

**ANNEXES OF
TITLE IV: TRADE AND TRADE-RELATED MATTERS**

ANNEX I-A

Annex I-A to Chapter 1
ELIMINATION OF CUSTOM DUTIES
Tariff schedules of Ukraine

CN 2008	DESCRIPTION	Base rate	Staging category
I	SECTION I - LIVE ANIMALS; ANIMAL PRODUCTS		
01	CHAPTER 1 - LIVE ANIMALS		
0101	Live horses, asses, mules and hinnies:		
0101 10	- pure-bred breeding animals:		
0101 10 10 00	-- Horses	0	0
0101 10 90 00	-- Other	0	0
0101 90	- Other:		
	-- Horses:		
0101 90 11 00	--- For slaughter	5	5
0101 90 19 00	--- Other	5	5
0101 90 30 00	-- Asses	5	5
0101 90 90 00	-- Mules and hinnies	5	5

CN 2008	DESCRIPTION	Base rate	Staging category
0102	Live bovine animals:		
0102 10	- Pure-bred breeding animals:		
0102 10 10 00	-- Heifers (female bovines that have never calved)	0	0
0102 10 30 00	-- Cows	0	0
0102 10 90 00	-- Other	0	0
0102 90	- Other:		
	-- Domestic species:		
0102 90 05 00	--- Of a weight not exceeding 80 kg	5	3
	--- Of a weight exceeding 80 kg but not exceeding 160 kg:		
0102 90 21 00	---- For slaughter	5	3
0102 90 29 00	---- Other	5	3
	--- Of a weight exceeding 160 kg but not exceeding 300 kg:		
0102 90 41 00	---- For slaughter	5	3
0102 90 49 00	---- Other	15	7
	--- Of a weight exceeding 300 kg:		
	---- Heifers (female bovines that have never calved):		
0102 90 51 00	----- For slaughter	5	3
0102 90 59 00	----- Other	5	3
	---- Cows:		

CN 2008	DESCRIPTION	Base rate	Staging category
0102 90 61 00	----- For slaughter	5	3
0102 90 69 00	----- Other	5	3
	---- Other:		
0102 90 71 00	----- For slaughter	5	3
0102 90 79 00	----- Other	5	3
0102 90 90 00	-- Other	5	3
0103	Live swine:		
0103 10 00 00	- Pure-bred breeding animals	0	0
	- Other:		
0103 91	-- Weighing less than 50 kg:		
0103 91 10 00	--- Domestic species	5	50 % reduction in 7 years
0103 91 90 00	--- Other	5	7
0103 92	-- Weighing 50 kg or more:		
	--- Domestic species:		
0103 92 11 00	---- Sows having farrowed at least once, of a weight of not less than 160 kg	8	7
0103 92 19 00	---- Other	8	50 % reduction in 7 years
0103 92 90 00	--- Other	8	7
0104	Live sheep and goats:		
0104 10	- Sheep:		

CN 2008	DESCRIPTION	Base rate	Staging category
0104 10 10 00	-- Pure-bred breeding animals	0	0
	-- Other:		
0104 10 30 00	--- Lambs (up to a year old)	2	3
0104 10 80 00	--- Other	2	3
0104 20	- Goats:		
0104 20 10 00	-- Pure-bred breeding animals	2	0
0104 20 90 00	-- Other	2	5
0105	Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i> , ducks, geese, turkeys and guinea fowls:		
	- Weighing not more than 185 g:		
0105 11	-- Fowls of the species <i>Gallus domesticus</i> :		
	--- Grandparent and parent female chicks:		
0105 11 11 00	---- Laying stocks	0	0
0105 11 19 00	---- Other	0	0
	--- Other:		
0105 11 91 00	---- Laying stocks	0	0
0105 11 99 00	---- Other	0	0
0105 12 00 00	-- Turkeys	2	7
0105 19	-- Other:		

CN 2008	DESCRIPTION	Base rate	Staging category
0105 19 20 00	--- Geese	2	3
0105 19 90 00	--- Ducks and guinea fowls	2	3
	- Other:		
0105 94 00	-- Fowls of the species <i>Gallus domesticus</i> :		
0105 94 00 10	--- Chickens 90 - 120 days old	0	0
0105 94 00 90	--- Other	10	5
0105 99	-- Other:		
0105 99 10 00	--- Ducks	10	5
0105 99 20 00	--- Geese	10	5
0105 99 30 00	--- Turkeys	10	5
0105 99 50 00	--- Guinea fowls	10	5
0106	Other live animals:		
	- mammal:		
0106 11 00	-- primates:		
0106 11 00 10	--- supplied for zoos	0	0
0106 11 00 90	--- Other	10	3
0106 12 00	-- Whales, dolphins and porpoises (mammals of the order <i>Cetacea</i>); manatees and dugongs (mammals of the order <i>Sirenia</i>):		
0106 12 00 10	--- supplied for zoos	0	0

CN 2008	DESCRIPTION	Base rate	Staging category
0106 12 00 90	--- Other	10	3
0106 19	-- Other:		
0106 19 10 00	--- Domestic rabbits	10	3
0106 19 90	--- Other:		
0106 19 90 10	---- supplied for zoos	0	0
0106 19 90 90	---- Other	10	0
0106 20 00	- Reptiles (including snakes and turtles):		
0106 20 00 10	-- supplied for zoos	0	0
0106 20 00 90	-- Other	10	3
	- birds:		
0106 31 00	-- birds of prey:		
0106 31 00 10	--- supplied for zoos	0	0
0106 31 00 90	--- Other	10	3
0106 32 00	-- Psittaciformes (including parrots, parakeets, macaws and cockatoos):		
0106 32 00 10	--- supplied for zoos	0	0
0106 32 00 90	--- Other	10	3
0106 39	-- Other:		
0106 39 10	--- Pigeons:		
0106 39 10 10	---- supplied for zoos	0	0

CN 2008	DESCRIPTION	Base rate	Staging category
0106 39 10 90	---- Other	10	3
0106 39 90	--- Other:		
0106 39 90 10	---- supplied for zoos	0	0
0106 39 90 90	---- Other	10	3
0106 90 00	- Other:		
0106 90 00 10	-- supplied for zoos	0	0
0106 90 00 90	-- Other	10	3
02	CHAPTER 2 - MEAT AND EDIBLE MEAT OFFAL		
0201	Meat of bovine animals, fresh or chilled:		
0201 10 00 00	- Carcasses and half-carcasses	15	3
0201 20	- Other cuts with bone in:		
0201 20 20 00	-- 'Compensated' quarters	15	3
0201 20 30 00	-- Unseparated or separated forequarters	15	3
0201 20 50 00	-- Unseparated or separated hindquarters	15	3
0201 20 90 00	-- Other	15	50 % reduction in 7 years
0201 30 00 00	- Boneless	15	3
0202	Meat of bovine animals, frozen:		
0202 10 00 00	- Carcasses and half-carcasses	15	3
0202 20	- Other cuts with bone in:		

CN 2008	DESCRIPTION	Base rate	Staging category
0202 20 10 00	-- 'Compensated' quarters	15	3
0202 20 30 00	-- Unseparated or separated forequarters	15	3
0202 20 50 00	-- Unseparated or separated hindquarters	15	3
0202 20 90 00	-- Other	15	50 % reduction in 7 years
0202 30	- Boneless:		
0202 30 10 00	-- Forequarters, whole or cut into a maximum of five pieces, each quarter being in a single frozen block; "compensated" quarters in two frozen blocks, one of which contains the forequarter, whole or cut into a maximum of five pieces, and the other, the hindquarter, excluding the tenderloin, in one piece	15	3
0202 30 50 00	-- Crop, chuck and blade and brisket cuts	15	20 % reduction in 5 years
0202 30 90 00	-- Other	15	50 % reduction in 7 years
0203	Meat of swine, fresh, chilled or frozen:		
	- Fresh or chilled:		
0203 11	-- Carcasses and half-carcasses:		
0203 11 10 00	--- Of domestic swine	12	TRQ_Pork (10 000 t expressed in net weight) + TRQ Pork additional (10 000 t expressed in net weight)
0203 11 90 00	--- Other	12	TRQ_Pork (10 000 t expressed in net weight)
0203 12	-- Hams, shoulders and cuts thereof, with bone in:		

CN 2008	DESCRIPTION	Base rate	Staging category
	--- Of domestic swine:		
0203 12 11 00	---- Hams and cuts thereof	12	TRQ_Pork (10 000 t expressed in net weight)
0203 12 19 00	---- Shoulders and cuts thereof	12	TRQ_Pork (10 000 t expressed in net weight) + TRQ Pork additional (10 000 t expressed in net weight)
0203 12 90 00	--- Other	12	TRQ_Pork (10 000 t expressed in net weight)
0203 19	-- Other:		
	--- Of domestic swine:		
0203 19 11 00	---- Fore-ends and cuts thereof	12	TRQ_Pork (10 000 t expressed in net weight) + TRQ Pork additional (10 000 t expressed in net weight)
0203 19 13 00	---- Loins and cuts thereof, with bone in	12	TRQ_Pork (10 000 t expressed in net weight)
0203 19 15 00	---- Bellies (streaky) and cuts thereof	12	TRQ_Pork (10 000 t expressed in net weight) + TRQ Pork additional (10 000 t expressed in net weight)
	---- Other:		

CN 2008	DESCRIPTION	Base rate	Staging category
0203 19 55 00	----- Boneless	12	TRQ_Pork (10 000 t expressed in net weight)
0203 19 59 00	----- Other	12	TRQ_Pork (10 000 t expressed in net weight) + TRQ Pork additional (10 000 t expressed in net weight)
0203 19 90 00	--- Other	12	TRQ_Pork (10 000 t expressed in net weight)
	- Frozen:		
0203 21	-- Carcasses and half-carcasses:		
0203 21 10 00	--- Of domestic swine	10	TRQ_Pork (10 000 t expressed in net weight) + TRQ Pork additional (10 000 t expressed in net weight)
0203 21 90 00	--- Other	10	TRQ_Pork (10 000 t expressed in net weight)
0203 22	-- Hams, shoulders and cuts thereof, with bone in:		
	--- Of domestic swine:		
0203 22 11 00	---- Hams and cuts thereof	10	TRQ_Pork (10 000 t expressed in net weight)

CN 2008	DESCRIPTION	Base rate	Staging category
0203 22 19 00	---- Shoulders and cuts thereof	10	TRQ_Pork (10 000 t expressed in net weight) + TRQ Pork additional (10 000 t expressed in net weight)
0203 22 90 00	--- Other	10	TRQ_Pork (10 000 t expressed in net weight)
0203 29	-- Other:		
	--- Of domestic swine:		
0203 29 11 00	---- Fore-ends and cuts thereof	10	TRQ_Pork (10 000 t expressed in net weight) + TRQ Pork additional (10 000 t expressed in net weight)
0203 29 13 00	---- Loins and cuts thereof, with bone in	10	TRQ_Pork (10 000 t expressed in net weight)
0203 29 15 00	---- Bellies (streaky) and cuts thereof	10	TRQ_Pork (10 000 t expressed in net weight) + TRQ Pork additional (10 000 t expressed in net weight)
	---- Other:		
0203 29 55 00	----- Boneless	10	TRQ_Pork (10 000 t expressed in net weight)

CN 2008	DESCRIPTION	Base rate	Staging category
0203 29 59 00	----- Other	10	TRQ_Pork (10 000 t expressed in net weight) + TRQ Pork additional (10 000 t expressed in net weight)
0203 29 90 00	--- Other	10	TRQ_Pork (10 000 t expressed in net weight)
0204	Meat of sheep or goats, fresh, chilled or frozen:		
0204 10 00 00	- Carcasses and half-carcasses of lamb, fresh or chilled	10	3
	- Other meat of sheep, fresh or chilled:		
0204 21 00 00	-- Carcasses and half-carcasses	10	5
0204 22	-- Other cuts with bone in:		
0204 22 10 00	--- Short forequarters	10	3
0204 22 30 00	--- Chines and/or best ends	10	5
0204 22 50 00	--- Legs	10	5
0204 22 90 00	--- Other	10	20 % reduction in 5 years
0204 23 00 00	-- Boneless	10	3
0204 30 00 00	- Carcasses and half-carcasses of lamb, frozen	10	3
	- Other meat of sheep, frozen:		
0204 41 00 00	-- Carcasses and half-carcasses	10	3
0204 42	-- Other cuts with bone in:		

CN 2008	DESCRIPTION	Base rate	Staging category
0204 42 10 00	--- Short forequarters	10	3
0204 42 30 00	--- Chines and/or best ends or half chines and/or best ends	10	5
0204 42 50 00	--- Legs or half-legs	10	5
0204 42 90 00	--- Other	10	7
0204 43	-- Boneless:		
0204 43 10 00	--- Of lamb	10	3
0204 43 90 00	--- Other	10	7
0204 50	- Meat of goats:		
	-- Fresh or chilled:		
0204 50 11 00	--- Carcasses and half-carcases	10	5
0204 50 13 00	--- Short forequarters	10	5
0204 50 15 00	--- Chines and/or best ends or half chines and/or best ends	10	5
0204 50 19 00	--- Legs or half-legs	10	5
	--- Other:		
0204 50 31 00	---- Cuts with bone in	10	5
0204 50 39 00	---- Boneless cuts	10	5
	-- Frozen:		
0204 50 51 00	--- Carcasses and half-carcases	10	5
0204 50 53 00	--- Short forequarters	10	5

CN 2008	DESCRIPTION	Base rate	Staging category
0204 50 55 00	--- Chines and/or best ends or half chines and/or best ends	10	5
0204 50 59 00	--- Legs or half-legs	10	5
	--- Other:		
0204 50 71 00	---- Cuts with bone in	10	5
0204 50 79 00	---- Boneless cuts	10	5
0205 00	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen:		
0205 00 20 00	- Fresh or chilled	12	5
0205 00 80 00	- Frozen	12	5
0206	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen:		
0206 10	- Of bovine animals, fresh or chilled:		
0206 10 10 00	-- For the manufacture of pharmaceutical products	15	7
	-- Other:		
0206 10 91 00	--- Livers	15	7
0206 10 95 00	--- Thick skirt and thin skirt	15	20 % reduction in 5 years
0206 10 99 00	--- Other	15	20 % reduction in 5 years
	- Of bovine animals, frozen:		
0206 21 00 00	-- Tongues	12	7
0206 22 00 00	-- Livers	15	7

CN 2008	DESCRIPTION	Base rate	Staging category
0206 29	-- Other:		
0206 29 10 00	--- For the manufacture of pharmaceutical products	12	7
	--- Other:		
0206 29 91 00	---- Thick skirt and thin skirt	12	20 % reduction in 5 years
0206 29 99 00	---- Other	12	20 % reduction in 5 years
0206 30 00 00	- Of swine, fresh or chilled	15	7
	- Of swine, frozen:		
0206 41 00 00	-- Livers	10	50 % reduction in 7 years
0206 49	-- Other:		
0206 49 20 00	--- Of domestic swine	10	50 % reduction in 7 years
0206 49 80 00	--- Other	10	7
0206 80	- Other, fresh or chilled:		
0206 80 10 00	-- For the manufacture of pharmaceutical products	15	7
	-- Other:		
0206 80 91 00	--- Of horses, asses, mules and hinnies	15	20 % reduction in 5 years
0206 80 99 00	--- Of sheep and goats	15	20 % reduction in 5 years
0206 90	- Other, frozen:		
0206 90 10 00	-- For the manufacture of pharmaceutical products	15	7
	-- Other:		

CN 2008	DESCRIPTION	Base rate	Staging category
0206 90 91 00	--- Of horses, asses, mules and hinnies	15	7
0206 90 99 00	--- Of sheep and goats	15	7
0207	Meat and edible offal, of the poultry of heading 0105, fresh, chilled or frozen:		
	- Fowls of the species <i>Gallus domesticus</i> :		
0207 11	-- Not cut in pieces, fresh or chilled:		
0207 11 10 00	--- Plucked and gutted, with heads and feet, known as "83 % chickens"	15	7
0207 11 30 00	--- Plucked and drawn, without heads and feet but with necks, hearts, livers and gizzards, known as '70 % chickens'	15	7
0207 11 90 00	--- Plucked and drawn, without heads and feet and without necks, hearts, livers and gizzards, known as '65 % chickens', or otherwise presented	15	7
0207 12	-- Not cut in pieces, frozen:		
0207 12 10 00	--- Plucked and drawn, without heads and feet but with necks, hearts, livers and gizzards, known as '70 % chickens'	12	TRQ_Poultry (8 000 - 10 000 t expressed in net weight) ⁽¹⁾ + TRQ Poultry additional (10 000 t expressed in net weight)
0207 12 90 00	--- Plucked and drawn, without heads and feet and without necks, hearts, livers and gizzards, known as '65 % chickens', or otherwise presented	12	TRQ_Poultry (8 000 - 10 000 t expressed in net weight) ⁽¹⁾ + TRQ Poultry additional (10 000 t expressed in net weight)
0207 13	-- Cuts and offal, fresh or chilled:		
	--- Cuts:		
0207 13 10 00	---- Boneless	12	7
	---- With bone in:		
0207 13 20 00	----- Halves or quarters	12	7

CN 2008	DESCRIPTION	Base rate	Staging category
0207 13 30 00	----- Whole wings, with or without tips	12	7
0207 13 40 00	----- Backs, necks, backs with necks attached, rumps and wing tips	12	7
0207 13 50 00	----- Breasts and cuts thereof	12	7
0207 13 60 00	----- Legs and cuts thereof	12	7
0207 13 70 00	----- Other	12	7
	--- Offal:		
0207 13 91 00	---- Livers	12	7
0207 13 99 00	---- Other	12	7
0207 14	-- Pats and offal, frozen:		
	--- Cuts:		
0207 14 10 00	---- Boneless	10	TRQ_Poultry (8 000 - 10 000 t expressed in net weight) ⁽¹⁾
	---- With bone in:		
0207 14 20 00	----- Halves or quarters	10	TRQ_Poultry (8 000 - 10 000 t expressed in net weight) ⁽¹⁾
0207 14 30 00	----- Whole wings, with or without tips	10	TRQ_Poultry (8 000 - 10 000 t expressed in net weight) ⁽¹⁾
0207 14 40 00	----- Backs, necks, backs with necks attached, rumps and wing tips	10	TRQ_Poultry (8 000 - 10 000 t expressed in net weight) ⁽¹⁾

CN 2008	DESCRIPTION	Base rate	Staging category
0207 14 50 00	----- Breasts and cuts thereof	10	TRQ_Poultry (8 000 - 10 000 t expressed in net weight) ⁽¹⁾
0207 14 60 00	----- Legs and cuts thereof	10	TRQ_Poultry (8 000 - 10 000 t expressed in net weight) ⁽¹⁾
0207 14 70 00	----- Other	10	TRQ_Poultry (8 000 - 10 000 t expressed in net weight) ⁽¹⁾
	--- Offal:		
0207 14 91 00	---- Livers	10	TRQ_Poultry (8 000 - 10 000 t expressed in net weight) ⁽¹⁾
0207 14 99 00	---- Other	10	TRQ_Poultry (8 000 - 10 000 t expressed in net weight) ⁽¹⁾
	- Of turkeys:		
0207 24	-- Not cut in pieces, fresh or chilled:		
0207 24 10 00	--- Plucked and drawn, without heads and feet but with necks, hearts, livers and gizzards, known as '80 % turkeys'	15	7
0207 24 90 00	--- Plucked and drawn, without heads and feet and without necks, hearts, livers and gizzards, known as '73 % turkeys', or otherwise presented	15	7
0207 25	-- Not cut in pieces, frozen:		
0207 25 10 00	--- Plucked and drawn, without heads and feet but with necks, hearts, livers and gizzards, known as '80 % turkeys'	5	7
0207 25 90 00	--- Plucked and drawn, without heads and feet and without necks, hearts, livers and gizzards, known as '73 % turkeys', or otherwise presented	5	7

CN 2008	DESCRIPTION	Base rate	Staging category
0207 26	-- Cuts and offal, fresh or chilled:		
	--- Cuts:		
0207 26 10 00	---- Boneless	15	TRQ_Poultry (8 000 - 10 000 t expressed in net weight) ⁽¹⁾
	---- With bone in:		
0207 26 20 00	----- Halves or quarters	15	TRQ_Poultry (8 000 - 10 000 t expressed in net weight) ⁽¹⁾
0207 26 30 00	----- Whole wings, with or without tips	15	TRQ_Poultry (8 000 - 10 000 t expressed in net weight) ⁽¹⁾
0207 26 40 00	----- Backs, necks, backs with necks attached, rumps and wing tips	15	TRQ_Poultry (8 000 - 10 000 t expressed in net weight) ⁽¹⁾
0207 26 50 00	----- Breasts and cuts thereof	15	TRQ_Poultry (8 000 - 10 000 t expressed in net weight) ⁽¹⁾
	----- Legs and cuts thereof:		
0207 26 60 00	----- Drumsticks and cuts of drumsticks	15	TRQ_Poultry (8 000 - 10 000 t expressed in net weight) ⁽¹⁾
0207 26 70 00	----- Other	15	TRQ_Poultry (8 000 - 10 000 t expressed in net weight) ⁽¹⁾
0207 26 80 00	----- Other	15	TRQ_Poultry (8 000 - 10 000 t expressed in net weight) ⁽¹⁾
	--- Offal:		

CN 2008	DESCRIPTION	Base rate	Staging category
0207 26 91 00	---- Livers	15	7
0207 26 99 00	---- Other	15	TRQ_Poultry (8 000 - 10 000 t expressed in net weight) ⁽¹⁾
0207 27	-- Pats and offal, frozen:		
	--- Cuts:		
0207 27 10 00	---- Boneless	5	TRQ_Poultry (8 000 - 10 000 t expressed in net weight) ⁽¹⁾
	---- With bone in:		
0207 27 20 00	----- Halves or quarters	5	TRQ_Poultry (8 000 - 10 000 t expressed in net weight) ⁽¹⁾
0207 27 30 00	----- Whole wings, with or without tips	5	TRQ_Poultry (8 000 - 10 000 t expressed in net weight) ⁽¹⁾
0207 27 40 00	----- Backs, necks, backs with necks attached, rumps and wing tips	5	TRQ_Poultry (8 000 - 10 000 t expressed in net weight) ⁽¹⁾
0207 27 50 00	----- Breasts and cuts thereof	5	TRQ_Poultry (8 000 - 10 000 t expressed in net weight) ⁽¹⁾
	----- Legs and cuts thereof:		
0207 27 60 00	----- Drumsticks and cuts thereof	5	TRQ_Poultry (8 000 - 10 000 t expressed in net weight) ⁽¹⁾
0207 27 70 00	----- Other	5	TRQ_Poultry (8 000 - 10 000 t expressed in net weight) ⁽¹⁾

CN 2008	DESCRIPTION	Base rate	Staging category
0207 27 80 00	----- Other	5	TRQ_Poultry (8 000 - 10 000 t expressed in net weight) (1)
	--- Offal:		
0207 27 91 00	---- Livers	5	TRQ_Poultry (8 000 - 10 000 t expressed in net weight) (1)
0207 27 99 00	---- Other	5	TRQ_Poultry (8 000 - 10 000 t expressed in net weight) (1)
	- of ducks, gees or guinea fowls:		
0207 32	-- Not cut in pieces, fresh or chilled:		
	--- Of ducks:		
0207 32 11 00	---- Plucked, bled, gutted but not drawn, with heads and feet, known as '85 % ducks'	15	7
0207 32 15 00	---- Plucked and drawn, without heads and feet but with necks, hearts, livers and gizzards, known as '70 %ducks'	15	7
0207 32 19 00	---- Plucked and drawn, without heads and feet and without necks, hearts, livers and gizzards, known as '63 % ducks', or otherwise presented	15	7
	--- Of geese:		
0207 32 51 00	---- Plucked, bled, not drawn, with heads and feet, known as '82 % geese'	15	7
0207 32 59 00	---- Plucked and drawn, without heads and feet, with or without hearts and gizzards, known as '75 % geese', or otherwise presented	15	7
0207 32 90 00	--- Of guinea fowls	15	7
0207 33	-- not cut in pieces, frozen:		

CN 2008	DESCRIPTION	Base rate	Staging category
	--- Of ducks:		
0207 33 11 00	---- Plucked and drawn, without heads and feet but with necks, hearts, livers and gizzards, known as '70 %ducks'	12	7
0207 33 19 00	---- Plucked and drawn, without heads and feet and without necks, hearts, livers and gizzards, known as '63 % ducks', or otherwise presented	12	7
	--- Of geese:		
0207 33 51 00	---- Plucked, bled, not drawn, with heads and feet, known as '82 % geese'	12	7
0207 33 59 00	---- Plucked and drawn, without heads and feet, with or without hearts and gizzards, known as '75 % geese', or otherwise presented	12	7
0207 33 90 00	--- Of guinea fowls	12	7
0207 34	-- Fatty livers, fresh or chilled:		
0207 34 10 00	--- Of geese	12	7
0207 34 90 00	--- Of ducks	12	7
0207 35	-- other, fresh or chilled:		
	--- Cuts:		
	---- Boneless:		
0207 35 11 00	----- Of geese	15	7
0207 35 15 00	----- Of ducks and guinea fowls	15	7
	---- With bone in:		
	----- Halves or quarters:		
0207 35 21 00	----- Of ducks	15	7
0207 35 23 00	----- Of geese	15	7
0207 35 25 00	----- Of guinea fowls	15	7
0207 35 31 00	----- Whole wings, with or without tips	15	TRQ_Poultry (8 000 - 10 000 t)

CN 2008	DESCRIPTION	Base rate	Staging category
			expressed in net weight) ⁽¹⁾
0207 35 41 00	----- Backs, necks, backs with necks attached, rumps and wing tips	15	TRQ_Poultry (8 000 - 10 000 t expressed in net weight) ⁽¹⁾
	----- Breasts and cuts thereof:		
0207 35 51 00	----- Of geese	15	7
0207 35 53 00	----- Of ducks and guinea fowls	15	7
	----- Legs and cuts thereof:		
0207 35 61 00	----- Of geese	15	TRQ_Poultry (8 000 - 10 000 t expressed in net weight) ⁽¹⁾
0207 35 63 00	----- Of ducks and guinea fowls	15	TRQ_Poultry (8 000 - 10 000 t expressed in net weight) ⁽¹⁾
0207 35 71 00	----- Goose or duck paletots	15	7
0207 35 79 00	----- Other	15	TRQ_Poultry (8 000 - 10 000 t expressed in net weight) ⁽¹⁾
	--- Offal:		
0207 35 91 00	---- Livers, other than fatty livers	15	7
0207 35 99 00	---- Other	15	TRQ_Poultry (8 000 - 10 000 t expressed in net weight) ⁽¹⁾
0207 36	-- other, frozen:		
	--- Cuts:		

CN 2008	DESCRIPTION	Base rate	Staging category
	---- Boneless:		
0207 36 11 00	----- Of geese	15	7
0207 36 15 00	----- Of ducks and guinea fowls	15	7
	---- With bone in:		
	----- Halves or quarters:		
0207 36 21 00	----- Of ducks	15	7
0207 36 23 00	----- Of geese	15	7
0207 36 25 00	----- Of guinea fowls	15	7
0207 36 31 00	----- Whole wings, with or without tips	15	TRQ_Poultry (8 000 - 10 000 t expressed in net weight) ⁽¹⁾
0207 36 41 00	----- Backs, necks, backs with necks attached, rumps and wing tips	15	TRQ_Poultry (8 000 - 10 000 t expressed in net weight) ⁽¹⁾
	----- Breasts and cuts thereof:		
0207 36 51 00	----- Of geese	15	7
0207 36 53 00	----- Of ducks and guinea fowls	15	7
	----- Legs and cuts thereof:		
0207 36 61 00	----- Of geese	15	TRQ_Poultry (8 000 - 10 000 t expressed in net weight) ⁽¹⁾

CN 2008	DESCRIPTION	Base rate	Staging category
0207 36 63 00	----- Of ducks and guinea fowls	15	TRQ_Poultry (8 000 - 10 000 t expressed in net weight) (1)
0207 36 71 00	----- Goose or duck paletots	15	TRQ_Poultry (8 000 - 10 000 t expressed in net weight) (1)
0207 36 79 00	----- Other	15	TRQ_Poultry (8 000 - 10 000 t expressed in net weight) (1)
	--- Offal:		
	---- Livers:		
0207 36 81 00	----- Fatty livers of geese	15	7
0207 36 85 00	----- Fatty livers of ducks	15	7
0207 36 89 00	----- Other	15	TRQ_Poultry (8 000 - 10 000 t expressed in net weight) (1)
0207 36 90 00	---- Other	15	TRQ_Poultry (8 000 - 10 000 t expressed in net weight) (1)
0208	Other meat and edible meat offal, fresh, chilled or frozen:		
0208 10	- Of rabbits or hares:		
	-- Of domestic rabbits:		
0208 10 11 00	--- Fresh or chilled	10	5
0208 10 19 00	--- Frozen	10	5
0208 10 90 00	-- Other	10	20 % reduction in 5 years

CN 2008	DESCRIPTION	Base rate	Staging category
0208 30 00 00	- Of primates	10	7
0208 40	- Of whales, dolphins and porpoises (mammals of the order <i>Cetacea</i>); of manatees and dugongs (mammals of the order <i>Sirenia</i>):		
0208 40 10 00	-- Whale meat	10	3
0208 40 90 00	-- Other	10	3
0208 50 00 00	- Of reptiles (including snakes and turtles)	10	3
0208 90	- Other:		
0208 90 10 00	-- Of domestic pigeons	10	3
	-- Of game, other than of rabbits or hares:		
0208 90 20 00	--- Of quails	10	3
0208 90 40 00	--- Other	10	3
0208 90 55 00	-- Seal meat	10	3
0208 90 60 00	-- Of reindeer	10	7
0208 90 70 00	-- Frogs' legs	10	7
0208 90 95 00	-- Other	10	7
0209 00	Pig fat, free of lean meat, lard and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked:		
	- Subcutaneous pig fat:		
0209 00 11 00	-- Fresh, chilled, frozen, salted or in brine	15	50 % reduction in 7 years
0209 00 19 00	-- Dried or smoked	15	20 % reduction in 5 years

CN 2008	DESCRIPTION	Base rate	Staging category
0209 00 30 00	- Pig fat	15	50 % reduction in 7 years
0209 00 90 00	- Poultry fat	15	20 % reduction in 5 years
0210	Meat and edible meat offal, salted or in brine, dried or smoked; edible flours and meals of meat or meat offal:		
	- Meat of swine:		
0210 11	-- Hams, shoulders and cuts thereof, with bone in:		
	--- Of domestic swine:		
	---- Salted or in brine:		
0210 11 11 00	----- Hams and cuts thereof	20	7
0210 11 19 00	----- Shoulders and cuts thereof	20	7
	---- Dried or smoked:		
0210 11 31 00	----- Hams and cuts thereof	20	7
0210 11 39 00	----- Shoulders and cuts thereof	20	7
0210 11 90 00	--- Other	20	7
0210 12	-- Bellies (streaky) and cuts thereof:		
	--- Of domestic swine:		
0210 12 11 00	---- Salted or in brine	10	7
0210 12 19 00	---- Dried or smoked	10	7
0210 12 90 00	--- Other	10	20 % reduction in 5 years

CN 2008	DESCRIPTION	Base rate	Staging category
0210 19	-- Other:		
	--- Of domestic swine:		
	---- Salted or in brine:		
0210 19 10 00	----- Bacon sides or spencers	10	7
0210 19 20 00	----- Three-quarter sides or middles	10	7
0210 19 30 00	----- Fore-ends and cuts thereof	10	7
0210 19 40 00	----- Loins and cuts thereof	10	7
0210 19 50 00	----- Other	10	50 % reduction in 7 years
	---- Dried or smoked:		
0210 19 60 00	----- Fore-ends and cuts thereof	10	7
0210 19 70 00	----- Loins and cuts thereof	10	7
	----- Other:		
0210 19 81 00	----- Boneless	10	7
0210 19 89 00	----- Other	10	50 % reduction in 7 years
0210 19 90 00	--- Other	10	50 % reduction in 7 years
0210 20	- Meat of bovine animals:		
0210 20 10 00	-- With bone in	15	7
0210 20 90 00	-- Boneless	15	7

CN 2008	DESCRIPTION	Base rate	Staging category
	- Other, including edible flours and meals of meat and meat offal:		
0210 91 00 00	-- Of primates	20	7
0210 92 00 00	-- Of whales, dolphins and porpoises (mammals of the order <i>Cetacea</i>); of manatees and dugongs (mammals of the order <i>Sirenia</i>)	20	7
0210 93 00 00	-- Of reptiles (including snakes and turtles)	20	7
0210 99	-- Other:		
	--- Meat:		
0210 99 10 00	---- Of horses, salted, in brine or dried	20	7
	---- Of sheep and goats:		
0210 99 21 00	----- With bone in	20	7
0210 99 29 00	----- Boneless	20	7
0210 99 31 00	---- Of reindeer	20	7
0210 99 39 00	---- Other	20	20 % reduction in 5 years
	--- Offal:		
	---- Of domestic swine:		
0210 99 41 00	----- Livers	20	7
0210 99 49 00	----- Other	20	20 % reduction in 5 years
	---- Of bovine animals:		
0210 99 51 00	----- Thick skirt and thin skirt	20	7

CN 2008	DESCRIPTION	Base rate	Staging category
0210 99 59 00	----- Other	20	20 % reduction in 5 years
0210 99 60 00	--- Of sheep and goats	20	7
	---- Other:		
	----- Poultry liver:		
0210 99 71 00	----- Fatty livers of geese or ducks, salted or in brine	20	7
0210 99 79 00	----- Other	20	20 % reduction in 5 years
0210 99 80 00	----- Other	20	50 % reduction in 7 years
0210 99 90 00	--- Edible flours and meals of meat or meat offal	20	50 % reduction in 7 years
03	CHAPTER 3 - FISH AND CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES		
0301	Live fish:		
0301 10	- Ornamental fish:		
0301 10 10 00	-- Freshwater fish	10	0
0301 10 90 00	--Saltwater fish	5	5
	- Other live fish:		
0301 91	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>):		
0301 91 10 00	--- Of the species <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>	10	7
0301 91 90 00	--- Other	10	7
0301 92 00 00	-- Eels (<i>Anguilla</i> spp.)	10	5

CN 2008	DESCRIPTION	Base rate	Staging category
0301 93 00 00	-- Carp	10	20 % reduction in 10 years
0301 94 00 00	-- Bluefin tunas (<i>Thunnus thynnus</i>)	10	3
0301 95 00 00	-- Southern bluefin tunas (<i>Thunnus maccoyii</i>)	10	3
0301 99	-- Other:		
	--- Freshwater fish:		
0301 99 11 00	---- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	10	5
0301 99 19	---- Other:		
	----- Of the order <i>Acipenseriformes</i> :		
0301 99 19 11	----- Newly-hatched fish (young fish) weighing not more than 100 g	10	20 % reduction in 10 years
0301 99 19 12	----- Russian sturgeon (<i>Acipenser gueldenstaedtii</i>)	10	20 % reduction in 10 years
0301 99 19 13	----- stellate sturgeon (<i>Acipenser stellatus</i>)	10	20 % reduction in 10 years
0301 99 19 14	----- white sturgeon (<i>Huso huso</i>)	10	5
0301 99 19 19	----- Other	10	20 % reduction in 10 years
0301 99 19 30	----- zander (<i>Stizostedion</i> spp.)	10	5
0301 99 19 90	----- Other	10	5
0301 99 80	--- Saltwater fish:		
0301 99 80 10	---- turbot (<i>Scophthalmus maeoticus</i> , <i>Psetta maxima</i>)	10	20 % reduction in 10 years
0301 99 80 90	---- Other	10	7

CN 2008	DESCRIPTION	Base rate	Staging category
0302	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 0304:		
	- Salmonidae, excluding livers and roes:		
0302 11	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>):		
0302 11 10 00	--- Of the species <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>	0	0
0302 11 20 00	--- Of the species <i>Oncorhynchus mykiss</i> , with heads and gills on, gutted, weighing more than 1,2 kg each, or with heads off, gilled and gutted, weighing more than 1 kg each	0	0
0302 11 80 00	--- Other	0	0
0302 12 00 00	-- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	0	0
0302 19 00 00	-- other	0	0
	- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding livers and roes:		
0302 21	-- Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>):		
0302 21 10 00	--- Lesser or Greenland halibut (<i>Reinhardtius hippoglossoides</i>)	0	0
0302 21 30 00	--- Atlantic halibut (<i>Hippoglossus hippoglossus</i>)	0	0
0302 21 90 00	--- Pacific halibut (<i>Hippoglossus stenolepis</i>)	0	0
0302 22 00 00	-- Plaice (<i>Pleuronectes platessa</i>)	0	0
0302 23 00 00	-- Sole (<i>Solea</i> spp.)	0	0
0302 29	-- Other:		

CN 2008	DESCRIPTION	Base rate	Staging category
0302 29 10 00	--- Megrim (<i>Lepidorhombus</i> spp.)	0	0
0302 29 90	--- Other:		
0302 29 90 10	---- turbot (<i>Scophthalmus maeoticus</i> , <i>Psetta maxima</i>)	0	0
0302 29 90 90	---- Other	0	0
	- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding livers and roes:		
0302 31	-- Albacore or longfinned tunas (<i>Thunnus alalunga</i>):		
0302 31 10 00	--- For the industrial manufacture of products falling within heading 1604	0	0
0302 31 90 00	--- Other	0	0
0302 32	-- Yellow fin tunas (<i>Thunnus albacares</i>):		
0302 32 10 00	--- For the industrial manufacture of products falling within heading 1604	0	0
0302 32 90 00	--- Other	0	0
0302 33	-- Skipjack or stripe-bellied bonito:		
0302 33 10 00	--- For the industrial manufacture of products falling within heading 1604	0	0
0302 33 90 00	--- Other	0	0
0302 34	-- Bigeye tunas (<i>Thunnus obesus</i>):		
0302 34 10 00	--- For the industrial manufacture of products falling within heading 1604	0	0
0302 34 90 00	--- Other	0	0
0302 35	-- Bluefin tunas (<i>Thunnus thynnus</i>):		

CN 2008	DESCRIPTION	Base rate	Staging category
0302 35 10 00	--- For the industrial manufacture of products falling within heading 1604	0	0
0302 35 90 00	--- Other	0	0
0302 36	-- Southern bluefin tunas (<i>Thunnus maccoyii</i>):		
0302 36 10 00	--- For the industrial manufacture of products falling within heading 1604	0	0
0302 36 90 00	--- Other	0	0
0302 39	-- Other:		
0302 39 10 00	--- For the industrial manufacture of products falling within heading 1604	0	0
0302 39 90 00	--- Other	0	0
0302 40 00 00	- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), excluding livers and roes	0	0
0302 50	- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), excluding livers and roes:		
0302 50 10 00	-- Of the species of <i>Gadus morhua</i>	0	0
0302 50 90 00	-- Other	0	0
	- Other fish, excluding livers and roes:		
0302 61	-- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>):		
0302 61 10 00	--- Sardines of the species <i>Sardina pilchardus</i>	0	0
0302 61 30 00	--- Sardines of the genus <i>Sardinops</i> ; sardinella (<i>Sardinella</i> spp.)	0	0
0302 61 80 00	--- Brisling or sprats (<i>Sprattus sprattus</i>)	5	20 % reduction in 10 years
0302 62 00 00	-- Haddock (<i>Melanogrammus aeglefinus</i>)	0	0

CN 2008	DESCRIPTION	Base rate	Staging category
0302 63 00 00	-- Coalfish (<i>Pollachius virens</i>)	0	0
0302 64 00 00	-- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	0	0
0302 65	-- Dogfish and other sharks:		
0302 65 20 00	--- Dogfish of the species <i>Squalus acanthias</i>	10	7
0302 65 50 00	--- Dogfish of the species <i>Scyliorhinus</i> spp.	0	0
0302 65 90 00	--- Other	0	0
0302 66 00 00	-- Eels (<i>Anguilla</i> spp.)	0	0
0302 67 00 00	-- Swordfish (<i>Xiphias gladius</i>)	0	0
0302 68 00 00	-- Toothfish (<i>Dissostichus</i> spp.)	0	0
0302 69	-- Other:		
	--- Freshwater fish:		
0302 69 11 00	---- Carp	10	20 % reduction in 10 years
0302 69 19	---- Other:		
	----- Of the order <i>Acipenseriformes</i> :		
0302 69 19 11	----- Russian sturgeon (<i>Acipenser gueldenstaedtii</i>)	0	0
0302 69 19 12	----- stellate sturgeon (<i>Acipenser stellatus</i>)	0	0
0302 69 19 13	----- white sturgeon (<i>Huso huso</i>)	0	0
0302 69 19 19	----- Other	0	0
0302 69 19 30	----- zander (<i>Stizostedion</i> spp.)	0	0

CN 2008	DESCRIPTION	Base rate	Staging category
0302 69 19 90	----- Other	0	0
	--- Saltwater fish:		
	---- Fish of the genus <i>Euthynnus</i> , other than the skipjack or stripe-bellied bonitos (<i>Euthynnus (Katsuwonus) pelamis</i>) mentioned in subheading 0302 33:		
0302 69 21 00	----- For the industrial manufacture of products falling within heading 1604	0	0
0302 69 25 00	----- Other	0	0
	---- Redfish (<i>Sebastes</i> spp.):		
0302 69 31 00	----- Of the species <i>Sebastes marinus</i>	0	0
0302 69 33 00	----- Other	0	0
0302 69 35 00	---- Fish of the species <i>Boreogadus saida</i>	0	0
0302 69 41 00	---- Whiting (<i>Merlangius merlangus</i>)	0	0
0302 69 45 00	---- Ling (<i>Molva</i> spp.)	0	0
0302 69 51 00	---- Alaska pollack (<i>Theragra chalcogramma</i>) and pollack (<i>Pollachius pollachius</i>)	0	0
0302 69 55 00	---- Anchovies (<i>Engraulis</i> spp.)	10	7
0302 69 61 00	---- Sea bream (<i>Dentex dentex</i> and <i>Pagellus</i> spp.)	0	0
	---- Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.):		
	----- Hake of the genus <i>Merluccius</i> :		
0302 69 66 00	----- Cape hake (shallow-water hake) (<i>Merluccius capensis</i>) and deepwater hake (deepwater Cape hake) (<i>Merluccius paradoxus</i>)	0	0
0302 69 67 00	----- Southern hake (<i>Merluccius australis</i>)	0	0

CN 2008	DESCRIPTION	Base rate	Staging category
0302 69 68 00	----- Other	0	0
0302 69 69 00	----- Hake of the genus <i>Urophycis</i>	0	0
0302 69 75 00	---- Ray's bream (<i>Brama</i> spp.)	0	0
0302 69 81 00	---- Monkfish (<i>Lophius</i> spp.)	0	0
0302 69 85 00	---- Blue whiting (<i>Micromesistius poutassou</i> or <i>Gadus poutassou</i>)	0	0
0302 69 86 00	---- Southern blue whiting (<i>Micromesistius australis</i>)	0	0
0302 69 91 00	---- Horse mackerel (scad) (<i>Caranx trachurus</i> , <i>Trachurus trachurus</i>)	0	0
0302 69 92 00	---- Pink cusk-eel (<i>Genypterus blacodes</i>)	0	0
0302 69 94 00	---- Sea bass (<i>Dicentrarchus labrax</i>)	0	0
0302 69 95 00	---- Gilt-head seabreams (<i>Sparus aurata</i>)	0	0
0302 69 99 00	---- Other	0	0
0302 70 00 00	- Livers and roes	0	0
0303	Fish, frozen, excluding fish fillets and other fish meat of heading 0304:		
	- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), excluding livers and roes:		
0303 11 00 00	-- Sockeye salmon (red salmon) (<i>Oncorhynchus nerka</i>)	0	0
0303 19 00 00	-- Other	0	0
	- Other salmonidae, excluding livers and roes:		

CN 2008	DESCRIPTION	Base rate	Staging category
0303 21	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>):		
0303 21 10 00	--- Of the species <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>	5	20 % reduction in 10 years
0303 21 20 00	--- Of the species <i>Oncorhynchus mykiss</i> , with heads and gills on, gutted, weighing more than 1,2 kg each, or with heads off, gilled and gutted, weighing more than 1 kg each	2	20 % reduction in 10 years
0303 21 80 00	--- Other	2	7
0303 22 00 00	-- Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	0	0
0303 29 00 00	-- Other	0	0
	- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding livers and roes:		
0303 31	-- Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>):		
0303 31 10 00	--- Lesser or Greenland halibut (<i>Reinhardtius hippoglossoides</i>)	0	0
0303 31 30 00	--- Atlantic halibut (<i>Hippoglossus hippoglossus</i>)	0	0
0303 31 90 00	--- Pacific halibut (<i>Hippoglossus stenolepis</i>)	0	0
0303 32 00 00	-- Plaice (<i>Pleuronectes platessa</i>)	0	0
0303 33 00 00	-- Sole (<i>Solea</i> spp.)	0	0
0303 39	-- Other:		
0303 39 10 00	--- Flounder (<i>Platichthys flesus</i>)	0	0
0303 39 30 00	--- Fish of the genus <i>Rhombosolea</i>	5	3
0303 39 70	--- Other:		

CN 2008	DESCRIPTION	Base rate	Staging category
0303 39 70 10	---- turbot (<i>Scophthalmus maeoticus</i> , <i>Psetta maxima</i>)	0	0
0303 39 70 90	---- Other	0	0
	- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding livers and roes:		
0303 41	-- Albacore or longfinned tunas (<i>Thunnus alalunga</i>):		
	--- For the industrial manufacture of products falling within heading 1604:		
0303 41 11 00	---- Whole	0	0
0303 41 13 00	---- Gilled and gutted	0	0
0303 41 19 00	---- Other (for example "heads off")	0	0
0303 41 90 00	--- Other	0	0
0303 42	-- Yellowfin tunas (<i>Thunnus albacares</i>):		
	--- For the industrial manufacture of products falling within heading 1604:		
	---- Whole:		
0303 42 12 00	----- Weighing more than 10 kg each	0	0
0303 42 18 00	----- Other	0	0
	---- Gilled and gutted:		
0303 42 32 00	----- Weighing more than 10 kg each	0	0
0303 42 38 00	----- Other	0	0
	---- Other (for example "heads off"):		

CN 2008	DESCRIPTION	Base rate	Staging category
0303 42 52 00	----- Weighing more than 10 kg each	0	0
0303 42 58 00	----- Other	0	0
0303 42 90 00	--- Other	0	0
0303 43	-- Skipjack or stripe-bellied bonito:		
	--- For the industrial manufacture of products falling within heading 1604:		
0303 43 11 00	---- Whole	0	0
0303 43 13 00	---- Gilled and gutted	0	0
0303 43 19 00	---- Other (for example "heads off")	0	0
0303 43 90 00	--- Other	0	0
0303 44	-- Bigeye tunas (<i>Thunnus obesus</i>):		
	--- For the industrial manufacture of products falling within heading 1604:		
0303 44 11 00	---- Whole	0	0
0303 44 13 00	---- Gilled and gutted	0	0
0303 44 19 00	---- Other (for example, 'heads off')	0	0
0303 44 90 00	--- Other	0	0
0303 45	-- Bluefin tunas (<i>Thunnus thynnus</i>):		
	--- For the industrial manufacture of products falling within heading 1604:		
0303 45 11 00	---- Whole	0	0
0303 45 13 00	---- Gilled and gutted	0	0

CN 2008	DESCRIPTION	Base rate	Staging category
0303 45 19 00	---- Other (for example, 'heads off')	0	0
0303 45 90 00	--- Other	0	0
0303 46	-- Southern bluefin tunas (<i>Thunnus maccoyii</i>):		
	--- For the industrial manufacture of products falling within heading 1604:		
0303 46 11 00	---- Whole	0	0
0303 46 13 00	---- Gilled and gutted	0	0
0303 46 19 00	---- Other (for example, 'heads off')	0	0
0303 46 90 00	--- Other	0	0
0303 49	-- Other:		
	--- For the industrial manufacture of products falling within heading 1604:		
0303 49 31 00	---- Whole	0	0
0303 49 33 00	---- Gilled and gutted	0	0
0303 49 39 00	---- Other (for example, 'heads off')	0	0
0303 49 80 00	--- Other	0	0
	- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), excluding livers and roes:		
0303 51 00 00	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	0	0
0303 52	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>):		
0303 52 10 00	--- Of the species <i>Gadus morhua</i>	0	0
0303 52 30 00	--- Of the species <i>Gadus ogac</i>	0	0

CN 2008	DESCRIPTION	Base rate	Staging category
0303 52 90 00	--- Of the species <i>Gadus macrocephalus</i>	0	0
	- Swordfish (<i>Xiphias gladius</i>) and Toothfish (<i>Dissostichus</i> spp.), excluding livers and roes:		
0303 61 00 00	-- Swordfish (<i>Xiphias gladius</i>)	0	0
0303 62 00	-- Toothfish (<i>Dissostichus</i> spp.):		
0303 62 00 10	--- Chilean seabass, Patagonian toothfish, Merlusa negra (<i>Dissostichus eleginoides</i>)	0	0
0303 62 00 20	--- Antarctic toothfish (<i>Dissostichus mawsoni</i>)	0	0
0303 62 00 90	--- Other	0	0
	- Other fish, excluding livers and roes:		
0303 71	-- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.) brisling or sprats (<i>Sprattus sprattus</i>):		
0303 71 10 00	--- Sardines of the species <i>Sardina pilchardus</i>	0	0
0303 71 30 00	--- Sardines of the genus <i>Sardinops</i> ; sardinella (<i>Sardinella</i> spp.)	0	0
0303 71 80 00	--- Brisling or sprats (<i>Sprattus sprattus</i>)	5	0
0303 72 00 00	-- Haddock (<i>Melanogrammus aeglefinus</i>)	0	0
0303 73 00 00	-- Coalfish (<i>Pollachius virens</i>)	0	0
0303 74	-- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>):		
0303 74 30	--- Of the species <i>Scomber scombrus</i> or <i>Scomber japonicus</i> :		
0303 74 30 10	----- Of the species <i>Scomber scombrus</i>	0	0
0303 74 30 90	----- Of the species <i>Scomber japonicus</i>	2	7

CN 2008	DESCRIPTION	Base rate	Staging category
0303 74 90 00	--- Of the species <i>Scomber australasicus</i>	2	7
0303 75	-- Dogfish and other sharks:		
0303 75 20 00	--- Dogfish of the species <i>Squalus acanthias</i>	2	3
0303 75 50 00	--- Dogfish of the species <i>Scyliorhinus</i> spp.	0	0
0303 75 90 00	--- Other	0	0
0303 76 00 00	-- Eels (<i>Anguilla</i> spp.)	0	0
0303 77 00 00	-- Sea bass (<i>Dicentrarchus labrax</i> , <i>Dicentrarchus punctatus</i>)	0	0
0303 78	-- Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.):		
	--- Hake of the genus <i>Merluccius</i> :		
0303 78 11 00	---- Cape hake (shallow-water hake) (<i>Merluccius capensis</i>) and deepwater hake (deepwater Cape hake) (<i>Merluccius paradoxus</i>)	0	0
0303 78 12 00	---- Argentine hake (Southwest Atlantic hake) (<i>Merluccius hubbsi</i>)	0	0
0303 78 13 00	---- Southern hake (<i>Merluccius australis</i>)	0	0
0303 78 19 00	---- Other	0	0
0303 78 90 00	--- Hake of the genus <i>Urophycis</i>	0	0
0303 79	-- Other:		
	--- Freshwater fish:		
0303 79 11 00	---- Carp	2	20 % reduction in 10 years
0303 79 19	---- Other:		

CN 2008	DESCRIPTION	Base rate	Staging category
	----- Of the order <i>Acipenseriformes</i> :		
0303 79 19 11	----- Russian sturgeon (<i>Acipenser gueldenstaedtii</i>)	0	0
0303 79 19 12	----- stellate sturgeon (<i>Acipenser stellatus</i>)	0	0
0303 79 19 13	----- white sturgeon (<i>Huso huso</i>)	0	0
0303 79 19 19	----- Other	0	0
0303 79 19 30	----- zander (<i>Stizostedion</i> spp.)	0	0
0303 79 19 90	----- Other	0	0
	--- Saltwater fish:		
	---- Fish of the genus <i>Euthynnus</i> , other than the skipjack or stripe-bellied bonitos (<i>Euthynnus (Katsuwonus) pelamis</i>) mentioned in subheading 0303 43:		
	----- for the industrial manufacture of products falling within heading 1604:		
0303 79 21 00	----- whole	0	0
0303 79 23 00	----- Gilled and gutted	0	0
0303 79 29 00	----- other (for example "heads off")	0	0
0303 79 31 00	----- Other	0	0
	---- Redfish (<i>Sebastes</i> spp.):		
0303 79 35 00	----- Of the species <i>Sebastes marinus</i>	2	7
0303 79 37 00	----- Other	2	7
0303 79 41 00	---- Fish of the species <i>Boreogadus saida</i>	0	0

CN 2008	DESCRIPTION	Base rate	Staging category
0303 79 45 00	---- Whiting (<i>Merlangius merlangus</i>)	0	0
0303 79 51 00	---- Ling (<i>Molva</i> spp.)	0	0
0303 79 55 00	---- Alaska pollack (<i>Theragra chalcogramma</i>) and pollack (<i>Pollachius pollachius</i>)	0	0
0303 79 58 00	---- Fish of the species <i>Orcynopsis unicolor</i>	0	0
0303 79 65 00	---- Anchovies (<i>Engraulis</i> spp.)	2	7
0303 79 71 00	---- sea bream (<i>Dentex dentex</i> i <i>Pagellus</i> spp.)	0	0
0303 79 75 00	---- Ray's bream (<i>Brama</i> , spp.)	0	0
0303 79 81 00	---- Monkfish (<i>Lophius</i> spp.)	0	0
0303 79 83 00	---- Blue whiting (<i>Micromesistius poutassou</i> or <i>Gadus poutassou</i>)	0	0
0303 79 85 00	---- Southern blue whiting (<i>Micromesistius australis</i>)	0	0
0303 79 91 00	---- Horse mackerel (scad) (<i>Caranx trachurus</i> , <i>Trachurus trachurus</i>)	5	7
0303 79 92 00	---- Blue grenadier (<i>Macruronus novaezealandiae</i>)	0	0
0303 79 93 00	---- Pink cusk-eel (<i>Genypterus blacodes</i>)	2	5
0303 79 94 00	---- Fish of the species <i>Pelotreis flavilatus</i> and <i>Peltorhamphus novaezealandiae</i>	2	3
0303 79 98 00	---- Other		
0303 79 98 10	----- <i>Mallotus villosus</i>	0	0
0303 79 98 90	----- other	2	0
0303 80	- Livers and roes:		
0303 80 10 00	-- Hard and soft roes for the manufacture of deoxyribonucleic acid or protamine sulphate	0	0

CN 2008	DESCRIPTION	Base rate	Staging category
0303 80 90 00	-- Other	0	0
0304	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen:		
	- Fresh or chilled:		
0304 11	-- <i>Xiphias gladius</i> :		
0304 11 10 00	--- Fillets	0	0
0304 11 90 00	--- Other fish meat (whether or not minced)	0	0
0304 12	-- <i>Dissostichus</i> spp.:		
0304 12 10 00	--- Fillets	0	0
0304 12 90 00	--- Other fish meat (whether or not minced)	0	0
0304 19	-- Other:		
	--- Fillets:		
	---- Of freshwater fish:		
0304 19 13 00	----- Of Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	0	0
	----- Of trout of the species <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> and <i>Oncorhynchus gilae</i> :		
0304 19 15 00	----- Of the species <i>Oncorhynchus mykiss</i> weighing more than 400 g each	0	0
0304 19 17 00	----- Other	0	0
0304 19 19	----- Of other freshwater fish:		

CN 2008	DESCRIPTION	Base rate	Staging category
0304 19 19 10	----- Of the order <i>Acipenseriformes</i>	5	5
0304 19 19 20	----- Of zander (<i>Stizostedion</i> spp.)	5	5
0304 19 19 90	----- Other	5	5
	--- Other:		
0304 19 31 00	---- Of cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>) and of fish of the species <i>Boreogadus saida</i>	0	0
0304 19 33 00	---- Of coalfish (<i>Pollachius virens</i>)	0	0
0304 19 35 00	---- Of redfish (<i>Sebastes</i> spp.)	0	0
0304 19 39 00	---- Other	0	0
	--- Other fish meat (whether or not minced):		
0304 19 91	---- Of freshwater fish:		
0304 19 91 10	----- Of the order <i>Acipenseriformes</i>	5	5
0304 19 91 20	----- Of zander (<i>Stizostedion</i> spp.)	5	5
0304 19 91 90	----- Other	5	5
	---- Other:		
0304 19 97 00	----- Flaps of herring	0	0
0304 19 99 00	----- Other	0	0
	- Frozen fillets:		
0304 21 00 00	-- Of <i>Xiphias gladius</i>	0	0

CN 2008	DESCRIPTION	Base rate	Staging category
0304 22 00	-- Of <i>Dissostichus</i> spp.:		
0304 22 00 10	--- Of <i>Dissostichus eleginoides</i> [Chilean seabass, Patagonian toothfish, Merlusa negra]	0	0
0304 22 00 20	--- Of <i>Dissostichus mawsoni</i> [Antarctic toothfish]	0	0
0304 22 00 90	--- Other	0	0
0304 29	-- Other:		
	--- Of freshwater fish:		
0304 29 13 00	---- Of Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorboscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	0	0
	---- Of trout of the species <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> and <i>Oncorhynchus gilae</i> :		
0304 29 15 00	----- Of the species <i>Oncorhynchus mykiss</i> weighing more than 400 g each	5	7
0304 29 17 00	----- Other	5	7
0304 29 19	---- Of other freshwater fish:		
0304 29 19 10	----- Of the order <i>Acipenseriformes</i>	5	5
0304 29 19 20	----- Of zander (<i>Stizostedion</i> spp.)	5	5
0304 29 19 90	----- Other	5	5
	--- Other:		

CN 2008	DESCRIPTION	Base rate	Staging category
	---- Of cod (<i>Gadus morhua</i> , <i>Gadus macrocephalus</i> , <i>Gadus ogac</i>) and of fish of the species <i>Boreogadus saida</i> :		
0304 29 21 00	----- Of cod of the species <i>Gadus macrocephalus</i>	0	0
0304 29 29 00	----- Other	0	0
0304 29 31 00	---- Of coalfish (<i>Pollachius virens</i>)	0	0
0304 29 33 00	---- Of haddock (<i>Melanogrammus aeglefinus</i>)	0	0
	---- Of redfish (<i>Sebastes</i> spp.):		
0304 29 35 00	----- Of the species <i>Sebastes marinus</i>	0	0
0304 29 39 00	----- Other	5	7
0304 29 41 00	---- Of whiting (<i>Merlangius merlangus</i>)	0	0
0304 29 43 00	---- Of ling (<i>Molva</i> spp.)	0	0
0304 29 45 00	---- Of tuna (of the genus <i>Thunnus</i>) and of fish of the genus <i>Euthynnus</i>	0	0
	---- Of mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>) and of fish of the species <i>Orcynopsis unicolor</i> :		
0304 29 51 00	----- Of mackerel of the species <i>Scomber australasicus</i>	5	3
0304 29 53	----- Other:		
0304 29 53 10	----- Of the species <i>Scomber scombrus</i>	0	0
0304 29 53 90	----- other	5	3
	---- Of hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.):		

CN 2008	DESCRIPTION	Base rate	Staging category
	----- Of hake of the genus <i>Merluccius</i> :		
0304 29 55 00	----- Of Cape hake (shallow-water hake) (<i>Merluccius capensis</i>) and of deepwater hake (deepwater Cape hake) (<i>Merluccius paradoxus</i>)	0	0
0304 29 56 00	----- Of argentine hake (Southwest Atlantic hake) (<i>Merluccius hubbsi</i>)	0	0
0304 29 58 00	----- Other	0	0
0304 29 59 00	----- Of hake of the genus <i>Urophycis</i>	0	0
	---- Of dogfish and other sharks:		
0304 29 61 00	---- Of dogfish (<i>Squalus acanthias</i> and <i>Scyliorhinus</i> spp.)	0	0
0304 29 69 00	---- Of other sharks	0	0
0304 29 71 00	---- Of plaice (<i>Pleuronectes platessa</i>)	0	0
0304 29 73 00	---- Of flounder (<i>Platichthys flesus</i>)	0	0
0304 29 75 00	---- Of herring (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	0	0
0304 29 79 00	---- Of megrim (<i>Lepidorhombus</i> spp.)	0	0
0304 29 83 00	---- Of monkfish (<i>Lophius</i> spp.)	0	0
0304 29 85 00	---- Of Alaska pollack (<i>Theragra chalcogramma</i>)	0	0
0304 29 91 00	---- Of blue grenadier (<i>Macruronus novaezealandiae</i>)	0	0
0304 29 99 00	---- Other	0	0
	- Other:		
0304 91 00 00	-- Of swordfish (<i>Xiphias gladius</i>)	0	0

CN 2008	DESCRIPTION	Base rate	Staging category
0304 92 00 00	-- Of toothfish (<i>Dissostichus</i> spp.):	0	0
0304 99	-- Other:		
0304 99 10 00	--- Surimi	0	0
	--- Other:		
0304 99 21 00	--- Of freshwater fish	0	0
	---- Other:		
0304 99 23 00	----- Of herring (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	0	0
0304 99 29 00	----- Of redfish (<i>Sebastes</i> spp.)	0	0
	----- Of cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>) and of fish of the species <i>Boreogadus saida</i> :		
0304 99 31 00	----- Of cod of the species <i>Gadus macrocephalus</i>	0	0
0304 99 33 00	----- Of cod of the species <i>Gadus morhua</i>	0	0
0304 99 39 00	----- Other	0	0
0304 99 41 00	----- Of coalfish (<i>Pollachius virens</i>)	0	0
0304 99 45 00	----- Of haddock (<i>Melanogrammus aeglefinus</i>)	0	0
0304 99 51 00	----- Of hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.):	0	0
0304 99 55 00	----- Of megrim (<i>Lepidorhombus</i> spp.)	0	0
0304 99 61 00	----- Of ray's bream (<i>Brama</i> spp.)	5	3
0304 99 65 00	----- Of monkfish (<i>Lophius</i> spp.)	0	0
0304 99 71 00	----- Of blue whiting (<i>Micromesistius poutassou</i> or <i>Gadus poutassou</i>)	0	0
0304 99 75 00	----- Of Alaska pollack (<i>Theragra chalcogramma</i>)	0	0
0304 99 99 00	----- other	0	0

CN 2008	DESCRIPTION	Base rate	Staging category
0305	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption:		
0305 10 00 00	- Flours, meals and pellets of fish, fit for human consumption	0	0
0305 20 00 00	- Livers and roes, dried, smoked, salted or in brine	0	0
0305 30	- Fish fillets, dried, salted or in brine, but not smoked:		
	-- Of cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>) and of fish of the species <i>Boreogadus saida</i> :		
0305 30 11 00	--- Of cod of the species <i>Gadus macrocephalus</i>	10	3
0305 30 19 00	--- Other	10	3
0305 30 30 00	-- Of Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>), and Danube salmon (<i>Hucho hucho</i>), salted or in brine	10	50 % reduction in 5 years
0305 30 50 00	-- Of lesser or Greenland halibut (<i>Reinhardtius hippoglossoides</i>), salted or in brine	10	20 % reduction in 10 years
0305 30 90	-- Other:		
0305 30 90 10	--- Of fish of the order <i>Acipenseriformes</i>	10	7
0305 30 90 90	--- Other	10	60 % reduction in 5 years
	- Smoked fish, including fillets:		
0305 41 00 00	-- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	5	50 % reduction in 5 years
0305 42 00 00	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	5	5

CN 2008	DESCRIPTION	Base rate	Staging category
0305 49	-- Other:		
0305 49 10 00	---Lesser or Greenland halibut (<i>Reinhardtius hippoglossoides</i>)	8	5
0305 49 20 00	---Atlantic halibut (<i>Hippoglossus hippoglossus</i>)	8	5
0305 49 30 00	--- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	5	5
0305 49 45 00	--- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	8	7
0305 49 50 00	--- Eels (<i>Anguilla</i> spp.)	8	7
0305 49 80	--- Other:		
0305 49 80 10	---- Fish of the order <i>Acipenseriformes</i>	10	7
0305 49 80 90	---- Other	10	7
	- Dried fish, whether or not salted but not smoked:		
0305 51	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>):		
0305 51 10 00	--- Dried, unsalted	0	0
0305 51 90 00	--- Dried and salted	0	0
0305 59	-- Other:		
	--- Fish of the species <i>Boreogadus saida</i> :		
0305 59 11 00	---- Dried, unsalted	10	5
0305 59 19 00	---- Dried, salted	10	5
0305 59 30 00	--- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	10	5

CN 2008	DESCRIPTION	Base rate	Staging category
0305 59 50 00	--- Anchovies (<i>Engraulis</i> spp.)	10	50 % reduction in 5 years
0305 59 70 00	--- Atlantic halibut (<i>Hippoglossus hippoglossus</i>)	10	5
0305 59 80	--- Other:		
0305 59 80 10	---- Fish of the order <i>Acipenseriformes</i>	10	7
0305 59 80 90	---- Other	10	5
	- Fish, salted but not dried or smoked and fish in brine:		
0305 61 00 00	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	7,5	20 % reduction in 10 years
0305 62 00 00	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	5	3
0305 63 00 00	-- Anchovies (<i>Engraulis</i> spp.)	10	50 % reduction in 5 years
0305 69	-- Other:		
0305 69 10 00	--- Fish of the species <i>Boreogadus saida</i>	0	0
0305 69 30 00	--- Atlantic halibut (<i>Hippoglossus hippoglossus</i>)	10	3
0305 69 50 00	--- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	5	5
0305 69 80	--- Other:		
0305 69 80 10	---- Fish of the order <i>Acipenseriformes</i>	10	5
0305 69 80 90	---- Other	10	5

CN 2008	DESCRIPTION	Base rate	Staging category
0306	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption:		
	- Frozen:		
0306 11	-- Rock lobster (<i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.):		
0306 11 10 00	--- Crawfish tails	0	0
0306 11 90 00	--- Other	0	0
0306 12	-- Lobsters (<i>Homarus</i> spp.):		
0306 12 10 00	--- Whole	0	0
0306 12 90 00	--- Other	0	0
0306 13	-- Shrimps and prawns:		
0306 13 10 00	--- Of the family <i>Pandalidae</i>	0	0
0306 13 30 00	--- Shrimps of the genus <i>Crangon</i>	0	0
0306 13 40 00	--- Deepwater rose shrimps (<i>Parapenaeus longirostris</i>)	0	0
0306 13 50 00	--- Shrimps of the genus <i>Penaeus</i>	0	0
0306 13 80 00	--- Other	0	0
0306 14	-- Crabs:		
0306 14 10 00	--- Crabs of the species <i>Paralithodes camchaticus</i> , <i>Chionoecetes</i> spp. and <i>Callinectes sapidus</i>	0	0
0306 14 30 00	--- Crabs of the species <i>Cancer pagurus</i>	0	0
0306 14 90 00	--- Other	0	0

CN 2008	DESCRIPTION	Base rate	Staging category
0306 19	-- other, including flours, meals and pellets of crustaceans, fit for human consumption:		
0306 19 10 00	--- Freshwater crayfish	0	0
0306 19 30 00	--- Norway lobsters (<i>Nephrops norvegicus</i>)	0	0
0306 19 90 00	--- Other	10	60 % reduction in 5 years
	- Not frozen:		
0306 21 00 00	-- Rock lobster (<i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.)	0	0
0306 22	-- Lobsters (<i>Homarus</i> spp.):		
0306 22 10 00	--- Live	0	0
	--- Other:		
0306 22 91 00	---- Whole	0	0
0306 22 99 00	---- Other	0	0
0306 23	-- shrimps:		
0306 23 10 00	--- Of the family <i>Pandalidae</i>	0	0
	--- Shrimps of the genus <i>Crangon</i> :		
0306 23 31 00	---- Fresh, chilled or cooked by steaming or by boiling in water	0	0
0306 23 39 00	---- other	0	0
0306 23 90 00	--- Other	0	0
0306 24	-- Crabs:		
0306 24 30 00	--- Crabs of the species <i>Cancer pagurus</i>	0	0

CN 2008	DESCRIPTION	Base rate	Staging category
0306 24 80 00	--- Other	0	0
0306 29	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption:		
0306 29 10 00	--- Freshwater crayfish	0	0
0306 29 30 00	--- Norway lobsters (<i>Nephrops norvegicus</i>)	0	0
0306 29 90 00	--- Other	0	0
0307	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption:		
0307 10	- Oysters:		
0307 10 10 00	-- Flat oysters (of the genus <i>Ostrea</i>), live and weighing (shell included) not more than 40 g each	0	0
0307 10 90 00	-- Other	0	0
	- Scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i> :		
0307 21 00 00	-- Live, fresh or chilled	0	0
0307 29	-- Other:		
0307 29 10 00	--- Coquilles St Jacques (<i>Pecten maximus</i>), frozen	0	0
0307 29 90 00	--- Other	0	0
	- Mussels (<i>Mytilus</i> spp., <i>Perna</i> spp.):		
0307 31	-- live, fresh or chilled:		
0307 31 10 00	--- <i>Mytilus</i> spp.	5	20 % reduction in 10 years
0307 31 90 00	--- <i>Perna</i> spp.	5	3

CN 2008	DESCRIPTION	Base rate	Staging category
0307 39	-- Other:		
0307 39 10 00	--- <i>Mytilus</i> spp.	5	50 % reduction in 5 years
0307 39 90 00	--- <i>Perna</i> spp.	5	5
	- Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola</i> spp.) and squid (<i>Ommastrephes</i> spp., <i>Loligo</i> spp., <i>Nototodarus</i> spp., <i>Sepioteuthis</i> spp.):		
0307 41	-- Live, fresh or chilled:		
0307 41 10 00	--- Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola</i> spp.)	0	0
	--- Squid (<i>Ommastrephes</i> spp., <i>Loligo</i> spp., <i>Nototodarus</i> spp., <i>Sepioteuthis</i> spp.):		
0307 41 91 00	---- <i>Loligo</i> spp., <i>Ommastrephes sagittatus</i>	0	0
0307 41 99 00	---- Other	0	0
0307 49	-- other:		
	--- Frozen:		
	---- Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola</i> spp.):		
	----- Of the genus <i>Sepiola</i> :		
0307 49 01 00	----- Lesser cuttle fish (<i>Sepiola rondeleti</i>)	5	0
0307 49 11 00	----- Other	5	3
0307 49 18 00	----- Other	5	5
	---- Squid (<i>Ommastrephes</i> spp., <i>Loligo</i> spp., <i>Nototodarus</i> spp., <i>Sepioteuthis</i> spp.):		
	----- <i>Loligo</i> spp.:		

CN 2008	DESCRIPTION	Base rate	Staging category
0307 49 31 00	----- <i>Loligo vulgaris</i>	2	5
0307 49 33 00	----- <i>Loligo pealei</i>	2	3
0307 49 35 00	----- <i>Loligo patagonica</i>	2	3
0307 49 38 00	----- Other	2	5
0307 49 51 00	----- <i>Ommastrephes sagittatus</i>	2	3
0307 49 59 00	----- other	2	20 % reduction in 10 years
	--- Other:		
0307 49 71 00	---- Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola</i> spp.)	5	3
	---- Squid (<i>Ommastrephes</i> spp., <i>Loligo</i> spp., <i>Nototodarus</i> spp., <i>Sepioteuthis</i> spp.):		
0307 49 91 00	----- <i>Loligo</i> spp., <i>Ommastrephes sagittatus</i>	5	5
0307 49 99 00	----- other	5	7
	- Octopus (<i>Octopus</i> spp.):		
0307 51 00 00	-- Live, fresh or chilled	0	0
0307 59	-- other:		
0307 59 10 00	--- Frozen	0	0
0307 59 90 00	--- Other	0	0
0307 60 00 00	- Snails, other than sea snails	10	20 % reduction in 10 years

CN 2008	DESCRIPTION	Base rate	Staging category
	- Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption:		
0307 91 00 00	--Live, fresh or chilled	0	0
0307 99	-- Other:		
	--- Frozen:		
0307 99 11 00	---- <i>Illex</i> spp.	5	7
0307 99 13 00	---- Striped venus and other species of the family <i>Veneridae</i>	5	3
0307 99 15 00	---- Jellyfish (<i>Rhopilema</i> spp.)	5	3
0307 99 18 00	---- Other aquatic invertebrates	5	20 % reduction in 10 years
0307 99 90 00	--- Other	5	20 % reduction in 10 years
04	CHAPTER 4 - DAIRY PRODUCE; BIRDS' EGGS; NATURAL HONEY; EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED		
0401	Milk and cream, unconcentrated and without added sugar or other sweetening matter:		
0401 10	- Of a fat content, by weight, not exceeding 1 %:		
0401 10 10 00	-- In immediate packings of a net content not exceeding two litres	10	7
0401 10 90 00	-- Other	10	7
0401 20	- of a fat content, by weight , exceeding 1 % but not exceeding 6 %:		
	-- Not exceeding 3 %:		
0401 20 11 00	--- In immediate packings of a net content not exceeding two litres	10	7
0401 20 19 00	--- Other	10	7
	-- Exceeding 3 %:		

CN 2008	DESCRIPTION	Base rate	Staging category
0401 20 91 00	--- In immediate packings of a net content not exceeding two litres	10	7
0401 20 99 00	--- Other	10	7
0401 30	- Of a fat content, by weight, exceeding 6 %:		
	-- Not exceeding 21 %:		
0401 30 11 00	--- In immediate packings of a net content not exceeding two litres	10	20 % reduction in 5 years
0401 30 19 00	--- Other	10	20 % reduction in 5 years
	-- Exceeding 21 % but not exceeding 45 %:		
0401 30 31 00	--- In immediate packings of a net content not exceeding two litres	10	20 % reduction in 5 years
0401 30 39 00	--- Other	10	20 % reduction in 5 years
	-- Exceeding 45 %:		
0401 30 91 00	--- In immediate packings of a net content not exceeding two litres	10	7
0401 30 99 00	--- Other	10	7
0402	Milk and cream, concentrated or containing added sugar or other sweetening matter:		
0402 10	- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1,5 %:		
	-- Not containing added sugar or other sweetening matter:		
0402 10 11 00	--- In immediate packings of a net content not exceeding 2,5 kg	10	20 % reduction in 5 years
0402 10 19 00	--- Other	10	30 % reduction in 5 years
	-- Other:		
0402 10 91 00	--- In immediate packings of a net content not exceeding 2,5 kg	10	20 % reduction in 5 years

CN 2008	DESCRIPTION	Base rate	Staging category
0402 10 99 00	--- Other	10	20 % reduction in 5 years
	- In powder, granules or other solid forms, of a fat content, by weight, exceeding 1,5 %:		
0402 21	-- Not containing added sugar or other sweetening matter:		
	--- Of a fat content, by weight, not exceeding 27 %:		
0402 21 11 00	---- In immediate packings of a net content not exceeding 2,5 kg	10	20 % reduction in 5 years
	---- Other:		
0402 21 17 00	----- Of a fat content, by weight, not exceeding 11 %	10	20 % reduction in 5 years
0402 21 19 00	----- Of a fat content, by weight, exceeding 11 % but not exceeding 27 %	10	20 % reduction in 5 years
	--- Of a fat content, by weight, exceeding 27 %:		
0402 21 91 00	---- In immediate packings of a net content not exceeding 2,5 kg	10	20 % reduction in 5 years
0402 21 99 00	---- Other	10	20 % reduction in 5 years
0402 29	-- Other:		
	--- Of a fat content, by weight, not exceeding 27 %:		
0402 29 11 00	---- Special milk, for infants, in hermetically sealed containers of a net content not exceeding 500 g of a fat content, by weight, exceeding 10 %	10	7
	---- Other:		
0402 29 15 00	----- In immediate packings of a net content not exceeding 2,5 kg	10	7
0402 29 19 00	----- Other	10	7
	--- Of a fat content, by weight, exceeding 27 %:		

CN 2008	DESCRIPTION	Base rate	Staging category
0402 29 91 00	---- In immediate packings of a net content not exceeding 2,5 kg	10	7
0402 29 99 00	---- Other	10	7
	- Other:		
0402 91	-- Not containing added sugar or other sweetening matter:		
	--- Of a fat content, by weight, not exceeding 8 %:		
0402 91 11 00	---- In immediate packings of a net content not exceeding 2,5 kg	10	7
0402 91 19 00	---- Other	10	7
	--- Of a fat content, by weight, exceeding 8 % but not exceeding 10 %:		
0402 91 31 00	---- In immediate packings of a net content not exceeding 2,5 kg	10	7
0402 91 39 00	---- Other	10	7
	--- Of a fat content, by weight, exceeding 10 % but not exceeding 45 %:		
0402 91 51 00	---- In immediate packings of a net content not exceeding 2,5 kg	10	20 % reduction in 5 years
0402 91 59 00	---- other	10	20 % reduction in 5 years
	--- Of a fat content, by weight, exceeding 45 %:		
0402 91 91 00	---- In immediate packings of a net content not exceeding 2,5 kg	10	20 % reduction in 5 years
0402 91 99 00	---- Other	10	20 % reduction in 5 years
0402 99	-- Other:		
	--- Of a fat content, by weight, not exceeding 9,5 %:		
0402 99 11 00	---- In immediate packings of a net content not exceeding 2,5 kg	10	7

CN 2008	DESCRIPTION	Base rate	Staging category
0402 99 19 00	---- Other	10	7
	--- Of a fat content, by weight, exceeding 9,5 % but not exceeding 45 %:		
0402 99 31 00	---- In immediate packings of a net content not exceeding 2,5 kg	10	7
0402 99 39 00	---- Other	10	7
	--- Of a fat content, by weight, exceeding 45 %:		
0402 99 91 00	---- In immediate packings of a net content not exceeding 2,5 kg	10	20 % reduction in 5 years
0402 99 99 00	---- other	10	7
0403	Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa:		
0403 10	- Yoghurt:		
	-- Not flavoured nor containing added fruit, nuts or cocoa:		
	--- Not containing added sugar or other sweetening matter, of a fat content, by weight:		
0403 10 11 00	---- Not exceeding 3 %	10	7
0403 10 13 00	---- Exceeding 3 % but not exceeding 6 %	10	20 % reduction in 5 years
0403 10 19 00	---- Exceeding 6 %	10	7
	--- Other, of a fat content, by weight:		
0403 10 31 00	---- Not exceeding 3 %	10	20 % reduction in 5 years
0403 10 33 00	---- Exceeding 3 % but not exceeding 6 %	10	7
0403 10 39 00	---- Exceeding 6 %	10	7

CN 2008	DESCRIPTION	Base rate	Staging category
	-- Flavoured or containing added fruit, nuts or cocoa:		
	--- In powder, granules or other solid forms, of a milk fat content, by weight:		
0403 10 51 00	---- Not exceeding 1,5 %	10	7
0403 10 53 00	---- Exceeding 1,5 % but not exceeding 27 %	10	7
0403 10 59 00	---- Exceeding 27 %	10	7
	--- Other, of a milk fat content, by weight:		
0403 10 91 00	---- Not exceeding 3 %	10	50 % reduction in 7 years
0403 10 93 00	---- Exceeding 3 % but not exceeding 6 %	10	50 % reduction in 7 years
0403 10 99 00	---- Exceeding 6 %	10	7
0403 90	- Other:		
	-- Not flavoured nor containing added fruit, nuts or cocoa:		
	--- In powder, granules or other solid forms:		
	---- Not containing added sugar or other sweetening matter, of a fat content, by weight:		
0403 90 11 00	----- Not exceeding 1,5 %	10	7
0403 90 13 00	----- Exceeding 1,5 % but not exceeding 27 %	10	7
0403 90 19 00	----- Exceeding 27 %	10	7
	---- Other, of a fat content, by weight:		
0403 90 31 00	----- Not exceeding 1,5 %	10	7
0403 90 33 00	----- Exceeding 1,5 % but not exceeding 27 %	10	7

CN 2008	DESCRIPTION	Base rate	Staging category
0403 90 39 00	----- Exceeding 27 %	10	7
	--- Other:		
	---- Not containing added sugar or other sweetening matter, of a fat content, by weight:		
0403 90 51 00	----- Not exceeding 3 %	10	20 % reduction in 5 years
0403 90 53 00	----- Exceeding 3 % but not exceeding 6 %	10	7
0403 90 59 00	----- Exceeding 6 %	10	7
	---- Other, of a fat content, by weight:		
0403 90 61 00	----- Not exceeding 3 %	10	20 % reduction in 5 years
0403 90 63 00	----- Exceeding 3 % but not exceeding 6 %	10	7
0403 90 69 00	----- Exceeding 6 %	10	7
	-- Flavoured or containing added fruit, nuts or cocoa:		
	--- In powder, granules or other solid forms, of a milk fat content, by weight:		
0403 90 71 00	---- Not exceeding 1,5 %	10	7
0403 90 73 00	---- Exceeding 1,5 % but not exceeding 27 %	10	7
0403 90 79 00	---- Exceeding 27 %	10	7
	--- Other, of a milk fat content, by weight:		
0403 90 91 00	---- Not exceeding 3 %	10	50 % reduction in 7 years
0403 90 93 00	---- Exceeding 3 % but not exceeding 6 %	10	50 % reduction in 7 years
0403 90 99 00	---- Exceeding 6 %	10	50 % reduction in 7 years

CN 2008	DESCRIPTION	Base rate	Staging category
0404	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included:		
0404 10	- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter:		
	-- In powder, granules or other solid forms:		
	--- Not containing added sugar or other sweetening matter, of a protein content (nitrogen content x 6,38), by weight:		
	---- Not exceeding 15 %, and of a fat content, by weight:		
0404 10 02 00	----- Not exceeding 1,5 %	10	50 % reduction in 7 years
0404 10 04 00	----- Exceeding 1,5 % but not exceeding 27 %	10	20 % reduction in 5 years
0404 10 06 00	----- Exceeding 27 %	10	7
	---- Exceeding 15 %, and of a fat content, by weight:		
0404 10 12 00	----- Not exceeding 1,5 %	10	7
0404 10 14 00	----- Exceeding 1,5 % but not exceeding 27 %	10	7
0404 10 16 00	----- Exceeding 27 %	10	7
	--- Other, of a protein content (nitrogen content x 6,38), by weight:		
	---- Not exceeding 15 %, and of a fat content, by weight:		
0404 10 26 00	----- Not exceeding 1,5 %	10	7
0404 10 28 00	----- Exceeding 1,5 % but not exceeding 27 %	10	7

CN 2008	DESCRIPTION	Base rate	Staging category
0404 10 32 00	----- Exceeding 27 %	10	7
	---- Exceeding 15 %, and of a fat content, by weight:		
0404 10 34 00	----- Not exceeding 1,5 %	10	7
0404 10 36 00	----- Exceeding 1,5 % but not exceeding 27 %	10	7
0404 10 38 00	----- Exceeding 27 %	10	7
	-- Other:		
	--- Not containing added sugar or other sweetening matter, of a protein content (nitrogen content x 6,38), by weight:		
	---- Not exceeding 15 %, and of a fat content, by weight:		
0404 10 48 00	----- Not exceeding 1,5 %	10	7
0404 10 52 00	----- Exceeding 1,5 % but not exceeding 27 %	10	7
0404 10 54 00	----- Exceeding 27 %	10	7
	---- Exceeding 15 %, and of a fat content, by weight:		
0404 10 56 00	----- Not exceeding 1,5 %	10	7
0404 10 58 00	----- Exceeding 1,5 % but not exceeding 27 %	10	7
0404 10 62 00	----- Exceeding 27 %	10	7
	--- Other, of a protein content (nitrogen content x 6,38), by weight:		
	---- Not exceeding 15 %, and of a fat content, by weight:		
0404 10 72 00	----- Not exceeding 1,5 %	10	7

CN 2008	DESCRIPTION	Base rate	Staging category
0404 10 74 00	----- Exceeding 1,5 % but not exceeding 27 %	10	7
0404 10 76 00	----- Exceeding 27 %	10	7
	---- Exceeding 15 %, and of a fat content, by weight:		
0404 10 78 00	----- Not exceeding 1,5 %	10	7
0404 10 82 00	----- Exceeding 1,5 % but not exceeding 27 %	10	7
0404 10 84 00	----- Exceeding 27 %	10	7
0404 90	- Other:		
	-- Not containing added sugar or other sweetening matter, of a fat content, by weight:		
0404 90 21 00	--- Not exceeding 1,5 %	10	20 % reduction in 5 years
0404 90 23 00	--- Exceeding 1,5 % but not exceeding 27 %	10	20 % reduction in 5 years
0404 90 29 00	--- Exceeding 27 %	10	7
	-- Other, of a fat content, by weight:		
0404 90 81 00	--- Not exceeding 1,5 %	10	7
0404 90 83 00	--- Exceeding 1,5 % but not exceeding 27 %	10	20 % reduction in 5 years
0404 90 89 00	--- Exceeding 27 %	10	7
0405	Butter and other fats and oils derived from milk; dairy spreads:		
0405 10	- Butter:		
	-- Of a fat content, by weight, not exceeding 85 %:		
	--- Natural butter:		

CN 2008	DESCRIPTION	Base rate	Staging category
0405 10 11 00	---- In immediate packings of a net content not exceeding 1 kg	10	30 % reduction in 5 years
0405 10 19 00	---- Other	10	30 % reduction in 5 years
0405 10 30 00	--- Recombined butter	10	20 % reduction in 5 years
0405 10 50 00	--- Whey butter	10	7
0405 10 90 00	-- Other	10	7
0405 20	- Dairy spreads:		
0405 20 10 00	-- Of a fat content, by weight, of 39 % or more but less than 60 %	10	7
0405 20 30 00	-- Of a fat content, by weight, of 60 % or more but not exceeding 75 %	10	20 % reduction in 5 years
0405 20 90 00	-- Of a fat content, by weight, of more than 75 % but less than 80 %	10	7
0405 90	- Other:		
0405 90 10 00	-- Of a fat content, by weight, of 99,3 % or more and of a water content, by weight, not exceeding 0,5 %	10	30 % reduction in 5 years
0405 90 90 00	-- Other	10	7
0406	Cheese and curd:		
0406 10	- Fresh (unripened or uncured) cheese, including whey cheese, and curd:		
0406 10 20 00	-- Of a fat content, by weight, not exceeding 40 %	10	5
0406 10 80 00	-- Other	10	5
0406 20	- Grated or powdered cheese, of all kinds:		
0406 20 10 00	-- Glarus herb cheese (known as Schabziger) made from skimmed milk and mixed with finely ground herbs	10	3

CN 2008	DESCRIPTION	Base rate	Staging category
0406 20 90 00	-- Other	10	5
0406 30	- Processed cheese, not grated or powdered:		
0406 30 10 00	-- In the manufacture of which no cheeses other than Emmentaler, Gruyere and Appenzell have been used and which may contain, as an addition, Glarus herb cheese (known as Schabziger); put up for retail sale, of a fat content by weight in the dry matter not exceeding 56 %	10	7
	-- Other:		
	--- Of a fat content, by weight, not exceeding 36 % and of a fat content, by weight, in the dry matter:		
0406 30 31 00	---- Not exceeding 48 %	10	50 % reduction in 5 years
0406 30 39 00	---- Exceeding 48 %	10	50 % reduction in 5 years
0406 30 90 00	--- Of a fat content, by weight, exceeding 36 %	10	50 % reduction in 5 years
0406 40	- Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i> :		
0406 40 10 00	-- Roquefort	10	5
0406 40 50 00	-- Gorgonzola	10	5
0406 40 90 00	-- Other	10	5
0406 90	- Other cheese:		
0406 90 01 00	-- For processing	10	5
	-- Other:		
0406 90 13 00	--- Emmentaler	10	5
0406 90 15 00	--- Gruyere, Sbrinz	10	5

CN 2008	DESCRIPTION	Base rate	Staging category
0406 90 17 00	--- Bergkase, Appenzell	10	5
0406 90 18 00	--- Fromage fribourgeois, Vacherin Mont d'Or and Tete de Moine	10	5
0406 90 19 00	--- Glarus herb cheese (known as Schabziger) made from skimmed milk and mixed with finely ground herbs	10	5
0406 90 21 00	--- Cheddar	10	5
0406 90 23 00	--- Edam	10	5
0406 90 25 00	--- Tilsit	10	5
0406 90 27 00	--- Butterkase	10	5
0406 90 29 00	--- kashkaval	10	5
0406 90 32 00	--- Feta	10	5
0406 90 35 00	--- Kefalo-Tyri	10	5
0406 90 37 00	--- Finlandia	10	5
0406 90 39 00	--- Jarlsberg	10	5
	--- Other:		
0406 90 50 00	---- Cheese of sheep's milk or buffalo milk in containers containing brine, or in sheep or goatskin bottles	10	5
	---- Other:		
	----- Of a fat content, by weight, not exceeding 40 % and a water content, by weight, in the non-fatty matter:		
	----- Not exceeding 47 %:		
0406 90 61 00	----- Grana Padano, Parmigiano Reggiano	10	5

CN 2008	DESCRIPTION	Base rate	Staging category
0406 90 63 00	----- Fiore Sardo, Pecorino	10	5
0406 90 69 00	----- Other	10	5
	----- Exceeding 47 % but not exceeding 72 %:		
0406 90 73 00	----- Provolone	10	5
0406 90 75 00	----- Asiago, Caciocavallo, Montasio, Ragusano	10	5
0406 90 76 00	----- Danbo, Fontal, Fontina, Fynbo, Havarti, Maribo, SamsØ	10	5
0406 90 78 00	----- Gouda	10	5
0406 90 79 00	----- Esrom, Italico, Kernhem, Saint-Nectaire, Saint-Paulin, Taleggio	10	5
0406 90 81 00	----- Cantal, Cheshire, Wensleydale, Lancashire, Double Gloucester, Blarney, Colby, Monterey	10	5
0406 90 82 00	----- Camembert	10	5
0406 90 84 00	----- Brie	10	5
0406 90 85 00	----- Kefalograviera, Kasseri	10	5
	----- Other cheese, of a water content calculated, by weight, in the non-fatty matter:		
0406 90 86 00	----- Exceeding 47 % but not exceeding 52 %	10	5
0406 90 87 00	----- Exceeding 52 % but not exceeding 62 %	10	5
0406 90 88 00	----- Exceeding 62 % but not exceeding 72 %	10	5
0406 90 93 00	----- Exceeding 72 %	10	5
0406 90 99	----- Other:		
0406 90 99 10	----- Cheese of cow's milk in containers containing brine	10	5

CN 2008	DESCRIPTION	Base rate	Staging category
0406 90 99 90	----- Other	10	5
0407 00	Birds' eggs, in shell, fresh, preserved or cooked:		
	- Of poultry:		
	-- For hatching:		
0407 00 11 00	--- Of turkeys or geese	0	0
0407 00 19 00	--- Other	5	7
0407 00 30 00	-- Other	12	7
0407 00 90 00	- Other	12	7
0408	Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter:		
	- Egg yolks:		
0408 11	-- Dried:		
0408 11 20 00	--- Unfit for human consumption	10	7
0408 11 80 00	--- Other	10	20 % reduction in 5 years
0408 19	-- Other:		
0408 19 20 00	--- Unfit for human consumption	10	7
	--- Other:		
0408 19 81 00	---- Liquid	10	7
0408 19 89 00	---- Other, including frozen	10	7

CN 2008	DESCRIPTION	Base rate	Staging category
	- Other:		
0408 91	-- Dried:		
0408 91 20 00	--- Unfit for human consumption	10	7
0408 91 80 00	--- Other	10	7
0408 99	-- Other:		
0408 99 20 00	--- Unfit for human consumption	10	7
0408 99 80 00	--- Other	10	7
0409 00 00 00	Natural honey	13	7
0410 00 00 00	Edible products of animal origin, not elsewhere specified or included	20	7
05	CHAPTER 5 - PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED		
0501 00 00 00	Human hair, unworked, whether or not washed or scoured; waste of human hair	20	7
0502	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair:		
0502 10 00 00	- Pigs', hogs' or boars' bristles and hair and waste thereof	20	7
0502 90 00 00	- Other	20	7
[0503]			
0504 00 00 00	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked	5	20 % reduction in 5 years

CN 2008	DESCRIPTION	Base rate	Staging category
0505	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers:		
0505 10	- Feathers of a kind used for stuffing; down:		
0505 10 10 00	-- Raw	20	7
0505 10 90 00	-- Other	20	7
0505 90 00 00	- Other	20	7
0506	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products:		
0506 10 00 00	- Ossein and bones treated with acid	20	7
0506 90 00 00	- Other	20	20 % reduction in 5 years
0507	Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products:		
0507 10 00 00	- Ivory; ivory powder and waste	20	5
0507 90 00 00	- Other	20	5
0508 00 00 00	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof	20	5

CN 2008	DESCRIPTION	Base rate	Staging category
0510 00 00 00	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved	0	0
0511	Animal products not elsewhere specified or included; dead animals of Chapter 01 or 03, unfit for human consumption:		
0511 10 00 00	- bovine semen	0	0
	- Other:		
0511 91	-- Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3:		
0511 91 10 00	--- Fish waste	0	0
0511 91 90 00	--- Other	5	0
0511 99	-- Other:		
0511 99 10	--- Sinews or tendons; parings and similar waste of raw hides or skins:		
0511 99 10 10	---- Tendons and sinews (for medical purpose)	0	0
0511 99 10 90	---- Other	5	0
	--- Natural sponges of animal origin:		
0511 99 31 00	---- Raw	5	20 % reduction in 5 years
0511 99 39 00	---- Other	5	5
0511 99 85	--- Other:		
0511 99 85 10	--- embryos of bovine animals	0	0
0511 99 85 90	--- Other	0	0

CN 2008	DESCRIPTION	Base rate	Staging category
II	SECTION II - VEGETABLE PRODUCTS		
06	CHAPTER 6 - LIVE TREES AND OTHER PLANTS; BULBS, ROOTS AND THE LIKE; CUT FLOWERS AND ORNAMENTAL FOLIAGE		
0601	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 1212:		
0601 10	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant:		
0601 10 10 00	-- Hyacinths	5	1
0601 10 20 00	-- Narcissi	5	1
0601 10 30 00	-- Tulips	5	1
0601 10 40 00	-- Gladioli	5	1
0601 10 90 00	-- Other	5	1
0601 20	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots:		
0601 20 10 00	-- Chicory plants and roots	5	1
0601 20 30 00	-- Orchids, hyacinths, narcissi and tulips	5	1
0601 20 90 00	-- Other	5	1
0602	Other live plants (including their roots), cuttings and slips; mushroom spawn:		
0602 10	- Unrooted cuttings and slips:		
0602 10 10 00	-- Of vines	5	3
0602 10 90 00	-- Other	5	1

CN 2008	DESCRIPTION	Base rate	Staging category
0602 20	- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts:		
0602 20 10 00	-- Vine slips, grafted or rooted	5	50 % reduction in 5 years
0602 20 90 00	-- Other	5	1
0602 30 00 00	- Rhododendrons and azaleas, grafted or not	20	5
0602 40	- Roses, grafted or not:		
0602 40 10 00	-- Neither budded nor grafted	5	1
0602 40 90 00	-- Budded or grafted	5	1
0602 90	- Other:		
0602 90 10 00	-- Mushroom spawn	10	3
0602 90 20 00	-- Pineapple plants	10	3
0602 90 30 00	-- Vegetable and strawberry plants	10	3
	-- Other:		
	--- Outdoor plants:		
	---- Trees, shrubs and bushes:		
0602 90 41 00	----- Forest trees	15	3
	----- Other:		
0602 90 45 00	----- Rooted cuttings and young plants	15	3
0602 90 49 00	----- Other	15	3
	---- Other outdoor plants:		

CN 2008	DESCRIPTION	Base rate	Staging category
0602 90 51 00	----- Perennial plants	15	3
0602 90 59 00	----- Other	15	3
	--- Indoor plants:		
0602 90 70 00	---- Rooted cuttings and young plants, excluding cacti	15	3
	---- Other:		
0602 90 91 00	----- Flowering plants with buds or flowers, excluding cacti	15	3
0602 90 99 00	----- Other	15	3
0603	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared:		
	- fresh:		
0603 11 00	-- Roses:		
0603 11 00 10	--- From 1 June till 31 October	10	3
0603 11 00 90	--- From 1 November to 31 May	5	0
0603 12 00	-- Carnations:		
0603 12 00 10	--- From 1 June till 31 October	10	3
0603 12 00 90	--- From 1 November to 31 May	5	0
0603 13 00	-- Orchids:		
0603 13 00 10	--- From 1 June till 31 October	10	3
0603 13 00 90	--- From 1 November to 31 May	5	0

CN 2008	DESCRIPTION	Base rate	Staging category
0603 14 00	-- Chrysanthemums:		
0603 14 00 10	--- From 1 June till 31 October	10	3
0603 14 00 90	--- From 1 November to 31 May	5	0
0603 19	-- Other:		
0603 19 10	--- Gladioli:		
0603 19 10 10	---- From 1 June till 31 October	10	3
0603 19 10 90	---- From 1 November to 31 May	5	0
0603 19 90	--- Other:		
0603 19 90 10	---- From 1 June till 31 October	10	3
0603 19 90 90	---- From 1 November to 31 May	5	0
0603 90 00 00	- Other	5	0
0604	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared:		
0604 10	- Mosses and lichens:		
0604 10 10 00	-- Reindeer moss	10	3
0604 10 90 00	-- Other	10	3
	- Other:		
0604 91	-- Fresh:		
0604 91 20 00	--- Christmas trees	10	3

CN 2008	DESCRIPTION	Base rate	Staging category
0604 91 40 00	--- Conifer branches	10	3
0604 91 90 00	--- Other	10	3
0604 99	-- Other:		
0604 99 10	--- Not further prepared than dried:		
0604 99 10 10	---- From 1 November till 30 April	5	0
0604 99 10 90	---- From 1 May till 31 October	10	3
0604 99 90	--- Other:		
0604 99 90 10	---- From 1 November till 30 April	5	0
0604 99 90 90	---- From 1 May till 31 October	10	2
07	CHAPTER 7 - EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS		
0701	Potatoes, fresh or chilled:		
0701 10 00 00	- Seed	2	0
0701 90	- Other:		
0701 90 10 00	-- For the manufacture of starch	10	3
	-- Other:		
0701 90 50 00	--- New, From 1 January till 30 June	10	3
0701 90 90 00	--- Other	10	3
0702 00 00 00	Tomatoes, fresh or chilled:	10	50 % reduction in 5 years
0703	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled:		

CN 2008	DESCRIPTION	Base rate	Staging category
0703 10	- Onions and shallots:		
	-- Onions:		
0703 10 11 00	--- Sets	10	3
0703 10 19 00	--- Other	10	50 % reduction in 5 years
0703 10 90 00	-- Shallots	10	3
0703 20 00 00	- Garlic	10	3
0703 90 00 00	- Leeks and Other alliaceous vegetables	20	5
0704	Cabbages, cauliflowers, kohlrabi, broccoli and similar edible brassicas, fresh or chilled:		
0704 10 00 00	- Cauliflowers and headed broccoli	10	50 % reduction in 5 years
0704 20 00 00	- Brussels sprouts	20	5
0704 90	- Other:		
0704 90 10 00	-- White cabbages and red cabbages	20	50 % reduction in 5 years
0704 90 90 00	-- Other	20	5
0705	Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium</i> spp.), fresh or chilled:		
	- Lettuce:		
0705 11 00 00	-- Cabbage lettuce (head lettuce)	20	3
0705 19 00 00	-- Other	20	5
	- Chicory:		

CN 2008	DESCRIPTION	Base rate	Staging category
0705 21 00 00	-- Witloof chicory (<i>Cichorium intybus</i> var. <i>foliosum</i>)	20	5
0705 29 00 00	-- Other	20	5
0706	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled:		
0706 10 00 00	- Carrots and turnips	20	50 % reduction in 5 years
0706 90	- Other:		
0706 90 10 00	-- Celeriac (rooted celery or German celery)	20	5
0706 90 30 00	-- Horseradish (<i>Cochlearia armoracia</i>)	20	5
0706 90 90 00	-- Other	20	5
0707 00	Cucumbers and gherkins, fresh or chilled:		
0707 00 05 00	- Cucumbers	10	50 % reduction in 5 years
0707 00 90 00	- Gherkins	10	3
0708	Leguminous vegetables, shelled or unshelled, fresh or chilled:		
0708 10 00 00	- Peas (<i>Pisum sativum</i>)	20	5
0708 20 00 00	- Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.)	20	5
0708 90 00 00	- Other leguminous vegetables	20	5
0709	Other vegetables, fresh or chilled:		
0709 20 00 00	- Asparagus	20	5
0709 30 00 00	- Aubergines (egg plants)	20	50 % reduction in 5 years

CN 2008	DESCRIPTION	Base rate	Staging category
0709 40 00 00	- Celery other than celeriac	20	5
	- Mushrooms and truffles:		
0709 51 00 00	-- Mushrooms of the genus <i>Agaricus</i>	20	50 % reduction in 5 years
0709 59	-- Other:		
0709 59 10 00	--- Chanterelles	20	5
0709 59 30 00	--- Flap mushrooms	20	5
0709 59 50 00	--- Truffles	20	5
0709 59 90 00	--- Other	10	3
0709 60	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> :		
0709 60 10 00	-- Sweet peppers	20	50 % reduction in 5 years
	-- Other:		
0709 60 91 00	--- Of the genus <i>Capsicum</i> , for the manufacture of capsin or capsicum oleoresin dyes	17	5
0709 60 95 00	--- For the industrial manufacture of essential oils or resinoids	20	5
0709 60 99 00	--- Other	15	5
0709 70 00 00	- Spinach, New Zealand spinach and orache spinach (garden spinach)	15	5
0709 90	- Other:		
0709 90 10 00	-- Salad vegetables, other than lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium</i> spp.)	10	50 % reduction in 5 years
0709 90 20 00	-- Chard (or white beet) and cardoons	10	5

CN 2008	DESCRIPTION	Base rate	Staging category
	-- Olives:		
0709 90 31 00	--- For uses other than the production of oil	10	5
0709 90 39 00	--- Other	10	5
0709 90 40 00	-- Capers	10	5
0709 90 50 00	-- Fennel	20	5
0709 90 60 00	-- Sweet corn	20	5
0709 90 70 00	-- Courgettes	20	5
0709 90 80 00	- Globe artichokes	20	5
0709 90 90 00	-- Other	20	5
0710	Vegetables (uncooked or cooked by steaming or boiling in water),frozen:		
0710 10 00 00	- Potatoes	15	3
	- Leguminous vegetables, shelled or unshelled:		
0710 21 00 00	-- Peas (<i>Pisum sativum</i>)	10	50 % reduction in 5 years
0710 22 00 00	-- Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.)	10	50 % reduction in 5 years
0710 29 00 00	-- Other	10	3
0710 30 00 00	- Spinach, New Zealand spinach and orache spinach (garden spinach)	20	5
0710 40 00 00	- Sweet corn	20	20 % reduction in 5 years
0710 80	- Other:		
0710 80 10 00	-- Olives	10	5

CN 2008	DESCRIPTION	Base rate	Staging category
	-- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> :		
0710 80 51 00	--- Sweet peppers	15	5
0710 80 59 00	--- Other	15	5
	-- Mushrooms:		
0710 80 61 00	--- Of the genus <i>Agaricus</i>	15	5
0710 80 69 00	--- Other	15	5
0710 80 70 00	-- Tomatoes	15	5
0710 80 80 00	-- Globe artichokes	15	5
0710 80 85 00	-- Asparagus	7	5
0710 80 95 00	-- Other	15	50 % reduction in 5 years
0710 90 00 00	- Mixtures of vegetables	10	50 % reduction in 5 years
0711	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption:		
0711 20	- Olives:		
0711 20 10 00	-- For uses other than the production of oil	5	0
0711 20 90 00	-- Other	5	0
0711 40 00 00	- Cucumbers and gherkins	20	5
	- Mushrooms and truffles:		
0711 51 00 00	-- Of the genus <i>Agaricus</i>	20	20 % reduction in 5 years

CN 2008	DESCRIPTION	Base rate	Staging category
0711 59 00 00	-- Other:	20	5
0711 90	- Other vegetables; mixtures of vegetables:		
	-- Vegetables:		
0711 90 10 00	--- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> , excluding sweet peppers	20	5
0711 90 30 00	--- Sweet corn	5	0
0711 90 50 00	--- Onions	20	5
0711 90 70 00	- Capers	5	0
0711 90 80 00	--- Other	20	5
0711 90 90 00	-- Mixtures of vegetables	20	5
0712	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared:		
0712 20 00 00	- Onions	15	50 % reduction in 5 years
	- Mushrooms, wood ears (<i>Auricularia</i> spp.), jelly fungi (<i>Tremella</i> spp.) and truffles:		
0712 31 00 00	-- Mushrooms of the genus <i>Agaricus</i>	5	1
0712 32 00 00	-- Wood ears (<i>Auricularia</i> spp.)	5	1
0712 33 00 00	-- Jelly fungi (<i>Tremella</i> spp.)	5	1
0712 39 00 00	-- Other	5	1
0712 90	- Other vegetables; mixtures of vegetables:		
0712 90 05 00	-- Potatoes whether or not cut or sliced but not further prepared	20	5
	-- Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>):		

CN 2008	DESCRIPTION	Base rate	Staging category
0712 90 11 00	--- Hybrids for sowing	20	5
0712 90 19 00	--- Other	10	3
0712 90 30 00	-- Tomatoes	20	5
0712 90 50 00	-- Carrots	20	5
0712 90 90 00	-- Other	20	50 % reduction in 5 years
0713	Dried leguminous vegetables, shelled, whether or not skinned or split:		
0713 10	- Peas (<i>Pisum sativum</i>):		
0713 10 10 00	-- For sowing	0	0
0713 10 90 00	-- Other	5	0
0713 20 00 00	- Chickpeas (garbanzos)	10	0
	-Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.):		
0713 31 00 00	-- Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek:	15	3
0713 32 00 00	-- Small red (Adzuki) beans (<i>Phaseolus</i> or <i>Vigna angularis</i>)	20	5
0713 33	-- Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>)		
0713 33 10 00	--- For sowing	5	3
0713 33 90 00	--- Other	5	3
0713 39 00 00	-- Other	10	3
0713 40 00 00	- Lentils	10	3

CN 2008	DESCRIPTION	Base rate	Staging category
0713 50 00 00	- Broad beans (<i>Vicia faba</i> var. <i>major</i>) and horse beans (<i>Vicia faba</i> var. <i>equina</i> , <i>Vicia faba</i> var. <i>minor</i>)	20	5
0713 90 00 00	- Other	20	5
0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith:		
0714 10	- Manioc (cassava):		
0714 10 10 00	-- Pellets of flour and meal	0	0
	-- Other:		
0714 10 91 00	--- Of a kind used for human consumption, in immediate packings of a net content not exceeding 28 kg, either fresh and whole or without skin and frozen, whether or not sliced	0	0
0714 10 99 00	--- Other	0	0
0714 20	- Sweet potatoes:		
0714 20 10 00	-- Fresh, whole, intended for human consumption	20	5
0714 20 90 00	-- other	0	0
0714 90	- Other:		
	-- Arrowroot, salep and similar roots and tubers with high starch content:		
0714 90 11 00	--- Of a kind used for human consumption, in immediate packings of a net content not exceeding 28 kg, either fresh and whole or without skin and frozen, whether or not sliced	20	5
0714 90 19 00	--- Other	20	5
0714 90 90 00	-- Other	0	0

CN 2008	DESCRIPTION	Base rate	Staging category
08	CHAPTER 8 - EDIBLE FRUIT AND NUTS; PEEL OF CITRUS FRUIT OR MELONS		
0801	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled:		
	- Coconuts:		
0801 11 00 00	-- Desiccated	0	0
0801 19 00 00	-- other	0	0
	- Brazil nuts:		
0801 21 00 00	-- In shell	10	3
0801 22 00 00	-- Shelled	10	3
	- Cashew nuts :		
0801 31 00	-- In shell:		
0801 31 00 10	--- In immediate packings of a net content exceeding 10 kg	0	0
0801 31 00 90	--- Other	10	3
0801 32 00	-- Shelled:		
0801 32 00 10	--- in immediate packings of a net content not less than 10 kg	0	0
0801 32 00 90	--- Other	5	0
0802	Other nuts, fresh or dried, whether or not shelled or peeled:		
	- Almonds:		
0802 11	-- In shell:		
0802 11 10	--- Bitter:		

CN 2008	DESCRIPTION	Base rate	Staging category
0802 11 10 10	---- In immediate packings of a net content exceeding 10 kg	0	0
0802 11 10 90	---- Other	5	0
0802 11 90	--- Other:		
0802 11 90 10	---- In immediate packings of a net content exceeding 10 kg	0	0
0802 11 90 90	---- Other	5	0
0802 12	-- Shelled:		
0802 12 10	--- Bitter:		
0802 12 10 10	---- In immediate packings of a net content exceeding 10 kg	0	0
0802 12 10 90	---- Other	5	0
0802 12 90	--- Other:		
0802 12 90 10	---- In immediate packings of a net content exceeding 10 kg	0	0
0802 12 90 90	---- Other	5	0
	- Hazelnuts or filberts (<i>Corylus</i> spp.):		
0802 21 00	-- In shell:		
0802 21 00 10	--- in immediate packings of a net content not less than 10 kg	0	0
0802 21 00 90	--- Other	5	0
0802 22 00	-- Shelled:		
0802 22 00 10	--- in immediate packings of a net content not less than 10 kg	0	0
0802 22 00 90	--- Other	0	0

CN 2008	DESCRIPTION	Base rate	Staging category
	- Walnuts:		
0802 31 00 00	-- In shell	10	3
0802 32 00 00	-- Shelled	10	3
0802 40 00 00	- Chestnuts (<i>Castanea</i> spp.)	5	0
0802 50 00 00	- Pistachios	5	0
0802 60 00 00	- Macadamia nuts	15	3
0802 90	- Other:		
0802 90 20 00	-- Areca (or betel), cola and pecans	15	3
0802 90 50 00	-- Pine nuts	15	3
0802 90 85	-- Other:		
0802 90 85 10	--- in immediate packings of a net content not less than 10 kg	0	0
0802 90 85 90	--- Other	15	3
0803 00	Bananas, including plantains, fresh or dried:		
	- Fresh:		
0803 00 11 00	-- Plantains	0	0
0803 00 19 00	-- Other	0	0
0803 00 90 00	- Dried	0	0
0804	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried:		
0804 10 00 00	- Dates	3	0

CN 2008	DESCRIPTION	Base rate	Staging category
0804 20	- Figs:		
0804 20 10 00	-- Fresh	3	0
0804 20 90 00	-- Dried	3	0
0804 30 00 00	- Pineapples	3	0
0804 40 00 00	- Avocados	3	0
0804 50 00 00	- Guavas, mangoes and mangosteens	0	0
0805	Citrus fruit, fresh or dried:		
0805 10	- Oranges:		
0805 10 20 00	-- Sweet oranges, fresh	0	0
0805 10 80 00	-- Other	0	0
0805 20	- Mandarins (including tangerines and satsumas), clementines, wilkings and similsr citrus hybrids:		
0805 20 10 00	-- Clementines	0	0
0805 20 30 00	-- Monreales and satsumas	0	0
0805 20 50 00	-- Mandarins and wilkings	0	0
0805 20 70 00	-- Tangerines	0	0
0805 20 90 00	-- Other	0	0
0805 40 00 00	- Grapefruit, including pomelos	0	0
0805 50	- Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>):		
0805 50 10 00	-- Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>)	0	0

CN 2008	DESCRIPTION	Base rate	Staging category
0805 50 90 00	-- Limes (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>)	0	0
0805 90 00 00	- Other	0	0
0806	Grapes, fresh or dried:		
0806 10	- Fresh:		
0806 10 10 00	-- Table grapes	10	50 % reduction in 5 years
0806 10 90 00	-- Other	10	7
0806 20	- Dried:		
0806 20 10 00	-- Currants	0	0
0806 20 30 00	-- Sultanas	0	0
0806 20 90 00	-- Other	0	0
0807	Melons (including watermelons) and papaws (papayas), fresh:		
	- Melons (including watermelons):		
0807 11 00	-- Watermelons:		
0807 11 00 10	--- From 1 December till 31 March	0	0
0807 11 00 90	--- From 1 April till 30 November	20	5
0807 19 00	-- Other:		
0807 19 00 10	--- From 1 December till 31 March	0	0
0807 19 00 90	--- From 1 April till 30 November	20	5
0807 20 00 00	- Papaws (papayas)	0	0

CN 2008	DESCRIPTION	Base rate	Staging category
0808	Apples, pears and quinces, fresh:		
0808 10	- apples:		
0808 10 10 00	--- Cider apples, in bulk, from 16 September to 15 December	10	7
0808 10 80	-- Other:		
0808 10 80 10	---- From 1 December till 31 March	0	0
0808 10 80 90	---- From 1 April till 30 November	10	50 % reduction in 5 years
0808 20	- Pears and quinces:		
	-- Pears:		
0808 20 10 00	--- Perry pears, in bulk, from 1 August to 31 December	10	7
0808 20 50	--- Other:		
0808 20 50 10	---- From 1 December till 31 March	5	50 % reduction in 5 years
0808 20 50 90	---- From 1 April till 30 November	10	50 % reduction in 5 years
0808 20 90 00	-- Quinces	10	3
0809	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh:		
0809 10 00 00	- Apricots	5	20 % reduction in 5 years
0809 20	- Cherries:		
0809 20 05 00	-- Sour cherries (<i>Prunus cerasus</i>)	5	20 % reduction in 5 years
0809 20 95 00	-- Other	5	20 % reduction in 5 years
0809 30	- Peaches, including nectarines:		

CN 2008	DESCRIPTION	Base rate	Staging category
0809 30 10 00	-- Nectarines	5	7
0809 30 90 00	-- Other	5	20 % reduction in 5 years
0809 40	- Plums and sloes:		
0809 40 05 00	-- Plums	5	20 % reduction in 5 years
0809 40 90 00	-- Sloes	5	0
0810	Other fruit, fresh:		
0810 10 00 00	- Strawberries	17	50 % reduction in 5 years
0810 20	- Raspberries, blackberries, mulberries and loganberries:		
0810 20 10 00	-- Raspberries	20	5
0810 20 90 00	-- Other	20	5
0810 40	- Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i> :		
0810 40 10 00	-- Cowberries, foxberries or mountain cranberries (fruit of the species <i>Vaccinium vitis-idaea</i>)	20	5
0810 40 30 00	-- Fruit of the species <i>Vaccinium myrtillus</i>	20	5
0810 40 50 00	-- Fruit of the species <i>Vaccinium macrocarpon</i> and <i>Vaccinium corymbosum</i>	20	5
0810 40 90 00	-- Other	20	5
0810 50 00 00	- Kiwifruit	0	0
0810 60 00 00	- Durians	10	0
0810 90	- Other:		
0810 90 30 00	-- Tamarinds, cashew apples, lychees, jackfruit, sapodillo plums	10	0

CN 2008	DESCRIPTION	Base rate	Staging category
0810 90 40 00	-- Passion fruit, carambola and pitahaya	10	0
	-- Black-, white-or redcurrants and gooseberries:		
0810 90 50 00	--- Blackcurrants	20	5
0810 90 60 00	--- Redcurrants	20	5
0810 90 70 00	--- Other	20	5
0810 90 95 00	-- Other	10	50 % reduction in 5 years
0811	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter:		
0811 10	- Strawberries:		
	-- Containing added sugar or other sweetening matter:		
0811 10 11 00	--- With a sugar content exceeding 13 % by weight	10	3
0811 10 19 00	--- Other	10	3
0811 10 90 00	-- Other	10	3
0811 20	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries:		
	-- Containing added sugar or other sweetening matter:		
0811 20 11 00	--- With a sugar content exceeding 13 % by weight	10	3
0811 20 19 00	--- Other	10	3
	-- Other:		
0811 20 31 00	--- Raspberries	10	3

CN 2008	DESCRIPTION	Base rate	Staging category
0811 20 39 00	--- Blackcurrants	10	3
0811 20 51 00	--- Redcurrants	10	3
0811 20 59 00	--- Blackberries and mulberries	10	3
0811 20 90 00	--- Other	10	3
0811 90	- Other:		
	-- Containing added sugar or other sweetening matter:		
	--- With a sugar content exceeding 13 % by weight:		
0811 90 11 00	---- Tropical fruit and tropical nuts	10	3
0811 90 19 00	---- Other	10	3
	--- Other:		
0811 90 31 00	---- Tropical fruit and tropical nuts	10	0
0811 90 39 00	---- Other	10	3
	-- Other:		
0811 90 50 00	--- Fruit of the species <i>Vaccinium myrtillus</i>	10	3
0811 90 70 00	--- Fruit of the species <i>Vaccinium myrtilloides</i> and <i>Vaccinium angustifolium</i>	10	3
	--- Cherries:		
0811 90 75 00	---- Sour cherries (<i>Prunus cerasus</i>)	10	50 % reduction in 5 years
0811 90 80 00	---- Other	10	3
0811 90 85 00	--- Tropical fruit and tropical nuts	10	0
0811 90 95 00	--- Other	10	3