
| 0106.12.00 | -- Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia) | No | 5% | - | S | |
| 0106.19.00 | -- Other | No | 5% | - | S | |
| 0106.20.00 | - Reptiles (including snakes and Turtles) | No | 5% | - | S | |
| | - Birds: | | | | | |
| 0106.31.00 | -- Birds of Prey | No | 5% | - | S | |
| 0106.32.00 | -- Psittaciformes (including parrots parakeets, macaws and cockatoos) | No | 5% | - | S | |
| 0106.39.00 | -- Other | No | 5% | - | S | |
| 0106.90.00 | - Other | No | 5% | - | S | |

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)

| <i>HS Code</i> | <i>Description of Goods</i> | <i>Stat. Unit of Qty.</i> | <i>Cust Duty Rate</i> | <i>Excise Duty Rate</i> | <i>VAT Rate</i> | <i>Remarks</i> |
|----------------|--|---------------------------|-----------------------|-------------------------|-----------------|----------------|
| 02.01 | Meat of bovine animals, fresh or chilled. | | | | | |
| 0201.10.00 | - Carcasses and half-carcasses | Kg | 25% | - | 0% | |
| 0201.20.00 | - Other cuts with bone in: | Kg | 25% | - | 0% | |
| 0201.30.00 | - Boneless: | Kg | 25% | - | 0% | |
| 02.02 | Meat of bovine animals, frozen. | | | | | |
| 0202.10.00 | - Carcasses and half-carcasses | Kg | 25% | - | 0% | |
| 0202.20.00 | - Other cuts with bone in | Kg | 25% | - | 0% | |
| 0202.30.00 | - Boneless | Kg | 25% | - | 0% | |
| 02.03 | Meat of swine, fresh, chilled or frozen | | | | | |
| | - Fresh or chilled: | | | | | |
| 0203.11.00 | -- Carcasses and half-carcasses | Kg | 25% | - | 0% | |
| 0203.12.00 | -- Hams, shoulders and cuts thereof, with bone in | Kg | 25% | - | 0% | |
| 0203.19.00 | -- Other | | | | | |
| | - Frozen: | | | | | |
| 0203.21.00 | -- Carcasses and half-carcasses | Kg | 25% | - | 0% | |
| 0203.22.00 | -- Hams, shoulders and cuts thereof, with bone in | Kg | 25% | - | 0% | |
| 0203.29.00 | -- Other | Kg | 25% | - | 0% | |
| 02.04 | Meat of sheep or goats, fresh, chilled or frozen. | | | | | |
| 0204.10.00 | - Carcasses and half-carcasses of lamb, fresh or chilled | Kg | 25% | - | 0% | |
| | - Other meat of sheep, fresh or chilled: | | | | | |
| 0204.21.00 | -- Carcasses and half-carcasses | Kg | 25% | - | 0% | |
| 0204.22.00 | -- Other cuts with bone in | Kg | 25% | - | 0% | |
| 0204.23.00 | -- Boneless | Kg | 25% | - | 0% | |
| 0204.30.00 | - Carcasses and half-carcasses of lamb, frozen | Kg | 25% | - | 0% | |
| | - Other meat of sheep, frozen: | | | | | |
| 0204.41.00 | -- Carcasses and half-carcasses | Kg | 25% | - | 0% | |
| 0204.42.00 | -- Other cuts with bone in | Kg | 25% | - | 0% | |
| 0204.43.00 | -- Boneless | Kg | 25% | - | 0% | |
| 0204.50.00 | - Meat of goats | Kg | 25% | - | 0% | |

| <i>HS Code</i> | <i>Description of Goods</i> | <i>Stat. Unit of Qty.</i> | <i>Cust Duty Rate</i> | <i>Excise Duty Rate</i> | <i>VAT Rate</i> | <i>Remarks</i> |
|----------------|---|---------------------------|-----------------------|-------------------------|-----------------|--------------------|
| 02.05 | | | | | | |
| 0205.00.00 | Meat of horses, asses, mules or hinnies, fresh, chilled or frozen. | Kg | 25% | - | S | |
| 02.06 | Edible offal of bovine animals, swine. Sheep, goats, horses, asses, mule or hinnies, fresh, chilled or frozen. | | | | | |
| 0206.10.00 | - Of bovine animals, fresh or chilled - Of bovine animals, frozen: | Kg | 25% | - | * 0% | |
| 0206.21.00 | -- Tongues | Kg | 25% | - | 0% | |
| 0206.22.00 | -- Livers | Kg | 25% | - | 0% | |
| 0206.29.00 | -- Other | Kg | 25% | - | 0% | |
| 0206.30.00 | - Of swine, fresh or chilled - Of swine, frozen: | Kg | 25% | - | 0% | |
| 0206.41.00 | -- Livers | Kg | 25% | - | 0% | |
| 0206.49.00 | -- Other - Other, fresh or chilled: | Kg | 25% | - | 0% | |
| 0206.80.10 | --- Of sheep or goats | Kg | 25% | - | 0% | |
| 0206.80.90 | --- Other - Other, frozen: | Kg | 25% | - | 0% | |
| 0206.90.10 | --- Of sheep or goats | Kg | 25% | - | 0% | |
| 0206.90.90 | --- Other | Kg | 25% | - | 0% | |
| 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> : | | | | | |
| 0207.11.00 | -- Not cut in pieces fresh or chilled | Kg | 25% | - | 0% | |
| 0207.12.00 | -- Not cut in piece, frozen | Kg | 25% | - | 0% | |
| 0207.13.00 | -- Cuts and offal, fresh or chilled | Kg | 25% | - | 0% | |
| 0207.14.00 | -- Cuts and offal, frozen. - Of turkeys: | Kg | 25% | - | 0% | |
| 0207.24.00 | -- Not cut in pieces, fresh, or chilled | Kg | 25% | - | 0% | |
| 0207.25.00 | -- Not cut in pieces, frozen | Kg | 25% | - | 0% | |
| 0207.26.00 | -- Cuts and offal, fresh or chilled | Kg | 25% | - | 0% | |
| 0207.27.00 | -- Cuts and offal, frozen - Of ducks, geese or guinea fowls: | Kg | 25% | - | 0% | |
| 0207.32.00 | -- Not cut in pieces, fresh or chilled | Kg | 25% | - | 0% | |
| 0207.33.00 | -- Not cut in pieces, frozen | Kg | 25% | - | 0% | |
| 0207.34.00 | -- Fatty livers, fresh or chilled | Kg | 25% | - | 0% | |
| 0207.35.00 | -- Other, fresh or chilled | Kg | 25% | - | 0% | |
| 0207.36.00 | -- Other, frozen. | Kg | 25% | - | 0% | |
| 02.08 | Other meat and edible meat offal, fresh, chilled or frozen. | | | | | |
| 0208.10.00 | - Of rabbits or hares | Kg | 25% | - | S | Deleted 0208.20 |
| 0208.30.00 | - Of primates | Kg | 25% | - | S | HS2007 |

*Edible offal of horses, asses, mules or hinnies, fresh, chilled or frozen are VAT standard rated

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|----------------|---|---------------------------|-----------------------|-------------------------|-----------------|----------------|
| 0208.40.00 | - Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia) | Kg | 25% | - | S | |
| 0208.50.00 | - Of reptiles (including snakes and turtles) | Kg | 25% | - | S | |
| 0208.90.00 | - Other | Kg | 25% | - | S | |
| 02.09 | | | | | | |
| 0209.00.00 | Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked. | Kg | 25% | - | S | |
| 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 | -- Hams, shoulders and cuts thereof, with bone in | Kg | 25% | - | S | |
| 0210.12.00 | -- Bellies (streaky) and cuts thereof | Kg | 25% | - | S | |
| 0210.19.00 | -- Other | Kg | 25% | - | S | |
| 0210.20.00 | - Meat of bovine animals | Kg | 25% | - | S | |
| | - Other, including edible flours and meals of meat or meat offals: | | | | | |
| 0210.91.00 | -- Of primates | Kg | 25% | - | S | |
| 0210.92.00 | -- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia) | Kg | 25% | - | S | |
| 0210.93.00 | -- Of reptiles (including snakes and turtles) | Kg | 25% | - | S | |
| 0210.99.00 | -- Other | Kg | 25% | - | S | |

Chapter 3

Fish and crustaceans, molluscs and other aquatic invertebrates

Notes

1. This Chapter does not cover:
 - (a) Mammals of heading 01.06;
 - (b) Meat of mammals of heading 01.06 (heading 02.08 or 02.10);
 - (c) Fish (including livers and roes thereof) or crustaceans, molluscs or other aquatic invertebrates, dead and unfit or unsuitable for human consumption by reason of either their species or their condition (Chapter 5); flours, meals or pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption (heading 23.01); or
 - (d) Caviar or caviar substitutes prepared from fish eggs (heading 16.04)
2. In this Chapter, the term "Pellets" means products, which have been agglomerated either directly by compression or by the addition of a small quantity of binder.

| <i>HS Code</i> | <i>Description of Goods</i> | <i>Stat. Unit of Qty.</i> | <i>Cust Duty Rate</i> | <i>Excise Duty Rate</i> | <i>VAT Rate</i> | <i>Remarks</i> |
|----------------|---|---------------------------|-----------------------|-------------------------|-----------------|----------------|
| 03.01 | Live fish. | | | | | |
| 0301.10.00 | - Ornamental fish | - | 25% | - | S | |
| 0301.91.00 | - Other live fish: | | | | | |
| | -- 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>) | | | | | |
| 0301.92.00 | -- Eels (<i>Anguilla spp.</i>) | Kg | 25% | - | 0% | Inserted |
| 0301.93.00 | -- Carp | Kg | 25% | - | 0% | 0301.94 |
| 0301.94.00 | -- Bluefin Tunas (<i>Thunnus thynnus</i>) | Kg | 25% | - | 0% | & |
| 0301.95.00 | -- Southern bluefin tunas (<i>Thunnus maccoyii</i>) | Kg | 25% | - | 0% | 0301.95 |
| 0301.99.00 | -- Other | Kg | 25% | - | 0% | HS2007 |
| 03.02 | Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04. | | | | | |
| | - Salmonidae, excluding livers and roes: | | | | | |
| 0302.11.00 | -- Trout (<i>salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>) | | | | | |
| 0302.12.00 | -- 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>). | Kg | 25% | - | 0% | |

| HS Code | Description of Goods | Stat. Unit of Qty. | Cust Duty Rate | Excise Duty Rate | VAT Rate | Remarks |
|----------------|--|---------------------------|-----------------------|-------------------------|-----------------|-----------------------|
| 0302.19.00 | -- Other - Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding livers and roes: | Kg | 25% | - | 0% | |
| 0302.21.00 | -- Halibut (<i>Reinhardtius hippoglossides</i> , <i>Hippoglossus hippoglossus</i> <i>Hippoglossus stenolepis</i>) | Kg | 25% | - | 0% | |
| 0302.22.00 | -- Plaice (<i>Pleuronectes platessa</i>) | Kg | 25% | - | 0% | |
| 0302.23.00 | -- Sole (<i>Solea spp</i>) | Kg | 25% | - | 0% | |
| 0302.29.00 | -- Other - Tunas (of the genus <i>Thunnus</i>) skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding livers and roes: | Kg | 25% | - | 0% | |
| 0302.31.00 | -- Albacore or longfinned tunas (<i>Thunnus alalunga</i>) | Kg | 25% | - | 0% | |
| 0302.32.00 | -- Yellowfin tunas (<i>Thunnus albacares</i>) | Kg | 25% | - | 0% | |
| 0302.33.00 | -- Skipjack or stripe-bellied bonito | Kg | 25% | - | 0% | |
| 0302.34.00 | -- Bigeye tunas (<i>Thunnus obesus</i>) | Kg | 25% | - | 0% | |
| 0302.35.00 | -- Bluefin tunas (<i>Thunnus thynnus</i>) | Kg | 25% | - | 0% | |
| 0302.36.00 | -- Southern bluefin tunas (<i>Thunnus maccoyii</i>) | Kg | 25% | - | 0% | |
| 0302.39.00 | -- Other | | | | | |
| 0302.40.00 | - Herrings (<i>Cluppea harengus</i> , <i>Cluppea pallasii</i>), excluding livers and roes | Kg | 25% | - | 0% | |
| 0302.50.00 | - Cod (<i>Gadus morhua</i> <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), excluding livers and roes - Other fish, excluding livers and roes: | Kg | 25% | - | 0% | |
| 0302.61.00 | -- Sardines (<i>Sardina pilchardus</i> , <i>sardinops spp.</i>), Sardinella (<i>sardinella spp.</i>), brisling orsprats. (<i>Sprattus sprattus</i>) | Kg | 25% | - | 0% | |
| 0302.62.00 | -- Haddock (<i>Melanogrammus aeglefinus</i>) | Kg | 25% | - | 0% | |
| 0302.63.00 | -- Coalfish (<i>Pollachius virens</i>) | | | | | |
| 0302.64.00 | -- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>) | Kg | 25% | - | 0% | |
| 0302.65.00 | -- Dogfish and other sharks | Kg | 25% | - | 0% | Inserted 0302.67 & |
| 0302.66.00 | -- Eels (<i>anguilla spp.</i>) | Kg | 25% | - | 0% | 0302.68 HS2007 |
| 0302.67.00 | -- Swordfish (<i>Xiphias gladius</i>) | Kg | 25% | - | 0% | |
| 0302.68.00 | -- Toothfish (<i>Dissostichus spp.</i>) | Kg | 25% | - | 0% | |
| 0302.69.00 | -- Other | | | | | |
| 0302.70.00 | - Liver and roes | | | | | |

| <i>HS Code</i> | <i>Description of Goods</i> | <i>Stat. Unit of Qty.</i> | <i>Cust Duty Rate</i> | <i>Excise Duty Rate</i> | <i>VAT Rate</i> | <i>Remarks</i> |
|----------------|--|---------------------------|-----------------------|-------------------------|-----------------|----------------|
| 03.03 | Fish, frozen, excluding fish fillets and other fish meat of heading 03.04. | | | | | |
| | - 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>), excluding livers and roes: | | | | | |
| 0303.11.00 | -- Sockeye salmon (red salmon) (<i>Oncorhynchus nerka</i>) | Kg | 25% | - | 0% | |
| 0303.19.00 | -- Other - Other salmonidae, excluding livers and roes: | Kg | 25% | - | 0% | |
| 0303.21.00 | -- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus chrysogaster</i>). | Kg | 25% | - | 0% | |
| 0303.22.00 | -- Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>) | Kg | 25% | - | 0% | |
| 0303.29.00 | -- Other - Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding livers and roes: | Kg | 25% | - | 0% | |
| 0303.31.00 | -- Halibut (<i>Reinhardtius hippoglossides</i> , <i>Hippoglossus hippoglossus</i> <i>Hippoglossus stenolepis</i>) | Kg | 25% | - | 0% | |
| 0303.32.00 | -- Plaice (<i>Pleuronectes platessa</i>) | Kg | 25% | - | 0% | |
| 0303.33.00 | -- Sole (<i>Solea spp</i>) | Kg | 25% | - | 0% | |
| 0303.39.00 | -- Other - Tunas (of the genus <i>Thunnus</i>) skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding livers and roes: | | | | | |
| 0303.41.00 | -- Albacore or longfinned tunas (<i>Thunnus alalunga</i>) | Kg | 25% | - | 0% | |
| 0303.42.00 | -- Yellowfin tunas (<i>Thunnus albacares</i>) | Kg | 25% | - | 0% | |
| 0303.43.00 | -- Skipjack or stripe-bellied bonito | Kg | 25% | - | 0% | |
| 0303.44.00 | -- Bigeye tunas (<i>Thunnus obesus</i>) | Kg | 25% | - | 0% | |
| 0303.45.00 | -- Bluefin tunas (<i>Thunnus thynnus</i>) | Kg | 25% | - | 0% | |
| 0303.46.00 | -- Southern Bluefin tunas (<i>Thunnus maccoyii</i>) | Kg | 25% | - | 0% | |
| 0303.49.00 | -- Other | Kg | 25% | - | 0% | |

| HS Code | Description of Goods | Stat. Unit of Qty. | Cust Duty Rate | Excise Duty Rate | VAT Rate | Remarks |
|----------------|---|---------------------------|-----------------------|-------------------------|-----------------|---|
| 0303.51.00 | - Herrings (<i>Clupkea harengus</i> , <i>Clupea pallasii</i>) and cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), excluding livers and roes | Kg | 25% | - | 0% | Inserted 030351, 030352, 0303.61 & 0303.62 HS2007 |
| 0303.52.00 | -- Herrings (<i>Clupea harengus</i> <i>Clupea pallasii</i>) | Kg | 25% | - | 0% | |
| | -- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>) | Kg | 25% | - | 0% | |
| 0303.61.00 | - Swordfish (<i>Xiphias gladius</i>) and toothfish (<i>Dissostichus spp.</i>), excluding livers and roes: | Kg | 25% | - | 0% | |
| 0303.62.00 | -- Sword fish(<i>Xiphias gladius</i>) | Kg | 25% | - | 0% | |
| | -- Toothfish (<i>Dissostichus spp.</i>) | Kg | 25% | - | 0% | |
| 0303.71.00 | - Other fish, excluding livers and roes: | | | | | |
| | -- Sardines (<i>Sardina pilchardus</i> , <i>sardinops spp.</i>), Sardinella (<i>sardinella spp.</i>), brisling or sprats. (<i>Sprattus sprattus</i>) | Kg | 25% | - | 0% | |
| 0303.72.00 | -- Haddock (<i>Melanogrammus aeglefinus</i>) | Kg | 25% | - | 0% | |
| 0303.73.00 | -- Coalfish (<i>Pollachius virens</i>) | Kg | 25% | - | 0% | |
| 0303.74.00 | -- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>) | Kg | 25% | - | 0% | |
| 0303.75.00 | -- Dogfish and other sharks | Kg | 25% | - | 0% | |
| 0303.76.00 | -- Eels (<i>anguilla spp.</i>) | Kg | 25% | - | 0% | |
| 0303.77.00 | -- Sea bass (<i>Dicentrarchus labrax</i> , <i>Dicentrarchus punctatus</i>) | Kg | 25% | - | 0% | |
| 0303.78.00 | -- Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>) | Kg | 25% | - | 0% | |
| 0303.79.00 | -- Other | Kg | 25% | - | 0% | |
| 0303.80.00 | - Liver and roes | Kg | 25% | - | 0% | |
| 03.04 | Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen. | | | | | |
| 0304.11.00 | - Fresh or chilled | | | | | Deleted 0304.10, 0304.20, |
| 0304.12.00 | -- Swordfish (<i>Xiphias gladius</i>) | Kg | 25% | - | 0% | 0304.90 & |
| 0304.19.00 | -- Toothfish (<i>Dissostichus spp.</i>) | Kg | 25% | - | 0% | Inserted 0304.11, 304.12, |
| | -- Other | Kg | 25% | - | 0% | 0304.19, |
| | - Frozen fillets | | | | | 0304.21, |
| 0304.2100 | -- Swordfish (<i>Xiphias gladius</i>) | kg | 25% | - | 0% | 0304.22, |
| 0304.22.00 | -- Toothfish (<i>Dissostichus spp.</i>) | Kg | 25% | - | 0% | 0304.29, |
| 0304.29.00 | -- Other | Kg | 25% | - | 0% | 0304.91, |
| | - Other | | | | | 0304.92& |
| 0304.9100 | -- Swordfish (<i>Xiphias gladius</i>) | Kg | 25% | - | 0% | 0304.99 |
| 0304.92.00 | -- Toothfish (<i>Dissostichus spp.</i>) | Kg | 25% | - | 0% | HS2007 |
| 0304.99.00 | -- Other | Kg | 25% | - | 0% | |

| <i>HS Code</i> | <i>Description of Goods</i> | <i>Stat. Unit of Qty.</i> | <i>Cust Duty Rate</i> | <i>Excise Duty Rate</i> | <i>VAT Rate</i> | <i>Remarks</i> |
|----------------|--|---------------------------|-----------------------|-------------------------|-----------------|----------------|
| 030.05 | 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 | - Flours, meals and pellets of fish, fit for human consumption | Kg | 15% | - | 0% | |
| 0305.20.00 | - Livers and roes of fish, dried, smoked, salted or in brine | Kg | 15% | - | 0% | |
| 0305.30.00 | - Fish fillets, dried, salted or in brine, but not smoked | Kg | 15% | - | 0% | |
| 0305.41.00 | - Smoked fish, including fillets: - 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>) | Kg | 15% | - | 0% | |
| 0305.42.00 | - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>) | Kg | 15% | - | 0% | |
| 0305.49.00 | - Other | Kg | 15% | - | 0% | |
| 0305.51.00 | - Dried fish, whether or not salted but not smoked: -- Cod (<i>Gadus morhua</i> <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>) | Kg | 15% | - | 0% | |
| 0305.59.00 | -- Other | Kg | 15% | - | 0% | |
| 0305.61.00 | - Fish, salted but not dried or smoked and fish in brine: -- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>) | Kg | 15% | - | 0% | |
| 0305.62.00 | -- Cod (<i>Gadus morhua</i> <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>) | Kg | 15% | - | 0% | |
| 0305.63.00 | -- Anchovies (<i>Engraulis</i> spp.) | Kg | 15% | - | 0% | |
| 0305.69.00 | -- Other | Kg | 15% | - | 0% | |
| 03.06 | Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or brine; 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. | | | | | |
| 0306.11.00 | - Frozen: -- Rock lobster and other sea crawfish (<i>Panulirus</i> spp., <i>palinurus</i> spp., <i>Jasus</i> spp.) | Kg | 25% | - | 0% | |
| 0306.12.00 | -- Lobsters (<i>Homarus</i> spp.) | Kg | 25% | - | 0% | |
| 0306.13.00 | -- Shrimps and prawns | Kg | 25% | - | 0% | |
| 0306.14.00 | -- Crabs | Kg | 25% | - | 0% | |

| <i>HS Code</i> | <i>Description of Goods</i> | <i>Stat. Unit of Qty.</i> | <i>Cust Duty Rate</i> | <i>Excise Duty Rate</i> | <i>VAT Rate</i> | <i>Remarks</i> |
|----------------|--|---------------------------|-----------------------|-------------------------|-----------------|----------------|
| 0306.19.00 | -- Other, including flours, meals and pellets of crustaceans, fit for human consumption. | Kg | 25% | - | 0% | |
| | - Not frozen: | | | | | |
| 0306.21.00 | -- Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.) | Kg | 25% | - | 0% | |
| | | Kg | 25% | - | 0% | |
| 0306.22.00 | -- Lobsters (Homarus spp.) | Kg | 25% | - | 0% | |
| 0306.23.00 | -- Shrimps and Prawns | | | | | |
| 0306.24.00 | - - Crabs | | | | | |
| 0306.19.00 | -- Other, including flours, meals and pellets of crustaceans, fit for human consumption. | Kg | 25% | - | 0% | |
| | - Not frozen: | | | | | |
| 0306.21.00 | -- Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.) | Kg | 25% | - | 0% | |
| | | Kg | 25% | - | 0% | |
| 0306.22.00 | -- Lobsters (Homarus spp.) | Kg | 25% | - | 0% | |
| 0306.23.00 | -- Shrimps and Prawns | Kg | 25% | - | 0% | |
| 0306.24.00 | -- Crabs | Kg | 25% | - | 0% | |
| 0306.29.00 | -- Other, including flours, meals and pellets of crustaceans, fit for human consumption | Kg | 25% | - | 0% | |
| 03.07 | Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption. | | | | | |
| 0307.10.00 | - Oysters - Scallops, including queen scallops, of the genera Pecten, Chlamys or Placopecten: | Kg | 25% | - | 0% | |
| 0307.21.00 | -- Live, fresh or chilled | Kg | 25% | - | 0% | |
| 0307.29.00 | -- Other - Mussels (Mytilus spp., Perna spp.): | Kg | 25% | - | 0% | |
| 0307.31.00 | -- Live, Fresh or chilled | Kg | 25% | - | 0% | |
| 0307.39.00 | -- Other - Cuttle fish (Sepia officinalis, Rossia Macrosoma, Sepiola spp.) and squid (Ommastrephes spp., Loligo spp., Nototodarus spp. Sepioteuthis spp.): | Kg | 25% | - | 0% | |

| <i>HS Code</i> | <i>Description of Goods</i> | <i>Stat. Unit of Qty.</i> | <i>Cust Duty Rate</i> | <i>Excise Duty Rate</i> | <i>VAT Rate</i> | <i>Remarks</i> |
|----------------|--|---------------------------|-----------------------|-------------------------|-----------------|----------------|
| 0307.41.00 | -- Live, fresh or chilled | Kg | 25% | - | 0% | |
| 0307.49.00 | -- Other | Kg | 25% | - | 0% | |
| | - Octopus (Octopus spp.): | | | | | |
| 0307.51.00 | -- Live, fresh or chilled | Kg | 25% | - | 0% | |
| 0307.59.00 | -- Other | Kg | 25% | - | 0% | |
| 0307.60.00 | - Snails, other than sea snails | Kg | 25% | - | 0% | |
| | - Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption: | | | | | |
| 0307.91.00 | -- Live, fresh or chilled | Kg | 25% | - | 0% | |
| 0307.99.00 | -- Other | Kg | 25% | - | 0% | |

Chapter 4

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

Notes.

1. The expression ðmilkö means full cream milk or partially or completely skimmed milk.
2. For the purposes of heading 04.05:
 - (a) The term ðbutterö means natural butter, whey butter or recombined butter (fresh, salted or rancid, including canned butter) derive 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 ðdairy spreadsö 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) Milkfat content, by weight of the dry matter, of 5% or more;
 - (b) A dry matter content, by weight, of at least 70% but not exceeding 85%; and
 - (c) They are moulded or capable of being moulded.
4. This Chapter does not cover:
 - (a) Products obtained from whey, containing by weight more than 95% lactose, expressed as anhydrous lactose, calculated on the dry matter (heading 17.02); or
 - (b) Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey protein, calculated on the dry matter) (heading 35.04) or globulins (heading 35.04).

Subheading Notes.

1. For the purposes of subheading 0404.10, the expression ðmodified wheyö 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 ðbutterö does not include dehydrated butter or ghee (subheading 0405.90)

| <i>HS Code</i> | <i>Description of Goods</i> | <i>Stat. Unit of Qty.</i> | <i>Cust Duty Rate</i> | <i>Excise Duty Rate</i> | <i>VAT Rate</i> | <i>Remarks</i> |
|----------------|--|---------------------------|-----------------------|-------------------------|-----------------|----------------|
| 04.01 | Milk and cream, not concentrated nor containing added sugar or other sweetening matter. | | | | | |
| | - Of a fat content, by weight, not exceeding 1%: | | | | | |
| 0401.10.10 | --- Milk | litre | 25% | - | 0% | |
| 0401.10.20 | --- Cream | Kg | 25% | - | 0% | |
| | - Of a fat content, by weight, exceeding 1% but not exceeding 6%: | | | | | |
| 0401.20.10 | --- Milk | litre | 25% | - | 0% | |

| <i>HS Code</i> | <i>Description of Goods</i> | <i>Stat. Unit of Qty.</i> | <i>Cust Duty Rate</i> | <i>Excise Duty Rate</i> | <i>VAT Rate</i> | <i>Remarks</i> |
|----------------|--|---------------------------|-----------------------|-------------------------|-----------------|----------------|
| 0401.20.20 | --- Cream - Of a fat content, by weight, exceeding 6%: | Kg | 25% | - | 0% | |
| 0401.30.10 | --- Milk | litre | 25% | - | 0% | |
| 0401.30.20 | --- Cream | Kg | 25% | - | 0% | |
| 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%: | | | | | |
| 0402.10.10 | --- Specially prepared for infants | Kg | Free | - | S | |
| 0402.10.90 | --- Other - In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%: -- Not containing added sugar or other sweetening matter: | Kg | 25% | - | S | |
| 0402.21.10 | --- Specially prepared for infants | Kg | Free | - | S | |
| 0402.21.20 | --- Cream (powdered only) | Kg | 25% | - | S | |
| 0402.21.30 | --- Powdered milk, when imported in bulk for further processing. | Kg | 5% | - | S(D) | |
| 0402.21.90 | --- Other -- Other: | Kg | 25% | - | S(D) | |
| 0402.29.10 | --- Milk | Kg | 15% | - | S | |
| 0402.29.20 | --- Specially prepared for infants | Kg | free | - | S | |
| 0402.29.30 | --- Cream (powdered only) | Kg | 25% | - | S | |
| 0402.29.30 | --- Other - Other: -- Not containing added sugar or other sweetening mater: | Kg | 25% | - | S | |
| 0402.91.10 | --- Specially prepared for infants | Kg | free | - | 0% | |
| 0402.91.20 | --- Cream | Kg | 25% | - | 0% | |
| 0402.91.90 | --- Other | Kg | 25% | - | 0% | |
| 0402.99.00 | -- Other | Kg | 15% | - | 0% | |
| 04.03 | Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or added fruit, nuts or cocoa | | | | | |
| 0403.10.00 | - Yoghurt | Kg | 25% | - | S | |
| 0403.90.00 | - Other | Kg | 25% | - | S | |

| <i>HS Code</i> | <i>Description of Goods</i> | <i>Stat. Unit of Qty.</i> | <i>Cust Duty Rate</i> | <i>Excise Duty Rate</i> | <i>VAT Rate</i> | <i>Remarks</i> |
|----------------|---|---------------------------|-----------------------|-------------------------|-----------------|----------------|
| 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 sugar or other sweetening matter, not elsewhere specified or included. | | | | | |
| 0404.10.00 | - Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter. | Kg | 25% | - | S | |
| 0404.90.00 | - Other | Kg | 25% | - | S | |
| 04.05 | Butter and other fats and oils derived from milk, dairy spreads. | | | | | |
| 0405.10.00 | - Butter | Kg | * | - | S | |
| 0405.20.00 | - Dairy spreads | Kg | * | - | S | |
| 0405.90.00 | - Other | Kg | * | - | S | |
| 04.06 | Cheese and curd. | | | | | |
| 0406.10.00 | - Fresh (unripened or uncured) cheese, including whey cheese, and curd. | Kg | 25% | - | S | |
| 0406.20.00 | - Grated or powdered cheese of all kinds | Kg | 25% | - | S | |
| 0406.30.00 | - Processed cheese, not grated or powdered | Kg | 25% | - | S | |
| 0406.40.00 | - Blue-veined cheese and other cheese containing veins produced by <i>penicillium roqueforti</i> | Kg | 25% | - | S | |
| 0406.90.00 | - Other cheese | Kg | 25% | - | S | |
| 04.07 | Birds' eggs in shell, fresh, preserved or cooked. | | | | | |
| 0407.00.10 | - - - For hatching | Kg | 5% | - | 0% | |
| 0407.00.90 | - - - Other | Kg | 15% | - | 0% | |
| 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 | - - Dried | Kg | 15% | - | S | |
| 0408.19.00 | - - Other | Kg | 15% | - | S | |
| | - Other: | | | | | |
| 0408.91.00 | - - Dried | Kg | 15% | - | S | |
| 0408.99.00 | - - Other | Kg | 15% | - | S | |
| 04.09 | | | | | | |
| 0409.00.00 | Natural honey. | Kg | 25% | - | S | |

*25% or K850 per kg whichever is the greater

| <i>HS Code</i> | <i>Description of Goods</i> | <i>Stat. Unit of Qty.</i> | <i>Cust Duty Rate</i> | <i>Excise Duty Rate</i> | <i>VAT Rate</i> | <i>Remarks</i> |
|---------------------|--|---------------------------|-----------------------|-------------------------|-----------------|----------------|
| 04.10 0410.00.00 | Edible products of animal origin, not elsewhere specified or included. | Kg | 25% | - | S | |

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 Nomenclature, elephant, hippopotamus, walrus, narwhal and wild boar tusks, rhinoceros horns and the teeth of all animals are regarded as öivryö.
4. Throughout the Nomenclature, the expression öhorsehairö means hair of the manes or tails of equine or bovine animals.

| <i>HS Code</i> | <i>Description of goods</i> | <i>Stat Unit of Qty</i> | <i>Cust Duty Rate</i> | <i>Excise Duty Rate</i> | <i>VAT Rate</i> | <i>Remarks</i> |
|----------------|---|---------------------------------|-------------------------------|---------------------------------|---------------------|---------------------------|
| 05.01 | | | | | | |
| 0501.00.00 | Human hair, unworked, whether or not washed or scoured; waste of human hair. | Kg | 25% | - | S | |
| 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 | - Pigsø hogsø or boarsø bristles and hair and waste thereof | Kg | 15% | - | S | |
| 0502.90.00 | - Other | Kg | 15% | - | S | |
| [05.03] | | | | | | Deleted 0503 HS2007 |
| 05.04 | 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 | --- Hogs casings | Kg | 15% | - | S | |
| 0504.00.20 | --- Other sausage casings | Kg | 15% | - | S | |
| 0504.00.90 | --- Other | Kg | 15% | - | S | |

| <i>HS Code</i> | <i>Description of goods</i> | <i>Stat Unit of Qty</i> | <i>Cust Duty Rate</i> | <i>Excise Duty Rate</i> | <i>VAT Rate</i> | <i>Remarks</i> |
|----------------|---|---------------------------------|-------------------------------|---------------------------------|---------------------|---------------------------|
| 05.05 | Skins and other parts of birds, with their feathers or down, feathers and parts of furthers (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 | - Feathers of a kind used for stuffing; down | Kg | 15% | - | S | |
| 0505.90.00 | - Other | Kg | 15% | - | S | |
| 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 | | | | | |
| | - Other: | Kg | 5% | - | S | |
| | --- Bone meal | | | | | |
| 0506.90.10 | --- Other | Kg | 5% | - | S | |
| 0506.90.90 | | Kg | 5% | - | S | |
| 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. | | | | | |
| | - Ivory; ivory powder and waste | | | | | |
| 0507.10.00 | - Other | Kg | 25% | - | S | |
| 0507.90.00 | | Kg | 25% | - | S | |
| 05.08 | 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. | | | | | |
| 0508.00.00 | | | | | | |
| | | Kg | 25% | - | S | |
| [05.09] | | | | | | Deleted 0509 HS2007 |

| <i>HS Code</i> | <i>Description of Goods</i> | <i>Stat. Unit of Qty.</i> | <i>Cust Duty Rate</i> | <i>Excise Duty Rate</i> | <i>VAT Rate</i> | <i>Remarks</i> |
|---------------------|--|---------------------------|-----------------------|-------------------------|-----------------|----------------|
| 05.10 0510.00.00 | Ambergris, castoreum, civet and must; cantharies; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved. | kg | 15% | - | S | |
| 05.11 | Animal products not elsewhere specified; dead animals of Chapter 1 to 3, unfit for human consumption. | Kg | free | - | 0% | |
| 0511.10.00 | - Bovine semen - Other: -- Products of fish or crustaceans, invertebrates; dead animals of Chapter 3: | Kg | 5% | - | S | |
| 0511.91.10 | --- Fish waste | Kg | 5% | - | S | |
| 0511.91.90 | --- Other | | | | | |
| 0511.99.10 | -- Other: --- Animal embryos | Kg | free | - | 0% | |
| 0511.99.90 | --- Other | Kg | 5% | - | 0% | |

Section II

VEGETABLE PRODUCTS

Note

1. In this section the term öpelletsö 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 ornamental foliage

Notes

1. Subject to the second part of heading 06.01, this chapter covers only live trees and goods (including seedling vegetables) of a kind commonly supplied by nursery gardeners or florists for planting or for ornamental use; nevertheless it does not include potatoes, onions, shallots, garlic or other products of Chapter 7.
2. Any references 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.

| <i>HS Code</i> | <i>Description of Goods</i> | <i>Stat. Unit of Qty.</i> | <i>Cust Duty Rate</i> | <i>Excise Duty Rate</i> | <i>VAT Rate</i> | <i>Remarks</i> |
|----------------|---|---------------------------|-----------------------|-------------------------|-----------------|----------------|
| 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 | - Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant | - | 25% | - | S | |
| 0601.20.00 | - Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower, chicory plants and roots. | - | 25% | - | S | |
| 06.02 | Other live plants (including their roots), cuttings and slips; mushroom spawn. | | | | | |
| 0602.10.00 | - Unrooted cuttings and slips | - | 5% | - | S | |
| 0602.20.00 | - Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts. | - | 5% | - | 0% | |
| 0602.30.00 | - Rhododendrons and azaleas, grafted or not. | - | 5% | - | S | |
| 0602.40.00 | - Roses, grafted or not | - | 5% | - | S(D) | |
| 0602.90.00 | - Other | - | 5% | - | S | |

| <i>H S Code</i> | <i>Description of goods</i> | <i>Stat Unit of Qty</i> | <i>Cust Duty Rate</i> | <i>Excise Duty Rate</i> | <i>VAT Rate</i> | <i>Remarks</i> |
|-----------------|---|---------------------------------|-------------------------------|---------------------------------|---------------------|-------------------|
| 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 | -- Roses | - | 25% | - | S | Inserted |
| 0603.12.00 | -- Carnations | - | 25% | - | S | 0603.11, |
| 0603.13.00 | -- Orchids | - | 25% | - | S | 0603.12, |
| 0603.14.00 | -- Chrysanthemums | - | 25% | - | S | 0603.13, |
| 0603.19.00 | -- Other | - | 25% | - | S | 0603.14 & |
| 0603.90.00 | - Other | - | 25% | - | S | 0603.19 HS2007 |
| 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 ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared. | | | | | |
| 0604.10.00 | - Moses and lichens | - | 25% | - | S | |
| | - Other: | | | | | |
| 0604.91.00 | -- Fresh | - | 25% | - | S | |
| 0604.99.00 | -- Other | - | 25% | - | S | |

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 "vegetable" 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).

| <i>H S Code</i> | <i>Description of goods</i> | <i>Stat Unit of Qty</i> | <i>Cust Duty Rate</i> | <i>Excise Duty Rate</i> | <i>VAT Rate</i> | <i>Remarks</i> |
|-----------------|---|---------------------------------|-------------------------------|---------------------------------|---------------------|----------------|
| 07.01 | Potatoes, fresh or chilled. | | | | | |
| 0701.10.00 | - Seed | Kg | 5% | - | 0% | |
| 0701.90.00 | - Other | Kg | 25% | - | 0% | |
| 07.02 | Tomatoes, fresh or chilled. | | | | | |
| 0702.00.00 | | Kg | 25% | - | 0% | |
| 07.03 | Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled | | | | | |
| 0703.10.00 | - Onions and shallots | Kg | 25% | - | 0% | |
| 0703.20.00 | - Garlic | Kg | 25% | - | 0% | |
| 0703.90.00 | - Leeks and other alliaceous vegetables | Kg | 25% | - | 0% | |
| 07.04 | Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled. | | | | | |
| 0704.10.00 | - Cauliflowers and headed broccoli | Kg | 25% | - | 0% | |
| 0704.20.00 | - Brussels sprouts | Kg | 25% | - | 0% | |
| 0704.90.00 | - Other | Kg | 25% | - | 0% | |
| 07.05 | Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled. | | | | | |
| 0705.11.00 | - Lettuce: -- Cabbage lettuce (head lettuce) | Kg | 25% | - | 0% | |
| 0705.19.00 | -- Other | Kg | 25% | - | 0% | |

| <i>H S Code</i> | <i>Description of goods</i> | <i>Stat Unit of Qty</i> | <i>Cust Duty Rate</i> | <i>Excise Duty Rate</i> | <i>VAT Rate</i> | <i>Remarks</i> |
|-----------------|---|---------------------------------|-------------------------------|---------------------------------|---------------------|----------------|
| 0705.21.00 | - Chicory: -- Witloof chicory (<i>cichorium intybus var. foliosum</i>) | Kg | 25% | - | 0% | |
| 0705.29.00 | -- Other | Kg | 25% | - | 0% | |
| 07.06 | Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled | | | | | |
| 0706.10.00 | - Carrots and turnips | Kg | 25% | - | 0% | |
| 0706.90.00 | - Other | Kg | 25% | - | 0% | |
| 07.07 | Cucumbers and gherkins, fresh or chilled. | | | | | |
| 0707.00.00 | | Kg | 25% | - | 0% | |
| 07.08 | Leguminous vegetables, shelled or unshelled, fresh or chilled. | | | | | |
| 0708.10.00 | - Peas (<i>Pisum sativum</i>) | Kg | 25% | - | 0% | |
| 0708.20.00 | - Beans (<i>Vigna spp., Phaseolus spp.</i>) | Kg | 25% | - | 0% | |
| 0708.90.00 | - Other leguminous vegetables | Kg | 25% | - | 0% | |
| 07.09 | Other vegetables, fresh or chilled. | | | | | |
| 0709.20.00 | - Asparagus | Kg | 25% | - | 0% | Deleted |
| 0709.30.00 | - Aubergines (egg-plants) | Kg | 25% | - | 0% | 0709.10 & |
| 0709.40.00 | - Celery other than celeriac | Kg | 25% | - | 0% | 0709.52 |
| | - Mushrooms and truffles: | Kg | 25% | - | | HS2007 |
| 0709.51.00 | -- Mushrooms of the genus Agaricus | Kg | 25% | - | 0% | |
| 0709.59.00 | -- Other | Kg | 25% | - | 0% | |
| 0709.60.00 | - Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> | Kg | 25% | - | 0% | |
| 0709.70.00 | - Spinach, New Zealand spinach and orache spinach (garden spinach) | Kg | 25% | - | 0% | |
| 0709.90.00 | - Other | | | | 0% | |
| 07.10 | Vegetables (uncooked or cooked by steaming or boiling in water) frozen. | | | | | |
| 0710.10.00 | - Potatoes | Kg | 25% | - | S | |
| | - Leguminous vegetables, shelled or unshelled: | | | | | |
| 0710.21.00 | -- Peas (<i>Pisum sativum</i>) | Kg | 25% | - | S | |
| 0710.22.00 | -- Beans (<i>Vigna spp., Phaseolus spp.</i>) | Kg | 25% | - | S | |
| 0710.29.00 | -- Other | | | | | |
| 0710.30.00 | - Spinach, New Zealand spinach and orache spinach (garden spinach) | kg | 25% | - | S | |
| | | Kg | 25% | - | S | |
| 0710.40.00 | - Sweet corn | Kg | 25% | - | S | |
| 0710.80.00 | - Other vegetables | Kg | 25% | - | S | |
| 0710.90.00 | - Mixtures of vegetables | Kg | 25% | - | S | |

| <i>HS Code</i> | <i>Description of goods</i> | <i>Stat Unit of Qty</i> | <i>Cust Duty Rate</i> | <i>Excise Duty Rate</i> | <i>VAT Rate</i> | <i>Remarks</i> |
|----------------|---|---------------------------------|-------------------------------|---------------------------------|---------------------|---------------------------------|
| 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. | | | | | Heading 0711.10.00 deleted 2002 |
| 0711.20.00 | - Olives | Kg | 25% | - | S | Deleted |
| 0711.40.00 | - Cucumbers and gherkins | Kg | 25% | - | S | 0711.30 |
| | - Mushrooms and truffles: | | | | | HS2007 |
| 0711.51.00 | -- Mushrooms of the genus <i>Agaricus</i> | | | | | |
| 0711.59.00 | -- Other | Kg | 25% | - | S | |
| 0711.90.00 | - Other vegetables; mixtures of vegetables | Kg | 25% | - | S | |
| | | Kg | 25% | - | S | |
| 07.12 | Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared. | | | | | |
| | - Onions: | | | | | |
| 0712.20.10 | --- In bulk | Kg | 25% | - | S | |
| 0712.20.90 | --- Other | Kg | 25% | - | S | |
| | - Mushrooms, wood ears (<i>Auricularia spp.</i>), jelly fungi (<i>tremella spp.</i>) and truffles: | | | | | |
| 0712.31.00 | -- Mushrooms of the genus <i>Agaricus</i> | Kg | 25% | - | S | |
| | -- Wood ears (<i>Auricularia spp.</i>) | Kg | 25% | - | S | |
| 0712.32.00 | -- Jelly fungi (<i>tremella spp.</i>) | Kg | 25% | - | S | |
| 0712.33.00 | -- Other | Kg | 25% | - | S | |
| 0712.39.00 | - Other vegetables; mixtures of vegetables: | | | | | |
| 0712.90.00 | | Kg | 25% | - | S | |
| 07.13 | Dried leguminous vegetables, shelled, whether or not skinned or split. | | | | | |
| | - Peas (<i>Pisum sativum</i>): | | | | | |
| 0713.10.10 | --- Seeds for planting or sowing only | Kg | 5% | - | 0% | |
| 0713.10.90 | --- Other | Kg | 25% | - | S | |
| | - Chickpeas (garbanzos): | | | | | |
| 0713.20.10 | --- Seeds for planting or sowing only | Kg | 5% | - | 0% | |
| 0713.20.90 | --- Other | Kg | 25% | - | S | |
| | - Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>): | | | | | |
| | -- Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek: | | | | | |
| 0713.31.10 | --- Seeds for planting or sowing only | Kg | 5% | - | 0% | |
| 0713.31.90 | --- Other | Kg | 25% | - | S | |

| <i>HS Code</i> | <i>Description of Goods</i> | <i>Stat. Unit of Qty.</i> | <i>Cust Duty Rate</i> | <i>Excise Duty Rate</i> | <i>VAT Rate</i> | <i>Remarks</i> |
|----------------|---|---------------------------|-----------------------|-------------------------|-----------------|---------------------|
| | -- Small red (<i>Adzuki</i>) beans (<i>Phaseolus</i> or <i>Vigna angularis</i>): | | | | | |
| 0713.32.10 | --- Seeds for planting or sowing only | Kg | 5% | - | 0% | |
| 0713.32.90 | --- Other | Kg | 25% | - | S | |
| | -- Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>): | | | | | |
| 0713.33.10 | --- Seeds for planting or sowing only | Kg | 5% | - | 0% | |
| 0713.33.90 | --- Other | Kg | 25% | - | S | |
| | -- Other: | | | | | |
| 0713.39.10 | --- Seeds for planting or sowing only | Kg | 5% | - | 0% | |
| 0713.39.90 | --- Other | Kg | 25% | - | S | |
| | - Lentils: | | | | | |
| 0713.40.10 | --- Seeds for planting or sowing only | Kg | 5% | - | 0% | |
| 0713.40.90 | --- Other | Kg | 25% | - | S | |
| | - Broad beans (<i>Vicia faba</i> var. <i>major</i>) and horse beans (<i>Vicia faba</i> var. <i>equina</i> , <i>Vicia faba</i> var. <i>minor</i>): | | | | | |
| 0713.50.10 | --- Seeds for planting or sowing only | Kg | 5% | - | 0% | |
| 0713.50.90 | --- Other | Kg | 25% | - | S | |
| | - Other: | | | | | |
| 0713.90.10 | --- Seeds for planting or sowing only | Kg | 5% | - | 0% | |
| 0713.90.90 | --- Other | Kg | 25% | - | S | |
| 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. | | | | | |
| | - Manioc (cassava): | | | | | |
| 0714.10.10 | -- Fresh or chilled | Kg | 25% | - | S | *Chilled |
| 0714.10.90 | --- Other | Kg | 25% | - | S | products of heading |
| | - Sweet potatoes | | | | | |
| 0714.20.10 | --- Fresh or chilled | Kg | 25% | - | S | 07.14 are |
| 0714.20.90 | --- Other | Kg | 25% | - | S | zero rated |
| | - Other | | | | | |
| 0714.90.10 | --- Fresh or chilled | Kg | 25% | - | S | |
| 0714.90.90 | --- Other | Kg | 25% | - | S | |

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, the addition of vegetable oil or small quantities of glucose syrup), provided that they retain the character of dried fruit or dried nut

| <i>HS Code</i> | <i>Description of Goods</i> | <i>Stat. Unit of Qty.</i> | <i>Cust Duty Rate</i> | <i>Excise Duty Rate</i> | <i>VAT Rate</i> | <i>Remarks</i> |
|--------------------|---|-----------------------------------|-------------------------------|---------------------------------|---------------------|----------------|
| 08.01 | Coconuts, brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled. | | | | | |
| | - Coconuts | | | | | |
| 0801.11.00 | - Desiccated | Kg | 25% | - | S | |
| | - Other: | | | | | |
| 0801.19.10 | --- Dried | Kg | 25% | - | S | |
| 0801.19.90 | --- Other | Kg | 25% | - | 0% | |
| | - Brazil nuts: | | | | | |
| | - In shells: | | | | | |
| 0801.21.10 | --- Dried | Kg | 25% | - | S | |
| 0801.21.90 | --- Other | Kg | 25% | - | 0% | |
| | -- Shelled | | | | | |
| 0801.22.10 | --- Dried | Kg | 25% | - | S | |
| 0801.22.90 | --- Other | Kg | 25% | - | 0% | |
| | --- Cashew nuts: | | | | | |
| | -- In shells | | | | | |
| 0801.31.10 | --- Dried | Kg | 25% | - | S | |
| 0801.31.90 | --- Other | Kg | 25% | - | 0% | |
| | --- Shelled: | | | | | |
| 0801.32.10 | --- Dried | Kg | 25% | - | S | |
| 0801.32.90 | --- Other | Kg | 25% | - | 0% | |
| 08.02 | Other nuts, fresh or dried, whether or not shelled or peeled. | | | | | |
| | - Almonds: | | | | | |
| | -- In shells: | | | | | |
| 0802.11.10 | --- Dried | Kg | 25% | - | S | |
| 0802.11.90 | --- Other | Kg | 25% | - | 0% | |
| | -- Shelled | | | | | |
| 0802.12.10 | --- Dried | Kg | 25% | - | S | |
| 0802.12.90 | --- Other | Kg | 25% | - | 0% | |
| | - Hazelnuts or filberts (<i>corylus</i> Spp.) | | | | | |
| | -- In shells: | | | | | |
| 0802.21.10 | --- Dried | Kg | 25% | - | S | |
| 0802.21.90 | --- Other | Kg | 25% | - | 0% | |
| | -- Shelled: | | | | | |
| 0802.22.10 | --- Dried | Kg | 25% | - | S | |
| 0802.22.90 | --- Other | Kg | 25% | - | 0% | |

| HS Code | Description of Goods | Stat. Unit of Qty. | Cust Duty Rate | Excise Duty Rate | VAT Rate | Remarks |
|----------------|--|---------------------------|-----------------------|-------------------------|-----------------|-------------------------------|
| | - Walnuts: | | | | | |
| | -- In shells: | | | | | |
| 0802.31.10 | --- Dried | Kg | 25% | - | S | |
| 0802.31.90 | --- Other | Kg | 25% | - | 0% | |
| | -- Shelled: | | | | | |
| 0802.32.10 | --- Dried | Kg | 25% | - | S | |
| 0802.32.90 | --- Other | Kg | 25% | - | 0% | |
| | - Chestnuts (<i>castanea spp</i>): | | | | | |
| 0802.40.10 | --- Dried | Kg | 25% | - | S | |
| 0802.40.90 | --- Other | Kg | 25% | - | 0% | |
| | - Pistachios: | | | | | |
| 0802.50.10 | --- Dried | Kg | 25% | - | S | |
| 0802.50.90 | --- Other | Kg | 25% | - | 0% | |
| | - Macadamia nuts | | | | | |
| 0802.60.10 | -- Dried | Kg | 25% | - | S | Inserted 0802.60 HS2007 |
| 0802.60.90 | -- Other | Kg | 25% | - | 0% | |
| | - Other | | | | | |
| 0802.90.10 | --- Dried | Kg | 25% | - | S | |
| 0802.90.90 | --- Other | Kg | 25% | - | 0% | |
| 08.03 | Bananas, including plantains, fresh or dried | | | | | |
| 0803.00.10 | --- Fresh | Kg | 25% | - | 0% | |
| 0803.00.20 | --- Dried | Kg | 25% | - | S | |
| 08.04 | Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens fresh or dried | | | | | |
| | - Dates: | | | | | |
| 0804.10.10 | --- Fresh | Kg | 25% | - | 0% | |
| 0804.10.20 | --- Dried | Kg | 25% | - | S | |
| | -- Figs: | | | | | |
| 0804.20.10 | --- Fresh | Kg | 25% | - | 0% | |
| 0804.20.10 | --- Dried | Kg | 25% | - | S | |
| | - Pineapples | | | | | |
| 0804.30.10 | --- Fresh | Kg | 25% | - | 0% | |
| 0804.30.20 | --- Dried | Kg | 25% | - | S | |
| | - Avocados: | | | | | |
| 0804.40.10 | --- Fresh | Kg | 25% | - | 0% | |
| 0804.40.20 | --- Dried | Kg | 25% | - | S | |
| | - Guavas, mangos and mangosteens: | | | | | |
| 0804.50.10 | --- Fresh | Kg | 25% | - | 0% | |
| 0804.50.20 | --- Dried | Kg | 25% | - | S | |
| 08.05 | Citrus fruit, fresh or dried | | | | | |
| | - Oranges | | | | | |
| 0805.10.10 | --- Fresh | Kg | 25% | - | 0% | |
| 0805.10.20 | --- Dried | Kg | 25% | - | S | |
| | - Mandarins (including tangerines and satsumas): clementines, wilkings and similar citrus hybrids: | | | | | |
| 0805.20.10 | --- Fresh | Kg | 25% | - | 0% | |
| 0805.20.20 | --- Dried | Kg | 25% | - | S | |

| HS Code | Description of Goods | Stat. Unit of Qty. | Cust Duty Rate | Excise Duty Rate | VAT Rate | Remarks |
|----------------|--|---------------------------|-----------------------|-------------------------|-----------------|-------------------|
| 0805.40.10 | - Grapefruit, including pomelos | Kg | 25% | - | 0% | |
| 0805.40.20 | -- Fresh | Kg | 25% | - | S | |
| | -- Dried | | | | | |
| | - Lemons (<i>citrus limon</i> , <i>citrus limonum</i>) and limes (<i>citrus aurantifolia</i> , <i>Citrus latifolia</i>): | | | | | |
| 0805.50.10 | --- Fresh | Kg | 25% | - | 0% | |
| 0805.50.20 | --- Dried | Kg | 25% | - | S | |
| | - Other | | | | | |
| 0805.90.10 | -- Fresh | Kg | 25% | - | 0% | |
| 0805.90.20 | --- Dried | Kg | 25% | - | S | |
| 08.06 | Grape, fresh or dried. | | | | | |
| 0806.10.00 | - Fresh | Kg | 25% | - | 0% | |
| 0806.20.00 | - Dried | Kg | 25% | - | S | |
| 08.07 | Melon (including watermelons) and papaws (papayas), fresh | | | | | |
| | - Melons (including watermelons): | | | | | |
| 0807.11.00 | -- Watermelons | Kg | 25% | - | 0% | |
| 0807.19.00 | -- Other | Kg | 25% | - | 0% | |
| 0807.20.00 | - Papaws (papayas) | Kg | 25% | - | 0% | |
| 08.08 | Apples, pearls and quinces, fresh | | | | | |
| 0808.10.00 | - Apples | Kg | 25% | - | 0% | |
| 0808.20.00 | - Pears and quinces | Kg | 25% | - | 0% | |
| 08.09 | Aprictos, cherries, peaches (including nectarines), plums and sloes, fresh. | | | | | |
| 0809.10.00 | - Aprictos | Kg | 25% | - | 0% | |
| 0809.20.00 | - Cherries | Kg | 25% | - | 0% | |
| 0809.30.00 | - Peaches, including nectarines | Kg | 25% | - | 0% | |
| 0809.40.00 | - Plums and sloes | Kg | 25% | - | 0% | |
| 08.10 | Other fruit, fresh. | | | | | |
| 0810.10.00 | - Strawberries | Kg | 25% | - | 0% | Deleted |
| 0810.20.00 | - Raspberries, blackberries, mulberries and loganberries. | Kg | 25% | - | 0% | 0810.30 HS2007 |
| 0810.40.00 | - Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i> | Kg | 25% | - | 0% | |
| 0810.50.00 | - Kiwifruit | Kg | 25% | - | 0% | |
| 0810.60.00 | - Durians | Kg | 25% | - | 0% | |
| 0810.90.00 | - Other | Kg | 25% | - | 0% | |
| 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. | | | | | |
| 0811.10.00 | - Strawberries | Kg | 25% | - | S | |

| <i>HS Code</i> | <i>Description of Goods</i> | <i>Stat. Unit of Qty.</i> | <i>Cust Duty Rate</i> | <i>Excise Duty Rate</i> | <i>VAT Rate</i> | <i>Remarks</i> |
|----------------|--|---------------------------|-----------------------|-------------------------|-----------------|---------------------------------|
| 0811.20.00 | - Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries | Kg | 25% | - | S | |
| 0811.90.00 | - Other | Kg | 25% | - | S | |
| 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. | | | | | Heading 0812.20.00 Deleted 2002 |
| 0812.10.00 | - Cherries | Kg | 25% | - | S | |
| 0812.90.00 | - Other | Kg | 25% | - | S | |
| 08.13 | Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruit of this Chapter. | | | | | |
| 0813.10.00 | - Apricots | Kg | 25% | - | S | |
| 0813.20.00 | - Prunes | Kg | 25% | - | S | |
| 0813.30.00 | - Apples | Kg | 25% | - | S | |
| 0813.40.00 | - Other fruit | Kg | 25% | - | S | |
| 0813.50.00 | - Mixtures of nuts or dried fruits of this Chapter. | Kg | 25% | - | S | |
| 08.14 | Peels 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 | - - - Fresh | Kg | 25% | - | 0% | |
| 0814.00.90 | - - - Other | Kg | 25% | - | S | |

Chapter 9

Coffee, tea, mate and spices

Notes.

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

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

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

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

| <i>HS Code</i> | <i>Description of Goods</i> | <i>Stat. Unit of Qty.</i> | <i>Cust Duty Rate</i> | <i>Excise Duty Rate</i> | <i>VAT Rate</i> | <i>Remarks</i> |
|----------------|---|---------------------------|-----------------------|-------------------------|-----------------|----------------|
| 09.01 | Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion. | | | | | |
| | - Coffee, not roasted: | | | | | |
| 0901.11.00 | -- Not decaffeinated | Kg | 25% | - | S | |
| | -- Decaffeinated: | | | | | |
| 0901.12.10 | --- In bulk | Kg | 25% | - | S | |
| 0901.12.20 | --- Not in bulk | Kg | 25% | - | S | |
| | - Coffee, roasted: | | | | | |
| | -- Not decaffeinated: | | | | | |
| 0901.21.10 | --- In bulk | Kg | 25% | - | S | |
| 0901.21.20 | --- Not in bulk | Kg | 25% | - | S | |
| | -- Decaffeinated: | | | | | |
| 0901.22.10 | --- In bulk | Kg | 25% | - | S | |
| 0901.22.20 | --- Not in bulk | Kg | 25% | - | S | |
| 0901.90.00 | - Other | Kg | 25% | - | S | |
| | Tea, whether or not flavoured | | | | | |
| 0902.10.00 | - Green tea (not fermented) in immediate packings of a content not exceeding 3Kg | Kg | 25% | - | S | |
| | - Other green tea (not fermented): | | | | | |
| 0902.20.10 | --- In immediate packings of a content exceeding 3Kg but less than 5Kg | Kg | 25% | - | S | |
| 0902.20.90 | --- Other | Kg | 25% | - | S | |
| 0902.30.00 | - Black tea (fermented) and partly fermented tea in immediate packings of a content exceeding 3Kg | Kg | 25% | - | S | |
| | - Other black tea (fermented) and other partly fermented tea: | | | | | |
| 0902.40.10 | --- In immediate packings of a content exceeding 3Kg but less than 5Kg | Kg | 25% | - | S | |
| 0902.40.90 | --- Other | Kg | 25% | - | S | |

| <i>H S Code</i> | <i>Description of good</i> | <i>Stat Unit of Qty</i> | <i>Cust Duty Rate</i> | <i>Excise Duty Rate</i> | <i>VAT Rate</i> | <i>Remarks</i> |
|-----------------|---|-------------------------|-----------------------|-------------------------|-----------------|--|
| 09.03 | Mate. | | | | | |
| 0903.00.10 | -- In bulk | Kg | 25% | - | S | |
| 0903.00.20 | -- -Not in bulk | Kg | 25% | - | S | |
| 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 | -- Neither crushed nor ground | Kg | 25% | - | S | |
| 0904.12.00 | -- Crushed or ground | Kg | 25% | - | S | |
| 0904.20.00 | - Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> , dried or crushed or ground | Kg | 25% | - | S | |
| 09.05 | Vanilla. | | | | | |
| 0905.00.00 | | Kg | 25% | - | S | |
| 09.06 | Cinnamon and cinnamon-tree flowers. | | | | | |
| | - Neither crushed nor ground: | | | | | |
| 0906.11.00 | -- Cinnamon (<i>Cinnamomum zeylanicum blume</i>) | Kg | 25% | - | S | Deleted 0906.10 & Inserted 0906.11 & 0906.19 HS2007 |
| 0906.19.00 | --Other | Kg | 25% | - | S | |
| 0906.20.00 | - Crushed or ground | Kg | 25% | - | S | |
| 09.07 | Cloves (whole fruit, cloves and stems). | | | | | |
| 0907.00.00 | | Kg | 25% | - | S | |
| | | Kg | 25% | - | S | |
| | | Kg | 25% | - | S | |
| 09.08 | Nutmeg, mace and cardamoms. | | | | | |
| 0908.10.00 | - Nutmeg | | | | | |
| 0908.20.00 | - Mace | | | | | |
| 0908.30.00 | - Cardamoms | | | | | |
| 09.09 | Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries. | | | | | |
| 0909.10.00 | - Seeds of anise or badian | Kg | 25% | - | S | |
| 0909.20.00 | - Seeds of coriander | Kg | 25% | - | S | |
| 0909.30.00 | - Seeds of cumin | Kg | 25% | - | S | |
| 0909.40.00 | - Seeds of caraway | Kg | 25% | - | S | |
| 0909.50.00 | - Seeds of fennel; juniper berries | Kg | 25% | - | S | |
| 09.10 | Ginger, saffron turmeric (curcuma), thyme, bay leaves, curry and other spices. | | | | | |
| 0910.10.00 | - Ginger | Kg | 25% | - | S | Deleted |
| 0910.20.00 | - Saffron | Kg | 25% | - | S | 0910.40 & |
| 0910.30.00 | - Turmeric (curcuma) | Kg | 25% | - | S | 0910.50 HS2007 |
| | - Other spices: | | | | | |
| 0910.91.00 | -- Mixtures referred to in Note 1 (b) to this Chapter | Kg | 25% | - | S | |
| 0910.99.00 | -- Other | Kg | 25% | - | S | |

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.

| <i>HS Code</i> | <i>Description of goods</i> | <i>Stat Unit of Qty</i> | <i>Cust Duty Rate</i> | <i>Excise Duty Rate</i> | <i>VAT Rate</i> | <i>Remarks</i> |
|----------------|--|-------------------------|-----------------------|-------------------------|-----------------|----------------|
| 10.01 | Wheat and meslin. | | | | | |
| | - Durum wheat: | | | | | |
| 1001.10.10 | --- For planting or sowing only | Kg | 5% | - | S | |
| 1001.10.90 | --- Other | Kg | 15% | - | S | |
| | - Other: | | | | | |
| 1001.90.10 | --- For planting or sowing only | Kg | 5% | - | S | |
| 1001.90.90 | --- Other | Kg | 15% | - | S | |
| 10.02 | | | | | | |
| 1002.00.00 | Rye. | Kg | 15% | - | 0% | |
| 10.03 | Barley. | | | | | |
| 1003.00.10 | --- For planting or sowing only | Kg | 5% | - | 0% | |
| 1003.00.90 | --- Other | Kg | 15% | - | 0% | |
| 10.04 | | | | | | |
| 1004.00.00 | Oats. | Kg | 15% | - | 0% | |
| 10.05 | Maize (corn). | | | | | |
| 1005.10.00 | - Seed | Kg | 5% | - | 0% | |
| 1005.90.00 | - Other | Kg | 5% | - | 0% | |
| 10.06 | Rice. | | | | | |
| 1006.10.00 | - Rice in the husk (paddy or rough) | Kg | 15% | - | 0% | |
| 1006.20.00 | - Husked (brown) rice | Kg | 15% | - | 0% | |
| 1006.30.00 | - Semi-milled or wholly milled rice, whether or not polished or glazed | Kg | 15% | - | 0% | |
| 1006.40.00 | - Broken rice | Kg | 15% | - | 0% | |
| 10.07 | | | | | | |
| 1007.00.00 | Grain sorghum. | Kg | 15% | - | 0% | |
| 10.08 | Buckwheat, millet and canary seed; other cereals. | | | | | |
| 1008.10.00 | - Buckwheat | Kg | 15% | - | 0% | |
| 1008.20.00 | - Millet | Kg | 15% | - | 0% | |
| 1008.30.00 | - Canary seed | Kg | 5% | - | 0% | |
| 1008.90.00 | - Other cereals | Kg | 15% | - | 0% | |

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 within this Chapter if they have, by weight on 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 within 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 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 micrometers (microns) (4) | 500 micrometers (microns) (5) |
| Wheat and rye í í í í í í í í | 45% | 2.5% | 80% | - |
| Barley í í í í í í í í í í . | 45% | 3% | 80% | - |
| Oats í í í í í í í í í í í | 45% | 5% | 80% | - |
| Maize (corn) and grain sorghum í . | 45% | 2% | - | 90% |
| Rice í í í í í í í í í í í . | 45% | 1.6% | 80% | - |
| Buckwheat ..í í í í í í í í | 45% | 4% | 80% | - |

3. For the purposes of heading 11.03, the terms "goats" 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 2mm;
 - (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 1.25mm.

| <i>HS Code</i> | | <i>Stat unit of qty</i> | <i>Cust Duty rate</i> | <i>Excise Duty Rate</i> | <i>VAT Rate</i> | <i>Remarks</i> |
|----------------|--|-------------------------|-----------------------|-------------------------|-----------------|----------------------------|
| 11.01 | | | | | | |
| 1101.00.00 | Wheat or meslin flour. | Kg | * | - | S | |
| 11.02 | Cereal flours other than of wheat or meslin. | | | | | |
| 1102.10.00 | - Rye flour | Kg | * | - | S | Deleted |
| 1102.20.00 | - Maize (corn) flour | Kg | 15% | - | 0% | HS2007 |
| 1102.90.00 | - Other | Kg | 15% | - | 0% | |
| 11.03 | Cereal groats, meal and pellets. | | | | | |
| | - Groats and meal: | | | | | |
| 1103.11.00 | -- Of wheat | Kg | 15% | - | S | Heading |
| 1103.13.00 | -- Of maize (corn) | Kg | 15% | - | 0% | 1103.12.00, |
| 1103.19.00 | -- Of other cereals | Kg | 15% | - | 0% | 1103.14.00 and |
| | - Pellets: | | | | | |
| 1103.20.10 | --- Of maize (corn) | Kg | 15% | - | 0% | 1103.21.00 |
| 1103.20.20 | --- Of rice | Kg | 15% | - | 0% | Deleted 2002 |
| 1103.20.90 | --- Other | Kg | 15% | - | 0% | |
| 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 | -- Of oats | Kg | 15% | - | 0% | |
| | -- Of other cereals: | | | | | |
| 1104.19.10 | --- Of maize (corn) | Kg | 15% | - | 0% | Heading |
| 1104.19.20 | --- Of rice | Kg | 15% | - | 0% | 1104.11.00 |
| 1104.19.90 | --- Other | Kg | 15% | - | 0% | and |
| | - Other worked grains (for example hulled, pearled, sliced or kibbled): | | | | | 1104.21.00 Deleted 2002 |
| 1104.22.00 | -- Of oats | Kg | 15% | - | 0% | |
| 1104.23.00 | -- Of maize (corn) | Kg | 15% | - | 0% | |
| | -- Of other cereals: | | | | | |
| 1104.29.10 | --- Of rice | Kg | 15% | - | 0% | |
| 1104.29.90 | --- Other | Kg | 15% | - | 0% | |
| 1104.30.00 | - Germ of cereals, whole, rolled, flaked or ground | Kg | 15% | - | 0% | |
| 11.05 | Flour, meal, powder, flakes, granules and pellets of potatoes. | | | | | |
| 1105.10.00 | - Flour, meal and powder | Kg | 15% | - | 0% | |
| 1105.20.00 | - Flakes, granules and pellets | Kg | 15% | - | S | |

*25% or K1 000 per Kg whichever is greater.

| <i>HS Code</i> | <i>Description of Goods</i> | <i>Stat Unit of Qty</i> | <i>Cust Duty Rate</i> | <i>Excise Duty Rate</i> | <i>VAT Rate</i> | <i>Remarks</i> |
|----------------|--|-------------------------|-----------------------|-------------------------|-----------------|----------------|
| 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 | - Of the dried leguminous vegetables of heading 07.13 | Kg | 15% | - | S | |
| 1106.20.00 | - Of sago or of roots or tubers of heading 07.14. | Kg | 15% | - | S | |
| 1106.30.00 | - Of the products of Chapter 8 | Kg | 15% | - | S | |
| 11.07 | Malt, whether or not roasted. | | | | | |
| | - Not roasted: | | | | | |
| 1107.10.10 | --- Malted barley | Kg | 5% | - | S | |
| 1107.10.20 | --- Malted oats or rye | Kg | 15% | - | S | |
| 1107.10.30 | --- Malted millet or sorghum | Kg | 15% | - | S | |
| 1107.10.90 | --- Other | Kg | 15% | - | S | |
| | - Roasted: | | | | | |
| 1107.20.10 | --- Malted barley | Kg | 5% | - | S | |
| 1107.20.20 | --- Malted oats or rye | Kg | 15% | - | S | |
| 1107.20.30 | --- Malted millet or sorghum | Kg | 15% | - | S | |
| 1107.20.90 | --- Other | Kg | 15% | - | S | |
| 11.08 | Starches; inulin. | | | | | |
| | - Starches: | | | | | |
| 1108.11.00 | -- Wheat starch | Kg | 15% | - | S | |
| 1108.12.00 | -- Maize (corn) starch | Kg | 15% | - | S | |
| 1108.13.00 | -- Potato starch | Kg | 15% | - | S | |
| 1108.14.00 | -- Manioc (cassava) starch | Kg | 15% | - | S | |
| 1108.19.00 | -- Other starches | Kg | 15% | - | S | |
| 1108.20.00 | - Inulin | Kg | 15% | - | S | |
| 11.09 | Wheat gluten, whether or not dried. | | | | | |
| 1109.00.00 | | Kg | 15% | - | S | |

Chapter 12

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

Notes.

1. Heading 12.07 applies, *inter alia*, to palm nuts and kernels, cotton seeds, castor oil seeds, sesamum seeds, mustard seeds, safflower seeds, poppy seeds and shea nuts (karite nuts). It does not apply to products of heading 08.01 or 08.02 or to olives (Chapter 7 or Chapter 20)
2. Heading 12.08 applies not only to non-defatted flours and meals but also to flours and meals, which have been partially defatted or defatted and wholly or partially refatted with their original oils. It does not, however, apply to residues of headings 23.04 to 23.06.
3. For the purposes of heading 12.09, beet seeds, grass and other herbage seeds, seeds of ornamental flowers, vegetable seeds, seeds of forest trees, seeds of fruit trees, seeds of vetches (other than those of the species *Vicia faba*) or of lupines are to be regarded as seeds of a kind used for sowing.
Heading 12.09 does not, however, apply to the following even if for sowing:
 - (a) Leguminous vegetables or sweet corn (Chapter 7);
 - (b) Spices or other products of Chapter 9;
 - (c) Cereals (Chapter 10); or
 - (d) Products of headings 12.01 to 12.07 or 12.11
4. Headings No. 12.11 applies, *inter alia*, to the following plants or parts thereof; basil, borage, ginseng, hyssop, liquorice, all spices of mint, rosemary, rue, sage and wormwood. Heading 12.11 does not, however, apply to:
 - (a) Medicaments of Chapter 30;
 - (b) Perfumery, cosmetic or toilet preparations of Chapter 33; or
 - (c) Insecticides, fungicides, herbicides, disinfectants or similar products of heading 38.08.
5. For the purposes of heading 12.12; the term seaweeds and other algae does not include:
 - (a) Dead single-cell micro-organisms of heading 21.02;
 - (b) Cultures of micro-organisms of heading 30.02; or
 - (c) Fertilisers of heading 31.01 or 31.05

Subheading Note.

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

| <i>H S Code</i> | <i>Description of goods</i> | <i>Stat units of qty</i> | <i>Cust Duty Rate</i> | <i>Excise Duty Rate</i> | <i>VAT Rate</i> | <i>Remarks</i> |
|---------------------|--|--------------------------|-----------------------|-------------------------|-----------------|----------------|
| 12.01 1201.00.00 | Soya beans, whether or not broken. | Kg | 15% | - | 0% | |
| 12.02 | Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken. | | | | | |
| 1202.10.00 | - In shell | Kg | 15% | - | 0% | |
| 1202.20.00 | - Shelled, whether or not broken | Kg | 15% | - | 0% | |

| <i>HS Code.</i> | <i>Description of Goods</i> | <i>Stat Unit of Qty</i> | <i>Cust Duty Rate</i> | <i>Excise Duty Rate</i> | <i>VAT Rate</i> | <i>Remarks</i> |
|----------------------------|--|-------------------------|-----------------------|-------------------------|-----------------|---------------------------------------|
| 12.03 1203.00.00 | Copra. | Kg | 15% | - | S | |
| 12.04 1204.00.00 | Linseed, whether or not broken. | Kg | 15% | - | S | |
| 12.05 1205.10.00 | Rape or colza seeds, whether or not broken. - Low erucic acid rape or colza seeds | Kg | 15% | - | S | |
| 1205.90.00 | - Other | Kg | 15% | - | S | |
| 12.06 1206.00.00 | Sunflower seeds, whether or not broken. | Kg | 15% | - | S | |
| 12.07 1207.20.00 | Other oil seeds and oleaginous fruits, whether or not broken. - Cotton seeds | Kg | 15% | 15% | S | Excise on 1207.20 inserted 2008 |
| 1207.40.00 | - Sesamum seeds | Kg | 15% | - | S | Deleted 1207.10 |
| 1207.50.00 | - Mustard seeds | Kg | 15% | - | S | 1207.30.& 1207.60 |
| 1207.91.00 | - Other: -- Poppy seeds | Kg | 15% | - | S | HS2007 |
| 1207.99.00 | -- Other | Kg | 15% | - | S | |
| 12.08 1208.10.00 | Flours and meals of oil seeds or oleaginous fruits, other than those of mustard. - Of soya beans | Kg | 15% | - | S | Heading 1207.92.00 Deleted 2002 |
| 1208.90.00 | - Other | Kg | 15% | - | S | |
| 12.09 1209.10.00 | Seeds, fruit and spores, of a kind used for sowing. - Sugar beet seed | Kg | 15% | - | S | |
| 1209.21.00 | - Seeds of forage plants: -- Lucerne (alfalfa) seed | Kg | 5% | - | S | |
| 1209.22.00 | -- Clover (<i>Trifolium spp.</i>) seed | Kg | 5% | - | S | |
| 1209.23.00 | -- Fescue seed | Kg | 5% | - | S | |
| 1209.24.00 | -- Kentucky blue grass (<i>Poa pratensis L.</i>) seed | Kg | 5% | - | S | |
| 1209.25.00 | -- Rye grass (<i>Lolium multiflorum lam., Lolium perene L.</i>) seed | Kg | 5% | - | S | |
| 1209.29.00 | -- Other | Kg | 5% | - | S | Deleted 1209.26 |
| 1209.30.00 | - Seeds of herbaceous plants cultivated principally for their flowers | Kg | 5% | - | 0% | HS2007 |
| 1209.91.00 | - Other: -- Vegetable seeds | Kg | 5% | - | 0% | |
| 1209.99.00 | -- Other | Kg | 5% | - | S | |

| <i>HS Code.</i> | <i>Description of Goods</i> | <i>Stat Unit of Qty</i> | <i>Cust Duty Rate</i> | <i>Excise Duty Rate</i> | <i>VAT Rate</i> | <i>Remarks</i> |
|-----------------|--|-------------------------|-----------------------|-------------------------|-----------------|--|
| 12.10 | Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin. | | | | | |
| 1210.10.00 | - Hop cones, neither ground nor powdered nor in the form of pellets | Kg | 15% | - | S | |
| 1210.20.00 | - Hop cones, ground, powdered or in the form of pellets; lupulin | Kg | 15% | - | S | |
| 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 or dried, whether or not cut, crushed or powdered. | | | | | |
| 1211.20.00 | - Ginseng roots | Kg | 5% | - | S | Deleted 1211.10 HS2007 |
| 1211.30.00 | - Coca leaf | Kg | 15% | - | S | Products of |
| 1211.40.00 | - Poppy straw | Kg | 15% | - | S | Heading |
| 1211.90.00 | - Other | Kg | 5% | - | S | 1211.30.00 and 1211.40.00 are prohibited |
| 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 Cichorium intybus ativum) of a kind used primarily for human consumption, not elsewhere specified or included. | | | | | |
| 1212.20.00 | - Seaweeds and other algae | Kg | 15% | - | S | Deleted 1212.10 & 1212.30 HS2007 |
| | - Other: | | | | | |
| 1212.91.00 | -- Sugar beet | Kg | 15% | - | S | |
| 1212.99.00 | -- Other | Kg | 15% | - | S | Heading 1212.92.00 Deleted 2002 |
| 12.13 | Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets. | | | | | |
| 1213.00.00 | | Kg | 15% | - | S | |
| 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 | - Lucerne (alfalfa) meal and pellets | Kg | 15% | - | S | |
| 1214.90.00 | - Other | Kg | 15% | - | S | |

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 and 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 manufacture of beverages (Chapter 33); or
- (k) Natural rubber, balata, gutta-percha, guayule, chicle or similar natural gums (heading 40.01).

| <i>HS Code</i> | <i>Description of Goods</i> | <i>Stat Unit of Qty</i> | <i>Cust Duty Rate</i> | <i>Excise Duty Rate</i> | <i>VAT Rate</i> | <i>Remarks</i> |
|----------------|---|-------------------------|-----------------------|-------------------------|-----------------|------------------------------|
| 13.01 | Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams). | | | | | Deleted 1301.10 HS2007 |
| 1301.20.00 | - Gum Arabic | Kg | free | - | S | |
| 1301.90.00 | - Other | Kg | 5% | - | S | |
| 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. | | | | | |
| | - Vegetables saps and extracts: | | | | | |
| 1302.11.00 | -- Opium | Kg | 5% | - | S | Deleted |
| 1303.12.00 | -- Of liquorice | Kg | 5% | - | S | 1302.14. |
| 1302.13.00 | -- Of hops | Kg | 5% | - | S | HS2007 |
| 1302.19.00 | -- Other | Kg | 5% | - | S | |
| 1302.20.00 | -- Pectic substances, pectinates and pectates | Kg | 5% | - | S | |
| | - Mucilages and thickeners, whether or not modified, derived from vegetable products: | | | | | |
| 1302.31.00 | -- Agar-agar | Kg | 5% | - | S | |

| <i>H S Code</i> | <i>Description of Goods</i> | <i>Stat Unit of Qty</i> | <i>Cust Duty Rate</i> | <i>Excise Duty Rate</i> | <i>VAT Rate</i> | <i>Remarks</i> |
|-----------------|---|---------------------------------|-------------------------------|---------------------------------|---------------------|----------------|
| 1302.32.00 | -- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds. | Kg | 5% | - | S | |
| 1302.39.00 | -- Other | Kg | 5% | - | S | |

Chapter 14

Vegetables 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).

| <i>HS Code</i> | <i>Description of Goods</i> | <i>Stat Unit of Qty</i> | <i>Cust Duty Rate</i> | <i>Excise Duty Rate</i> | <i>VAT Rate</i> | <i>Remarks</i> |
|----------------|--|---------------------------------|-------------------------------|---------------------------------|---------------------|---|
| 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 | Kg | 15% | - | S | |
| 1401.20.00 | - Rattans | Kg | 15% | - | S | |
| 1401.90.00 | - Other | Kg | 15% | - | S | |
| [14.02] | | | | | | Deleted |
| [14.03] | | | | | | 1402 & 1403 HS2007 Headings |
| 14.04 | Vegetable products not elsewhere specified or included. | | | | | 1402.10.00 |
| 1404.20.00 | - Cotton linters | Kg | 15% | - | S | 1402.90.00 |
| 1404.90.00 | - Other | Kg | 15% | - | S | 1403.10.00 1403.90.00 Deleted 2002 |
| | | | | | | Deleted 1404.10 HS2007 |

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 15.01).
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 *öl*ow erucic acid rape or colza *öl*ö means the fixed oil which has an erucic acid content of less than 2% by weight.

| <i>H S Code</i> | <i>Description of Goods</i> | <i>Stat Unit of Qty</i> | <i>Cust Duty Rate</i> | <i>Excise Duty Rate</i> | <i>VAT Rate</i> | <i>Remarks</i> |
|---------------------|---|---------------------------------|-------------------------------|---------------------------------|---------------------|----------------|
| 15.01 1501.00.00 | Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03 | Kg | 5% | - | S | |
| 15.02 1502.00.00 | Fats of bovine animals, sheep or goats, other than those of heading 15.03. | Kg | 5% | - | S | |
| 15.03 1503.00.00 | Lard stearin, lard oil, oleastearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared. | Kg | 5% | - | S(D) | |

| <i>H S Code.</i> | <i>Description of Goods</i> | <i>Stat Unit of Qty</i> | <i>Cust Duty Rate</i> | <i>Excise Duty Rate</i> | <i>VAT Rate</i> | <i>Remarks</i> |
|------------------|---|-------------------------|-----------------------|-------------------------|-----------------|---|
| 15.04 | Fats and oils and their fractions of fish or marine mammals, whether or not refined, but not chemically modified. | | | | | |
| 1504.10.00 | - Fish-liver oils and their fractions | litre | 5% | - | S | |
| 1504.20.00 | - Fats and oils and their fractions, of fish, other than liver oils | litre | 5% | - | S | |
| 1504.30.00 | - Fats and oils and their fractions, of marine mammals | litre | 5% | - | S | |
| 15.05 | Wool grease and fatty substances derived there from (including lanolin). | | | | | |
| 1505.00.00 | | Kg | 5% | - | S | Heading 1505.10.00 and 1505.90.00 Deleted |
| 15.06 | Other animal fats and oils and their fractions, whether or not refined, but not chemically modified. | | | | | |
| 1506.00.00 | | Kg | * | - | S | |
| 15.07 | Soya -bean oil and its fractions, whether or not refined, but not chemically modified. | | | | | |
| 1507.10.00 | - - Crude oil, whether or not degummed | Kg | 5% | - | S(D) | |
| 1507.90.00 | - Other | Kg | * | - | S | |
| 15.08 | Ground-nut oil and its fractions, whether or not refined, but not chemically modified. | | | | | |
| 1508.10.00 | - Crude oil | Kg | 15% | - | S | |
| 1508.90.00 | - Other | Kg | * | - | S | |
| 15.09 | Olive oil and its fractions, whether or not refined, but not chemically modified. | | | | | |
| 1509.10.00 | - Virgin | Kg | * | - | S | |
| 1509.90.00 | - Other | Kg | * | - | S | |
| 15.10 | 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. | | | | | |
| 1510.00.00 | | Kg | * | - | S | |

25% or K850 per Kg whichever is the greater.

| <i>HS Code.</i> | <i>Description of Goods</i> | <i>Stat Unit of Qty</i> | <i>Cust Duty Rate</i> | <i>Excise Duty Rate</i> | <i>VAT Rate</i> | <i>Remarks</i> |
|-----------------|---|-------------------------|-----------------------|-------------------------|-----------------|----------------|
| 15.11 | Palm oil and its fractions, whether or not refined, but not chemically modified. | | | | | |
| 1511.10.00 | - Crude oil | Kg | 15% | - | S(D) | |
| | - Other: | | | | | |
| 1511.90.10 | --- Palm stearin, when imported in bulk for further processing | Kg | 5% | - | S | |
| 1511.90.90 | --- Other | Kg | * | - | S | |
| 15.12 | Sunflower-seed, safflower or cotton-seed oil and their fractions, whether or not refined, but not chemically modified | | | | | |
| | - Sunflower-seed or safflower oil and their fractions thereof: | | | | | |
| 1512.11.00 | -- Crude oil | Kg | 5% | - | S(D) | |
| 1512.19.00 | -- Other | Kg | * | - | S | |
| | - Cotton-seed oil and its fractions: | | | | | |
| 1512.21.00 | -- Crude oil, whether or not gossypol has been removed | Kg | 5% | - | S | |
| 1512.29.00 | -- Other | Kg | * | - | S | |
| 15.13 | Coconut (copra), palm kernel or babassu oil and their fractions, whether or not refined, but not chemically modified. | | | | | |
| | - Coconut (copra) oil and its fractions: | | | | | |
| 1513.11.00 | -- Crude oil | Kg | 5% | - | S(D) | |
| 1513.19.00 | -- Other | Kg | * | - | S | |
| | - Palm kernel or babassu oil and their fractions: | | | | | |
| 1513.21.00 | -- Crude oil | Kg | 15% | - | S(D) | |
| 1513.29.00 | -- Other | Kg | * | - | S | |
| 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 fraction: | | | | | |
| 1514.11.00 | -- Crude oil | Kg | 15% | - | S | |
| 1514.19.00 | -- Other | Kg | * | - | S | |
| | - Other | | | | | |
| 1514.91.00 | -- Crude oil | Kg | 15% | - | S | |
| 1514.99.00 | -- Other | Kg | * | - | S | |
| 15.15 | Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified. | | | | | |
| 1515.11.00 | - Linseed oil and its fractions: | | | | | |
| | -- Crude oil | Kg | 15% | - | S | |

Duty rate for Crude Coconut oil amended to 5%. By Act No. of 2007

*25% or K850 per Kg whichever is greater.

| <i>H S Code</i> | <i>Description of Goods</i> | <i>Stat Unit of Qty</i> | <i>Cust Duty Rate</i> | <i>Excise Duty Rate</i> | <i>VAT Rate</i> | <i>Remarks</i> |
|-----------------|---|-------------------------|-----------------------|-------------------------|-----------------|----------------------------|
| 1515.19.00 | -- Other | kg | * | - | S | Heading |
| | - Maize (corn) oil and its fractions: | | | | | 1515.60.00 |
| 1515.21.00 | -- Crude oil | kg | 15% | - | S | Deleted 2002 |
| 1515.29.00 | -- Other | kg | * | - | S | |
| 1515.30.00 | - Castor oil and its fractions | kg | * | - | S | Deleted |
| 1515.50.00 | - Sesame oil and its fractions | kg | * | - | S | 1515.40 |
| 1515.90.00 | - Other | kg | * | - | S | HS2007 |
| 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 | - Animal fats and oils and their fractions | kg | * | - | S | |
| 1516.20.00 | - Vegetable fats and oils and their fractions | kg | * | - | S | |
| 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 or their fractions of heading 15.16. | | | | | |
| 1517.10.00 | - Margarine, excluding liquid margarine | kg | * | - | S | |
| | - Other: | | | | | |
| 1517.90.10 | --- For further processing into margarine | kg | 15% | - | S | |
| 1517.90.20 | --- For use in the manufacture of bakers ÷wares | kg | 15% | - | S (D) | Shortening of heading |
| 1517.90.90 | --- Other | kg | * | - | S | 1517.90.20 is VAT deferred |
| 15.18 | Animal or vegetable fats and oil and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum 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. | | | | | |
| 1518.00.00 | | kg | * | - | S | |
| [15.19] | | | | | | Heading 15.19 is deleted |

*25% or K850 whichever is the greater.

| <i>H s Code.</i> | <i>Description of Goods</i> | <i>Stat Unit of Qty</i> | <i>Cust Duty Rate</i> | <i>Excise Duty Rate</i> | <i>VAT Rate</i> | <i>Remarks</i> |
|----------------------------|--|---------------------------------|-------------------------------|---------------------------------|---------------------|------------------------|
| 15.20 1520.00.00 | Glycerol, crude; glycerol waters and glycerol lyes. | Kg | Free | - | S | 2008 Budget changes |
| 15.21 | Vegetable waxes (other than triglycerides), bees wax, other insect waxes and permaceti, whether or not refined or coloured. | | | | | |
| 1521.10.10 | - Vegetable waxes: | Kg | 5% | - | S | |
| 1521.10.90 | --- In bulk | Kg | 5% | - | S | |
| | --- Other | | | | | |
| 1521.90.10 | - Other: | Kg | 5% | - | S | |
| 1521.90.90 | --- In bulk | Kg | 5% | - | S | |
| | --- Other | | | | | |
| 15.22 1522.00.00 | Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes. | Kg | 5% | - | S | |

*25% or K850 per Kg whichever is the greater.

Section IV

PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

Note.

- 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.

- 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.
- 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.

- For the purposes of subheading 1602.10, the expression "homogenised preparations" means preparations of meat, meat offal or blood, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250g. 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 offal. This subheading takes precedence over all other subheadings of heading 16.02.
- The fish and crustaceans specified in the subheadings of heading 16.04 or 16.05 under common names only are of the same species as those mentioned in Chapter 3 under the same name.

| <i>H S Code</i> | <i>Description of Goods</i> | <i>Stat unit of Qty</i> | <i>Cust Duty Rate</i> | <i>Excise Duty Rate</i> | <i>VAT Rate</i> | <i>Remarks</i> |
|----------------------------|--|-------------------------|-----------------------|-------------------------|-----------------|----------------|
| 16.01 1601.00.00 | Sausages and similar products, of meat, meat offal or blood; food preparations based on these products. | Kg | 25% | - | S | |
| 16.02 | Other prepared or preserved or preserved meat, meat offal or blood. | | | | | |
| 1602.10.00 | - Homogenised preparations | Kg | 5% | - | S | |
| 1602.20.00 | - Of liver of any animal | Kg | 25% | - | S | |
| | - Of poultry of heading 01.05: | | | | | |
| 1602.31.00 | -- Of turkeys | Kg | 25% | - | S | |
| 1602.32.00 | -- Of fowls of the species <i>Gallus domesticus</i> | Kg | 25% | - | S | |
| 1602.39.00 | -- Other | Kg | 25% | - | S | |

| <i>H S Code</i> | <i>Description of Goods</i> | <i>Stat unit of Qty</i> | <i>Cust Duty Rate</i> | <i>Excise Duty Rate</i> | <i>VAT Rate</i> | <i>Remarks</i> |
|-----------------|---|-------------------------|-----------------------|-------------------------|-----------------|----------------|
| | - Of swine: | | | | | |
| 1602.41.00 | -- Hams and cuts thereof | Kg | 25% | - | S | |
| 1602.42.00 | -- Shoulders and cuts thereof | Kg | 25% | - | S | |
| 1602.49.00 | -- Other, including mixtures | Kg | 25% | - | S | |
| 1602.50.00 | - Of bovine animals | Kg | 25% | - | S | |
| 1602.90.00 | - Other, including preparations of blood by any animal | Kg | 25% | - | S | |
| 16.03 | | | | | | |
| 1603.00.00 | Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates. | Kg | 25% | - | S | |
| 16.04 | | | | | | |
| | Prepared or preserved fish, Caviar and caviar substitutes prepared from fish eggs. | | | | | |
| | - Fish, whole or in pieces, but not minced: | | | | | |
| 1604.11.00 | -- Salmon | Kg | 25% | - | S | |
| 1604.12.00 | -- Herrings | Kg | 25% | - | S | |
| 1604.13.00 | -- Sardines, sardinella and brisling or sprats | Kg | 25% | - | S | |
| 1604.14.00 | -- Tunas, skipjack and Atlantic bonito (<i>Sarda spp.</i>) | Kg | 25% | - | S | |
| 1604.15.00 | -- Mackerel | Kg | 25% | - | S | |
| 1604.16.00 | -- Anchovies | Kg | 25% | - | S | |
| 1604.19.00 | -- Other | Kg | 25% | - | S | |
| | - Other prepared or preserved fish: | | | | | |
| 1604.20.10 | --- Specially prepared for infants | Kg | 5% | - | S | |
| 1604.20.90 | --- Other | Kg | 25% | - | S | |
| 1604.30.00 | - Caviar and caviar substitutes | Kg | 25% | - | S | |
| 16.05 | | | | | | |
| | Crustaceans, molluscs and other aquatic invertebrates prepared or preserved. | | | | | |
| 1605.10.00 | - Crab | Kg | 25% | - | S | |
| 1605.20.00 | - Shrimps and prawns | Kg | 25% | - | S | |
| 1605.30.00 | - Lobster | Kg | 25% | - | S | |
| 1605.40.00 | - Other crustaceans | Kg | 25% | - | S | |
| 1605.90.00 | - Other | Kg | 25% | - | S | |

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 Note

1. For the purposes of subheadings 1701.11 and 1701.12, *raw sugar* means sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of less than 99.5.

| <i>HS Code</i> | <i>Description of Goods</i> | <i>Stat. Unit of Qty.</i> | <i>Cust Duty Rate</i> | <i>Excise Duty Rate</i> | <i>VAT Rate</i> | <i>Remarks</i> |
|----------------|---|---------------------------|-----------------------|-------------------------|-----------------|-----------------|
| 17.01 | Cane or beet sugar and chemically pure sucrose, in solid form. | | | | | |
| | - Raw sugar not containing added flavouring or colouring matter: | | | | | |
| 1701.11.00 | --- Can sugar | Kg | 25% | - | S | |
| 1701.12.00 | --- Beet sugar | Kg | 25% | - | S | ActNo.3 of 2006 |
| | -- Other | | | | | |
| 1701.91.00 | -- Containing added flavouring or colouring matter | Kg | 25% | - | S | |
| 1701.99.00 | -- Other | Kg | 25% | - | S | |
| | | | | | | |
| 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 | -- Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter | Kg | 25% | - | S | |
| 1702.19.00 | -- Other | Kg | 25% | - | S | |
| 1702.20.00 | - Maple sugar and maple syrup | Kg | 25% | - | S | |
| 1702.30.00 | - Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose. | Kg | 25% | - | S | |
| 1702.40.00 | - Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar | Kg | free | - | S | Act 1 of 2004 |

| <i>HS Code</i> | <i>Description of Goods</i> | <i>Stat. Unit of Qty.</i> | <i>Cust Duty Rate</i> | <i>Excise Duty Rate</i> | <i>VAT Rate</i> | <i>Remarks</i> |
|----------------|--|---------------------------|-----------------------|-------------------------|-----------------|------------------|
| 1702.50.00 | - Chemically pure fructose | Kg | 5% | - | S | |
| 1702.60.00 | - Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar | Kg | 25% | - | S | |
| | - Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose | Kg | 25% | - | S | |
| 1702.90.10 | ---Dextrose powder anhydrous | Kg | 15% | - | S | Act No.3 of 2006 |
| 1702.90.20 | ---Anhydrous lactose | Kg | 15% | - | S | |
| 1702.90.90 | ---Other | Kg | 25% | - | S | |
| 17.03 | Molasses resulting from the extraction or refining of sugar. | Kg | 25% | - | S | |
| 1703.10.00 | - Cane molasses | Kg | 25% | - | S | |
| 1703.90.00 | - Other | | | | | |
| 17.04 | Sugar confectionery (including white chocolate) not containing cocoa. | Kg | * | - | S | |
| 1704.10.00 | - Chewing gum, whether or not sugar-coated | Kg | * | - | S | |
| 1704.90.00 | - Other | | | | | |

* 25% or K2 000 per Kg whichever is the greater.

Chapter 18

Cocoa and cocoa preparations

Notes

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

| <i>HS Code</i> | <i>Description of Goods</i> | <i>Stat. Unit of Qty.</i> | <i>Cust Duty Rate</i> | <i>Excise Duty Rate</i> | <i>VAT Rate</i> | <i>Remarks</i> |
|----------------|--|---------------------------|-----------------------|-------------------------|-----------------|----------------|
| 18.01 | | | | | | |
| 1801.00.00 | Cocoa beans, whole or broken raw or roasted. | Kg | 15% | - | S | |
| 18.02 | | | | | | |
| 1802.00.00 | Cocoa shells, husks, skins and other cocoa waste. | Kg | 15% | - | S | |
| 18.03 | | | | | | |
| | Cocoa paste, whether or not defatted. | | | | | |
| 1803.10.00 | - Not defatted | Kg | 15% | - | S | |
| 1803.20.00 | - Wholly or partly defatted | Kg | 15% | - | S | |
| 18.04 | | | | | | |
| 1804.00.00 | Cocoa butter, fat and oil | Kg | 15% | - | S | |
| 18.05 | | | | | | |
| | Cocoa powder, not containing added sugar or other sweetening matter. | | | | | |
| 1805.00.10 | --- In bulk | Kg | 15% | - | S | |
| 1805.00.20 | --- Not in bulk | Kg | 15% | - | S | |
| 18.06 | | | | | | |
| | Chocolate and other food preparations containing cocoa. | | | | | |
| 1806.10.00 | - Cocoa powder, containing added sugar or other sweetening matter | Kg | 25% | - | S | |
| 1806.20.00 | - Other preparations in blocks, slabs or bars weighing more than 2Kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2Kg. | Kg | 25% | - | S | |
| | - Other, in blocks, slabs or bars: | | | | | |
| 1806.31.00 | -- Filled | Kg | 25% | - | S | |
| 1806.32.00 | -- Not filled | Kg | 25% | - | S | |
| | - Other | | | | | |
| 1806.90.10 | --- Cocoa and chocolate specially prepared for drinking | Kg | 25% | - | S | |
| 1806.90.90 | --- Other | Kg | 25% | - | S | |

Chapter 19

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

Notes

1. This Chapter does not cover:
 - (a) Except in the case of stuffed products of heading 19.20, food preparations containing more than 20% by weight of sausage, 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 ðgroatö means cereal groats of Chapter 11
 - (b) The terms ðflourö and ðmealö 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 vegetable (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 total defatted basis or completely coated with chocolate or other food preparations containing cocoa of heading 18.06 (heading 18.06).
4. For the purpose of heading 19.04, the expression ðotherwise preparedö means prepared or processed to an extent beyond that provided for in the headings of or Notes to Chapter 10 or 11.

| <i>HS Code</i> | <i>Description of Goods</i> | <i>Stat. Unit of Qty.</i> | <i>Cust Duty Rate</i> | <i>Excise Duty Rate</i> | <i>VAT Rate</i> | <i>Remarks</i> |
|----------------|---|---------------------------|-----------------------|-------------------------|-----------------|----------------|
| 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 preparation of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included. | | | | | |
| 1901.10.00 | - Preparations for infant use, put up for retail sale | Kg | 5% | - | 0% | |

| <i>HS Code</i> | <i>Description of Goods</i> | <i>Stat. Unit of Qty.</i> | <i>Cust Duty Rate</i> | <i>Excise Duty Rate</i> | <i>VAT Rate</i> | <i>Remarks</i> |
|----------------|---|---------------------------|-----------------------|-------------------------|-----------------|-----------------|
| 1901.20.00 | - Mixes and doughs for the preparation of bakersware of heading 19.05 | Kg | 25% | - | S | |
| | - Other: | | | | | |
| 1901.90.10 | - - - Of a kind used in food and beverage industries | Kg | 15% | - | S | |
| 1901.90.90 | - - - Other | Kg | 25% | - | S | |
| 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 | -- Containing eggs | Kg | 25% | - | S | |
| 1902.19.00 | -- Other | Kg | 25% | - | S | |
| 1902.20.00 | - Stuffed pasta, whether or not cooked or otherwise prepared | Kg | 25% | - | S | |
| 1902.30.00 | - Other pasta | Kg | 25% | - | S | |
| 1902.40.00 | - Couscous | Kg | 25% | - | S | |
| 19.03 | | | | | | |
| 1903.00.00 | Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, and siftings or in similar forms. | Kg | 15% | - | S | Act Noí of 2006 |
| 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. | | | | | |
| 1904.10.00 | - Prepared foods obtained by the swelling or roasting of cereals or cereal products | Kg | 25% | - | S | |
| 1904.20.00 | - Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals | Kg | 25% | - | S | |
| 1904.30.00 | - Bulgur wheat | Kg | 25% | - | S | |
| 1904.90.00 | - Other | Kg | 25% | - | S | |

| <i>HS Code</i> | <i>Description of Goods</i> | <i>Stat. Unit of Qty.</i> | <i>Cust Duty Rate</i> | <i>Excise Duty Rate</i> | <i>VAT Rate</i> | <i>Remarks</i> |
|----------------|--|---------------------------|-----------------------|-------------------------|-----------------|----------------|
| 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 | - Crispbread | Kg | 25% | - | S | |
| 1905.20.00 | - Gingerbread and the like | Kg | 25% | - | S | |
| | - Sweet biscuits; waffles and wafers: | | | | | |
| 1905.31.00 | -- Sweet biscuits | Kg | 25% | - | S | |
| 1905.32.00 | -- Waffles and wafers | Kg | 25% | - | S | |
| 1905.40.00 | - Rusks, toasted bread and similar toasted products | Kg | 25% | - | S | |
| 1905.90.00 | - Other | Kg | 25% | - | S | |

Chapter 20

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

Notes.

1. This Chapter does not cover:
 - (a) Vegetables, fruits or nuts, prepared or preserved by the process 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) Bakersøwares 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. For the purpose 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 different temperature.
4. Tomato juice, the dry weight content of which is 7% or more, is to be classified under 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 subheading 2005.10, the expression "homogenised vegetables" means preparations of vegetables, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of 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 have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of vegetables. Subheading 2005.10 takes precedence over all other subheadings of heading 20.05.
2. For the purposes of subheading 2007.10, the expression "homogenised preparations" means preparations of fruit, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of 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 have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of fruit. Subheading 2007.10 takes precedence over all other subheadings of heading 20.07.
3. For the purpose 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 different temperature.

| <i>H s Code</i> | <i>Description of Goods</i> | <i>Qty</i> | <i>Rate</i> | <i>Rate</i> | <i>Rate</i> | <i>Remarks</i> |
|-----------------|--|------------|-------------|-------------|-------------|----------------|
| 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 | - Homogenised preparations | Kg | 5% | - | S | |
| | - Other: | | | | | |
| 2007.91.00 | -- Citrus fruit | Kg | 25% | - | S | |
| 2007.99.00 | -- Other | Kg | 25% | - | S | |
| 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: | | | | | |
| 2008.11.00 | -- Ground-nuts | Kg | 25% | - | S | |
| 2008.19.00 | -- Other, including mixtures | Kg | 25% | - | S | |
| 2008.20.00 | - Pineapples | Kg | 25% | - | S | |
| 2008.30.00 | - Citrus fruit | Kg | 25% | - | S | |
| 2008.40.00 | - Pears | Kg | 25% | - | S | |
| 2008.50.00 | - Apricots | Kg | 25% | - | S | |
| 2008.60.00 | - Cherries | Kg | 25% | - | S | |
| 2008.70.00 | - Peaches, including nectarines | Kg | 25% | - | S | |
| 2008.80.00 | - Strawberries | Kg | 25% | - | S | |
| | - Other, including mixtures other than those of subheading 2008.19: | | | | | |
| 2008.91.00 | -- Palm hearts | Kg | 25% | - | S | |
| 2008.92.00 | -- Mixtures | Kg | 25% | - | S | |
| 2008.99.00 | -- Other | Kg | 25% | - | S | |
| 20.09 | Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter. | | | | | |
| | - Orange juice: | | | | | |
| 2009.11.00 | -- Frozen | litre | 25% | - | S | |
| 2009.12.00 | --Not frozen; of a Brix value not exceeding 20 | litre | 25% | - | S | |
| 2009.19.00 | -- Other | litre | 25% | - | S | |
| | - Grapefruit (including pomelo) juice: | | | | | |
| 2009.21.00 | -- Of a Brix value not exceeding 20 | litre | 25% | - | S | |
| 2009.29.00 | -- Other | | | | | |
| | - Juice of any other single citrus fruit: | | | | | |
| 2009.31.00 | -- Of a Brix value not exceeding 20 | litre | 25% | - | S | |
| 2009.39.00 | -- Other | | | | | |

| <i>H s Code</i> | <i>Description of Goods</i> | <i>Stat Unit of Qty</i> | <i>Cust Duty Rate</i> | <i>Excise Duty Rate</i> | <i>VAT Rate</i> | <i>Remarks</i> |
|-----------------|-----------------------------|-------------------------|-----------------------|-------------------------|-----------------|----------------|
|-----------------|-----------------------------|-------------------------|-----------------------|-------------------------|-----------------|----------------|

| | | | | | |
|------------|--|-------|-----|---|---|
| | - Pineapple: | | | | |
| 2009.41.00 | -- Of a Brix value not exceeding 20 | litre | 25% | - | S |
| 2009.49.00 | -- Other | litre | 25% | - | S |
| 2009.50.00 | - Tomato juice | litre | 25% | - | S |
| | - Grape juice (including grape must): | | | | |
| 2009.61.00 | -- Of a Brix value not exceeding 20 | litre | 25% | - | S |
| 2009.69.00 | -- Other | litre | 25% | - | S |
| | - Apple juice: | | | | |
| 2009.71.00 | -- Of a Brix value not exceeding 20 | litre | 25% | - | S |
| 2009.79.00 | -- Other | litre | 25% | - | S |
| 2009.80.00 | - Juice of any other single fruit or vegetable | litre | 25% | - | S |
| 2009.90.00 | - Mixtures of juices | litre | 25% | - | S |