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COMMISSION OF THE EUROPEAN COMMUNITIES

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VOL I

ANNEX 3 (PART 1)

**TO INTERIM ECONOMIC PARTNERSHIP AGREEMENT BETWEEN THE
PACIFIC STATES, OF THE ONE PART, AND THE EUROPEAN COMMUNITY, OF
THE OTHER PART**

**CUSTOMS DUTIES APPLICABLE ON IMPORTS INTO THE REPUBLIC OF THE
FIJI ISLANDS OF PRODUCTS ORIGINATING IN THE EC**

ANNEX 3 FIJI (Part 1)

Schedule of tariff liberalisation of the Republic of Fiji Islands

Description	DUTY		01.01	01.01	01.01	01.01	01.01	01.01	01.01	01.01	01.01	01.01	01.01	01.01	01.01	01.01	01.01	01.01	
	ad valorem, in %	non ad valorem	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
01	LIVE ANIMALS																		
0101	Live horses, asses, mules and hinnies																		
0101.10	Pure-bred breeding horses and asses	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	0
0101.90	Live horses, asses, mules and hinnies (excl. pure-bred for breeding)	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	0
0102	Live bovine animals																		
0102.10	Pure-bred breeding bovines	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	0
0102.90	Live bovine animals (excl. pure-bred for breeding)	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	0
0103	Live swine																		
0103.10	Pure-bred breeding swine	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	0
0103.91	Live pure-bred swine, weighing < 50 kg (excl. pure-bred for breeding)	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0	0
0103.92	Live pure-bred swine, weighing >= 50 kg (excl.	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0	0

pure-bred for breeding)

0104 Live sheep and goats

0104.10	Live sheep	5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
0104.20	Live goats	5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0

0105 Live poultry, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls

0105.11	Live fowls of the species Gallus domesticus, weighing <= 185 g (excl. turkeys and guinea fowls)	5	Excl																
0105.12	Live domestic turkeys, weighing <= 185 g	5	Excl																
0105.19	Live domestic ducks, geese and guinea fowls, weighing <= 185 g	5	Excl																
0105.94	Live fowls of the species Gallus domesticus, weighing > 185	5	Excl																
0105.99	Live domestic ducks, geese, turkeys and guinea fowls, weighing > 185 g	5	Excl																

0106 Live animals (excl. horses, asses, mules, hinnies, bovine animals, swine, sheep, goats, poultry, fish, crustaceans, molluscs and other aquatic

invertebrates, and microorganic cultures etc.)																			
0106.11	Live primates	5	Excl																
0106.12	Live whales, dolphins and porpoises mammals of the order Cetacea and manatees and dugongs mammals of the order Sirenia	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0	0
0106.19	Live mammals (excl. primates, whales, dolphins and porpoises mammals of the order Cetacea, manatees and dugongs mammals of the order Sirenia and horses, asses, mules, hinnies, bovines, pigs, sheep and goats)	5	Excl																
0106.20	Live reptiles e.g. snakes, turtles, alligators, caymans, iguanas, gavials and lizards	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0	0
0106.31	Live birds of prey	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0	0
0106.32	Live psittaciformes incl. parrots, parrakeets, macaws and cockatoos	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0	0
0106.39	Live birds (excl. birds of prey and psittaciformes incl. parrots, parrakeets, macaws and cockatoos)	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0	0
0106.90	Live animals (excl. mammals, reptiles, birds, fish, crustaceans, molluscs and other aquatic invertebrates and cultures of micro-organisms, etc.)	5	Excl																

02 MEAT AND EDIBLE MEAT OFFAL																				
0201 Meat of bovine animals, fresh or chilled																				
0201.10	Carcases or half-carcases of bovine animals, fresh or chilled	15	Excl																	
0201.20	Fresh or chilled bovine cuts, with bone in (excl. carcasses and 1/2 carcasses)	15	Excl																	
0201.30	Fresh or chilled bovine meat, boneless	15	Excl																	
0202 Meat of bovine animals, frozen																				
0202.10	Frozen bovine carcasses and half-carcasses	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	0
0202.20	Frozen bovine cuts, with bone in (excl. carcasses and half-carcasses)	15	Excl																	
0202.30	Frozen, boneless meat of bovine animals	15	Excl																	
0203 Meat of swine, fresh, chilled or frozen																				
0203.11	Fresh or chilled carcasses and half-carcasses of swine	15	Excl																	
0203.12	Fresh or chilled hams, shoulders and cuts thereof of swine, with bone in	15	Excl																	

0203.19	Fresh or chilled meat of swine (excl. carcasses and half-carcasses, and hams, shoulders and cuts thereof, with bone in)	15	Excl															
0203.21	Frozen carcasses and half-carcasses of swine	15	Excl															
0203.22	Frozen hams, shoulders and cuts thereof of swine, boneless	15	Excl															
0203.29	Frozen meat of swine (excl. carcasses and half-carcasses, and hams, shoulders and cuts thereof, boneless)	15	Excl															

0204 Meat of sheep or goats, fresh, chilled or frozen

0204.10	Fresh or chilled lamb carcasses and half-carcasses	15	Excl															
0204.21	Fresh or chilled sheep carcasses and half-carcasses (excl. lambs)	15	Excl															
0204.22	Fresh or chilled cuts of sheep, with bone in (excl. carcasses and half-carcasses)	15	Excl															
0204.23	Fresh or chilled boneless cuts of sheep	15	Excl															
0204.30	Frozen lamb carcasses and half-carcasses	15	Excl															
0204.41	Frozen sheep carcasses and half-carcasses (excl. lambs)	15	Excl															

0204.42	Frozen cuts of sheep, with bone in (excl. carcasses and half-carcasses)	15	Excl															
0204.43	Frozen boneless cuts of sheep	15	Excl															
0204.50	Fresh, chilled or frozen meat of goats	15	Excl															
0205	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen																	
0205.00	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen	15	15	15	15	15	15	15	15	15	15	15	0	0	0	0	0	0
0206	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen																	
0206.10	Fresh or chilled edible offal of bovine animals	27	Excl															
0206.21	Frozen edible bovine tongues	27	Excl															
0206.22	Frozen edible bovine livers	27	Excl															
0206.29	Frozen edible bovine offal (excl. tongues and livers)	27	Excl															
0206.30	Fresh or chilled edible offal of swine	27	Excl															

0206.41	Frozen edible livers of swine	27	Excl																
0206.49	Edible offal of swine, frozen (excl. livers)	27	Excl																
0206.80	Fresh or chilled edible offal of sheep, goats, horses, asses, mules and hinnies	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0	0
0206.90	Frozen edible offal of sheep, goats, horses, asses, mules and hinnies	5	Excl																

0207 Meat and edible offal of fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls, fresh, chilled or frozen

0207.11	Fresh or chilled fowls of the species Gallus domesticus, not cut in pieces	15	Excl																
0207.12	Frozen fowls of the species Gallus domesticus, not cut in pieces	15	Excl																
0207.13	Fresh or chilled cuts and edible offal of fowls of the species Gallus domesticus	15	Excl																
0207.14	Frozen cuts and edible offal of fowls of the species Gallus domesticus	15	Excl																
0207.24	Fresh or chilled turkeys of the species domesticus, not cut in pieces	15	Excl																

0207.25	Frozen turkeys of the species domesticus, not cut into pieces	15	Excl																
0207.26	Fresh or chilled cuts and edible offal of turkeys of the species domesticus	15	Excl																
0207.27	Frozen cuts and edible offal of turkeys of the species domesticus	15	Excl																
0207.32	Fresh or chilled ducks, geese and guinea fowls of the species domesticus, not cut into pieces	27	Excl																
0207.33	Frozen ducks, geese and guinea fowls of the species domesticus, not cut into pieces	27	Excl																
0207.34	Fresh or chilled edible fatty livers of ducks or geese of the species domesticus	27	Excl																
0207.35	Fresh or chilled cuts and edible offal of ducks, geese or guinea fowls of the species domesticus (excl. fatty livers)	27	Excl																
0207.36	Frozen cuts and edible offal of ducks, geese or guinea fowls of the species domesticus	27	Excl																

0208 Meat and edible offal of rabbits, hares, pigeons and other animals, fresh, chilled or frozen (excl. of bovine animals, swine,

sheep, goats, horses, asses, mules, hinnies, poultry fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls)																			
0208.10	Fresh, chilled or frozen meat and edible offal of rabbits or hares	15	15	15	15	15	15	15	15	15	15	15	15	0	0	0	0	0	0
0208.30	Fresh, chilled or frozen meat and edible offal of primates	15	15	15	15	15	15	15	15	15	15	15	15	0	0	0	0	0	0
0208.40	Fresh, chilled or frozen meat and edible offal of whales, dolphins and porpoises mammals of the order Cetacea and of manatees and dugongs mammals of the order Sirenia	15	15	15	15	15	15	15	15	15	15	15	15	0	0	0	0	0	0
0208.50	Fresh, chilled or frozen meat and edible offal of reptiles e.g. snakes, turtles, crocodiles	15	15	15	15	15	15	15	15	15	15	15	15	0	0	0	0	0	0
0208.90	Fresh, chilled or frozen meat and edible offal of pigeons, seals, game, reindeer and other animals (excl. bovine animals, swine, sheep, goats, horses, asses, mules, hinnies, poultry fowls of the species Gallus domesticus, ducks, geese, turkeys, guinea fowl, rabbits, hares, primates, whales, dolphins and porpoises mammals of the order Cetacea, manatees	15	Excl																

and dugongs mammals of the order Sirenia and reptiles)

0209	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked																		
0209.00	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked	5	Excl																
0210	Meat and edible offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal																		
0210.11	Hams, shoulders and cuts thereof of swine, salted, in brine, dried or smoked, with bone in	15	Excl																
0210.12	Bellies streaky and cuts thereof of swine, salted, in brine, dried or smoked	15	Excl																
0210.19	Meat of swine, salted, in brine, dried or smoked (excl. hams, shoulders and cuts thereof, with bone in,	15	Excl																

and bellies and cuts thereof)

0210.20	Meat of bovine animals, salted, in brine, dried or smoked	15	Excl															
0210.91	Meat and edible offal, salted, in brine, dried or smoked, and edible flours and meals of meat and meat offal, of primates	15	Excl															
0210.92	Meat and edible offal, salted, in brine, dried or smoked, and edible flours and meals of meat and meat offal, of whales, dolphins and porpoises mammals of the order Cetacea and manatees and dugongs mammals of the order Sirenia	15	15	15	15	15	15	15	15	15	15	15	0	0	0	0	0	0
0210.93	Meat and edible offal, salted, in brine, dried or smoked, and edible flours and meals of meat and meat offal, of reptiles e.g. snakes, turtles, alligators	15	15	15	15	15	15	15	15	15	15	15	0	0	0	0	0	0
0210.99	Meat and edible offal, salted, in brine, dried or smoked, and edible flours and meals of meat and meat offal (excl. meat of bovine animals and swine and meat and edible offal of primates, whales, dolphins and porpoises mammals of the order Cetacea, manatees and dugongs mammals of the order Sirenia and reptiles)	15	Excl															

03 FISH AND CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES

0301 Live fish

0301.10	Live ornamental fish	15	Excl															
0301.91	Live 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>	15	Excl															
0301.92	Live eels <i>Anguilla</i> spp.	15	Excl															
0301.93	Live carp	15	Excl															
0301.94	Live bluefin tunas <i>Thunnus thynnus</i>	15	Excl															
0301.95	Live southern bluefin tunas <i>Thunnus maccoyii</i>	15	Excl															
0301.99	Live fish (excl. ornamental 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>], eels [<i>Anguilla</i> spp.], carp, bluefin tunas [<i>Thunnus thynnus</i>] and southern bluefin tunas [<i>Thunnus maccoyii</i>])	15	Excl															

0302 Fish, fresh or chilled (excl. fish fillets and other fish meat of heading 0304)																				
0302.11	Fresh or chilled trout Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	0
0302.12	Fresh or chilled Pacific salmon Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus, Atlantic salmon Salmo salar and Danube salmon Hucho hucho	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	0
0302.19	Fresh or chilled salmonidae (excl. trout Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster, Pacific salmon Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus, Atlantic salmon Salmo salar	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	0

and Danube salmon Hucho hucho)

0302.21	Fresh or chilled lesser or Greenland halibut Reinhardtius hippoglossoides, Atlantic halibut Hippoglossus hippoglossus and Pacific halibut Hippoglossus stenolepis	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	0
0302.22	Fresh or chilled plaice Pleuronectes platessa	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	0
0302.23	Fresh or chilled sole Solea spp.	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	0
0302.29	Fresh or chilled flat fish Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Catharidae (excl. halibut Reinhardtius hippoglossoides, Hippoglossus hippoglossus and Hippoglossus stenolepis, plaice Pleuronectes platessa and sole Solea spp.)	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	0
0302.31	Fresh or chilled albacore or longfinned tunas Thunnus alalunga	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	0
0302.32	Fresh or chilled yellowfin tunas Thunnus albacares	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	0
0302.33	Fresh or chilled skipjack or stripe-bellied bonito	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	0

0302.34	Fresh or chilled bigeye tunas <i>Thunnus obesus</i>	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	0
0302.35	Fresh or chilled bluefin tunas <i>Thunnus thynnus</i>	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	0
0302.36	Fresh or chilled Southern bluefin tunas <i>Thunnus maccoyii</i>	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	0
0302.39	Fresh or chilled tunas of the genus <i>Thunnus</i> (excl. <i>Thunnus alalunga</i> , <i>Thunnus albacares</i> , <i>Thunnus obesus</i> , <i>Thunnus thynnus</i> and <i>Thunnus maccoyii</i>)	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	0
0302.40	Fresh or chilled herrings <i>Clupea harengus</i> , <i>clupea pallasii</i>	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	0
0302.50	Fresh or chilled cod <i>gadus morhua</i> , <i>gadus ogac</i> , <i>gadus macrocephalus</i>	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	0
0302.61	Fresh or chilled sardines <i>Sardina pilchardus</i> , <i>Sardinops</i> spp., <i>sardinella</i> <i>Sardinella</i> spp., brisling or sprats <i>Sprattus sprattus</i>	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	0
0302.62	Fresh or chilled haddock <i>Melanogrammus aeglefinus</i>	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	0
0302.63	Fresh or chilled coalfish <i>Pollachius virens</i>	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	0
0302.64	Fresh or chilled mackerel <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	0

0302.65	Fresh or chilled dogfish and other sharks	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	0
0302.66	Fresh or chilled eels <i>Anguilla</i> spp.	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	0
0302.67	Fresh or chilled swordfish <i>Xiphias gladius</i>	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	0
0302.68	Fresh or chilled toothfish <i>Dissostichus</i> spp.	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	0
0302.69	Fresh or chilled freshwater and saltwater fish (excl. salmonidae, flat fish, tunas, skipjack or stripe-bellied bonito, herrings, cod, sardines, sardinella, brisling or sprats, haddock, coalfish, mackerel, sharks, eels, swordfish and toothfish)	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	0
0302.70	Fresh or chilled fish livers and roes	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	0

0303 Frozen fish (excl. fish fillets and other fish meat of heading 0304)

0303.11	Sockeye salmon [red salmon] <i>Oncorhynchus nerka</i>	15	Excl																
0303.19	Pacific salmon <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> (excl. sockeye salmon [red salmon]) <i>Oncorhynchus</i>	15	Excl																

nerka)

0303.21	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>	15	Excl																
0303.22	Atlantic salmon <i>Salmo salar</i> and Danube salmon <i>Hucho hucho</i>	15	Excl																
0303.29	Salmonidae (excl. Pacific salmon, Atlantic salmon, Danube salmon and trout)	15	Excl																
0303.31	Lesser or Greenland halibut <i>Reinhardtius hippoglossoides</i> , Atlantic halibut <i>Hippoglossus hippoglossus</i> and Pacific halibut <i>Hippoglossus stenolepis</i>	15	Excl																
0303.32	Plaice <i>Pleuronectes platessa</i>	15	Excl																
0303.33	Sole <i>Solea</i> spp.	15	Excl																
0303.39	Flat fish <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i> (excl. halibut, plaice and sole)	15	Excl																
0303.41	Albacore or longfinned tunas <i>Thunnus alalunga</i>	15	Excl																
0303.42	Yellowfin tunas <i>Thunnus albacares</i>	15	Excl																

0303.43	Skipjack or stripe-bellied bonito Euthynnus - Katsuwonus- pelamis	15	Excl																
0303.44	Bigeye tunas Thunnus obesus	15	Excl																
0303.45	Bluefin tunas Thunnus thynnus	15	Excl																
0303.46	Southern bluefin tunas Thunnus maccoyii	15	Excl																
0303.49	Tunas of the genus Thunnus (excl. Thunnus alalunga, Thunnus albacares, Thunnus obesus, Thunnus thynnus and Thunnus maccoyii)	15	Excl																
0303.51	Herrings Clupea harengus, Clupea pallasii	15	Excl																
0303.52	Cod Gadus morhua, Gadus ogac, Gadus macrocephalus	15	Excl																
0303.61	Swordfish Xiphias gladius	15	Excl																
0303.62	Toothfish (Dissostichus spp)	15	Excl																
0303.71	Sardines Sardina pilchardus, Sardinops spp., sardinella Sardinella spp. and brisling or sprats Sprattus sprattus	15	Excl																
0303.72	Haddock Melanogrammus aeglefinus	15	Excl																
0303.73	Coalfish Pollachius virens	15	Excl																
0303.74	Mackerel Scomber scombrus, Scomber	15	Excl																

	australasicus, Scomber japonicus																		
0303.75	Dogfish and other sharks	15	Excl																
0303.76	Eels <i>Anguilla</i> spp.	15	Excl																
0303.77	Sea bass <i>Dicentrarchus labrax</i> , <i>Dicentrarchus punctatus</i>	15	Excl																
0303.78	Hake <i>Merluccius</i> spp., <i>Urophycis</i> spp.	15	Excl																
0303.79	Freshwater and saltwater fish (excl. salmonidae, flat fish, tunas, skipjack or stripe-bellied bonito, herrings, cod, swordfish, toothfish, sardines, sardinella, brisling or sprats, haddock, coalfish, mackerel, dogfish and other sharks, eels, sea bass and hake)	15	Excl																
0303.80	Fish livers and roes	15	Excl																
0304	Fish fillets and other fish meat, whether or not minced, fresh, chilled or frozen																		
0304.11	Fresh or chilled fillets and other meat whether or not minced of swordfish <i>Xiphias gladius</i>	15	Excl																
0304.12	Fresh or chilled fillets and other meat whether or not minced of toothfish <i>Dissostichus</i> spp.	15	Excl																

0304.19	Fresh or chilled fillets and other fish meat whether or not minced (excl. swordfish and toothfish)	15	Excl															
0304.21	Frozen fillets of swordfish <i>Xiphias gladius</i>	15	Excl															
0304.22	Frozen fillets of toothfish <i>Dissostichus</i> spp.	15	Excl															
0304.29	Frozen fish fillets (excl. swordfish and toothfish)	15	Excl															
0304.91	Frozen meat whether or not minced of swordfish <i>Xiphias gladius</i> (excl. fillets)	15	Excl															
0304.92	Frozen meat whether or not minced of toothfish <i>Dissostichus</i> spp. (excl. fillets)	15	Excl															
0304.99	Frozen fish meat whether or not minced (excl. swordfish, toothfish and fillets)	15	Excl															

0305 Fish, fit for human consumption, dried, salted or in brine; smoked fish, fit for human consumption, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption

0305.10	Flours, meals and pellets of fish, fit for human	15	Excl															
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consumption

0305.20	Fish livers and roes, dried, smoked, salted or in brine	15	Excl															
0305.30	Fish fillets, dried, salted or in brine, not smoked	15	Excl															
0305.41	Pacific salmon Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus, Atlantic salmon Salmo salar and Danube salmon Hucho hucho, smoked, incl. fillets	15	Excl															
0305.42	Herrings Clupea harengus, Clupea pallasii, smoked, incl. fillets	15	Excl															
0305.49	Smoked fish, incl. fillets (excl. Pacific salmon, Atlantic salmon, Danube salmon and herrings)	15	Excl															
0305.51	Dried cod Gadus morhua, Gadus ogac, Gadus macrocephalus, whether or not salted, not smoked (excl. fillets)	15	Excl															
0305.59	Dried fish, salted, not smoked (excl. cod and other fillets)	15	Excl															
0305.61	Herrings Clupea harengus, Clupea pallasii, salted or in brine only (excl. fillets)	15	Excl															

0305.62	Cod <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> , salted or in brine only (excl. fillets)	15	Excl																
0305.63	Anchovies <i>Engraulis</i> spp., salted or in brine only (excl. fillets)	15	Excl																
0305.69	Fish, salted or in brine only (excl. herrings, cod, anchovies and fillets in general)	15	Excl																

0306 Crustaceans, fit for human consumption, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine, incl. crustaceans in shell cooked beforehand by steaming or by boiling in water; flours, meals and pellets of crustaceans, fit for human consumption

0306.11	Frozen rock lobster and other sea crawfish <i>Palinurus</i> spp., <i>Panulirus</i> spp. and <i>Jasus</i> spp., whether in shell or not, incl. rock lobster and other sea crawfish in shell, cooked by steaming or by boiling in water	15	Excl																
0306.12	Frozen lobsters <i>Homarus</i> spp., whether in shell or not, incl. lobsters in shell, cooked by steaming or by	15	Excl																

boiling in water

0306.13	Frozen shrimps and prawns, whether in shell or not, incl. shrimps and prawns in shell, cooked by steaming or by boiling in water	15	Excl																
0306.14	Frozen crabs, whether in shell or not, incl. crabs in shell, cooked by steaming or by boiling in water	15	Excl																
0306.19	Frozen crustaceans, fit for human consumption, whether in shell or not, incl. crustaceans in shell, cooked beforehand by steaming or by boiling in water (excl. rock lobster and other sea crawfish, lobsters, shrimps, prawns and crabs); frozen flours, meals, and pellets of crustaceans, fit for human consumption	15	Excl																
0306.21	Rock lobster and other sea crawfish <i>Palinurus</i> spp., <i>Panulirus</i> spp. and <i>Jasus</i> spp., whether in shell or not, live, dried, salted or in brine, incl. in shell, cooked by steaming or by boiling in water	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	0
0306.22	Lobsters <i>Homarus</i> spp., whether in shell or not, live, dried, salted or in brine, incl. lobsters in shell, cooked by steaming or by boiling in water	15	Excl																
0306.23	Shrimps and prawns, whether in shell or not, live,	27	Excl																

	dried, salted or in brine, incl. shrimps and prawns in shell, cooked by steaming or by boiling in water																			
0306.24	Crabs, whether in shell or not, live, dried, salted or in brine, incl. crabs in shell, cooked by steaming or by boiling in water	15	Excl																	
0306.29	Crustaceans, fit for human consumption, whether in shell or not, live, fresh, chilled, dried, salted or in brine, incl. crustaceans in shell, cooked beforehand by steaming or by boiling in water (excl. rock lobster and other sea crawfish, lobsters, shrimps, prawns and crabs); flours, meals and pellets of crustaceans, fit for human consumption	15	Excl																	
0307	Molluscs, fit for human consumption, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine, incl. aquatic invertebrates (other than crustaceans and molluscs); flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption																			
0307.10	Oysters, live, fresh, chilled,	15	Excl																	

	frozen, dried, salted or in brine																		
0307.21	Live, fresh or chilled scallops, incl. queen scallops, of the genera Pecten, Chlamys or Placopecten, with or without shell	15	Excl																
0307.29	Scallops, incl. queen scallops, of the genera Pecten, Chlamys or Placopecten, frozen, dried, salted or in brine, with or without shell	15	Excl																
0307.31	Live, fresh or chilled mussels <i>Mytilus</i> spp., <i>Perna</i> spp., with or without shell	15	Excl																
0307.39	Mussels <i>Mytilus</i> spp., <i>Perna</i> spp., frozen, dried, salted or in brine, with or without shell	15	Excl																
0307.41	Live, fresh or chilled cuttle fish <i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola</i> spp. and squid <i>Ommastrephes</i> spp., <i>Loligo</i> spp., <i>Nototodarus</i> spp., <i>Sepioteuthis</i> spp., with or without shell	15	Excl																
0307.49	Cuttle fish <i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola</i> spp. and squid <i>Ommastrephes</i> spp., <i>Loligo</i> spp., <i>Nototodarus</i> spp., <i>Sepioteuthis</i> spp., frozen, dried, salted or in brine, with or without shell	15	Excl																
0307.51	Live, fresh or chilled octopus <i>Octopus</i> spp., with	15	Excl																

or without shell

0307.59	Octopus Octopus spp., frozen, dried, salted or in brine, with or without shell	15	Excl																
0307.60	Snails, live, fresh, chilled, frozen, salted, dried or in brine, with or without shell (excl. sea snails)	15	Excl																
0307.91	Live, fresh or chilled molluscs, fit for human consumption, whether in shell or not, incl. sea urchins, sea cucumbers and other aquatic invertebrates (other than crustaceans); fresh or chilled flours, meals and pellets of aquatic invertebrates (other than crustaceans), fit for human consumption (excl. oysters, queen scallops, queen scallops of the genera Pecten, Chlamys or Placopecten, mussels Mytilus spp., Perna spp., cuttle fish Sepia officinalis, Rossia macrosoma, Sepiola spp., squid Ommastrephes spp., Loligo spp., Nototodarus spp., Sepioteuthis spp., octopus Octopus spp. and snails other than sea snails)	15	Excl																
0307.99	Molluscs, fit for human consumption, whether in shell or not, frozen, dried, salted or in brine, incl. sea urchins, sea cucumbers and other aquatic invertebrates (other than crustaceans); flours, meals and pellets of aquatic invertebrates (other	15	Excl																

than crustaceans), fit for human consumption (excl. chilled, and oysters, queen scallops, queen scallops of the genera Pecten, Chlamys or Placopecten, mussels Mytilus spp., Perna spp., cuttle fish Sepia officinalis, Rossia macrosoma, Sepiola spp., squid Ommastrephes spp., Loligo spp., Nototodarus spp., Sepioteuthis spp., octopus Octopus spp. and snails other than sea snails)

04	DAIRY PRODUCE; BIRDS' EGGS; NATURAL HONEY; EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED										
0401	Milk and cream, not concentrated nor containing added sugar or other sweetening matter										
0401.10	Milk and cream of a fat content by weight of <= 1%, not concentrated nor containing added sugar or other sweetening matter										
0401.10.10	--- Milk	15	Excl								
0401.10.90	--- Cream	27	Excl								
0401.20	Milk and cream of a fat content by weight of > 1% but <= 6%,										

	not concentrated nor containing added sugar or other sweetening matter										
0401.20.10	--- Milk	15	Excl								
0401.20.90	--- Cream	27	Excl								
0401.30	Milk and cream of a fat content by weight of > 6%, not concentrated nor containing added sugar or other sweetening matter										
0401.30.10	--- Milk	15	Excl								
0401.30.90	--- Cream	27	Excl								
0402	Milk and cream, concentrated or containing added sugar or other sweetening matter										
0402.10	Milk and cream in solid forms, of a fat content by weight of <= 1,5%										
0402.10.10	--- Milk	15	Excl								
0402.10.90	--- Cream	27	Excl								
0402.21	Milk and cream in solid forms, of a fat content by weight of > 1,5%, unsweetened										
0402.21.10	--- Cream	27	Excl								
0402.21.20	--- Milk for infant use	0	0	0	0	0	0	0	0	0	0
0402.21.90	--- Other	15	15	15	15	15	15	15	15	15	15

0402.29	Milk and cream in solid forms, of a fat content by weight of > 1,5%, sweetened									
0402.29.10	--- Cream	27	27	27	27	27	27	27	27	27
0402.29.20	--- Milk for infant use	0	0	0	0	0	0	0	0	0
0402.29.90	--- Other	15	15	15	15	15	15	15	15	15
0402.91	Milk and cream, concentrated but unsweetened (excl. in solid forms)									
0402.91.10	--- Evaporated or condensed milk	15	15	15	15	15	15	15	15	15
0402.91.90	--- Others	15	15	15	15	15	15	15	15	15
0402.99	Milk and cream, concentrated and sweetened (excl. in solid forms)									
0402.99.10	--- Evaporated or condensed milk	15	15	15	15	15	15	15	15	15
0402.99.90	--- Other	15	15	15	15	15	15	15	15	15
0403	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or flavoured or containing added sugar or other sweetening matter, fruits, nuts or cocoa									
0403.10	Yogurt, whether or not flavoured or containing added sugar or other sweetening	15	15	15	15	15	15	15	15	15

matter, fruits, nuts or cocoa

0403.90	Buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, whether or not concentrated or flavoured or containing added sugar or other sweetening matter, fruits, nuts or cocoa (excl. yogurt)	5	5	5	5	5	5	5	5	5
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0404 **Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, n.e.s.**

0404.10	Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	5	5	5	5	5	5	5	5	5
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0404.90	Products consisting of natural milk constituents, whether or not sweetened, n.e.s.	5	5	5	5	5	5	5	5	5
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0405 **Butter, incl. dehydrated butter and ghee, and other fats and oils derived from milk; dairy spreads**

0405.10 **Butter (excl. dehydrated butter and ghee)**

0405.10.10	- - - Butter (excluding ghee) put up for sale by retail packages not	27	Excl							
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	exceeding 1 kg										
0405.10.90	- - - Others	5	Excl								
0405.20	Dairy spreads of a fat content, by weight, of >= 39% but < 80%	5	Excl								
0405.90	Fats and oils derived from milk, and dehydrated butter and ghee (excl. natural butter, recombined butter and whey butter)										
0405.90.10	- - - Ghee	3	3	3	3	3	3	3	3	3	3
0405.90.90	- - - Other	3	3	3	3	3	3	3	3	3	3
0406	Cheese and curd										
0406.10	Fresh cheese unripened or uncured cheese, incl. whey cheese, and curd										
0406.10.10	- - - Fresh (unripened or uncured) cheese, including whey cheese put up for sale by retail not exceeding 1kg	15	15	15	15	15	15	15	15	15	15
0406.10.90	- - - Other	5	5	5	5	5	5	5	5	5	5
0406.20	Grated or powdered cheese										
0406.20.10	- - - Grated or powdered cheese, of all kind, put up for sale by retail not exceeding 1kg	15	15	15	15	15	15	15	15	15	15
0406.20.90	- - - Other	5	5	5	5	5	5	5	5	5	5
0406.30	Processed cheese, not grated or powdered										
0406.30.10	- - - Processed cheese, not grated or powdered, put up for sale by	15	15	15	15	15	15	15	15	15	15

	retail not exceeding 1kg										
0406.30.90	- - - Other	5	5	5	5	5	5	5	5	5	5
0406.40	Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>										
0406.40.10	- - - Blue-veined cheese, put up for sale by retail not exceeding 1kg	15	15	15	15	15	15	15	15	15	15
0406.40.90	- - - Other	5	5	5	5	5	5	5	5	5	5
0406.90	Cheese (excl. fresh cheese, incl. whey cheese, not fermented, curd, processed cheese, blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>, and grated or powdered cheese)										
0406.90.10	- - - Other cheese, put up for sale by retail not exceeding 1kg	15	15	15	15	15	15	15	15	15	15
0406.90.90	- - - Other	5	5	5	5	5	5	5	5	5	5
0407	Birds' eggs, in shell, fresh, preserved or cooked										
0407.00	Birds' eggs, in shell, fresh, preserved or cooked	27	Excl								
0408	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											
0408.11	Dried egg yolks, whether or not sweetened	15	Excl								
0408.19	Egg yolks, fresh, cooked by steaming or boiling in water, moulded, frozen or otherwise preserved, whether or not sweetened (excl. dried)	15	Excl								
0408.91	Dried birds' eggs, not in shell, whether or not sweetened (excl. egg yolks)	15	15	15	15	15	15	15	15	15	15
0408.99	Birds' eggs, not in shell, fresh, cooked by steaming or boiling in water, moulded, frozen or otherwise preserved, whether or not sweetened (excl. dried)	15	Excl								
0409	Natural honey										
0409.00	Natural honey	15	Excl								
0410	Turtles' eggs, birds' nests and other edible products of animal origin, n.e.s.										
0410.00	Turtles' eggs, birds' nests and other edible products of animal origin, n.e.s.	15	15	15	15	15	15	15	15	15	15
05	PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED										

0501	Human hair, unworked, whether or not washed or scoured; waste of human hair											
0501.00	Human hair, unworked, whether or not washed or scoured; waste of human hair	5	5	5	5	5	5	5	5	5	5	5
0502	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair											
0502.10	Pigs', hogs' or boars' bristles and waste of such bristles	5	5	5	5	5	5	5	5	5	5	5
0502.90	Badger and other brush making hair and waste thereof	5	5	5	5	5	5	5	5	5	5	5
0504	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked											
0504.00	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked	5	5	5	5	5	5	5	5	5	5	5
0505	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers, whether or not with trimmed											

	edges, and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers										
0505.10	Feathers used for stuffing and down, not further worked than cleaned, disinfected or treated for preservation	5	5	5	5	5	5	5	5	5	5
0505.90	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers, whether or not with trimmed edges, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers (excl. feathers used for stuffing and down)	5	5	5	5	5	5	5	5	5	5
0506	Bones and horn-cores and their powder and waste, unworked, defatted, simply prepared, treated with acid or degelatinised (excl. cut to shape)										
0506.10	Ossein and bones treated with acid	5	5	5	5	5	5	5	5	5	5
0506.90	Bones and horn-cores and their powder and waste, unworked, defatted, degelatinised or simply prepared (excl. ossein and bones treated with acid and cut to shape)	5	5	5	5	5	5	5	5	5	5

0507	Ivory, tortoiseshell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared; powder and waste of these products (excl. cut to shape)										
0507.10	Ivory, unworked or simply prepared, its powder and waste (excl. cut to shape)	5									
0507.90	Tortoiseshell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared, their powder and waste (excl. cut to shape and ivory)	5									
0508	Coral and similar materials, shells of molluscs, crustaceans or echinoderms, cuttle-bone, powder and waste thereof, unworked or simply prepared but not otherwise worked or cut to shape										
0508.00	Coral and similar materials, shells of molluscs, crustaceans or echinoderms, cuttle-bone, powder and waste thereof, unworked or simply prepared but not otherwise worked or cut to shape	5									

0510	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved										
0510.00	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved	5									
0511	Animal products n.e.s.; dead animals of all types, unfit for human consumption										
0511.10	Bovine semen	5									
0511.91	Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead fish, crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption										
0511.91.10	- - - Product of fish	15	15	15	15	15	15	15	15	15	15
0511.91.90	- - - Other	5	5	5	5	5	5	5	5	5	5
0511.99	Products of animal origin, n.e.s., dead animals, unfit for human consumption (excl. fish,	5									

crustaceans, molluscs or other aquatic invertebrates)

06	LIVE TREES AND OTHER PLANTS; BULBS, ROOTS AND THE LIKE; CUT FLOWERS AND ORNAMENTAL FOLIAGE										
0601	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower, chicory plants and roots (excl. bulbs, tubers and tuberous roots used for human consumption and chicory roots of the variety cichorium intybus sativum)										
0601.10	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant (excl. those used for human consumption and chicory plants and roots)	5	5	5	5	5	5	5	5	5	5
0601.20	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots (excl. those used for human consumption and chicory roots of the variety cichorium intybus sativum)	5	Excl								
0602	Live plants incl. their roots, cuttings and slips; mushroom spawn (excl.										

bulbs, tubers, tuberous roots, corms, crowns and rhizomes, and chicory plants and roots)											
0602.10	Unrooted cuttings and slips	5	5	5	5	5	5	5	5	5	5
0602.20	Edible fruit or nut trees, shrubs and bushes, whether or not grafted	5	5	5	5	5	5	5	5	5	5
0602.30	Rhododendrons and azaleas, grafted or not	5	5	5	5	5	5	5	5	5	5
0602.40	Roses, whether or not grafted	5	5	5	5	5	5	5	5	5	5
0602.90	Live plants, incl. their roots, and mushroom spawn (excl. bulbs, tubers, tuberous roots, corms, crowns and rhizomes, incl. chicory plants and roots, unrooted cuttings and slips, fruit and nut trees, rhododendrons, azaleas and roses)	5	5	5	5	5	5	5	5	5	5
0603											
Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared											
0603.11	Fresh cut roses and buds, of a kind suitable for bouquets or for ornamental purposes	5	5	5	5	5	5	5	5	5	5
0603.12	Fresh cut carnations and buds, of a kind suitable for bouquets or for ornamental purposes	5	5	5	5	5	5	5	5	5	5

0603.13	Fresh cut orchids and buds, of a kind suitable for bouquets or for ornamental purposes	5	5	5	5	5	5	5	5	5
0603.14	Fresh cut chrysanthemums and buds, of a kind suitable for bouquets or for ornamental purposes	5	5	5	5	5	5	5	5	5
0603.19	Fresh cut flowers and buds, of a kind suitable for bouquets or for ornamental purposes (excl. roses, carnations, orchids, chrysanthemums and gladioli)	5	5	5	5	5	5	5	5	5
0603.90	Dried, dyed, bleached, impregnated or otherwise prepared cut flowers and buds, for bouquets or for ornamental purposes	5	5	5	5	5	5	5	5	5
0604	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared									
0604.10	Mosses and lichens for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared	5	5	5	5	5	5	5	5	5
0604.91	Foliage, branches and other parts of plants, without flowers or flower buds, grasses, fresh, for bouquets or ornamental	5	5	5	5	5	5	5	5	5

	purposes										
0604.99	Foliage, branches and other parts of plants, without flowers or flower buds, grasses, for bouquets or ornamental purposes, dried, dyed, bleached, impregnated or otherwise prepared	5	5	5	5	5	5	5	5	5	5
07	EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS										
0701	Potatoes, fresh or chilled										
0701.10	Seed potatoes	0	0	0	0	0	0	0	0	0	0
0701.90	Fresh or chilled potatoes (excl. seed)	0	0	0	0	0	0	0	0	0	0
0702	Tomatoes, fresh or chilled										
0702.00	Tomatoes, fresh or chilled	27	Excl								
0703	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled										
0703.10	Fresh or chilled onions and shallots	0	0	0	0	0	0	0	0	0	0
0703.20	Garlic, fresh or chilled	0	0	0	0	0	0	0	0	0	0
0703.90	Leeks and other alliaceous vegetables, fresh or chilled (excl. onions, shallots and garlic)	5	5	5	5	5	5	5	5	5	5

0704	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled										
0704.10	Fresh or chilled cauliflowers and headed broccoli	27	Excl								
0704.20	Brussels sprouts, fresh or chilled	27	Excl								
0704.90	Fresh or chilled cabbages, kohlrabi, kale and similar edible brassicas (excl. cauliflowers, headed broccoli and Brussels sprouts)	27	Excl								
0705	Lettuce <i>Lactuca sativa</i> and chicory <i>Cichorium</i> spp., fresh or chilled										
0705.11	Fresh or chilled cabbage lettuce	27	Excl								
0705.19	Fresh or chilled lettuce (excl. cabbage lettuce)	27	Excl								
0705.21	Fresh or chilled witloof chicory	5	5	5	5	5	5	5	5	5	5
0705.29	Fresh or chilled chicory (excl. witloof chicory)	5	5	5	5	5	5	5	5	5	5
0706	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled										
0706.10	Fresh or chilled carrots and turnips	27	Excl								

0706.90	Fresh or chilled salad beetroot, salsify, celeriac, radishes and similar edible roots (excl. carrots and turnips)	27	Excl							
0707	Cucumbers and gherkins, fresh or chilled									
0707.00	Cucumbers and gherkins, fresh or chilled	5	Excl							
0708	Leguminous vegetables, shelled or unshelled, fresh or chilled									
0708.10	Fresh or chilled peas <i>Pisum sativum</i> , shelled or unshelled	15	Excl							
0708.20	Fresh or chilled beans <i>Vigna</i> spp., <i>Phaseolus</i> spp., shelled or unshelled	15	Excl							
0708.90	Fresh or chilled leguminous vegetables, shelled or unshelled (excl. peas <i>Pisum sativum</i> and beans <i>Vigna</i> spp., <i>Phaseolus</i> spp.)	15	Excl							
0709	Other vegetables, fresh or chilled (excl. potatoes, tomatoes, alliaceae vegetables, edible brassicas, lettuce <i>Lactuca sativa</i> and chicory <i>Cichorium</i> spp., carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, cucumbers and gherkins, and leguminous									

vegetables)

0709.20	Fresh or chilled asparagus	5	Excl							
0709.30	Fresh or chilled aubergines eggplants	5	Excl							
0709.40	Fresh or chilled celery (excl. celeriac)	5	Excl							
0709.51	Fresh or chilled mushrooms of the genus Agaricus	5	Excl							
0709.59	Fresh or chilled edible mushrooms (excl. mushrooms of the genus Agaricus and truffles)	5	Excl							
0709.60	Fresh or chilled fruits of the genus Capsicum or Pimenta	27	Excl							
0709.70	Fresh or chilled spinach, New Zealand spinach and orache spinach	5	Excl							
0709.90	Fresh or chilled vegetables (excl. potatoes, tomatoes, vegetables of the Allium spp., cabbages of the genus Brassica, lettuces of the species Lactuca sativa and Cichorium, carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, cucumbers and gherkins, leguminous vegetables, asparagus, aubergines, mushrooms, truffles, fruits of the genus Capsicum or of the genus Pimenta, spinach, New Zealand spinach and orache spinach)	5	Excl							

0710 Vegetables, uncooked or cooked by steaming or boiling in water, frozen											
0710.10	Potatoes, uncooked or cooked by steaming or by boiling in water, frozen	5	Excl								
0710.21	Shelled or unshelled peas <i>Pisum sativum</i> , uncooked or cooked by steaming or by boiling in water, frozen	5	Excl								
0710.22	Shelled or unshelled beans <i>Vigna</i> spp., <i>Phaseolus</i> spp., uncooked or cooked by steaming or by boiling in water, frozen	5	Excl								
0710.29	Leguminous vegetables, shelled or unshelled, uncooked or cooked by steaming or by boiling in water, frozen (excl. peas and beans)	5	Excl								
0710.30	Spinach, New Zealand spinach and orache spinach, uncooked or cooked by steaming or by boiling in water, frozen	5	Excl								
0710.40	Sweetcorn, uncooked or cooked by steaming or by boiling in water, frozen	5	Excl								
0710.80	Vegetables, uncooked or cooked by steaming or by boiling in water, frozen (excl. potatoes, leguminous vegetables, spinach, New Zealand spinach, orache spinach, and sweetcorn)	5	Excl								
0710.90	Mixtures of vegetables, uncooked or cooked by steaming or by boiling in water, frozen	5	Excl								

0711	Vegetables provisionally preserved, e.g. by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions, but unsuitable in that state for immediate consumption										
0711.20	Olives, provisionally preserved, e.g. by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions, but unsuitable in that state for immediate consumption	5	Excl								
0711.40	Cucumbers and gherkins provisionally preserved, e.g. by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions, but unsuitable in that state for immediate consumption	5	Excl								
0711.51	Mushrooms of the genus Agaricus, provisionally preserved, e.g., by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions, but unsuitable in that state for immediate consumption	5	Excl								
0711.59	Mushrooms and truffles, provisionally preserved, e.g., by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions, but unsuitable in that state for immediate consumption (excl. mushrooms of the genus Agaricus)	5	Excl								

0711.90	Vegetables and mixtures of vegetables provisionally preserved, e.g. by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions, but unsuitable in that state for immediate consumption (excl. onions, olives, cucumbers and gherkins, not mixed)	5	Excl							
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0712 **Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared**

0712.20	Dried onions, whole, cut, sliced, broken or in powder, but not further prepared	5	Excl							
0712.31	Dried mushrooms of the genus Agaricus, whole, cut, sliced, broken or in powder, but not further prepared	5	5	5	5	5	5	5	5	5
0712.32	Dried wood ears Auricularia spp., whole, cut, sliced, broken or in powder, but not further prepared	5	5	5	5	5	5	5	5	5
0712.33	Dried jelly fungi Tremella spp., whole, cut, sliced, broken or in powder, but not further prepared	5	5	5	5	5	5	5	5	5
0712.39	Dried mushrooms and truffles, whole, cut, sliced, broken or in powder, but not further prepared (excl. mushrooms of the genus Agaricus, wood ears Auricularia spp. and jelly fungi Tremella spp.)	5	5	5	5	5	5	5	5	5

0712.90	Dried vegetables and mixtures of vegetables, whole, cut, sliced, broken or in powder, but not further prepared (excl. onions, mushrooms and truffles, not mixed)	5	5	5	5	5	5	5	5	5
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0713 **Dried leguminous vegetables, shelled, whether or not skinned or split**

0713.10	Dried, shelled peas Pisum sativum, whether or not skinned or split									
0713.10.10	- - - Dried leguminous vegetables, split	5	Excl							
0713.10.90	- - - Other	5	Excl							
0713.20	Dried, shelled chickpeas garbanzos, whether or not skinned or split	5	Excl							
0713.31	Dried, shelled beans of species Vigna mungo [L.] Hepper or Vigna radiata [L.] Wilczek, whether or not skinned or split	5	Excl							
0713.32	Dried, shelled small red Adzuki beans Phaseolus or Vigna angularis, whether or not skinned or split	5	Excl							
0713.33	Dried, shelled kidney beans Phaseolus vulgaris, whether or not skinned or split	5	Excl							
0713.39	Dried, shelled beans Vigna and Phaseolus, whether or not skinned or split (excl. beans of species Vigna mungo [L.] Hepper	5	Excl							

	or <i>Vigna radiata</i> [L.] Wilczek, small red Adzuki beans and kidney beans)										
0713.40	Dried, shelled lentils, whether or not skinned or split	5	Excl								
0713.50	Dried, shelled broad beans <i>Vicia faba</i> var. major and horse beans <i>Vicia faba</i> var. equina and <i>Vicia faba</i> var. minor, whether or not skinned or split	5	Excl								
0713.90	Dried, shelled leguminous vegetables, whether or not skinned or split (excl. peas, chickpeas, beans, lentils, broad beans and horse beans)	5	Excl								

0714 **Roots and tubers of manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith**

0714.10	Fresh, chilled, frozen or dried roots and tubers of manioc cassava, whether or not sliced or in the form of pellets	5	Excl								
0714.20	Sweet potatoes, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets	5	Excl								
0714.90	Roots and tubers of arrowroot, salep, Jerusalem artichokes and similar roots and tubers with high starch or inulin content,										

cashew nuts)										
0802.11	Fresh or dried almonds in shell	5	5	5	5	5	5	5	5	5
0802.12	Fresh or dried almonds, shelled and peeled	5	5	5	5	5	5	5	5	5
0802.21	Fresh or dried hazelnuts or filberts <i>Corylus</i> spp., in shell	5	5	5	5	5	5	5	5	5
0802.22	Fresh or dried hazelnuts or filberts <i>Corylus</i> spp., shelled and peeled	5	5	5	5	5	5	5	5	5
0802.31	Fresh or dried walnuts in shell	5	5	5	5	5	5	5	5	5
0802.32	Fresh or dried walnuts, shelled and peeled	5	5	5	5	5	5	5	5	5
0802.40	Fresh or dried chestnuts <i>Castanea</i> spp., whether or not shelled or peeled	5	5	5	5	5	5	5	5	5
0802.50	Fresh or dried pistachios, whether or not shelled or peeled	5	5	5	5	5	5	5	5	5
0802.60	Macadamia nuts, fresh or dried, whether or not shelled or peeled	5	5	5	5	5	5	5	5	5
0802.90	Nuts, fresh or dried, whether or not shelled or peeled (excl. coconuts, Brazil nuts, cashew nuts, almonds, hazelnuts, walnuts, chestnuts <i>Castania</i> spp., pistachios and macadamia nuts)	5	5	5	5	5	5	5	5	5
0803	Bananas, incl. plantains, fresh or dried									
0803.00	Bananas, incl. plantains, fresh	5	Excl							

or dried

0804										
Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried										
0804.10	Fresh or dried dates	5	5	5	5	5	5	5	5	5
0804.20	Fresh or dried figs	5	5	5	5	5	5	5	5	5
0804.30	Fresh or dried pineapples	15	Excl							
0804.40	Fresh or dried avocados	5	Excl							
0804.50	Fresh or dried guavas, mangoes and mangosteens	15	Excl							
0805										
Citrus fruit, fresh or dried										
0805.10	Fresh or dried oranges	15	Excl							
0805.20	Fresh or dried mandarins incl. tangerines and satsumas, clementines, wilkings and similar citrus hybrids	15	Excl							
0805.40	Fresh or dried grapefruit	5	Excl							
0805.50	Fresh or dried lemons Citrus limon, Citrus limonum and limes Citrus aurantifolia, Citrus latifolia	15	Excl							
0805.90	Fresh or dried citrus fruit (excl. oranges, lemons Citrus limon, Citrus limonum, limes Citrus aurantifolia, Citrus latifolia, grapefruit, mandarins, incl. tangerines and satsumas,	5	Excl							

clementines, wilkings and similar citrus hybrids)

0806	Grapes, fresh or dried										
0806.10	Fresh grapes	5	5	5	5	5	5	5	5	5	5
0806.20	Dried grapes	5	5	5	5	5	5	5	5	5	5
0807	Melons, incl. watermelons, and papaws papayas, fresh										
0807.11	Fresh watermelons	5	Excl								
0807.19	Fresh melons (excl. watermelons)	5	Excl								
0807.20	Fresh pawpaws papayas	5	Excl								
0808	Apples, pears and quinces, fresh										
0808.10	Fresh apples	5	5	5	5	5	5	5	5	5	5
0808.20	Fresh pears and quinces	5	5	5	5	5	5	5	5	5	5
0809	Apricots, cherries, peaches incl. nectarines, plums and sloes, fresh										
0809.10	Fresh apricots	5	5	5	5	5	5	5	5	5	5
0809.20	Fresh cherries	5	5	5	5	5	5	5	5	5	5
0809.30	Fresh peaches, incl. nectarines	5	5	5	5	5	5	5	5	5	5

0809.40	Fresh plums and sloes	5	5	5	5	5	5	5	5	5
0810	Fresh strawberries, raspberries, blackberries, back, white or red currants, gooseberries and other edible fruits (excl. nuts, bananas, dates, figs, pineapples, avocados, guavas, mangoes, mangosteens, papaws papayas, citrus fruit, grapes, melons, apples, pears, quinces, apricots, cherries, peaches, plums and sloes)									
0810.10	Fresh strawberries	5	5	5	5	5	5	5	5	5
0810.20	Fresh raspberries, blackberries, mulberries and loganberries	5	5	5	5	5	5	5	5	5
0810.40	Fresh cranberries, bilberries and other fruits of the genus Vaccinium	5	5	5	5	5	5	5	5	5
0810.50	Fresh kiwifruit	5	5	5	5	5	5	5	5	5
0810.60	Fresh durians	5	5	5	5	5	5	5	5	5
0810.90	Fresh tamarinds, cashew apples, jackfruit, lychees, sapodillo plums, passion fruit, carambola, pitahaya and other edible fruit (excl. nuts, bananas, dates, figs, pineapples, avocados, guavas, mangoes, mangosteens, papaws papayas, citrus fruit, grapes, melons, apples, pears quinces, apricots, cherries, peaches, plums, sloes, strawberries,	5	Excl							

raspberries, mulberries,
blackberries, loganberries,
cranberries, fruits of the genus
Vaccinium, kiwifruit and
durians)

0811	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	Frozen strawberries, uncooked or cooked by steaming or boiling in water, whether or not sweetened	5	5	5	5	5	5	5	5	5	5
0811.20	Frozen raspberries, blackberries, mulberries, loganberries, black-, white- or red currants and gooseberries, uncooked or cooked by steaming or boiling in water, whether or not sweetened	5	5	5	5	5	5	5	5	5	5
0811.90	Frozen fruit and nuts, uncooked or cooked by steaming or boiling in water, whether or not sweetened (excl. strawberries, raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries)	5	Excl								
0812	Fruit and nuts, provisionally preserved, e.g. by sulphur dioxide gas, in brine, in sulphur water or in other										

preservative solutions, but unsuitable in that state for immediate consumption											
0812.10	Cherries, provisionally preserved, e.g. by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions, but unsuitable in that state for immediate consumption	5	Excl								
0812.90	Fruit and nuts, provisionally preserved, e.g. by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions, but unsuitable in that state for immediate consumption (excl. cherries)										
0812.90.10	- - - Passionfruit	5	5	5	5	5	5	5	5	5	5
0812.90.90	- - - Other	5	Excl								
0813	Dried apricots, prunes, apples, peaches, pears, papaws papayas, tamarinds and other edible fruits, and mixtures of edible and dried fruits or of edible nuts (excl. nuts, bananas, dates, figs, pineapples, avocados, guavas, mangoes, mangosteens, citrus fruit and grapes, unmixed)										
0813.10	Dried apricots	5	5	5	5	5	5	5	5	5	5

0813.20	Dried prunes	5	5	5	5	5	5	5	5	5	5
0813.30	Dried apples	5	5	5	5	5	5	5	5	5	5
0813.40	Dried peaches, pears, papaws papayas, tamarinds and other edible fruits (excl. nuts, bananas, dates, figs, pineapples, avocados, guavas, mangoes, mangosteens, citrus fruit, grapes apricots, prunes and apples, unmixed)	5	Excl								
0813.50	Mixtures of nuts or dried fruits	5	Excl								

0814 Peel of citrus fruit or melons, incl. watermelons, fresh, frozen, dried or provisionally preserved in brine, or in water with other additives

0814.00	Peel of citrus fruit or melons, incl. watermelons, fresh, frozen, dried or provisionally preserved in brine, or in water with other additives	5	Excl								
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09 COFFEE, TEA, MATE AND SPICES

0901 Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion

0901.11	Coffee (excl. roasted and decaffeinated)	15	Excl								
0901.12	Decaffeinated coffee (excl. roasted)	15	Excl								
0901.21	Roasted coffee (excl. decaffeinated)	15	Excl								
0901.22	Roasted, decaffeinated coffee	15	Excl								
0901.90	Coffee husks and skins; coffee substitutes containing coffee in any proportion	15	Excl								

0902 **Tea, whether or not flavoured**

0902.10	Green tea in immediate packings of <= 3 kg	15	15	15	15	15	15	15	15	15	15
0902.20	Green tea in immediate packings of > 3 kg	5	5	5	5	5	5	5	5	5	5
0902.30	Black fermented tea and partly fermented tea, whether or not flavoured, in immediate packings of <= 3 kg	15	Excl								
0902.40	Black fermented tea and partly fermented tea, whether or not flavoured, in immediate packings of > 3 kg	5	Excl								

0903 **Mate**

0903.00	Mate										
0903.00.10	- - - Put up for sale by retail in packings not exceeding 5 kg	15	15	15	15	15	15	15	15	15	15

0903.00.90	--- Other	5	5	5	5	5	5	5	5	5	5
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0904 **Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta**

0904.11	Pepper of the genus Piper, neither crushed nor ground	5	Excl								
0904.12	Pepper of the genus Piper, crushed or ground	5	Excl								
0904.20	Fruits of the genus Capsicum or of the genus Pimenta, dried or crushed or ground	5	Excl								

0905 **Vanilla**

0905.00	Vanilla	5	Excl								
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0906 **Cinnamon and cinnamon-tree flowers**

0906.11	Cinnamon Cinnamomum eylanicum Blume (excl. crushed and ground)	5	Excl								
0906.19	Cinnamon and cinnamon-tree flowers (excl. cinnamon Cinnamomum eylanicum Blume and crushed and ground cinnamon)	5	Excl								
0906.20	Crushed or ground cinnamon and cinnamon-tree flowers	5	Excl								

0907 **Cloves, whole fruit, cloves**

and stems										
0907.00	Cloves, whole fruit, cloves and stems	5	Excl							
0908	Nutmeg, mace and cardamoms									
0908.10	Nutmeg	5	5	5	5	5	5	5	5	5
0908.20	Mace	5	5	5	5	5	5	5	5	5
0908.30	Cardamoms	5	Excl							
0909	Seeds of anis, badian, fennel, coriander, cumin or caraway; juniper berries									
0909.10	Seeds of anise or badian	5	Excl							
0909.20	Coriander seeds	5	Excl							
0909.30	Cumin seeds	5	Excl							
0909.40	Caraway seeds	5	Excl							
0909.50	Seeds of fennel; juniper berries	5	Excl							
0910	Ginger, saffron, turmeric curcuma, thyme, bay leaves, curry and other spices (excl. pepper of the genus Piper, fruit of the genus Capsicum or of the genus Pimenta, vanilla, cinnamon, cinnamontree flowers, cloves [wholefruit], clove stems,									

	nutmeg, mace, cardamoms, seeds of anise, badian, fennel, coriander, cumin and caraway, and juniper berries)										
0910.10	Ginger										
0910.10.10	--- Ginger, fresh (green)	5	Excl								
0910.10.20	--- Ginger, preserved in brine	5	Excl								
0910.10.90	--- Other	5	Excl								
0910.20	Saffron	5	Excl								
0910.30	Turmeric curcuma	5	Excl								
0910.91	Mixtures of different types of spices	5	Excl								
0910.99	Spices (excl. pepper of the genus Piper, fruit of the genus Capsicum or of the genus Pimenta, vanilla, cinnamon, cinnamontree flowers, clove wholefruit, clove stems, nutmeg, mace, cardamoms, seeds of anise, badian, fennel, coriander, cumin and caraway, and juniper berries, ginger, saffron, turmeric curcuma and mixtures of various types of spices)	5	Excl								

10 CEREALS

1001 Wheat and meslin

1001.10	Durum wheat	0									
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1001.90	Wheat and meslin (excl. durum wheat)	0	0	0	0	0	0	0	0	0	0
1002	Rye										
1002.00	Rye	5	5	5	5	5	5	5	5	5	5
1003	Barley										
1003.00	Barley	5	5	5	5	5	5	5	5	5	5
1004	Oats										
1004.00	Oats	5	5	5	5	5	5	5	5	5	5
1005	Maize or corn										
1005.10	Maize seed	5	Excl								
1005.90	Maize (excl. seed)	5	Excl								
1006	Rice										
1006.10	Rice in the husk, paddy or rough	5	Excl								
1006.20	Husked or brown rice	5	Excl								
1006.30	Semi-milled or wholly milled rice, whether or not polished or glazed	15	Excl								
1006.40	Broken rice	15	Excl								
1007	Grain sorghum										
1007.00	Grain sorghum	5	Excl								

1008	Buckwheat, millet, canary seed and other cereals (excl. wheat and meslin, rye, barley, oats, maize, rice and grain sorghum)										
1008.10	Buckwheat	5	Excl								
1008.20	Millet (excl. grain sorghum)	5	Excl								
1008.30	Canary seed	5	5	5	5	5	5	5	5	5	5
1008.90	Cereals (excl. wheat and meslin, rye, barley, oats, maize, rice, buckwheat, millet, canary seed and grain sorghum)	5	Excl								
11	PRODUCTS OF THE MILLING INDUSTRY; MALT; STARCHES; INULIN; WHEAT GLUTEN										
1101	Wheat or meslin flour										
1101.00	Wheat or meslin flour										
1101.00.10	- - - Sharps	5	5	5	5	5	5	5	5	5	5
1101.00.90	- - - Flour	5	Excl								
1102	Cereal flours (excl. wheat or meslin)										
1102.10	Rye flour	5	Excl								
1102.20	Maize corn flour	5	Excl								

1102.90	Cereal flours (excl. wheat, meslin, rye and maize)	5	Excl							
1103	Cereal groats, meal and pellets									
1103.11	Groats and meal of wheat	5	5	5	5	5	5	5	5	5
1103.13	Groats and meal of maize corn	5	Excl							
1103.19	Groats and meal of cereals (excl. wheat and maize)	5	5	5	5	5	5	5	5	5
1103.20	Cereal pellets	5	5	5	5	5	5	5	5	5
1104	Cereal grains otherwise worked, e.g. hulled, rolled, flaked, pearled, sliced or kibbled; germ of cereals, whole, rolled, flaked or ground (excl. cereal flours, and husked and semi- or wholly milled rice and broken rice)									
1104.12	Rolled or flaked grains of oats	5	5	5	5	5	5	5	5	5
1104.19	Rolled or flaked grains of cereals (excl. barley and oats)	5	5	5	5	5	5	5	5	5
1104.22	Hulled, pearled, sliced, kibbled or otherwise worked oat grains (excl. oat flour)	5	5	5	5	5	5	5	5	5
1104.23	Hulled, pearled, sliced, kibbled or otherwise worked maize grains (excl. maize flour)	5	Excl							

1104.29	Grains of cereals, hulled, pearled, sliced, kibbled or otherwise worked (excl. oats and maize, grain flour and husked and semi- or wholly milled rice and broken rice)	5	5	5	5	5	5	5	5	5
1104.30	Germ of cereals, whole, rolled, flaked or ground	5	5	5	5	5	5	5	5	5
1105	Flour, meal, powder, flakes, granules and pellets of potatoes									
1105.10	Flour, meal and powder of potatoes	5	Excl							
1105.20	Flakes, granules and pellets of potatoes	5	Excl							
1106	Flour, meal and powder of peas, beans, lentils and other dried leguminous vegetables of heading 0713, of sago and manioc, arrowroot and salep, Jerusalem artichoke, sweet potatoes and similar roots and tubers with high starch or inulin content of heading 0714, produce of chapter 8 Edible fruit and nuts									
1106.10	Flour, meal and powder of peas, beans, lentils and the other dried leguminous vegetables of heading 0713	5	Excl							

1106.20	Flour, meal and powder of sago or of roots or tubers of manioc, arrowroot, salep, sweet potatoes and similar roots and tubers with a high content of starch or inulin of heading 0714	5	Excl							
1106.30	Flour, meal and powder of produce of chapter 8 Edible fruit and nuts	5	Excl							
1107	Malt, whether or not roasted									
1107.10	Malt (excl. roasted)	5	Excl							
1107.20	Roasted malt	5	Excl							
1108	Starches; inulin									
1108.11	Wheat starch	5	Excl							
1108.12	Maize starch	5	Excl							
1108.13	Potato starch	5	Excl							
1108.14	Manioc starch	5	Excl							
1108.19	Starch (excl. wheat, maize, potato and manioc)	5	Excl							
1108.20	Inulin	5	5	5	5	5	5	5	5	5
1109	Wheat gluten, whether or not dried									
1109.00	Wheat gluten, whether or not dried	5	Excl							

12	OIL SEEDS AND OLEAGINOUS FRUITS; MISCELLANEOUS GRAINS, SEEDS AND FRUIT; INDUSTRIAL OR MEDICINAL PLANTS; STRAW AND FODDER										
1201	Soya beans, whether or not broken										
1201.00	Soya beans, whether or not broken	5	Excl								
1202	Groundnuts, whether or not shelled or broken (excl. roasted or otherwise cooked)										
1202.10	Groundnuts in shell, not roasted or otherwise cooked	5	5	5	5	5	5	5	5	5	5
1202.20	Shelled groundnuts, whether or not broken (excl. roasted or otherwise cooked)	5	Excl								
1203	Copra										
1203.00	Copra	5	5	5	5	5	5	5	5	5	5
1204	Linseed, whether or not broken										
1204.00	Linseed, whether or not broken	5	5	5	5	5	5	5	5	5	5
1205	Rape or colza seeds,										

whether or not broken										
1205.10	Low erucic acid rape or colza seeds yielding a fixed oil which has an erucic acid content of < 2% and yielding a solid component of glucosinolates of < 30 micromoles/g	5	5	5	5	5	5	5	5	5
1205.90	High erucic rape or colza seeds yielding a fixed oil which has an erucic acid content of >= 2% and yielding a solid component of glucosinolates of >= 30 micromoles/g, whether or not broken	5	Excl							
1206 Sunflower seeds, whether or not broken										
1206.00	Sunflower seeds, whether or not broken	5	Excl							
1207 Other oil seeds and oleaginous fruits, whether or not broken (excl. edible nuts, olives, soya beans, groundnuts, copra, linseed, rape or colza seeds and sunflower seeds)										
1207.20	Cotton seeds, whether or not broken	5	5	5	5	5	5	5	5	5
1207.40	Sesamum seeds, whether or not broken	5	Excl							
1207.50	Mustard seeds, whether or not broken	5	5	5	5	5	5	5	5	5

1207.91	Poppy seeds, whether or not broken	5	Excl							
1207.99	Oil seeds and oleaginous fruits, whether or not broken (excl. edible nuts, olives, soya beans, groundnuts, copra, linseed, rape or colza seeds, sunflower seeds, cotton, sesamum, mustard and poppy seeds)	5	Excl							
1208	Flours and meals of oil seeds or oleaginous fruits (excl. mustard)									
1208.10	Soya bean flour and meal	5	Excl							
1208.90	Flours and meal of oil seeds or oleaginous fruit (excl. soya and mustard)	5	Excl							
1209	Seeds, fruits and spores, for sowing (excl. leguminous vegetables and sweetcorn, coffee, tea, mate and spices, cereals, oil seeds and oleaginous fruits, and seeds and fruit used primarily in perfumery, medicaments or for insecticidal, fungicidal or similar purposes)									
1209.10	Sugar beet seed, for sowing	5	Excl							
1209.21	Alfalfa seed for sowing	5	Excl							
1209.22	Clover Trifolium spp seed, for sowing	5	5	5	5	5	5	5	5	5

1209.23	Fescue seed for sowing	5	5	5	5	5	5	5	5	5	5
1209.24	Kentucky blue grass <i>Poa pratensis</i> L. seed for sowing	5	5	5	5	5	5	5	5	5	5
1209.25	Ryegrass <i>Lolium multiflorum</i> lam., <i>Lolium perenne</i> L. seed, for sowing	5	5	5	5	5	5	5	5	5	5
1209.29	Seeds of forage plants for sowing (excl. of cereals and of sugar beet, alfalfa, clover <i>Trifolium</i> spp., fescue, Kentucky blue grass <i>Poa pratensis</i> L. and ryegrass <i>Lolium multiflorum</i> lam. and <i>Lolium perenne</i> L.)	5	Excl								
1209.30	Seeds of herbaceous plants cultivated mainly for flowers, for sowing	5	5	5	5	5	5	5	5	5	5
1209.91	Vegetable seeds, for sowing	5	Excl								
1209.99	Seeds, fruits and spores, for sowing (excl. leguminous vegetables and sweetcorn, coffee, tea, mate and spices, cereals, oil seeds and oleaginous fruits, beets, forage plants, vegetable seeds, and seeds of herbaceous plants cultivated mainly for flowers or used primarily in perfumery, medicaments or for insecticidal, fungicidal or similar purposes)	5	Excl								
<hr/>											
1210	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin										
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1210.10	Hop cones, fresh or dried (excl. ground, powdered or in the	5	Excl								

	form of pellets)										
1210.20	Hop cones, ground, powdered or in the form of pellets; lupulin	5	Excl								
1211	Plants and parts of plants, incl. seeds and fruits, of a kind used primarily in perfumery, medicaments or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered										
1211.20	Ginseng roots, fresh or dried, whether or not cut, crushed or powdered	5	5	5	5	5	5	5	5	5	5
1211.30	Coca leaf, fresh or dried, whether or not cut, crushed or powdered	5	5	5	5	5	5	5	5	5	5
1211.40	Poppy straw, fresh or dried, whether or not cut, crushed or powdered	5	5	5	5	5	5	5	5	5	5
1211.90	Plants, parts of plants, incl. seeds and fruits, used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered (excl. ginseng roots, coca leaf and poppy straw)	5	Excl								
1212	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, incl. unroasted chicory roots of the variety Cichorium intybus sativum, of a kind used primarily for human consumption, n.e.s.										
1212.20	Seaweeds and other algae, fresh, chilled, frozen or dried, whether or not ground	5	Excl								
1212.91	Sugar beet, fresh, chilled, frozen or dried, whether or not ground	5	Excl								
1212.99	Fruit stones and kernels and other vegetable products, incl. unroasted chicory roots of the variety cichorium intybus sativum, of a kind used primarily for human consumption, n.e.s.										
1212.99.10	- - - Yaqona or kava	5	Excl								
1212.99.90	- - - Other	5	Excl								
1213	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets										
1213.00	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets	5	Excl								

1214	Swedes, mangolds, fodder roots, hay, alfalfa, clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets										
1214.10	Alfalfa meal and pellets	5	Excl								
1214.90	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 (excl. lucerne alfalfa meal and pellets)	5	Excl								
13	LAC; GUMS, RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS										
1301	Lac; natural gums, resins, gum-resins, balsams and other natural oleoresins										
1301.20	Natural gum Arabic	5	Excl								
1301.90	Lac; natural gums, resins, gum-resins, balsams and other natural oleoresins (excl. gum Arabic)	5	5	5	5	5	5	5	5	5	5
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and										

thickeners derived from vegetable products, whether or not modified,											
1302.11	Opium	5	5	5	5	5	5	5	5	5	5
1302.12	Extracts of liquorice (excl. that with a sucrose content by weight of > 10% or in the form of confectionery)	5	Excl								
1302.13	Extracts of hops	5	Excl								
1302.19	Vegetable saps and extracts (excl. liquorice, hops and opium)	5	Excl								
1302.20	Pectic substances, pectinates and pectates	5	Excl								
1302.31	Agar-agar, whether or not modified	5	Excl								
1302.32	Mucilages and thickeners, derived from locust beans, locust bean seeds or guar seeds, whether or not modified	5	5	5	5	5	5	5	5	5	5
1302.39	Mucilages and thickeners derived from vegetable products, whether or not modified (excl. from locust beans, locust bean seeds, guar seeds and agar-agar)	5	Excl								

14 **VEGETABLE
PLAITING
MATERIALS;
VEGETABLE
PRODUCTS
ELSEWHERE
SPECIFIED** **NOT
OR**

INCLUDED

1401	Vegetable materials of a kind used primarily for plaiting, e.g. bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark										
1401.10	Bamboos	5	Excl								
1401.20	Rattans	5	5	5	5	5	5	5	5	5	5
1401.90	Reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, lime bark and other vegetable materials of a kind used primarily for plaiting (excl. bamboos and rattans)	5	Excl								
1404	Vegetable products, n.e.s.										
1404.20	Cotton linters	5	5	5	5	5	5	5	5	5	5
1404.90	Vegetable products n.e.s	5	Excl								
15	ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES										
1501	Pig fat, incl. lard, and poultry fat, rendered or										

	otherwise extracted (excl. lard stearin and lard oil)										
1501.00	Pig fat, incl. lard, and poultry fat, rendered or otherwise extracted (excl. lard stearin and lard oil)	15									
1502	Fats of bovine animals, sheep or goats (excl. lard stearin, lard oil, oleostearin, oleoil and tallow oil, not emulsified or mixed or otherwise prepared)										
1502.00	Fats of bovine animals, sheep or goats (excl. lard stearin, lard oil, oleostearin, oleoil and tallow oil, not emulsified or mixed or otherwise prepared)										
1502.00.10	--- Edible tallow	15	15	15	15	15	15	15	15	15	15
1502.00.90	--- Other	5	Excl								
1503	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil (excl. emulsified, mixed or otherwise prepared)										
1503.00	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil (excl. emulsified, mixed or otherwise prepared)										
1503.00.10	--- Edible products	15	15	15	15	15	15	15	15	15	15
1503.00.90	--- Other	5	Excl								

1504	Fats and oils and their fractions of fish or marine mammals, whether or not refined (excl. chemically modified)										
1504.10	Fish-liver oils and their fractions, whether or not refined (excl. chemically modified)	5	Excl								
1504.20	Fats and oils of fish and their fractions, whether or not refined (excl. liver oils and chemically modified)	5	Excl								
1504.30	Fats and oils and their fractions of marine mammals, whether or not refined (excl. chemically modified)	5	5	5	5	5	5	5	5	5	5
1505	Wool grease and fatty substances derived therefrom, incl. lanolin										
1505.00	Wool grease and fatty substances derived therefrom, incl. lanolin	5	Excl								
1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified (excl. pig fat, poultry fat, fats of bovine animals, sheep and goats, fats of fish and other marine animals, lard stearin, lard oil, oloestearin, oleo-oil,										

tallow oil, wool grease and fatty substances derived therefrom)											
1506.00	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified (excl. pig fat, poultry fat, fats of bovine animals, sheep and goats, fats of fish and other marine animals, lard stearin, lard oil, oleostearin, oleo-oil, tallow oil, wool grease and fatty substances derived therefrom)										
1506.00.10	--- Edible products	15	15	15	15	15	15	15	15	15	15
1506.00.90	--- Other	5	5	5	5	5	5	5	5	5	5
1507	Soya-bean oil and its fractions, whether or not refined (excl. chemically modified)										
1507.10	Crude soya-bean oil, whether or not degummed	0	0	0	0	0	0	0	0	0	0
1507.90	Soya-bean oil and its fractions, whether or not refined (excl. chemically modified and crude)	15	15	15	15	15	15	15	15	15	15
1508	Groundnut oil and its fractions, whether or not refined, but not chemically modified										
1508.10	Crude groundnut oil	0	0	0	0	0	0	0	0	0	0

1508.90	Groundnut oil and its fractions, whether or not refined (excl. chemically modified and crude)	15	15	15	15	15	15	15	15	15
1509	Olive oil and its fractions obtained from the fruit of the olive tree solely by mechanical or other physical means under conditions that do not lead to deterioration of the oil, whether or not refined, but not chemically modified									
1509.10	Virgin olive oil and its fractions obtained from the fruit of the olive tree solely by mechanical or other physical means under conditions that do not lead to deterioration of the oil	0	0	0	0	0	0	0	0	0
1509.90	Olive oil and fractions obtained from the fruit of the olive tree solely by mechanical or other physical means under conditions that do not lead to deterioration of the oil (excl. virgin and chemically modified)	15	15	15	15	15	15	15	15	15
1510	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, incl. blends of these oils or fractions with oils or fractions of heading 1509									

1510.00	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, incl. blends of these oils or fractions with oils or fractions of heading 1509										
1510.00.10	--- Crude oil	0	0	0	0	0	0	0	0	0	0
1510.00.90	--- Other	15	15	15	15	15	15	15	15	15	15
1511	Palm oil and its fractions, whether or not refined (excl. chemically modified)										
1511.10	Crude palm oil	0	0	0	0	0	0	0	0	0	0
1511.90	Palm oil and its fractions, whether or not refined (excl. chemically modified and crude)	15	15	15	15	15	15	15	15	15	15
1512	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified										
1512.11	Crude sunflower-seed or safflower oil	0	0	0	0	0	0	0	0	0	0
1512.19	Sunflower-seed or safflower oil and their fractions, whether or not refined, but not chemically modified (excl. crude)	15	15	15	15	15	15	15	15	15	15
1512.21	Crude cotton-seed oil	0	0	0	0	0	0	0	0	0	0
1512.29	Cotton-seed oil and its fractions, whether or not refined, but not chemically modified (excl.	15	15	15	15	15	15	15	15	15	15

crude)

1513	Coconut copra, palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified										
1513.11	Crude coconut oil	0	0	0	0	0	0	0	0	0	0
1513.19	Coconut oil and its fractions, whether or not refined, but not chemically modified (excl. crude)	15	15	15	15	15	15	15	15	15	15
1513.21	Crude palm kernel and babassu oil	0	0	0	0	0	0	0	0	0	0
1513.29	Palm kernel and babassu oil and their fractions, whether or not refined, but not chemically modified (excl. crude)	15	15	15	15	15	15	15	15	15	15
1514	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified										
1514.11	Low erucic acid rape or colza oil fixed oil which has an erucic acid content of < 2%, crude	0	0	0	0	0	0	0	0	0	0
1514.19	Low erucic acid rape or colza oil fixed oil which has an erucic acid content of < 2% and its fractions, whether or not refined, but not chemically modified (excl. crude)	15	15	15	15	15	15	15	15	15	15
1514.91	High erucic acid rape or colza	0	0	0	0	0	0	0	0	0	0

	oil fixed oil which has an erucic acid content of \geq 2% and mustard oil, crude										
1514.99	High erucic acid rape or colza oil fixed oil which has an erucic acid content of \geq 2%, and mustard oil, and fractions thereof, whether or not refined, but not chemically modified (excl. crude)	15	15	15	15	15	15	15	15	15	15
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1515	Fixed vegetable fats and oils, incl. jojoba oil, and their fractions, whether or not refined, but not chemically modified (excl. soya-bean, groundnut, olive, palm, sunflower-seed, safflower, cottonseed, coconut, palm kernel, babassu, rape, colza and mustard oil)										
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1515.11	Crude linseed oil	0	0	0	0	0	0	0	0	0	0
1515.19	Linseed oil and fractions thereof, whether or not refined, but not chemically modified (excl. crude)	15	15	15	15	15	15	15	15	15	15
1515.21	Crude maize oil	0	0	0	0	0	0	0	0	0	0
1515.29	Maize oil and fractions thereof, whether or not refined, but not chemically modified (excl. crude)	15	15	15	15	15	15	15	15	15	15
1515.30	Castor oil and fractions thereof, whether or not refined, but not chemically modified	5	5	5	5	5	5	5	5	5	5

1515.50	Sesame oil and its fractions, whether or not refined, but not chemically modified										
1515.50.10	--- Crude oil	0	0	0	0	0	0	0	0	0	0
1515.50.90	--- Other	15	15	15	15	15	15	15	15	15	15
1515.90	Fixed vegetable fats and oils and their fractions, whether or not refined, but not chemically modified (excl. soya-bean, groundnut, olive, palm, sunflower-seed, safflower, cotton-seed, coconut, palm kernel, babassu, rape, colza and mustard, linseed, maize, castor and sesame oil)										
1515.90.10	--- Crude oil	0	0	0	0	0	0	0	0	0	0
1515.90.90	--- Other	15	15	15	15	15	15	15	15	15	15
1516	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	Animal fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	15	15	15	15	15	15	15	15	15	15
1516.20	Vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified,	15	Excl								

re-esterified or elaidinised,
whether or not refined, but not
further prepared

1517	Margarine, other edible mixtures or preparations of animal or vegetable fats or oils and edible fractions of different fats or oils (excl. fats, oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared, and mixtures of olive oils and their fractions)										
1517.10	Margarine (excl. liquid)	15	Excl								
1517.90	Edible mixtures or preparations of animal or vegetable fats or oils and edible fractions of different fats or oils (excl. fats, oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared, mixtures of olive oils and their fractions, and solid margarine)										
1517.90.10	- - - Imitation lard, liquid margarine and shortenings; vegetable oils and fats used as ghee substitute and commonly known as Vanaspati	15	Excl								
1517.90.90	- - - Other	15	Excl								

1518	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils, n.e.s.										
1518.00	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils, n.e.s.	5	Excl								
1520	Glycerol, crude; glycerol waters and glycerol lyes										
1520.00	Glycerol, crude; glycerol waters and glycerol lyes	5	Excl								
1521	Vegetable waxes, beeswax, other insect waxes and spermaceti, whether or not refined or coloured (excl. triglycerides)										

1521.10	Vegetable waxes, whether or not refined or coloured (excl. triglycerides)	5	5	5	5	5	5	5	5	5
1521.90	Beeswax, other insect waxes and spermaceti, whether or not refined or coloured	5	Excl							
1522	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes									
1522.00	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes	5	Excl							
16	PREPARATIONS OF MEAT, OF FISH OR OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES									
1601	Sausages and similar products, of meat, offal or blood; food preparations based on these products									
1601.00	Sausages and similar products, of meat, offal or blood; food preparations based on these products	15	Excl							
1602	Prepared or preserved meat, offal or blood (excl. sausages and similar products, and meat									

extracts and juices)

1602.10	Homogenised prepared meat, offal or blood, put up for retail sale as infant food or for dietetic purposes, in containers of <= 250 g	15	Excl							
1602.20	Preparations of liver of any animal (excl. sausages and similar products and finely homogenised preparations put up for retail sale as infant food or for dietetic purposes, in containers of a net weight of <= 250 g)	15	Excl							
1602.31	Meat or offal of turkeys Gallus domesticus, prepared or preserved (excl. sausages and similar products, and finely homogenised preparations put up for retail sale as infant food or for dietetic purposes, in containers of a net weight of <= 250 g, preparations of liver and meat extracts and juices)	27	Excl							
1602.32	Meat or offal of fowls of the species Gallus domesticus, prepared or preserved (excl. of meat or offal of turkeys Gallus domesticus or guinea fowl, sausages and similar products, finely homogenised preparations put up for retail sale as infant food or for dietetic purposes, in containers of a net weight of <= 250 g, preparations of liver and meat extracts and juices)	27	Excl							

1602.39	Prepared or preserved meat or meat offal of ducks, geese and guinea fowl of the species domesticus (excl. sausages and similar products, finely homogenised preparations put up for retail sale as infant food or for dietetic purposes, in containers of a net weight of <= 250 g, preparations of liver and meat extracts and juices)	27	Excl							
1602.41	Hams and cuts thereof, prepared or preserved	27	Excl							
1602.42	Prepared or preserved shoulders and cuts thereof, of swine	27	27	27	27	27	27	27	27	27
1602.49	Prepared or preserved meat and offal of swine, incl. mixtures (excl. hams, shoulders and cuts thereof, sausages and similar products, finely homogenised preparations put up for retail sale as infant food or for dietetic purpose, in containers of a net weight of <= 250 g, preparations of liver and meat extracts and juices)	27	Excl							
1602.50	Prepared or preserved meat or offal of bovine animals (excl. sausages and similar products, finely homogenised preparations put up for retail sale as infant food or for dietetic purposes, in containers of a net weight of <= 250 g, preparations of liver and meat extracts and juices)									
1602.50.10	--- Corned meat	27	Excl							
1602.50.90	--- Other	27	Excl							

1602.90	Prepared or preserved meat, offal or blood (excl. meat or offal of poultry, swine and bovine animals, sausages and similar products, finely homogenised preparations put up for retail sale as infant food or for dietetic purposes, in containers of a net weight of <= 250 g, preparations of liver and meat extracts and juices)										
1602.90.10	- - - Corned meat of sheep or lamb	27	Excl								
1602.90.20	- - - Corned meat of other animals	5	5	5	5	5	5	5	5	5	5
1602.90.90	- - - Other	27	Excl								

1603 **Extracts and juices of meat, fish or crustaceans, molluscs and other aquatic invertebrates**

1603.00	Extracts and juices of meat, fish or crustaceans, molluscs and other aquatic invertebrates	27	Excl								
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1604 **Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs**

1604.11	Prepared or preserved salmon, whole or in pieces (excl. minced)	15	Excl								
1604.12	Prepared or preserved herrings, whole or in pieces (excl. minced)	15	Excl								
1604.13	Prepared or preserved sardines, sardinella and bristling or sprats, whole or in pieces (excl. minced)	15	Excl								

1604.14	Prepared or preserved tunas, skipjack and Atlantic bonito, whole or in pieces (excl. minced)	15	Excl							
1604.15	Prepared or preserved mackerel, whole or in pieces (excl. minced)	15	Excl							
1604.16	Prepared or preserved anchovies, whole or in pieces (excl. minced)	15	Excl							
1604.19	Prepared or preserved fish, whole or in pieces (excl. minced and salmon, herrings, sardines, sardinella, brisling or sprats, tunas, skipjack and Atlantic bonito, bonito sarda spp., mackerel and anchovies)	15	Excl							
1604.20	Prepared or preserved fish (excl. whole or in pieces)	15	Excl							
1604.30	Caviar and caviar substitutes prepared from fish eggs	27	Excl							
1605	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved									
1605.10	Crab, prepared or preserved	15	Excl							
1605.20	Shrimps and prawns, prepared or preserved	15	Excl							
1605.30	Lobster, prepared or preserved	15	Excl							
1605.40	Crustaceans, prepared or preserved (excl. crabs, shrimps, prawns and lobster)	15	Excl							

1605.90	Molluscs and aquatic invertebrates, prepared or preserved	15	Excl							
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17 SUGARS AND SUGAR CONFECTIONERY

1701 Cane or beet sugar and chemically pure sucrose, in solid form

1701.11	Raw cane sugar (excl. added flavouring or colouring)	27	Excl							
1701.12	Raw beet sugar (excl. added flavouring or colouring)	27	Excl							
1701.91	Refined cane or beet sugar, containing added flavouring or colouring, in solid form	27	Excl							
1701.99	Cane or beet sugar and chemically pure sucrose, in solid form (excl. cane and beet sugar containing added flavouring or colouring and raw sugar)	27	Excl							

1702 Other sugars, incl. 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

1702.11	Lactose in solid form and lactose syrup, not containing added flavouring or colouring matter, containing by weight $\geq 99\%$ lactose, expressed as anhydrous lactose, calculated on the dry matter	27	Excl							
1702.19	Lactose in solid form and lactose syrup, not containing added flavouring or colouring matter, containing by weight $< 99\%$ lactose, expressed as anhydrous lactose, calculated on the dry matter	27	Excl							
1702.20	Maple sugar, in solid form, and maple syrup (excl. flavoured or coloured)	27	Excl							
1702.30	Glucose in solid form and glucose syrup, not containing added flavouring or colouring matter and not containing fructose or containing in the dry state, $< 20\%$ by weight of fructose	27	Excl							
1702.40	Glucose in solid form and glucose syrup, not containing added flavouring or colouring matter, and containing in the dry state $\geq 20\%$ and $< 50\%$ by weight of fructose (excl. invert sugar)	27	Excl							
1702.50	Chemically pure fructose in solid form	27	Excl							
1702.60	Fructose in solid form and fructose syrup, not containing added flavouring or colouring matter and containing in the dry state $> 50\%$ by weight of fructose (excl. chemically pure	27	Excl							

fructose and invert sugar)

1702.90	Sugars in solid form, incl. invert sugar and chemically pure maltose, and sugar and sugar syrup blends containing in the dry state 50% by weight of fructose, not flavoured or coloured, artificial honey, whether or not mixed with natural honey and caramel (excl. cane or beet sugar, chemically pure sucrose, lactose, maple sugar, glucose, fructose, and syrups thereof)	27	Excl							
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1703 Molasses resulting from the extraction or refining of sugar

1703.10	Cane molasses resulting from the extraction or refining of sugar	27	Excl							
1703.90	Beet molasses resulting from the extraction or refining of sugar	27	Excl							

1704 Sugar confectionery not containing cocoa, incl. white chocolate

1704.10	Chewing gum, whether or not sugar-coated	27	Excl							
1704.90	Sugar confectionery not containing cocoa, incl. white chocolate (excl. chewing gum)	27	Excl							

18 COCOA AND COCOA PREPARATIONS

1801	Cocoa beans, whole or broken, raw or roasted										
1801.00	Cocoa beans, whole or broken, raw or roasted	5	Excl								
1802	Cocoa shells, husks, skins and other cocoa waste										
1802.00	Cocoa shells, husks, skins and other cocoa waste	5	5	5	5	5	5	5	5	5	5
1803	Cocoa paste, whether or not defatted										
1803.10	Cocoa paste (excl. defatted)	5	5	5	5	5	5	5	5	5	5
1803.20	Cocoa paste, wholly or partly defatted	5	5	5	5	5	5	5	5	5	5
1804	Cocoa butter, fat and oil										
1804.00	Cocoa butter, fat and oil	5	Excl								
1805	Cocoa powder, not containing added sugar or other sweetening matter										
1805.00	Cocoa powder, not containing added sugar or other sweetening matter	5	Excl								
1806	Chocolate and other food preparations containing cocoa										
1806.10	Cocoa powder, sweetened	5	Excl								

1806.20	Chocolate and other food preparations containing cocoa, in blocks, slabs or bars weighing > 2 kg or in liquid, paste, powder, granular or other bulk form, in containers or immediate packings of a content > 2 kg (excl. cocoa powder)										
1806.20.10	- - - Chocolate confectionery in blocks, slabs or bars	27	Excl								
1806.20.20	- - - Beverages and preparations for making beverages	5	Excl								
1806.20.90	- - - Other	27	Excl								
1806.31	Chocolate and other preparations containing cocoa, in blocks, slabs or bars of <= 2 kg, filled	27	Excl								
1806.32	Chocolate and other preparations containing cocoa, in blocks, slabs or bars of <= 2 kg (excl. filled)	27	Excl								
1806.90	Chocolate and other preparations containing cocoa, in containers or immediate packings of <= 2 kg (excl. in blocks, slabs or bars and cocoa powder)										
1806.90.10	- - - Chocolate coated products; sugar confectionery containing cocoa	27	Excl								
1806.90.90	- - - Other	27	Excl								

19 PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK;

**PASTRYCOOKS'
PRODUCTS**

1901	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing < 40% by weight of cocoa calculated on a totally defatted basis, n.e.s.; food preparations of milk, cream, butter milk, sour milk, sour cream, whey, yogurt, kephir, and similar goods of heading 0401 to 0404, not containing cocoa or containing < 5% by weight of cocoa calculated on a totally defatted basis, n.e.s.										
1901.10	Food preparations for infant use, put up for retail sale, of flour, groats, meal, starch or malt extract, not containing cocoa or containing < 40% by weight of cocoa calculated on a totally defatted basis, n.e.s. and of milk, sour cream, whey, yogurt, kephir or similar goods of heading 0401 to 0404, not containing cocoa or containing < 5% by weight of cocoa calculated on a totally defatted basis, n.e.s.	5	Excl								

1901.20	Mixes and doughs of flour, groats, meal, starch or malt extract, not containing cocoa or containing < 40% by weight of cocoa calculated on a totally defatted basis, n.e.s. and of mixes and doughs of milk, cream, butter milk, sour milk, sour cream, whey, yogurt, kephir or similar goods of heading 0401 to 0404, not containing cocoa or containing < 5% by weight of cocoa calculated on a totally defatted basis, n.e.s., for the preparation of bakers' wares of heading 1905	15	Excl							
1901.90	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing < 40% by weight of cocoa calculated on a totally defatted basis, n.e.s. and food preparations of milk, cream, butter milk, sour milk, sour cream, whey, yogurt, kephir or similar goods of heading 0401 to 0404, not containing cocoa or containing < 5% by weight of cocoa calculated on a totally defatted basis, n.e.s. (excl. for infant use, put up for retail sale, and mixes and doughs for the preparation of bakers' wares of heading 1905)									
1901.90.10	- - - Preparations for making beverages and malt extract	5	Excl							
1901.90.90	- - - Other	27	Excl							
1902	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										
1902.11	Uncooked pasta, not stuffed or otherwise prepared, containing eggs	27% or \$1.5 whichever is greater	Excl								
1902.19	Uncooked pasta, not stuffed or otherwise prepared, not containing eggs	27% or \$1.5 whichever is greater	Excl								
1902.20	Pasta, stuffed with meat or other substances, whether or not cooked or otherwise prepared	27% or \$1.5 whichever is greater	Excl								
1902.30	Pasta, cooked or otherwise prepared (excl. stuffed)	27% or \$1.5 whichever is greater	Excl								
1902.40	Couscous, whether or not prepared	27% or \$1.5 whichever is greater	Excl								
1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms										
1903.00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms	5	Excl								

1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products, e.g. 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, n.e.s.										
1904.10	Prepared foods obtained by swelling or roasting cereals or cereal products, e.g. corn flakes	27	Excl								
1904.20	Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	27	Excl								
1904.30	Bulgur wheat in the form of worked grains, obtained by cooking hard wheat grains	27	Excl								
1904.90	Cereals (excl. maize [corn]) in grain or flake form or other worked grains, pre-cooked or otherwise prepared, n.e.s. (excl. flour, groats and meal, food preparations obtained by swelling or roasting or from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals and bulgur wheat)	27	Excl								
1905	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	Crispbread	27		Excl							
1905.20	Gingerbread and the like, whether or not containing cocoa	27		Excl							
1905.31	Sweet biscuits		27% or \$1.48 whichever is greater	Excl							
1905.32	Waffles and wafers										
1905.32.10	--- Wafers coated with chocolate	27		Excl							
1905.32.90	--- Others	27		Excl							
1905.40	Rusks, toasted bread and similar toasted products	27		Excl							
1905.90	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 (excl. crispbread, gingerbread and the like, sweet biscuits, waffles and wafers with water content of <= 10%, rusks, toasted bread and similar toasted products)										

1905.90.10	- All other biscuits except sweet biscuits	27% \$1.48 whichever is greater	or	Excl							
1905.90.90	--- Other	27		Excl							

20 PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS

2001 Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid

2001.10	Cucumbers and gherkins, prepared or preserved by vinegar or acetic acid	15		Excl						
2001.90	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid (excl. cucumbers and gherkins)	15		Excl						

2002 Tomatoes, prepared or preserved otherwise than by vinegar or acetic acid

2002.10	Tomatoes, whole or in pieces, prepared or preserved otherwise than by vinegar or acetic acid	15		Excl						
2002.90	Tomatoes, prepared or preserved otherwise than by vinegar or acetic acid (excl. whole or in pieces)	15		Excl						

2003 Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid

2003.10	Mushrooms of the genus Agaricus, prepared or preserved otherwise than by vinegar or acetic acid	15		Excl						
2003.20	Truffles, prepared or preserved otherwise than by vinegar or acetic acid	15		Excl						
2003.90	Mushrooms, prepared or preserved otherwise than by vinegar or acetic acid (excl. mushrooms of the genus Agaricus)	15		Excl						

2004	Vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen (excl. preserved by sugar, and tomatoes, mushrooms and truffles)									
2004.10	Potatoes, prepared or preserved otherwise than by vinegar or acetic acid, frozen	27		Excl						
2004.90	Vegetables and mixtures of vegetables, prepared or preserved otherwise than by vinegar or acetic acid, frozen (excl. preserved by sugar, and tomatoes, mushrooms, truffles and potatoes, unmixed)	15		Excl						
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen (excl. preserved by sugar, and tomatoes, mushrooms and truffles)									
2005.10	Homogenised vegetables put up for retail sale as infant food or for dietetic purposes, in containers of <= 250 g	15		Excl						
2005.20	Potatoes, prepared or preserved otherwise than by vinegar or acetic acid (excl. frozen)		27% or \$3. whichever is greater							
2005.40	Peas Pisum Sativum, prepared or preserved otherwise than by vinegar or acetic acid (excl. frozen)	15		Excl						
2005.51	Shelled beans Vigna spp., Phaseolus spp., prepared or preserved otherwise than by vinegar or acetic acid (excl. frozen)	15		Excl						
2005.59	Unshelled beans Vigna spp., Phaseolus spp., prepared or preserved otherwise than by vinegar or acetic acid (excl. frozen)	15		Excl						
2005.60	Asparagus, prepared or preserved otherwise than by vinegar or acetic acid (excl. frozen)	15		Excl						
2005.70	Olives, prepared or preserved otherwise than by vinegar or acetic acid (excl. frozen)	15		Excl						
2005.80	Sweetcorn Zea Mays var. Saccharata, prepared or preserved otherwise than by vinegar or acetic acid (excl. frozen)	15		Excl						

2005.91	Bamboo shoots, prepared or preserved otherwise than by vinegar or acetic acid (excl. frozen)	15	Excl						
2005.99	Vegetables and mixtures of vegetables, prepared or preserved otherwise than by vinegar, non-frozen (excl. preserved by sugar, homogenised vegetables of subheading 2005.10, and tomatoes, mushrooms, truffles, potatoes, peas <i>Pisum sativum</i> , beans <i>Vigna</i> , <i>Phaseolus</i> , asparagus, olives, sweetcorn <i>Zea Mays</i> var. <i>Saccharata</i> and bamboo shoots, unmixed)	15	Excl						
2006	Vegetables, fruit, nuts, fruit-peel and other edible parts of plants, preserved by sugar drained, glaze or crystallised								
2006.00	Vegetables, fruit, nuts, fruit-peel and other edible parts of plants, preserved by sugar drained, glaze or crystallised								
2006.00.10	- - - Ginger, preserved by sugar	15	Excl						
2006.00.90	- - - Other	15	Excl						
2007	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	Homogenised preparations of jams, jellies, marmalades, fruit or nut purees and nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter, put up for retail sale as infant food or for dietetic purposes, in containers of <= 250 g	27	Excl						
2007.91	Citrus fruit jams, jellies, marmalades, purees or pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter (excl. homogenised preparations of subheading 2007.10)	27	Excl						
2007.99	Jams, jellies, marmalades, purees or pastes of fruit, obtained by cooking, whether or not containing added sugar or other sweetening matter (excl. citrus fruit and homogenised preparations of subheading 2007.10)	27	Excl						

2008	Fruits, nuts and other edible parts of plants, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit (excl. prepared or preserved with vinegar, preserved with sugar but not laid in syrup, and jams, fruit jellies, marmalades, fruit puree and pastes, obtained by cooking)									
2008.11	Groundnuts, prepared or preserved (excl. preserved with sugar)									
2008.11.10	--- Peanut butter	27	Excl							
2008.11.90	--- Other	27	Excl							
2008.19	Nuts and other seeds, incl. mixtures, prepared or preserved (excl. prepared or preserved with vinegar, preserved with sugar but not laid in syrup, jams, fruit jellies, marmalades, fruit puree and pastes, obtained by cooking, and groundnuts)	15	Excl							
2008.20	Pineapples, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit (excl. preserved with sugar but not laid in syrup, jams, fruit jellies, marmalades, fruit puree and pastes, obtained by cooking)	15	Excl							
2008.30	Citrus fruit, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, n.e.s.	15	Excl							
2008.40	Pears, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, n.e.s.	15	Excl							
2008.50	Apricots, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit (excl. preserved with sugar but not laid in syrup, jams, fruit jellies, marmalades, fruit puree and pastes, obtained by cooking)	15	Excl							
2008.60	Cherries, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit (excl. preserved with sugar but not laid in syrup, jams, fruit jellies, marmalades, fruit puree and pastes, obtained by cooking)	15	Excl							

2008.70	Peaches, incl. nectarines, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit (excl. preserved with sugar but not laid in syrup, jams, fruit jellies, marmalades, fruit puree and pastes, obtained by cooking)	15	Excl						
2008.80	Strawberries, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, n.e.s.	15	Excl						
2008.91	Palm hearts, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit (excl. prepared or preserved with vinegar)	15	Excl						
2008.92	Mixtures of fruits, nuts and other edible parts of plants, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit (excl. mixtures of nuts, groundnuts and other seeds and preparations of the Muesli type based on unroasted cereal flakes of subheading 1904.20.10, and prepared or preserved with vinegar, preserved with sugar but not laid in syrup, jams, fruit jellies, marmalades, fruit puree and pastes, obtained by cooking)	15	Excl						
2008.99	Fruit and other edible parts of plants, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit (excl. prepared or preserved with vinegar, preserved with sugar but not laid in syrup, jams, fruit jellies, marmalades, fruit puree and pastes, obtained by cooking, and nuts, groundnuts and other seeds, pineapples, citrus fruits, pears, apricots, cherries, peaches and strawberries)	15	Excl						
2009	Fruit juices, incl. grape must, and vegetable juices, unfermented, not containing added spirit, whether or not containing added sugar or other sweetening matter								
2009.11	Frozen orange juice, unfermented, whether or not containing added sugar or other sweetening matter (excl. containing spirit)	15	Excl						
2009.12	Orange juice, unfermented, Brix value <= 20 at 20°C, whether or not containing added sugar or other sweetening matter (excl. containing spirit and frozen)	15	Excl						
2009.19	Orange juice, unfermented, whether or not containing added sugar or other sweetening matter (excl. containing spirit, frozen, and of a Brix value <= 20 at 20°C)	15	Excl						

2009.21	Grapefruit juice, unfermented, Brix value <= 20 at 20°C, whether or not containing added sugar or other sweetening matter (excl. containing spirit)	15	Excl						
2009.29	Grapefruit juice, unfermented, Brix value > 20 at 20°C, whether or not containing added sugar or other sweetening matter (excl. containing spirit)	15	Excl						
2009.31	Single citrus fruit juice, unfermented, Brix value <= 20 at 20°C, whether or not containing added sugar or other sweetening matter (excl. containing spirit, mixtures, orange juice and grapefruit juice)	15	Excl						
2009.39	Single citrus fruit juice, unfermented, Brix value > 20 at 20°C, whether or not containing added sugar or other sweetening matter (excl. containing spirit, mixtures, orange juice and grapefruit juice)	15	Excl						
2009.41	Pineapple juice, unfermented, Brix value <= 20 at 20°C, whether or not containing added sugar or other sweetening matter (excl. containing spirit)	15	Excl						
2009.49	Pineapple juice, unfermented, Brix value > 20 at 20°C, whether or not containing added sugar or other sweetening matter (excl. containing spirit)	15	Excl						
2009.50	Tomato juice, unfermented, whether or not containing added sugar or other sweetening matter (excl. containing spirit)	15	Excl						
2009.61	Grape juice, incl. grape must, unfermented, Brix value <= 30 at 20°C, whether or not containing added sugar or other sweetening matter (excl. containing spirit)	15	Excl						
2009.69	Grape juice, incl. grape must, unfermented, Brix value > 30 at 20°C, whether or not containing added sugar or other sweetening matter (excl. containing spirit)	15	Excl						
2009.71	Apple juice, unfermented, Brix value <= 20 at 20°C, whether or not containing added sugar or other sweetening matter (excl. containing spirit)	15	Excl						
2009.79	Apple juice, unfermented, Brix value > 20 at 20°C, whether or not containing added sugar or other sweetening matter (excl. containing spirit)	15	Excl						

2009.80	Juice of fruit or vegetables, unfermented, whether or not containing added sugar or other sweetening matter (excl. containing spirit, mixtures, and juice of citrus fruit, pineapples, tomatoes, grapes, incl. grape must and apples)	15	Excl						
2009.90	Mixtures of fruit juices, incl. grape must, and vegetable juices, unfermented, whether or not containing added sugar or other sweetening matter (excl. containing spirit)	15	Excl						

21 MISCELLANEOUS EDIBLE PREPARATIONS

2101 Extracts, essences and concentrates, of coffee, tea or mate and preparations with a basis of these products or with a basis of coffee, tea or mate; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof

2101.11	Extracts, essences and concentrates, of coffee	15	Excl						
2101.12	Preparations with a basis of extracts, essences or concentrates of coffee or with a basis of coffee	15	Excl						
2101.20	Extracts, essences and concentrates, of tea or mate, and preparations with a basis of these extracts, essences or concentrates, or with a basis of tea or mate	15	Excl						
2101.30	Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	15	Excl						

2102 Yeasts, active or inactive; other dead single-cell micro-organisms, prepared baking powders (excl. single-cell micro-organisms packaged as medicaments)

2102.10	Active yeasts	5	Excl						
2102.20	Inactive yeasts; other dead single-cell micro-organisms (excl. packaged as medicaments)	5	Excl						
2102.30	Prepared baking powders	27	Excl						

2103	Sauce and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal, whether or not prepared, and mustard									
2103.10	Soya sauce	27	Excl							
2103.20	Tomato ketchup and other tomato sauces	27	Excl							
2103.30	Mustard flour and meal, whether or not prepared, and mustard	5	Excl							
2103.90	Preparations for sauces and prepared sauces; mixed condiments and seasonings (excl. soya sauce, tomato ketchup and other tomato sauces, mustard, and mustard flour and meal)	27	Excl							
2104	Soups and broths and preparations therefor; food preparations consisting of finely homogenised mixtures of two or more basic ingredients such as meat, fish, vegetables or fruit, put up for retail sale as infant food or for dietetic purposes, in containers of <= 250 g									
2104.10	Soups and broths and preparations therefor	15	Excl							
2104.20	Food preparations consisting of finely homogenised mixtures of two or more basic ingredients, such as meat, fish, vegetables or fruit, put up for retail sale as infant food or for dietetic purposes, in containers of <= 250 g	15	Excl							
2105	Ice cream and other edible ice, whether or not containing cocoa									
2105.00	Ice cream and other edible ice, whether or not containing cocoa	27	Excl							
2106	Food preparations, n.e.s.									
2106.10	Protein concentrates and textured protein substances	27	Excl							
2106.90	Food preparations, n.e.s.									

