



**COUNCIL OF
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ADD 23 REV 1**

**WTO 329
AMLAT 84
SERVICES 96
COMER 193**

LEGISLATIVE ACTS AND OTHER INSTRUMENTS

Subject: Trade Agreement between the European Union and its Member States, of the one part, and Colombia and Peru, of the other part

TARIFF ELIMINATION SCHEDULE OF PERU
FOR GOODS ORIGINATING IN THE EUROPEAN UNION

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
0101101000	PURE-BRED BREEDING HORSES, LIVE	0	0			
0101102000	PURE-BRED BREEDING ASSES, LIVE	0	0			
0101901100	RACEHORSES, LIVE	9	0			
0101901900	OTHER HORSES, LIVE	9	0			
0101909000	OTHER ASSES, MULES AND HINNIES, LIVE	0	0			
0102100000	PURE-BRED BREEDING BOVINE ANIMALS, LIVE	0	0			
0102901000	BOVINE ANIMALS FOR BULLFIGHTING, LIVE	9	0			
0102909000	OTHER BOVINE ANIMALS, LIVE	0	0			
0103100000	PURE-BRED BREEDING SWINE, LIVE	0	0			
0103910000	OTHER SWINE WEIGHING LESS THAN 50 KG, LIVE	0	0			
0103920000	OTHER SWINE WEIGHING 50 KG OR MORE, LIVE	0	0			
0104101000	PURE-BRED BREEDING SHEEP, LIVE	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
0104109000	OTHER SHEEP, LIVE	0	0			
0104201000	PURE-BRED BREEDING GOATS, LIVE	0	0			
0104209000	OTHER GOATS, LIVE	0	0			
0105110000	FOWLS OF THE SPECIES GALLUS DOMESTICUS WEIGHING NOT MORE THAN 185 G, LIVE	0	0			
0105120000	TURKEYS WEIGHING NOT MORE THAN 185 G, LIVE	0	0			
0105190000	DUCKS, GEESE AND GUINEA FOWL WEIGHING NOT MORE THAN 185 G, LIVE	0	0			
0105940000	FOWLS OF THE SPECIES GALLUS DOMESTICUS WEIGHING MORE THAN 185 G, LIVE	0	0			
0105990000	DUCKS, GEESE, TURKEYS AND GUINEA FOWL WEIGHING MORE THAN 185 G, LIVE	9	0			
0106110000	PRIMATES, LIVE	9	0			
0106120000	WHALES, DOLPHINS AND PORPOISES (MAMMALS OF THE ORDER CETACEA); MANATEES AND DUGONGS (MAMMALS OF THE ORDER SIRENIA), LIVE	9	0			
0106191100	LLAMAS (LAMA GLAMA), INCLUDING GUANACOS, LIVE	9	0			
0106191200	ALPACAS (LAMA PACUS), LIVE	9	0			
0106191900	OTHER SOUTH AMERICAN CAMELLIAS, LIVE	9	0			
0106199000	OTHER MAMMALS, LIVE	9	0			
0106200000	REPTILES (INCLUDING SNAKES AND TURTLES), LIVE	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
0106310000	BIRDS OF PREY, LIVE	9	0			
0106320000	PSITTACIFORMES (INCLUDING PARROTS, PARAKEETS, MACAWS AND COCKATOOS), LIVE	9	0			
0106390000	OTHER BIRDS, LIVE	9	0			
0106901000	INSECTS, LIVE	9	0			
0106909000	OTHER ANIMALS, LIVE	9	0			
0201100000	MEAT OF BOVINE ANIMALS AS CARCASSES AND HALF-CARCASSES, FRESH OR CHILLED	20	BF			
0201200000	OTHER CUTS, WITH BONE IN, OF MEAT OF BOVINE ANIMALS, FRESH OR CHILLED	20	BF			
0201300010	"FINE CUTS" OF MEAT OF BOVINE ANIMALS, BONELESS, FRESH OR CHILLED	20	BF			
0201300090	OTHER MEAT OF BOVINE ANIMALS, BONELESS, FRESH OR CHILLED	20	BF			
0202100000	MEAT OF BOVINE ANIMALS AS CARCASSES AND HALF-CARCASSES, FROZEN	20	BF			
0202200000	OTHER CUTS, WITH BONE IN, OF MEAT OF BOVINE ANIMALS, FROZEN	20	BF			
0202300010	"FINE CUTS" OF MEAT OF BOVINE ANIMALS, BONELESS, FROZEN	20	BF			
0202300090	OTHER MEAT OF BOVINE ANIMALS, BONELESS, FROZEN	20	BF			
0203110000	MEAT OF SWINE AS CARCASSES AND HALF-CARCASSES, FRESH OR CHILLED	17	PK		SEA	
0203120000	HAMS, SHOULDERS AND CUTS THEREOF, FROM SWINE, WITH BONE IN, FRESH OR CHILLED	17	PK		SEA	
0203190000	OTHER MEAT OF SWINE, FRESH OR CHILLED	17	PK		SEA	

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
0203210000	MEAT OF SWINE AS CARCASSES AND HALF-CARCASSES, FROZEN	17	PK		SEA	
0203220000	HAMS, SHOULDERS AND CUTS THEREOF, FROM SWINE, WITH BONE IN, FROZEN	17	PK		SEA	
0203290000	OTHER MEAT OF SWINE, FROZEN	17	PK		SEA	
0204100000	MEAT OF LAMB AS CARCASSES AND HALF-CARCASSES, FRESH OR CHILLED	17	10			
0204210000	MEAT OF SHEEP AS CARCASSES AND HALF-CARCASSES, FRESH OR CHILLED	17	10			
0204220000	OTHER CUTS, WITH BONE IN, OF SHEEP, FRESH OR CHILLED	17	10			
0204230000	MEAT OF SHEEP, BONELESS, FRESH OR CHILLED	17	10			
0204300000	MEAT OF LAMB AS CARCASSES AND HALF-CARCASSES, FROZEN	17	10			
0204410000	MEAT OF SHEEP AS CARCASSES AND HALF-CARCASSES, FROZEN	17	10			
0204420000	OTHER CUTS, WITH BONE IN, OF SHEEP, FROZEN	17	10			
0204430000	MEAT OF SHEEP, BONELESS, FROZEN	17	10			
0204500000	MEAT OF GOATS, FRESH, CHILLED OR FROZEN	17	5			
0205000000	MEAT OF HORSES, ASSES, MULES OR HINNIES, FRESH, CHILLED OR FROZEN	9	5			
0206100000	EDIBLE OFFAL OF BOVINE ANIMALS, FRESH OR CHILLED	9	BF			
0206210000	TONGUES OF BOVINE ANIMALS, FROZEN	9	10			
0206220000	LIVERS OF BOVINE ANIMALS, FROZEN	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
0206290000	OTHER EDIBLE OFFAL OF BOVINE ANIMALS, FROZEN	9	BF			
0206300000	EDIBLE OFFAL OF SWINE, FRESH OR CHILLED	9	5			
0206410000	LIVERS OF SWINE, FROZEN	9	5			
0206490000	OTHER EDIBLE OFFAL OF SWINE, FROZEN	9	5			
0206800000	EDIBLE OFFAL OF SHEEP, GOATS, HORSES, ASSES, MULES OR HINNIES, FRESH OR CHILLED	9	5			
0206900000	EDIBLE OFFAL OF SHEEP, GOATS, HORSES, ASSES, MULES OR HINNIES, FROZEN	9	5			
0207110000	MEAT OF FOWLS OF THE SPECIES GALLUS DOMESTICUS, FRESH OR CHILLED, NOT CUT INTO PIECES	17	PY			
0207120000	MEAT OF FOWLS OF THE SPECIES GALLUS DOMESTICUS, FROZEN, NOT CUT INTO PIECES	17	PY			
0207130011	HINDQUARTERS, INCLUDING CUTS THEREOF, OF FOWLS OF THE SPECIES GALLUS DOMESTICUS, FRESH OR CHILLED, WITH BONE IN	17	PY			
0207130012	HINDQUARTERS, INCLUDING CUTS THEREOF, OF FOWLS OF THE SPECIES GALLUS DOMESTICUS, FRESH OR CHILLED, BONELESS	17	PY			
0207130090	OTHER CUTS AND OFFAL OF FOWLS OF THE SPECIES GALLUS DOMESTICUS, FRESH OR CHILLED	17	PY			
0207140010	MECHANICALLY BONED MEAT, INCLUDING CUTS THEREOF, OF FOWLS OF THE SPECIES GALLUS DOMESTICUS, FROZEN	17	PY			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
0207140021	HINDQUARTERS, INCLUDING CUTS THEREOF, OF FOWLS OF THE SPECIES GALLUS DOMESTICUS, FROZEN, WITH BONE IN	17	PY			
0207140022	HINDQUARTERS, INCLUDING CUTS THEREOF, OF FOWLS OF THE SPECIES GALLUS DOMESTICUS, FROZEN, BONELESS	17	PY			
0207140090	OTHER CUTS AND OFFAL OF FOWLS OF THE SPECIES GALLUS DOMESTICUS, FROZEN	17	PY			
0207240000	MEAT OF TURKEYS, FRESH OR CHILLED, NOT CUT INTO PIECES	17	PY			
0207250000	MEAT OF TURKEYS, FROZEN, NOT CUT INTO PIECES	17	PY			
0207260000	CUTS AND OFFAL OF TURKEYS, FRESH OR CHILLED	17	PY			
0207270000	CUTS AND OFFAL OF TURKEYS, FROZEN	17	PY			
0207320000	MEAT OF DUCKS, GEESE OR GUINEA FOWL, FRESH OR CHILLED, NOT CUT INTO PIECES	17	PY			
0207330000	MEAT OF DUCKS, GEESE OR GUINEA FOWL, FROZEN, NOT CUT INTO PIECES	17	PY			
0207340000	FATTY LIVERS OF DUCKS, GEESE OR GUINEA FOWL, FRESH OR CHILLED	17	PY			
0207350000	OTHER EDIBLE OFFAL OF DUCKS, GEESE OR GUINEA FOWL, FRESH OR CHILLED	17	PY			
0207360000	MEAT AND EDIBLE OFFAL OF TURKEYS, GEESE OR GUINEA FOWL, FROZEN	17	PY			
0208100000	MEAT AND EDIBLE OFFAL OF RABBIT OR HARE, FRESH, CHILLED OR FROZEN	17	0			
0208300000	MEAT AND EDIBLE OFFAL OF PRIMATES, FRESH, CHILLED OR FROZEN	17	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
0208400000	MEAT AND EDIBLE OFFAL OF WHALES, DOLPHINS AND PORPOISES (MAMMALS OF THE ORDER CETACEA); OF MANATEES AND DUGONGS (MAMMALS OF THE ORDER SIRENIA), FRESH, CHILLED OR FROZEN	17	0			
0208500000	MEAT AND EDIBLE OFFAL OF REPTILES (INCLUDING SNAKES AND TURTLES), FRESH, CHILLED OR FROZEN	17	0			
0208900000	OTHER MEAT AND EDIBLE OFFAL, FRESH, CHILLED OR FROZEN	17	0			
0209001000	SWINE FAT FREE OF LEAN MEAT, FRESH, CHILLED, FROZEN, SALTED, IN BRINE, DRIED OR SMOKED	17	5			
0209009000	SWINE OR POULTRY FAT, NOT RENDERED OR OTHERWISE EXTRACTED, FRESH, CHILLED, FROZEN, SALTED, IN BRINE, DRIED OR SMOKED	17	5			
0210110000	HAMS, SHOULDERS AND CUTS THEREOF, WITH BONE IN, FROM SWINE	17	5			
0210120000	SWINE BELLIES (STREAKY) AND CUTS THEREOF	17	5			
0210190000	OTHER MEAT AND EDIBLE OFFAL FROM SWINE, SALTED, IN BRINE, DRIED OR SMOKED	17	5			
0210200000	MEAT OF BOVINE ANIMALS, SALTED, IN BRINE, DRIED OR SMOKED	20	BF			
0210910000	MEAT AND EDIBLE OFFAL OF PRIMATES, SALTED, IN BRINE, DRIED OR SMOKED, INCLUDING EDIBLE FLOURS AND MEALS OF MEAT OR OFFAL	17	0			
0210920000	MEAT AND EDIBLE OFFAL OF WHALES, DOLPHINS AND PORPOISES (MAMMALS OF THE ORDER CETACEA); OF MANATEES AND DUGONGS (MAMMALS OF THE ORDER SIRENIA), SALTED, IN BRINE, DRIED OR SMOKED, INCLUDING EDIBLE FLOURS AND MEALS OF MEAT OR OFFAL	17	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
0210930000	MEAT AND EDIBLE OFFAL OF REPTILES, INCLUDING SNAKES AND TURTLES, SALTED, IN BRINE, DRIED OR SMOKED, INCLUDING EDIBLE FLOURS AND MEALS OF MEAT OR OFFAL	17	0			
0210991000	OTHER EDIBLE FLOURS AND MEALS OF MEAT OR OFFAL	20	PY			
0210999000	OTHER MEAT AND EDIBLE OFFAL, SALTED, IN BRINE, DRIED OR SMOKED, INCLUDING EDIBLE FLOURS AND MEALS OF MEAT OR OFFAL	20	PY			
0301100000	ORNAMENTAL FISH, LIVE	9	0			
0301911000	TROUT (SALMO TRUTTA, ONCORHYNCHUS MYKISS, ONCORHYNCHUS CLARKI, ONCORHYNCHUS AGUABONITA, ONCORHYNCHUS GILAE, ONCORHYNCHUS APACHE Y ONCORHYNCHUS CHRYSOGASTER), LIVE, FOR BREEDING OR AQUACULTURE	9	0			
0301919000	OTHER TROUT (SALMO TRUTTA, ONCORHYNCHUS MYKISS, ONCORHYNCHUS CLARKI, ONCORHYNCHUS AGUABONITA, ONCORHYNCHUS GILAE, ONCORHYNCHUS APACHE Y ONCORHYNCHUS CHRYSOGASTER), LIVE	9	0			
0301920000	EELS (ANGUILLA SPP), LIVE	9	0			
0301930000	CARP, LIVE	9	0			
0301940000	BLUEFIN TUNA (THUNNUS THYNNUS), LIVE	9	0			
0301950000	SOUTHERN BLUEFIN TUNA (THUNNUS MACCOYII), LIVE	9	0			
0301991000	FISH FOR BREEDING OR AQUACULTURE, LIVE	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
0301999000	OTHER FISH, LIVE	9	0			
0302110000	TROUT (SALMO TRUTTA; ONCORHYNCHUS MYKISS, ONCORHYNCHUS CLARKI, ONCORHYNCHUS AGUABONITA, ONCORHYNCHUS GILAE, ONCORHYNCHUS APACHE Y ONCORHYNCHUS CHRYSOGASTER), FRESH OR CHILLED, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0302120000	PACIFIC SALMON (ONCORHYNCHUS NERKA, ONCORHYNCHUS GORBUSCHA, ONCORHYNCHUS KETA, ONCORHYNCHUS TSCHAWYTSCHA, ONCORHYNCHUS KISUTCH, ONCORHYNCHUS MASOU AND ONCORHYNCHUS RHODURUS), ATLANTIC SALMON (SALMO SALAR) AND SALMON, FRESH OR CHILLED	9	0			
0302190000	OTHER SALMONIDAE, FRESH OR CHILLED, EXCLUDING LIVERS AND ROES	9	0			
0302210000	HALIBUT (REINHARDTIUS HIPPOGLOSSOIDES, HIPPOGLOSSUS HIPPOGLOSSUS, HIPPOGLOSSUS STENOLEPIS), FRESH OR CHILLED, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0302220000	PLAICE (PLEURONECTES PLATESSA), FRESH OR CHILLED, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0302230000	SOLE (SOLEA SPP), FRESH OR CHILLED, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0302290000	OTHER FLAT FISH (PLEURONECTIDAE, BOTHIDAE, CYNOGLOSSIDAE, SOLEIDAE, SCOPHTHALMIDAE AND CITHARIDAE), FRESH OR CHILLED, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0302310000	ALBACORE OR LONG-FINNED TUNA (THUNNUS ALALUNGA), FRESH OR CHILLED, EXCLUDING FILLETS, LIVERS AND ROES	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
0302320000	YELLOWFIN TUNA (THUNNUS ALBACARES), FRESH OR CHILLED, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0302330000	SKIPJACK OR STRIPE-BELLIED BONITO, FRESH OR CHILLED, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0302340000	BIGEYE TUNA (THUNNUS OBESUS), FRESH OR CHILLED, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0302350000	BLUEFIN TUNA (THUNNUS THYNNUS), FRESH OR CHILLED, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0302360000	SOUTHERN BLUEFIN TUNA (THUNNUS MACCOYII), FRESH OR CHILLED, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0302390000	OTHER TUNA (OF THE THUNNUS GENUS), SKIPJACK OR STRIPE-BELLIED BONITO (EUTHYNNUS [KATSUWONUS] PELAMIS), FRESH OR CHILLED, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0302400000	HERRING (CLUPEA HARENGUS, CLUPEA PALLASII), FRESH OR CHILLED, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0302500000	COD (GADUS MORHUA, GADUS OGAC, GADUS MACROCEPHALUS), FRESH OR CHILLED, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0302610000	SARDINES (SARDINA PILCHARDUS, SARDINOPS SPP), SARDINELLA (SARDINELLA SPP), BRISLING OR SPRATS (SPRATTUS SPRATTUS), FRESH OR CHILLED, EXCLUDING FILLETS, LIVERS AND ROES	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
0302620000	HADDOCK (MELANOGRAMMUS AEGLEFINUS), FRESH OR CHILLED, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0302630000	COALFISH (POLLACHIUS VIRENS), FRESH OR CHILLED, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0302640000	MACKEREL (SCOMBER SCOMBRUS, SCOMBER AUSTRALASICUS, SCOMBER JAPONICUS), FRESH OR CHILLED, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0302650000	DOGFISH AND OTHER SHARKS, FRESH OR CHILLED, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0302660000	EEL (ANGUILLA SPP), FRESH OR CHILLED, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0302670000	SWORDFISH (XIPHIAS GLADIUS), FRESH OR CHILLED, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0302680000	TOOTHFISH (DISSOSTICHUS SPP), FRESH OR CHILLED, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0302690000	OTHER FISH, FRESH OR CHILLED, EXCLUDING FILLETS AND OTHER FISHMEAT INCLUDED UNDER HEADING 0304, LIVERS AND ROES	9	0			
0302700000	LIVERS AND ROES, FRESH OR CHILLED	9	0			
0303110000	RED SALMON (ONCORHYNCHUS NERKA), FROZEN, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0303190000	PACIFIC SALMON (ONCORHYNCHUS GORBUSCHA, ONCORHYNCHUS KETA, ONCORHYNCHUS TSCHAWYTSCHA, ONCORHYNCHUS KISUTCH, ONCORHYNCHUS MASOU Y ONCORHYNCHUS RHODURUS), FROZEN, EXCLUDING FILLETS, LIVERS AND ROES	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
0303210000	TROUT (SALMO TRUTTA, ONCORHYNCHUS MYKISS, ONCORHYNCHUS CLARKI, ONCORHYNCHUS AGUABONITA, ONCORHYNCHUS GILAE, ONCORHYNCHUS APACHE Y ONCORHYNCHUS CHRYSOGASTER), FROZEN, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0303220000	ATLANTIC SALMON (SALMO SALAR) AND DANUBE SALMON (HUCHO HUCHO), FROZEN, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0303290000	OTHER SALMON, FROZEN, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0303310000	HALIBUT (REINHARDTIUS HIPPOGLOSSOIDES, HIPPOGLOSSUS HIPPOGLOSSUS, HIPPOGLOSSUS STENOLEPIS), FROZEN, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0303320000	PLAICE (PLEURONECTES PLATESSA), FROZEN, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0303330000	SOLE (SOLEA SPP), FROZEN, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0303390000	OTHER FLAT FISH (PLEURONECTIDAE, BOTHIDAE, CYNOGLOSSIDAE, SOLEIDAE, SCOPHTHALMIDAE AND CITHARIDAE), FROZEN, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0303410000	ALBACORE OR LONG-FINNED TUNA (THUNNUS ALALUNGA), FROZEN, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0303420000	YELLOWFIN TUNA (THUNNUS ALBACARES), FROZEN, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0303430000	SKIPJACK OR STRIPE-BELLIED BONITO, FROZEN, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0303440000	BIGEYE TUNA (THUNNUS OBESUS), FROZEN, EXCLUDING FILLETS, LIVERS AND ROES	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
0303450000	BLUEFIN TUNA (THUNNUS THYNNUS), FROZEN, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0303460000	SOUTHERN BLUEFIN TUNA (THUNNUS MACCOYII), FROZEN, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0303490000	OTHER TUNA (OF THE THUNNUS GENUS), FROZEN, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0303510000	HERRING (CLUPEA HARENGUS, CLUPEA PALLASII), FROZEN, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0303520000	COD (GADUS MORHUA, GADUS OGAC, GADUS MACROCEPHALUS), FROZEN, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0303610000	SWORDFISH (XIPHIAS GLADIUS), FROZEN, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0303620000	TOOTHFISH (DISSOSTICHUS SPP), FROZEN, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0303710010	SARDINES (SARDINA PILCHARDUS, SARDINOPS SPP), SARDINELLA (SARDINELLA SPP), BRISLING OR SPRATS (SPRATTUS SPRATTUS), FROZEN , WITHOUT HEADS AND GUTTED, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0303710090	OTHER SARDINES (SARDINA PILCHARDUS, SARDINOPS SPP), SARDINELLA (SARDINELLA SPP) AND SPRATS (SPRATTUS SPRATTUS), FROZEN, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0303720000	HADDOCK (MELANOGRAMMUS AEGLEFINUS), FROZEN, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0303730000	COALFISH (POLLACHIUS VIRENS), FROZEN, EXCLUDING FILLETS, LIVERS AND ROES	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
0303740000	MACKEREL (SCOMBER SCOMBRUS, SCOMBER AUSTRALASICUS, SCOMBER JAPONICUS), FROZEN, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0303750000	DOGFISH AND OTHER SHARKS, FROZEN, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0303760000	EEL (ANGUILLA SPP), FROZEN, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0303770000	SEA BASS (DICENTRARCHUS LABRAX, DICENTRARCHUS PUNCTATUS), FROZEN, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0303780000	HAKE (MERLUCCIIUS SPP, UROPHYCIS SPP), FROZEN, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0303790000	OTHER FISH, FROZEN, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0303800000	LIVERS AND ROES, FROZEN	9	0			
0304110000	FILLETS AND OTHER MEAT (WHETHER OR NOT MINCED), FRESH OR CHILLED, OF SWORDFISH (XIPHIAS GLADIUS)	9	0			
0304120000	FILLETS AND OTHER MEAT (WHETHER OR NOT MINCED), FRESH OR CHILLED, OF TOOTHFISH (DISSOSTICHUS SPP)	9	0			
0304190000	FILLETS AND OTHER MEAT (WHETHER OR NOT MINCED), FRESH OR CHILLED, OF OTHER FISH	9	0			
0304210000	FILLETS OF SWORDFISH (XIPHIAS GLADIUS), FROZEN	9	0			
0304220000	FILLETS OF TOOTHFISH (DISSOSTICHUS SPP), FROZEN	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
0304291010	FILLETS OF HAKE (MERLUCCIIUS SPP, UROPHYCIS SPP), FROZEN, IN BLOCKS, SKINNED, NOT BONED	9	0			
0304291020	FILLETS OF HAKE (MERLUCCIIUS SPP, UROPHYCIS SPP), FROZEN, IN BLOCKS, SKINNED AND BONED	9	0			
0304291030	FILLETS OF HAKE (MERLUCCIIUS SPP, UROPHYCIS SPP, FROZEN, IN BLOCKS, MINCED	9	0			
0304291040	FILLETS OF HAKE (MERLUCCIIUS SPP, UROPHYCIS SPP), FROZEN, IN PORTIONS, SKINNED, NOT BONED	9	0			
0304291050	INTERLEAVED FILLETS OF HAKE (MERLUCCIIUS SPP, UROPHYCIS SPP), FROZEN, SKINNED, NOT BONED	9	0			
0304291060	INTERLEAVED FILLETS OF HAKE (MERLUCCIIUS SPP, UROPHYCIS SPP), FROZEN , SKINNED AND BONED	9	0			
0304291090	OTHER FILLETS OF HAKE (MERLUCCIIUS SPP, UROPHYCIS SPP), FROZEN	9	0			
0304299000	OTHER FISH FILLETS, FROZEN	9	0			
0304910000	OTHER MEAT (WHETHER OR NOT MINCED) OF SWORDFISH (XIPHIAS GLADIUS), FROZEN, EXCLUDING FILLETS	9	0			
0304920000	OTHER MEAT (WHETHER OR NOT MINCED) OF TOOTHFISH (DISSOSTICHUS SPP), FROZEN, EXCLUDING FILLETS	9	0			
0304990000	OTHER FISH MEAT (WHETHER OR NOT MINCED), FROZEN , EXCLUDING FILLETS	9	0			
0305100000	FLOURS, MEALS AND PELLETS OF FISH, FIT FOR HUMAN CONSUMPTION	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
0305200000	LIVERS AND ROES OF FISH, DRIED, SMOKED, SALTED OR IN BRINE	9	0			
0305301000	FILLETS OF COD (GADUS MORHUA, GADUS OGAC, GADUS MACROCEPHALUS), DRIED, SALTED OR IN BRINE, BUT NOT SMOKED	9	0			
0305309000	OTHER FISH FILLETS, DRIED, SALTED OR IN BRINE, BUT NOT SMOKED	9	0			
0305410000	PACIFIC SALMON (ONCORHYNCHUS NERKA, ONCORHYNCHUS GORBUSCHA, ONCORHYNCHUS KETA, ONCORHYNCHUS TSCAWYTSCHA, ONCORHYNCHUS KISUTCH, ONCORHYNCHUS MASOU AND ONCORHYNCHUS RHODURUS), ATLANTIC SALMON (SALMO SALAR) AND DANUBE SALMON, HUCHO	9	0			
0305420000	HERRING (CLUPEA HARENGUS, CLUPEA PALLASII), SMOKED, INCLUDING FILLETS	9	0			
0305490000	OTHER FISH, SMOKED, INCLUDING FILLETS	9	0			
0305510000	COD (GADUS MORHUA, GADUS OGAC, GADUS MACROCEPHALUS), DRIED, INCLUDING SALTED, BUT NOT SMOKED	9	0			
0305591000	SHARKS' FINS, DRIED, INCLUDING SALTED, BUT NOT SMOKED	9	0			
0305592000	HAKE (MERLUCCIIUS SPP, UROPHYCIS SPP), DRIED, INCLUDING SALTED, BUT NOT SMOKED	9	0			
0305599000	OTHER FISH, DRIED, INCLUDING SALTED, BUT NOT SMOKED	9	0			
0305610000	HERRING (CLUPEA HARENGUS, CLUPEA PALLASII), SALTED BUT NOT DRIED OR SMOKED, AND FISH IN BRINE	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
0305620000	COD (GADUS MORHUA, GADUS OGAC, GADUS MACROCEPHALUS), SALTED BUT NOT DRIED OR SMOKED, AND FISH IN BRINE	9	0			
0305630000	ANCHOVIES (ENGRAULIS SPP), SALTED BUT NOT DRIED OR SMOKED, AND FISH IN BRINE	9	0			
0305690000	OTHER FISH, SALTED BUT NOT DRIED OR SMOKED, AND FISH IN BRINE	9	0			
0306110000	ROCK LOBSTER AND OTHER SEA CRAWFISH (PALINURUS SPP, PANULIRUS SPP, JASUS SPP), FROZEN	9	0			
0306120000	LOBSTER (HOMARUS SPP), FROZEN	9	0			
0306131100	WHOLE PRAWNS (PENAEUS SPP), FROZEN	9	0			
0306131200	TAILS OF PRAWNS (PENAEUS SPP), SHELLED, FROZEN	9	0			
0306131300	TAILS OF PRAWNS (PENAEUS SPP), NOT SHELLED, NOT COOKED BY STEAMING OR BOILING IN WATER, FROZEN	9	0			
0306131400	TAILS OF PRAWNS (PENAEUS SPP), NOT SHELLED, BUT COOKED BY STEAMING OR BOILING IN WATER, FROZEN	9	0			
0306131900	OTHER WHOLE PRAWNS (PENAEUS SPP), FROZEN	9	0			
0306139100	SHRIMPS, FROZEN	9	0			
0306139900	OTHER NATANTIAN DECAPODS, FROZEN	9	0			
0306140000	CRABS, FROZEN	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
0306190000	OTHER PRODUCTS, FROZEN, INCLUDING FLOURS, MEALS AND PELLETS, OF CRUSTACEANS, FIT FOR HUMAN CONSUMPTION	9	0			
0306210000	ROCK LOBSTER AND OTHER SEA CRAWFISH (PALINURUS SPP, PANULIRUS SPP, JASUS SPP), NOT FROZEN	9	0			
0306220000	LOBSTER (HOMARUS SPP), NOT FROZEN	9	0			
0306231100	PRAWNS (PENAEUS SPP), FOR BREEDING OR AQUACULTURE	9	0			
0306231910	PRAWNS (PENAEUS SPP), FRESH OR CHILLED	9	0			
0306231990	OTHER PRAWNS (PENAEUS SPP), NOT FROZEN	9	0			
0306239100	SHRIMPS AND OTHER NATANTIAN DECAPODS, FOR BREEDING OR AQUACULTURE	9	0			
0306239900	SHRIMPS AND OTHER NATANTIAN DECAPODS, NOT FROZEN	9	0			
0306240000	CRABS, NOT FROZEN	9	0			
0306291000	FLOURS, MEALS AND PELLETS OF CRUSTACEANS, FIT FOR HUMAN CONSUMPTION	9	0			
0306299000	OTHER CRUSTACEANS, NOT FROZEN	9	0			
0307100000	OYSTERS, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINE	9	0			
0307211000	SCALLOPS, LIVE, FRESH OR CHILLED	9	0			
0307219000	QUEEN SCALLOPS AND OTHER MOLLUSCS OF THE PECTEN, CHLAMYS OR PLACOEPTEN GENERA, LIVE, FRESH OR CHILLED	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
0307291000	SCALLOPS FROZEN, DRIED, SALTED OR IN BRINE	9	0			
0307299000	QUEEN SCALLOPS AND OTHER MOLLUSCS OF THE PECTEN, CHLAMYS OR PLACOPECTEN GENERA, DRIED, SALTED OR IN BRINE	9	0			
0307310000	MUSSELS (MYTILUS SPP, PERNA SPP), LIVE, FRESH OR CHILLED	9	0			
0307390000	MUSSELS (MYTILUS SPP, PERNA SPP), FROZEN, DRIED, SALTED OR IN BRINE	9	0			
0307410000	CUTTLE FISH (SEPIA OFFICINALIS, ROSSIA MACROSOMA, SEPIOLA SPP) AND SQUID (OMMASTREPHES SPP, LOLLIGO SPP, NOTOTODARUS SPP, SEPIOTEUTHIS SPP), LIVE, FRESH OR CHILLED	9	0			
0307490000	CUTTLE FISH (SEPIA OFFICINALIS, ROSSIA MACROSOMA, SEPIOLA SPP) AND SQUID (OMMASTREPHES SPP, LOLLIGO SPP, NOTOTODARUS SPP, SEPIOTEUTHIS SPP), FROZEN, DRIED, SALTED OR IN BRINE	9	0			
0307510000	OCTOPUS (OCTOPUS SPP), LIVE, FRESH OR CHILLED	9	0			
0307590000	OCTOPUS (OCTOPUS SPP), FROZEN, DRIED, SALTED OR IN BRINE	9	0			
0307600000	SNAILS, OTHER THAN SEA SNAILS, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINE	9	0			
0307911000	SEA URCHINS, LIVE, FRESH OR CHILLED	9	0			
0307919000	OTHER AQUATIC INVERTEBRATES, LIVE, FRESH OR CHILLED	9	0			
0307992000	LOCOS (CONCHOLEPAS CONCHOLEPAS), FROZEN, DRIED, SALTED OR IN BRINE	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
0307993000	SEA CUCUMBERS (ISOSTICHOPUS FUSCUS), FROZEN, DRIED, SALTED OR IN BRINE	9	0			
0307994000	SEA SNAILS, FROZEN, DRIED, SALTED OR IN BRINE	9	0			
0307995000	LIMPETS, FROZEN, DRIED, SALTED OR IN BRINE	9	0			
0307999010	CLAMS, FROZEN, DRIED, SALTED OR IN BRINE	9	0			
0307999090	OTHER PRODUCTS, INCLUDING FLOURS, MEALS AND PELLETS OF INVERTEBRATES, EXCLUDING CRUSTACEANS, FIT FOR HUMAN CONSUMPTION	9	0			
0401100000	MILK AND CREAM, NOT CONCENTRATED NOR CONTAINING ADDED SUGAR OR OTHER SWEETENER, HAVING A FAT CONTENT NOT EXCEEDING 1 % BY WEIGHT	9	15			*
0401200000	MILK AND CREAM, NOT CONCENTRATED NOR CONTAINING ADDED SUGAR OR OTHER SWEETENER, HAVING A FAT CONTENT EXCEEDING 1 % BUT NOT EXCEEDING 6 % BY WEIGHT	9	15			*
0401300000	MILK AND CREAM, NOT CONCENTRATED NOR CONTAINING ADDED SUGAR OR OTHER SWEETENER, HAVING A FAT CONTENT EXCEEDING 6 % BY WEIGHT	17	15			
0402101000	MILK AND CREAM, IN POWDER, GRANULES OR OTHER SOLID FORMS, HAVING A FAT CONTENT NOT EXCEEDING 1,5 % BY WEIGHT, CONTAINING ADDED SUGAR OR OTHER SWEETENER, IN CONTAINERS WITH A NET CONTENT NOT EXCEEDING 2,5 KG	9	MP		SEA	**
0402109000	MILK AND CREAM, IN POWDER, GRANULES OR OTHER SOLID FORMS, HAVING A FAT CONTENT NOT EXCEEDING 1,5 % BY WEIGHT, CONTAINING ADDED SUGAR OR OTHER SWEETENER, IN CONTAINERS WITH A NET CONTENT EXCEEDING 2,5 KG	9	MP		SEA	**

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
0402211100	MILK AND CREAM, IN POWDER, GRANULES OR OTHER SOLID FORMS, HAVING A FAT CONTENT OF 26 % OR MORE BY WEIGHT ON THE DRY PRODUCT WITHOUT ADDED SUGAR OR OTHER SWEETENER, IN CONTAINERS WITH A NET CONTENT NOT EXCEEDING 2,5 KG	9	MP		SEA	**
0402211900	MILK AND CREAM, IN POWDER, GRANULES OR OTHER SOLID FORMS, HAVING A FAT CONTENT OF 26 % OR MORE BY WEIGHT ON THE DRY PRODUCT WITHOUT ADDED SUGAR OR OTHER SWEETENER, IN CONTAINERS WITH A NET CONTENT EXCEEDING 2,5 KG	9	MP		SEA	**
0402219100	MILK AND CREAM, IN POWDER, GRANULES OR OTHER SOLID FORMS, HAVING A FAT CONTENT EXCEEDING 1,5 % BUT NO MORE THAN 26 % BY WEIGHT ON THE DRY PRODUCT WITHOUT ADDED SUGAR OR OTHER SWEETENER, IN CONTAINERS WITH A NET CONTENT NOT EXCEEDING 2,5 KG	9	MP		SEA	**
0402219900	MILK AND CREAM, IN POWDER, GRANULES OR OTHER SOLID FORMS, HAVING A FAT CONTENT EXCEEDING 1,5 % BUT NO MORE THAN 26 % BY WEIGHT ON THE DRY PRODUCT WITHOUT ADDED SUGAR OR OTHER SWEETENER, IN CONTAINERS WITH A NET CONTENT EXCEEDING 2,5 KG	9	MP		SEA	**
0402291100	MILK AND CREAM, IN POWDER, GRANULES OR OTHER SOLID FORMS, HAVING A FAT CONTENT OF 26 % OR MORE BY WEIGHT ON THE DRY PRODUCT WITH ADDED SUGAR OR OTHER SWEETENER, IN CONTAINERS WITH A NET CONTENT NOT EXCEEDING 2,5 KG	9	MP		SEA	**
0402291900	MILK AND CREAM, IN POWDER, GRANULES OR OTHER SOLID FORMS, HAVING A FAT CONTENT OF 26 % OR MORE BY WEIGHT ON THE DRY PRODUCT WITH ADDED SUGAR OR OTHER SWEETENER, IN CONTAINERS WITH A NET CONTENT EXCEEDING 2,5 KG	9	MP		SEA	**

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
0402299100	MILK AND CREAM, IN POWDER, GRANULES OR OTHER SOLID FORMS, HAVING A FAT CONTENT EXCEEDING 1,5 % BUT NO MORE THAN 26 % BY WEIGHT ON THE DRY PRODUCT WITH ADDED SUGAR OR OTHER SWEETENER, IN CONTAINERS WITH A NET CONTENT NOT EXCEEDING 2,5 KG	9	MP		SEA	**
0402299900	MILK AND CREAM, IN POWDER, GRANULES OR OTHER SOLID FORMS, HAVING A FAT CONTENT EXCEEDING 1,5 % BUT NO MORE THAN 26 % BY WEIGHT ON THE DRY PRODUCT WITH ADDED SUGAR OR OTHER SWEETENER, IN CONTAINERS WITH A NET CONTENT EXCEEDING 2,5 KG	9	MP		SEA	**
0402911000	EVAPORATED MILK	17	MP		SEA	
0402919000	OTHER MILK OR CREAM, WITHOUT ADDED SUGAR OR OTHER SWEETENER	17	MP		SEA	
0402991000	CONDENSED MILK	9	MP		SEA	**
0402999000	OTHER MILK OR CREAM, WITH ADDED SUGAR OR OTHER SWEETENER	17	MP		SEA	
0403100020	YOGHURT, FLAVOURED OR CONTAINING ADDED FRUIT, NUTS OR COCOA, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER	17	15			
0403100090	OTHER YOGHURT	17	15			
0403901000	BUTTERMILK	17	15			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
0403909010	CURDLED MILK AND CREAM, KEPHIR OR OTHER FERMENTED OR ACIDIFIED MILK OR CREAM, FLAVOURING OR ADDED FRUIT, NUTS OR COCOA, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER	17	15			
0403909090	OTHER CURDLED MILK OR CREAM, KEPHIR OR OTHER FERMENTED OR ACIDIFIED MILK OR CREAM WITH ADDED SUGAR OR OTHER SWEETENER	17	15			
0404101000	PARTLY OR WHOLLY DEMINERALISED WHEY	17	0		SEA	
0404109000	OTHER WHEY OR MODIFIED WHEY, WHETHER OR NOT CONCENTRATED, OR CONTAINING ADDED SUGAR OR OTHER SWEETENER	9	0		SEA	**
0404900000	OTHER PRODUCTS CONSISTING OF NATURAL MILK CONSTITUENTS, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER	17	0		SEA	
0405100000	BUTTER	9	BR			*
0405200000	DAIRY SPREADS	17	BR			
0405902000	BUTTER OIL	9	BR			*
0405909000	OTHER FATS AND OILS DERIVED FROM MILK	9	BR			*
0406100000	FRESH (UNRIPENED OR UNCURED) CHEESE, INCLUDING WHEY CHEESE, AND CURD	17	CE		SEA	
0406200000	CHEESE OF ALL KINDS, GRATED OR POWDERED	17	CE		SEA	
0406300000	PROCESSED CHEESE, NOT GRATED OR POWDERED	9	CE		SEA	**

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
0406400000	BLUE PASTE CHEESE	17	CE		SEA	
0406904000	CHEESE WITH A MOISTURE CONTENT OF LESS THAN 50 % BY WEIGHT CALCULATED ON A TOTALLY DEFATTED BASIS	9	CE		SEA	**
0406905000	CHEESE WITH A MOISTURE CONTENT OF AT LEAST 50 % BUT NO MORE THAN 56 % BY WEIGHT CALCULATED ON A TOTALLY DEFATTED BASIS	9	CE		SEA	**
0406906000	CHEESE WITH A MOISTURE CONTENT OF AT LEAST 56 % BUT NO MORE THAN 69 % BY WEIGHT CALCULATED ON A TOTALLY DEFATTED BASIS	9	CE		SEA	**
0406909000	OTHER CHEESE	9	CE		SEA	**
0407001000	BIRDS' EGGS FOR HATCHING	0	0			
0407002000	BIRDS' EGGS FOR PRODUCING VACCINES (FREE OF CERTAIN PATHOGENS)	9	0			
0407009000	OTHER BIRDS' EGGS, IN SHELL, FRESH, PRESERVED OR COOKED	9	10			
0408110000	EGG YOLKS, DRIED	9	E			
0408190000	OTHER 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 SWEETENER	9	E			
0408910000	BIRDS' EGGS, NOT IN SHELL, DRIED	9	E			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
0408990000	BIRDS' EGGS, NOT IN SHELL, FRESH, COOKED BY STEAMING OR BY BOILING IN WATER, MOULDED, FROZEN OR OTHERWISE PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER	9	E			
0409001000	NATURAL HONEY IN CONTAINERS HOLDING 300 KG OR MORE	17	10			
0409009000	NATURAL HONEY, OTHER THAN IN CONTAINERS HOLDING 300 KG OR MORE	17	10			
0410000000	EDIBLE PRODUCTS OF ANIMAL ORIGIN NOT ELSEWHERE SPECIFIED OR INCLUDED.	17	5			
0501000000	HUMAN HAIR, UNWORKED, WHETHER OR NOT WASHED OR SCOURED; WASTE OF HUMAN HAIR	9	0			
0502100000	PIGS', HOGS' OR BOARS' BRISTLES AND HAIR AND WASTE THEREOF	9	0			
0502900000	BADGER HAIR AND OTHER BRUSH-MAKING HAIR AND WASTE THEREOF	0	0			
0504001000	ANIMAL STOMACHS, WHOLE AND PIECES THEREOF, FRESH, CHILLED, FROZEN, SALTED, IN BRINE, DRIED OR SMOKED	9	10			
0504002000	ANIMAL GUTS, WHOLE AND PIECES THEREOF, FRESH, CHILLED, FROZEN, SALTED, IN BRINE, DRIED OR SMOKED	9	5			
0504003000	ANIMAL BLADDERS, WHOLE AND PIECES THEREOF, FRESH, CHILLED, FROZEN, SALTED, IN BRINE, DRIED OR SMOKED	9	5			
0505100000	FEATHERS OF A KIND USED FOR STUFFING; DOWN	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
0505900000	SKINS AND OTHER PARTS OF BIRDS, WITH THEIR FEATHERS OR DOWN, FEATHERS AND PARTS OF FEATHERS, NOT FURTHER WORKED OR SIMPLY CLEANED, DISINFECTED OR TREATED FOR PRESERVATION; POWDER AND WASTE OF FEATHERS OR PARTS OF FEATHERS	9	0			
0506100000	OSSEIN AND BONES TREATED WITH ACID	9	0			
0506900000	BONES AND HORN-CORES, UNWORKED, DEFATTED, SIMPLY PREPARED (BUT NOT CUT TO SHAPE), GELATINISED; POWDER AND WASTE FROM SUCH MATERIALS	9	0			
0507100000	IVORY; IVORY POWDER AND WASTE	0	0			
0507900000	TORTOISE-SHELL, WHALEBONE AND WHALEBONE HAIR, HORNS, ANTLERS, HOOVES, NAILS, CLAWS AND BEAKS, UNWORKED OR SIMPLY PREPARED BUT NOT CUT TO SHAPE; POWDER AND WASTE FROM SUCH MATERIALS	9	0			
0508000000	CORAL AND SIMILAR MATERIALS, UNWORKED OR SIMPLY PREPARED BUT NOT OTHERWISE WORKED; SHELLS OF MOLLUSCS, CRUSTACEANS OR ECHINODERMS AND CUTTLE- BONE, UNWORKED OR SIMPLY PREPARED BUT NOT CUT TO SHAPE	9	0			
0510001000	BILE, WHETHER OR NOT DRIED; GLANDS AND OTHER ANIMAL PRODUCTS USED IN THE PREPARATION OF PHARMACEUTICAL PRODUCTS, FRESH, CHILLED, FROZEN OR OTHERWISE PROVISIONALLY PREPARED	9	0			
0510009000	AMBERGRIS, CASTOREUM, CIVET AND MUSK; CANTHARIDES	9	0			
0511100000	BOVINE SEMEN	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
0511911000	FISH ROE UNFIT FOR HUMAN CONSUMPTION	0	0			
0511912000	FISH WASTE UNFIT FOR HUMAN CONSUMPTION	9	0			
0511919000	OTHER PRODUCTS OF FISH OR CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES; DEAD ANIMALS OF CHAPTER 1 OR 3, UNFIT FOR HUMAN CONSUMPTION	9	0			
0511991000	COCHINEAL AND SIMILAR INSECTS	9	0			
0511993000	ANIMAL, OTHER THAN BOVINE, SEMEN	0	0			
0511994000	EMBRYOS	0	0			
0511999020	NATURAL SPONGES OF ANIMAL ORIGIN	0	0			
0511999090	OTHER PRODUCTS OF ANIMAL ORIGIN NOT ELSEWHERE SPECIFIED OR INCLUDED; DEAD ANIMALS OF CHAPTER 1 OR 3, UNFIT FOR HUMAN CONSUMPTION	9	0			
0601100000	BULBS, TUBERS, TUBEROUS ROOTS, CORMS, CROWNS AND RHIZOMES, DORMANT	0	0			
0601200000	BULBS, TUBERS, TUBEROUS ROOTS, CORMS, CROWNS AND RHIZOMES, IN GROWTH OR IN FLOWER CHICORY PLANTS AND ROOTS	0	0			
0602101000	ORCHIDS WITHOUT ROOTING AND GRAFTING	0	0			
0602109000	OTHER UNROOTED CUTTINGS AND SLIPS	0	0			
0602200000	TREES, SHRUBS AND BUSHES, GRAFTED OR OTHERWISE, OF KINDS THAT BEAR EDIBLE FRUIT OR NUTS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
0602300000	RHODODENDRONS AND AZALEAS, GRAFTED OR OTHERWISE	0	0			
0602400000	ROSES, GRAFTED OR OTHERWISE	0	0			
0602901000	OTHER ORCHIDS AND ROOTED CUTTINGS THEREOF	0	0			
0602909000	OTHER LIVE PLANTS (INCLUDING THEIR ROOTS) AND CUTTINGS; MUSHROOM SPAWN	0	0			
0603110000	ROSES, FRESH	9	0			
0603121000	MINIATURE CARNATIONS, FRESH	9	0			
0603129000	OTHER CARNATIONS, FRESH, EXCLUDING MINIATURE CARNATIONS	9	0			
0603130000	ORCHIDS, FRESH	9	0			
0603141000	POMPONS, FRESH	9	0			
0603149000	OTHER CHRYSANTHEMUMS, FRESH	9	0			
0603191000	GYPSOPHILA (SHOWER, ILLUSION) (GYPSOPHILIA PANICULATA L), FRESH	9	0			
0603192000	ASTERS, FRESH	9	0			
0603193000	ALSTROEMERIA, FRESH	9	0			
0603194000	GERBERAS, FRESH	9	0			
0603199000	OTHER CUT FLOWERS AND FLOWER BUDS OF A KIND SUITABLE FOR BOUQUETS OR FOR ORNAMENTAL PURPOSES, FRESH	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
0603900000	CUT FLOWERS AND FLOWER BUDS OF A KIND SUITABLE FOR BOUQUETS OR FOR ORNAMENTAL PURPOSES, DRIED, DYED, BLEACHED, IMPREGNATED OR OTHERWISE PREPARED	9	0			
0604100000	CUT MOSSES AND LICHENS OF A KIND SUITABLE FOR BOUQUETS OR FOR ORNAMENTAL PURPOSES, FRESH, DRIED, DYED, BLEACHED, IMPREGNATED OR OTHERWISE PREPARED	9	0			
0604910000	FOLIAGE, BRANCHES AND OTHER PARTS OF PLANTS, WITHOUT FLOWERS OR FLOWER BUDS, AND GRASSES OF A KIND SUITABLE FOR BOUQUETS OR FOR ORNAMENTAL PURPOSES, FRESH	9	0			
0604990000	FOLIAGE, BRANCHES AND OTHER PARTS OF PLANTS, WITHOUT FLOWERS OR FLOWER BUDS, AND GRASSES OF A KIND SUITABLE FOR BOUQUETS OR FOR ORNAMENTAL PURPOSES, DRIED, DYED, BLEACHED, IMPREGNATED OR OTHERWISE PREPARED	9	0			
0701100000	SEED POTATOES, FRESH OR CHILLED	0	0			
0701900000	OTHER POTATOES, FRESH OR CHILLED	17	10			
0702000000	TOMATOES, FRESH OR CHILLED	9	0			
0703100000	ONIONS AND SHALLOTS, FRESH OR CHILLED	17	3			
0703201000	SEED GARLIC, FRESH OR CHILLED	17	GC			
0703209000	GARLIC, FRESH OR CHILLED, OTHER THAN SEED GARLIC	17	GC			
0703900000	LEeks AND OTHER ALLIACEOUS VEGETABLES, WILD OR OTHERWISE, FRESH OR CHILLED	17	0			
0704100000	CAULIFLOWER AND BROCCOLI, FRESH OR CHILLED	9	0			
0704200000	BRUSSELS SPROUTS , FRESH OR CHILLED	9	5			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
0704900000	CABBAGE, KOHLRABI, KALE AND SIMILAR EDIBLE BRASSICAS, FRESH OR CHILLED	9	5			
0705110000	CABBAGE LETTUCE, FRESH OR CHILLED	9	0			
0705190000	OTHER LETTUCE, FRESH OR CHILLED	9	0			
0705210000	WITLOOF CHICORY (CICHORIUM INTYBUS VAR FOLIOSUM), FRESH OR CHILLED	9	0			
0705290000	OTHER CHICORY, INCLUDING ENDIVE, FRESH OR CHILLED	9	5			
0706100000	CARROTS AND TURNIPS, FRESH OR CHILLED	9	5			
0706900000	SALAD BEETROOT, SALSIFY, CELERIAC, RADISHES AND SIMILAR EDIBLE ROOTS, FRESH OR CHILLED	9	5			
0707000000	CUCUMBERS AND GHERKINS, FRESH OR CHILLED.	9	0			
0708100000	PEAS (PISUM SATIVUM), FRESH OR CHILLED	17	10			
0708200000	BEANS (VIGNA SPP, PHASEOLUS SPP), FRESH OR CHILLED	17	10			
0708900000	OTHER LEGUMINOUS VEGETABLES, SHELLED OR UNSHELLED, FRESH OR CHILLED	17	5			
0709200000	ASPARAGUS, FRESH OR CHILLED	9	5			
0709300000	AUBERGINES, FRESH OR CHILLED	9	5			
0709400000	CELERY OTHER THAN CELERIAC, FRESH OR CHILLED	9	5			
0709510000	MUSHROOMS OF THE GENUS AGARICUS, FRESH OR CHILLED	9	5			
0709590000	OTHER MUSHROOMS AND TRUFFLES, FRESH OR CHILLED	9	5			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
0709600000	FRUITS OF THE GENUS CAPSICUM OR PIMENTA, FRESH OR CHILLED	9	5			
0709700000	SPINACH, NEW ZEALAND SPINACH AND ORACHE SPINACH, FRESH OR CHILLED	9	5			
0709901000	SWEET CORN (ZEA MAYS VAR SACCHARATA), FRESH OR CHILLED	9	0			
0709902000	OLIVES, FRESH OR CHILLED	9	10			
0709903000	GLOBE ARTICHOKE, FRESH OR CHILLED	9	0			
0709909000	OTHER VEGETABLES, WILD OR OTHERWISE, FRESH OR CHILLED	9	10			
0710100000	POTATOES, FROZEN	17	7			
0710210000	PEAS (PISUM SATIVUM), FROZEN	17	3			
0710220000	BEANS (VIGNA SPP, PHASEOLUS SPP), FROZEN	17	0			
0710290000	OTHER VEGETABLES, WILD OR OTHERWISE, UNCOOKED OR COOKED BY STEAMING OR BOILING IN WATER, FROZEN	17	3			
0710300000	SPINACH, NEW ZEALAND SPINACH AND ORACHE SPINACH, FROZEN	17	0			
0710400000	SWEET CORN, FROZEN	9	SC			
0710801000	ASPARAGUS, FROZEN	17	0			
0710809000	OTHER VEGETABLES, WILD OR OTHERWISE, FROZEN	17	10			
0710900000	MIXTURES OF VEGETABLES, WILD OR OTHERWISE, FROZEN	17	10			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
0711200000	OLIVES PROVISIONALLY PRESERVED BUT UNSUITABLE IN THAT STATE FOR IMMEDIATE CONSUMPTION	17	7			
0711400000	CUCUMBERS AND GHERKINS PROVISIONALLY PRESERVED BUT UNSUITABLE IN THAT STATE FOR IMMEDIATE CONSUMPTION	17	5			
0711510000	MUSHROOMS OF THE GENUS AGARICUS PROVISIONALLY PRESERVED BUT UNSUITABLE IN THAT STATE FOR IMMEDIATE CONSUMPTION	17	MM			
0711590000	OTHER MUSHROOMS AND TRUFFLES PROVISIONALLY PRESERVED BUT UNSUITABLE IN THAT STATE FOR IMMEDIATE CONSUMPTION	17	5			
0711900000	OTHER VEGETABLES AND MIXTURES OF VEGETABLES PROVISIONALLY PRESERVED BUT UNSUITABLE IN THAT STATE FOR IMMEDIATE CONSUMPTION	17	0	Excluding sweet corn. Sweet corn is included in the SC category.		
0712200000	ONIONS, DRIED	17	0			
0712310000	MUSHROOMS OF THE GENUS AGARICUS, DRIED	17	5			
0712320000	WOOD EARS (AURICULARIA SPP), DRIED	17	0			
0712330000	JELLY FUNGI (TREMELLA SPP), DRIED	17	5			
0712390000	OTHER MUSHROOMS AND TRUFFLES, DRIED	17	5			
0712901000	GARLIC, DRIED	17	5			
0712902000	SWEET CORN SEED	17	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
0712909000	OTHER VEGETABLES, WILD OR OTHERWISE.; MIXTURES OF VEGETABLES, WILD OR OTHERWISE	17	0			
0713101000	PEAS (PISUM SATIVUM), SEED	0	0			
0713109010	PEAS (PISUM SATIVUM), WHOLE, EXCLUDING SEED	17	10			
0713109020	PEAS (PISUM SATIVUM), SPLIT, EXCLUDING SEED	17	10			
0713201000	CHICKPEAS (GARBANZOS), SEED	0	0			
0713209000	CHICKPEAS (GARBANZOS), EXCLUDING SEED	17	10			
0713311000	BEANS OF THE SPECIES VIGNA MUNGO (L) HEPPER OR VIGNA RADIATA (L) WILCZEK, SEED	0	0			
0713319000	BEANS OF THE SPECIES VIGNA MUNGO (L) HEPPER OR VIGNA RADIATA (L) WILCZEK, EXCLUDING SEED	17	5			
0713321000	SMALL RED (ADZUKI) BEANS (PHASEOLUS OR VIGNA ANGULARIS), SEED	0	0			
0713329000	SMALL RED (ADZUKI) BEANS (PHASEOLUS OR VIGNA ANGULARIS), EXCLUDING SEED	17	5			
0713331100	COMMON BEANS, (PHASEOLUS VULGARIS), BLACK, SEED	0	0			
0713331900	OTHER COMMON BEANS (PHASEOLUS VULGARIS), SEED	0	0			
0713339100	COMMON BEANS (PHASEOLUS VULGARIS), BLACK, EXCLUDING SEED	17	5			
0713339200	COMMON BEANS (PHASEOLUS VULGARIS), CANARY, EXCLUDING SEED	17	5			
0713339900	OTHER COMMON BEANS (PHASEOLUS VULGARIS), EXCLUDING SEED	17	5			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
0713391000	OTHER BEANS (VIGNA SP., PHASEOLUS SPP), SEED	0	0			
0713399100	LIMA BEANS (PHASEOLUS LUNATUS), EXCLUDING SEED	17	5			
0713399200	COWPEAS (VIGNA UNGUICULATAE), EXCLUDING SEED	17	5			
0713399900	OTHER KIDNEY BEANS, INCLUDING WHITE PEA BEANS (VIGNA SPP., PHASEOLUS SPP), EXCLUDING SEED	17	5			
0713401000	LENTILS, SEED	0	0			
0713409000	LENTILS, EXCLUDING SEED	17	5			
0713501000	BROAD BEANS (VICIA FABA VAR. MAJOR) AND HORSE BEANS (VICIA FABA VAR. EQUINA, VICIA FABA VAR. MINOR), SEED	0	0			
0713509000	BROAD BEANS (VICIA FABA VAR. MAJOR) AND HORSE BEANS (VICIA FABA VAR. EQUINA, VICIA FABA VAR. MINOR), EXCLUDING SEED	17	3			
0713901000	OTHER DRIED LEGUMINOUS VEGETABLES, SHELLED, WHETHER OR NOT SKINNED OR SPLIT, SEED	0	0			
0713909000	OTHER DRIED LEGUMINOUS VEGETABLES, SHELLED, WHETHER OR NOT SKINNED OR SPLIT, EXCLUDING SEED	17	5			
0714100000	MANIOC (CASSAVA), FRESH, CHILLED, FROZEN OR DRIED, WHETHER OR NOT SLICED OR IN THE FORM OF PELLETS	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
0714201000	SWEET POTATOES, SEED, FRESH, CHILLED, FROZEN OR DRIED, WHETHER OR NOT SLICED OR IN THE FORM OF PELLETS	9	0			
0714209000	SWEET POTATOES, EXCLUDING SEED, FRESH, CHILLED, FROZEN OR DRIED, WHETHER OR NOT SLICED OR IN THE FORM OF PELLETS	9	0			
0714901000	MACA (LEPIDIUM MEYENII), FRESH, CHILLED, FROZEN OR DRIED, WHETHER OR NOT SLICED OR IN THE FORM OF PELLETS	9	0			
0714909000	ARROWROOT, SALEP, JERUSALEM ARTICHOKES 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	9	5			
0801111000	COCONUTS, DRIED, SEED	17	0			
0801119000	COCONUTS, DRIED, EXCLUDING SEED	17	0			
0801190000	COCONUTS, FRESH	17	0			
0801210000	BRAZIL NUTS, IN SHELL, FRESH OR DRIED	17	0			
0801220000	BRAZIL NUTS, SHELLED, FRESH OR DRIED	17	5			
0801310000	CASHEW NUTS, IN SHELL, FRESH OR DRIED	17	5			
0801320000	CASHEW NUTS, SHELLED, FRESH OR DRIED	17	5			
0802110000	ALMONDS, IN SHELL, FRESH OR DRIED	17	5			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
0802121000	ALMONDS, SHELLED, SEED, FRESH OR DRIED	17	0			
0802129000	ALMONDS, SHELLED, EXCLUDING SEED, FRESH OR DRIED	17	3			
0802210000	HAZELNUTS OR FILBERTS (CORYLUS SPP), IN SHELL, FRESH OR DRIED	17	5			
0802220000	HAZELNUTS OR FILBERTS (CORYLUS SPP), SHELLED, FRESH OR DRIED	17	5			
0802310000	WALNUTS, IN SHELL, FRESH OR DRIED	17	5			
0802320000	WALNUTS, SHELLED, FRESH OR DRIED	17	0			
0802400000	CHESTNUTS (CASTANEA SPP), FRESH OR DRIED, WHETHER OR NOT SHELLED OR PEELED	17	5			
0802500000	PISTACHIOS, FRESH OR DRIED, WHETHER OR NOT SHELLED OR PEELED	17	5			
0802600000	MACADAMIA NUTS, FRESH OR DRIED, WHETHER OR NOT SHELLED OR PEELED	17	0			
0802900000	OTHER NUTS, FRESH OR DRIED, WHETHER OR NOT SHELLED OR PEELED	17	0			
0803001100	PLANTAINS, FRESH	17	SP1			
0803001200	BANANAS OF THE SPECIES CAVENDISH VALERY, FRESH	17	SP1			
0803001300	BANANITOS (MUSA ACUMINATA)	17	SP1			
0803001900	OTHER BANANAS, FRESH	17	SP1			
0803002000	BANANAS OR PLANTAINS, DRIED	17	0			
0804100000	DATES, FRESH OR DRIED	17	5			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
0804200000	FIGS, FRESH OR DRIED	17	5			
0804300000	PINEAPPLES, FRESH OR DRIED	17	5			
0804400000	AVOCADOS, FRESH OR DRIED	17	0			
0804501000	GUAVAS, FRESH OR DRIED	17	0			
0804502000	MANGOES AND MANGOSTEENS, FRESH OR DRIED	17	0			
0805100000	ORANGES, FRESH OR DRIED	17	3			
0805201000	MANDARINS (INCLUDING TANGERINES AND SATSUMAS) FRESH OR DRIED	17	3			
0805202000	TANGELOS (CITRUS RETICULATA X CITRUS PARADISIS), FRESH OR DRIED	17	5			
0805209000	CLEMENTINES, WILKINGS AND SIMILAR CITRUS HYBRIDS, FRESH OR DRIED	17	3			
0805400000	GRAPEFRUIT, FRESH OR DRIED	17	5			
0805501000	LEMONS (CITRUS LIMON, CITRUS LIMONUM), FRESH OR DRIED	17	5			
0805502100	"MEXICAN LIME", "WEST INDIAN LIME", "SMALL LIME" (CITRUS AURANTIFOLIA), FRESH OR DRIED	17	5			
0805502200	TAHITI LIME (CITRUS LATIFOLIA), FRESH OR DRIED	17	5			
0805900000	OTHER CITRUS FRUIT, FRESH OR DRIED	17	5			
0806100000	GRAPES, FRESH	17	0			
0806200000	GRAPES, DRIED	17	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
0807110000	WATERMELONS, FRESH	17	0			
0807190000	OTHER MELONS, FRESH	17	5			
0807200000	PAPAW'S (PAPAYAS), FRESH	17	5			
0808100000	APPLES, FRESH	17	3			
0808201000	PEARS, FRESH	17	0			
0808202000	QUINCES, FRESH	17	0			
0809100000	APRICOTS, FRESH	17	0			
0809200000	CHERRIES, FRESH	17	0			
0809300000	PEACHES, FRESH, INCLUDING NECTARINES	17	0			
0809400000	PLUMS AND SLOES, FRESH	17	0			
0810100000	STRAWBERRIES, FRESH	17	0			
0810200000	RASPBERRIES, BLACKBERRIES, MULBERRIES AND LOGANBERRIES, FRESH	17	5			
0810400000	CRANBERRIES, BILBERRIES AND OTHER FRUITS OF THE GENUS VACCINIUM, FRESH	17	5			
0810500000	KIWIFRUIT, FRESH	17	5			
0810600000	DURIANS, FRESH	17	5			
0810901000	GRANADILLAS AND OTHER PASSION FRUITS (PASSIFLORA SPP), FRESH	17	5			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
0810902000	CHERIMOYAS, GUANABANAS AND OTHER ANNONAS (ANNONA SPP), FRESH	17	5			
0810903000	TREE TOMATOES (TAMARILLO) (CYPHOMANDRA BETACEA), FRESH	17	5			
0810904000	PITAHAYAS (CEREUS SPP), FRESH	17	5			
0810905000	CAPE GOOSEBERRIES (PHYSALIS PERUVIANA), FRESH	17	5			
0810909000	OTHER FRUIT AND NUTS, FRESH	17	0			
0811101000	STRAWBERRIES, UNCOOKED OR COOKED BY STEAMING OR BOILING IN WATER, FROZEN, CONTAINING ADDED SUGAR OR OTHER SWEETENER	17	0			
0811109000	OTHER STRAWBERRIES, UNCOOKED OR COOKED BY STEAMING OR BOILING IN WATER, FROZEN	17	0			
0811200000	RASPBERRIES, BLACKBERRIES, MULBERRIES, LOGANBERRIES, BLACK, WHITE OR RED CURRANTS AND GOOSEBERRIES, UNCOOKED OR COOKED BY STEAMING OR BOILING IN WATER, FROZEN, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER	17	0			
0811901000	OTHER FRUIT AND NUTS, UNCOOKED OR COOKED BY STEAMING OR BOILING IN WATER, FROZEN, CONTAINING ADDED SUGAR OR OTHER SWEETENER	17	5			
0811909100	MANGO (MANGIFERA INDICA L.), UNCOOKED OR COOKED BY STEAMING OR BOILING IN WATER, FROZEN	17	0			
0811909200	CAMU CAMU (MYRCIARIA DUBIA), UNCOOKED OR COOKED BY STEAMING OR BOILING IN WATER, FROZEN	17	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
0811909300	LÚCUMA (LÚCUMA OBOVATA), UNCOOKED OR COOKED BY STEAMING OR BOILING IN WATER, FROZEN	17	0			
0811909400	PASSION FRUIT (PASSIFLORA EDULIS), UNCOOKED OR COOKED BY STEAMING OR BOILING IN WATER, FROZEN	17	0			
0811909500	SOURSOPS (ANNONA MURICATA), UNCOOKED OR COOKED BY STEAMING OR BOILING IN WATER, FROZEN	17	0			
0811909600	PAPAYA, UNCOOKED OR COOKED BY STEAMING OR BOILING IN WATER, FROZEN	17	0			
0811909900	OTHER FRUIT AND NUTS, UNCOOKED OR COOKED BY STEAMING OR BOILING IN WATER, FROZEN	17	0			
0812100000	CHERRIES, PROVISIONALLY PRESERVED (FOR EXAMPLE BY SULPHUR DIOXIDE GAS, IN BRINE, IN SULPHUR WATER OR IN OTHER PRESERVATIVE SOLUTIONS), BUT UNSUITABLE IN THAT STATE FOR IMMEDIATE CONSUMPTION	17	0			
0812902000	PEACHES, INCLUDING NECTARINES, PROVISIONALLY PRESERVED (FOR EXAMPLE BY SULPHUR DIOXIDE GAS, IN BRINE, IN SULPHUR WATER OR IN OTHER PRESERVATIVE SOLUTIONS), BUT UNSUITABLE IN THAT STATE FOR IMMEDIATE CONSUMPTION	17	5			
0812909000	OTHER FRUIT AND NUTS PROVISIONALLY PRESERVED (FOR EXAMPLE BY SULPHUR DIOXIDE GAS, IN BRINE, IN SULPHUR WATER OR IN OTHER PRESERVATIVE SOLUTIONS), BUT UNSUITABLE IN THAT STATE FOR IMMEDIATE CONSUMPTION	17	5			
0813100000	APRICOTS, DRIED	17	5			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
0813200000	PRUNES	17	0			
0813300000	APPLES, DRIED	17	5			
0813400000	OTHER FRUIT AND NUTS, DRIED	17	5			
0813500000	MIXTURES OF FRUITS, DRIED, AND NUTS OF THIS CHAPTER	17	5			
0814001000	PEEL OF "MEXICAN LIME", "WEST INDIAN LIME", "SMALL LIME" (CITRUS AURANTIFOLIA), FRESH, FROZEN, DRIED OR PROVISIONALLY PRESERVED IN BRINE, IN SULPHUR WATER OR IN OTHER PRESERVATIVE SOLUTIONS	17	5			
0814009000	PEEL OF OTHER CITRUS FRUIT OR MELONS (INCLUDING WATERMELONS), FRESH, FROZEN, DRIED OR PROVISIONALLY PRESERVED IN BRINE, IN SULPHUR WATER OR IN OTHER PRESERVATIVE SOLUTIONS	17	5			
0901111000	COFFEE, NOT ROASTED, NOT DECAFFEINATED, SEED	17	10			
0901119000	COFFEE, NOT ROASTED, NOT DECAFFEINATED, EXCLUDING SEED	17	10			
0901120000	COFFEE, NOT ROASTED, DECAFFEINATED	17	10			
0901211000	COFFEE, ROASTED, NOT DECAFFEINATED, BEANS	17	10			
0901212000	COFFEE, ROASTED, NOT DECAFFEINATED, GROUND	17	10			
0901220000	COFFEE, ROASTED, DECAFFEINATED	17	10			
0901900000	COFFEE HUSKS AND SKINS; COFFEE SUBSTITUTES CONTAINING COFFEE IN ANY PROPORTION	17	10			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
0902100000	GREEN TEA (NOT FERMENTED) IN IMMEDIATE PACKINGS WITH A CONTENT NOT EXCEEDING 3 KG	17	10			
0902200000	GREEN TEA (NOT FERMENTED) IN OTHER PACKAGING	17	10			
0902300000	BLACK TEA (FERMENTED) AND PARTLY FERMENTED TEA IN IMMEDIATE PACKINGS WITH A CONTENT NOT EXCEEDING 3 KG	17	10			
0902400000	BLACK TEA (FERMENTED) AND PARTLY FERMENTED TEA IN OTHER PACKAGING	17	10			
0903000000	MATÉ	17	0			
0904110000	PEPPER, NEITHER CRUSHED NOR GROUND	9	0			
0904120000	PEPPER, CRUSHED OR GROUND	9	5			
0904201010	PAPRIKA (CAPSICUM ANNUUM, L.), WHOLE	9	0			
0904201020	PAPRIKA (CAPSICUM ANNUUM, L.), CUT OR SLICED	9	0			
0904201030	PAPRIKA (CAPSICUM ANNUUM, L.), CRUSHED OR POWDERED	9	0			
0904209000	OTHER FRUITS OF THE GENUS CAPSICUM OR PIMENTA, DRIED CRUSHED OR GROUND, EXCLUDING PAPRIKA (CAPSICUM ANNUUM, L.)	9	0			
0905000000	VANILLA	9	5			
0906110000	CINNAMON (CINNAMOMUM ZEYLANICUM BLUME), NEITHER CRUSHED NOR GROUND	9	5			
0906190000	CINNAMON-TREE FLOWERS, NEITHER CRUSHED NOR GROUND	9	5			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
0906200000	CINNAMON AND CINNAMON-TREE FLOWERS, CRUSHED OR GROUND	9	5			
0907000000	CLOVES (WHOLE FRUIT, CLOVES AND STEMS)	9	5			
0908100000	NUTMEG	9	5			
0908200000	MACE	9	5			
0908300000	CARDAMOMS	9	5			
0909100000	SEEDS OF ANISE OR BADIAN	9	5			
0909201000	SEEDS OF CORIANDER, FOR SOWING	9	0			
0909209000	SEEDS OF CORIANDER, EXCLUDING FOR SOWING	9	5			
0909300000	SEEDS OF CUMIN	9	5			
0909400000	SEEDS OF CARAWAY	9	5			
0909500000	SEEDS OF FENNEL, JUNIPER BERRIES	9	5			
0910100000	GINGER	9	5			
0910200000	SAFFRON	9	3			
0910300000	TURMERIC (CURCUMA)	9	0			
0910910000	MIXTURES REFERRED TO IN NOTE 1 B) TO THIS CHAPTER	9	5			
0910991000	BAY LEAVES	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
0910999000	OTHER SPICES	9	0			
1001101000	DURUM WHEAT, SEED	0	0			
1001109000	OTHER DURUM WHEAT, EXCLUDING SEED	0	0			
1001901000	WHEAT, SEED	0	0			
1001902000	OTHER WHEAT	0	0			
1001903000	MESLIN	9	0			
1002001000	RYE, SEED	0	0			
1002009000	OTHER RYE, EXCLUDING SEED	17	0			
1003001000	BARLEY, SEED	0	0			
1003009000	OTHER BARLEY, EXCLUDING SEED	9	0			
1004001000	OATS, SEED	0	0			
1004009000	OTHER OATS, EXCLUDING SEED	17	0			
1005100000	MAIZE, SEED	0	0			
1005901100	YELLOW MAIZE, EXCLUDING SEED	9	ME			*
1005901200	WHITE MAIZE, EXCLUDING SEED	9	ME			*
1005902000	POP CORN (ZEA MAYS CONVAR MICROSPERMA OR ZEA MAYS VAR EVERTA), EXCLUDING SEED	9	ME			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
1005903000	WHITE GIANT MAIZE, EXCLUDING SEED	9	ME			
1005904000	PURPLE SPROUTING MAIZE (ZEA MAYS AMILACEA CV. MORADO), EXCLUDING SEED	9	ME			
1005909000	OTHER MAIZE, EXCLUDING SEED	9	ME			*
1006101000	RICE, SEED	0	RE			
1006109000	OTHER RICE, EXCLUDING SEED	9	RE			*
1006200000	HUSKED (BROWN) RICE	9	RE			*
1006300000	SEMI-MILLED OR WHOLLY MILLED RICE, WHETHER OR NOT POLISHED OR GLAZED	9	RE			*
1006400000	BROKEN RICE	9	RE			*
1007001000	GRAIN SORGHUM, SEED	0	0			
1007009000	OTHER GRAIN SORGHUM, EXCLUDING SEED	9	5			*
1008101000	BUCKWHEAT, SEED	0	0			
1008109000	BUCKWHEAT, EXCLUDING SEED	0	0			
1008201000	MILLET, SEED	0	0			
1008209000	MILLET, EXCLUDING SEED	9	0			
1008301000	CANARY SEED, FOR SOWING	0	0			
1008309000	CANARY SEED, EXCEPT FOR SOWING	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
1008901100	QUINOA (CHENOPODIUM QUINOA), SEED	9	0			
1008901900	QUINOA (CHENOPODIUM QUINOA), EXCLUDING SEED	9	0			
1008909100	OTHER CEREALS, SEED	9	0			
1008909200	PENDANT AMARANTH (AMARANTHUS CAUDATUS), EXCLUDING SEED	9	0			
1008909900	OTHER CEREALS, EXCLUDING SEED	9	0			
1101000000	WHEAT OR MESLIN FLOUR	0	0			
1102100000	RYE FLOUR	9	0			
1102200000	MAIZE (CORN) FLOUR	9	10			
1102900000	OTHER CEREAL FLOURS	9	10			
1103110000	GROATS AND MEAL, OF WHEAT	9	10			
1103130000	GROATS AND MEAL, OF MAIZE (CORN)	9	10			*
1103190000	GROATS AND MEAL, OF OTHER CEREALS	9	0			
1103200000	"PELLETS" OF CEREALS	9	0			
1104120000	ROLLED OR FLAKED GRAINS, OF OATS	17	0			
1104190000	ROLLED OR FLAKED GRAINS, OF OTHER CEREALS	17	5			
1104220000	HULLED, PEARLED, SLICED OR KIBBLED OATS	17	5			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
1104230000	HULLED, PEARLED, SLICED OR KIBBLED MAIZE	17	10			
1104291000	HULLED, PEARLED, SLICED OR KIBBLED BARLEY	17	5			
1104299000	OTHER WORKED GRAINS (FOR EXAMPLE HULLED, PEARLED, SLICED OR KIBBLED)	17	5			
1104300000	GERM OF CEREALS, WHOLE, ROLLED, FLAKED OR GROUND	17	5			
1105100000	FLOUR, MEAL AND POWDER OF POTATOES	9	0			
1105200000	FLAKES, GRANULES AND PELLETS OF POTATOES	9	10			
1106100000	FLOUR, MEAL AND POWDER OF THE VEGETABLES OF HEADING 0713	9	0			
1106201000	FLOUR, MEAL AND POWDER OF MACA (LEPIDIUM MEYENII)	9	0			
1106209000	FLOUR, MEAL AND POWDER OF SAGO OR OF ROOTS AND TUBERS OF HEADING 07.14	9	0			
1106301000	FLOUR, MEAL AND POWDER OF BANANAS OR PLANTAINS	9	0			
1106302000	FLOUR, MEAL AND POWDER OF DE LUCUMA (LUCUMA OBOVATA)	9	0			
1106309000	FLOUR, MEAL AND POWDER OF THE OTHER PRODUCTS OF CHAPTER 8	9	0			
1107100000	MALT (OF BARLEY OR OTHER CEREALS), NOT ROASTED	9	0			
1107200000	MALT (OF BARLEY OR OTHER CEREALS), ROASTED	9	0			
1108110000	WHEAT STARCH	9	E			
1108120000	MAIZE STARCH	9	E			*

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
1108130000	POTATO STARCH	9	E			*
1108140000	MANIOC (CASSAVA) STARCH	9	E			
1108190000	OTHER STARCHES	9	E			
1108200000	INULIN	9	10			
1109000000	WHEAT GLUTEN, WHETHER OR NOT DRIED	9	E			
1201001000	SOYA BEANS, FOR SOWING	0	0			
1201009000	SOYA BEANS, WHETHER OR NOT BROKEN, EXCEPT FOR SOWING	0	0			
1202101000	GROUND NUTS IN SHELL, FOR SOWING	0	0			
1202109000	GROUND NUTS IN SHELL, EXCEPT FOR SOWING	9	5			
1202200000	GROUND NUTS, SHELLS, WHETHER OR NOT BROKEN	9	5			
1203000000	COPRA	9	0			
1204001000	LINSEED, FOR SOWING	0	0			
1204009000	LINSEED, WHETHER OR NOT BROKEN, EXCEPT FOR SOWING	9	10			
1205101000	RAPE OR COLZA SEEDS WITH LOW ERUCIC ACID CONTENT, FOR SOWING	0	0			
1205109000	RAPE OR COLZA SEEDS WITH LOW ERUCIC ACID CONTENT, EXCEPT FOR SOWING	0	0			
1205901000	OTHER RAPE OR COLZA SEEDS, FOR SOWING	0	0			
1205909000	OTHER RAPE OR COLZA SEEDS, WHETHER OR NOT BROKEN, EXCEPT FOR SOWING	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
1206001000	SUNFLOWER SEEDS, FOR SOWING	0	0			
1206009000	SUNFLOWER SEEDS, WHETHER OR NOT BROKEN, EXCEPT FOR SOWING	9	5			
1207201000	COTTON SEEDS, FOR SOWING	0	0			
1207209000	COTTON SEEDS, WHETHER OR NOT BROKEN, EXCEPT FOR SOWING	9	10			
1207401000	SESAME SEEDS, FOR SOWING	0	0			
1207409000	OTHER SESAME SEEDS	9	5			
1207501000	MUSTARD SEEDS, FOR SOWING	0	0			
1207509000	OTHER MUSTARD SEEDS	0	0			
1207910000	POPPY SEEDS	9	0			
1207991100	PALM NUTS AND KERNELS, FOR SOWING	0	0			
1207991900	OTHER OIL SEEDS AND OLEAGINOUS FRUITS, FOR SOWING	0	0			
1207999100	SHEA NUTS (KARITE NUTS) EXCEPT FOR SOWING	9	5			
1207999900	OTHER OIL SEEDS AND OLEAGINOUS FRUITS, EXCEPT FOR SOWING	9	5			
1208100000	FLOURS AND MEALS OF SOYA BEANS	9	5			
1208900000	OTHER FLOURS AND MEALS OF OIL SEEDS OR OLEAGINOUS FRUITS, OTHER THAN THOSE OF MUSTARDS	9	5			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
1209100000	SUGAR BEET SEED	0	0			
1209210000	LUCERNE (ALFALFA) SEED	0	0			
1209220000	CLOVER (TRIFOLIUM SPP) SEED	0	0			
1209230000	FESCUE SEED	0	0			
1209240000	KENTUCKY BLUE GRASS (POA PRATENSIS L) SEED	0	0			
1209250000	RYE GRASS (LOLIUM MULTIFLORUM LAM, LOLIUM PERENNE L) SEED	0	0			
1209290000	OTHER SEEDS OF FORAGE PLANTS	0	0			
1209300000	SEEDS OF HERBACEOUS PLANTS CULTIVATED PRINCIPALLY FOR THEIR FLOWERS	0	0			
1209911000	SEEDS OF ONION, LEEK, GARLIC AND OTHER ALLIACEOUS VEGETABLES	0	0			
1209912000	SEEDS OF CABBAGE, CAULIFLOWER, BROCCOLI, TURNIP AND OTHER BRASSICAS	0	0			
1209913000	SEEDS OF CARROT (DAUCUS CAROTA)	0	0			
1209914000	SEEDS OF LETTUCE (LACTUCA SATIVA)	0	0			
1209915000	SEEDS OF TOMATOES (LICOPERSICUM SPP)	0	0			
1209919000	OTHER SEEDS OF VEGETABLES, WILD OR OTHERWISE	0	0			
1209991000	SEEDS OF TREES THAT BEAR EDIBLE FRUIT OR FOREST TREES	0	0			
1209992000	TOBACCO SEEDS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
1209993000	TARA SEEDS (CAESALPINEA SPINOSA)	0	0			
1209994000	ANNATO SEEDS	0	0			
1209999000	OTHER SEEDS, FRUIT AND SPORES, OF A KIND USED FOR SOWING	0	0			
1210100000	HOP CONES, NEITHER GROUND NOR POWDERED NOR IN THE FORM OF PELLETS	0	0			
1210200000	HOP CONES, GROUND, POWDERED OR IN THE FORM OF PELLETS; LUPULIN	0	0			
1211200000	GINSENG ROOTS	9	0			
1211300000	COCA LEAVES	9	0			
1211400000	POPPY STRAW	9	0			
1211903000	ORÉGANO (ORIGANUM VULGARE)	9	0			
1211905000	CAT'S CLAW (UNCARIA TOMENTOSA)	9	0			
1211906000	LEMON GRASS (CYMBOPOGON CITRATUS)	9	0			
1211909040	PYRETHRUM	9	0			
1211909090	OTHER PLANTS AND PARTS OF PLANTS, SEEDS AND FRUITS, OF A KIND USED PRIMARILY IN PERFUMERY, IN PHARMACY OR FOR INSECTICIDAL, FUNGICIDAL OR SIMILAR PURPOSES, FRESH OR DRIED, WHETHER OR NOT CUT, CRUSHED OR POWDERED	9	0			
1212200000	SEAWEEDS AND OTHER ALGAE	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
1212910000	SUGAR BEET	9	5			
1212991000	SUGAR CANE	9	5			
1212999010	LOCUST BEANS, INCLUDING LOCUST BEAN SEEDS	9	5			
1212999090	FRUIT STONES AND KERNELS AND OTHER VEGETABLE PRODUCTS (INCLUDING UNROASTED CHICORY ROOTS OF THE VARIETY CICHORIUM INTYBUS SATIVUM) OF A KIND USED PRIMARILY FOR HUMAN CONSUMPTION, NOT ELSEWHERE SPECIFIED OR INCLUDED	9	5			
1213000000	CEREAL STRAW AND HUSKS, UNPREPARED, WHETHER OR NOT CHOPPED, GROUND, PRESSED OR IN THE FORM OF PELLETS	9	0			
1214100000	LUCERNE (ALFALFA) MEAL AND PELLETS	0	0			
1214900000	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	0	0			
1301200000	GUM ARABIC	0	0			
1301904000	GUM TRAGACANTH	0	0			
1301909010	LAC	0	0			
1301909090	OTHER NATURAL GUMS, RESINS, GUM-RESINS AND OLEORESINS (FOR EXAMPLE BALSAMS)	9	10			
1302111000	CONCENTRATES OF POPPY STRAW	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
1302119000	OTHER VEGETABLE CONCENTRATES OF OPIUM EXCEPT OF POPPY STRAW	9	0			
1302120000	VEGETABLE SAPS AND EXTRACTS OF LIQUORICE	9	0			
1302130000	VEGETABLE SAPS AND EXTRACTS OF HOPS	0	0			
1302191100	EXTRACT OF CAT'S CLAW (UNCARIA TOMENTOSA), PUT UP OR PACKAGED FOR RETAIL SALE	9	0			
1302191900	OTHER EXTRACT OF CAT'S CLAW (UNCARIA TOMENTOSA), EXCLUDING EXTRACT PUT UP OR PACKAGED FOR RETAIL SALE	9	0			
1302192000	SOYA BEAN EXTRACT, WHETHER OR NOT POWDERED	9	5			
1302199100	OTHER VEGETABLE SAPS AND EXTRACTS, PUT UP OR PACKAGED FOR RETAIL SALE	9	5			
1302199900	OTHER VEGETABLE SAPS AND EXTRACTS, EXCLUDING EXTRACTS PUT UP OR PACKAGED FOR RETAIL SALE	9	5			
1302200000	PECTIC SUBSTANCES, PECTINATES AND PECTATES	0	0			
1302310000	AGAR-AGAR	0	0			
1302320000	MUCILAGES AND THICKENERS, WHETHER OR NOT MODIFIED, DERIVED FROM LOCUST BEANS, LOCUST BEAN SEEDS OR GUAR SEEDS	0	0			
1302391000	MUCILAGES OF TARA SEED (CAESALPINEA SPINOSA)	9	0			
1302399000	OTHER MUCILAGES AND THICKENERS, WHETHER OR NOT MODIFIED, DERIVED FROM VEGETABLE PRODUCTS	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
1401100000	BAMBOOS	9	0			
1401200000	RATTANS	9	0			
1401900000	OTHER VEGETABLE MATERIALS OF A KIND USED PRIMARILY FOR PLAITING (FOR EXAMPLE REEDS, RUSHES, OSIER, RAFFIA, CLEANED, BLEACHED OR DYED CEREAL STRAW AND LIME BARK)	9	0			
1404200000	COTTON LINTERS	9	5			
1404901000	ANATTO POWDER	9	10			
1404902000	TARA (CAESALPINEA SPINOSA) POWDER	9	0			
1404909010	VEGETABLE MATERIALS OF A KIND USED PRIMARILY AS STUFFING OR AS PADDING, WHETHER OR NOT PUT UP AS A LAYER WITH OR WITHOUT SUPPORTING MATERIAL, OTHER THAN KAPOK	0	0			
1404909090	OTHER VEGETABLE PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED	9	0			
1501001000	PIG FAT (INCLUDING LARD)	9	10			
1501003000	POULTRY FAT	9	10			
1502001100	RAW TALLOW AND OTHER UNREFINED FATS, DENATURED	9	5			
1502001900	OTHER RAW TALLOW AND OTHER UNREFINED FATS, EXCLUDING DENATURED	9	5			
1502009000	OTHER FATS OF BOVINE ANIMALS, SHEEP OR GOATS, OTHER THAN THOSE OF HEADING 15.03	0	0			
1503000000	LARD STEARIN, LARD OIL, OLEOSTEARIN, OLEO-OIL AND TALLOW OIL, NOT EMULSIFIED OR MIXED OR OTHERWISE PREPARED	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
1504101000	COD LIVER OIL	0	0			
1504102100	LIVER OILS OF OTHER FISH, CRUDE	9	0			
1504102900	LIVER OILS OF OTHER FISH, EXCLUDING CRUDE	9	0			
1504201000	FATS AND OILS OF FISH AND THEIR FRACTIONS, OTHER THAN LIVER OILS, CRUDE	9	0			
1504209000	OTHER FATS AND OILS OF FISH AND THEIR FRACTIONS, OTHER THAN LIVER OILS	9	0			
1504300000	FATS AND OILS OF MARINE MAMMALS AND THEIR FRACTIONS	9	0			
1505001000	WOOL GREASE, CRUDE	0	0			
1505009100	LANOLIN	0	0			
1505009900	OTHER WOOL GREASE AND FATTY SUBSTANCES DERIVED THEREFROM	0	0			
1506001000	NEAT'S FOOT OIL	0	0			
1506009000	OTHER ANIMAL FATS AND OILS AND THEIR FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED	0	0			
1507100000	CRUDE SOYA-BEAN OIL, WHETHER OR NOT DEGUMMED	0	0			
1507901000	REFINED SOYA-BEAN OIL CONTAINING NO MORE THAN 1 % ADDED DENATURING SUBSTANCES	9	7			
1507909000	REFINED SOYA-BEAN OIL, EXCLUDING OIL CONTAINING NO MORE THAN 1 % ADDED DENATURING SUBSTANCES	9	7			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
1508100000	CRUDE GROUND-NUT OIL	0	0			
1508900000	GROUND-NUT OIL AND ITS FRACTIONS, REFINED, BUT NOT CHEMICALLY MODIFIED	9	0			
1509100000	VIRGIN OLIVE OIL	9	0			
1509900000	OLIVE OIL AND ITS FRACTIONS, REFINED, BUT NOT CHEMICALLY MODIFIED	9	0			
1510000000	OTHER OILS AND THEIR FRACTIONS, OBTAINED SOLELY FROM OLIVES, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED, INCLUDING BLENDS OF SUCH OILS OR FRACTIONS WITH OILS OR FRACTIONS OF HEADING 15.09	9	10			
1511100000	CRUDE PALM OIL	9	5			
1511900000	PALM OIL AND ITS FRACTIONS, REFINED, BUT NOT CHEMICALLY MODIFIED	9	5			
1512111000	CRUDE SUNFLOWER OILS	0	0			
1512112000	CRUDE SAFFLOWER OILS	0	0			
1512191000	OTHER SUNFLOWER OILS, EXCLUDING CRUDE OILS	9	10			
1512192000	OTHER SAFFLOWER OILS, EXCLUDING CRUDE OILS	9	5			
1512210000	CRUDE COTTON-SEED OIL, WHETHER OR NOT GOSSYPOL HAS BEEN REMOVED	9	10			
1512290000	OTHER COTTON-SEED OILS, EXCLUDING CRUDE OILS, WHETHER OR NOT GOSSYPOL HAS BEEN REMOVED	9	5			
1513110000	CRUDE COCONUT (COPRA) OIL	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
1513190000	OTHER COCONUT (COPRA) OIL AND ITS FRACTIONS	0	0			
1513211000	CRUDE PALM KERNEL OILS	9	5			
1513212000	CRUDE BABASSU OILS	0	0			
1513291000	REFINED PALM KERNEL OIL	9	5			
1513292000	REFINED BABASSU OIL	9	0			
1514110000	CRUDE LOW ERUCIC ACID RAPE OR COLZA OILS	0	0			
1514190000	OTHER LOW ERUCIC ACID RAPE OR COLZA OILS, EXCLUDING CRUDE OILS	9	5			
1514910000	OTHER CRUDE OILS, EXCLUDING LOW ERUCIC ACID RAPE OR COLZA OILS	0	0			
1514990000	OTHER OILS, EXCLUDING LOW ERUCIC ACID RAPE OR COLZA AND CRUDE OILS	9	5			
1515110000	CRUDE LINSEED OIL	0	0			
1515190000	OTHER LINSEED OIL, EXCLUDING CRUDE OIL	9	10			
1515210000	CRUDE MAIZE (CORN) OIL	9	10			
1515290000	MAIZE (CORN) OIL, EXCLUDING CRUDE OIL	9	10			
1515300000	CASTOR OIL AND ITS FRACTIONS	0	0			
1515500000	SESAME OIL AND ITS FRACTIONS	9	0			
1515900010	TUNG OIL AND ITS FRACTIONS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
1515900090	OTHER FIXED VEGETABLE FATS AND OILS (INCLUDING JOJOBA OIL) AND THEIR FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED	9	10			
1516100000	ANIMAL FATS AND OILS AND THEIR FRACTIONS PARTLY OR WHOLLY HYDROGENATED, INTERESTERIFIED, RE-ESTERIFIED OR ELAIDINISED, WHETHER OR NOT REFINED, BUT NOT FURTHER PREPARED	9	10			
1516200000	VEGETABLE FATS AND OILS AND THEIR FRACTIONS, PARTLY OR WHOLLY HYDROGENATED, INTERESTERIFIED, RE-ESTERIFIED OR ELAIDINISED, WHETHER OR NOT REFINED, BUT NOT FURTHER PREPARED	9	10			
1517100000	MARGARINE, EXCLUDING LIQUID MARGARINE	9	5			
1517900000	OTHER MARGARINES; EDIBLE MIXTURES OR PREPARATIONS OF ANIMAL OR VEGETABLE FATS OR OILS OR OF FRACTIONS OF DIFFERENT FATS AND OILS OF THIS CHAPTER, OTHER THAN EDIBLE FATS OR OILS OF CHAPTER 15.16 AND THEIR FRACTIONS, MIXTURES OR NO FOOD PREPARATIONS OR FAT OR ANIMAL OR VEGETABLE OILS OF DIFFERENT FRACTIONS OF FATS OR OILS OF THIS CHAPTER, NOT SPECIFIED OR INCLUDED ELSEWHERE	9	10			
1518001000	LINOXYN	9	10			
1518009000	OTHER ANIMAL OR VEGETABLE FATS AND OILS AND THEIR FRACTIONS, BOILED, OXIDISED, DEHYDRATED, SULPHURISED, BLOWN, POLYMERISED BY HEAT IN A VACUUM OR INERT GAS OR OTHERWISE CHEMICALLY MODIFIED, EXCLUDING THOSE OF HEADING	0	0			
1520000000	GLYCEROL, CRUDE; GLYCEROL WATERS AND GLYCEROL LYES	9	3			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
1521101000	CARNAUBA WAX	0	0			
1521102000	CANDELILLA WAX	0	0			
1521109000	OTHER VEGETABLE WAXES	0	0			
1521901000	BEEWAX OR OTHER INSECT WAXES	9	5			
1521902000	SPERMACETI	9	0			
1522000000	DEGRAS; RESIDUES RESULTING FROM THE TREATMENT OF FATTY SUBSTANCES OR ANIMAL OR VEGETABLE WAXES	0	0			
1601000000	SAUSAGES AND SIMILAR PRODUCTS, OF MEAT, MEAT OFFAL OR BLOOD; FOOD PREPARATIONS BASED ON THESE PRODUCTS	17	5		SEA	
1602100000	HOMOGENISED PREPARATIONS OF MEAT, OFFAL OR BLOOD	17	7			
1602200000	PREPARED OR PRESERVED LIVER OF ANY ANIMAL	17	PY			
1602311000	PREPARED OR PRESERVED CUTS, SEASONED AND FROZEN, OF TURKEY MEAT	17	PY			
1602319000	OTHER PREPARED OR PRESERVED TURKEY MEAT	17	PY			
1602321011	PREPARED OR PRESERVED MEAT FROM FOWLS OF THE SPECIES GALLUS DOMESTICUS, HINDQUARTERS, INCLUDING CUTS THEREOF, WITH BONE IN PIECES, SEASONED OR FROZEN	17	PY			
1602321012	PREPARED OR PRESERVED MEAT FROM FOWLS OF THE SPECIES GALLUS DOMESTICUS, HINDQUARTERS, INCLUDING CUTS THEREOF, BONELESS IN PIECES, SEASONED OR FROZEN	17	PY			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
1602321090	OTHER PREPARED OR PRESERVED CUTS, SEASONED AND FROZEN, OF FOWLS OF THE SPECIES GALLUS DOMESTICUS	17	PY			
1602329011	OTHER PREPARED OR PRESERVED MEAT FROM FOWLS OF THE SPECIES GALLUS DOMESTICUS, HINDQUARTERS, WITH BONE IN	17	PY			
1602329012	OTHER PREPARED OR PRESERVED MEAT FROM FOWLS OF THE SPECIES GALLUS DOMESTICUS, HINDQUARTERS, BONELESS	17	PY			
1602329090	OTHER PREPARED OR PRESERVED MEAT FROM FOWLS OF THE SPECIES GALLUS DOMESTICUS	17	PY			
1602391000	PREPARED OR PRESERVED MEAT FROM OTHER POULTRY OF HEADING 01.05 IN THE FORM OF CUTS, SEASONED AND FROZEN	17	PY			
1602399000	OTHER PREPARED OR PRESERVED MEAT FROM OTHER POULTRY OF HEADING 01.05, EXCLUDING IN THE FORM OF CUTS, SEASONED AND FROZEN	17	PY			
1602410000	PREPARED OR PRESERVED HAMS AND CUTS THEREOF OF SWINE	17	7			
1602420000	PREPARED OR PRESERVED SHOULDERS AND CUTS THEREOF OF SWINE	17	7			
1602490000	OTHER PREPARED OR PRESERVED MEAT OF SWINE, INCLUDING MIXTURES	17	7			
1602500000	PREPARED OR PRESERVED MEAT OF BOVINE ANIMALS	20	BF			
1602900000	OTHER PREPARED OR PRESERVED MEAT, INCLUDING PREPARATIONS OF THE BLOOD OF ANY ANIMAL	20	12	Excluding products from bovine animals. Products from bovine animals are included in the BF category.		

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
1603000000	EXTRACTS AND JUICES OF MEAT, FISH OR CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES	9	10			
1604110000	PREPARED OR PRESERVED SALMON, WHOLE OR IN PIECES, BUT NOT MINCED	9	0			
1604120000	PREPARED OR PRESERVED HERRING, WHOLE OR IN PIECES, BUT NOT MINCED	9	0			
1604131010	PREPARED OR PRESERVED SARDINES, SARDINELLA AND BRISLING OR SPRATS IN TOMATO SAUCE, WHOLE OR IN PIECES BUT NOT MINCED, IN OVAL CONTAINERS	9	0			
1604131020	PREPARED OR PRESERVED SARDINES, SARDINELLA AND BRISLING OR SPRATS IN TOMATO SAUCE, WHOLE OR IN PIECES BUT NOT MINCED, IN TALL CONTAINERS	9	0			
1604131090	OTHER PREPARED OR PRESERVED SARDINES, SARDINELLA AND BRISLING OR SPRATS, IN TOMATO SAUCE, WHOLE OR IN PIECES	9	0			
1604132000	PREPARED OR PRESERVED SARDINES, SARDINELLA AND BRISLING OR SPRATS, IN OIL, WHOLE OR IN PIECES	9	0			
1604133000	PREPARED OR PRESERVED SARDINES, SARDINELLA AND BRISLING OR SPRATS, IN BRINE, WHOLE OR IN PIECES	9	0			
1604139000	OTHER PREPARED OR PRESERVED SARDINES, SARDINELLA AND BRISLING OR SPRATS, WHOLE OR IN PIECES	9	0			
1604141000	PREPARED OR PRESERVED TUNA, WHOLE OR IN PIECES	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
1604142000	PREPARED AND PRESERVED SKIPJACK AND BONITO, WHOLE OR IN PIECES	9	0			
1604150000	PREPARED OR PRESERVED MACKEREL, WHOLE OR IN PIECES	9	0			
1604160000	PREPARED OR PRESERVED ANCHOVIES, WHOLE OR IN PIECES	9	0			
1604190000	PREPARED OR PRESERVED FISH, WHOLE OR IN PIECES, BUT NOT MINCED	9	0			
1604200000	OTHER PREPARED AND PRESERVED FISH	9	0			
1604300000	PREPARED OR PRESERVED CAVIAR AND CAVIAR SUBSTITUTES	9	0			
1605100000	PREPARED AND PRESERVED CRABS	9	0			
1605200000	PREPARED AND PRESERVED SHRIMPS AND PRAWNS	9	0			
1605300000	PREPARED OR PRESERVED LOBSTERS	9	0			
1605400000	PREPARED OR PRESERVED CRUSTACEANS	9	0			
1605901000	PREPARED OR PRESERVED CLAMS, LOCOS AND ABALONES	9	0			
1605909000	OTHER PREPARED AND PRESERVED MOLLUSCS AND AQUATIC INVERTEBRATES	9	0			
1701111000	BROWN SUGAR (LOAF OR GRATED)	9	SR			
1701119000	RAW CANE SUGAR NOT CONTAINING ADDED FLAVOURING OR COLOURING, EXCLUDING BROWN SUGAR (LOAF OR GRATED)	9	SR			*
1701120000	RAW BEET SUGAR, NOT CONTAINING ADDED FLAVOURING OR COLOURING	9	SR			*

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
1701910000	REFINED CANE OR BEET SUGAR AND CHEMICALLY PURE SUCROSE, IN SOLID FORM, WITH ADDED FLAVOURING OR COLOURING	9	SR			
1701991000	CHEMICALLY PURE SUCROSE	9	SR			
1701999000	OTHER CANE OR BEET SUGARS, IN SOLID FORM	9	SR			*
1702110000	LACTOSE AND LACTOSE SYRUP CONTAINING 99 % OR MORE LACTOSE BY WEIGHT, EXPRESSED AS ANHYDROUS LACTOSE, CALCULATED ON THE BASIS OF DRY MATTER	0	SR			
1702191000	OTHER LACTOSE	0	SR			
1702192000	OTHER LACTOSE SYRUP	9	SR			
1702200000	MAPLE SUGAR AND MAPLE SYRUP	9	SR			
1702301000	GLUCOSE AND GLUCOSE SYRUP, NOT CONTAINING FRUCTOSE, OR CONTAINING IN THE DRY STATE LESS THAN 20 % BY WEIGHT OF FRUCTOSE, CONTAINING BY WEIGHT 99 % OR MORE GLUCOSE, EXPRESSED AS ANHYDROUS GLUCOSE, CALCULATED ON THE BASIS OF DRY MATTER (DEXTRUSE)	0	SR			
1702302000	GLUCOSE SYRUP NOT CONTAINING FRUCTOSE, OR CONTAINING IN THE DRY STATE LESS THAN 20 % BY WEIGHT OF FRUCTOSE	9	SR			*
1702309000	OTHER GLUCOSES AND GLUCOSE SYRUP NOT CONTAINING FRUCTOSE OR CONTAINING IN THE DRY STATE LESS THAN 20 % BY WEIGHT OF FRUCTOSE	9	SR			
1702401000	GLUCOSE CONTAINING IN THE DRY STATE OVER OR EQUAL THAN 20 % BUT LESS THAN 50 % FRUCTOSE BY WEIGHT, EXCLUDING INVERT SUGAR	9	SR			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
1702402000	GLUCOSE SYRUP CONTAINING IN THE DRY STATE OVER OR EQUAL THAN 20 % BUT LESS THAN 50 % FRUCTOSE BY WEIGHT, EXCLUDING INVERT SUGAR	9	SR			
1702500000	CHEMICALLY PURE FRUCTOSE	0	SR			
1702600000	OTHER FRUCTOSES AND FRUCTOSE SYRUP, CONTAINING IN THE DRY STATE OVER 50 % FRUCTOSE BY WEIGHT, EXCLUDING INVERT SUGAR	9	SR			*
1702901000	ARTIFICIAL HONEY, WHETHER OR NOT MIXED WITH NATURAL HONEY, CONTAINING IN THE DRY STATE 50 % FRUCTOSE BY WEIGHT	9	SR			
1702902000	CARAMEL CONTAINING IN THE DRY STATE 50 % FRUCTOSE BY WEIGHT	9	SR			*
1702903000	SUGARS WITH ADDED FLAVOURING OR COLOURING CONTAINING IN THE DRY STATE 50 % FRUCTOSE BY WEIGHT	9	SR			*
1702904000	OTHER SYRUPS CONTAINING IN THE DRY STATE 50 % FRUCTOSE BY WEIGHT	9	SR			*
1702909000	OTHER SUGARS, INCLUDING INVERTED SUGAR AND OTHER SUGARS AND SUGAR SYRUPS CONTAINING IN THE DRY STATE 50 % FRUCTOSE BY WEIGHT	0	SR			
1703100000	CANE MOLASSES	9	0			
1703900000	OTHER MOLASSES RESULTING FROM THE EXTRACTION OR REFINING OF SUGAR, EXCLUDING CANE MOLASSES	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
1704101000	SUGAR-COATED CHEWING GUMS	17	5			
1704109000	OTHER CHEWING GUMS	17	5			
1704901000	BOILED SWEETS, PASTILLES AND SIMILAR SUGAR CONFECTIONERY	17	5	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
1704909000	OTHER SUGAR CONFECTIONERY (INCLUDING WHITE CHOCOLATE), NOT CONTAINING COCOA	17	5	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
1801001100	COCOA BEANS, RAW, SEED	9	0			
1801001900	COCOA BEANS, RAW, EXCLUDING SEED	9	0			
1801002000	COCOA BEANS, WHOLE OR BROKEN, ROASTED	9	5			
1802000000	COCOA SHELLS, HUSKS AND OTHER COCOA WASTE	0	0			
1803100000	COCOA PASTE, NOT DEFATTED	9	10			
1803200000	COCOA PASTE, WHOLLY OR PARTLY DEFATTED	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
1804001100	COCOA BUTTER HAVING AN ACID INDEX, EXPRESSED AS OLEIC ACID, NOT EXCEEDING 1 %	9	10			
1804001200	COCOA BUTTER HAVING AN ACID INDEX, EXPRESSED AS OLEIC ACID, EXCEEDING 1 % BUT NOT EXCEEDING 1,65 %	9	10			
1804001300	COCOA BUTTER HAVING AN ACID INDEX, EXPRESSED AS OLEIC ACID, EXCEEDING 1,65 %	9	10			
1804002000	COCOA FAT AND OIL	9	10			
1805000000	COCOA POWDER, NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER	9	5			
1806100000	COCOA POWDER, CONTAINING ADDED SUGAR OR SWEETENER	17	5	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
1806201000	PREPARATIONS IN BLOCKS, SLABS OR BARS WEIGHING MORE THAN 2 KG OR IN LIQUID, PASTE, POWDER, GRANULAR OR SIMILAR FORM IN CONTAINERS OR IMMEDIATE PACKINGS WITH A CONTENT EXCEEDING 2 KG, NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER	17	5	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
1806209000	OTHER PREPARATIONS IN BLOCKS, SLABS OR BARS WEIGHING MORE THAN 2 KG OR IN LIQUID, PASTE, POWDER, GRANULAR OR SIMILAR FORM IN CONTAINERS OR IMMEDIATE PACKINGS WITH A CONTENT EXCEEDING 2 KG	17	5	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
1806311000	PREPARATIONS IN BLOCKS, SLABS OR BARS, FILLED, NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER	17	5	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
1806319000	OTHER PREPARATIONS IN BLOCKS, SLABS OR BARS, FILLED	17	5	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
1806320000	CHOCOLATE AND ITS FOOD PREPARATIONS, IN BLOCKS, SLABS OR BARS, NOT FILLED	17	5	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
1806900000	OTHER CHOCOLATE AND FOOD PREPARATIONS CONTAINING COCOA	17	5	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
1901101000	MILK FORMULAS FOR INFANTS UP TO 12 MONTHS OLD	9	FP			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
1901109100	PREPARATIONS FOR INFANT USE, PACKAGED FOR RETAIL SALE, BASED ON FLOURS, MEALS, STARCHES OR MALT EXTRACTS	9	FP			
1901109900	OTHER PREPARATIONS FOR INFANT USE PACKAGED FOR RETAIL SALE	9	FP			
1901200000	MIXES AND DOUGHS FOR THE PREPARATION OF BAKERS' PRODUCTS OF HEADING 19.05	9	0			
1901901000	MALT EXTRACT	9	3	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
1901902000	BLANCMANGE OR DULCE DE LECHE	9	0	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		*
1901909000	OTHER PREPARATIONS OF FLOUR, GROATS, MEAL, STARCH OR MALT EXTRACT, NOT CONTAINING COCOA OR CONTAINING LESS THAN 40 % COCOA BY WEIGHT CALCULATED ON A TOTALLY DEFATTED BASIS, NOT SPECIFIED OR INCLUDED ELSEWHERE	9	0	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		*
1902110000	UNCOOKED PASTA, NOT STUFFED OR OTHERWISE PREPARED, CONTAINING EGGS	9	3			
1902190000	OTHER UNCOOKED PASTA, NOT STUFFED OR OTHERWISE PREPARED	9	3			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
1902200000	STUFFED PASTA, WHETHER OR NOT COOKED OR OTHERWISE PREPARED	9	3			
1902300000	OTHER PASTA	9	3			
1902400000	COUSCOUS	9	3			
1903000000	TAPIOCA AND SUBSTITUTES THEREOF PREPARED FROM STARCH, IN THE FORM OF FLAKES, GRAINS, PEARLS, SIFTINGS OR SIMILAR FORMS	9	3			
1904100000	PREPARED FOODS OBTAINED BY THE SWELLING OR ROASTING OF CEREALS OR CEREAL PRODUCTS	17	5			
1904200000	PREPARED FOODS OBTAINED FROM UNROASTED CEREAL FLAKES OR FROM MIXTURES OF UNROASTED CEREAL FLAKES AND ROASTED CEREAL FLAKES OR SWELLED CEREALS	17	5			
1904300000	BULGUR WHEAT	9	0			
1904900000	CEREALS (OTHER THAN MAIZE (CORN)) IN GRAIN FORM OR IN THE FORM OF FLAKES OR OTHER WORKED GRAINS (EXCEPT FLOUR, GROATS AND MEAL), PRE-COOKED OR OTHERWISE PREPARED, NOT SPECIFIED OR INCLUDED ELSEWHERE	17	5			
1905100000	CRISP BREAD (ALSO KNOWN AS KNACKEBROT)	9	0			
1905200000	GINGER BREAD AND THE LIKE	9	0			
1905310000	SWEET BISCUITS (WITH ADDED SWEETENER)	9	0			
1905320000	WAFFLES AND WAFERS	9	0			
1905400000	TOASTED BREAD AND SIMILAR TOASTED PRODUCTS	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
1905901000	SALTED OR FLAVOURED BISCUITS	9	0			
1905909000	OTHER BREAD, PASTRY, CAKES, BISCUITS AND OTHER BAKERS' PRODUCTS, WHETHER OR NOT CONTAINING COCOA; COMMUNION WAFERS, EMPTY CACHETS OF A KIND SUITABLE FOR PHARMACEUTICAL USE, SEALING WAFERS, RICE PAPER AND SIMILAR PRODUCTS	9	0			
2001100000	CUCUMBERS AND GHERKINS, PREPARED OR PRESERVED IN VINEGAR OR ACETIC ACID	17	5			
2001901000	OLIVES, PREPARED OR PRESERVED IN VINEGAR OR ACETIC ACID	17	5			
2001909000	OTHER VEGETABLES, WILD OR OTHERWISE, AND OTHER EDIBLE PARTS OF PLANTS, PREPARED OR PRESERVED IN VINEGAR OR ACETIC ACID	17	5	Excluding sweet corn. Sweet corn is included in the SC category.		
2002100000	TOMATOES, WHOLE OR IN PIECES, PREPARED OR PRESERVED OTHERWISE THAN IN VINEGAR OR ACETIC ACID	17	5			
2002900000	OTHER TOMATOES, PREPARED OR PRESERVED OTHERWISE THAN IN VINEGAR OR ACETIC ACID	17	5			
2003100000	MUSHROOMS OF THE GENUS AGARICUS, PREPARED OR PRESERVED OTHERWISE THAN IN VINEGAR OR ACETIC ACID	17	MM			
2003200000	TRUFFLES, PREPARED OR PRESERVED OTHERWISE THAN IN VINEGAR OR ACETIC ACID	17	5			
2003900000	OTHER MUSHROOMS PREPARED OR PRESERVED OTHERWISE THAN IN VINEGAR OR ACETIC ACID	17	5			
2004100000	POTATOES PREPARED OR PRESERVED OTHERWISE THAN IN VINEGAR OR ACETIC ACID, FROZEN	17	10			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
2004900000	OTHER VEGETABLES AND MIXTURES OF VEGETABLES PREPARED OR PRESERVED OTHERWISE THAN IN VINEGAR OR ACETIC ACID, FROZEN	17	5	Excluding sweet corn. Sweet corn is included in the SC category.		
2005100000	HOMOGENISED VEGETABLES PREPARED OR PRESERVED OTHERWISE THAN IN VINEGAR OR ACETIC ACID, NOT FROZEN	17	5			
2005200000	POTATOES PREPARED OR PRESERVED OTHERWISE THAN IN VINEGAR OR ACETIC ACID, NOT FROZEN	17	10			
2005400000	PEAS PREPARED OR PRESERVED OTHERWISE THAN IN VINEGAR OR ACETIC ACID, NOT FROZEN	17	5			
2005510000	BEANS (VIGNA SPP, PHASEOLUS SPP), SHELLED, PREPARED OR PRESERVED OTHERWISE THAN IN VINEGAR OR ACETIC ACID, NOT FROZEN	17	0			
2005590000	OTHER BEANS (VIGNA SPP, PHASEOLUS SPP), PREPARED OR PRESERVED OTHERWISE THAN IN VINEGAR OR ACETIC ACID, NOT FROZEN	17	0			
2005600000	ASPARAGUS PREPARED OR PRESERVED OTHERWISE THAN IN VINEGAR OR ACETIC ACID, NOT FROZEN	17	0			
2005700000	OLIVES PREPARED OR PRESERVED OTHERWISE THAN IN VINEGAR OR ACETIC ACID, NOT FROZEN	17	5			
2005800000	SWEET CORN (ZEA MAYS VAR SACCHARATA) PREPARED OR PRESERVED OTHERWISE THAN IN VINEGAR OR ACETIC ACID, NOT FROZEN	17	SC			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
2005910000	BAMBOO SHOOTS PREPARED OR PRESERVED OTHERWISE THAN IN VINEGAR OR ACETIC ACID, NOT FROZEN	17	0			
2005991000	GLOBE ARTICHOKE PREPARED OR PRESERVED OTHERWISE THAN IN VINEGAR OR ACETIC ACID, NOT FROZEN	17	0			
2005992000	PAPRIKA (CAPSICUM ANNUUM) PREPARED OR PRESERVED OTHERWISE THAN IN VINEGAR OR ACETIC ACID, NOT FROZEN	17	0			
2005999000	OTHER VEGETABLES AND MIXTURES OF VEGETABLES PREPARED OR PRESERVED OTHERWISE THAN IN VINEGAR OR ACETIC ACID, NOT FROZEN	17	5			
2006000000	VEGETABLES, WILD OR OTHERWISE, FRUIT, NUTS, FRUIT-PEEL AND OTHER PARTS OF PLANTS, PRESERVED USING SUGAR (DRAINED, GLACÉ OR CRYSTALLISED)	17	10	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
2007100000	HOMOGENISED PREPARATIONS OF FRUIT	17	10	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
2007911000	JAMS, FRUIT JELLIES AND MARMALADES OF CITRUS FRUIT	17	10	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
2007912000	PURÉES AND PASTES OF CITRUS FRUIT	17	10	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
2007991100	JAMS, FRUIT JELLIES AND MARMALADES OF PINEAPPLE	17	10	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
2007991200	PURÉES AND PASTES OF PINEAPPLE	17	10	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
2007999100	OTHER JAMS, FRUIT JELLIES AND MARMALADES	17	10	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
2007999200	OTHER PURÉES AND PASTES	17	10	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
2008111000	BUTTER MADE OF GROUND NUTS	17	5			
2008119000	OTHER GROUND-NUT PRODUCTS OTHERWISE PREPARED OR PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER OR SPIRIT	17	5			
2008191000	CASHEW NUTS OTHERWISE PREPARED OR PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER OR SPIRIT	17	5			
2008192000	PISTACHIOS OTHERWISE PREPARED OR PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER OR SPIRIT	17	5			
2008199000	OTHER NUTS AND OTHER SEEDS, INCLUDING MIXTURES, OTHERWISE PREPARED OR PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER OR SPIRIT	17	5			
2008201000	PINEAPPLES PREPARED OR PRESERVED IN WATER CONTAINING ADDED SUGAR OR OTHER SWEETENER, INCLUDING SYRUP	17	10			
2008209000	OTHER PINEAPPLES, OTHERWISE PREPARED OR PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER OR SPIRIT	17	10			
2008300000	CITRUS FRUIT OTHERWISE PREPARED OR PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER OR SPIRIT	17	10			
2008400000	PEARS OTHERWISE PREPARED OR PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER OR SPIRIT	17	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
2008500000	APRICOTS OTHERWISE PREPARED OR PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER OR SPIRIT	17	10			
2008601000	CHERRIES PREPARED OR PRESERVED IN WATER CONTAINING ADDED SUGAR OR OTHER SWEETENER, INCLUDING SYRUP	17	10			
2008609000	OTHER CHERRIES OTHERWISE PREPARED OR PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER OR SPIRIT	17	10			
2008702000	PEACHES, INCLUDING NECTARINES, PREPARED OR PRESERVED IN WATER CONTAINING ADDED SUGAR OR OTHER SWEETENER, INCLUDING SYRUP	17	0			
2008709000	OTHER PEACHES, INCLUDING NECTARINES, OTHERWISE PREPARED OR PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER OR SPIRIT	17	0			
2008800000	STRAWBERRIES OTHERWISE PREPARED OR PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER OR SPIRIT	17	10			
2008910000	PALM HEARTS OTHERWISE PREPARED OR PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER OR SPIRIT	17	0			
2008920000	MIXTURES OF FRUITS, NUTS AND OTHER EDIBLE PARTS OF PLANTS, OTHERWISE PREPARED OR PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER OR SPIRIT	17	10			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
2008992000	PAPAW'S (PAPAYAS) OTHERWISE PREPARED OR PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER OR SPIRIT	17	10			
2008993000	MANGOES OTHERWISE PREPARED OR PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER OR SPIRIT	17	10			
2008999000	OTHER FRUITS, NUTS AND OTHER EDIBLE PARTS OF PLANTS, OTHERWISE PREPARED OR PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER OR SPIRIT	17	10	Excluding sweet corn. Sweet corn is included in the SC category.		
2009110000	ORANGE JUICE, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER, FROZEN	17	10	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
2009120000	ORANGE JUICE, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER, NOT FROZEN, WITH A BRIX VALUE NOT EXCEEDING 20	17	10	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
2009190000	OTHER ORANGE JUICES, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER	17	10	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
2009210000	GRAPEFRUIT JUICE, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER, WITH A BRIX VALUE NOT EXCEEDING 20	17	10	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
2009290000	OTHER GRAPEFRUIT JUICE, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER	17	10	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
2009310000	JUICE OF ANY OTHER SINGLE CITRUS FRUIT, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER, WITH A BRIX VALUE NOT EXCEEDING 20	17	10	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
2009391000	LIME JUICE UNDER SUB-HEADING 0805.50.21, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER	17	5	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
2009399000	OTHER JUICE OF ANY OTHER SINGLE CITRUS FRUIT, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER	17	10	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
2009410000	PINEAPPLE JUICE, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER, WITH A BRIX VALUE NOT EXCEEDING 20	17	10	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
2009490000	OTHER PINEAPPLE JUICE, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER	17	10	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
2009500000	TOMATO JUICE, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER	17	5	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
2009610000	GRAPE JUICE (INCLUDING GRAPE MUST), UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER, WITH A BRIX VALUE NOT EXCEEDING 30	17	0	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
2009690000	OTHER GRAPE JUICE, INCLUDING GRAPE MUST, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER	17	0	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
2009710000	APPLE JUICE, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER, WITH A BRIX VALUE NOT EXCEEDING 20	17	10	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
2009790000	OTHER APPLE JUICE, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER	17	10	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
2009801100	PAPAYA JUICE, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER	17	5	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
2009801200	PASSION FRUIT (PASSIFLORA EDULIS) JUICE, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER	17	0	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
2009801300	SOURSOPS (ANNONA MURICATA) JUICE, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER	17	0	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
2009801400	MANGO JUICE, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER	17	0	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
2009801500	CAMU CAMU (MYRCIARIA DUBIA) JUICE, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER	17	0	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
2009801900	JUICE OF ANY OTHER SINGLE FRUIT, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER	17	5	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
2009802000	VEGETABLE JUICE, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER	17	5	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
2009900000	MIXTURES OF JUICES, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER	17	10	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
2101110000	EXTRACTS, ESSENCES AND CONCENTRATES OR COFFEE	9	5			
2101120000	PREPARATIONS BASED ON SUCH EXTRACTS, ESSENCES OR CONCENTRATES OR COFFEE OR BASED ON COFFEE	9	5	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
2101200000	EXTRACTS, ESSENCES AND CONCENTRATES, OF TEA OR MATÉ AND PREPARATIONS BASED ON SUCH EXTRACTS, ESSENCES OR CONCENTRATES, OR BASED ON TEA OR MATÉ	9	5	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
2101300000	ROASTED CHICORY AND OTHER ROASTED COFFEE SUBSTITUTES AND EXTRACTS, ESSENCES AND CONCENTRATES THEREOF	9	0			
2102101000	CULTURE YEAST	9	3			
2102109000	OTHER ACTIVE YEASTS	9	3			
2102200000	INACTIVE YEASTS; OTHER DEAD SINGLE-CELL MICRO-ORGANISMS	9	3			
2102300000	PREPARED BAKING POWDERS	9	3			
2103100000	SOY SAUCE	9	3			
2103200000	TOMATO KETCHUP AND OTHER TOMATO SAUCES	9	3			
2103301000	MUSTARD FLOUR	9	3			
2103302000	PREPARED MUSTARD	9	3			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
2103901000	MAYONNAISE	9	3			
2103902000	MIXED CONDIMENTS AND MIXED SEASONINGS	9	3			
2103909000	OTHER SAUCES AND PREPARATIONS THEREFOR	9	3			
2104101000	PREPARATIONS FOR SOUPS AND BROTHS	9	3			
2104102000	SOUPS AND BROTHS	9	3			
2104200000	HOMOGENISED COMPOSITE FOOD PREPARATIONS	9	3			
2105001000	ICE CREAM NOT CONTAINING MILK OR DAIRY PRODUCTS	9	IE			
2105009000	OTHER ICE CREAM, WHETHER OR NOT CONTAINING COCOA	17	IE			
2106101100	PROTEIN CONCENTRATES OF SOYA, CONTAINING BETWEEN 65 % AND 75 % PROTEIN ON THE DRY PRODUCT	9	3			
2106101900	OTHER PROTEIN CONCENTRATES	9	3			
2106102000	TEXTURED PROTEIN SUBSTANCES	9	3			
2106901000	POWDERS FOR TABLE CREAMS, JELLIES, ICE CREAMS AND SIMILAR PREPARATIONS	9	5	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
2106902100	COMPOUND PREPARATIONS WITH AN ALCOHOLIC STRENGTH BY VOLUME NOT EXCEEDING 0,5 % VOL., FOR THE PREPARATION OF BEVERAGES, PACKAGED FOR RETAIL SALE	9	0	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
2106902900	OTHER COMPOUND PREPARATIONS WITH AN ALCOHOLIC STRENGTH BY VOLUME NOT EXCEEDING 0,5 % VOL., FOR THE PREPARATION OF BEVERAGES	0	0	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
2106903000	PROTEIN HYDROLYSATES	9	3	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
2106904000	YEAST AUTOLYSATES	0	0	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
2106905000	IMPROVERS FOR BREAD-MAKING	9	5	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
2106906000	MIXTURES OF ARTIFICIAL SWEETENERS WITH FOODSTUFFS	9	0	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
2106907100	FOOD PREPARATIONS NOT SPECIFIED OR INCLUDED ELSEWHERE, CONTAINING SOLELY MIXTURES OR EXTRACTS OF PLANTS, PARTS OF PLANTS, SEEDS OR FRUIT	9	0	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
2106907200	FOOD PREPARATIONS NOT SPECIFIED OR INCLUDED ELSEWHERE, CONTAINING SOLELY MIXTURES OR EXTRACTS OF PLANTS, PARTS OF PLANTS, SEEDS OR FRUIT, WITH VITAMINS, MINERALS OR OTHER SUBSTANCES	9	0	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
2106907300	FOOD PREPARATIONS NOT SPECIFIED OR INCLUDED ELSEWHERE, CONTAINING SOLELY MIXTURES OF VITAMINS AND MINERALS	9	0	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
2106907400	FOOD PREPARATIONS NOT SPECIFIED OR INCLUDED ELSEWHERE, CONTAINING SOLELY MIXTURES OF VITAMINS	9	0	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
2106907900	OTHER FOOD SUPPLEMENTS	9	0	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.	*	
2106908000	FORMULAS, OTHER THAN MILK FORMULAS, FOR INFANTS UP TO 12 MONTHS OLD	9	0	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
2106909000	OTHER FOOD PREPARATIONS NOT SPECIFIED OR INCLUDED ELSEWHERE	9	0	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.	*	
2201100011	NATURAL OR MEDICINAL MINERAL WATER, WHETHER OR NOT AERATED	9	3			
2201100012	ARTIFICIAL MINERAL WATER, WHETHER OR NOT AERATED	9	3			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
2201100030	AERATED WATER	9	3			
2201900010	STILL WATER	9	3			
2201900020	ICE	9	3			
2201900090	OTHER WATERS, NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER OR FLAVOURING AND SNOW	9	3			
2202100000	WATER, INCLUDING MINERAL AND AERATED WATER, CONTAINING ADDED SUGAR OR OTHER SWEETENER OR FLAVOURING	9	5			
2202900000	OTHER NON-ALCOHOLIC BEVERAGES, NOT INCLUDING FRUIT OR VEGETABLE JUICES UNDER HEADING 20.09.	9	5			
2203000000	BEER MADE FROM MALT	9	3			
2204100000	SPARKLING WINE	9	5			
2204210000	OTHER WINES; GRAPE MUST WITH FERMENTATION PREVENTED OR ARRESTED BY THE ADDITION OF ALCOHOL, IN CONTAINERS HOLDING NO MORE THAN 2 LITRES	9	3			
2204291000	GRAPE MUST WITH FERMENTATION PREVENTED OR ARRESTED BY THE ADDITION OF ALCOHOL, IN CONTAINERS HOLDING MORE THAN 2 LITRES	0	0			
2204299000	WINES IN CONTAINERS HOLDING MORE THAN 2 LITRES	9	5			
2204300000	OTHER GRAPE MUSTS	9	5			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
2205100000	VERMOUTH AND OTHER WINES MADE OF FRESH GRAPES PREPARED WITH PLANTS OR AROMATIC SUBSTANCES, IN CONTAINERS HOLDING NO MORE THAN 2 LITRES	9	3			
2205900000	VERMOUTH AND OTHER WINES MADE OF FRESH GRAPES PREPARED WITH PLANTS OR AROMATIC SUBSTANCES, IN CONTAINERS HOLDING MORE THAN 2 LITRES	9	3			
2206000000	OTHER FERMENTED BEVERAGES (FOR EXAMPLE CIDER, PERRY, MEAD); MIXTURES OF FERMENTED BEVERAGES AND MIXTURES OF FERMENTED BEVERAGES AND NON-ALCOHOLIC BEVERAGES, NOT SPECIFIED OR INCLUDED ELSEWHERE	9	0			
2207100000	UNDENATURED ETHYL ALCOHOL OF AN ALCOHOLIC STRENGTH BY VOLUME OF 80 % VOL OR MORE	9	0			
2207200010	ALCOHOL FUEL	9	0			
2207200090	OTHER ETHYL ALCOHOL AND SPIRITS, DENATURED, OF ANY STRENGTH	9	0			
2208202100	PISCO	9	0			
2208202200	SINGANI	9	0			
2208202900	OTHER SPIRITS OF WINE	9	0			
2208203000	SPIRITS OBTAINED BY DISTILLING MARC (GRAPPA AND THE LIKE)	9	0			
2208300000	WHISKY	9	0			
2208400000	RUM AND OTHER SPIRITS OBTAINED BY DISTILLING FERMENTED SUGAR-CANE PRODUCTS	9	RM			
2208500000	GIN AND GENEVA	9	0			
2208600000	VODKA	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
2208701000	LIQUEURS AND CORDIALS OF ANISE	9	0			
2208702000	CRÈMES	9	0			
2208709000	OTHER LIQUEURS AND CORDIALS	9	0			
2208901000	UNDENATURED ETHYL ALCOHOL OF AN ALCOHOLIC STRENGTH BY VOLUME OF UNDER 80 % VOL	9	0			
2208902000	SPIRITS OBTAINED BY DISTILLING AGAVES (TEQUILA AND THE LIKE)	9	0			
2208904200	SPIRITS OF ANISE	9	0			
2208904900	OTHER SPIRITS	9	0			
2208909000	OTHER LIQUEURS AND OTHER SPIRITUOUS BEVERAGES	9	0			
2209000000	VINEGAR AND SUBSTITUTES FOR VINEGAR OBTAINED FROM ACETIC ACID	9	5			
2301101000	GREAVES	0	0			
2301109000	FLOUR, MEAL AND PELLETS OF MEAT OR MEAT OFFAL, UNFIT FOR HUMAN CONSUMPTION	0	0			
2301201100	FLOUR, MEAL AND PELLETS OF FISH WITH A FAT CONTENT EXCEEDING 2 % BY WEIGHT, UNFIT FOR HUMAN CONSUMPTION	0	0			
2301201900	FLOUR, MEAL AND PELLETS OF FISH WITH A FAT CONTENT NOT EXCEEDING 2 % BY WEIGHT, UNFIT FOR HUMAN CONSUMPTION	0	0			
2301209000	FLOUR, MEAL AND PELLETS OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES, UNFIT FOR HUMAN CONSUMPTION	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
2302100000	BRAN, SHARPS AND OTHER RESIDUES, WHETHER OR NOT IN THE FORM OF PELLETS, DERIVED FROM THE SIFTING, MILLING OR OTHER WORKING OF MAIZE (CORN)	0	0			
2302300000	BRAN, SHARPS AND OTHER RESIDUES, WHETHER OR NOT IN THE FORM OF PELLETS, DERIVED FROM THE SIFTING, MILLING OR OTHER WORKING OF WHEAT	0	0			
2302400010	BRAN, SHARPS AND OTHER RESIDUES, WHETHER OR NOT IN THE FORM OF PELLETS, DERIVED FROM THE SIFTING, MILLING OR OTHER WORKING OF RICE	0	0			
2302400090	BRAN, SHARPS AND OTHER RESIDUES, WHETHER OR NOT IN THE FORM OF PELLETS, DERIVED FROM THE SIFTING, MILLING OR OTHER WORKING OF OTHER CEREALS	0	0			
2302500000	BRAN, SHARPS AND OTHER RESIDUES DERIVED FROM THE SIFTING, MILLING OR OTHER WORKING OF LEGUMINOUS PLANTS	0	0			
2303100000	RESIDUES OF STARCH MANUFACTURE AND SIMILAR RESIDUES	0	0			
2303200000	BEEF PULP, BAGASSE AND OTHER WASTE FROM SUGAR PRODUCTION	0	0			
2303300000	BREWING AND DISTILLING DREGS AND WASTE	0	0			
2304000000	OIL CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF SOYA-BEAN OIL	0	0			
2305000000	OIL CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF GROUND-NUT OIL	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
2306100000	OIL CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF COTTON-SEED FATS OR OILS	0	0			
2306200000	OIL CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF LINSEED FATS OR OILS	0	0			
2306300000	OIL CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF SUNFLOWER-SEED FATS OR OILS	0	0			
2306410000	OIL CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF FATS OR OILS FROM RAPE OR COLZA SEEDS WITH A LOW ERUCIC ACID CONTENT	0	0			
2306490000	OTHER OIL CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF FATS OR OILS FROM RAPE OR COLZA SEEDS	0	0			
2306500000	OIL CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF COCONUT OR COPRA FATS OR OILS	0	0			
2306600000	OIL CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF FATS OR OILS FROM PALM NUTS OR KERNELS	0	0			
2306900000	OTHER OIL CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF VEGETABLE FATS OR OILS, OTHER THAN THOSE OF HEADING 23.04 OR 23.05	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
2307000000	WINE LEES; ARGOL	0	0			
2308001000	FLOUR OF MARIGOLD FLOWERS	0	0			
2308009000	OTHER VEGETABLE MATERIALS AND VEGETABLE WASTE, RESIDUES AND BY-PRODUCTS, WHETHER OR NOT IN THE FORM OF PELLETS, OF A KIND USED IN ANIMAL FEEDING, NOT SPECIFIED OR INCLUDED ELSEWHERE	0	0			
2309101000	DOG OR CAT FOOD PACKAGED FOR RETAIL SALE, PUT UP IN AIRTIGHT CONTAINERS	0	0			
2309109000	OTHER DOG OR CAT FOOD PACKAGED FOR RETAIL SALE	0	0			
2309901000	SWEETENED FORAGE	0	0			
2309902000	PREMIXES	0	0			
2309903000	MILK SUBSTITUTES FOR FEEDING CALVES	0	0			
2309909000	OTHER PREPARATIONS OF A KIND USED IN ANIMAL FEEDING	0	0			*
2401101000	DARK TOBACCO, NOT STEMMED/STRIPPED	9	10			
2401102000	LIGHT TOBACCO, NOT STEMMED/STRIPPED	9	10			
2401201000	DARK TOBACCO, PARTLY OR WHOLLY STEMMED/STRIPPED	9	10			
2401202000	LIGHT TOBACCO, PARTLY OR WHOLLY STEMMED/STRIPPED	9	10			
2401300000	TOBACCO REFUSE	9	10			
2402100000	CIGARS, CHERROOTS AND CIGARILLOS CONTAINING TOBACCO	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
2402201000	CIGARETTES CONTAINING DARK TOBACCO	9	10			
2402202000	CIGARETTES CONTAINING LIGHT TOBACCO	9	10			
2402900000	CIGARS, CHEROOTS AND CIGARILLOS CONTAINING TOBACCO SUBSTITUTES	9	10			
2403100000	SMOKING TOBACCO, WHETHER OR NOT CONTAINING TOBACCO SUBSTITUTES IN ANY PROPORTION	9	10			
2403910000	"HOMOGENISED" OR "RECONSTITUTED" TOBACCO	9	10			
2403990000	OTHER MANUFACTURED TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES; TOBACCO EXTRACTS AND ESSENCES	9	10			
2501001000	TABLE SALT	9	5			
2501002000	SODIUM CHLORIDE, OF A PURITY OF 99,5 % OR MORE, WHETHER OR NOT IN AQUEOUS SOLUTION	0	0			
2501009100	DENATURED SALT	9	0			
2501009200	SALT FOR ANIMAL FEEDS	9	0			
2501009910	SEA WATER	0	0			
2501009990	OTHER SALTS AND SODIUM CHLORIDE	9	5			
2502000000	UNROASTED IRON PYRITES	9	0			
2503000000	SULPHUR OF ALL KINDS, OTHER THAN SUBLIMED SULPHUR, PRECIPITATED SULPHUR AND COLLOIDAL SULPHUR	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
2504100000	NATURAL GRAPHITE IN POWDER OR IN FLAKES	9	0			
2504900000	OTHER NATURAL GRAPHITE	9	0			
2505100000	SILICA SANDS AND QUARTZ SANDS	9	0			
2505900000	OTHER NATURAL SANDS OF ALL KINDS, WHETHER OR NOT COLOURED	9	0			
2506100000	QUARTZ (OTHER THAN NATURAL SANDS)	9	0			
2506200000	QUARTZITE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO SQUARE OR RECTANGULAR BLOCKS OR SLABS	9	0			
2507001000	KAOLIN, WHETHER OR NOT CALCINED	0	0			
2507009000	OTHER KAOLINIC CLAYS, WHETHER OR NOT CALCINED	0	0			
2508100000	BENTONITE	9	0			
2508300000	FIRECLAYS	9	0			
2508400000	OTHER CLAYS	0	0			
2508500000	ANDALUSITE, KYANITE AND SILLIMANITE	0	0			
2508600000	MULLITE	0	0			
2508700000	CHAMOTTE OR DINAS EARTHS	0	0			
2509000000	CHALK	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
2510100000	NATURAL CALCIUM PHOSPHATES, NATURAL ALUMINIUM CALCIUM PHOSPHATES AND PHOSPHATIC CHALK, UNGROUND	0	0			
2510200000	NATURAL CALCIUM PHOSPHATES, NATURAL ALUMINIUM CALCIUM PHOSPHATES AND PHOSPHATIC CHALK, GROUND	0	0			
2511100000	NATURAL BARIUM SULPHATE (BARYTES)	9	0			
2511200000	NATURAL BARIUM CARBONATE (WITHERITE)	0	0			
2512000000	SILICEOUS FOSSIL MEALS (FOR EXAMPLE KIESELGUHR, TRIPOLITE AND DIATOMITE) AND SIMILAR SILICEOUS EARTHS, OF AN APPARENT SPECIFIC GRAVITY OF 1 OR LESS, WHETHER OR NOT CALCINED	0	0			
2513100010	PUMICE STONE, CRUDE OR IN IRREGULAR PIECES, INCLUDING CRUSHED PUMICE ("BIMSKIES")	9	0			
2513100090	OTHER PUMICE STONE	0	0			
2513200000	EMERY, NATURAL CORUNDUM, NATURAL GARNET AND OTHER NATURAL ABRASIVES	0	0			
2514000000	SLATE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO SQUARE OR RECTANGULAR BLOCKS OR SLABS	9	0			
2515110000	MARBLE AND TRAVERTINE, CRUDE OR ROUGHLY TRIMMED	0	0			
2515120000	MARBLE AND TRAVERTINE, MERELY CUT, BY SAWING OR OTHERWISE, INTO SQUARE OR RECTANGULAR BLOCKS OR SLABS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
2515200000	ECALUSSINE AND OTHER CALCAREOUS MONUMENTAL OR BUILDING STONE; ALABASTER	0	0			
2516110000	GRANITE, CRUDE OR ROUGHLY TRIMMED	0	0			
2516120000	GRANITE, MERELY CUT, BY SAWING OR OTHERWISE, INTO SQUARE OR RECTANGULAR BLOCKS OR SLABS	0	0			
2516200000	SANDSTONE	0	0			
2516900000	OTHER MONUMENTAL OR BUILDING STONE	0	0			
2517100000	PEBBLES, GRAVEL, BROKEN OR CRUSHED STONE, OF A KIND COMMONLY USED FOR CONCRETE AGGREGATES, FOR ROAD METALLING OR FOR RAILWAY OR OTHER BALLAST, SHINGLE AND FLINT, WHETHER OR NOT HEAT-TREATED	0	0			
2517200000	MACADAM OF SLAG, DROSS OR SIMILAR INDUSTRIAL WASTE, WHETHER OR NOT INCORPORATING THE MATERIALS CITED IN SUBHEADING 251710	0	0			
2517300000	TARRED MACADAM	0	0			
2517410000	GRANULES, CHIPPINGS AND POWDER OF MARBLE, WHETHER OR NOT HEAT-TREATED	0	0			
2517490000	OTHER GRANULES, CHIPPINGS AND POWDER OF STONES OF HEADING 25.15 OR 25.16, WHETHER OR NOT HEAT-TREATED	0	0			
2518100000	DOLOMITE, NOT CALCINED OR SINTERED	9	0			
2518200000	DOLOMITE, CALCINED OR SINTERED	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
2518300000	DOLOMITE RAMMING MIX	0	0			
2519100000	NATURAL MAGNESIUM CARBONATE (MAGNESITE)	0	0			
2519901000	FUSED MAGNESIA	0	0			
2519902000	MAGNESIUM OXIDE, WHETHER OR NOT CHEMICALLY PURE	0	0			
2519903000	DEAD-BURNED (SINTERED) MAGNESIA, WHETHER OR NOT CONTAINING SMALL QUANTITIES OF OTHER OXIDES ADDED BEFORE SINTERING	0	0			
2520100000	GYPSUM; ANHYDRITE	0	0			
2520200000	PLASTER	0	0			
2521000000	LIMESTONE FLUX; STONE OF A KIND USED FOR THE MANUFACTURE OF LIME OR CEMENT	9	0			
2522100000	QUICKLIME	0	0			
2522200000	SLAKED LIME	0	0			
2522300000	HYDRAULIC LIME	0	0			
2523100000	CEMENT CLINKERS	0	0			
2523210000	WHITE PORTLAND CEMENT, WHETHER OR NOT ARTIFICIALLY COLOURED	0	0			
2523290000	OTHER PORTLAND CEMENT	0	0			
2523300000	ALUMINOUS CEMENTS	0	0			
2523900000	OTHER HYDRAULIC CEMENTS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
2524101000	CROCIDOLITE FIBRES	0	0			
2524109000	OTHER CROCIDOLITE	0	0			
2524900000	OTHER ASBESTOS	0	0			
2525100000	CRUDE MICA AND MICA RIFTED INTO SHEETS OR SPLITTINGS	9	0			
2525200000	MICA POWDER	9	0			
2525300000	MICA WASTE	9	0			
2526100000	NOT CRUSHED, NOT POWDERED	9	0			
2526200000	CRUSHED OR POWDERED	0	0			
2528100000	NATURAL SODIUM BORATES AND CONCENTRATES THEREOF (WHETHER OR NOT CALCINED)	9	5			
2528900000	NATURAL BORIC ACID CONTAINING NO MORE THAN 85 % H ₃ BO ₃ , CALCULATED ON THE DRY WEIGHT	9	5			
2529100000	FELDSPAR	9	0			
2529210000	FLUORSPAR CONTAINING NO MORE THAN 97 % CALCIUM FLUORIDE BY WEIGHT	0	0			
2529220000	FLUORSPAR CONTAINING MORE THAN 97 % CALCIUM FLUORIDE BY WEIGHT	9	0			
2529300000	LEUCITE; NEPHELINE AND NEPHELINE SYENITE	0	0			
2530100000	VERMICULITE, PERLITE AND CHLORITES, UNEXPANDED	0	0			
2530200000	KIESERITE, EPSOMITE (NATURAL MAGNESIUM SULPHATES)	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
2530900010	NATURAL CRYOLITE; NATURAL CHIOLITE	0	0			
2530900020	NATURAL MICACEOUS IRON OXIDES	0	0			
2530900090	OTHER MINERAL SUBSTANCES NOT SPECIFIED OR INCLUDED ELSEWHERE	0	0			
2601110000	IRON ORES AND CONCENTRATES, OTHER THAN ROASTED IRON PYRITES, NON-AGGLOMERATED	9	0			
2601120000	IRON ORES AND CONCENTRATES, OTHER THAN ROASTED IRON PYRITES, AGGLOMERATED	9	0			
2601200000	ROASTED IRON PYRITES	9	0			
2602000000	MANGANESE ORES AND CONCENTRATES, INCLUDING FERRUGINOUS MANGANESE ORES AND CONCENTRATES WITH A MANGANESE CONTENT OF 20 % OR MORE, CALCULATED ON THE DRY WEIGHT	0	0			
2603000000	COPPER ORES AND CONCENTRATES	9	0			
2604000000	NICKEL ORES AND CONCENTRATES	9	0			
2605000000	COBALT ORES AND CONCENTRATES	9	0			
2606000000	ALUMINIUM ORES AND CONCENTRATES	0	0			
2607000000	LEAD ORES AND CONCENTRATES	9	0			
2608000000	ZINC ORES AND CONCENTRATES	9	0			
2609000000	TIN ORES AND CONCENTRATES	9	0			
2610000000	CHROMIUM ORES AND CONCENTRATES	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
2611000000	TUNGSTEN ORES AND CONCENTRATES	9	0			
2612100000	URANIUM ORES AND CONCENTRATES	9	0			
2612200000	THORIUM ORES AND CONCENTRATES	9	0			
2613100000	ROASTED MOLYBDENUM ORES AND CONCENTRATES	9	0			
2613900000	OTHER MOLYBDENUM ORES AND CONCENTRATES	9	0			
2614000000	TITANIUM ORES AND CONCENTRATES	0	0			
2615100000	ZIRCONIUM ORES AND CONCENTRATES	0	0			
2615900000	NIOBIUM, TANTALUM AND VANADIUM ORES AND CONCENTRATES	9	0			
2616100000	SILVER ORES AND CONCENTRATES	9	0			
2616901000	GOLD ORES AND CONCENTRATES	9	0			
2616909000	OTHER PRECIOUS METAL ORES AND CONCENTRATES	0	0			
2617100000	ANTIMONY ORES AND CONCENTRATES	9	0			
2617900000	OTHER ORES AND CONCENTRATES	9	0			
2618000000	GRANULATED SLAG (SLAG SAND) FROM THE MANUFACTURE OF IRON AND STEEL	9	0			
2619000000	SLAG, DROSS (OTHER THAN GRANULATED SLAG), SCALINGS AND OTHER WASTE FROM THE MANUFACTURE OF IRON AND STEEL	9	0			
2620110000	HARD ZINC SPELTER	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
2620190000	OTHER SLAG, ASH AND RESIDUES (OTHER THAN FROM THE MANUFACTURE OF IRON OR STEEL) CONTAINING MAINLY ZINC	0	0			
2620210000	LEADED GASOLINE SLUDGES AND LEADED ANTI-KNOCK COMPOUND SLUDGES	9	0			
2620290000	OTHER SLAG, ASH AND RESIDUES (OTHER THAN FROM THE MANUFACTURE OF IRON OR STEEL) CONTAINING MAINLY LEAD	9	0			
2620300000	SLAG, ASH AND RESIDUES (OTHER THAN FROM THE MANUFACTURE OF IRON OR STEEL) CONTAINING MAINLY COPPER	0	0			
2620400000	SLAG, ASH AND RESIDUES (OTHER THAN FROM THE MANUFACTURE OF IRON OR STEEL) CONTAINING MAINLY ALUMINIUM	9	0			
2620600000	ASH AND RESIDUES (OTHER THAN FROM THE MANUFACTURE OF IRON OR STEEL) CONTAINING ARSENIC, MERCURY, THALLIUM OR THEIR MIXTURES, OF A KIND USED FOR THE EXTRACTION OF ARSENIC OR THOSE METALS OR FOR THE MANUFACTURE OF THEIR CHEMICAL COMPOUNDS	9	0			
2620910000	SLAG, ASH AND RESIDUES (OTHER THAN FROM THE MANUFACTURE OF IRON AND STEEL) CONTAINING ANTIMONY, BERYLLIUM, CADMIUM, CHROMIUM OR THEIR MIXTURES	9	0			
2620990000	OTHER SLAG, ASH AND RESIDUES (OTHER THAN FROM THE MANUFACTURE OF IRON AND STEEL) CONTAINING METALS	9	5			
2621100000	ASH AND RESIDUES FROM THE INCINERATION OF MUNICIPAL WASTE	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
2621900000	OTHER SLAG AND ASH, INCLUDING SEAWEED ASH (KELP)	9	0			
2701110000	ANTHRACITE, WHETHER OR NOT PULVERISED, BUT NOT AGGLOMERATED	0	0			
2701120000	BITUMINOUS COAL	0	0			
2701190000	OTHER COAL, WHETHER OR NOT PULVERISED, BUT NOT AGGLOMERATED	0	0			
2701200000	BRIQUETTES, OVOIDS AND SIMILAR SOLID FUELS MANUFACTURED FROM COAL	0	0			
2702100000	LIGNITES, WHETHER OR NOT PULVERISED, BUT NOT AGGLOMERATED	0	0			
2702200000	AGGLOMERATED LIGNITES	0	0			
2703000000	PEAT (INCLUDING PEAT LITTER), WHETHER OR NOT AGGLOMERATED	0	0			
2704001000	COKES AND SEMI-COKES OF COAL	0	0			
2704002000	COKES AND SEMI-COKES OF LIGNITE OR PEAT	0	0			
2704003000	RETORT CARBON	0	0			
2705000000	COAL GAS, WATER GAS, PRODUCER GAS AND SIMILAR GASES, OTHER THAN PETROLEUM GASES AND OTHER GASEOUS HYDROCARBONS	0	0			
2706000000	TARS DISTILLED FROM COAL, FROM LIGNITE OR FROM PEAT, AND OTHER MINERAL TARS, WHETHER OR NOT DEHYDRATED OR PARTIALLY DISTILLED, INCLUDING RECONSTITUTED TARS	0	0			
2707100000	BENZOL (BENZENE)	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
2707200000	TOLUOL (TOLUENE)	0	0			
2707300000	XYLOL (XYLENES)	0	0			
2707400000	NAPHTHALENE	0	0			
2707501000	SOLVENT NAPHTHALENE	0	0			
2707509000	OTHER AROMATIC HYDROCARBON MIXTURES OF WHICH 65 % OR MORE BY VOLUME (INCLUDING LOSSES) DISTILLS AT 250°C BY THE ASTM D 86 METHOD	0	0			
2707910000	CREOSOTE OILS	9	0			
2707991000	ANTHRACENE	0	0			
2707999000	OTHER OILS AND PRODUCTS OF THE DISTILLATION OF HIGH-TEMPERATURE COAL TARS; SIMILAR PRODUCTS IN WHICH THE WEIGHT OF THE AROMATIC CONSTITUENTS EXCEEDS THAT OF THE NON-AROMATIC CONSTITUENTS	0	0			
2708100000	PITCH	9	5			
2708200000	PITCH COKE	0	0			
2709000000	PETROLEUM OILS AND OILS OBTAINED FROM BITUMINOUS MINERALS, CRUDE	0	0			
2710111100	AVIATION SPIRITS NOT CONTAINING TETRAETHYL LEAD	0	0			
2710111310	MOTOR SPIRITS NOT CONTAINING TETRAETHYL LEAD WITH A RESEARCH OCTANE NUMBER (RON) OF LESS THAN 84	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
2710111321	MOTOR SPIRITS NOT CONTAINING TETRAETHYL LEAD WITH A RESEARCH OCTANE NUMBER (RON) OF AT LEAST 84 BUT LESS THAN 90, CONTAINING 7,8 % ALCOHOL FUEL BY VOLUME	0	0			
2710111329	OTHER MOTOR SPIRITS NOT CONTAINING TETRAETHYL LEAD WITH A RESEARCH OCTANE NUMBER (RON) OF AT LEAST 84 BUT LESS THAN 90	0	0			
2710111331	MOTOR SPIRITS NOT CONTAINING TETRAETHYL LEAD WITH A RESEARCH OCTANE NUMBER (RON) OF AT LEAST 90 BUT LESS THAN 95, CONTAINING 7,8 % ALCOHOL FUEL BY VOLUME	0	0			
2710111339	OTHER MOTOR SPIRITS NOT CONTAINING TETRAETHYL LEAD WITH A RESEARCH OCTANE NUMBER (RON) OF AT LEAST 90 BUT LESS THAN 95	0	0			
2710111341	MOTOR SPIRITS NOT CONTAINING TETRAETHYL LEAD WITH A RESEARCH OCTANE NUMBER (RON) OF AT LEAST 95 BUT LESS THAN 97, CONTAINING 7,8 % ALCOHOL FUEL BY VOLUME	0	0			
2710111349	OTHER MOTOR SPIRITS NOT CONTAINING TETRAETHYL LEAD WITH A RESEARCH OCTANE NUMBER (RON) OF AT LEAST 95 BUT LESS THAN 97	0	0			
2710111351	MOTOR SPIRITS NOT CONTAINING TETRAETHYL LEAD WITH A RESEARCH OCTANE NUMBER (RON) OF AT LEAST 97, CONTAINING 7,8 % ALCOHOL FUEL BY VOLUME	0	0			
2710111359	OTHER MOTOR SPIRITS NOT CONTAINING TETRAETHYL LEAD WITH A RESEARCH OCTANE NUMBER (RON) OF AT LEAST 97	0	0			
2710111900	OTHER MOTOR SPIRITS NOT CONTAINING TETRAETHYL LEAD	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
2710112000	PETROLEUM SPIRITS CONTAINING TETRAETHYL LEAD	0	0			
2710119100	WHITE SPIRIT	0	0			
2710119200	SPIRIT-TYPE JET FUELS	0	0			
2710119300	TETRAPROPYLENE	0	0			
2710119400	OTHER LIGHT OIL AND PREPARATIONS, MIXED N-PARAFFINS	0	0			
2710119500	OTHER LIGHT OIL AND PREPARATIONS, MIXED N-OLEFINS	0	0			
2710119900	OTHER LIGHT OILS AND PREPARATIONS	0	0			
2710191200	OTHER MEDIUM OILS AND PREPARATIONS, MIXED N-PARAFFINS	0	0			
2710191300	OTHER MEDIUM OILS AND PREPARATIONS, MIXED N-OLEFINS	0	0			
2710191400	KEROSENE	0	0			
2710191510	KEROSENE-TYPE JET FUELS FOR AVIATION COMPANIES	0	0			
2710191590	OTHER KEROSENE-TYPE JET FUELS	0	0			
2710191900	OTHER MEDIUM OILS AND PREPARATIONS	0	0			
2710192111	2 DIESEL CONTAINING NO MORE THAN 50 PPM SULPHUR	0	0			
2710192119	OTHER 2 DIESEL	0	0			
2710192121	DIESEL B2 CONTAINING NO MORE THAN 50 PPM SULPHUR	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
2710192129	OTHER DIESEL B2	0	0			
2710192131	DIESEL B5 CONTAINING NO MORE THAN 50 PPM SULPHUR	0	0			
2710192139	OTHER DIESEL B5	0	0			
2710192141	DIESEL B20 CONTAINING NO MORE THAN 50 PPM SULPHUR	0	0			
2710192149	OTHER DIESEL B20	0	0			
2710192191	OTHER GAS OILS, EXCLUDING 2 DIESEL, CONTAINING NO MORE THAN 50 PPM SULPHUR	0	0			
2710192199	OTHER GASOILS, EXCLUDING 2 DIESEL	0	0			
2710192210	NO. 6 RESIDUAL FUEL OIL	0	0			
2710192290	OTHER FUEL OIL, EXCLUDING NO. 6 RESIDUAL FUEL OIL	0	0			
2710192900	OTHER HEAVY OILS, EXCLUDING GAS OILS AND FUEL OILS	0	0			
2710193100	OTHER PREPARATIONS OF HEAVY OILS, MIXED N-PARAFFINS	0	0			
2710193200	OTHER PREPARATIONS OF HEAVY OILS, MIXED N-OLEFINS	0	0			
2710193300	ELECTRICAL INSULATION OILS	0	0			
2710193400	LUBRICATING GREASES	0	0			
2710193500	BASE OILS FOR LUBRICANTS	0	0			
2710193600	LIQUIDS FOR HYDRAULIC TRANSMISSION SYSTEMS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
2710193700	WHITE OILS (FROM PETROLEUM JELLY OR PARAFFIN WAX)	0	0			
2710193800	OTHER LUBRICATING OILS	0	0			
2710193900	OTHER PREPARATIONS BASED ON HEAVY OILS	0	0			
2710910000	WASTE OILS CONTAINING POLYCHLORINATED BIPHENYLS (PCBS), POLYCHLORINATED TERPHENYLS (PCTS) OR POLYBROMINATED BIPHENYLS (PBBS)	0	0			
2710990000	OTHER WASTE OILS	0	0			
2711110000	LIQUEFIED NATURAL GAS	0	0			
2711120000	LIQUEFIED PROPANE	0	0			
2711130000	LIQUEFIED BUTANES	0	0			
2711140000	LIQUEFIED ETHYLENE, PROPYLENE, BUTYLENE AND BUTADIENE	0	0			
2711190000	OTHER LIQUEFIED PETROLEUM GASES AND GASEOUS HYDROCARBONS	0	0			
2711210000	NATURAL GAS, IN GASEOUS STATE	0	0			
2711290000	OTHER PETROLEUM GASES AND GASEOUS HYDROCARBONS, IN GASEOUS STATE	0	0			
2712101000	CRUDE PETROLEUM JELLY	0	0			
2712109000	OTHER PETROLEUM JELLIES	0	0			
2712200000	PARAFFIN WAX CONTAINING LESS THAN 0,75 % OIL BY WEIGHT	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
2712901000	MICRO-CRYSTALLINE PETROLEUM WAX	0	0			
2712902000	OZOKERITE AND CERESINE	0	0			
2712903000	PARAFFIN WAX CONTAINING 0.75 % OR MORE OIL BY WEIGHT	0	0			
2712909000	SLACK WAX, LIGNITE WAX, PEAT WAX AND OTHER MINERAL WAXES AND SIMILAR PRODUCTS OBTAINED BY SYNTHESIS OR BY OTHER PROCESSES, WHETHER OR NOT COLOURED	0	0			
2713110000	PETROLEUM COKE, NOT CALCINED	9	0			
2713120000	PETROLEUM COKE, CALCINED	0	0			
2713200000	PETROLEUM BITUMEN	9	5			
2713900000	OTHER RESIDUES OF PETROLEUM OILS OR OF OILS OBTAINED FROM BITUMINOUS MINERALS	9	10			
2714100000	BITUMINOUS OIL SHALES AND TAR SANDS	0	0			
2714900000	NATURAL BITUMENS AND ASPHALTS; ASPHALTITES AND ASPHALTIC ROCKS	0	0			
2715001000	BITUMINOUS MASTICS	9	5			
2715009000	OTHER BITUMINOUS MIXTURES BASED ON NATURAL ASPHALT, NATURAL BITUMEN, PETROLEUM BITUMEN, MINERAL TAR OR MINERAL TAR PITCH, EXCLUDING BITUMINOUS MASTICS	9	5			
2716000000	ELECTRICAL ENERGY	0	0			
2801100000	CHLORINE	9	5			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
2801200000	IODINE	0	0			
2801300000	FLUORINE; BROMINE	0	0			
2802000000	SULPHUR, SUBLIMED OR PRECIPITATED; COLLOIDAL SULPHUR	9	0			
2803001000	ACETYLENE BLACK	0	0			
2803009000	OTHER CARBON (CARBON BLACKS AND OTHER FORMS OF CARBON NOT SPECIFIED OR INCLUDED ELSEWHERE)	0	0			
2804100000	HYDROGEN	9	5			
2804210000	ARGON	9	0			
2804290000	OTHER RARE GASES	9	0			
2804300000	NITROGEN	9	0			
2804400000	OXYGEN	9	0			
2804501000	BORON	9	0			
2804502000	TELLURIUM	9	5			
2804610000	CONTAINING NO LESS THAN 99,99 % SILICON BY WEIGHT	0	0			
2804690000	OTHER SILICONS	0	0			
2804701000	RED OR AMORPHOUS PHOSPHORUS	0	0			
2804709000	OTHER PHOSPHORUS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
2804800000	ARSENIC	0	0			
2804901000	SELENIUM, POWDERED	9	5			
2804909000	OTHER SELENIUM	9	5			
2805110000	SODIUM	0	0			
2805120000	CALCIUM	0	0			
2805190000	OTHER ALKALI OR ALKALINE-EARTH METALS	0	0			
2805300000	RARE-EARTH METALS, SCANDIUM AND YTTRIUM, WHETHER OR NOT INTERMIXED OR INTERALLOYED;	0	0			
2805400000	MERCURY	9	0			
2806100000	HYDROGEN CHLORIDE (HYDROCHLORIC ACID)	9	10			
2806200000	CHLOROSULPHURIC ACID	0	0			
2807001000	SULPHURIC ACID	9	5			
2807002000	OLEUM (FUMING SULPHURIC ACID)	9	5			
2808001000	NITRIC ACID	0	0			
2808002000	SULPHONITRIC ACIDS	0	0			
2809100000	DIPHOSPHORUS PENTOXIDE	0	0			
2809201000	PHOSPHORIC ACID	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
2809202000	POLYPHOSPHORIC ACIDS	0	0			
2810001000	ORTHOBORIC ACID	9	5			
2810009000	OTHER OXIDES OF BORON; BORIC ACIDS	9	0			
2811110000	HYDROGEN FLUORIDE (HYDROFLUORIC ACID)	0	0			
2811191000	AMINOSULPHONIC ACID (SULPHAMIC ACID)	0	0			
2811193000	OTHER INORGANIC ACIDS DERIVATIVE OF PHOSPHORUS	0	0			
2811194000	HYDROGEN CYANIDE	9	0			
2811199020	OTHER INORGANIC ACIDS DERIVATE OF SULPHUR, SELENIUM OR TELLURIUM COMPOUNDS	0	0			
2811199090	OTHER INORGANIC ACIDS	9	0			
2811210000	CARBON DIOXIDE	9	5			
2811221000	SILICA GEL	0	0			
2811229000	OTHER SILICON DIOXIDES	0	0			
2811292000	NITROUS OXIDE (LAUGHING GAS, DINITROGEN MONOXIDE)	9	5			
2811294000	DIARSENIC TRIOXIDE (ARSENIC SESQUIOXIDE, ARSENEOUS ANHYDRIDE, WHITE ARSENIC)	9	0			
2811299000	OTHER INORGANIC OXYGEN COMPOUNDS OF NON-METALS	0	0			
2812101000	ARSENIC TRICHLORIDE	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
2812102000	CARBONYL DICHLORIDE (PHOSGENE)	9	0			
2812103100	PHOSPHORYL CHLORIDE	9	0			
2812103200	PHOSPHORUS TRICHLORIDE	9	0			
2812103300	PHOSPHORUS PENTACHLORIDE	9	0			
2812103900	OTHER CHLORIDES AND CHLORIDE OXIDES OF PHOSPHORUS	9	0			
2812104100	SULPHUR MONOCHLORIDE	9	0			
2812104200	SULPHUR DICHLORIDE	9	0			
2812104900	OTHER CHLORIDES AND CHLORIDE OXIDES OF SULPHUR	9	0			
2812105000	THIONYL CHLORIDE	9	0			
2812109000	OTHER CHLORIDES AND CHLORIDE OXIDES OF NON-METALS	9	0			
2812900000	OTHER HALIDES AND HALIDE OXIDES OF NON-METALS	0	0			
2813100000	CARBON DISULPHIDE	0	0			
2813902000	PHOSPHORUS SULPHIDES	0	0			
2813909000	OTHER SULPHIDES OF NON-METALS; COMMERCIAL PHOSPHORUS TRISULPHIDE	0	0			
2814100000	ANHYDROUS AMMONIA	0	0			
2814200000	AMMONIA IN AQUEOUS SOLUTION	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
2815110000	SODIUM HYDROXIDE (CAUSTIC SODA), SOLID	9	5			
2815120000	SODIUM HYDROXIDE (CAUSTIC SODA) IN AQUEOUS SOLUTION (SODA LYE OR LIQUID SODA)	9	5			
2815200000	POTASSIUM HYDROXIDE (CAUSTIC POTASH)	0	0			
2815300000	PEROXIDES OF SODIUM OR POTASSIUM	0	0			
2816100000	HYDROXIDE AND PEROXIDE OF MAGNESIUM	0	0			
2816400000	OXIDES, HYDROXIDES AND PEROXIDES OF STRONTIUM OR OF BARIUM	0	0			
2817001000	ZINC OXIDE (ZINC WHITE OR FLOWER OF ZINC)	0	0			
2817002000	ZINC PEROXIDE	0	0			
2818100000	ARTIFICIAL CORUNDUM, WHETHER OR NOT CHEMICALLY DEFINED	0	0			
2818200000	ALUMINIUM OXIDE, OTHER THAN ARTIFICIAL CORUNDUM	0	0			
2818300000	ALUMINIUM HYDROXIDE	0	0			
2819100000	CHROMIUM TRIOXIDE	0	0			
2819901000	DICHROMIUM TRIOXIDE (CHROMIUM SESQUIOXIDE OR "CHROME GREEN")	9	5			
2819909000	OTHER CHROMIUM OXIDES AND HYDROXIDES	0	0			
2820100000	MANGANESE DIOXIDE	0	0			
2820900000	OTHER MANGANESE OXIDES	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
2821101000	IRON OXIDES	0	0			
2821102000	IRON HYDROXIDES	0	0			
2821200000	EARTH COLOURS WITH IRON CONTAINING COMBINED	0	0			
2822000000	COBALT OXIDES AND HYDROXIDES; COMMERCIAL COBALT OXIDES	0	0			
2823001000	TITANIUM DIOXIDE (TITANIUM(IV)OXIDE OR TITANIA)	0	0			
2823009000	OTHER TITANIUM OXIDES	0	0			
2824100000	LEAD MONOXIDE (LITHARGE, MASSICOT)	9	0			
2824900000	OTHER LEAD OXIDES, RED LEAD AND ORANGE LEAD	9	5			
2825100000	HYDRAZINE AND HYDROXYLAMINE AND THEIR INORGANIC SALTS	0	0			
2825200000	LITHIUM OXIDE AND HYDROXIDE	0	0			
2825300000	VANADIUM OXIDES AND HYDROXIDES	0	0			
2825400000	NICKEL OXIDES AND HYDROXIDES	0	0			
2825500000	COPPER OXIDES AND HYDROXIDES	9	10			
2825600000	GERMANIUM OXIDES AND ZIRCONIUM DIOXIDE	0	0			
2825700000	MOLYBDENUM OXIDES AND HYDROXIDES	0	0			
2825800000	ANTIMONY OXIDES	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
2825901000	TIN OXIDES AND HYDROXIDES	0	0			
2825904000	CALCIUM OXIDE AND HYDROXIDE	9	5			
2825909010	BISMUTH OXIDES AND HYDROXIDES	0	0			
2825909090	OTHER INORGANIC BASES; OTHER METAL OXIDES, HYDROXIDES AND PEROXIDES	9	0			
2826120000	ALUMINIUM FLUORIDE	0	0			
2826191000	SODIUM FLUORIDE	0	0			
2826199000	OTHER FLUORIDES	0	0			
2826300000	SODIUM HEXAFLUOROALUMINATE (SYNTHETIC CRYOLITE)	0	0			
2826900000	FLUOROSILICATES, FLUOROALUMINATES AND OTHER COMPLEX FLUORINE SALTS	0	0			
2827100000	AMMONIUM CHLORIDE	9	5			
2827200000	CALCIUM CHLORIDE	9	5			
2827310000	MAGNESIUM CHLORIDE	0	0			
2827320000	ALUMINIUM CHLORIDE	0	0			
2827350000	NICKEL CHLORIDE	0	0			
2827391000	COPPER CHLORIDE	0	0			
2827393000	TIN CHLORIDE	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
2827394000	IRON CHLORIDE	9	5			
2827395000	ZINC CHLORIDE	9	10			
2827399010	COBALT CHLORIDE	9	0			
2827399090	OTHER CHLORIDES	0	0			
2827410000	CHLORIDE OXIDES AND CHLORIDE HYDROXIDES OF COPPER	9	5			
2827491000	CHLORIDE OXIDES AND CHLORIDE HYDROXIDES OF ALUMINIUM	0	0			
2827499000	OTHER CHLORIDE OXIDES AND CHLORIDE HYDROXIDES	0	0			
2827510000	BROMIDES OF SODIUM OR OF POTASSIUM	0	0			
2827590000	OTHER BROMIDES AND BROMIDE OXIDES	0	0			
2827601000	IODIDES AND IODIDE OXIDES OF SODIUM OR POTASSIUM	0	0			
2827609000	OTHER IODIDES AND IODIDE OXIDES	0	0			
2828100000	COMMERCIAL CALCIUM HYPOCHLORITE AND OTHER CALCIUM HYPOCHLORITES	9	5			
2828901100	SODIUM HYPOCHLORITE	9	5			
2828901900	OTHER HYPOCHLORITES	0	0			
2828902000	CHLORITES	0	0			
2828903000	HYPOBROMITES	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
2829110000	SODIUM CHLORATES	0	0			
2829191000	POTASSIUM CHLORATES	0	0			
2829199000	OTHER CHLORATES	0	0			
2829901000	PERCHLORATES	0	0			
2829902000	POTASSIUM IODATE	0	0			
2829909000	BROMATES AND PERBROMATES; IODATES AND PERIODATES	0	0			
2830101000	SODIUM SULPHIDES	9	5			
2830102000	SODIUM HYDROGEN SULPHIDE (SODIUM SULPHHYDRATE)	9	0			
2830901000	POTASSIUM SULPHIDE	0	0			
2830909000	OTHER SULPHIDES; POLYSULPHIDES, WHETHER OR NOT CHEMICALLY DEFINED	0	0			
2831100000	DITHIONITES AND SULPHOXYLATES OF SODIUM	0	0			
2831900000	OTHER DITHIONITES AND SULPHOXYLATES	0	0			
2832100000	SODIUM SULPHITES	0	0			
2832201000	AMMONIUM SULPHITES	9	0			
2832209000	OTHER SULPHITES	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
2832301000	SODIUM THIOSULPHATES	9	0			
2832309000	OTHER THIOSULPHATES	0	0			
2833110000	DISODIUM SULPHATE	0	0			
2833190000	OTHER SODIUM SULPHATES	9	0			
2833210000	MAGNESIUM SULPHATES	0	0			
2833220000	ALUMINIUM SULPHATES	9	5			
2833240000	NICKEL SULPHATES	9	0			
2833250000	COPPER SULPHATES	0	0			
2833270000	BARIUM SULPHATES	0	0			
2833291000	IRON SULPHATES	9	10			
2833293000	LEAD SULPHATES	9	0			
2833295000	CHROMIUM SULPHATES	9	10			
2833296000	ZINC SULPHATES	0	0			
2833299000	OTHER SULPHATES	9	5			
2833301000	ALUMINIUM ALUMS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
2833309000	OTHER ALUMS	0	0			
2833401000	SODIUM PEROXOSULPHATES (PERSULPHATES)	0	0			
2833409000	OTHER PEROXOSULPHATES (PERSULPHATES)	0	0			
2834100000	NITRITES	0	0			
2834210000	POTASSIUM NITRATES	0	0			
2834291000	MAGNESIUM NITRATES	0	0			
2834299000	OTHER NITRATES	0	0			
2835100000	PHOSPHINATES (HYPOPHOSPHITES) AND PHOSPHONATES (PHOSPHITES)	0	0			
2835220000	MONOSODIUM AND DISODIUM PHOSPHATES	0	0			
2835240000	POTASSIUM PHOSPHATES	0	0			
2835250000	CALCIUM HYDROGENORTHOPHOSPHATE ('DICALCIUM PHOSPHATE')	0	0			
2835260000	OTHER CALCIUM PHOSPHATES	0	0			
2835291000	IRON PHOSPHATES	0	0			
2835292000	TRIAMMONIUM PHOSPHATES	0	0			
2835299010	TRISODIUM PHOSPHATES	0	0			
2835299090	OTHER PHOSPHATES	9	0			
2835310000	SODIUM TRIPHOSPHATE (SODIUM TRIPOLYPHOSPHATE)	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
2835391000	SODIUM PYROPHOSPHATES	0	0			
2835399000	OTHER POLYPHOSPHATES	0	0			
2836200000	DISODIUM CARBONATE	0	0			
2836300000	SODIUM HYDROGENCARBONATE (SODIUM BICARBONATE)	9	5			
2836400000	POTASSIUM CARBONATE	0	0			
2836500000	CALCIUM CARBONATE	9	5			
2836600000	BARIUM CARBONATE	0	0			
2836910000	LITHIUM CARBONATE	0	0			
2836920000	STRONTIUM CARBONATE	0	0			
2836991000	PRECIPITATED MAGNESIUM CARBONATE	0	0			
2836992000	AMMONIUM CARBONATE	0	0			
2836993000	COBALT CARBONATE	0	0			
2836994000	NICKEL CARBONATE	0	0			
2836995000	SODIUM SESQUICARBONATE	0	0			
2836999000	OTHER CARBONATES; PEROXYCARBONATES (PERCARBONATES); COMMERCIAL AMMONIUM CARBONATE CONTAINING AMMONIUM CARBAMATE	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
2837111000	SODIUM CYANIDE	0	0			
2837112000	SODIUM CYANIDE OXIDE	0	0			
2837190000	OTHER CYANIDES AND CYANIDE OXIDES	0	0			
2837200000	COMPLEX CYANIDES	0	0			
2839110000	SODIUM METASILICATES	9	10			
2839190000	OTHER SODIUM SILICATES	9	5			
2839901000	ALUMINIUM SILICATES	0	0			
2839902000	PRECIPITATED CALCIUM SILICATES	0	0			
2839903000	MAGNESIUM SILICATES	9	10			
2839904000	POTASSIUM SILICATES	9	5			
2839909000	OTHER SILICATES; COMMERCIAL ALKALI METAL SILICATES	0	0			
2840110000	DISODIUM TETRABORATE (REFINED BORAX), ANHYDROUS	0	0			
2840190000	DISODIUM TETRABORATE (REFINED BORAX), HYDRATED	9	5			
2840200000	OTHER BORATES	9	5			
2840300000	PEROXOBORATES (PERBORATES)	0	0			
2841300000	SODIUM DICHROMATE	0	0			
2841501000	CHROMATES OF ZINC OR OF LEAD	9	5			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
2841502000	POTASSIUM CHROMATE	0	0			
2841503000	SODIUM CHROMATE	0	0			
2841504000	POTASSIUM DICHROMATE	0	0			
2841505000	THALLIUM DICHROMATE	0	0			
2841509000	OTHER CHROMATES AND DICHROMATES, PEROXYCHROMATES	0	0			
2841610000	POTASSIUM PERMANGANATE	9	0			
2841690000	OTHER MANGANITES, MANGANATES AND PERMANGANATES	0	0			
2841700000	MOLYBDATES	9	5			
2841800000	TUNGSTATES (WOLFRAMATES)	0	0			
2841901000	ALUMINATES	0	0			
2841909000	OTHER SALTS OF OXOMETALLIC OR PEROXOMETALLIC ACIDS	0	0			
2842100000	DOUBLE OR COMPLEX SILICATES, INCLUDING ALUMINOSILICATES WHETHER OR NOT CHEMICALLY DEFINED	0	0			
2842901000	ARSENATES AND ARSENITES	9	5			
2842902100	DOUBLE OR COMPLEX CHLORIDES OF AMMONIUM AND ZINC	9	0			
2842902900	OTHER DOUBLE OR COMPLEX CHLORIDES	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
2842903000	DOUBLE OR COMPLEX PHOSPHATES (PHOSPHALTS)	0	0			
2842909000	OTHER SALTS OF INORGANIC ACIDS OR PEROXOACIDS, OTHER THAN AZIDES	0	0			
2843100000	COLLOIDAL PRECIOUS METAL	0	0			
2843210000	SILVER NITRATE	9	5			
2843290000	OTHER SILVER COMPOUNDS	0	0			
2843300000	GOLD COMPOUNDS	9	0			
2843900000	OTHER COMPOUNDS; AMALGAMS OF PRECIOUS METAL	9	0			
2844100000	NATURAL URANIUM AND ITS COMPOUNDS; ALLOYS, DISPERSIONS (INCLUDING CERMETS), CERAMIC PRODUCTS AND MIXTURES CONTAINING NATURAL URANIUM OR NATURAL URANIUM COMPOUNDS	0	0			
2844200000	URANIUM ENRICHED IN U 235 AND ITS COMPOUNDS; PLUTONIUM AND ITS COMPOUNDS; ALLOYS, DISPERSIONS (INCLUDING CERMETS), CERAMIC PRODUCTS AND MIXTURES CONTAINING URANIUM ENRICHED IN U235 OR THEIR COMPOUNDS	0	0			
2844300000	URANIUM DEPLETED IN U 235 AND ITS COMPOUNDS; THORIUM AND ITS COMPOUNDS; ALLOYS, DISPERSIONS (INCLUDING CERMETS), CERAMIC PRODUCTS AND MIXTURES CONTAINING URANIUM DEPLETED IN U235 OR THEIR COMPOUNDS	0	0			
2844401000	RADIOACTIVE RESIDUES	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
2844409000	RADIOACTIVE ELEMENTS AND ISOTOPES AND COMPOUNDS OTHER THAN THOSE OF SUBHEADING 2844.10; 2844.20 OR 2844.30; ALLOYS, DISPERSIONS (INCLUDING CERMETS), CERAMIC PRODUCTS AND MIXTURES CONTAINING SUCH ELEMENTS, ISOTOPES OR COMPOUNDS	0	0			
2844500000	SPENT (IRRADIATED) FUEL ELEMENTS (CARTRIDGES) OF NUCLEAR REACTORS	0	0			
2845100000	HEAVY WATER (DEUTERIUM OXIDE)	0	0			
2845900000	OTHER ISOTOPES EXCLUDING THOSE OF HEADING 28.44; THEIR ORGANIC OR INORGANIC COMPOUNDS, WHETHER OR NOT CHEMICALLY DEFINED	0	0			
2846100000	CERIUM COMPOUNDS	0	0			
2846900000	OTHER ORGANIC OR INORGANIC COMPOUNDS OF RARE EARTH METALS, YTTRIUM OR SCANDIUM OR MIXTURES OF SUCH METALS	0	0			
2847000000	HYDROGEN PEROXIDE (OXYGENATED WATER), WHETHER OR NOT SOLIDIFIED WITH UREA	0	0			
2848000000	PHOSPHIDES, WHETHER OR NOT CHEMICALLY DEFINED, EXCLUDING FERROPHOSPHORUS	0	0			
2849100000	CALCIUM CARBIDES	9	5			
2849200000	SILICON CARBIDES	0	0			
2849901000	TUNGSTEN (WOLFRAM) CARBIDES	0	0			
2849909000	OTHER CARBIDES, WHETHER OR NOT CHEMICALLY DEFINED	0	0			
2850001000	LEAD NITRIDE	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
2850002000	AZIDES	0	0			
2850009000	HYDRIDES, NITRIDES, SILICIDES AND BORIDES, WHETHER OR NOT CHEMICALLY DEFINED, OTHER THAN COMPOUNDS THAT ARE ALSO CARBIDES OF HEADING 28.49, EXCEPT LEAD AZIDE OF MERCURY	0	0			
2852001000	MERCURY SULPHATES OF MERCURY	0	0			
2852002100	MERBROMIN (INN) (MERCUROCHROME) OF MERCURY	0	0			
2852002910	SALTS AND ESTERS OF LACTIC ACID OF MERCURY	9	0			
2852002990	OTHER ORGANO-MERCURY COMPOUNDS OF MERCURY	0	0			
2852009011	MERCUROUS CHLORIDE OF MERCURY	0	0			
2852009012	MERCURIC CHLORIDE OF MERCURY	0	0			
2852009021	CHLORIDE OXIDES AND CHLORIDE HYDROXIDES OF MERCURY	0	0			
2852009022	IODIDES AND IODIDE OXIDES OF MERCURY	0	0			
2852009023	SULPHIDES; POLYSULPHIDES, WHETHER OR NOT CHEMICALLY DEFINED OF MERCURY	0	0			
2852009024	NITRATES OF MERCURY	0	0			
2852009025	POLYPHOSPHATES OF MERCURY	0	0			
2852009026	CYANIDES AND CYANIDE OXIDES OF MERCURY	0	0			
2852009027	COMPLEX CYANIDES OF MERCURY	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
2852009031	FULMINATES, CYANATES AND THIOCYANATES OF MERCURY	0	0			
2852009032	CHROMATES AND DICHROMATES; PEROXYCHROMATES OF MERCURY	0	0			
2852009033	DOUBLE OR COMPLEX SILICATES, INCLUDING ALUMINOSILICATES WHETHER OR NOT CHEMICALLY DEFINED OF MERCURY	0	0			
2852009034	ARSENATES AND ARSENITES OF MERCURY	9	0			
2852009035	DOUBLE OR COMPLEX CHLORIDES OF MERCURY	0	0			
2852009036	DOUBLE OR COMPLEX PHOSPHATES (PHOSPHOSALTS) OF MERCURY	0	0			
2852009037	OTHER SALTS OF INORGANIC ACIDS OR PEROXOACIDS OF MERCURY	0	0			
2852009041	INORGANIC BASES; OXIDES, HYDROXIDES AND PEROXIDES OF MERCURY	9	0			
2852009042	ORGANIC OR INORGANIC COMPOUNDS OF PRECIOUS METALS OF MERCURY	9	0			
2852009043	PHOSPHIDES OF MERCURY	0	0			
2852009044	CARBIDES OF MERCURY	0	0			
2852009045	HYDRIDES, NITRIDES, AZIDES, SILICIDES AND BORIDES OF MERCURY	0	0			
2852009050	OTHER INORGANIC COMPOUNDS, OF MERCURY EXCEPT AMALGAMS	9	0			
2852009061	OTHER INORGANIC COMPOUNDS, TANNING EXTRACTS OF VEGETABLE ORIGIN; TANNINS AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
2852009062	OTHER INORGANIC COMPOUNDS, INORGANIC PRODUCTS OF A KIND USED AS LUMINOPHORES	0	0			
2852009063	OTHER INORGANIC COMPOUNDS, ALBUMINATES AND OTHER ALBUMIN DERIVATIVES	0	0			
2852009064	OTHER ORGANIC COMPOUNDS, PROTEIN SUBSTANCES AND THEIR DERIVATIVES, NOT SPECIFIED OR INCLUDED ELSEWHERE	0	0			
2852009065	OTHER INORGANIC COMPOUNDS, CHEMICAL PREPARATIONS FOR PHOTOGRAPHIC USES OTHER THAN VARNISHES, GLUES, ADHESIVES AND SIMILAR PREPARATIONS; UNMIXED PRODUCTS FOR PHOTOGRAPHIC USES, PUT UP IN MEASURED PORTIONS OR PACKAGED FOR RETAIL SALE IN A FORM READY FOR USE	9	0			
2852009066	OTHER INORGANIC COMPOUNDS, DIAGNOSTIC OR LABORATORY REAGENTS ON A BACKING, PREPARED DIAGNOSTIC OR LABORATORY REAGENTS, WHETHER OR NOT ON A BACKING	0	0			
2852009067	OTHER INORGANIC COMPOUNDS, CERTIFIED REFERENCE MATERIALS	0	0			
2853001000	CYANOGEN CHLORIDE	9	5			
2853003000	DISTILLED AND CONDUCTIVITY WATER AND WATER OF SIMILAR PURITY; LIQUID AIR AND PURIFIED AIR	9	5			
2853009000	OTHER INORGANIC COMPOUNDS; COMPRESSED AIR; AMALGAMS	9	5			
2901100000	ACYCLIC HYDROCARBONS, SATURATED	0	0			
2901210000	ETHYLENE, UNSATURATED	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
2901220000	PROPENE (PROPYLENE), UNSATURATED	9	0			
2901230000	BUTENE (BUTYLENE) AND ISOMERS THEREOF, UNSATURATED	0	0			
2901240000	BUTA-1,3-DIENE AND ISOPRENE, UNSATURATED	0	0			
2901290000	OTHER ACYCLIC HYDROCARBONS, UNSATURATED	0	0			
2902110000	CYCLOHEXANE	9	0			
2902190000	OTHER CYCLANIC, CYCLENIC OR CYCLOTERPENIC HYDROCARBONS	0	0			
2902200000	BENZENE	9	5			
2902300000	TOLUENE	0	0			
2902410000	O-XYLENE	9	0			
2902420000	M-XYLENE	0	0			
2902430000	P-XYLENE	0	0			
2902440000	MIXED XYLENE ISOMERS	0	0			
2902500000	STYRENE	0	0			
2902600000	ETHYLBENZENE	0	0			
2902700000	CUMENE	9	0			
2902901000	NAPHTHALENE	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
2902909000	OTHER ACYCLIC HYDROCARBONS	0	0			
2903111000	CHLOROMETHANE (METHYL CHLORIDE)	0	0			
2903112000	CHLOROETHANE (ETHYL CHLORIDE)	0	0			
2903120000	DICHLOROMETHANE (METHYLENE CHLORIDE)	0	0			
2903130000	CHLOROFORM (TRICHLOROMETHANE)	0	0			
2903140000	CARBON TETRACHLORIDE	9	0			
2903150000	1,2-DICHLOROETHANE (ETHYLENE DICHLORIDE)	9	0			
2903191000	1,1,1-TRICHLOROETHANE (METHYL CHLOROFORM)	9	0			
2903199000	OTHER SATURATED CHLORINATED DERIVATIVES OF ACYCLIC HYDROCARBONS	0	0			
2903210000	VINYL CHLORIDE (CHLOROETHYLENE)	9	0			
2903220000	TRICHLOROETHYLENE	0	0			
2903230000	TETRACHLOROETHYLENE (PERCHLOROETHYLENE)	0	0			
2903291000	VINYLDENE CHLORIDE MONOMER	0	0			
2903299000	OTHER UNSATURATED CHLORINATED DERIVATIVES OF ACYCLIC HYDROCARBONS	0	0			
2903310000	ETHYLENE DIBROMIDE (ISO) (1,2-DIBROMOETHANE)	0	0			
2903391000	BROMOMETHANE (METHYL BROMIDE)	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
2903392100	DIFLUOROMETHANE	0	0			
2903392200	TRIFLUOROMETHANE	0	0			
2903392300	DIFLUOROETHANE	0	0			
2903392400	TRIFLUOROETHANE	0	0			
2903392500	TETRAFLUOROETHANE	0	0			
2903392600	PENTAFLUOROETHANE	0	0			
2903393000	1,1,3,3,3-PENTAFLUORO-2-(TRIFLUOROMETHYL)PROP-1-ENE	9	0			
2903399000	OTHER FLUORINATED, BROMINATED OR IODINATED DERIVATIVES OF ACYCLIC HYDROCARBONS	0	0			
2903410000	TRICHLOROFLUOROMETHANE	9	0			
2903420000	DICHLORODIFLUOROMETHANE	9	0			
2903430000	TRICHLOROTRIFLUOROETHANES	9	0			
2903440000	DICHLOROTETRAFLUOROETHANES AND CHLOROPENTAFLUROETHANE	9	0			
2903451000	CHLOROTRIFLUOROMETHANE	9	0			
2903452000	PENTACHLOROFLUROETHANE	9	0			
2903453000	TETRACHLORODIFLUOROETHANES	9	0			
2903454100	HEPTACHLOROFLUROPROPANES	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
2903454200	HEXACHLORODIFLUOROPROPANES	9	0			
2903454300	PENTACHLOROTRIFLUOROPROPANES	9	0			
2903454400	TETRACHLOROTETRAFLUOROPROPANES	9	0			
2903454500	TRICHLOROPENTAFLUOROPROPANES	9	0			
2903454600	DICHLOROHEXAFLUOROPROPANES	9	0			
2903454700	CHLOROHEPTAFLUOROPROPANES	9	0			
2903459000	OTHER DERIVATIVES PERHALOGENATED ONLY WITH FLUORINE AND CHLORINE	9	0			
2903460000	BROMOCHLORODIFLUOROMETHANE, BROMOTRIFLUOROMETHANE AND DIBROMOTETRAFLUOROETHANES	9	0			
2903470000	OTHER PERHALOGENATED DERIVATIVES	0	0			
2903491100	CHLORODIFLUOROMETHANE	0	0			
2903491300	DICHLOROPENTAFLUOROPROPANES	0	0			
2903491400	DICHLOROTRIFLUOROETHANES	0	0			
2903491500	CHLOROTETRAFLUOROETHANES	0	0			
2903491600	DICHLOROFLUOROETHANES	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
2903491700	CHLORODIFLUOROETHANES	0	0			
2903491800	TRICHLOROFLUOROETHANES	9	0			
2903491900	OTHER METHANE, ETHANE OR PROPANE DERIVATIVES HALOGENATED ONLY WITH FLUORINE AND CHLORINE	0	0			
2903492000	OTHER METHANE, ETHANE OR PROPANE DERIVATIVES HALOGENATED ONLY WITH FLUORINE AND BROMINE	9	0			
2903499000	OTHER HALOGENATED DERIVATIVES OF ACYCLIC HYDROCARBONS CONTAINING TWO OR MORE DIFFERENT HALOGENS	0	0			
2903511000	LINDANE (ISO) GAMMA ISOMER	9	0			
2903512000	ALPHA, BETA AND DELTA ISOMERS INCLUDING LINDANE (ISO)	9	0			
2903519000	OTHER 1,2,3,4,5,6-HEXACHLOROCYCLOHEXANE	0	0			
2903521000	ALDRIN (ISO)	9	0			
2903522000	CHLORDANE (ISO)	9	0			
2903523000	HEPTACHLOR (ISO)	9	0			
2903591000	CAMPHECHLOR (TOXAPHENE)	9	0			
2903592000	MIREX	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
2903599000	OTHER HALOGENATED DERIVATIVES OF CYCLANIC, CYCLENIC OR CYCLOTERPENIC HYDROCARBONS	0	0			
2903610000	CHLOROBENZENE, O-DICHLOROBENZENE AND P-DICHLOROBENZENE	0	0			
2903621000	HEXACHLOROBENZENE	9	0			
2903622000	DDT [1,1,1-TRICHLORO-2,2-BIS(P-CHLOROPHENYL)ETHANE]	9	0			
2903690000	OTHER HALOGENATED DERIVATIVES OF AROMATIC HYDROCARBONS	0	0			
2904101000	NAPHTHALENESULPHONIC ACIDS	9	5			
2904109000	OTHER DERIVATIVES CONTAINING ONLY SULPHO GROUPS, THEIR SALTS AND THEIR ETHYL ESTERS	9	10			
2904201000	DINITROTOLUENE	9	0			
2904202000	TRINITROTOLUENE (TNT)	0	0			
2904203000	TRINITROBUTYLMETAXYLENE AND DINITROBUTYLPARACYMENE	0	0			
2904204000	NITROBENZENE	0	0			
2904209000	OTHER DERIVATIVES CONTAINING ONLY NITRO OR ONLY NITROSO GROUPS	0	0			
2904901000	TRICHLORONITROMETHANE (CHLOROPICRIN)	9	0			
2904909000	OTHER SULPHONATED, NITRATED OR NITROSATED DERIVATIVES OF HYDROCARBONS, WHETHER OR NOT HALOGENATED	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
2905110000	METHANOL (METHYL ALCOHOL)	0	0			
2905121000	PROPYL ALCOHOL	0	0			
2905122000	ISOPROPYL ALCOHOL	0	0			
2905130000	BUTAN-1-OL (N-BUTYL ALCOHOL)	0	0			
2905141000	ISOBUTYL	0	0			
2905149000	OTHER BUTANOLS	0	0			
2905161000	2-ETHYLHEXANOL	0	0			
2905169000	OTHER OCTANOLS	0	0			
2905170000	DODECAN-1-OL (LAURYL ALCOHOL), HEXADECAN-1-OL (CETYL ALCOHOL) AND OCTADECAN-1-OL (STEARYL ALCOHOL)	0	0			
2905191000	METHYL AMYL ALCOHOL	0	0			
2905192000	OTHER HEXYL ALCOHOLS (HEXANOLS); HEPTYL ALCOHOLS (HEPTANOLS)	0	0			
2905193000	NONYL ALCOHOLS (NONANOLS)	0	0			
2905194000	DECYL ALCOHOLS (DECANOLS)	0	0			
2905195000	3,3-DIMETHYL BUTAN-2-OL (PINACOLYL ALCOHOL)	9	0			
2905196000	PENTANOL (AMYL ALCOHOL) AND ISOMERS THEREOF	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
2905199000	OTHER SATURATED MONOHYDRIC ALCOHOLS	0	0			
2905220000	ACYCLIC TERPENE ALCOHOLS	0	0			
2905290000	OTHER UNSATURATED MONOHYDRIC ALCOHOLS	0	0			
2905310000	ETHYLENE GLYCOL (ETHANEDIOL)	0	0			
2905320000	PROPYLENE GLYCOL (PROPANE-1,2-DIOL)	0	0			
2905391000	BUTYLENE GLYCOL (BUTANEDIOL)	0	0			
2905399000	OTHER DIOLS	0	0			
2905410000	2-ETHYL-2-(HYDROXYMETHYL)PROPANE-1,3-DIOL (TRIMETHYLOLPROPANE)	0	0			
2905420000	PENTAERYTHRITOL	0	0			
2905430000	MANNITOL	0	E			
2905440000	D-GLUCITOL (SORBITOL)	0	E			
2905450000	GLYCEROL	9	5			
2905490000	OTHER POLYHYDRIC ALCOHOLS	0	0			
2905510000	ETHCHLORVYNOL (INN)	0	0			
2905590000	OTHER HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES OF ACYCLIC ALCOHOLS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
2906110000	MENTHOL	0	0			
2906120000	CYCLOHEXANOL, METHYLCYCLOHEXANOLS AND DIMETHYLCYCLOHEXANOLS	0	0			
2906130000	STEROLS AND INOSITOLS	0	0			
2906190000	OTHER CYCLANIC, CYCLENIC OR CYCLOTERPENIC ALCOHOLS	0	0			
2906210000	BENZYL ALCOHOL	0	0			
2906290000	OTHER AROMATIC ALCOHOLS	0	0			
2907111000	PHENOL (HYDROXYBENZENE)	0	0			
2907112000	PHENOL (HYDROXYBENZENE) SALTS	0	0			
2907120000	CRESOLS AND THEIR SALTS	0	0			
2907131000	NONYLPHENOL	0	0			
2907139000	OCTYLPHENOL AND ITS ISOMERS; SALTS THEREOF	0	0			
2907150000	NAPHTHOLS AND THEIR SALTS	0	0			
2907190000	OTHER MONOPHENOLS	0	0			
2907210000	RESORCINOL AND ITS SALTS	0	0			
2907220000	HYDROQUINONE AND ITS SALTS	0	0			
2907230000	4,4'-ISOPROPYLIDENEDIPHENOL (BISPHENOL A, DIPHENYLOLPROPANE) AND ITS SALTS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
2907291000	PHENOL-ALCOHOLS:	0	0			
2907299000	OTHER POLYPHENOLS	0	0			
2908110000	PENTACHLOROPHENOL (ISO)	0	0			
2908190000	OTHER SOLELY HALOGENATED DERIVATIVES AND THEIR SALTS	0	0			
2908910000	DINOSOB (ISO) AND ITS SALTS	0	0			
2908991000	DERIVATIVES CONTAINING ONLY SULPHO GROUPS, THEIR SALTS AND ESTERS	0	0			
2908992100	DINITRO-O-CRESOL (DNOC)	0	0			
2908992200	DINITROPHENOL	0	0			
2908992300	PICRIC ACID (TRINITROPHENOL)	0	0			
2908992900	OTHER DERIVATIVES CONTAINING ONLY NITRO GROUPS, THEIR SALTS AND ESTERS	0	0			
2908999000	OTHER DERIVATIVES OF PHENOLS OR PHENOL-ALCOHOLS	0	0			
2909110000	DIETHYL ETHER (ETHYL OXIDE)	0	0			
2909191000	METHYL TERT-BUTYL ETHER	9	0			
2909199000	OTHER ACYCLIC ETHERS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
2909200000	CYCLANIC, CYCLENIC OR CYCLOTERPENIC ETHERS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	0	0			
2909301000	ANETHOLE	0	0			
2909309000	OTHER AROMATIC ETHERS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	0	0			
2909410000	2,2-OXYDIETHANOL (DIETHYLENE GLYCOL; DIGOL)	0	0			
2909430000	MONOBUTYL ETHERS OF ETHYLENE GLYCOL OR OF DIETHYLENE GLYCOL	0	0			
2909440000	OTHER MONOALKYLETHERS OF ETHYLENE GLYCOL OR OF DIETHYLENE GLYCOL	0	0			
2909491000	DIPROPYLENE GLYCOL	0	0			
2909492000	TRIETHYLENE GLYCOL	9	0			
2909493000	GLYCERYL GUAYACOL	0	0			
2909494000	PROPYLENE GLYCOL METHYL ETHER	0	0			
2909495000	OTHER ETHERS OF PROPYLENE GLYCOLS	0	0			
2909496000	OTHER ETHERS OF ETHYLENE GLYCOLS	0	0			
2909499000	OTHER ETHER-ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	0	0			
2909501000	GUIACOL, EUGENOL AND ISOEUGENOL; POTASSIUM SULPHOGUIACOLATE	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
2909509000	ETHER-PHENOLS, ETHER-ALCOHOL-PHENOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	0	0			
2909601000	METHYL ETHYL KETONE PEROXIDE	9	5			
2909609000	OTHER ALCOHOL PEROXIDES, ETHER PEROXIDES, KETONE PEROXIDES AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	0	0			
2910100000	OXIRANE (ETHYLENE OXIDE)	0	0			
2910200000	METHYLOXIRANE (PROPYLENE OXIDE)	0	0			
2910300000	1-CHLORO-2,3-EPOXYPROPANE (EPICHLOROHYDRIN)	0	0			
2910400000	DIELDRIN (ISO) (INN)	9	0			
2910902000	ENDRÍN (ISO)	9	0			
2910909000	OTHER EPOXIDES, EPOXYALCOHOLS, EPOXYPHENOLS AND EPOXYETHERS, WITH A THREE-MEMBERED RING, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	0	0			
2911000000	ACETALS AND HEMIACETALS, WHETHER OR NOT WITH OTHER OXYGEN FUNCTION, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	0	0			
2912110000	METHANAL (FORMALDEHYDE)	9	5			
2912120000	ETHANAL (ACETALDEHYDE)	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
2912192000	CITRAL AND CINTRONELLAL	0	0			
2912193000	GLUTARALDEHYDE	9	0			
2912199000	OTHER ACYCLIC ALDEHYDES WITHOUT OTHER OXYGEN FUNCTION	0	0			
2912210000	BENZALDEHYDE (BENZOIC ALDEHYDE)	0	0			
2912291000	CINNAMALDEHYDE AND PHENYLACETALDEHYDE	0	0			
2912299000	OTHER CYCLIC ALDEHYDES WITHOUT OTHER OXYGEN FUNCTION	0	0			
2912300000	ALDEHYDE-ALCOHOLS	0	0			
2912410000	VANILLIN (4-HYDROXY-3-METHOXYBENZALDEHYDE)	0	0			
2912420000	ETHYL VANILLIN (3-ETHOXY-4-HYDROXYBENZALDEHYDE)	0	0			
2912490000	OTHER ALDEHYDE-ETHERS, ALDEHYDE-PHENOLS AND ALDEHYDES WITH OTHER OXYGEN FUNCTION	0	0			
2912500000	CYCLIC POLYMERS OF ALDEHYDES	0	0			
2912600000	PARAFORMALDEHYDE:	0	0			
2913000000	HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES OF PRODUCTS UNDER HEADING 2912	0	0			
2914110000	ACETONE	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
2914120000	BUTANONE (METHYL ETHYL KETONE)	0	0			
2914130000	4-METHYLPENTAN-2-ONE (METHYL ISOBUTYL KETONE)	0	0			
2914190000	OTHER ACYCLIC KETONES WITHOUT OTHER OXYGEN FUNCTION	0	0			
2914210000	CAMPHOR	0	0			
2914221000	CYCLOHEXANONE	0	0			
2914222000	METHYLCYCLOHEXANONES	0	0			
2914230000	IONONES AND METHYLIONONES	0	0			
2914292000	ISOPHORONE	0	0			
2914299000	OTHER CYCLANIC, CYCLENIC OR CYCLOTERPENIC KETONES WITHOUT OTHER OXYGEN FUNCTION	0	0			
2914310000	PHENYLACETONE (PHENYLPROPAN-2-ONE)	0	0			
2914390000	OTHER AROMATIC KETONES WITHOUT OTHER OXYGEN FUNCTION	0	0			
2914401000	4-HYDROXY-4-METHYLPENTAN-2-ONE (DIACETONE ALCOHOL)	0	0			
2914409000	OTHER KETONE-ALCOHOLS AND KETONE-ALDEHYDES	0	0			
2914500000	KETONE-PHENOLS AND KETONES WITH OTHER OXYGEN FUNCTION	0	0			
2914610000	ANTHRAQUINONE	0	0			
2914690000	OTHER QUINONES	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
2914700000	HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	0	0			
2915110000	FORMIC ACID	0	0			
2915121000	SODIUM FORMATE	0	0			
2915129000	OTHER SALTS OF FORMIC ACID	0	0			
2915130000	ESTERS OF FORMIC ACID	0	0			
2915210000	ACETIC ACID	0	0			
2915240000	ACETIC ANHYDRIDE	0	0			
2915291000	CALCIUM, LEAD, COPPER, CHROMIUM, ALUMINIUM OR IRON ACETATE	0	0			
2915292000	SODIUM ACETATE	0	0			
2915299010	COBALT ACETATES	9	5			
2915299090	OTHER SALTS OF ACETIC ACID	0	0			
2915310000	ETHYL ACETATE	0	0			
2915320000	VINYL ACETATE	0	0			
2915330000	N-BUTYL ACETATE	0	0			
2915360000	DINOSEB ACETATE (ISO)	0	0			
2915391000	2-ETHOXYETHYL ACETATE	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
2915392100	PROPYL ACETATE	0	0			
2915392200	ISOPROPYL ACETATE	0	0			
2915393000	AMYL AND ISOAMYL ACETATES	0	0			
2915399000	OTHER ESTERS OF ACETIC ACID	0	0			
2915401000	MONO-, DI- OR TRICHLOROACETIC ACIDS	0	0			
2915402000	SALTS AND ESTERS OF MONO-, DI- OR TRICHLOROACETIC ACIDS	0	0			
2915501000	PROPIONIC ACID	0	0			
2915502100	SALTS OF PROPIONIC ACID	0	0			
2915502200	ESTERS OF PROPIONIC ACID	0	0			
2915601100	BUTANOIC ACIDS	0	0			
2915601900	SALTS AND ESTERS OF BUTANOIC ACIDS	0	0			
2915602000	PENTANOIC ACIDS, THEIR SALTS AND ESTERS	0	0			
2915701000	PALMITIC ACID, ITS SALTS AND ESTERS	9	0			
2915702100	STEARIC ACID	0	0			
2915702200	SALTS OF STEARIC ACID	9	5			
2915702900	ESTERS OF STEARIC ACID	9	5			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
2915902000	BROMOACETIC ACIDS	0	0			
2915903100	ACETYL CHLORIDE	0	0			
2915903900	OTHER DERIVATIVES OF ACETIC ACID	0	0			
2915904000	TIN OCTANOATE	9	0			
2915905000	LAURIC ACID	0	0			
2915909000	OTHER SATURATED ACYCLIC MONOCARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	0	0			
2916111000	ACRYLIC ACID	0	0			
2916112000	SALTS OF ACRYLIC ACID	0	0			
2916121000	BUTYL ACRYLATE	0	0			
2916129000	OTHER ESTERS OF ACRYLIC ACID	0	0			
2916130000	METHACRYLIC ACID AND ITS SALTS	0	0			
2916141000	METHYL METHACRYLATE	0	0			
2916149000	OTHER ESTERS OF METHACRYLIC ACID	0	0			
2916151000	OLEIC ACID	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
2916152000	SALTS AND ESTERS OF OLEIC ACID	0	0			
2916159000	LINOLEIC OR LINOLENIC ACIDS, THEIR SALTS AND ESTERS	0	0			
2916191000	SORBIC ACID AND ITS SALTS	0	0			
2916192000	ACRYLIC ACID DERIVATIVES	0	0			
2916199000	OTHER UNSATURATED ACYCLIC MONOCARBOXYLIC ACIDS, THEIR ANHYDRIDES, HALIDES, PEROXIDES, PEROXYACIDS AND THEIR DERIVATIVES	0	0			
2916201000	ALETHRIN (ISO)	9	0			
2916202000	PERMETHRIN (ISO) (INN)	0	0			
2916209000	OTHER CYCLANIC, CYCLENIC OR CYCLOTERPENIC MONOCARBOXYLIC ACIDS, THEIR ANHYDRIDES, HALIDES, PEROXIDES, PEROXYACIDS AND THEIR DERIVATIVES	0	0			
2916311000	BENZOIC ACID	0	0			
2916313000	SODIUM BENZOATE	0	0			
2916314000	NAPHTHALENE BENZOATE, AMMONIUM BENZOATE, POTASSIUM BENZOATE, CALCIUM BENZOATE, METHYL BENZOATE AND ETHYL BENZOATE	0	0			
2916319000	OTHER SALTS AND ESTERS OF LACTIC ACID	0	0			
2916321000	BENZOYL PEROXIDE	9	5			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
2916322000	BENZOYL CHLORIDE	0	0			
2916340000	PHENYLACETIC ACID AND ITS SALTS	0	0			
2916350000	ESTERS OF PHENYLACETIC ACID	0	0			
2916360000	BINAPACRYL (ISO)	0	0			
2916390000	OTHER AROMATIC MONOCARBOXYLIC ACIDS, THEIR ANHYDRIDES, HALIDES, PEROXIDES, PEROXYACIDS AND THEIR DERIVATIVES	0	0			
2917111000	OXALIC ACID	9	0			
2917112000	SALTS AND ESTERS OF OXALIC ACID	0	0			
2917121000	ADIPIC ACID	0	0			
2917122000	SALTS AND ESTERS OF ADIPIC ACID	0	0			
2917131000	AZELAIC ACID (INN), ITS SALTS AND ESTERS	0	0			
2917132000	SEBACIC ACID, ITS SALTS AND ESTERS	0	0			
2917140000	MALEIC ANHYDRIDE	0	0			
2917191000	MALEIC ACID	0	0			
2917192000	SALTS, ESTERS AND OTHER DERIVATIVES OF MALEIC ACID	9	5			
2917193000	FUMARIC ACID	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
2917199000	OTHER POLYCARBOXYLIC ACIDS, THEIR ANHYDRIDES, HALIDES, PEROXIDES, PEROXYACIDS AND THEIR DERIVATIVES	0	0			
2917200000	CYCLANIC, CYCLENIC OR CYCLOTERPENIC POLYCARBOXYLIC ACIDS, THEIR ANHYDRIDES, HALIDES, PEROXIDES, PEROXYACIDS AND THEIR DERIVATIVES	0	0			
2917320000	DIOCTYL ORTHOPHTHALATES	0	0			
2917330000	DINONYL OR DIDECYL ORTHOPHTHALATES	9	10			
2917341000	DIETHYL OR DIMETHYL ORTHOPHTHALATES	9	10			
2917342000	DIBUTYL ORTHOPHTHALATES	9	10			
2917349000	OTHER ESTERS OF ORTHOPHTHALIC ACID	0	0			
2917350000	PHTHALIC ANHYDRIDE	0	0			
2917361000	TEREPHTHALIC ACID	0	0			
2917362000	SALTS OF TEREPHTHALIC ACID	0	0			
2917370000	DIMETHYL TEREPHTHALATE	0	0			
2917392000	ORTHOPHTHALIC ACID AND ITS SALTS	9	5			
2917393000	ISOPHTHALIC ACID, ITS SALTS AND ESTERS	0	0			
2917394000	TRIMELLITIC ANHYDRIDE	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
2917399000	OTHER AROMATIC POLYCARBOXYLIC ACIDS, THEIR ANHYDRIDES, HALIDES, PEROXIDES, PEROXYACIDS AND THEIR DERIVATIVES	0	0			
2918111000	LACTIC ACID	0	0			
2918112000	CALCIUM LACTATE	0	0			
2918119000	SALTS AND ESTERS OF LACTIC ACID	9	0			
2918120000	TARTARIC ACID	0	0			
2918130000	SALTS AND ESTERS OF TARTARIC ACID	0	0			
2918140000	CITRIC ACID	0	0			
2918153000	SODIUM CITRATE	0	0			
2918159000	OTHER SALTS AND ESTERS OF CITRIC ACID	0	0			
2918161000	GLUCONIC ACID	0	0			
2918162000	CALCIUM GLUCONATE	0	0			
2918163000	SODIUM GLUCONATE	0	0			
2918169000	OTHER SALTS AND ESTERS OF GLUCONIC ACID	0	0			
2918180000	CHLOROBENZILATE (ISO)	0	0			
2918191000	2,2-DIPHENYL-2-HYDROXYACETIC ACID (BENZILIC ACID)	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
2918192000	GLUCONIC ACID DERIVATIVES	0	0			
2918199000	OTHER CARBOXYLIC ACIDS WITH ALCOHOL FUNCTION BUT WITHOUT OTHER OXYGEN FUNCTION, THEIR ANHYDRIDES, HALIDES, PEROXIDES, PEROXYACIDS AND THEIR DERIVATIVES	0	0			
2918211000	SALICYLIC ACID	0	0			
2918212000	SALTS OF SALICYLIC ACID	0	0			
2918221000	O-ACETYLSALICYLIC ACID	0	0			
2918222000	SALTS AND ESTERS OF O-ACETYLSALICYLIC ACID	0	0			
2918230000	OTHER ESTERS OF SALICYCLIC ACID AND THEIR SALTS	0	0			
2918291100	METHYL P-HYDROXYBENZOATE	0	0			
2918291200	PROPYL P-HYDROXYBENZOATE	0	0			
2918291900	OTHER P-HYDROXYBENZOATE ACID, ITS SALTS AND ESTERS	0	0			
2918299000	OTHER CARBOXYLIC ACIDS WITH PHENOL FUNCTION BUT WITHOUT OTHER OXYGEN FUNCTION, THEIR ANHYDRIDES, HALIDES, PEROXIDES, PEROXYACIDS AND THEIR DERIVATIVES	9	0			
2918300000	CARBOXYLIC ACIDS WITH ALDEHYDE OR KETONE FUNCTION BUT WITHOUT OTHER OXYGEN FUNCTION, THEIR ANHYDRIDES, HALIDES, PEROXIDES, PEROXYACIDS AND THEIR DERIVATIVES	0	0			
2918910000	2,4,5-T (ISO) (2,4,5 TRICHLOROPHENOXYACETIC ACID), ITS SALTS AND ESTERS	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
2918991100	2,4-D (ISO)	0	0			
2918991200	SALTS OF 2,4-D (ISO) (2,4-DICHLOROPHENOXYACETIC ACID)	0	0			
2918992000	ESTERS OF 2,4-D	0	0			
2918993000	DICAMBA (ISO)	0	0			
2918994000	MCPA (ISO)	0	0			
2918995000	-2,4-DB (4-(2,4-DICHLOROPHENOXY) BUTYRIC ACID	0	0			
2918996000	DICHLOROPROP (ISO)	0	0			
2918997000	DICLOFOP-METHYL (METHYL 2-(4-(2,4-DICHLOROPHENOXY)PHENOXY)PROPIONATE)	0	0			
2918999100	NAPROXEN SODIUM	0	0			
2918999200	2,4-DICHLOROPHENOXYPROPIONIC ACID	0	0			
2918999900	OTHER CARBOXYLIC ACIDS WITH OTHER OXYGEN FUNCTION AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	0	0			
2919100000	TRIS (2,3-DIBROMOPROPYL) PHOSPHATE	0	0			
2919901100	SODIUM GLYCEROPHOSPHATE	9	0			
2919901900	OTHER GLYCEROPHOSPHORIC ACID, ITS SALTS AND DERIVATIVES	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
2919902000	2,2 DICHLOROVINYL DIMETHYL PHOSPHATE (DDVP)	0	0			
2919903000	CHLORFENVINPHOS (ISO)	0	0			
2919909000	OTHER PHOSPHORIC ESTERS AND THEIR SALTS, INCLUDING LACTOPHOSPHATES; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	0	0			
2920111000	PARATHION (ISO)	0	0			
2920112000	PARATHION-METHYL (ISO) (METHYL PARATHION);	9	0			
2920191000	ETHYL PARATHION	9	0			
2920192000	O-ETHYL-O-P-NITROPHENYL BENZENETHIOPHOSPHONATE (EPN)	0	0			
2920199000	OTHER THIOPHOSPHORIC ESTERS (PHOSPHOROTHIOATES) AND THEIR SALTS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	0	0			
2920901000	NITROGLYCERINE (GLYCERYL TRINITRATE)	9	0			
2920902000	PENTHRITE (PENTAERYTHRITOL TETRANITRATE)	0	0			
2920903100	DIMETHYL AND TRIMETHYL PHOSPHITES	9	0			
2920903200	DIETHYL AND TRIETHYL PHOSPHITES	9	0			
2920903900	OTHER PHOSPHITES	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
2920909000	OTHER ESTERS OF OTHER INORGANIC ACIDS OF NON-METALS (EXCLUDING ESTERS OF HYDROGEN HALIDES) AND THEIR SALTS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	0	0			
2921110000	METHYLAMINE, DI- OR TRIMETHYLAMINE AND THEIR SALTS	0	0			
2921191000	BIS (2-CHLOROETHYL)ETHYLAMINE	9	0			
2921192000	CHLORMETHINE (INN) (BIS (2-CHLOROETHYL) METHYLAMINE)	9	0			
2921193000	TRICHLORMETHINE(INN)(TRIS (2-CHLOROETHYL)AMINE)	9	0			
2921194000	N,N-DIALKYL (METHYL, ETHYL, N-PROPYL OR ISOPROPYL) AMINOETHYL 2-CHLORIDES AND THEIR PROTONATED SALTS	9	0			
2921195000	DIETHYLAMINE AND ITS SALTS	0	0			
2921199000	OTHER ACYCLIC MONOAMINES AND THEIR DERIVATIVES; SALTS THEREOF	0	0			
2921210000	ETHYLENEDIAMINE AND ITS SALTS	0	0			
2921220000	HEXAMETHYLENEDIAMINE AND ITS SALTS	0	0			
2921290000	OTHER ACYCLIC POLYAMINES AND THEIR DERIVATIVES; SALTS THEREOF	0	0			
2921300000	CYCLANIC, CYCLENIC OR CYCLOTERPENIC MONO- OR POLYAMINES AND THEIR DERIVATIVES; SALTS THEREOF	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
2921410000	ANILINE AND ITS SALTS	0	0			
2921421000	CHLOROANILINES	0	0			
2921422000	N-METHYL-N,2,4,6-TETRANITROANILINE (TETRYL)	0	0			
2921429000	OTHER ANILINE DERIVATIVES AND THEIR SALTS	0	0			
2921430000	TOLUIDINES AND THEIR DERIVATIVES; SALTS THEREOF	0	0			
2921440000	DIPHENYLAMINE AND ITS DERIVATIVES; SALTS THEREOF	0	0			
2921450000	1-NAPHTHETHYLAMINE (A-NAPHTHETHYLAMINE), 2-NAPHTHETHYLAMINE (B-NAPHTHETHYLAMINE) AND THEIR DERIVATIVES; SALTS THEREOF	0	0			
2921461000	AMPHETAMINE (INN)	0	0			
2921462000	BENZPHETAMINE (INN), DEXAMPHETAMINE (INN), ETHYLAMPHETAMINE (INN) AND PHENCAMPHAMINE (INN)	0	0			
2921463000	LEPHETAMINE (INN), LEVAMPHETAMINE (INN), MEPHENOREX (INN) AND PHENTERMINE (INN)	0	0			
2921469000	SALTS OF AMPHETAMINE (INN), BENZPHETAMINE (INN), DEXAMPHETAMINE (INN), ETHYLAMPHETAMINE (INN) AND PHENCAMPHAMINE (INN), LEPHETAMINE (INN), LEVAMPHETAMINE (INN), MEPHENOREX (INN) AND PHENTERMINE (INN)	0	0			
2921491000	XILIDINES	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
2921499000	OTHER AROMATIC MONOAMINES AND THEIR DERIVATIVES; SALTS THEREOF	0	0			
2921510000	O-, M-, P-PHENYLENEDIAMINE, DIAMINOTOLUENES AND THEIR DERIVATIVES; SALTS THEREOF	0	0			
2921590000	OTHER AROMATIC POLYAMINES AND THEIR DERIVATIVES; SALTS THEREOF	0	0			
2922111000	MONOETHANOLAMINE	0	0			
2922112000	SALTS OF MONOETHANOLAMINE	0	0			
2922121000	DIETHANOLAMINE	0	0			
2922122000	SALTS OF DIETHANOLAMINE	0	0			
2922131000	TRIETHANOLAMINE	0	0			
2922132000	SALTS OF TRIETHANOLAMINE	0	0			
2922141000	DEXTROPROPOXYPHENE (INN)	9	0			
2922142000	SALTS OF DEXTROPROPOXYPHENE (INN)	9	0			
2922192100	N,N-DIMETHYL-2 AMINOETHANOL AND ITS PROTONATED SALTS	9	0			
2922192200	N,N-DIETHYL-2 AMINOETHANOL AND ITS PROTONATED SALTS	9	0			
2922192900	OTHER N,N-DIALKYL (METHYL, ETHYL, N-PROPYL OR ISOPROPYL) -2-AMINOETHANOLS AND THEIR PROTONATED SALTS	0	0			
2922193000	ETHYLDIETHANOLAMINE	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
2922194000	METHYLDIETHANOLAMINE	9	0			
2922199000	OTHER AMINO-ALCOHOLS, OTHER THAN THOSE CONTAINING MORE THAN ONE KIND OF OXYGEN FUNCTION, THEIR ETHERS AND ESTERS; SALTS THEREOF	0	0			
2922210000	AMINONAPHTHOSULPHONIC ACIDS AND THEIR SALTS	0	0			
29222290000	OTHER AMINO-NAPHTHOLS AND OTHER AMINO-PHENOLS, OTHER THAN THOSE CONTAINING MORE THAN ONE KIND OF OXYGEN FUNCTION, THEIR ETHERS AND ESTERS; SALTS THEREOF	0	0			
2922311000	AMPHEPRAMONE (INN)	0	0			
2922312000	METHADONE (INN)	0	0			
2922313000	NORMETHADONE (INN)	0	0			
2922319000	SALTS OF AMPHEPRAMONE (INN), METHADONE (INN) AND NORMETHADONE (INN)	0	0			
2922390000	OTHER AMINO-ALDEHYDES, AMINO-KETONES AND AMINO-QUINONES, OTHER THAN THOSE CONTAINING MORE THAN ONE KIND OF OXYGEN FUNCTION; SALTS THEREOF	0	0			
2922410000	LYSINE AND ITS ESTERS; SALTS THEREOF	0	0			
2922421000	MONOSODIUM GLUTAMATE	9	0			
2922429000	OTHER GLUTAMIC ACIDS AND THEIR SALTS	0	0			
2922430000	ANTHRANILIC ACID AND ITS SALTS	0	0			
2922441000	TILDINE (INN)	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
2922449000	SALTS OF TILIDINE (INN)	0	0			
2922491000	GLYCINE (INN), ITS SALTS AND ESTERS	0	0			
2922493000	ALANINES (INN), PHENYLALANINE (INN), LEUCINE (INN), ISOLEUCINE (INN) AND ASPARTIC ACID (INN)	0	0			
2922494100	ETHYLENEDIAMINE TETRAACETIC ACID (EDTA) (EDETIC ACID (INN))	0	0			
2922494200	SALTS OF ETHYLENEDIAMINE TETRAACETIC ACID (EDTA) (EDETIC ACID (INN))	0	0			
2922499000	OTHER AMINO-ACIDS, OTHER THAN THOSE CONTAINING MORE THAN ONE KIND OF OXYGEN FUNCTION, THEIR ETHERS AND ESTERS; SALTS THEREOF	0	0			
2922503000	2-AMINO-1-(2,5-DIMETHOXY-4-METHYL)-PHENYLPROPANE (STP, DOM)	0	0			
2922504000	AMINO-ACID-PHENOLS, THEIR SALTS AND DERIVATIVES	0	0			
2922509000	OTHER AMINO-ALCOHOL-PHENOLS, AMINO-ACID-PHENOLS AND OTHER AMINO-COMPOUNDS WITH OXYGEN-FUNCTION	0	0			
2923100000	CHOLINE AND ITS SALTS	0	0			
2923200000	LECITHINS AND OTHER PHOSPHOAMINOLIPIDS:	0	0			
2923901000	CHOLINE DERIVATIVES	0	0			
2923909000	OTHER QUATERNARY AMMONIUM SALTS AND HYDROXIDES	0	0			
2924110000	MEPROBAMATE (INN)	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
2924120000	FLUOROACETAMIDE (ISO), PHOSPHAMIDON (ISO) AND MONOCROTOPHOS (ISO)	0	0			
2924190000	OTHER ACYCLIC AMIDES (INCLUDING CARBAMATES) AND THEIR DERIVATIVES; SALTS THEREOF	0	0			
2924211000	DIURON (ISO)	9	5			
2924219000	OTHER UREINES AND THEIR DERIVATIVES; SALTS THEREOF	0	0			
2924230000	2-ACETAMIDOBENZOIC ACID (N-ACETYLANTHRANILIC ACID) AND ITS SALTS	0	0			
2924240000	ETHINAMATE (INN)	9	0			
2924291000	ACETYL-P-AMINOPHENOL (PARACETAMOL) (INN)	0	0			
2924292000	LIDOCAINE (DCI)	0	0			
2924293000	CARBARYL (ISO) (INN)	0	0			
2924294000	PROPANYL (ISO)	0	0			
2924295000	METALAXYL (ISO)	0	0			
2924296000	ASPARTAME (INN)	0	0			
2924297000	ATENOLOL (INN)	0	0			
2924298000	BUTACHLOR	0	0			
2924299100	2'-CHLORO-2',6' DIETHYL-N-(METHOXYMETHYL) ACETANILIDE)	0	0			
2924299900	OTHER CYCLIC AMIDES (INCLUDING CARBAMATES) AND THEIR DERIVATIVES; SALTS THEREOF	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
2925110000	SACCHARIN AND ITS SALTS	0	0			
2925120000	GLUTETHIMIDE (INN)	0	0			
2925190000	OTHER IMIDES AND THEIR DERIVATIVES; SALTS THEREOF	0	0			
2925210000	CHLORDIMEFORM (ISO)	0	0			
2925291000	GUANIDINES, THEIR SALTS AND DERIVATIVES	0	0			
2925299000	OTHER IMINES AND THEIR DERIVATIVES; SALTS THEREOF	0	0			
2926100000	ACRYLONITRILE	0	0			
2926200000	1-CYANOGUANIDINE (DICYANDIAMIDE)	0	0			
2926301000	PHENPROPorex (INN) AND ITS SALTS;	9	0			
2926302000	METHADONE (INN) INTERMEDIATE (4-CYANO-2-DIMETHYLAMINO-4,4-DIPHENYLBUTANE)	9	0			
2926902000	ACETONITRILE	0	0			
2926903000	ACETONE CYANHYDRIN	0	0			
2926904000	2-CYANO-N-[(ETHYLAMINO)CARBONYL]-2-(METHOXYAMINO) ACETAMIDE (CYMOXANIL)	0	0			
2926905000	CYPERMETHRIN	0	0			
2926909000	OTHER NITRILE-FUNCTION COMPOUNDS	0	0			
2927000000	DIAZO-, AZO- AND AZOXY-COMPOUNDS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
2928001000	ETHYL METHYL KETOXIME (BUTANONE OXIME)	0	0			
2928002000	PHOXIM (ISO)(INN)	9	0			
2928009000	OTHER ORGANIC DERIVATIVES OF HYDRAZINE AND HYDROXYLAMINE	0	0			
2929101000	TOLUENE DIISOCYANATE	0	0			
2929109000	OTHER ISOCYANATES	0	0			
2929901000	N,N-DIALKYL (METHYL, ETHYL, N-PROPYL OR ISOPROPYL) PHOSPHORAMIDIC DIHALIDES	9	0			
2929902000	DIALKYL (METHYL, ETHYL, N-PROPYL OR ISOPROPYL) N,N-DIALKYL (METHYL, ETHYL, N-PROPYL OR ISOPROPYL) PHOSPHORAMIDATES	9	0			
2929903000	SODIUM CYCLAMATE (INN)	0	0			
2929909000	OTHER COMPOUNDS WITH OTHER NITROGEN-FUNCTION	0	0			
2930201000	ETHYLDIPROPYLTHIOCARBAMATE	0	0			
2930209000	OTHER THIOCARBAMATES AND DITHIOCARBAMATES	0	0			
2930301000	TETRAMETHYLTHIURAM DISULPHIDE (ISO) (INN)	0	0			
2930309000	OTHER THIURAM MONO-, DI- OR TETRASULPHIDES	0	0			
2930400000	METHIONINE	0	0			
2930500000	CAPTAFOI (ISO) AND METHAMIDOPHOS (ISO)	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
2930901100	METHYLTHIOFANATE (ISO)	0	0			
2930901900	OTHER THIOAMIDES	0	0			
2930902100	N,N-DIALKYL (METHYL, ETHYL, N-PROPYL OR ISOPROPYL) AMINOETHANE-2-THIOLS AND THEIR PROTONATED SALTS	0	0			
2930902900	OTHER THIOLS (MERCAPTANS)	0	0			
2930903000	MALATHION (ISO)	0	0			
2930904000	BUTYLATE (ISO), METAMIDOPHOS (ISO) THIOBENCARB, VERNOLATE	0	0			
2930905100	SODIUM ISOPROPYL XANTHATE (ISO)	9	5			
2930905900	OTHER DITHIOCARBONATES (XANTHATES)	9	10			
2930906000	THIODIGLYCOL (INN) (BIS(2-HYDROXYETHYL) SULPHIDE)	9	0			
2930907000	O,O-DIETHYL S-[2-(DIETHYLAMINO) ETHYL] PHOSPHOROTHIOATE AND ITS ALKYLATED OR PROTONATED SALTS	9	0			
2930908000	O-ETHYL, S-PHENYL ETHYLPHOSPHONOTHIOLOTHIONATE (FONOFOS)	9	0			
2930909100	ORGANO-SULPHUR COMPOUNDS CONTAINING A PHOSPHORUS ATOM TO WHICH IS BONDED ONE METHYL, ETHYL GROUP	0	0			
2930909200	SALTS, ESTERS AND DERIVATIVES OF METHIONINE	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
2930909310	DIMETHOATE (ISO)	0	0			
2930909320	FENTHION (ISO)	9	0			
2930909400	[S-2-(DIALKYL (METHYL, ETHYL, N-PROPYL OR ISOPROPYL) AMINO)ETHYL] HYDROGEN ALKYL (METHYL, ETHYL, N-PROPYL OR ISOPROPYL) PHOSPHONOTHIOATES AND THEIR O-ALKYL (≤ C10, INCLUDING CYCLOALKYL) ESTERS; ALKYLATED OR PROTONATED SALTS THEREOF	9	0			
2930909500	2-CHLOROETHYLCHLOROMETHYL SULPHIDE; BIS (2-CHLOROETHYL) SULPHIDE	9	0			
2930909600	BIS (2-CHLOROETHYLTHIO) METHANE; 1,2-BIS (2-CHLOROETHYLTHIO)ETHANE; 1,3-BIS(2-CHLOROETHYLTHIO)-N-PROPANE; 1,4-BIS (2-CHLOROETHYLTHIO)-N-BUTANE; 1,5-BIS (2-CHLOROETHYLTHIO)-N-PENTANE	9	0			
2930909700	BIS-(2-CHLOROETHYLTHIOMETHYL) OXIDE; BIS (2-CHLOROETHYLTHIOETHYL) OXIDE	9	0			
2930909900	OTHER ORGANO-SULPHUR COMPOUNDS	0	0			
2931001000	TETRAETHYLLEAD	0	0			
2931003100	GLYPHOSATE (ISO)	0	0			
2931003200	GLYPHOSATE (ISO) (N-(PHOSPHONOMETHYL) GLYCINE) SALTS	0	0			
2931004000	O-ALKYL (≤C10,INCLUDING CYCLOALKYL) ALKYL (METHYL, ETHYL, N-PROPYL OR ISOPROPYL) PHOSPHONOFUORIDATES	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
2931009100	OTHER ORGANO-INORGANIC COMPOUNDS CONTAINING A PHOSPHORUS ATOM TO WHICH IS BONDED ONE METHYL, ETHYL GROUP	9	0			
2931009200	TRICHLORPHON (ISO)	0	0			
2931009300	O-ALKYL (≤ C10, INCLUDING CYCLOALKYL) N,N-DIALKYL (METHYL, ETHYL, N-PROPYL OR ISOPROPYL) PHOSPHOROAMIDOCYANIDATES	9	0			
2931009400	2-CHLOROVINYLDICHLOROARSINE; BIS (2-CHLOROVINYL) CHLOROARSINE; TRIS (2-CHLOROVINYL) ARSINE	9	0			
2931009500	ALKYL (METHYL, ETHYL, N-PROPYL OR ISOPROPYL) PHOSPHONYLDIFLUORIDES	9	0			
2931009600	[O-2-(DIALKYL (METHYL, ETHYL, N-PROPYL OR ISOPROPYL) AMINO)ETHYL] HYDROGEN ALKYL (METHYL, ETHYL, N-PROPYL OR ISOPROPYL) PHOSPHONITES AND THEIR O-ALKYL (≤ C10, INCLUDING CYCLOALKYL) ESTERS; ALKYLATED OR PROTONATED SALTS THEREOF	9	0			
2931009700	O-ISOPROPYL METHYLPHOSPHONOCHLORIDATE; O-PINACOLYL METHYLPHOSPHONOCHLORIDATE	9	0			
2931009900	OTHER ORGANO-INORGANIC COMPOUNDS	0	0			
2932110000	TETRAHYDROFURAN	0	0			
2932120000	2-FURALDEHYDE (FURFURALDEHYDE)	0	0			
2932131000	FURFURYL ALCOHOL	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
2932132000	TETRAHYDROFURFURYL ALCOHOL	0	0			
2932190000	OTHER COMPOUNDS CONTAINING AN UNFUSED FURAN RING (WHETHER OR NOT HYDROGENATED) IN THE STRUCTURE	0	0			
2932210000	COUMARIN, METHYLCOUMARINS AND ETHYLCOUMARINS	0	0			
2932291000	WARFARIN (ISO) (INN)	0	0			
2932292000	PHENOLPHTHALEIN (INN)	0	0			
2932299000	OTHER LACTONES	0	0			
2932910000	ISOSAFROLE	0	0			
2932920000	1-(1,3-BENZODIOXOL-5-YL)PROPAN-2-ONE	0	0			
2932930000	PIPERONAL	0	0			
2932940000	SAFROLE	0	0			
2932950000	TETRAHYDROCANNABINOLS (ALL ISOMERS)	9	0			
2932991000	PIPERONYL BUTOXIDE	0	0			
2932992000	EUCALYPTOL	0	0			
2932994000	CARBOFURAN (ISO)	0	0			
2932999000	OTHER HETEROCYCLIC COMPOUNDS WITH OXYGEN HETERO-ATOM(S) ONLY	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
2933111000	PHENAZONE (INN) (ANTIPYRIN)	0	0			
2933113000	DYPIRONE (4-METHYLAMINO-1,5-DIMETHYL-2-PHENYL-3-PYRAZOLONE SODIUM METHANESULPHONATE)	0	0			
2933119000	OTHER PHENAZONE (ANTIPYRIN) AND ITS DERIVATIVES	0	0			
2933191000	PHENYL BUTAZONE (INN)	0	0			
2933199000	OTHER COMPOUNDS CONTAINING AN UNFUSED PYRAZOLE RING (WHETHER OR NOT HYDROGENATED) IN THE STRUCTURE	0	0			
2933210000	HYDANTOIN AND ITS DERIVATIVES	0	0			
2933290000	OTHER COMPOUNDS CONTAINING AN UNFUSED IMIDAZOLE RING (WHETHER OR NOT HYDROGENATED) IN THE STRUCTURE	0	0			
2933310000	PYRIDINE AND ITS SALTS	0	0			
2933320000	PIPERIDINE AND ITS SALTS	0	0			
2933331000	BROMAZEPAM (INN)	0	0			
2933332000	FENTANYL (INN)	0	0			
2933333000	PETHIDINE (INN)	9	0			
2933334000	PETHIDINE (INN) INTERMEDIATE: (4-CYANO-1-METHYL-4-PHENYLPYPERIDINE OR 1-METHYL-4-PHENYL-4-CYANOPIPERIDINE)	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
2933335000	ALFENTANIL (INN), ANILERIDINE (INN), BEZITRAMIDE (INN), DIPHENOXYLATE(INN), DIPHENOXIN (INN), DIPIPANONE (INN), PHENCYCLIDINE (INN) (PCP), PHENOPERIDINE (INN), KETOBEMIDONE (INN), METHYLPHENIDATE (INN), PENTAZOCINE (INN), PIPRADOL (INN), PIRITRAMIDE (INN), PROPIRAM (INN) AND TRIMEPERIDINE (INN)	9	0			
2933339000	SALTS OF ALFENTANIL (INN), ANILERIDINE (INN), BEZITRAMIDE (INN), DIPHENOXYLATE(INN), DIPHENOXIN (INN), DIPIPANONE (INN), PHENCYCLIDINE (INN), PHENCYCLIDINE (INN) (PCP), PHENOPERIDINE (INN), KETOBEMIDONE (INN), METHYLPHENIDATE (INN), PENTAZOCINE (INN), PIPRADOL (INN), PIRITRAMIDE (INN), PROPIRAM (INN) AND TRIMEPERIDINE (INN)	0	0			
2933391100	PICLORAM (ISO)	0	0			
2933391200	SALTS OF PICLORAM (ISO)	0	0			
2933392000	PARAQUAT DICHLORIDE	0	0			
2933393000	ISONICOTINIC ACID HYDRAZIDE	0	0			
2933396000	3-QUINUCLIDINYL BENZILATE	9	0			
2933397000	QUINUCLIDIN-3-OL	9	0			
2933399000	OTHER COMPOUNDS CONTAINING AN UNFUSED PYRIDINE RING (WHETHER OR NOT HYDROGENATED) IN THE STRUCTURE	0	0			
2933410000	LEVORPHANOL (INN) AND ITS SALTS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
2933491000	6-ETHOXY-1,2-DIHYDRO-2,2,4-TRIMETHYLQUINOLINE (ETHOXYQUIN)	0	0			
2933499000	OTHER COMPOUNDS CONTAINING A QUINOLINE OR ISOQUINOLINE RING SYSTEM (WHETHER OR NOT HYDROGENATED), NOT FURTHER FUSED, IN THE STRUCTURE	0	0			
2933520000	MALONYLUREA (BARBITURIC ACID) AND ITS SALTS	0	0			
2933531000	PHENOBARBITAL (INN)	0	0			
2933532000	ALLOBARBITAL (INN), AMOBARBITAL (INN), BARBITAL (INN), BUTALBITAL (INN) AND BUTOBARBITAL (INN)	0	0			
2933533000	CYCLOBARBITAL (INN), METHYLPHENOBARBITAL (INN) AND PENTOBARBITAL (INN)	0	0			
2933534000	SEC BUTABARBITAL (INN), SECOBARBITAL (INN) AND VINILBITAL (INN)	0	0			
2933539000	SALTS OF ALLOBARBITAL (INN), AMOBARBITAL (INN), BARBITAL (INN), BUTALBITAL (INN), BUTOBARBITAL (INN), CYCLOBARBITAL (INN), PHENOBARBITAL (INN), METHYLPHENOBARBITAL (INN), PENTOBARBITAL (INN), SEC BUTABARBITAL (INN), SECOBARBITAL (INN) AND VINILBITAL (INN),	0	0			
2933540000	OTHER DERIVATIVES OF MALONYLUREA (BARBITURIC ACID); SALTS THEREOF	0	0			
2933551000	LOPRAZOLAM (INN)	9	0			
2933552000	MECLOQUALONE (INN)	9	0			
2933553000	METHAQUALONE (INN)	9	0			
2933554000	ZIPEPROL (INN)	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
2933559000	SALTS OF LOPRAZOLAM (INN), MECLOQUALONE (INN), METHAQUALONE (INN) AND ZIPEPROL (INN)	0	0			
2933591000	PIPERAZINE (DIETHYLENEDIAMINE) AND 2,5-DIMETHYL PIPERAZINE (DIMETHYL-2,5-DIETHYLENEDIAMINE)	0	0			
2933592000	AMPROL (INN)	0	0			
2933593000	OTHER DERIVATIVES OF PIPERAZINE	0	0			
2933594000	THIOPENTAL SODIUM (INN)	0	0			
2933595000	CIPROFOXACIN (INN) AND ITS SALTS	0	0			
2933596000	HYDROXYZINE (INN)	0	0			
2933599000	OTHER COMPOUNDS CONTAINING A PYRIMIDINE RING (WHETHER OR NOT HYDROGENATED) OR PIPERAZINE RING IN THE STRUCTURE	0	0			
2933610000	MELAMINE	0	0			
2933691000	ATRAZINE (ISO)	0	0			
2933699000	OTHER COMPOUNDS CONTAINING AN UNFUSED TRIAZINE RING (WHETHER OR NOT HYDROGENATED) IN THE STRUCTURE	0	0			
2933710000	6-HEXANELACTAM (E-CAPROLACTAM)	9	5			
2933720000	CLOBAZAM (INN) AND METHYPRYLON (INN)	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
2933791000	PRIMIDONE (INN)	0	0			
2933799000	OTHER LACTAMS	0	0			
2933911000	ALPRAZOLAM (INN)	0	0			
2933912000	DIAZEPAM (INN)	0	0			
2933913000	LORAZEPAM (INN)	9	0			
2933914000	TRIAZOLAM (INN)	9	0			
2933915000	CAMAZEPAM (INN), CHLORDIAZEPOXIDE (INN), CLONAZEPAM (INN), CHLORAZEPATE, DELORAZEPAM (INN), ESTAZOLAM (INN), FLUDIAZEPAM (INN) AND FLUNITRAZEPAM (INN)	0	0			
2933916000	FLURAZEPAM (INN), HALAZEPAM (INN), ETHYL LOFLAZEPATE (INN), LORMETAZEPAM (INN), MAZINDOL (INN), MEDAZEPAM (INN), MIDAZOLAM (INN), NIMETAZEPAM (INN)	0	0			
2933917000	NITRAZEPAM (INN), NORDAZEPAM (INN), OXAZEPAM (INN), PINAZEPAM (INN), PRAZEPAM (INN), PYROVALERONE (INN), TEMAZEPAM (INN) AND TETRAZEPAM (INN)	9	0			
2933919000	SALTS OF ALPRAZOLAM (INN), CAMAZEPAM (INN), CHLORDIAZEPOXIDE (INN), CLONAZEPAM (INN), CHLORAZEPATE, DELORAZEPAM (INN), DIAZEPAM (INN), ESTAZOLAM (INN), FLUDIAZEPAM (INN), FLUNITRAZEPAM (INN), FLURAZEPAM (INN), HALAZEPAM (INN), ETHYL LOFLAZEPATE (INN), LORAZEPAM (INN), LORMETAZEPAM (INN), MAZINDOL (INN), MEDAZEPAM (INN), MIDAZOLAM (INN), NIMETAZEPAM (INN), NITRAZEPAM (INN), NORDAZEPAM (INN), OXAZEPAM (INN), PINAZEPAM (INN), PRAZEPAM (INN), PYROVALERONE (INN), TEMAZEPAM (INN), TETRAZEPAM (INN) AND TRIAZOLAM (INN),	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
2933991000	PARBENDAZOLE (INN)	0	0			
2933992000	ALBENDAZOLE (INN)	0	0			
2933999010	TRIADIMEFON	9	0			
2933999090	OTHER HETEROCYCLIC COMPOUNDS WITH NITROGEN HETERO-ATOM(S) ONLY	0	0			
2934101000	THIABENDAZOLE (ISO)	0	0			
2934109000	COMPOUNDS CONTAINING AN UNFUSED THIAZOLE RING (WHETHER OR NOT HYDROGENATED) IN THE STRUCTURE	0	0			
2934200010	MERCAPTOBENZOTHAZOL	0	0			
2934200090	OTHER COMPOUNDS CONTAINING A BENZOTHAZOLE RING SYSTEM (WHETHER OR NOT HYDROGENATED), NOT FURTHER FUSED, IN THE STRUCTURE	0	0			
2934300010	PHENOTHIAZINE	9	0			
2934300090	OTHER COMPOUNDS CONTAINING A PHENOLTHIAZINE RING SYSTEM (WHETHER OR NOT HYDROGENATED), NOT FURTHER FUSED, IN THE STRUCTURE	0	0			
2934911000	AMINOREX (INN), BROITIZOLAM (INN), CLOTTIAZEPAM (INN), CLOXAZOLAM (INN) AND DEXTROMORAMIDE (INN)	9	0			
2934912000	HALOXAZOLAM (INN), KETAZOLAM (INN), MESOCARB (INN), OXAZOLAM (INN) AND PEMOLINE (INN)	9	0			

¹ SEA: Agricultural Safeguard foreseen in Article 29 of this Agreement.

* The tariffs resulting from the application of the Price Band System will be maintained.

** The tariffs resulting from the application of the Price Band System will be reduced in accordance with the agreed tariff elimination schedule.