

EN



COMMISSION OF THE EUROPEAN COMMUNITIES

Brussels, 16.12.2008
COM(2008) 858 final
VOL I

ANNEX 4 (PART 1)

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

**CUSTOMS DUTIES APPLICABLE ON IMPORTS INTO PAPUA NEW GUINEA OF
PRODUCTS ORIGINATING IN THE EC**

ANNEX 4 PAPUA NEW GUINEA (Part 1)

C1	C2	C3	C4	C5	C6	C7	C8	C9	C10
			CAT G	A	B	C	D	E	F
HS6 Code as per WTO Schedules	Description as per WTO Tariff Schedules	Value of imports 2003-2005 (in PGK)	Cat 'G' Excluded List	Date of Application	0-5 years	6-10 years	11-15 years	16-20 years	21-25 years
	Total values								
	# of items		1048	4799	0	0	0	0	0
	Share of average total imports from EU (value)		11,9%	88,1%	0,0%	0,0%	0,0%	0,0%	0,0%
	Proportion of national tariff lines (NTLs)		17,9%	82,1%					
	Total value of imports from EU (in PGK)	118 129 300							

Source: National Data from Internal Revenue Commission for the Years 2003 - 2005 Averaged

C1	C2	C3	C4	C5	C6	C7	C8	C9	C10	
			CAT G	A	B	C	D	E	F	
HS 6 Code as per WTO Schedules	Description as per WTO Tariff Schedules	Import Duty (value & quantity)	Cat 'G' Excluded List Notation '1' duty applicable	Date of Application Notation '1' duty not applicable	0-5 years	6-10 years	11-15 years	16-20 years	21-25 years	Total
01011000	Pure-bred breeding horses	0		1						1
01012000	Assess, mules and hinnies	0		1						1
01019000	Other horses	0		1						1
01021000	Pure-bred breeding cows, oxen, buffaloes	0		1						1
01029000	None bred breeding cows, oxen, buffaloes	0		1						1
01031000	Pure-bred breeding live swine (pigs)	0		1						1
01039100	None-bred breeding live swine (pigs) weighing less than 50 kg	0		1						1
01039200	None-bred breeding live swine (pigs) weighing 50kg or more	0		1						1
01041000	Live sheep	0		1						1
01042000	Live goats	0		1						1
01051100	Fowls of the species Gallus domesticus weighing not more than 185g.	0		1						1
01051200	Turkeys weighing not more than 185g	0		1						1
01051900	Live poultry, ducks, geese and guinea fowls weighing not more than 185g	0		1						1
01059200	Fowls of species Gallus domesticus, weighing not more	0		1						1

	2,000 g									
01059300	Fowls of the species Gallus domesticus, weighing more than 2,000 g	0		1						1
01059900	Live poultry, ducks, geese, turkeys and guinea fowls weighing more than 185g.	0		1						1
01060010	Marine animals	0		1						1
01060020	Cats and dogs	0		1						1
01060030	Bees (whether or not in travelling boxes or cages or hives) and other insects	0		1						1
01060040	Birds	0		1						1
01060090	Other live animals	0		1						1
01061100	Primates	0		1						1
01061200	Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia)	0		1						1
01061900	Other mammals	0		1						1
01062000	Reptiles (including snakes and turtles)	0		1						1
01063100	Birds of prey	0		1						1
01063200	Psittaciformes (including parrots, parakeets, macaws and cockatoos)	0		1						1
01063900	Other birds	0		1						1
01069010	Cats and dogs	0		1						1
01069020	Bees (whether or not in travelling boxes or cages or hives) and other insects	0		1						1
01069090	Other bees	0		1						1
02011000	Fresh or chilled carcasses and	15	1							1

	half carcasses meat of bovine animals									
02012000	Fresh or chilled meat cuts of bovine animals with bone in	15	1							1
02013000	Boneless fresh or chilled meat cuts of bovine animals	15	1							1
02021000	Frozen carcasses and half- carcasses meat of bovine animals	15	1							1
02022000	Frozen cut meats of bovine animals with bone in	15	1							1
02023010	Boneless frozen cut meats of bovine animals	15	1							1
02023020	Boneless meat trimmings of bovine animals used in manufacturing	0			1					1
02031100	Fresh or chilled carcasses and half-carcasses meat of swine (pig)	15	1							1
02031200	Fresh or chilled hams, shoulders and cut meats thereof of swine (pig), with bone in	15	1							1
02031900	Fresh or chilled hams, shoulders and cut meats thereof of swine (pig), without bone	15	1							1
02032100	Frozen carcasses and half- carcasses meat of swine (pig)	15	1							1
02032200	Frozen hams, shoulders and cuts thereof, of swine (pig) with bone in	15	1							1
02032900	Frozen hams, shoulders and cut meats thereof, of swine (pig) without bone	15	1							1
02041000	Carcasses and half-carcasses meat of lamb,	0			1					1

	fresh or chilled									
02042100	Fresh or chilled carcasses and half-carcasses meat of sheep	0		1						1
02042200	Fresh or chilled meat cuts of sheep with bone in	0		1						1
02042300	Boneless fresh and chilled meat cuts of sheep	0		1						1
02043000	Frozen carcasses and half-carcasses of lamb, frozen	0		1						1
02044100	Frozen carcasses and half-carcasses of sheep	0		1						1
02044200	Frozen meat cuts of sheep with bone in	0		1						1
02044300	Boneless frozen meat cuts of sheep	0		1						1
02045000	Frozen meat of goats	0		1						1
02050000	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.	0		1						1
02061000	Edible offal of bovine animals, fresh or chilled	0		1						1
02062100	Frozen tongues of bovine animals	0		1						1
02062200	Frozen livers of bovine animals	0		1						1
02062900	Frozen edible offal of bovine animals	0		1						1
02063000	Edible offal of swine (pig), fresh or chilled	0		1						1
02064100	Frozen livers of swine (pig)	0		1						1
02064900	Frozen tongues of swine (pig)	0		1						1
02068000	Edible offal of sheep, goats, horses, asses, mules or hinnies,	0		1						1

	fresh or chilled									
02069000	Edible offal of sheep, goats, horses, asses, mules or hinnies, frozen	0	1							1
02071000	Of fowls of the species Gallus domesticus:	K2.20 per kg.	1							1
02071100	Fresh or chilled meat and edible offal of fowls of the species Gallus domesticus, not cut in pieces	K2.20 per kg	1							1
02071200	Frozen meat and edible offal of fowls of the species Gallus domesticus, not cut in pieces	K2.20 per kg	1							1
02071300	Cut meat and edible offal of fowls of the species Gallus domesticus, fresh or chilled	K2.20 per kg	1							1
02071400	Cut meat and edible offal of fowls of the species Gallus domesticus, frozen	K2.20 per kg	1							1
02072400	Meat and edible offal of turkey not cut in pieces, fresh or chilled	K2.20 per kg	1							1
02072500	Meat and edible offal of turkey not cut in pieces, frozen	K2.20 per kg	1							1
02072600	Cut meat and offal of turkey, fresh or chilled	K2.20 per kg	1							1
02072700	Cut meat and offal of turkey, frozen	K2.20 per kg	1							1
02073200	Meat and edible offal of ducks, geese or guinea fowls not cut in pieces, fresh or chilled	K2.20 per kg	1							1
02073300	Meat and edible offal of ducks, geese or guinea fowls not cut in pieces, frozen	K2.20 per kg	1							1

02073400	Fatty livers of ducks, geese or guinea fowl, fresh or chilled	K2.20 per kg	1								1
02073500	Other, fresh or chilled	K2.20 per kg	1								1
02073600	Meat and edible offal of ducks, geese or guinea fowls, frozen	K2.20 per kg	1								1
02081000	Meat and edible meat offal of rabbits or hares	0									1
02082000	Meat and edible meat offal of frogs' legs	0									1
02083000	Meat and edible meat offal of primates	0									1
02084000	Meat and edible meat offal of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)	0									1
02085010	Meat and edible meat offal of crocodiles	15	1								1
02085090	Meat and edible meat offal of reptiles (including snakes and turtles)	0									1
02089010	Meat and edible meat offal of kangaroo	0									1
02089020	Of kangaroo	0									1
02089090	Other meat and edible meat offal	0									1
02090000	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.	0									1
02101100	Hams, shoulders and cuts thereof meat of swine (pig), with bone in	25	1								1

02101200	Bellies (streaky) and cuts thereof meat of swine (pig)	25	1								1
02101910	Bacon meat of swine (pig)	25	1								1
02101990	Other meat of swine (pig)	25	1								1
02102010	Meat of bovine animals salted, in brine, dried or smoked	25	1								1
02102020	Beef, corned meat salted, in brine, dried or smoked	25	1								1
02102030	Tongues of swine (pig) salted, in brine, dried or smoked	25	1								1
02109000	Other including edible flours and meals of meat or meat offal	25	1								1
02109100	Edible flours and meals of meat or meat offal of primates	25	1								1
02109200	Edible flours and meals of meat or meat offal of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)	25	1								1
02109310	Edible flours and meals of meat or meat offal of crocodiles	25	1								1
02109390	Edible flours and meals of meat or meat offal of reptiles (including snakes and turtles)	25	1								1
02109900	Other edible flours and meals of meat or meat offals	25	1								1
03011000	Ornamental fish	25	1								1
03019100	Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus	25	1								1

	clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)									
03019200	Eels	25		1						1
03019300	Carp	25		1						1
03019900	Other live fish	25		1						1
03021100	Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	25	1							1
03021200	Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus gorbbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus rhodurus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	25		1						1
03021900	Other salmonidae, excluding liver and roses	25		1						1
03022100	Halibut	25		1						1
03022200	Plaice	25		1						1
03022300	Sole	25		1						1
03022900	Other flat fish	25		1						1
03023100	Albacore or longfinned tunas	25		1						1
03023200	Yellowfin tunas	25		1						1
03023300	Skipjack or stripe-	25		1						1

	bellied bonito									
03023400	Bigeye tunas (Thunnus obesus)	25		1						1
03023500	Bluefin tunas (Thunnus thynnus)	25		1						1
03023600	Southern bluefin tunas (Thunnus maccoyii)	25		1						1
03023900	Other tunas, skipjack or stripe- bellied bonito	25		1						1
03024000	Herrings, excluding livers and roes	25		1						1
03025000	Cod, excluding livers and roes	25		1						1
03026100	Sardines, sardinella, brisling or sprats	25	1							1
03026200	Haddock	25		1						1
03026300	Coalfish	25		1						1
03026400	Mackerel	25	1							1
03026500	Dogfish and other sharks	25		1						1
03026600	Eels	25		1						1
03026910	Barramundi	25	1							1
03026920	Barracuda	25	1							1
03026930	Barracouta	25	1							1
03026940	Bait	0		1						1
03026990	Other fish, excluding livers and roes	25	1							1
03027000	Livers and roes	25	1							1
03031100	Sockeye salmon (red salmon) [Oncorhynchus nerka]	25		1						1
03031900	Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou,	25		1						1

	Oncorhynchus rhodurus									
03032100	Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	25	1							1
03032200	Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	25			1					1
03032900	Other salmonidae	25			1					1
03033100	Halibut	25			1					1
03033200	Plaice	25			1					1
03033300	Sole	25			1					1
03033900	Other flat fish, excluding livers and roes	25	1							1
03034100	Albacore or longfinned tunas	25			1					1
03034110	Albacore or longfinned tunas, for processing by a licensed processor	0			1					1
03034200	Yellowfin tunas	25			1					1
03034210	Yellowfin tunas, for processing by a licensed processor	0			1					1
03034300	Skipjack or stripe-bellied bonito	25			1					1
03034310	Skipjack or stripe-bellied bonito, for processing by a licensed processor	0			1					1
03034400	Bigeye tunas (Thunnus obesus)	25			1					1
03034410	Bigeye tunas (Thunnus obesus), for processing by a licenced	0			1					1

	processor									
03034500	Bluefin tunas (Thunnus thynnus)	25		1						1
03034600	Southern bluefin tunas (Thunnus maccoyii)	25		1						1
03034900	Other tunas, skipjack or stripe-bellied bonito	25		1						1
03034910	Aji, scad (Decapterus spp and Trachurus spp), for processing by a licensed processor	0		1						1
03035000	Herrings, excluding livers and roes	25		1						1
03036000	Cod, excluding livers and roes	25		1						1
03037100	Sardines, sardinella, brisling or sprats	25	1							1
03037200	Haddock	25		1						1
03037300	Coalfish	25		1						1
03037400	Mackerel	25	1							1
03037500	Dogfish and other sharks	25		1						1
03037600	Eels	25		1						1
03037700	Sea bass	25		1						1
03037800	Hake	25		1						1
03037910	Barramundi	25	1							1
03037920	Barracuda	25	1							1
03037930	Barracouta	25	1							1
03037940	Bait	0		1						1
03037990	Other fish	25	1							1
03038000	Livers and roes	25	1							1
03041000	Fresh or chilled (including Barramundi and Tuna fillets)	25	1							1
03042000	Frozen fillets (including	25	1							1

	Barramundi and Tuna fillets)									
03049010	Barramundi	25	1							1
03049020	Barracuda	25	1							1
03049030	Barracouta	25	1							1
03049090	Other fish fillets and fish meat	25	1							1
03051000	Flours, meals and pellets of fish, fit for human consumption	25	1							1
03052000	Livers and roes of fish, dried, smoked, salted or in brine	25	1							1
03053000	Fish fillets, dried, salted or in brine, but not smoked	25	1							1
03054100	Pacific salmon, (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmon salar) and Danube salmon (Hucho hucho)	25		1						1
03054200	Herrings	25		1						1
03054910	Sardines	25	1							1
03054920	Tunas	25	1							1
03054930	Mackerel	25		1						1
03054990	Other fish, smoked including fillets	25	1							1
03055100	Cod	25		1						1
03055910	Sardines	25	1							1
03055920	Tunas	25	1							1
03055930	Mackerel	25	1							1
03055940	Salmon	25		1						1

03055990	Other dried fish, whether or not salted but not smoked	25	1							1
03056100	Herrings fish	25		1						1
03056200	Cod fish	25		1						1
03056300	Anchovie fish	25		1						1
03056910	Sardine fish	25	1							1
03056920	Tuna fish	25	1							1
03056930	Mackerel	25	1							1
03056940	Salmon fish	25		1						1
03056990	Other fish, salted but not dried or smoked and fish in brine	25	1							1
03061100	Rock lobster and other sea crawfish (including crayfish)	25		1						1
03061200	Lobsters	25		1						1
03061300	Shrimps and prawns	25	1							1
03061400	Crabs	25		1						1
03061900	Other, including flours, meals and pellets of crustaceans, fit for human consumption	25	1							1
03062100	Rock lobster and other sea crawfish (including crayfish)	25		1						1
03062200	Lobsters	25		1						1
03062300	Shrimps and prawns	25	1							1
03062400	Crabs	25		1						1
03062900	Other, including flours, meals and pellets of crustaceans, fit for human consumption	25	1							1
03071000	Oysters	25		1						1
03072100	Live, fresh or chilled scallops, including queen scallops of the	25	1							1

	genera Pecten, Chlamys or Placopecten									
03072900	Other scallops, including queen scallops of the genera Pecten, Chlamys or Placopecten	25	1							1
03073100	Live, fresh or chilled mussels	25		1						1
03073900	Other mussels	25		1						1
03074100	Live, fresh or chilled cuttle fish and squid	25	1							1
03074900	Other cuttle fish and squid	25	1							1
03075100	Live, fresh or chilled octopus	25	1							1
03075900	Other octopus	25	1							1
03076000	Snails, other than sea snails	25		1						1
03079100	Live, fresh or chilled flours, meals and pellets of aquatic invertebrates other than crustaceans	25		1						1
03079910	Sea cucumbers (beches-der-mer)	25		1						1
03079990	Other flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption	25		1						1
04011000	Milk and cream of a fat content, not concentrated nor containing added sugar or other sweetening matter, by weight, not exceeding 1%	0		1						1
04012000	Milk and cream of a fat content, not concentrated nor containing added sugar or other sweetening matter, by weight, exceeding 1% but not exceeding 6%	0		1						1

04013010	Milk and cream of a fat content, not concentrated nor containing added sugar or other sweetening matter, by weight, exceeding 6%	0	1							1
04013020	UHT processed in retail sale packages	0	1							1
04013030	Cream not concentrated nor containing added sugar or other sweetening matter	0	1							1
04013090	Milk not concentrated nor containing added sugar or other sweetening matter	0	1							1
04021000	Milk and cream in powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%	0	1							1
04022100	Milk and cream in powder, granules or other solid forms, of a fat content, not containing added sugar or other sweetening matter, by weight exceeding 1.5%	0	1							1
04022900	Milk and cream in powder, granules or other solid forms, of a fat content, containing added sugar or other sweetening matter, by weight exceeding 1.5%	0	1							1
04029100	Milk and cream concentrated, not containing added sugar or other sweetening matter.	0	1							1
04029900	Milk and cream not concentrated and containing added sugar or other sweetening matter.	0	1							1
04031000	Yogurt, whether or not concentrated or containing	0	1							1

	added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.									
04039000	Buttermilk, curdled milk and cream, Kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.	0		1						1
04041000	Whey, whether or not concentrated or containing added sugar or other sweetening matter	0		1						1
04049000	Products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.	0		1						1
04051000	Butter	0		1						1
04052000	Diary spreads	0		1						1
04059000	Other fats and oils derived from milk.	0		1						1
04061000	Fresh cheese (including whey cheese), not fermented, and curd	0		1						1
04062000	Grated or powdered cheese, of all kinds	0		1						1
04063000	Processed cheese, not grated or powdered	0		1						1
04064000	Blue - veined cheese	0		1						1
04069000	Other cheese	0		1						1
04070000	Birds' eggs, in shell, fresh,	K1.00 per doz		1						1

	preserved or cooked									
04081100	Dried egg yolks whether or not containing added sugar or other sweetening matter	15	1							1
04081900	Egg yolks, fresh, cooked by steaming or by boiling in water, moulded frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.	15	1							1
04089100	Dried birds' eggs, not in shell, whether or not containing added sugar or other sweetening matter.	15	1							1
04089900	Cooked by steaming or boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.	15	1							1
04090000	Natural honey.	25	1							1
04100000	Edible products of animal origin, not elsewhere specified or included .	15	1							1
05010000	Human hair, unworked, whether or not washed or scoured; waste of human hair.	0			1					1
05021000	Pigs', hogs' or boars' bristles and hair and waste thereof	0			1					1
05029000	Badger hair and other brush making hair	0			1					1
05030000	Horsehair and horsehair waste, whether or not put up as a layer with or without supporting	0			1					1

	material.									
05040000	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.	0		1						1
05051000	Feathers of a kind used for stuffing; down	15		1						1
05059000	Powder and waste of feathers or parts of feathers	15		1						1
05061000	Ossein and bones treated with acid	15		1						1
05069000	Powder and waste of these products	15		1						1
05071000	Ivory; ivory powder and waste	15		1						1
05079010	Tortoise-shell	15	1							1
05079090	Whalebone and whalebone hair, horns, antlers hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape.	15		1						1
05080010	Coral and similar materials	15		1						1
05080020	Green snail shell	15		1						1
05080030	Mother of pearl shell	15		1						1
05080040	Trochus shells	15		1						1
05080050	Shell-money, unworked or unprocessed	15		1						1
05080090	Other shells of molluscs, crustaceans, or echinoderms and cuttlebone	15		1						1
05090000	Natural sponges of animal origin.	15		1						1
05100000	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not	15		1						1

	dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.									
05111000	Bovine semen	0		1						1
05119100	Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3	0		1						1
05119099	Cuttle fish or squid, for use as fish bait	0		1						1
05119910	Fertile eggs for hatching	0		1						1
05119920	Silkworm eggs	0		1						1
05119990	Dead animals of chapter 1 or 3, unfit for human consumption	0		1						1
06011000	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	0		1						1
06012000	Bulbs, tubers, tuberous roots, corms, crowns rhizomes, in growth or in flower; chicory plants and roots	0		1						1
06021000	Unrooted cuttings and slips	0		1						1
06022000	Edible fruit or nut trees, shrubs and bushes, grafted or not	0		1						1
06023000	Rhododendrons and azaleas, grafted or not	0		1						1
06024000	Roses, grafted or not grafted	0		1						1
06029000	Other live plants (including their roots) cutting and slips; mushroom spawn	0		1						1

06029900	Other live plants (including their roots) cutting and slips; mushroom spawn	0	1							1
06031000	Fresh cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes	25	1							1
06039000	Dried, dyed, bleached, impregnated or otherwise prepared cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes	25	1							1
06041000	Mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared	25	1							1
06049100	Fresh foliage, branches and other parts of plants, without flowers or flower buds, and grasses being goods of a kind suitable for bouquets or for ornamental purposes	25	1							1
06049910	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, wreath (not for trade)	25	1							1
06049990	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses being goods of a kind suitable for bouquets or for ornamental purposes, dried, dyed, bleached, impregnated or otherwise	25	1							1

	prepared									
07011000	Fresh or chilled potatoes, seed for sowing	0	1							1
07019000	Other fresh or chilled potatoes	40	1							1
07020000	Tomatoes, fresh or chilled.	40	1							1
07031000	Onions and shallots, fresh or chilled	40	1							1
07032000	Garlic, fresh or chilled	40	1							1
07039000	Leeks and other alliaceous vegetables, fresh or chilled	40	1							1
07041000	Cauliflowers and headed broccoli	40	1							1
07042000	Brussels sprouts	40	1							1
07049000	Cabbages, kohlrabi, kale and similar edible brassicas, fresh or chilled	40	1							1
07051100	Cabbage lettuce (head lettuce)	40	1							1
07051900	Other lettuce	40	1							1
07052100	Witloof chicory	40	1							1
07052900	Other chicory	40	1							1
07061000	Carrots and turnips	40	1							1
07069000	Salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.	40	1							1
07070000	Cucumbers and gherkins, fresh or chilled.	40	1							1
07081000	Peas	40	1							1
07082000	Beans	40	1							1
07089000	Other leguminous vegetables	40	1							1

07091000	Globe artichokes	40	1							1
07092000	Asparagus	40	1							1
07093000	Aubergines (egg-plants)	40	1							1
07094000	Celery other than celeriac	40	1							1
07095100	Mushrooms of the genus Agaricus	40	1							1
07095200	Truffles	40		1						1
07095900	Other mushrooms	40	1							1
07096000	Fruits of the genus Capsicum or of the genus Pimenta	40	1							1
07097000	Spinach, New Zealand spinach and spinach (garden spinach)	40	1							1
07099010	Bamboo shoots and soya bean sprouts	40	1							1
07099090	Other vegetables, fresh or chilled.	40	1							1
07101000	Potatoes	25	1							1
07102100	Peas, shelled or unshelled	25	1							1
07102200	Beans, shelled or unshelled	25	1							1
07102900	Other leguminous vegetable, shelled or unshelled	25	1							1
07103000	Spinach, New Zealand spinach and spinach (garden spinach)	25	1							1
07104000	Sweet corn	25	1							1
07108000	Other vegetables	25	1							1
07109000	Mixtures of vegetables	25	1							1
07111000	Onions	25	1							1
07112000	Preserved olives	25		1						1
07113000	Preserved capers	25		1						1

07142000	Sweet potatoes	40	1							1
07149010	Taros and yams	40	1							1
07149090	Arrowroot, salep, Jerusalem artichokes	40	1							1
08011000	Coconuts:	25	1							1
08011100	Desiccated coconuts	25	1							1
08011900	Other coconuts	25	1							1
08012100	Brazil nuts in shell	25		1						1
08012200	Shelled brazil nuts	25		1						1
08013100	Cashew nuts in shell	40	1							1
08013200	Shelled cashew nuts	40	1							1
08021100	Almonds in shell	25		1						1
08021200	Shelled almonds	25		1						1
08022100	Hazelnuts or filbert (corylus spp) in shell	25		1						1
08022200	Shelled hazelnuts or filbert (corylus spp)	25		1						1
08023100	Walnuts in shell	25		1						1
08023200	Shelled walnuts	25		1						1
08024000	Chestnuts (castanea spp)	25		1						1
08025000	Pistachios	25		1						1
08029010	Betel nuts	25	1							1
08029090	Other nuts	25	1							1
08030000	Bananas, including plantains, fresh or dried.	40	1							1
08041000	Fresh or dried dates	25		1						1
08042000	Fresh or dried figs	25		1						1
08043000	Fresh or dried pineapples	40	1							1
08044000	Fresh or dried avocados	40	1							1

08045000	Fresh or dried guavas, mangoes and mangosteens	40	1								1
08051000	Fresh or dried oranges	40	1								1
08052000	Mandarines (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids	40	1								1
08053000	Lemons and limes	40	1								1
08054000	Fresh or dried grapefruit	40	1								1
08055000	Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia)	40	1								1
08059000	Other citrus fruit, fresh or dried	40	1								1
08061000	Fresh grapes	25		1							1
08062000	Dried grapes	0		1							1
08071000	Melons	40	1								1
08071100	Fresh watermelons	40	1								1
08071900	Other melons	40	1								1
08072000	Fresh pawpaws (papayas)	40	1								1
08081000	Fresh apples	0		1							1
08082000	Fresh pears and quinces	0		1							1
08091000	Apricots	25		1							1
08092000	Cherries	25		1							1
08093000	Peaches, including nectarines	25		1							1
08094000	Plums and sloes	25		1							1
08101000	Fresh strawberries	40	1								1
08102000	Raspberries, blackberries, mulberries and loganberries, fresh	40	1								1

08103000	Black, white or red currants and gooseberries, fresh	40	1								1
08104000	Cranberries, bilberries and other fruit of the genus vaccinium, fresh	40	1								1
08105000	Fresh kiwifruit	40		1							1
08106000	Fresh durians	40	1								1
08109000	Other fresh fruit	40	1								1
08111000	Strawberries	25	1								1
08112000	Raspberries, blackberries, mulberries, black, white or red currants and gooseberries	25	1								1
08119000	Other fruit and nuts, uncooked and by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.	25	1								1
08121000	Cherries	25		1							1
08129000	Other preserved fruits and nuts	25	1								1
08131000	Apricots	25		1							1
08132000	Prunes	25		1							1
08133000	Apples	25		1							1
08134000	Other fruit	25	1								1
08135000	Mixtures of nuts or dried fruits of this Chapter	25		1							1
08140000	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.	0		1							1
09011100	Not decaffeinated (raw coffee in all	25	1								1

	forms)									
09011200	Decaffeinated	25	1							1
09012100	Not decaffeinated	25	1							1
09012200	Decaffeinated	25	1							1
09013000	Other roasted coffee	25	1							1
09014000	Other roasted coffee	25	1							1
09019000	Other roasted coffee	25	1							1
09021000	Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	25	1							1
09022000	Other green tea (not fermented)	25	1							1
09023000	Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	25	1							1
09024010	Other black tea (fermented) and other partly fermented tea	25	1							1
09024090	Tea bags	25	1							1
09030000	Mate	25	1							1
09041100	Neither crushed nor ground	15	1							1
09041200	Crushed or ground	15	1							1
09042010	Fruits of the genus Capsicum or of the genus Pimenta, dried or crushed or ground	15	1							1
09042090	Chillies, dried or crushed or in powder form	25	1							1
09050000	Vanilla.	25	1							1
09061000	Cinnamon neither crushed nor ground	15	1							1
09062000	Crushed or ground	15	1							1

	polished or glazed									
10063090	Basmati (special variety rice)	0		1						1
10064000	Broken rice	0		1						1
10070000	Grain sorghum.	0		1						1
10081000	Buckwheat	0		1						1
10082000	Millet	0		1						1
10083000	Canary seed	0		1						1
10089000	Other cereals	0		1						1
11010010	Wheat or meslin self raising flour	15	1							1
11010090	Other wheat or meslin flour	15	1							1
11021000	Rye flour	15	1							1
11022000	Maize (corn) flour	0		1						1
11023000	Rice flour	0		1						1
11029000	Other cereal flours other than of wheat or meslin	15	1							1
11031100	Groats and meal of wheat	0		1						1
11031200	Of oats	0		1						1
11031300	Groats and meal of maize (corn)	0		1						1
11031900	Groats and meals of other cereals	0		1						1
11032000	Groats and meal pellets	0		1						1
11041100	Of barley	0		1						1
11041200	Rolled or flaked grains of oats	0		1						1
11041900	Rolled or flaked grain of other cereals	0		1						1
11042200	Other worked grains of oats	0		1						1
11042300	Other worked grains of maize (corn)	0		1						1
11042900	Other worked grains of other	0		1						1

	cereals									
11043000	Germ of cereals, whole, rolled, flaked or ground	0		1						1
11051000	Flour, meal and powder	15	1							1
11052000	Flakes, granules and pellets	15	1							1
11061000	Flour, meal and powder of the dried leguminous vegetables of heading 07.13	15	1							1
11062000	Flour, meal and powder of sago or of roots or tubers of heading 07.14	15	1							1
11063000	Flour meal and powder of the products of Chapter 8	15	1							1
11071000	Malt, not roasted	0		1						1
11072010	Roasted malt	0		1						1
11072090	Flour or granules, whether or not roasted	0		1						1
11081100	Wheat starch	0		1						1
11081200	Maize (corn) starch	0		1						1
11081300	Potato starch	0		1						1
11081400	Manioc (cassava) starch	0		1						1
11081900	Other starches	0		1						1
11082000	Inulin	0		1						1
11090000	Wheat gluten, whether or not dried.	0		1						1
12010000	Soya beans, whether or not broken.	0		1						1
12021000	Ground nuts (peanuts) in shell, not roasted or otherwise cooked	25	1							1
12022000	Shelled ground nuts (peanuts), not roasted or otherwise cooked, whether or not	25	1							1

	broken									
12030000	Copra.	25	1							1
12040000	Linseed, whether or not broken.	0		1						1
12051000	Low erucic acid rape or colza seeds	0		1						1
12059000	Other rape or colza seeds, whether or not broken	0		1						1
12060000	Sunflower seeds, whether or not broken.	0		1						1
12071000	Palm nuts and kernels	15		1						1
12072000	Cotton seeds	0		1						1
12073000	Castor oil seeds	0		1						1
12074000	Sesamum seed	0		1						1
12075000	Mustard seeds	0		1						1
12076000	Safflower seeds	0		1						1
12079100	Poppy seeds	15	1							1
12079900	Other oil seeds and oleaginous fruits	15	1							1
12081000	Flours and meals of soya beans	0		1						1
12089000	Flours and meals of oil seeds or oleaginous fruits	0		1						1
12091000	Sugar beet seed	0		1						1
12092100	Lucerne (alfalfa) seed	0		1						1
12092200	Clover seed	0		1						1
12092300	Fescue seed	0		1						1
12092400	Kentucky blue grass seed	0		1						1
12092500	Rye grass seed	0		1						1
12092600	Timothy grass seed	0		1						1
12092900	Other seeds of forage plants	0		1						1

12093010	Tea seeds for planting	0	1							1
12093020	Seeds for pastures	0	1							1
12093090	Other seeds	0	1							1
12099100	Vegetable seeds	0	1							1
12099900	Other seeds of herbaceous plants cultivated principally for their flowers	0	1							1
12101000	Hop cones, neither ground nor powdered nor in the form of pellets	0	1							1
12102000	Hop cones, ground, powdered or in the form of pellets; lupulin	0	1							1
12111000	Liquorice roots	0	1							1
12112000	Ginseng roots	0	1							1
12113000	Coca leaf	0	1							1
12114000	Poppy straw	0	1							1
12119010	Sandalwood chips and shavings	0	1							1
12119090	Other plants and parts of plants (including seeds and fruits)	0	1							1
12121000	Locust beans, including locust bean seeds	0	1							1
12122000	Seaweeds and other algae	0	1							1
12123000	Apricot, peach (including nectarine) or plum stones and kernels	0	1							1
12129100	Sugar beet	15	1							1
12129900	Sugar cane	15	1							1
12130000	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.	0	1							1

12141000	Lucerne (alfalfa) meal and pellets	0	1							1
12149000	Swedes, mangolds, fodder roots, hay, clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets	0	1							1
13011000	Lac	0	1							1
13012000	Gum arabic	0	1							1
13019000	Resins, gumresins and oleoresins	0	1							1
13021100	Opium	40	1							1
13021200	Vegetable saps and extracts of liquorice	0	1							1
13021300	Vegetable saps and extracts of hops	0	1							1
13021400	Vegetable saps and extracts of pyrethrum or of the roots of plants containing rotenone	0	1							1
13021900	Other vegetable saps and extracts	0	1							1
13022000	Pectic substances, pectinates and pectates	0	1							1
13023100	Agar-agar	0	1							1
13023200	Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	0	1							1
13023900	Other vegetable saps and extracts, whether or not modified, derived from vegetable products	0	1							1
14011000	Bamboos	15	1							1
14012000	Rattans (cane)	15	1							1
14019000	Reeds, rushes, osier, raffia,	15	1							1

	cleaned, bleached or dyed cereal straw and lime bark									
14020000	Vegetable materials of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass), whether or not put up as a layer with or without supporting material.	15	1							1
14030000	Vegetable materials of a kind used primarily in brooms or in brushes (for example, broom-corn, piassava, cough-grass and istle), whether or not in hanks or bundles.	15	1							1
14041000	Raw vegetable materials of a kind used primarily in dyeing or tanning	0			1					1
14042000	Cotton linters	0			1					1
14049010	Barks (messoï bark, wild, cinnamon, but not including cinnamon of 09.06)	0			1					1
14049090	Other vegetable products not elsewhere specified or included	0			1					1
15010000	Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03.	0			1					1
15020000	Fats of bovine animals, sheep or goats, other than those of heading 15.03.	0			1					1
15030000	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.	0			1					1

15041000	Fish-liver oils and their fractions	0	1							1
15042000	Fats and oils and their fractions, of fish, other than liver oils	0	1							1
15043000	Fats and oils and their fractions, of marine mammals	0	1							1
15050000	Wool grease and fatty substances derived therefrom (including lanolin).	0	1							1
15059000	Other wool grease and fatty substances derived therefrom	0	1							1
15060000	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.	0	1							1
15071010	Crude oil, whether or not degummed, packed in containers of 150 kg or less or 166 litres or less	15	1							1
15071090	Other crude oil, whether or not degummed	0	1							1
15079010	Soya-bean oil, packed in containers of 150 kg or less or 166 litres or less	15	1							1
15079090	Other soya-bean oil, and its fractions, whether or not refined, but not chemically modified	0	1							1
15081010	Crude oil, packed in containers of 150 kg or less or 166 litres or less	15	1							1
15081090	Other crude oil	0	1							1
15089010	Ground-nut oil, packed in containers of 150 kg or less or 166 litres or less	15	1							1
15089090	Other ground-nut oil and its fractions, whether or not refined, but	0	1							1

	not chemically modified									
15091010	Virgin oil, packed in containers of 150 kg or less or 166 litres or less	15	1							1
15091090	Other virgin oil	0		1						1
15099010	Olive oil packed in containers of 150 kg or less or 166 litres or less	15	1							1
15099090	Other olive oil	0		1						1
15100010	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09, packed in containers 150 kg or less or 166 litres or less	15	1							1
15100090	Other olive oil, whether or not refined, but not chemically modified	0		1						1
15111010	Crude oil, packed in containers 150 kg or less or 166 litres or less	15	1							1
15111090	Other crude oil	0		1						1
15119010	Palm oil packed in containers 150 kg or less or 166 litres or less	15	1							1
15119090	Palm oil and its fractions, whether or not refined, but not chemically modified	0		1						1
15121110	Crude oil, packed in containers 150 kg or less or 166 litres or less	15	1							1
15121190	Other crude oil	0		1						1
15121910	Sunflower-seed or safflower oil and their fractions thereof, packed in containers 150 kg	15	1							1

	or less or 166 litres or less									
15121990	Other sunflower-seed or safflower oil and their fractions thereof, whether or not refined, but not chemically modified	0	1							1
15122110	Crude oil, whether or not gossypol has been removed, packed in containers 150 kg or less or 166 litres or less	15	1							1
15122190	Other crude oil	0	1							1
15122910	Cotton seed oil and its fractions, packed in containers 150 kg or less or 166 litres or less	15	1							1
15122990	Other cotton seed oil and its fractions, whether or not refined, but not chemically refined	0	1							1
15131110	Crude oil, packed in containers 150 kg or less or 166 litres or less	15	1							1
15131190	Other crude oil	0	1							1
15131910	Coconut (copra) oil and its fractions, packed in containers 150 kg or less or 166 litres or less	15	1							1
15131990	Other coconut (copra) oil and its fractions	0	1							1
15132110	Crude oil, packed in containers 150 kg or less or 166 litres or less	15	1							1
15132190	Other crude oil	0	1							1
15132910	Palm kernel or babassu, packed in containers 150 kg or less or 166 litres or less	15	1							1
15132990	Other palm kernel or babassu oil and their fractions	0	1							1

	dripping)									
15180010	Animal or vegetable fats and oils and their fractions, boiled, oxidized, dehydrated, sulphurised, blown, polymerized by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, not elsewhere specified or included, packed in containers 150kg or less or 166 litres or less	15	1							1
15180090	Other animal or vegetable fats and oil and their fractions	0		1						1
15200000	Glycerol, crude; glycerol waters and glycerol lyes.	0		1						1
15211000	Vegetable waxes	0		1						1
15219000	Beeswax, other insect waxes and spermaceti, whether or not refined or coloured	0		1						1
15220000	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.	0		1						1
16010000	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.	25	1							1
16021000	Homogenised preparations	25	1							1
16022000	Other prepared or preserved meat, meat offal or blood	25	1							1

	of liver of any animal									
16023100	Other prepared or preserved meat, meat offal or blood of turkeys	25	1							1
16023200	Other prepared or preserved meat, meat offal or blood of fowls of the species Gallus domesticus.	25	1							1
16023910	Other prepared or preserved meat, meat offal or blood of chickens	25	1							1
16023990	Other prepared or preserved meat, meat offal or blood	25	1							1
16024100	Hams and cuts thereof	25	1							1
16024200	Shoulders and cuts thereof of swine (pig)	25	1							1
16024910	Other prepared or preserved meat, meat offal or blood of swine (pig), including mixtures, in cans	0		1						1
16024990	Other, prepared or preserved meat, meat offal or blood of swine (pig)	25	1							1
16025000	Other prepared or preserved meat, meat offal or blood of bovine animals	25	1							1
16029010	Other prepared or preserved meat, meat offal or blood of beef, corned	25	1							1
16029020	Other prepared or preserved meat, meat offal or blood of crocodile	25	1							1
16029030	Other prepared or preserved meat, meat offal or blood of kangaroo	25	1							1
16029090	Other prepared or preserved meat, meat offal or blood, including preparations of blood of any animal	25	1							1

16059090	Other aquatic invertebrates, prepared or preserved	25	1								1
17011100	Raw cane sugar not containing added flavouring or colouring matter	70	1								1
17011200	Raw beet sugar not containing added flavouring or colouring matter	70	1								1
17019100	Containing added flavouring or colouring matter	70	1								1
17019910	Refined sugar	70	1								1
17019921	Icing sugar, being pure refined or white sugar in powder form of sugar content >96.5%	70	1								1
17019929	Other icing sugar with a sugar content less than 96.5%	0			1						1
17019990	Other cane or beet sugar and chemically pure sucrose, in solid form	40	1								1
17021100	Containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter	0			1						1
17021900	Other lactose and lactose syrup	0			1						1
17022000	Maple sugar and maple syrup	0			1						1
17023000	Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose	0			1						1
17024000	Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of	0			1						1

	fructose, excluding invert sugar									
17025000	Chemically pure fructose	0		1						1
17026000	Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar	0		1						1
17029010	Caramel	0		1						1
17029020	Artificial honey	0		1						1
17029090	Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose	0		1						1
17031000	Cane molasses resulting from the extraction or refining of sugar	15	1							1
17039000	Other molasses resulting from the extraction or refining of sugar	15	1							1
17041000	Chewing gum, whether or not sugar-coated	25		1						1
17049010	Boiled sweets	25	1							1
17049020	White chocolate	25		1						1
17049030	Cough drops	15		1						1
17049090	Other sugar confectionery (including white chocolate), not containing cocoa	25	1							1
18010000	Cocoa beans, whole or broken, raw or roasted.	15	1							1
18020000	Cocoa shells, husks, skins and other cocoa waste.	15	1							1
18031000	Cocoa paste, not defatted	15	1							1
18032000	Cocoa paste, wholly or partly	15	1							1

	defatted									
18040000	Cocoa butter, fat and oil.	15	1							1
18050000	Cocoa powder, not containing added sugar or other sweetening matter.	15	1							1
18050010	Cocoa powder, not containing added sugar or other sweetening matter, packed in bulk containers of 20Kg or greater	20		1						1
18061000	Cocoa powder, containing added sugar or other sweetening matter	15	1							1
18062000	Other preparations containing cocoa in blocks or slabs weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg	0		1						1
18063100	Other filled preparations containing cocoa in blocks, slabs or bars.	25		1						1
18063200	Other preparations containing cocoa in blocks, slabs or bars, not filled	25		1						1
18069010	Chocolate confectionery	25		1						1
18069090	Other preparations containing cocoa in blocks, slabs or bars	15	1							1
19011000	Preparations for infant use, put up for retail sale	0		1						1
19012000	Mixes and doughs for the preparation of bakers' wares of heading 19.05	K124.00/tonne	1							1
19019010	Malt extract	0		1						1

19019020	Food preparations of flour, meal or malt extract such as Milo, ovaltine, etc. sold in retail packs	25	1								1
19019030	Food preparation of malt extract such as Milo or ovaltine, not sold in retail packs	0		1							1
19019090	Food preparations other than those referred to in subheading 1901.90.20	15		1							1
19021100	Uncooked pasta, not stuffed or otherwise prepared, containing eggs	15	1								1
19021900	Other uncooked pasta, not stuffed or otherwise prepared	15	1								1
19022000	Stuffed pasta, whether or not cooked or otherwise prepared	15	1								1
19023010	Instant noodles ("two minutes" noodles)	25	1								1
19023090	Other pasta	15	1								1
19024000	Couscous	15	1								1
19030000	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	15	1								1
19041000	Prepared foods obtained by the swelling or roasting of cereals or cereal products	25	1								1
19042000	Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	25	1								1
19043000	Bulgur wheat	25	1								1

20031000	Mushrooms of the genus Agaricus	25	1							1
20032000	Truffles, prepared or preserved otherwise than by vinegar or acetic acid	25		1						1
20039000	Other mushrooms, prepared or preserved otherwise than by vinegar or acetic acid	25	1							1
20041010	Potatoes	25	1							1
20041020	Potatoes chips or French fries	25	1							1
20049000	Other vegetables and mixtures of vegetables	25	1							1
20051000	Homogenised vegetables	25	1							1
20052000	Potatoes	25	1							1
20053000	Other vegetables and mixtures of vegetables	25	1							1
20054000	Peas (Pisum sativum)	25	1							1
20055100	Beans, shelled	25	1							1
20055900	Other beans	25	1							1
20056000	Asparagus	25	1							1
20057000	Olives	25		1						1
20058000	Sweet corn (Zea mays var. saccharata)	25	1							1
20059000	Other vegetables and mixtures of vegetables	25	1							1
20060000	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glaze or crystallised).	25	1							1
20071010	Homogenised preparations	25	1							1
20071020	Jams, other than 2007.10.21	25	1							1

20091900	Other orange juice	25	1								1
20092100	Grapefruit juice of a Brix value not exceeding 20	25	1								1
20092900	Other grapefruit juice	25	1								1
20093100	Juice of any other single citrus fruit of a Brix value not exceeding 20	25	1								1
20093900	Other juice of any other single citrus fruit	25	1								1
20094100	Pineapple juice of a Brix value not exceeding 20	25	1								1
20094900	Other pineapple juice	25	1								1
20095000	Tomato juice	25	1								1
20096100	Grape juice of a Brix value not exceeding 30	25	1								1
20096900	Other grape juice	25	1								1
20097100	Apple juice of a Brix value not exceeding 20	25	1								1
20097900	Other apple juice	25	1								1
20098000	Juice of any other single fruit or vegetable	25	1								1
20099010	Mixtures of juices (other than of subheading 2009.90.20 and 2009.90.90)	25	1								1
20099020	Concentrated fruit juices in the form of crystals or powder, for compounding non-alcoholic beverages	25				1					1
20099090	Fruit juice concentrates and other preparations for the manufacture of non-alcoholic beverages or cordials	0				1					1
21011100	Extracts, essences and	25	1								1

	concentrates									
21011200	Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	25	1							1
21012000	Extracts, essences and concentrates, of tea or mate', and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate'	25	1							1
21013000	Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	25	1							1
21021010	Active yeasts	0		1						1
21021020	Brewery yeast	0		1						1
21021030	Distillers yeast	0		1						1
21021040	Bakers' yeast	0		1						1
21021090	Other active yeasts	0		1						1
21022000	Inactive yeasts; other single-cell micro-organisms, dead	0		1						1
21023010	Prepared baking powder, packed for retail sale	15	1							1
21023090	Other prepared baking powders	0		1						1
21031000	Soya sauce	0		1						1
21032000	Tomato ketchup and other tomato sauces	0		1						1
21033000	Mustard flour and meal and prepared mustard	0		1						1
21039010	Salad dressings	0		1						1
21039020	Seasonings used in manufacture and not for resale	0		1						1
21039090	Other sauces	0		1						1

21041000	Soups and broths and preparations therefor	0	1							1
21042000	Homogenised composite food preparations	0	1							1
21050000	Ice cream and other edible ice, whether or not containing cocoa.	25	1							1
21061000	Protein concentrates and textured protein substances	0	1							1
21069010	Powders for table creams, jellies, ice-creams or similar preparations	15	1							1
21069020	Flavouring powders seasonings and other, preparations used in the manufacture of beverages, bakery products including twisties etc.	0	1							1
21069030	Sweets, gums and the like containing synthetic sweetening agents	25	1							1
21069040	Cordials (lemon, orange, grapefruit, other citrus fruit, pineapple and others)	25	1							1
21069050	Concentrates and other preparations for the manufacture of non-alcoholic beverages or cordials	0	1							1
21069060	Pastes and other preparations	15	1							1
21069090	Other food preparations not elsewhere specified or included	15	1							1
22011000	Mineral waters and aerated waters, not containing added sugar or flavouring	40% or 40t per litre	1							1

22019000	Other natural waters	40% or 40t per litre	1								1
22021000	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	40% or 40t per litre	1								1
22029010	Chocolate milk and yogurt drinks	0		1							1
22029020	Milk drinks, UHT processed in retail sale packages	0		1							1
22029090	Other non-alcoholic beverages, not including fruit or vegetable of heading 20.09	40t per litre	1								1
22030010	Beer made from malt, including mixed drinks containing beer	K55 per lal	1								1
22030020	Beer made from malt, including mixed drinks containing beer	K55 per lal	1								1
22030030	Beer made from malt, including mixed drinks containing beer	K55 per lal	1								1
22030040	Beer concentrates per Kg	K6.25 per kg	1								1
22030090	Other beer made from malt	K6.25 per kg	1								1
22031000	Beer made from malt, including mixed drinks containing beer	40 or K2.10	1								1
22033000	Beer made from malt, including mixed drinks containing beer	40 or K2.10	1								1
22034000	Beer concentrates per Kg	40 or K2.10	1								1
22039000	Other beer made from malt	40 or K2.10	1								1
22041000	Sparkling wine	0		1							1
22041010	Sparkling wine sold in containers holding less than 2 litres	0		1							1

22041020	Sparkling wine sold in containers holding 2 litres or more	0	1							1
22042100	Sparkling wine in containers holding 2 litres or less	0	1							1
22042900	Other sparkling wine	0	1							1
22043000	Other grape must	0	1							1
22051000	Vermouth of fresh grapes flavoured with plants or aromatic substances, in containers holding 2 litres or less	0	1							1
22059000	Other wine of fresh grapes flavoured with plants or aromatic substances, in containers holding 2 litres or less	0	1							1
22060010	Other fermented beverages, mixtures of fermented beverages and non-alcoholic beverages made from fruit grown in Papua New Guinea.	0	1							1
22060090	Other fermented beverages, not elsewhere specified or included	K55 per lal	1							1
22061000	Other fermented beverages, not elsewhere specified or included made from fruit grown in Papua New Guinea	40 or K2.10	1							1
22071000	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher	0	1							1
22072000	Ethyl alcohol and other spirits, denatured, of any strength	0	1							1
22082000	Spirits obtained by distilling grape wine or grape	K55 per lal	1							1

	marc									
22082010	Spirits obtained by distilling grape wine or grape marc, containing alcohol by volume not more than 50%	K55 per lal	1							1
22082090	Liqueurs and other spirituous beverages	K55 per lal	1							1
22083010	Whiskies containing alcohol by volume not more than 50%	K55 per lal	1							1
22083090	Other whiskies	K55 per lal	1							1
22084010	Rum and tafia, containing alcohol by volume not more than 50%	K55 per lal	1							1
22084090	Other rum and tafia	K55 per lal	1							1
22085010	Gin and geneva, containing alcohol by volume not more than 50%	K55 per lal	1							1
22085090	Other Gin and Geneva	K55 per lal	1							1
22086010	Vodka, containing alcohol by volume not more than 50%	K55 per lal	1							1
22086090	Other vodka	K55 per lal	1							1
22087010	Liqueurs and cordials, containing alcohol by volume not more than 50%	K55 per lal	1							1
22087090	Other liqueurs and cordials	K55 per lal	1							1
22089010	Concentrates and alcoholic preparations used for the manufacture of alcoholic beverages	0			1					1
22089020	Mixed drinkd containing any alcohol not for medical purposes, ad-valorem or per litre (higher rate applies)	K55 per lal	1							1

22089021	Mixed drinks of a strength not more than 3% alcohol by volume, not for medicinal purposes	K55 per lal	1								1
22089022	Mixed drinks of a strength more than 3% alcohol by volume and not more than 4.5% alcohol by volume, not for medicinal purposes	K55 per lal	1								1
22089029	Mixed drinks of a strength more than 4.5% alcohol by volume, not for medicinal purposes	K55 per lal	1								1
22089030	Compound alcoholic preparations used for the manufacture of beverages	K55 per lal	1								1
22089090	Other undenatured ethyl, alcohol of an alcoholic strength by volume of less than 80% vol	K55 per lal	1								1
22090000	Vinegar and substitutes for vinegar obtained from acetic acid.	0			1						1
23011000	Flours, meals and pellets, of meat or meat offal; greaves	0			1						1
23012000	Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	0			1						1
23021000	Bran, sharps and other residues of maize (corn)	0			1						1
23022000	Bran, sharps and other residues of rice	0			1						1
23023000	Bran, sharps and other residues of wheat	0			1						1
23024000	Bran, sharps and other residues of other cereals	0			1						1

23025000	Brans, sharps and other residues of leguminous plants	0	1							1
23031000	Residues of starch manufacture and similar residues	0	1							1
23032000	Beet-pulp, bagasse and other waste of sugar manufacture	0	1							1
23033000	Brewing or distilling dregs and waste	0	1							1
23040000	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	1							1
23050000	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	1							1
23061000	Oil-cake and other solid residues of cotton seeds	0	1							1
23062000	Oil-cake and other solid residues of linseed	0	1							1
23063000	Oil-cake and other solid residues of sunflower seeds	0	1							1
23064100	Oil-cake and other solid residues of low erucic acid rape or colza seeds	0	1							1
23064900	Other solid residues	0	1							1
23065000	Oil-cake and other solid residues of coconut or copra	0	1							1
23066000	Oil-cake and other solid residues of palm nuts or kernels	0	1							1
23067000	Oil-cake and other solid residues of maize (corn) germ	0	1							1

23069000	Other solid residues of rape or colza seeds	0	1							1
23070000	Wine lees; argol.	0	1							1
23080000	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.	0	1							1
23091000	Dog or cat food, put up for retail sale	15	1							1
23091010	Fish food for use in aquaculture industry, being flour mills and pellets of fish, containing 40% or more of fish protein	0	1							1
23099010	Stock feed, sold in bags of 50kg or less	K64/tonne	1							1
23099020	Stock feed, sold in bags of more than 50kg	K60/tonne	1							1
23099090	Other preparations of a kind used in animal feeding	15	1							1
24011000	Tobacco, not stemmed/stripped (tobacco leaf)	K0.40 per kg	1							1
24012000	Tobacco, partly or wholly stemmed/stripped	K0.40 per kg	1							1
24013000	Tobacco refuse	K 3.65 per kg	1							1
24021000	Cigars, cheroots and cigarillos, containing tobacco	K45 per kg	1							1
24022000	Cigarettes containing tobacco	K65 per kg	1							1
24022010	Cigarettes of tobacco or tobacco substitutes containing blend	K65 per kg	1							1

	tobacco									
24022020	Cigarettes of tobacco or tobacco substitutes without filter containing dark fired tobacco	K65 per 1000	1							1
24022090	Cigarettes of tobacco or tobacco substitutes with filter containing dark fired tobacco (Spear)	K65 per 1000	1							1
24029000	Other tobacco substitutes	K65 per 1000	1							1
24031010	Smoking tobacco, whether or not containing tobacco substitutes in any proportion	K45 per kg	1							1
24031020	Manufactured tobacco, for the production of cigarettes	0		1						1
24031030	Chewing tobacco	K45 per kg	1							1
24031040	Snuff	K45 per kg	1							1
24031050	Twist or trade tobacco	K45 per kg	1							1
24031060	Stick tobacco	K45 per kg	1							1
24039100	"Homogenised" or "reconstituted" tobacco	K45 per kg	1							1
24039900	Tobacco extracts and essences	K45 per kg	1							1
25010000	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; seawater (Subject to Agreement with the State).	0		1						1
25010010	Salt and pure sodium chloride; seawater packed in containers less than 25 kg	15	1							1
25010020	Salt and pure	0		1						1

	sodium chloride; seawater packed in containers greater than 25 kg or more									
25010090	Other salt	15	1							1
25020000	Unroasted iron pyrites.	0		1						1
25030000	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.	0		1						1
25039000	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.	0		1						1
25041000	Natural graphite, in powder or in flakes	0		1						1
25049000	Other natural graphite	0		1						1
25051000	Silica sands and quartz sands	0		1						1
25059000	Other natural sands of all kinds	0		1						1
25061000	Quartz	0		1						1
25062100	Crude or roughly trimmed quartzite	0		1						1
25062900	Other quartzite	0		1						1
25070000	Kaolin and other kaolinic clays, whether or not calcined.	0		1						1
25081000	Bentonite	0		1						1
25082000	Decolourising earths and fuller's earth	0		1						1
25083000	Fire-clay	0		1						1
25084000	Other clays	0		1						1
25085000	Andalusite, kyanite and sillimanite	0		1						1
25086000	Mullite	0		1						1
25087000	Chamotte or dinas earths	0		1						1

25090000	Chalk	0	1							1
25101000	Unground	0	1							1
25102000	Ground	0	1							1
25111000	Natural barium sulphate (barytes)	0	1							1
25112000	Natural barium carbonate (witherite)	0	1							1
25120000	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less.	0	1							1
25131100	Crude or in irregular pieces, including crushed pumice ("bimskies")	0	1							1
25131900	Other pumice stone	0	1							1
25132000	Emery, natural corundum, natural garnet and other natural abrasives	0	1							1
25140000	Slate, whether or not roughly trimmed or merely cut, by sawing or other wise, into blocks or slabs of a rectangular (including square) shape.	0	1							1
25151100	Crude or roughly trimmed marble and travertine	0	1							1
25151200	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	0	1							1
25152000	Ecaussine and other calcareous monumental or building stone; alabaster	0	1							1
25161100	Crude or roughly	0	1							1

	trimmed granite									
25161200	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	0		1						1
25162100	Crude or roughly trimmed sandstone	0		1						1
25162200	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	0		1						1
25169000	Other monumental or building stone	0		1						1
25171000	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		1						1
25172000	Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10.00	0		1						1
25173000	Tarred macadam	0		1						1
25174100	Granules, chippings and powder of marble	0		1						1
25174900	Other granules and powder, of stones of heading 25.15 or 25.16, whether or not heat treated	0		1						1
25181000	Dolomite not calcined or sintered	0		1						1
25182000	Calcined or sintered dolomite	0		1						1
25183000	Dolomite ramming mix	0		1						1

25191000	Natural magnesium carbonate (magnesite)	0	1								1
25199000	Fused magnesia, dead-burned (sintered) magnesia	0	1								1
25201000	Gypsum; anhydrite	0	1								1
25202000	Plasters	0	1								1
25210000	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.	0	1								1
25221000	Quicklime	0	1								1
25222000	Slaked lime	0	1								1
25223000	Hydraulic lime	0	1								1
25231000	Cement clinkers	0	1								1
25232100	White cement, whether or not artificially coloured	15	1								1
25232900	Other portland cement	15	1								1
25233000	Aluminous cement ("ciment fondu")	0	1								1
25239000	Other hydraulic cements	0	1								1
25240000	Asbestos	0	1								1
25251000	Crude mica and mica rifted into sheets or splittings	0	1								1
25252000	Mica powder	0	1								1
25253000	Mica waste	0	1								1
25261000	Natural steatite, not crushed, not powdered	0	1								1
25262000	Natural steatite, crushed or powdered	0	1								1
25281000	Natural sodium borates and concentrates thereof (whether or not calcined)	0	1								1

25289000	Natural boric acid containing not more than 85% of H ₃ Bo ₃ calculated on the dry weight	0		1							1
25291000	Felspar	0		1							1
25292100	Flurorspar, containing by weight 97% or less of calcium fluoride	0		1							1
25292200	Containing by weight more than 97% of calcium fluoride	0		1							1
25293000	Leucite; nepheline and nepheline syenite	0		1							1
25301000	Vermiculite, perlite and chlorites, unexpanded	0		1							1
25302000	Kieserite, epsomite (natural magnesium sulphates)	0		1							1
25309000	Other mineral substances not elsewhere specified or included	0		1							1
26011100	Iron ores and concentrates, non-agglomerated	0		1							1
26011200	Iron ores and concentrates, agglomerated	0		1							1
26012000	Roasted iron pyrites	0		1							1
26020000	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight.	0		1							1
26030000	Copper ores and concentrates.	0		1							1
26040000	Nickel ores and concentrates.	0		1							1
26050000	Cobalt ores and concentrates.	0		1							1

26060000	Aluminium ores and concentrates.	0	1							1
26070000	Lead ores and concentrates.	0	1							1
26080000	Zinc ores and concentrates.	0	1							1
26090000	Tin ores and concentrates.	0	1							1
26100000	Chromium ores and concentrates.	0	1							1
26110000	Tungsten ores and concentrates.	0	1							1
26121000	Uranium ores and concentrates	0	1							1
26122000	Thorium ores and concentrates	0	1							1
26131000	Molybdenum ores and concentrates, roasted	0	1							1
26139000	Other molybdenum ores and cocentrates	0	1							1
26140000	Titanium ores and concentrates.	0	1							1
26151000	Zirconium ores and concentrates	0	1							1
26159000	Niobium, tantalum and vanadium concentrates	0	1							1
26161000	Silver ores and concentrates	0	1							1
26169010	Gold ores and concentrates	0	1							1
26169090	Other precious metal ores	0	1							1
26171000	Antimony ores and concentrates	0	1							1
26179010	Mercury ores	0	1							1
26179090	Other ores and concentrates.	0	1							1
26180000	Granulated slag (slag sand) from the manufacture of iron or steel.	0	1							1
26190000	Slag, dross (other than granulated slag), scalings and other waste from	0	1							1

	the manufacture of iron or steel.									
26201100	Ash and residues containing hard zinc spelter	0		1						1
26201900	Other ash and residues containing mainly zinc	0		1						1
26202100	Leaded gasoline sludges and leaded anti-knock compound sludges	0		1						1
26202900	Other ash and residues containing mainly lead	0		1						1
26203000	Ash and residues containing mainly copper	0		1						1
26204000	Ash and residues containing mainly aluminium	0		1						1
26206000	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	0		1						1
26209100	Ash and residues containing antimony, beryllium, cadmium, chromium or their mixtures	0		1						1
26209900	Other ash and residues	0		1						1
26210000	Other slag and ash, including seaweed, ash (kelp)	0		1						1
26211000	Ash and residues from the incineration of municipal waste	0		1						1
26219000	Other slag and ash, including seaweed, ash (kelp)	0		1						1
27011100	Anthracite coal	0		1						1

27011200	Bituminous coal	0	1						1
27011900	Other coal	0	1						1
27012000	Briquettes, ovoids and similar solid fuels manufactured from coal	0	1						1
27021000	Lignite, whether or not pulverised, but not agglomerated	0	1						1
27022000	Agglomerated lignite	0	1						1
27030000	Peat (including peat litter), whether or not agglomerated.	0	1						1
27040000	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.	0	1						1
27050000	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.	0	1						1
27060000	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.	0	1						1
27071000	Benzole (benzene)	0	1						1
27072000	Toluole (toluene)	0	1						1
27073000	Xylol (xylenes)	0	1						1
27074000	Naphthalene	0	1						1
27075000	Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distils at 250°C by the ASTM D 86 method	0	1						1
27076000	Phenols	0	1						1

27079100	Creosote oil	0	1							1
27079900	Other products of the distillation of high temperature coal tar	0	1							1
27081000	Pitch, obtained from coal tar or from other mineral tars	0	1							1
27082000	Pitch coke obtained from coal tar or from other mineral tars	0	1							1
27090000	Petroleum oils and oils obtained from bituminous minerals, crude.	0	1							1
27101110	Motor spirit (gasoline) including aviation spirit	0	1							1
27101120	Spirit (gasoline type) jet fuel	0	1							1
27101130	Aviation gasoline (Av-gas)	0	1							1
27101140	Jet-A1 (Avtur)	0	1							1
27101150	Kerosine, household	0	1							1
27101160	Lubricating oils and greases	0	1							1
27101170	Liquids for hydraulic brakes	0	1							1
27101180	Non-lubricating oils (cleaning, transformer oils, etc.)	0	1							1
27101190	Other light oils and preparations	0	1							1
27101200	Spirit type (gasoline type) jet fuel	0	1							1
27101400	Jet-AI (Avtur)	0	1							1
27101600	Fuel oils heavy	0	1							1
27101910	Diesel	0	1							1
27101920	Fuel oils, heavy	0	1							1
27101930	Gas oils	0	1							1
27101990	Other petroleum oils and oils obtain	0	1							1

	from bituminous minerals									
27102100	Lubricating oils	0		1						1
27102200	Lubricating greases	0		1						1
27102300	Liquids for hydraulic brakes	0		1						1
27102400	Non-lubricating oils	0		1						1
27102900	Other lubricating oils	0		1						1
27103100	Gas oils	0		1						1
27103200	Other fuel oils	0		1						1
27103900	Other heavy oils and preparations	0		1						1
27109100	Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	0		1						1
27109900	Other waste oils	0		1						1
27111100	Natural gas	0		1						1
27111200	Propane	0		1						1
27111300	Butanes	0		1						1
27111400	Ethylene, propylene, butylene and butadiene	0		1						1
27111900	Other liquefied gases	0		1						1
27112100	Natural gas	0		1						1
27112900	Other gas, in gaseous state	0		1						1
27121010	Petroleum jelly for retail sale in packing not exceeding a net weight of 1 kg	0		1						1
27121090	Petroleum jelly (other than subheading 2712.10.10)	0		1						1
27122000	Paraffin wax containing by weight less than	0		1						1

	0.75% of oil									
27129000	Other mineral waxes	0		1						1
27131100	Petroleum coke, not calcined	0		1						1
27131200	Petroleum coke, calcined	0		1						1
27132000	Petroleum bitumen	0		1						1
27139000	Other residues of petroleum oils or of oils obtained from bituminous minerals	0		1						1
27141000	Bituminous or oil shale and tar sands	0		1						1
27149000	Asphaltes and asphaltic rocks	0		1						1
27150000	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cutbacks).	0		1						1
27160000	Electrical energy.	0		1						1